Appendix B

Primary IRS Statistics of Income Tables (1914–2000)

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income

Note: Screenshots are preserved in original Bureau of Internal Revenue / IRS formatting to maintain contemporaneous category definitions, reporting conventions, and tabular structure. These reproductions ensure fidelity to primary source materials and allow readers to verify historical aggregates and category changes without the risk of transcription or normalization drift.

(Returns 1914-1929)

Number of individual returns for 1914 to 1929, by net income classes[1]

Net income classes (Thousands of dollars)	1914	1915	1916	1917	1918	1919	1920	1921
Under 1								401, 849
1 under 2				1, 640, 758	1, 516, 938	1, 924, 872	2, 671, 950	2, 440, 544
2 under 3				838, 707	1, 496, 878	1, 569, 741	2, 569, 316	2, 222, 031
3 under 5	149, 279	127, 994	157, 149	560, 763	932, 336	1, 180, 488	1, 337, 116	1, 072, 146
5 under 10	127, 448	120, 402	150, 553	270, 666	319, 356	438, 851	455, 442	353, 247
10 under 25	58, 603	60, 284	80, 880	112, 502	116, 569	162, 485	171, 830	132, 344
25 under 50	14, 676	17, 301	23, 734	30, 391	28, 542	37, 477	38, 548	28, 946
50 under 100	5, 161	6, 847	10, 452	12, 439	9, 996	13, 320	12, 093	8, 717
100 under 150	1, 189	1, 793	2, 900	3, 302	2, 358	2, 983	2, 191	1, 367
150 under 300	769	1, 326	2, 437	2, 347	1, 514	1, 864	1, 063	739
300 under 500	216	376	714	559	382	425	239	162
500 under 1,000	114	209	376	315	178	189	123	63
1,000 and over	60	120	206	141	67	65	33	21
Total	357, 515	336, 652	[2] 429, 401	3, 472, 890	4, 425, 114	5, 332, 760	7, 259, 944	6, 662, 176

Net income classes (Thousands of dollars)	1922	1923	1924	1925	1926	1927	1928	1929
Under 1	402, 076	368, 502	344, 876	98, 178	119, 513	126, 745	111, 123	126, 172
1 under 2	2, 471, 181	2, 523, 150	2, 413, 881	1, 071, 992	1, 045, 519	996, 098	918, 447	903, 082
2 under 3	2, 129, 898	2, 472, 641	2, 112, 993	842, 528	837, 792	855, 762	837, 781	810, 347
3 under 5	1, 190, 115	1, 719, 625	1, 800, 900	1, 327, 683	1, 240, 400	1, 209, 345	1, 192, 613	1, 172, 655
5 under 10	391, 373	387, 842	437, 330	503, 652	560, 549	567, 700	628, 766	658, 039
10 under 25	151, 329	170, 095	191, 216	236, 779	246, 730	252, 079	270, 889	271, 454
25 under 50	35, 478	39, 832	47, 061	59, 721	57, 487	60, 123	68, 048	63, 689
50 under 100	12, 000	12, 452	15, 816	20, 958	20, 520	22, 573	27, 207	24, 073
100 under 150	2, 171	2, 339	3, 065	4, 759	4, 724	5, 261	7, 049	6, 376
150 under 300	1, 323	1, 301	1, 876	3, 223	3, 267	3, 873	5, 678	5, 310
300 under 500	309	327	457	892	892	1, 141	1, 756	1, 641
500 under 1,000	161	141	242	479	468	557	983	976
1,000 and over	67	74	75	207	231	290	511	513
Total	6, 787, 481	7, 698, 321	7, 369, 788	4, 171, 051	4, 138, 092	4, 101, 547	4, 070, 851	4, 044, 327

(Net Income 1916-1929)

Individual returns, net income for 1916 to 1929, by net income classes [1]

Net income classes (Thousands of dollars)	Net income				
	1916	1917	1918	1919	1920
1 under 2		$2,461,137,000	$2,232,354,577	$2,829,113,151	$4,050,066,618
2 under 3		2,064,977,328	3,626,824,833	3,807,286,365	6,184,543,368
3 under 5	$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030	5,039,607,239
5 under 10	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253	3,068,330,963
10 under 25	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757	2,547,904,786
25 under 50	822,661,658	1,042,320,083	978,042,710	1,277,364,635	1,307,785,113
50 under 100	722,795,474	846,894,335	679,720,737	896,497,209	810,386,333
100 under 150	357,355,318	400,492,040	284,106,740	358,392,923	265,511,505
150 under 300	505,859,406	474,651,960	305,024,817	371,148,536	215,138,673
300 under 500	271,938,017	209,904,969	144,545,428	159,070,948	89,313,552
500 under 1,000	256,771,325	214,631,270	119,075,548	128,290,396	79,962,894
1,000 and over	464,263,644	306,835,914	137,486,892	152,650,245	77,078,139
Total	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448	23,735,629,183

Net income classes (Thousands of dollars)	Net income—Continued				
	1921	1922	1923	1924	1925
Under 1	$213,849,934	$247,564,383	$252,513,019	$235,451,546	$58,305,538
1 under 2	3,620,761,768	3,630,570,922	3,693,641,547	3,564,474,084	1,774,601,508
2 under 3	5,325,931,265	5,153,497,468	6,073,443,625	5,277,147,446	2,047,969,883
3 under 5	4,054,891,244	4,500,557,809	6,469,194,945	6,827,924,126	5,236,003,283
5 under 10	2,378,759,237	2,641,904,702	2,653,026,193	2,991,187,905	3,463,852,012
10 under 25	1,958,156,206	2,255,871,780	2,538,079,115	2,855,396,811	3,544,898,379
25 under 50	979,629,305	1,208,273,932	1,350,680,468	1,599,848,363	2,032,239,284
50 under 100	582,230,218	805,223,854	833,898,237	1,066,783,643	1,418,948,285
100 under 150	163,520,999	260,203,553	280,656,213	377,644,950	572,859,982
150 under 300	145,948,047	266,814,381	260,584,012	374,609,374	655,300,217
300 under 500	61,342,550	116,672,075	124,569,194	171,248,552	339,773,657
500 under 1,000	42,780,426	107,670,678	95,107,209	158,462,179	327,367,523
1,000 and over	49,411,329	141,386,993	152,071,881	155,974,475	422,456,852
Total	19,577,212,528	21,336,212,530	24,777,465,658	25,656,153,454	21,894,576,403

Net income classes (Thousands of dollars)	Net income—Continued			
	1926	1927	1928	1929
Under 1	$67,237,548	$72,230,684	$64,535,224	$73,742,132
1 under 2	1,747,917,122	1,645,575,700	1,526,831,937	1,499,907,745
2 under 3	2,042,903,198	2,062,275,084	2,030,900,943	1,958,594,897
3 under 5	4,872,788,835	4,700,816,426	4,648,097,736	4,572,596,263
5 under 10	3,838,953,366	3,895,759,157	4,282,520,130	4,481,575,786
10 under 25	3,660,622,482	3,748,057,507	4,037,853,104	4,025,233,375
25 under 50	1,954,653,219	2,051,770,684	2,326,502,829	2,174,458,126
50 under 100	1,389,339,134	1,535,387,374	1,857,877,924	1,646,476,000
100 under 150	570,189,915	636,018,520	850,450,966	770,536,078
150 under 300	661,411,549	787,270,255	1,157,131,081	1,087,409,737
300 under 500	340,214,162	431,121,727	663,900,326	628,228,889
500 under 1,000	317,881,202	378,166,589	670,861,671	669,877,752
1,000 and over	494,393,917	600,640,846	1,108,863,041	1,212,098,784
Total	21,958,505,649	22,545,090,553	25,226,326,912	24,800,735,564

Individual returns, tax for 1916 to 1929, by net income classes [1]

Net income classes (Thousands of dollars)	Tax				
	1916	1917	1918	1919	1920
1 under 2		$16,243,504	$26,481,602	$24,696,200	$36,859,732
2 under 3		9,097,378	35,415,344	28,257,861	45,507,821
3 under 5	$775,804	18,283,457	82,928,720	75,914,847	83,496,116
5 under 10	6,301,183	44,066,389	93,057,963	91,537,910	97,886,033
10 under 25	11,637,014	80,695,149	142,448,679	164,832,523	172,259,321
25 under 50	11,602,681	76,593,344	130,240,648	154,946,343	154,265,276
50 under 100	16,298,587	85,027,556	147,428,655	186,357,608	163,717,719
100 under 150	12,423,481	55,766,236	95,680,064	118,705,303	86,587,694
150 under 300	24,007,267	86,718,157	136,155,916	163,095,349	92,604,423
300 under 500	17,951,410	50,227,598	79,164,847	86,031,032	47,043,461
500 under 1,000	20,901,911	59,349,187	69,834,148	76,228,132	45,641,005
1,000 and over	51,487,356	109,424,999	88,885,249	99,026,996	49,185,085
Total	173,386,694	691,492,954	1,127,721,835	1,269,630,104	1,075,053,686

Net income classes (Thousands of dollars)	Tax—Continued				
	1921	1922	1923	1924	1925
Under 1	$173,678	$246,636	$316,602	$145,629	$68,557
1 under 2	29,160,654	27,081,089	18,252,646	10,432,394	1,704,087
2 under 3	20,712,373	20,729,737	16,605,972	10,207,284	3,809,422
3 under 5	42,743,604	47,533,306	46,048,427	26,865,387	8,326,214
5 under 10	68,871,422	70,387,912	54,074,735	28,827,944	19,149,177
10 under 25	126,886,410	123,575,960	103,109,350	78,068,669	74,171,952
25 under 50	112,909,840	125,697,249	103,600,750	109,359,811	120,688,692
50 under 100	115,711,635	144,092,555	108,878,597	136,636,004	147,842,780
100 under 150	52,330,056	71,337,246	55,719,390	75,677,735	79,471,792
150 under 300	61,495,988	98,810,408	62,104,203	92,480,898	103,058,819
300 under 500	31,859,630	43,488,227	31,668,552	45,771,131	55,721,982
500 under 1,000	25,112,090	38,559,344	25,498,434	42,585,301	53,674,188
1,000 and over	31,419,726	49,517,639	35,788,475	47,207,203	66,867,521
Total	719,387,106	861,057,308	661,666,133	704,265,390	734,555,183

Net income classes (Thousands of dollars)	Tax—Continued			
	1926	1927	1928	1929
Under 1	$55,538	$39,980	$59,662	$17,308
1 under 2	1,761,233	1,233,658	1,549,713	553,418
2 under 3	4,216,702	3,970,412	4,317,054	1,403,901
3 under 5	7,245,433	6,508,177	7,475,073	2,412,634
5 under 10	20,272,195	20,664,502	22,895,853	9,550,599
10 under 25	72,464,803	74,225,906	82,757,745	59,893,017
25 under 50	112,796,680	119,475,301	136,568,322	113,904,197
50 under 100	140,946,589	156,674,952	194,447,236	160,813,524
100 under 150	77,900,137	87,397,904	116,855,418	99,559,757
150 under 300	103,997,156	123,775,837	182,513,642	159,221,214
300 under 500	55,255,627	73,750,177	113,249,844	97,335,662
500 under 1,000	53,665,366	64,265,391	116,424,264	106,218,910
1,000 and over	81,893,331	98,657,237	185,140,211	191,054,006
Total	732,470,790	830,639,434	1,164,254,037	1,001,938,147

TABLE 2.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES; *showing for each class of income the number of returns, net income, exemptions, tax paid, and percentages each class constitutes of the total.*

[Income returned for the calendar year ended Dec. 31, 1916.]

Income class.	Number of returns.	Per cent each class is of total.	Cumulative per cent-age.	Total net income.	Per cent each class is of total.	Cumulative per-cent-age.	Exemptions for normal tax.		Net income subject to normal tax.	Amount of normal tax.	Additional tax.	Total normal and additional tax.	Per cent each class is of total.	Cumulative per-cent-age.	Average amount of tax per individual.	Average rate of tax per cent.
							Specific exemption.	Dividends.								
$3,000 to $4,000 [1]	74,066	17.249	17.249	$261,344,646	4.149	4.149	$291,286,000	$23,287,541	.....	.....	.....	.....	.....	.....	.....	.....
$3,000 to $4,000	11,056	2.575	19.824	40,280,082	0.639	4.788	33,168,000	1,299,582	$5,812,500	$116,250	.....	$116,250	0.067	0.067	$10.51	0.289
$4,000 to $5,000	72,027	16.774	36.598	323,044,287	5.129	9.917	276,613,000	13,453,587	32,977,700	659,554	.....	659,554	.380	.447	9.16	.204
$5,000 to $6,000	52,029	12.117	48.715	284,843,579	4.522	14.439	199,995,000	24,063,129	60,785,450	1,215,709	.....	1,215,709	.701	1.148	23.37	.427
$6,000 to $7,000	36,470	8.493	57.208	236,164,989	3.749	18.188	140,011,000	29,417,139	66,736,850	1,334,737	.....	1,334,737	.770	1.918	36.60	.565
$7,000 to $8,000	26,444	6.158	63.366	198,005,755	3.144	21.332	101,394,000	30,045,805	66,565,950	1,331,319	.....	1,331,319	.768	2.686	50.34	.672
$8,000 to $9,000	19,959	4.648	68.014	169,476,585	2.691	24.023	76,518,000	31,033,485	61,925,100	1,238,502	.....	1,238,502	.714	3.400	62.05	.731
$9,000 to $10,000	15,651	3.645	71.659	148,757,069	2.362	26.385	59,984,000	29,727,269	59,045,800	1,180,916	.....	1,180,916	.681	4.081	75.45	.794
$10,000 to $15,000	45,309	10.552	82.211	552,133,214	8.766	35.151	173,249,000	137,412,964	241,471,250	4,829,425	.....	4,829,425	2.785	6.866	106.59	.875
$15,000 to $20,000	22,618	5.267	87.478	391,984,997	6.223	41.374	86,338,000	122,670,097	182,976,900	3,659,538	.....	3,659,538	2.111	8.977	161.80	.934
$20,000 to $25,000	12,953	3.017	90.495	290,897,575	4.618	45.992	49,377,000	99,112,225	142,408,350	2,848,167	$299,884	3,148,051	1.816	10.793	243.04	1.082
$25,000 to $30,000	8,055	1.876	92.371	220,952,370	3.508	49.500	30,681,000	83,931,320	106,340,050	2,126,801	544,981	2,671,782	1.541	12.334	331.69	1.209
$30,000 to $40,000	10,068	2.345	94.716	350,232,027	5.560	55.060	38,288,000	138,016,677	173,927,350	3,478,547	1,409,143	4,887,690	2.819	15.153	485.47	1.396
$40,000 to $50,000	5,611	1.307	96.023	251,477,261	3.993	59.053	21,346,000	104,633,861	125,497,400	2,509,948	1,533,261	4,043,209	2.332	17.485	720.59	1.608
$50,000 to $60,000	3,621	.843	96.866	198,789,232	3.156	62.209	13,803,000	85,050,082	99,936,150	1,998,723	1,786,524	3,785,247	2.183	19.668	1,045.36	1.904
$60,000 to $70,000	2,548	.593	97.459	165,805,854	2.632	64.841	9,683,000	72,876,154	83,246,700	1,664,934	1,825,935	3,490,869	2.013	21.681	1,370.04	2.105
$70,000 to $80,000	1,787	.416	97.875	134,280,490	2.132	66.973	6,790,000	60,719,740	66,770,750	1,335,415	1,796,602	3,132,017	1.807	23.488	1,752.67	2.332
$80,000 to $90,000	1,422	.331	98.206	121,541,802	1.930	68.903	5,412,000	57,088,502	59,041,300	1,180,826	1,864,807	3,045,633	1.756	25.244	2,141.80	2.506
$90,000 to $100,000	1,074	.250	98.456	102,378,096	1.625	70.528	4,100,000	48,026,746	50,251,350	1,005,027	1,839,794	2,844,821	1.641	26.885	2,648.81	2.779
$100,000 to $150,000	2,900	.675	99.131	357,355,318	5.674	76.202	11,056,000	158,826,168	187,473,150	3,749,463	8,674,018	12,423,481	7.165	34.050	4,283.96	3.477
$150,000 to $200,000	1,284	.299	99.430	223,550,085	3.549	79.751	4,896,000	108,031,135	110,622,950	2,212,459	7,215,151	9,427,610	5.437	39.487	7,342.38	4.217
$200,000 to $250,000	726	.169	99.599	163,779,134	2.600	82.351	2,770,000	75,620,234	85,388,900	1,707,778	6,401,210	8,108,988	4.677	44.164	11,169.40	4.951
$250,000 to $300,000	427	.099	99.698	118,530,187	1.882	84.233	1,615,000	60,913,345	56,001,842	1,120,037	5,350,632	6,470,669	3.732	47.896	15,153.79	5.459
$300,000 to $400,000	469	.109	99.807	162,176,819	2.575	86.808	1,800,000	72,557,119	87,819,700	1,756,394	8,507,897	10,264,291	5.920	53.816	21,885.48	6.329
$400,000 to $500,000	245	.057	99.864	109,761,198	1.743	88.551	934,000	54,782,598	54,044,600	1,080,892	6,701,281	7,687,119	4.434	58.250	31,376.00	7.004
$500,000 to $1,000,000	376	.088	99.952	256,771,325	4.077	92.628	1,420,000	136,169,725	119,181,600	2,383,632	18,549,939	20,901,911	12.055	70.305	55,590.19	8.140
$1,000,000 to $1,500,000	97	.023	99.975	117,319,821	1.863	94.491	369,000	60,707,271	56,243,550	1,124,871	10,020,337	11,178,316	6.447	76.753	115,240.37	9.528
$1,500,000 to $2,000,000	42	.010	99.985	71,465,199	1.135	95.626	158,000	38,906,751	32,400,448	648,009	6,862,717	7,604,332	4.386	81.138	181,055.52	10.641
$2,000,000 to $3,000,000	34	.008	99.993	83,580,891	1.327	96.953	130,000	50,385,641	33,065,250	661,305	8,225,430	8,886,735	5.125	86.263	261,374.56	10.632
$3,000,000 to $4,000,000	14	.003	99.996	48,429,288	.769	97.722	52,000	34,178,288	14,199,000	283,980	5,198,713	5,482,693	3.162	89.425	391,620.93	11.321
$4,000,000 to $5,000,000	9	.002	99.998	40,627,643	.645	98.367	35,000	19,592,433	21,000,150	420,003	4,640,731	5,060,734	2.919	92.344	562,303.78	12.456
$5,000,000 and over	10	.002	100.000	102,840,802	1.633	100.000	39,000	73,931,952	28,869,850	577,397	12,697,149	13,274,546	7.656	100.000	1,327,454.60	12.908
Total	429,401	100.000	.....	6,298,577,620	.....	.....	1,643,310,000	2,136,468,625	2,572,027,890	51,440,558	121,946,136	173,386,694	100.000	.....	396.73	2.753
Married women making separate returns [2]	7,635															
Total number of returns filed	437,036															

[1] Nontaxable. Specific exemption and dividends exceed net income.

Simple and cumulative distribution of personal returns, calendar year 1917, by income classes (extract from Table 3).

Income classes.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	1,640,758	47.25	3,472,890	1,640,758	100.00	47.25
$2,000 to $3,000	838,707	24.16	1,832,132	2,479,465	52.75	71.41
$3,000 to $5,000	560,763	16.15	993,425	3,040,228	28.59	87.56
$5,000 to $10,000	270,666	7.79	432,662	3,310,894	12.44	95.35
$10,000 to $25,000	112,502	3.22	161,996	3,423,396	4.65	98.57
$25,000 to $50,000	30,391	.87	49,494	3,453,787	1.43	99.44
$50,000 to $100,000	12,439	.35	19,103	3,466,226	.56	99.79
$100,000 to $150,000	3,302	.10	6,664	3,469,528	.21	99.89
$150,000 to $300,000	2,347	.07	3,362	3,471,875	.11	99.96
$300,000 to $500,000	559	.02	1,015	3,472,434	.04	99.98
$500,000 to $1,000,000	315	.013	456	3,472,749	.02	99.993
$1,000,000 and over	141	.007	141	3,472,890	.007	100.00
Total	3,472,890	100.00				

Simple and cumulative distribution of personal returns, calendar year 1917, by income classes (extract from Table 3)—Continued.

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$2,461,137,000	18.04	$13,652,383,207	$2,461,137,000	100.00	18.04
$2,000 to $3,000	2,064,977,328	15.12	11,191,246,207	4,526,114,328	81.96	33.16
$3,000 to $5,000	2,115,864,601	15.50	9,126,268,879	6,641,978,929	66.84	48.66
$5,000 to $10,000	1,827,508,088	13.39	7,010,404,278	8,469,487,017	51.34	62.05
$10,000 to $25,000	1,687,165,619	12.36	5,182,896,190	10,156,652,636	37.95	74.41
$25,000 to $50,000	1,042,320,083	7.63	3,495,730,571	11,198,972,719	25.59	82.04
$50,000 to $100,000	846,894,335	6.20	2,453,410,488	12,045,867,054	17.96	88.24
$100,000 to $150,000	400,492,040	2.93	1,606,516,153	12,446,359,094	11.76	91.17
$150,000 to $300,000	474,651,960	3.48	1,206,024,113	12,921,011,054	8.83	94.65
$300,000 to $500,000	209,904,969	1.54	731,372,153	13,130,916,023	5.35	96.19
$500,000 to $1,000,000	214,631,270	1.57	521,467,184	13,345,547,293	3.81	97.76
$1,000,000 and over	306,835,914	2.24	306,835,914	13,652,383,207	2.24	100.00
Total	13,652,383,207	100.00				

Income classes.	Tax (income tax, surtax, and war excess-profits tax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	(1)		(1)	(1)		
$2,000 to $3,000	$9,097,378	1.34	$675,249,450	$9,097,378	100.00	1.34
$3,000 to $5,000	18,283,457	2.71	666,152,072	27,380,835	98.66	4.05
$5,000 to $10,000	44,066,389	6.53	647,868,615	71,447,224	95.95	10.58
$10,000 to $25,000	80,695,149	12.25	603,802,226	152,142,373	89.42	22.83
$25,000 to $50,000	76,593,344	11.34	523,107,077	228,735,717	77.17	34.17
$50,000 to $100,000	85,027,556	12.58	446,513,733	313,763,273	65.83	46.75
$100,000 to $150,000	55,766,236	8.26	361,486,177	369,529,509	53.25	55.01
$150,000 to $300,000	86,718,157	12.85	305,719,941	456,247,666	44.99	67.86
$300,000 to $500,000	50,227,598	7.14	219,001,784	506,475,264	32.14	75.00
$500,000 to $1,000,000	59,349,187	8.79	168,774,186	565,824,451	25.00	83.79
$1,000,000 and over	109,424,999	16.21	109,424,999	675,249,450	16.21	100.00
	675,249,450	100.00				

[1] No tabulation was made of the tax returned by incomes under $2,000

Simple and cumulative distribution of personal returns, by income classes, calenda year 1918.

[Extract from Table 3.]

Income classes.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	1,516,938	34.28	4,425,114	1,516,938	100.00	34.28
$2,000 to $3,000	1,496,878	33.83	2,908,176	3,013,816	65.72	68.11
$3,000 to $5,000	932,336	21.06	1,411,298	3,946,152	31.89	89.17
$5,000 to $10,000	319,356	7.22	478,962	4,265,508	10.83	96.39
$10,000 to $25,000	116,569	2.63	159,606	4,382,077	3.61	99.02
$25,000 to $50,000	28,542	.65	43,037	4,410,619	.98	99.67
$50,000 to $100,000	9,996	.23	14,495	4,420,615	.33	99.90
$100,000 to $150,000	2,358	.05	4,499	4,422,973	.10	99.95
$150,000 to $300,000	1,514	.035	2,141	4,424,487	.05	99.985
$300,000 to $500,000	382	.009	627	4,424,869	.015	99.994
$500,000 to $1,000,000	178	.004	245	4,425,047	.006	99.998
$1,000,000 and over	67	.002	67	4,425,114	.002	100.000
Total	4,425,114	100.00				

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$2,232,354,577	14.02	$15,924,639,355	$2,232,354,577	100.00	14.02
$2,000 to $3,000	3,626,824,833	22.78	13,692,284,778	5,859,179,410	85.98	36.80
$3,000 to $5,000	3,535,219,007	22.20	10,065,459,945	9,394,398,417	63.20	59.00
$5,000 to $10,000	2,145,690,016	13.47	6,530,240,938	11,540,088,433	41.00	72.47
$10,000 to $25,000	1,736,548,050	10.90	4,384,550,922	13,276,636,483	27.53	83.37
$25,000 to $50,000	978,042,710	6.14	2,648,002,872	14,254,679,193	16.63	89.51
$50,000 to $100,000	679,720,737	4.27	1,669,960,162	14,934,399,930	10.49	93.78
$100,000 to $150,000	284,106,740	1.78	990,239,425	15,218,506,670	6.22	95.56
$150,000 to $300,000	305,024,817	1.92	706,132,685	15,523,531,487	4.44	97.48
$300,000 to $500,000	144,545,428	.91	401,107,868	15,668,076,915	2.52	98.39
$500,000 to $1,000,000	119,075,548	.75	256,562,440	15,787,152,463	1.61	99.14
$1,000,000 and over	137,486,892	.86	137,486,892	15,924,639,355	.86	100.00
Total	15,924,639,355	100.00				

Income classes.	Tax (normal tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$26,481,602	2.35	$1,127,721,835	$26,481,602	100.00	2.35
$2,000 to $3,000	35,415,344	3.14	1,101,240,233	61,896,946	97.65	5.49
$3,000 to $5,000	82,928,720	7.35	1,065,824,889	144,825,666	94.51	12.84
$5,000 to $10,000	93,057,963	8.25	982,896,169	237,883,629	87.16	21.09
$10,000 to $25,000	142,448,679	12.63	889,838,206	380,332,308	78.91	33.72
$25,000 to $50,000	130,240,648	11.55	747,389,527	510,572,956	66.28	45.27
$50,000 to $100,000	147,428,655	13.07	617,148,879	658,001,611	54.73	58.34
$100,000 to $150,000	95,680,064	8.48	469,720,224	753,681,675	41.66	66.82
$150,000 to $300,000	136,155,916	12.07	374,040,160	889,837,591	33.18	78.89
$300,000 to $500,000	79,164,847	7.03	237,884,244	969,002,438	21.11	85.92
$500,000 to $1,000,000	69,834,148	6.19	158,719,397	1,038,836,586	14.08	92.11
$1,000,000 and over	88,885,249	7.89	88,885,249	1,127,721,835	7.89	100.00
Total	1,127,721,835	100.00				

Simple and cumulative distribution of personal returns by income classes, calendar year 1919.

Income class.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	1,924,872	36.09	5,332,760	1,924,872	100.00	36.09
$2,000 to $3,000	1,569,741	29.44	3,407,888	3,494,613	63.91	65.53
$3,000 to $5,000	1,180,488	22.14	1,838,147	4,675,101	34.47	87.67
$5,000 to $10,000	438,851	8.23	657,659	5,113,952	12.33	95.90
$10,000 to $25,000	162,485	3.04	218,808	5,276,437	4.10	98.94
$25,000 to $50,000	37,477	.70	56,323	5,313,914	1.06	99.64
$50,000 to $100,000	13,320	.25	18,846	5,327,234	.36	99.89
$100,000 to $150,000	2,983	.06	5,526	5,330,217	.11	99.95
$150,000 to $300,000	1,864	.036	2,543	5,332,081	.05	99.986
$300,000 to $500,000	425	.009	679	5,332,506	.014	99.995
$500,000 to $1,000,000	189	.004	254	5,332,695	.005	99.999
$1,000,000 and over	65	.001	65	5,332,760	.001	100.00
Total	5,332,760	100.00				

Income class.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$2,829,113,151	14.25	$19,859,491,448	$2,829,113,151	100.00	14.25
$2,000 to $3,000	3,807,286,365	19.17	17,030,378,297	6,636,399,516	85.75	33.42
$3,000 to $5,000	4,513,264,030	22.72	13,223,091,932	11,149,663,546	66.58	56.14
$5,000 to $10,000	2,954,137,253	14.87	8,709,827,902	14,103,800,799	43.86	71.01
$10,000 to $25,000	2,412,275,757	12.15	5,755,690,649	16,516,076,556	28.99	83.16
$25,000 to $50,000	1,277,364,635	6.43	3,343,414,892	17,793,441,191	16.84	89.59
$50,000 to $100,000	896,497,209	4.51	2,066,050,257	18,689,938,400	10.41	94.10
$100,000 to $150,000	358,392,923	1.81	1,169,553,048	19,048,331,323	5.90	95.91
$150,000 to $300,000	371,148,536	1.87	811,160,125	19,419,479,859	4.09	97.78
$300,000 to $500,000	159,070,948	.80	440,011,589	19,578,550,807	2.22	98.58
$500,000 to $1,000,000	128,290,396	.65	280,940,641	19,706,841,203	1.42	99.23
$1,000,000 and over	152,650,245	.77	152,650,245	19,859,491,448	.77	100.00
Total	19,859,491,448	100.00				

Income class.	Tax (normal tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$24,696,200	1.95	$1,269,630,104	$24,696,200	100.00	1.95
$2,000 to $3,000	28,257,861	2.23	1,244,933,904	52,954,061	98.05	4.18
$3,000 to $5,000	75,914,847	5.98	1,216,676,043	128,868,908	95.82	10.16
$5,000 to $10,000	91,537,910	7.21	1,140,761,196	220,406,818	89.84	17.37
$10,000 to $25,000	164,832,523	12.98	1,049,223,286	385,239,341	82.63	30.35
$25,000 to $50,000	154,946,343	12.20	884,390,763	540,185,684	69.65	42.55
$50,000 to $100,000	186,357,608	14.68	729,444,420	726,543,292	57.45	57.23
$100,000 to $150,000	118,705,303	9.35	543,086,812	845,248,595	42.77	66.58
$150,000 to $300,000	163,095,349	12.85	424,381,509	1,008,343,944	33.42	79.43
$300,000 to $500,000	86,031,032	6.78	261,286,160	1,094,374,976	20.57	86.21
$500,000 to $1,000,000	76,228,132	6.00	175,255,128	1,170,603,108	13.79	92.21
$1,000,000 and over	99,026,996	7.79	99,026,996	1,269,630,104	7.79	100.00
Total	1,269,630,104	100.00				

Simple and cumulative distribution of personal returns by income classes, calendar year 1920.

Income classes.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	2,671,950	36.80	7,259,944	2,671,950	100.00	36.80
$2,000 to $3,000	2,569,316	35.39	4,587,994	5,241,266	63.20	72.19
$3,000 to $5,000	1,337,116	18.42	2,018,678	6,578,382	27.81	90.61
$5,000 to $10,000	455,442	6.27	681,562	7,033,824	9.39	96.88
$10,000 to $25,000	171,830	2.37	226,120	7,205,654	3.12	99.25
$25,000 to $50,000	38,548	.53	54,290	7,244,202	.75	99.78
$50,000 to $100,000	12,093	.17	15,742	7,256,295	.22	99.95
$100,000 to $150,000	2,191	.03	3,649	7,258,486	.05	99.98
$150,000 to $300,000	1,063	.014	1,458	7,259,549	.02	99.994
$300,000 to $500,000	239	.003	395	7,259,788	.006	99.997
$500,000 to $1,000,000	123	.002	156	7,259,911	.003	99.999
$1,000,000 and over	33	.001	33	7,259,944	.001	100.00
Total	7,259,944	100.00				

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$4,050,066,618	17.06	$23,735,629,183	$4,050,066,618	100.00	17.06
$2,000 to $3,000	6,184,543,368	26.06	19,685,562,565	10,234,609,986	82.94	43.12
$3,000 to $5,000	5,039,607,239	21.23	13,501,019,197	15,274,217,225	56.88	64.35
$5,000 to $10,000	3,068,330,963	12.93	8,461,411,958	18,342,548,188	35.65	77.28
$10,000 to $25,000	2,547,904,786	10.73	5,393,080,995	20,890,452,974	22.72	88.01
$25,000 to $50,000	1,307,785,113	5.51	2,845,176,209	22,198,238,087	11.99	93.52
$50,000 to $100,000	810,386,333	3.41	1,537,391,096	23,008,624,420	6.48	96.93
$100,000 to $150,000	265,511,505	1.12	727,004,763	23,274,135,925	3.07	98.05
$150,000 to $300,000	215,138,673	.91	461,493,258	23,489,274,598	1.95	98.96
$300,000 to $500,000	89,313,552	.38	246,354,585	23,578,588,150	1.04	99.34
$500,000 to $1,000,000	79,962,894	.34	157,041,033	23,658,551,044	.66	99.68
$1,000,000 and over	77,078,139	.32	77,078,139	23,735,629,183	.32	100.00
Total	23,735,629,183	100.00				

Simple and cumulative distribution of personal returns by income classes, calendar year 1920—Continued.

Income classes.	Tax (normal tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$36,859,732	3.43	$1,075,053,686	$36,859,732	100.00	3.43
$2,000 to $3,000	45,507,821	4.23	1,038,193,954	82,367,553	96.57	7.66
$3,000 to $5,000	83,496,116	7.77	992,686,133	165,863,669	92.34	15.43
$5,000 to $10,000	97,886,033	9.11	909,190,017	263,749,702	84.57	24.54
$10,000 to $25,000	172,259,321	16.02	811,303,984	436,009,023	75.46	40.56
$25,000 to $50,000	154,265,276	14.35	639,044,663	590,274,299	59.44	54.91
$50,000 to $100,000	163,717,719	15.23	484,779,387	753,992,018	45.09	70.14
$100,000 to $150,000	86,587,694	8.05	321,061,668	840,579,712	29.86	78.19
$150,000 to $300,000	92,604,423	8.61	234,473,974	933,184,135	21.81	86.80
$300,000 to $500,000	47,043,461	4.38	141,869,551	980,227,596	13.20	91.18
$500,000 to $1,000,000	45,641,005	4.25	94,826,090	1,025,868,601	8.82	95.43
$1,000,000 and over	49,185,085	4.57	49,185,085	1,075,053,686	4.57	100.00
Total	1,075,053,686	100.00				

Simple and cumulative distribution of personal returns, by income classes, calendar year 1921.

Income classes.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
Under $1,000	401,849	6.03	6,662,176	401,849	100.00	6.03
$1,000 to $2,000	2,440,544	36.63	6,260,327	2,842,393	93.97	42.66
$2,000 to $3,000	2,222,031	33.35	3,819,783	5,064,424	57.34	76.01
$3,000 to $5,000	1,072,146	16.09	1,597,752	6,136,570	23.99	92.10
$5,000 to $10,000	353,247	5.31	525,606	6,489,817	7.90	97.41
$10,000 to $25,000	132,344	1.99	172,359	6,622,161	2.59	99.40
$25,000 to $50,000	28,946	.4342	40,015	6,651,107	.6000	99.8342
$50,000 to $100,000	8,717	.1307	11,069	6,659,824	.1658	99.9649
$100,000 to $150,000	1,367	.0205	2,352	6,661,191	.0351	99.9854
$150,000 to $300,000	739	.0110	985	6,661,930	.0146	99.9964
$300,000 to $500,000	162	.0024	246	6,662,092	.0036	99.9988
$500,000 to $1,000,000	63	.0009	84	6,662,155	.0012	99.9997
$1,000,000 and over	21	.0003	21	6,662,176	.0003	100.00
Total	6,662,176	100.00				

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
Under $1,000	$213,849,934	1.09	$19,577,212,528	$213,849,934	100.00	1.09
$1,000 to $2,000	3,620,761,768	18.49	19,363,362,594	3,834,611,702	98.91	19.58
$2,000 to $3,000	5,325,931,265	27.21	15,742,600,826	9,160,542,967	80.42	46.79
$3,000 to $5,000	4,054,891,244	20.71	10,416,669,561	13,215,434,211	53.21	67.50
$5,000 to $10,000	2,378,759,237	12.16	6,361,778,317	15,594,193,448	32.50	79.66
$10,000 to $25,000	1,958,156,206	10.00	3,983,019,080	17,552,349,654	20.34	89.66
$25,000 to $50,000	979,629,305	5.00	2,024,862,874	18,531,978,959	10.34	94.66
$50,000 to $100,000	582,230,218	2.97	1,045,233,569	19,114,209,177	5.34	97.63
$100,000 to $150,000	163,520,999	.84	463,003,351	19,277,730,176	2.37	98.47
$150,000 to $300,000	145,948,047	.75	299,482,352	19,423,678,223	1.53	99.22
$300,000 to $500,000	61,342,550	.31	153,534,305	19,485,020,773	.78	99.53
$500,000 to $1,000,000	42,780,426	.22	92,191,755	19,527,801,199	.47	99.75
$1,000,000 and over	49,411,329	.25	49,411,329	19,577,212,528	.25	100.00
Total	19,577,212,528	100.00				

Income classes.	Tax (normal tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
Under $1,000	$173,678	0.03	$719,387,106	$173,678	100.00	0.03
$1,000 to $2,000	29,160,654	4.05	719,213,428	29,334,332	99.97	4.08
$2,000 to $3,000	20,712,373	2.88	690,052,774	50,046,705	95.92	6.96
$3,000 to $5,000	42,743,604	5.94	669,340,401	92,790,309	93.04	12.90
$5,000 to $10,000	68,871,422	9.57	626,596,797	161,661,731	87.10	22.47
$10,000 to $25,000	126,886,410	17.64	557,725,375	288,548,141	77.53	40.11
$25,000 to $50,000	112,909,840	15.70	430,838,965	401,457,981	59.89	55.81
$50,000 to $100,000	115,711,635	16.08	317,929,125	517,169,616	44.19	71.89
$100,000 to $150,000	52,330,056	7.27	202,217,490	569,499,672	28.11	79.16
$150,000 to $300,000	61,495,988	8.55	149,887,434	630,995,660	20.84	87.71
$300,000 to $500,000	31,859,630	4.43	88,391,446	662,855,290	12.29	92.14
$500,000 to $1,000,000	25,112,090	3.49	56,531,816	687,967,380	7.86	95.63
$1,000,000 and over	31,419,726	4.37	31,419,726	719,387,106	4.37	100.00
Total	719,387,106	100.00				

Simple and cumulative distribution of personal returns, by income classes, calendar year 1922

Income classes	Returns					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Number in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under $1,000	402,076	5.92	6,787,481	402,076	100.00	5.92
$1,000 to $2,000	2,471,181	36.41	6,385,405	2,873,257	94.08	42.33
$2,000 to $3,000	2,129,868	31.38	3,914,224	5,003,155	57.67	73.71
$3,000 to $5,000	1,190,115	17.53	1,784,326	6,193,270	26.29	91.24
$5,000 to $10,000	391,373	5.77	594,211	6,584,643	8.76	97.01
$10,000 to $25,000	151,329	2.23	202,838	6,735,972	2.99	99.24
$25,000 to $50,000	35,478	.5227	51,509	6,771,450	.76	99.7627
$50,000 to $100,000	12,000	.1768	16,031	6,783,450	.2373	99.9395
$100,000 to $150,000	2,171	.0330	4,031	6,785,621	.0605	99.9725
$150,000 to $300,000	1,323	.0195	1,860	6,786,944	.0275	99.9920
$300,000 to $500,000	309	.0046	537	6,787,253	.0080	99.9966
$500,000 to $1,000,000	161	.0024	228	6,787,414	.0034	99.9990
$1,000,000 and over	67	.0010	67	6,787,481	.0010	100.00
Total	6,787,481	100.00				

Income classes	Net income					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Amount in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under $1,000	$247,564,383	1.16	$21,336,212,530	$247,564,383	100.00	1.16
$1,000 to $2,000	3,630,570,922	17.02	21,088,648,147	3,878,135,305	98.84	18.18
$2,000 to $3,000	5,153,497,468	24.16	17,458,077,225	9,031,632,773	81.82	42.34
$3,000 to $5,000	4,590,557,809	21.09	12,304,579,757	13,532,190,582	57.66	63.43
$5,000 to $10,000	2,641,904,702	12.38	7,804,021,948	16,174,095,284	36.57	75.81
$10,000 to $25,000	2,255,871,780	10.57	5,162,117,246	18,429,967,064	24.19	86.38
$25,000 to $50,000	1,208,273,952	5.66	2,906,245,466	19,638,240,996	13.62	92.04
$50,000 to $100,000	805,223,854	3.77	1,697,971,534	20,443,464,850	7.96	95.81
$100,000 to $150,000	260,203,553	1.22	892,747,680	20,703,668,403	4.19	97.03
$150,000 to $300,000	266,814,381	1.25	632,544,127	20,970,482,784	2.97	98.28
$300,000 to $500,000	116,672,075	.55	365,729,746	21,087,154,859	1.72	98.83
$500,000 to $1,000,000	107,670,678	.51	249,057,671	21,194,825,537	1.17	99.34
$1,000,000 and over	141,386,993	.66	141,386,993	21,336,212,530	.66	100.00
Total	21,336,212,530	100.00				

Simple and cumulative distribution of personal returns, by income classes, calendar year 1922—Continued

Income classes	Tax					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Amount in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under $1,000	$246,636	0.03	$861,057,308	$246,636	100.00	0.03
$1,000 to $2,000	27,081,089	3.15	860,810,672	27,327,725	99.97	3.18
$2,000 to $3,000	20,729,737	2.41	833,729,583	48,057,462	96.82	5.59
$3,000 to $5,000	47,533,306	5.52	812,999,846	95,590,768	94.41	11.11
$5,000 to $10,000	70,387,912	8.17	765,466,540	165,978,680	88.89	19.28
$10,000 to $25,000	123,575,960	14.35	695,078,628	289,554,640	80.72	33.63
$25,000 to $50,000	125,697,249	14.60	571,502,668	415,251,889	66.37	48.23
$50,000 to $100,000	144,092,555	16.73	445,805,419	559,344,444	51.77	64.96
$100,000 to $150,000	71,337,246	8.29	301,712,864	630,681,690	35.04	73.25
$150,000 to $300,000	98,810,408	11.47	230,375,618	729,492,298	26.75	84.72
$300,000 to $500,000	43,488,227	5.05	131,565,210	772,980,325	15.28	89.77
$500,000 to $1,000,000	38,559,344	4.48	88,076,983	811,539,669	10.23	94.25
$1,000,000 and over	49,517,639	5.75	49,517,639	861,057,308	5.75	100.00
Total	861,057,308	100.00				

Simple and cumulative distribution of personal returns, by income classes, calendar year 1923

Income classes	Returns					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Number in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under $1,000	368, 502	4. 79	7, 698, 321	368, 502	100. 00	4. 79
$1,000 to $2,000	2, 515, 324	32. 67	7, 329, 819	2, 883, 826	95. 21	37. 46
$2,000 to $3,000	2, 470, 970	32. 09	4, 814, 495	5, 354, 796	62. 54	69. 55
$3,000 to $5,000	1, 717, 628	22. 32	2, 343, 525	7, 072, 424	30. 45	91. 87
$5,000 to $10,000	397, 630	5. 164	625, 897	7, 470, 054	8. 13	97. 034
$10,000 to $25,000	171, 801	2. 232	228, 267	7, 641, 855	2. 966	99. 266
$25,000 to $50,000	39, 832	. 516	56, 466	7, 681, 687	. 734	99. 782
$50,000 to $100,000	12, 452	. 162	16, 634	7, 694, 139	. 218	99. 944
$100,000 to $150,000	2, 339	. 031	4, 182	7, 696, 478	. 056	99. 975
$150,000 to $300,000	1, 301	. 018	1, 843	7, 697, 779	. 025	99. 993
$300,000 to $500,000	327	. 004	542	7, 698, 106	. 007	99. 997
$500,000 to $1,000,000	141	. 002	215	7, 698, 247	. 003	99. 999
$1,000,000 and over	74	. 001	74	7, 698, 321	. 001	100. 00
Total	7, 698, 321	100. 00				

Income classes	Net income					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Amount in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under $1,000	$252, 513, 019	1. 02	$24, 840, 137, 364	$252, 513, 019	100. 00	1. 02
$1,000 to $2,000	3, 683, 428, 617	14. 83	24, 587, 624, 345	3, 935, 941, 636	98. 98	15. 85
$2,000 to $3,000	6, 069, 132, 445	24. 43	20, 904, 195, 728	10, 005, 074, 081	84. 15	40. 28
$3,000 to $5,000	6, 461, 142, 951	26. 01	14, 835, 063, 283	16, 466, 217, 032	59. 72	66. 29
$5,000 to $10,000	2, 717, 991, 529	10. 94	8, 373, 920, 332	19, 184, 208, 561	33. 71	77. 23
$10,000 to $25,000	2, 558, 361, 589	10. 30	5, 655, 928, 803	21, 742, 570, 150	22. 77	87. 53
$25,000 to $50,000	1, 350, 680, 468	5. 44	3, 097, 567, 214	23, 093, 250, 618	12. 47	92. 97
$50,000 to $100,000	833, 898, 237	3. 36	1, 746, 886, 746	23, 927, 148, 855	7. 03	96. 33
$100,000 to $150,000	280, 656, 213	1. 13	912, 988, 509	24, 207, 805, 068	3. 67	97. 46
$150,000 to $300,000	260, 584, 012	1. 05	632, 332, 296	24, 468, 389, 080	2. 54	98. 51
$300,000 to $500,000	124, 569, 194	. 50	371, 748, 284	24, 592, 958, 274	1. 49	99. 01
$500,000 to $1,000,000	95, 107, 209	. 38	247, 179, 090	24, 688, 065, 483	. 99	99. 39
$1,000,000 and over	152, 071, 881	. 61	152, 071, 881	24, 840, 137, 364	. 61	100. 00
Total	24, 840, 137, 364	100. 00				

Simple and cumulative distribution of personal returns, by income classes, calendar year 1923—Continued

Income classes	Tax					
	Simple distribution		Cumulative distribution		Cumulative percentage	
	Amount in each class	Per cent of total	Over the class below	Under the class above	Over the class below	Under the class above
Under $1,000	$316, 602	0. 05	$663, 651, 505	$316, 602	100. 00	0. 05
$1,000 to $2,000	18, 190, 038	2. 74	663, 334, 903	18, 506, 640	99. 95	2. 79
$2,000 to $3,000	16, 570, 881	2. 50	645, 144, 865	35, 077, 521	97. 21	5. 29
$3,000 to $5,000	45, 969, 794	6. 92	628, 573, 984	81, 047, 315	94. 71	12. 21
$5,000 to $10,000	55, 480, 078	8. 36	582, 604, 190	136, 527, 393	87. 79	20. 57
$10,000 to $25,000	103, 865, 711	15. 65	527, 124, 112	240, 393, 104	79. 43	36. 22
$25,000 to $50,000	103, 600, 750	15. 61	423, 258, 401	343, 993, 854	63. 78	51. 83
$50,000 to $100,000	108, 878, 597	16. 41	319, 657, 651	452, 872, 451	48. 17	68. 24
$100,000 to $150,000	55, 719, 390	8. 40	210, 779, 054	508, 591, 841	31. 76	76. 64
$150,000 to $300,000	62, 104, 203	9. 36	155, 059, 664	570, 696, 044	23. 36	86. 00
$300,000 to $500,000	31, 668, 552	4. 77	92, 955, 461	602, 364, 596	14. 00	90. 77
$500,000 to $1,000,000	25, 498, 434	3. 84	61, 286, 909	627, 863, 030	9. 23	94. 61
$1,000,000 and over	35, 788, 475	5. 39	35, 788, 475	663, 651, 505	5. 39	100. 00
Total	663, 651, 505	100. 00				

Simple and cumulative distribution of individual returns by income classes showing number of returns, net income and tax, and percentages, calendar year 1924

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under $1,000	344,876	4.68	7,369,788	100.00	344,876	4.68
$1,000 to $2,000	2,413,881	32.75	7,024,912	95.32	2,758,757	37.43
$2,000 to $3,000	2,112,993	28.67	4,611,031	62.57	4,871,750	66.10
$3,000 to $5,000	1,800,900	24.44	2,498,038	33.90	6,672,650	90.54
$5,000 to $10,000	437,330	5.94	697,138	9.46	7,109,980	96.48
$10,000 to $25,000	191,216	2.59	259,808	3.52	7,301,196	99.07
$25,000 to $50,000	47,061	.639	68,592	.930	7,348,257	99.709
$50,000 to $100,000	15,816	.214	21,531	.291	7,364,073	99.923
$100,000 to $150,000	3,065	.042	5,715	.077	7,367,138	99.965
$150,000 to $300,000	1,876	.025	2,650	.035	7,369,014	99.990
$300,000 to $500,000	457	.006	774	.010	7,369,471	99.996
$500,000 to $1,000,000	242	.003	317	.004	7,369,713	99.999
$1,000,000 and over	75	.001	75	.001	7,369,788	100.00
Total	7,369,788	100.00				

Income classes	Net income[1]					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$235,451,546	0.92	$25,656,153,454	100.00	$235,451,546	0.92
$1,000 to $2,000	3,564,474,084	13.89	25,420,701,908	99.08	3,799,925,630	14.81
$2,000 to $3,000	5,277,147,446	20.57	21,856,227,824	85.19	9,077,073,076	35.38
$3,000 to $5,000	6,827,924,126	26.61	16,579,080,378	64.62	15,904,997,202	61.99
$5,000 to $10,000	2,991,187,905	11.66	9,751,156,252	38.01	18,896,185,107	73.65
$10,000 to $25,000	2,855,396,811	11.13	6,759,968,347	26.35	21,751,581,918	84.78
$25,000 to $50,000	1,599,848,363	6.24	3,904,571,536	15.22	23,351,430,281	91.02
$50,000 to $100,000	1,066,783,643	4.16	2,304,723,173	8.98	24,418,213,924	95.18
$100,000 to $150,000	377,644,950	1.47	1,237,939,530	4.82	24,795,858,874	96.65
$150,000 to $300,000	374,609,374	1.46	860,294,580	3.35	25,170,468,248	98.11
$300,000 to $500,000	171,248,552	.66	485,685,206	1.89	25,341,716,800	98.77
$500,000 to $1,000,000	158,462,179	.62	314,436,654	1.23	25,500,178,979	99.39
$1,000,000 and over	155,974,475	.61	155,974,475	.61	25,656,153,454	100.00
Total	25,656,153,454	100.00				

Simple and cumulative distribution of individual returns by income classes showing number of returns, net income and tax, and percentages, calendar year 1924—Continued

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$145,629	0.02	$704,265,390	100.00	$145,629	0.02
$1,000 to $2,000	10,432,394	1.48	704,119,761	99.98	10,578,023	1.50
$2,000 to $3,000	10,207,284	1.45	693,687,367	98.50	20,785,307	2.95
$3,000 to $5,000	26,865,387	3.81	683,480,083	97.05	47,650,694	6.76
$5,000 to $10,000	28,827,944	4.09	656,614,696	93.24	76,478,638	10.85
$10,000 to $25,000	78,068,669	11.09	627,786,752	89.15	154,547,307	21.94
$25,000 to $50,000	109,359,811	15.53	549,718,083	78.06	263,907,118	37.47
$50,000 to $100,000	136,636,004	19.40	440,358,272	62.53	400,543,122	56.87
$100,000 to $150,000	75,677,735	10.75	303,722,268	43.13	476,220,857	67.62
$150,000 to $300,000	92,480,898	13.13	228,044,533	32.38	568,701.755	80.75
$300,000 to $500,000	45,771,131	6.50	135,563,635	19.25	614,472,886	87.25
$500,000 to 1,000,000	42,585.301	6.05	89,792,504	12.75	657,058,187	93.30
$1,000,000 and over	47,207,203	6.70	47,207,203	6.70	704,265,390	100.00
Total	704,265,390	100.00				

Simple and cumulative distribution of individual returns by income classes showing number of returns, net income and tax, and percentages, calendar year 1925

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under $1,000	98,178	2.35	4,171,051	100.00	98,178	2.35
$1,000 to $2,000	1,071,992	25.70	4,072,873	97.65	1,170,170	28.05
$2,000 to $3,000	842,528	20.20	3,000,881	71.95	2,012,698	48.25
$3,000 to $5,000	1,327,683	31.83	2,158,353	51.75	3,340,381	80.08
$5,000 to $10,000	503,652	12.08	830,670	19.92	3,844,033	92.16
$10,000 to $25,000	236,779	5.68	327,018	7.84	4,080,812	97.84
$25,000 to $50,000	59,721	1.43	90,239	2.16	4,140,533	99.27
$50,000 to $100,000	20,958	.50	30,518	.73	4,161,491	99.77
$100,000 to $150,000	4,759	.115	9,560	.23	4,166,250	99.885
$150,000 to $300,000	3,223	.077	4,801	.115	4,169,473	99.962
$300,000 to $500,000	892	.022	1,578	.038	4,170,365	99.984
$500,000 to $1,000,000	479	.011	686	.016	4,170,844	99.995
$1,000,000 and over	207	.005	207	.005	4,171,051	100.000
Total	4,171,051	100.00				

Simple and cumulative distribution of individual returns by income classes showing number of returns, net income and tax, and percentages, calendar year 1925—Con.

Income classes	Net income [1]					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$58,305,538	0.27	$21,894,576,403	100.00	$58,305,538	0.27
$1,000 to $2,000	1,774,601,508	8.11	21,836,270,865	99.73	1,832,907,046	8.38
$2,000 to $3,000	2,047,969,883	9.35	20,061,669,357	91.62	3,880,876,929	17.73
$3,000 to $5,000	5,236,003,283	23.91	18,013,699,474	82.27	9,116,880,212	41.64
$5,000 to $10,000	3,463,852,012	15.82	12,777,696,191	58.36	12,580,732,224	57.46
$10,000 to $25,000	3,544,898,379	16.19	9,313,844,179	42.54	16,125,630,603	73.65
$25,000 to $50,000	2,032,239,284	9.28	5,768,945,800	26.35	18,157,869,887	82.93
$50,000 to $100,000	1,418,948,285	6.48	3,736,706,516	17.07	19,576,818,172	89.41
$100,000 to $150,000	572,859,982	2.62	2,317,758,231	10.59	20,149,678,154	92.03
$150,000 to $300,000	655,300,217	2.99	1,744,898,249	7.97	20,804,978,371	95.02
$300,000 to $500,000	339,773,657	1.55	1,089,598,032	4.98	21,144,752,028	96.57
$500,000 to $1,000,000	327,367,523	1.50	749,824,375	3.43	21,472,119,551	98.07
$1,000,000 and over	422,456,852	1.93	422,456,852	1.93	21,894,576,403	100.00
Total	21,894,576,403	100.00				

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$68,557	0.01	$734,555,183	100.00	$68,557	0.01
$1,000 to $2,000	1,704,087	.23	734,486,626	99.99	1,772,644	.24
$2,000 to $3,000	3,809,422	.52	732,782,539	99.76	5,582,066	.76
$3,000 to $5,000	8,326,214	1.13	728,973,117	99.24	13,908,280	1.89
$5,000 to $10,000	19,149,177	2.61	720,646,903	98.11	33,057,457	4.50
$10,000 to $25,000	74,171,952	10.10	701,497,726	95.50	107,229,409	14.60
$25,000 to $50,000	120,688,692	16.43	627,325,774	85.40	227,918,101	31.03
$50,000 to $100,000	147,842,780	20.13	506,637,082	68.97	375,760,881	51.16
$100,000 to $150,000	79,471,792	10.82	358,794,302	48.84	455,232,673	61.98
$150,000 to $300,000	103,058,819	14.03	279,322,510	38.02	558,291,492	76.01
$300,000 to $500,000	55,721,982	7.58	176,263,691	23.99	614,013,474	83.59
$500,000 to $1,000,000	53,674,188	7.31	120,541,709	16.41	667,687,662	90.90
$1,000,000 and over	66,867,521	9.10	66,867,521	9.10	734,555,183	100.00
Total	734,555,183	100.00				

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1926

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under $1,000	119,513	2.89	4,138,092	100.00	119,513	2.89
$1,000 to $2,000	1,045,519	25.26	4,018,579	97.11	1,165,032	28.15
$2,000 to $3,000	837,792	20.25	2,973,060	71.85	2,002,824	48.40
$3,000 to $5,000	1,240,400	29.97	2,135,268	51.60	3,243,224	78.37
$5,000 to $10,000	560,549	13.55	894,868	21.63	3,803,773	91.92
$10,000 to $25,000	246,730	5.96	334,319	8.08	4,050,503	97.88
$25,000 to $50,000	57,487	1.39	87,589	2.12	4,107,990	99.27
$50,000 to $100,000	20,520	.496	30,102	.730	4,128,510	99.766
$100,000 to $150,000	4,724	.115	9,582	.234	4,133,234	99.881
$150,000 to $300,000	3,267	.079	4,858	.119	4,136,501	99.960
$300,000 to $500,000	892	.022	1,591	.040	4,137,393	99.982
$500,000 to $1,000,000	468	.012	699	.018	4,137,861	99.994
$1,000,000 and over	231	.006	231	.006	4,138,092	100.00
Total	4,138,092	100.00				

Income classes	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$67,237,548	0.31	$21,958,505,649	100.00	$67,237,548	0.31
$1,000 to $2,000	1,747,917,122	7.96	21,891,268,101	99.69	1,815,154,670	8.27
$2,000 to $3,000	2,042,903,198	9.30	20,143,350,979	91.73	3,858,057,868	17.57
$3,000 to $5,000	4,872,788,835	22.19	18,100,447,781	82.43	8,730,846,703	39.76
$5,000 to $10,000	3,838,953,366	17.48	13,227,658,946	60.24	12,569,800,069	57.24
$10,000 to $25,000	3,660,622,482	16.67	9,388,705,580	42.76	16,230,422,551	73.91
$25,000 to $50,000	1,954,653,219	8.90	5,728,083,098	26.09	18,185,075,770	82.81
$50,000 to $100,000	1,389,339,134	6.33	3,773,429,879	17.19	19,574,414,904	89.14
$100,000 to $150,000	570,189,915	2.60	2,384,090,745	10.86	20,144,604,819	91.74
$150,000 to $300,000	661,411,549	3.01	1,813,900,830	8.26	20,806,016,368	94.75
$300,000 to $500,000	340,214,162	1.55	1,152,489,281	5.25	21,146,230,530	96.30
$500,000 to $1,000,000	317,881,202	1.45	812,275,119	3.70	21,464,111,732	97.75
$1,000,000 and over	494,393,917	2.25	494,393,917	2.25	21,958,505,649	100.00
Total	21,958,505,649	100.00				

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$55,538	0.01	$732,470,790	100.00	$55,538	0.01
$1,000 to $2,000	1,761,233	.24	732,415,252	99.99	1,816,771	.25
$2,000 to $3,000	4,216,702	.58	730,654,019	99.75	6,033,473	.83
$3,000 to $5,000	7,245,433	.99	726,437,317	99.17	13,278,906	1.82
$5,000 to $10,000	20,272,195	2.77	719,191,884	98.18	33,551,101	4.59
$10,000 to $25,000	72,464,803	9.89	698,919,689	95.41	106,015,904	14.48
$25,000 to $50,000	112,796,680	15.40	626,454,886	85.52	218,812,584	29.88
$50,000 to $100,000	140,946,589	19.24	513,658,206	70.12	359,759,173	49.12
$100,000 to $150,000	77,900,137	10.63	372,711,617	50.88	437,659,310	59.75
$150,000 to $300,000	103,997,156	14.20	294,811,480	40.25	541,656,466	73.95
$300,000 to $500,000	55,255,627	7.54	190,814,324	26.05	596,912,093	81.49
$500,000 to $1,000,000	53,665,366	7.33	135,558,697	18.51	650,577,459	88.82
$1,000,000 and over	81,893,331	11.18	81,893,331	11.18	732,470,790	100.00
Total	732,470,790	100.00				

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1927

Income classes[1]	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under $1,000	126,745	3.09	4,101,547	100.00	126,745	3.09
$1,000 to $2,000	996,098	24.29	3,974,802	96.91	1,122,843	27.38
$2,000 to $3,000	855,762	20.87	2,978,704	72.62	1,978,605	48.25
$3,000 to $5,000	1,209,345	29.48	2,122,942	51.75	3,187,950	77.73
$5,000 to $10,000	567,700	13.84	913,597	22.27	3,755,650	91.57
$10,000 to $25,000	252,079	6.14	345,897	8.43	4,007,729	97.71
$25,000 to $50,000	60,123	1.47	93,818	2.29	4,067,852	99.18
$50,000 to $100,000	22,573	.55	33,695	.82	4,090,425	99.73
$100,000 to $150,000	5,261	.13	11,122	.27	4,095,686	99.86
$150,000 to $300,000	3,873	.09	5,861	.14	4,099,559	99.95
$300,000 to $500,000	1,141	.03	1,988	.05	4,100,700	99.98
$500,000 to $1,000,000	557	.013	847	.020	4,101,257	99.993
$1,000,000 and over	290	.007	290	.007	4,101,547	100.00
Total	4,101,547	100.00				

Income classes[1]	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$72,230,684	0.32	$22,545,090,553	100.00	$72,230,684	0.32
$1,000 to $2,000	1,645,575,700	7.30	22,472,859,869	99.68	1,717,806,384	7.62
$2,000 to $3,000	2,062,275,084	9.15	20,827,284,169	92.38	3,780,081,468	16.77
$3,000 to $5,000	4,700,816,426	20.85	18,765,009,085	83.23	8,480,897,894	37.62
$5,000 to $10,000	3,895,759,157	17.28	14,064,192,659	62.38	12,376,657,051	54.90
$10,000 to $25,000	3,748,057,507	16.62	10,168,433,502	45.10	16,124,714,558	71.52
$25,000 to $50,000	2,051,770,684	9.10	6,420,375,995	28.48	18,176,485,242	80.62
$50,000 to $100,000	1,535,387,374	6.81	4,368,605,311	19.38	19,711,872,616	87.43
$100,000 to $150,000	636,018,520	2.82	2,833,217,937	12.57	20,347,891,136	90.25
$150,000 to $300,000	787,270,255	3.49	2,197,199,417	9.75	21,135,161,391	93.74
$300,000 to $500,000	431,121,727	1.91	1,409,929,162	6.26	21,566,283,118	95.65
$500,000 to $1,000,000	378,166,589	1.68	978,807,435	4.35	21,944,449,707	97.33
$1,000,000 and over	600,640,846	2.67	600,640,846	2.67	22,545,090,553	100.00
Total	22,545,090,553	100.00				

Income classes[1]	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$39,980	0.01	$830,639,434	100.00	$39,980	0.01
$1,000 to $2,000	1,233,658	.15	830,599,454	99.99	1,273,638	.16
$2,000 to $3,000	3,970,412	.48	829,365,796	99.84	5,244,050	.64
$3,000 to $5,000	6,508,177	.78	825,395,384	99.36	11,752,227	1.42
$5,000 to $10,000	20,664,502	2.49	818,887,207	98.58	32,416,729	3.91
$10,000 to $25,000	74,225,906	8.94	798,222,705	96.09	106,642,635	12.85
$25,000 to $50,000	119,475,301	14.38	723,996,799	87.15	226,117,936	27.23
$50,000 to $100,000	156,674,952	18.87	604,521,498	72.77	382,792,888	46.10
$100,000 to $150,000	87,397,904	10.52	447,846,546	53.90	470,190,792	56.62
$150,000 to $300,000	123,775,837	14.90	360,448,642	43.38	593,966,629	71.52
$300,000 to $500,000	73,750,177	8.88	236,672,805	28.48	667,716,806	80.40
$500,000 to $1,000,000	64,265,391	7.73	162,922,628	19.60	731,982,197	88.13
$1,000,000 and over	98,657,237	11.87	98,657,237	11.87	830,639,434	100.00
Total	830,639,434	100.00				

[1] Distribution of income classes under $5,000, estimated, based on sample. (See p. 1.)

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1928[1]

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under $1,000	111,123	2.73	4,070,851	100.00	111,123	2.73
$1,000 under $2,000	918,447	22.56	3,959,728	97.27	1,029,570	25.29
$2,000 under $3,000	837,781	20.58	3,041,281	74.71	1,867,351	45.87
$3,000 under $5,000	1,192,613	29.30	2,203,500	54.13	3,059,964	75.17
$5,000 under $10,000	628,766	15.44	1,010,887	24.83	3,688,730	90.61
$10,000 under $25,000	270,889	6.66	382,121	9.39	3,959,619	97.27
$25,000 under $50,000	68,048	1.67	111,232	2.73	4,027,667	98.94
$50,000 under $100,000	27,207	.67	43,184	1.06	4,054,874	99.61
$100,000 under $150,000	7,049	.17	15,977	.39	4,061,923	99.78
$150,000 under $300,000	5,678	.14	8,928	.22	4,067,601	99.92
$300,000 under $500,000	1,756	.043	3,250	.08	4,069,357	99.963
$500,000 under $1,000,000	983	.024	1,494	.037	4,070,340	99.987
$1,000,000 and over	*511	.013	511	.013	4,070,851	100.00
Total	4,070,851	100.000				

Income classes	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$64,535,224	0.26	$25,226,326,912	100.00	$64,535,224	0.26
$1,000 under $2,000	1,526,831,937	6.05	25,161,791,688	99.74	1,591,367,161	6.31
$2,000 under $3,000	2,030,900,943	8.05	23,634,959,751	93.69	3,622,268,104	14.36
$3,000 under $5,000	4,648,097,736	18.43	21,604,058,808	85.64	8,270,365,840	32.79
$5,000 under $10,000	4,282,520,130	16.98	16,955,961,072	67.21	12,552,885,970	49.77
$10,000 under $25,000	4,037,853,104	16.00	12,673,440,942	50.23	16,590,739,074	65.77
$25,000 under $50,000	2,326,502,829	9.22	8,635,587,838	34.23	18,917,241,903	74.99
$50,000 under $100,000	1,857,877,924	7.36	6,309,085,009	25.01	20,775,119,827	82.35
$100,000 under $150,000	850,450,966	3.37	4,451,207,085	17.65	21,625,570,793	85.72
$150,000 under $300,000	1,157,131,081	4.59	3,600,756,119	14.28	22,782,701,874	90.31
$300,000 under $500,000	663,900,326	2.63	2,443,625,038	9.69	23,446,602,200	92.94
$500,000 under $1,000,000	670,861,671	2.66	1,779,724,712	7.06	24,117,463,871	95.60
$1,000,000 and over	1,108,863,041	4.40	1,108,863,041	4.40	25,226,326,912	100.00
Total	25,226,326,912	100.00				

[1] Data for returns of net income under $5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19–24.)

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1928—Con.

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per ce
Under $1,000	$59,662	0.01	$1,164,254,037	100.00	$59,662	0.01
$1,000 under $2,000	1,549,713	.13	1,164,194,375	99.99	1,609,375	.14
$2,000 under $3,000	4,317,054	.37	1,162,644,662	99.86	5,926,429	.51
$3,000 under $5,000	7,475,073	.64	1,158,327,608	99.49	13,401,502	1.15
$5,000 under $10,000	22,895,853	1.97	1,150,852,535	98.85	36,297,355	3.12
$10,000 under $25,000	82,757,745	7.11	1,127,956.682	96.88	119,055,100	10.23
$25,000 under $50,000	136,568.322	11.73	1,045,198.937	89.77	255,623,422	21.96
$50,000 under $100,000	194,447,236	16.70	908,630,615	78.04	450,070,658	38.66
$100,000 under $150,000	116,855,418	10.04	714,183,379	61.34	566,926,076	48.70
$150,000 under $300,000	182,513,642	15.68	597,327,961	51.30	749,439,718	64.38
$300,00 under $500,000	113,249,844	9.72	414,814,319	35.62	862,689,562	74.10
$500,000 under $1,000,000	116,424,264	10.00	301,564,475	25.90	979,113,826	84.10
$1,000,000 and over	185,140,211	15.90	185,140,211	15.90	1,164,254,037	100.00
Total	1,164,254,037	100.00				

[1] Data for returns of net income under $5,000 partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Simple and cumulative distribution of individual returns for 1929, by net income classes, showing number of returns, net income, tax, and percentages

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under 1 (estimated)	126,172	3.12	4,044,327	100.00	126,172	3.12
1 under 2 (estimated)	903,082	22.33	3,918,155	96.88	1,029,254	25.45
2 under 3 (estimated)	810,347	20.04	3,015,073	74.55	1,839,601	45.49
3 under 5 (estimated)	1,172,655	29.00	2,204,726	54.51	3,012,256	74.49
5 under 10	658,039	16.27	1,032,071	25.51	3,670,295	90.76
10 under 25	271,454	6.71	374,032	9.24	3,941,749	97.47
25 under 50	63,689	1.57	102,578	2.53	4,005,438	99.04
50 under 100	24,073	.60	38,889	.96	4,029,511	99.64
100 under 150	6,376	.16	14,816	.36	4,035,887	99.80
150 under 300	5,310	.13	8,440	.20	4,041,197	99.93
300 under 500	1,641	.04	3,130	.07	4,042,838	99.97
500 under 1,000	976	.02	1,489	.03	4,043,814	99.99
1,000 and over	513	.01	513	.01	4,044,327	100.00
Total	4,044,327	100.00				

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under 1 (estimated)	$73,742,132	0.30	$24,800,735,564	100.00	$73,742,132	0.30
1 under 2 (estimated)	1,499,907,745	6.05	24,726,993,432	99.70	1,573,649,877	6.35
2 under 3 (estimated)	1,958,594,897	7.90	23,227,085,687	93.65	3,532,244,774	14.25
3 under 5 (estimated)	4,572,596,263	18.44	21,268,490,790	85.75	8,104,841,037	32.69
5 under 10	4,481,575,786	18.07	16,695,894,527	67.31	12,586,416,823	50.76
10 under 25	4,025,233,375	16.23	12,214,318,741	49.24	16,611,650,198	66.99
25 under 50	2,174,458,126	8.77	8,189,085,366	33.01	18,786,108,324	75.76
50 under 100	1,646,476,000	6.64	6,014,627,240	24.24	20,432,584,324	82.40
100 under 150	779,536,078	3.11	4,368,151,240	17.60	21,203,120,402	85.51
150 under 300	1,087,409,737	4.38	3,597,615,162	14.49	22,290,530,139	89.89
300 under 500	628,228,889	2.53	2,510,205,425	10.11	22,918,759,028	92.42
500 under 1,000	669,877,752	2.70	1,881,976,536	7.58	23,588,636,780	95.12
1,000 and over	1,212,098,784	4.88	1,212,098,784	4.88	24,800,735,564	100.00
Total	24,800,735,564	100.00				

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under 1 (estimated)	$17,308	0.01	$1,001,938,147	100.00	$17,308	0.01
1 under 2 (estimated)	553,418	.06	1,001,920,839	99.99	570,726	.07
2 under 3 (estimated)	1,403,901	.14	1,001,367,421	99.93	1,974,627	.21
3 under 5 (estimated)	2,412,634	.24	999,963,520	99.79	4,387,261	.45
5 under 10	9,550,599	.95	997,550,886	99.55	13,937,860	1.40
10 under 25	59,893,017	5.98	988,000,287	98.60	73,830,877	7.38
25 under 50	113,904,197	11.37	928,107,270	92.62	187,735,074	18.75
50 under 100	160,813,524	16.05	814,203,073	81.25	348,548,598	34.80
100 under 150	99,559,757	9.94	653,389,549	65.20	448,108,355	44.74
150 under 300	159,221,214	15.89	553,829,792	55.26	607,329,569	60.63
300 under 500	97,335,662	9.71	394,608,578	39.37	704,665,231	70.34
500 under 1,000	106,218,910	10.60	297,272,916	29.66	810,884,141	80.94
1,000 and over	191,054,006	19.06	191,054,006	19.06	1,001,938,147	100.00
Total	1,001,938,147	100.00				

Simple and cumulative distribution of individual returns for 1930 by net income classes, showing number of returns, net income, tax, and percentages [1]

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Per cent	Number	Per cent	Number	Per cent
Under 1 (estimated)	150,000	4.05	3,707,509	100.00	150,000	4.05
1 under 2 (estimated)	909,155	24.52	3,557,509	95.95	1,059,155	28.57
2 under 3 (estimated)	767,684	20.70	2,648,354	71.43	1,826,839	49.27
3 under 5 (estimated)	1,070,239	28.87	1,880,670	50.73	2,897,078	78.14
5 under 10	550,977	14.86	810,431	21.86	3,448,055	93.00
10 under 25	198,762	5.36	259,454	7.00	3,646,817	98.36
25 under 50	40,845	1.10	60,692	1.64	3,687,662	99.46
50 under 100	13,645	.37	19,847	.54	3,701,307	99.83
100 under 150	3,111	.08	6,202	.17	3,704,418	99.91
150 under 300	2,071	.05	3,091	.09	3,706,489	99.96
300 under 500	552	.02	1,020	.04	3,707,041	99.98
500 under 1,000	318	.01	468	.02	3,707,359	99.99
1,000 and over	150	.01	150	.01	3,707,509	100.00
Total	3,707,509	100.00				

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under 1 (estimated)	$86,891,887	0.48	$18,118,634,941	100.00	$86,891,887	0.48
1 under 2 (estimated)	1,494,526,118	8.25	18,031,743,054	99.52	1,581,418,005	8.73
2 under 3 (estimated)	1,864,161,556	10.29	16,537,216,936	91.27	3,445,579,561	19.02
3 under 5 (estimated)	4,151,967,088	22.92	14,673,055,380	80.98	7,597,546,649	41.94
5 under 10	3,723,763,076	20.55	10,521,088,292	58.06	11,321,309,725	62.49
10 under 25	2,922,750,247	16.13	6,797,325,216	37.51	14,244,059,972	78.62
25 under 50	1,383,619,457	7.64	3,874,574,969	21.38	15,627,679,429	86.26
50 under 100	919,039,755	5.07	2,490,955,512	13.74	16,546,719,184	91.33
100 under 150	374,170,634	2.06	1,571,915,757	8.67	16,920,889,818	93.39
150 under 300	419,015,969	2.31	1,197,745,123	6.61	17,339,905,787	95.70
300 under 500	207,131,122	1.15	778,729,154	4.30	17,547,036,909	96.85
500 under 1,000	211,693,377	1.17	571,598,032	3.15	17,758,730,286	98.02
1,000 and over	359,904,655	1.98	359,904,655	1.98	18,118,634,941	100.00
Total	18,118,634,941	100.00				

[1] For general explanations, see pp. 1–4.

Simple and cumulative distribution of individual returns for 1930 by net income classes, showing number of returns, net income, tax, and percentages—Contd.

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under 1 (estimated)	$37,282	0.01	$476,714,808	100.00	$37,282	0.01
1 under 2 (estimated)	1,269,089	.27	476,677,526	99.99	1,306,371	.28
2 under 3 (estimated)	3,309,537	.69	475,408,437	99.72	4,615,908	.97
3 under 5 (estimated)	5,352,350	1.12	472,098,900	99.03	9,968,258	2.09
5 under 10	17,447,591	3.66	466,746,550	97.91	27,415,849	5.75
10 under 25	49,560,577	10.40	449,298,959	94.25	76,976,426	16.15
25 under 50	72,708,222	15.25	399,738,382	83.85	149,684,648	31.40
50 under 100	87,379,410	18.33	327,030,160	68.60	237,064,058	49.73
100 under 150	48,748,813	10.23	239,650,750	50.27	285,812,871	59.96
150 under 300	62,462,605	13.10	190,901,937	40.04	348,275,476	73.06
300 under 500	33,052,893	6.93	128,439,332	26.94	381,328,369	79.99
500 under 1,000	34,288,780	7.19	95,386,439	20.01	415,617,149	87.18
1,000 and over	61,097,659	12.82	61,097,659	12.82	476,714,808	100.00
Total	476,714,808	100.00				

Simple and cumulative distribution of individual returns for 1931, by net income classes, showing number of returns, net income, tax, and percentages [1]

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Per cent	Number	Percent	Number	Percent
Under 1 (estimated)	185,391	5.75	3,225,924	100.00	185,391	5.75
1-2 (estimated)	862,153	26.72	3,040,533	94.25	1,047,544	32.47
2-3 (estimated)	675,019	20.92	2,178,380	67.53	1,722,563	53.39
3-5 (estimated)	912,630	28.29	1,503,361	46.61	2,635,193	81.68
5-10	417,655	12.95	590,731	18.32	3,052,848	94.63
10-25	137,754	4.27	173,076	5.37	3,190,602	98.90
25-50	24,308	.75	35,322	1.10	3,214,910	99.65
50-100	7,830	.24	11,014	.35	3,222,740	99.89
100-150	1,634	.05	3,184	.11	3,224,374	99.94
150-300	1,056	.03	1,550	.06	3,225,430	99.97
300-500	268	.01	494	.03	3,225,698	99.98
500-1,000	149	.01	226	.02	3,225,847	99.99
1,000 and over	77	.01	77	.01	3,225,924	100.00
Total	3,225,924	100.00				

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	$106,621,892	0.78	$13,604,996,128	100.00	$106,621,892	0.78
1-2 (estimated)	1,399,430,257	10.29	13,498,374,236	99.22	1,506,052,149	11.07
2-3 (estimated)	1,641,594,435	12.07	12,098,943,979	88.93	3,147,646,584	23.14
3-5 (estimated)	3,515,716,361	25.84	10,457,349,544	76.86	6,663,362,945	48.98
5-10	2,807,001,390	20.63	6,941,633,183	51.02	9,470,364,335	69.61
10-25	2,006,720,536	14.75	4,134,631,793	30.39	11,477,084,871	84.36
25-50	820,647,972	6.03	2,127,911,257	15.64	12,297,732,843	90.39
50-100	528,049,139	3.88	1,307,263,285	9.61	12,825,781,982	94.27
100-150	196,598,339	1.45	779,214,146	5.73	13,022,380,321	95.72
150-300	212,058,948	1.56	582,615,807	4.28	13,234,439,269	97.28
300-500	102,186,286	.75	370,556,859	2.72	13,336,625,555	98.03
500-1,000	102,310,704	.75	268,370,573	1.97	13,438,936,259	98.78
1,000 and over	166,059,869	1.22	166,059,869	1.22	13,604,996,128	100.00
Total	13,604,996,128	100.00				

[1] For general explanations, see pp. 1-4.

Simple and cumulative distribution of individual returns for 1931, by net income classes, showing number of returns, net income, tax, and percentages—Contd.

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	$23,641	0.01	$246,127,277	100.00	$23,641	0.01
1-2 (estimated)	943,098	.38	246,103,636	99.99	966,739	.39
2-3 (estimated)	2,466,248	1.00	245,160,538	99.61	3,432,987	1.39
3-5 (estimated)	3,831,861	1.56	242,694,290	98.61	7,264,848	2.95
5-10	12,407,382	5.04	238,862,429	97.05	19,672,230	7.99
10-25	31,897,191	12.96	226,455,047	92.01	51,569,421	20.95
25-50	40,095,612	16.29	194,557,856	79.05	91,665,033	37.24
50-100	44,779,946	18.20	154,462,244	62.76	136,444,979	55.44
100-150	23,135,254	9.40	109,682,298	44.56	159,580,233	64.84
150-300	28,793,193	11.70	86,547,044	35.16	188,373,426	76.54
300-500	15,411,182	6.26	57,753,851	23.46	203,784,608	82.80
500-1,000	15,456,946	6.28	42,342,669	17.20	219,241,554	89.08
1,000 and over	26,885,723	10.92	26,885,723	10.92	246,127,277	100.00
Total	246,127,277	100.00				

Simple and cumulative distribution of individual returns for 1932, by net income classes, showing number of returns, net income, tax, and percentages [1]

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent	Number	Percent	Number	Percent
Under 1 (estimated)	359,688	9.28	3,877,430	100.00	359,688	9.28
1-2 (estimated)	1,489,589	38.42	3,517,742	90.72	1,849,277	47.70
2-3 (estimated)	967,956	24.96	2,028,153	52.30	2,817,233	72.66
3-5 (estimated)	703,755	18.15	1,060,197	27.34	3,520,988	90.81
5-10	251,014	6.47	356,442	9.19	3,772,002	97.28
10-25	79,210	2.04	105,428	2.72	3,851,212	99.32
25-50	18,480	.47	26,218	.68	3,869,692	99.79
50-100	5,902	.15	7,738	.21	3,875,594	99.94
100-150	995	.02	1,836	.06	3,876,589	99.96
150-300	595	.01	841	.04	3,877,184	99.97
300-500	140	.01	246	.03	3,877,324	99.98
500-1,000	86	.01	106	.02	3,877,410	99.99
1,000 and over	20	.01	20	.01	3,877,430	100.00
Total	3,877,430	100.00				

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	$231,140,093	1.98	$11,655,756,678	100.00	$231,140,093	1.98
1-2 (estimated)	2,145,834,456	18.41	11,424,616,585	98.02	2,376,974,549	20.39
2-3 (estimated)	2,437,251,365	20.91	9,278,782,129	79.61	4,814,225,914	41.30
3-5 (estimated)	2,597,762,538	22.29	6,841,530,764	58.70	7,411,988,452	63.59
5-10	1,677,039,385	14.39	4,243,768,226	36.41	9,089,027,837	77.98
10-25	1,160,397,944	9.96	2,566,728,841	22.02	10,249,425,781	87.94
25-50	629,638,588	5.40	1,406,330,897	12.06	10,879,064,369	93.34
50-100	393,206,033	3.37	776,692,309	6.66	11,272,270,402	96.71
100-150	119,895,876	1.03	383,486,276	3.29	11,392,166,278	97.74
150-300	118,007,910	1.01	263,590,400	2.26	11,510,174,188	98.75
300-500	52,468,703	.45	145,582,490	1.25	11,562,642,891	99.20
500-1,000	57,874,231	.50	93,113,787	.80	11,620,517,122	99.70
1,000 and over	35,239,556	.30	35,239,556	.30	11,655,756,678	100.00
Total	11,655,756,678	100.00				

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	$102,827	0.03	$329,962,311	100.00	$102,827	0.03
1-2 (estimated)	12,254,359	3.71	329,859,484	99.97	12,357,186	3.74
2-3 (estimated)	9,822,223	2.98	317,605,125	96.26	22,179,409	6.72
3-5 (estimated)	20,894,515	6.33	307,782,902	93.28	43,073,924	13.05
5-10	35,614,899	10.79	286,888,387	86.95	78,688,823	23.84
10-25	50,150,017	15.20	251,273,488	76.16	128,838,840	39.04
25-50	43,545,894	13.20	201,123,471	60.96	172,384,734	52.24
50-100	47,149,914	14.29	157,577,577	47.76	219,534,648	66.53
100-150	24,469,289	7.42	110,427,663	33.47	244,003,937	73.95
150-300	31,911,690	9.67	85,958,374	26.05	275,915,627	83.62
300-500	18,554,148	5.62	54,046,684	16.38	294,469,775	89.24
500-1,000	19,016,370	5.76	35,492,536	10.76	313,486,145	95.00
1,000 and over	16,476,166	5.00	16,476,166	5.00	329,962,311	100.00
Total	329,962,311	100.00				

Simple and cumulative distribution of individual returns for 1933, by net income classes, showing number of returns, net income, tax, and percentages [1]

[Money figures and net income classes in thousands of dollars]

Net income classes	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent	Number	Percent	Number	Percent
Under 1 (estimated)	397,676	10.68	3,723,558	100.00	397,676	10.68
1-2 (estimated)	1,480,717	39.77	3,325,882	89.32	1,878,393	50.45
2-3 (estimated)	914,198	24.55	1,845,165	49.55	2,792,591	75.00
3-5 (estimated)	599,075	16.09	930,967	25.00	3,391,666	91.09
5-10	229,754	6.17	331,892	8.91	3,621,420	97.26
10-25	75,643	2.03	102,138	2.74	3,697,063	99.29
25-50	18,423	.49	26,495	.71	3,715,486	99.78
50-100	6,021	.16	8,072	.22	3,721,507	99.94
100-150	1,084	.02	2,051	.06	3,722,591	99.96
150-300	695	.01	967	.04	3,723,286	99.97
300-500	141	.01	272	.03	3,723,427	99.98
500-1,000	81	.01	131	.02	3,723,508	99.99
1,000 and over	50	.01	50	.01	3,723,558	100.00
Total	3,723,558	100.00				

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	264,784	2.41	11,008,638	100.00	264,784	2.41
1-2 (estimated)	2,093,292	19.01	10,743,854	97.59	2,358,076	21.42
2-3 (estimated)	2,295,586	20.85	8,650,562	78.58	4,653,662	42.27
3-5 (estimated)	2,207,458	20.05	6,354,976	57.73	6,861,120	62.32
5-10	1,537,875	13.97	4,147,518	37.68	8,398,995	76.29
10-25	1,112,086	10.10	2,609,642	23.71	9,511,081	86.39
25-50	630,005	5.72	1,497,557	13.61	10,141,086	92.11
50-100	401,049	3.64	867,551	7.89	10,542,136	95.75
100-150	129,159	1.17	466,502	4.25	10,671,294	96.92
150-300	139,215	1.27	337,343	3.08	10,810,509	98.19
300-500	54,570	.50	198,128	1.81	10,865,080	98.69
500-1,000	56,700	.52	143,558	1.31	10,921,780	99.21
1,000 and over	86,857	.79	86,857	.79	11,008,638	100.00
Total	11,008,638	100.00				

Simple and cumulative distribution of individual returns for 1933, by net income classes, showing number of returns, net income, tax, and percentages—Con.

[Money figures and net income classes in thousands of dollars]

Net income classes	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	97	0.03	374,120	100.00	97	0.03
1-2 (estimated)	10,345	2.76	374,023	99.97	10,442	2.79
2-3 (estimated)	7,710	2.06	363,679	97.21	18,152	4.85
3-5 (estimated)	18,397	4.92	355,969	95.15	36,549	9.77
5-10	35,077	9.38	337,571	90.23	71,626	19.15
10-25	54,977	14.69	302,494	80.85	126,603	33.84
25-50	52,355	13.99	247,517	66.16	178,958	47.83
50-100	57,491	15.37	195,162	52.17	236,449	63.20
100-150	30,369	8.12	137,671	36.80	266,818	71.32
150-300	40,412	10.80	107,302	28.68	307,230	82.12
300-500	17,910	4.79	66,890	17.88	325,141	86.91
500-1,000	21,221	5.67	48,980	13.09	346,361	92.58
1,000 and over	27,759	7.42	27,759	7.42	374,120	100.00
Total	374,120	100.00				

Simple and cumulative distribution of individual returns for 1934, by net income classes, showing number of returns, net income, tax, and percentages [1]

[Money figures and net income classes in thousands of dollars]

Net income classes	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent	Number	Percent	Number	Percent
Under 1 (estimated)	320,460	7.83	4,094,420	100.00	320,460	7.83
1-2 (estimated)	1,608,095	39.28	3,773,960	92.17	1,928,555	47.10
2-3 (estimated)	980.682	23.95	2,165,865	52.90	2,909,237	71.05
3-5 (estimtaed)	762,536	18.62	1,185,183	28.95	3,671,773	89.68
5-10	290,824	7.10	422,647	10.32	3,962,597	96.78
10-25	102,892	2.51	131,823	3.22	4,065,489	99.29
25-50	20,931	.51	28,931	.71	4,086,420	99.80
50-100	6,093	.15	8,000	.20	4,092,513	99.95
100-150	982	.02	1,907	.05	4,093,495	99.98
150-300	690	.02	925	.02	4,094,185	99.99
300-500	116	(2)	235	(2)	4,094,301	99.99
500-1,000	86	(2)	119	(2)	4,094,387	99.99
1,000 and over	33	(2)	33	(2)	4,094,420	100.00
Total	4,094,420	100.00				

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	211,113	1.65	12,796,802	100.00	211,113	1.65
1-2 (estimated)	2,277,726	17.80	12,585,689	98.35	2,488,839	19.45
2-3 (estimated)	2,467,851	19.28	10,307,964	80.55	4,956,690	38.73
3-5 (estimated)	2,839,348	22.19	7,840,112	61.27	7,796,038	60.92
5-10	1,952,891	15.26	5.000,764	39.08	9,748,929	76.18
10-25	1,513,592	11.83	3,047,873	23.82	11,262,521	88.01
25-50	708,530	5.54	1,534,281	11.99	11,971,051	93.55
50-100	405,976	3.17	825,751	6.45	12,377,027	96.72
100-150	117,744	.92	419,775	3.28	12,494,771	97.64
150-300	140,960	1.10	302,031	2.36	12,635,731	98.74
300-500	43,832	.34	161,071	1.26	12,679,564	99.08
500-1,000	59,464	.46	117,239	.92	12,739,028	99.54
1,000 and over	57,775	.46	57,775	.46	12,796,802	100.00
Total	12,796,802	100.00				

Net income classes	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	111	0.02	511,400	100.00	111	0.02
1-2 (estimated)	8,659	1.69	511,289	99.98	8,770	1.71
2-3 (estimated)	7,567	1.48	502,630	98.29	16,337	3.19
3-5 (estimated)	18,349	3.59	495,063	96.81	34,686	6.78
5-10	43,086	8.43	476,714	93.22	77,772	15.21
10-25	83,960	16.42	433,628	84.79	161,731	31.63
25-50	84,907	16.61	349,668	68.37	246,638	48.24
50-100	84,792	16.58	264.762	51.76	331,430	64.82
100-150	38,166	7.46	179,970	35.18	369,596	72.28
150-300	57,995	11.34	141,804	27.72	427,591	83.62
300-500	20,854	4.08	83,810	16.38	448,445	87.70
500-1,000	30,745	6.01	62,955	12.30	479,190	93.71
1,000 and over	32,211	6.29	32,211	6.29	511,400	100.00
Total	511,400	100.00				

Simple and cumulative distribution of individual returns for 1935, by net income classes, showing number of returns, net income, tax, and percentages [1]

[Net income classes and money figures in thousands of dollars]

Net income classes	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent	Number	Percent	Number	Percent
Under 1 (estimated)	299,594	6.55	4,575,012	100.00	299,594	6.55
1-2 (estimated)	1,777,931	38.86	4,275,418	93.45	2,077,525	45.41
2-3 (estimated)	1,123,699	24.56	2,497,487	54.59	3,201,224	69.97
3-5 (estimated)	873,673	19.10	1,373,788	30.03	4,074,897	89.07
5-10	339,842	7.43	500,115	10.93	4,414,739	96.50
10-25	123,564	2.70	160,273	3.50	4,538,303	99.20
25-50	26,029	.57	36,709	.80	4,564,332	99.77
50-100	8,033	.18	10,680	.23	4,572,365	99.94
100-150	1,395	.03	2,647	.06	4,573,760	99.97
150-300	896	.02	1,252	.03	4,574,656	99.99
300-500	206	.01	356	.01	4,574,862	99.99
500-1,000	109	(2)	150	(2)	4,574,971	99.99
1,000 and over	41	(2)	41	(2)	4,575,012	100.00
Total	4,575,012	100.00				

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	198,900	1.34	14,909,812	100.00	198,900	1.34
1-2 (estimated)	2,534,828	17.00	14,710,912	98.66	2,733,727	18.34
2-3 (estimated)	2,831,583	18.99	12,176,085	81.66	5,565,311	37.33
3-5 (estimated)	3,249,107	21.79	9,344,501	62.67	8,814,418	59.12
5-10	2,283,402	15.31	6,095,394	40.88	11,097,820	74.43
10-25	1,822,271	12.22	3,811,992	25.57	12,920,092	86.65
25-50	882,309	5.92	1,989,720	13.35	13,802,401	92.57
50-100	535,772	3.59	1,107,411	7.43	14,338,173	96.16
100-150	166,379	1.12	571,639	3.84	14,504,552	97.28
150-300	179,911	1.21	405,260	2.72	14,684,463	98.49
300-500	77,907	.52	225,349	1.51	14,762,371	99.01
500-1,000	73,811	.50	147,441	.99	14,836,182	99.51
1,000 and over	73,630	.49	73,630	.49	14,909,812	100.00
Total	14,909,812	100.00				

Net income classes	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	125	0.02	657,439	100.00	125	.02
1-2 (estimated)	10,058	1.53	657,315	99.98	10,183	1.55
2-3 (estimated)	9,311	1.42	647,256	98.45	19,494	2.97
3-5 (estimated)	20,738	3.15	637,945	97.03	40,232	6.12
5-10	48,728	7.41	617,208	93.88	88,960	13.53
10-25	103,754	15.78	568,479	86.47	192,714	29.31
25-50	106,670	16.23	464,725	70.69	299,385	45.54
50-100	112,816	17.16	358,055	54.46	412,201	62.70
100-150	54,132	8.23	245,239	37.30	466,333	70.93
150-300	74,039	11.26	191,106	29.07	540,372	82.19
300-500	37,245	5.67	117,068	17.81	577,617	87.86
500-1,000	38,323	5.83	79,823	12.14	615,940	93.69
1,000 and over	41,499	6.31	41,499	6.31	657,439	100.00
Total	657,439	100.00				

Individual returns, 1936, by net income classes: simple and cumulative distribution of number of returns, net income and tax, and percentages [1]

[Net income classes and money figures in thousands of dollars]

Net income classes	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent	Number	Percent	Number	Percent
Under 1 (estimated)	277,803	5.13	5,413,499	100.00	277,803	5.13
1–2 (estimated)	2,111,789	39.01	5,135,696	94.87	2,389,592	44.14
2–3 (estimated)	1,317,752	24.34	3,023,907	55.86	3,707,344	68.48
3–5 (estimated)	1,029,144	19.01	1,706,155	31.52	4,736,488	87.49
5–10	440,886	8.15	677,011	12.51	5,177,374	95.64
10–25	176,649	3.26	236,125	4.36	5,354,023	98.90
25–50	41,137	.76	59,476	1.10	5,395,160	99.66
50–100	13,620	.25	18,339	.34	5,408,780	99.91
100–150	2,606	.05	4,719	.09	5,411,386	99.96
150–300	1,544	.03	2,113	.04	5,412,930	99.99
300–500	330	.01	569	.01	5,413,260	99.99
500–1,000	178	(2)	239	(2)	5,413,438	99.99
1,000 and over	61	(2)	61	(2)	5,413,499	100.00
Total	5,413,499	100.00				

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	187,113	0.97	19,240,110	100.00	187,113	0.97
1–2 (estimated)	3,011,409	15.65	19,052,997	99.03	3,198,522	16.62
2–3 (estimated)	3,325,252	17.28	16,041,588	83.38	6,523,774	33.90
3–5 (estimated)	3,821,708	19.86	12,716,336	66.10	10,345,482	53.76
5–10	2,977,790	15.48	8,894,628	46.24	13,323,272	69.24
10–25	2,628,692	13.66	5,916,838	30.76	15,951,964	82.90
25–50	1,400,493	7.28	3,288,146	17.10	17,352,457	90.18
50–100	913,518	4.75	1,887,653	9.82	18,265,975	94.93
100–150	311,279	1.62	974,135	5.07	18,577,253	96.55
150–300	307,930	1.60	662,856	3.45	18,885,183	98.15
300–500	124,523	.65	354,927	1.85	19,009,706	98.80
500–1,000	122,762	.64	230,403	1.20	19,132,469	99.44
1,000 and over	107,641	.56	107,641	.56	19,240,110	100.00
Total	19,240,110	100.00				

Individual returns, 1936, by net income classes: simple and cumulative distribution of number of returns, net income and tax, and percentages [1]—Continued

[Net income classes and money figures in thousands of dollars]

Net income classes	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	331	0.03	1,214,017	100.00	331	0.03
1–2 (estimated)	14,010	1.15	1,213,686	99.97	14,341	1.18
2–3 (estimated)	13,988	1.15	1,199,676	98.82	28,329	2.33
3–5 (estimated)	32,232	2.65	1,185,688	97.67	60,560	4.98
5–10	79,369	6.54	1,153,456	95.02	139,929	11 52
10–25	175,613	14.47	1,074,088	88.48	315,542	25.99
25–50	191,339	15.76	898,474	74.01	506,881	41.75
50–100	216,045	17.80	707,136	58.25	722,926	59.55
100–150	116,156	9.57	491,091	40.45	839,082	69.12
150–300	147,381	12.14	374,935	30.88	986,463	81.26
300–500	71,470	5.89	227,553	18.74	1,057,934	87.15
500–1,000	78,945	6.50	156,083	12.85	1,136,878	93.65
1,000 and over	77,138	6.35	77,138	6.35	1,214,017	100.00
Total	1,214,017	100.00				

Individual returns[1] *with net income, 1937, by net income classes: simple and cumulative distribution of number of returns, net income and tax, and percentages*[2]

[Net income classes and money figures in thousands of dollars]

Net income classes	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent	Number	Percent	Number	Percent
Under 1 (estimated)	297,143	4.68	6,350,148	100.00	297,143	4.68
1 under 2 (estimated)	2,524,763	39.76	6,053,005	95.32	2,821,906	44.44
2 under 3 (estimated)	1,571,996	24.76	3,528,242	55.56	4,393,902	69.20
3 under 5 (estimated)	1,251,213	19.70	1,956,246	30.80	5,645,115	88.90
5 under 10	471,171	7.42	705,033	11.10	6,116,286	96.32
10 under 25	178,446	2.81	233,862	3.68	6,294,732	99.13
25 under 50	38,948	.61	55,416	.87	6,333,680	99.74
50 under 100	12,318	.19	16,468	.26	6,345,998	99.93
100 under 150	2,269	.04	4,150	.07	6,348,267	99.97
150 under 300	1,358	.02	1,881	.03	6,349,625	99.99
300 under 500	312	.01	523	.01	6,349,937	99.99
500 under 1,000	162	(3)	211	(3)	6,350,099	99.99
1,000 and over	49	(3)	49	(3)	6,350,148	100.00
Total	6,350,148	100.00				

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	202,401	0.95	21,238,574	100.00	202,401	0.95
1 under 2 (estimated)	3,592,283	16.92	21,036,173	99.05	3,794,684	17.87
2 under 3 (estimated)	3,980,864	18.75	17,443,891	82.13	7,775,548	36.62
3 under 5 (estimated)	4,646,965	21.88	13,463,027	63.38	12,422,513	58.50
5 under 10	3,170,571	14.93	8,816,062	41.50	15,593,084	73.43
10 under 25	2,639,518	12.43	5,645,491	26.57	18,232,602	85.86
25 under 50	1,319,431	6.21	3,005,973	14.14	19,552,033	92.07
50 under 100	824,261	3.88	1,686,541	7.93	20,376,294	95.95
100 under 150	272,264	1.28	862,280	4.05	20,648,558	97.23
150 under 300	272,724	1.28	590,016	2.77	20,921,282	98.51
300 under 500	117,477	.55	317,292	1.49	21,038,759	99.06
500 under 1,000	114,399	.54	199,815	.94	21,153,158	99.60
1,000 and over	85,416	.40	85,416	.40	21,238,574	100.00
Total	21,238,574	100.00				

Net income classes	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent	Amount	Percent	Amount	Percent
Under 1 (estimated)	468	0.04	1,141,569	100.00	468	0.04
1 under 2 (estimated)	17,262	1.51	1,141,101	99.96	17,730	1.55
2 under 3 (estimated)	15,622	1.37	1,123,838	98.45	33,352	2.92
3 under 5 (estimated)	38,852	3.40	1,108,217	97.08	72,204	6.33
5 under 10	83,529	7.32	1,069,364	93.67	155,733	13.64
10 under 25	175,709	15.39	985,836	86.35	331,442	29.03
25 under 50	179,395	15.72	810,126	70.96	510,837	44.75
50 under 100	194,507	17.04	630,731	55.25	705,345	61.79
100 under 150	102,062	8.94	436,224	38.21	807,406	70.73
150 under 300	131,060	11.48	334,162	29.27	938,466	82.21
300 under 500	67,489	5.91	203,102	17.79	1,005,956	88.12
500 under 1,000	74,156	6.50	135,613	11.88	1,080,111	94.62
1,000 and over	61,457	5.38	61,457	5.38	1,141,569	100.00
Total	1,141,569	100.00				

[1] Includes 36,068 taxable returns, Form 1041, which correspond to taxable returns, Form 1040, for estates and trusts filed for prior years, and 8,463 taxable returns and 3,784 nontaxable returns for estates and trusts filed on Form 1040 which should have been filed on Form 1041.

[2] For general explanations, see pp. 1–6.

[3] Less than one-hundredth of 1 percent.

1938

Basic table 2–A, pages 92–101, shows data similar to those in the preceding table, but classified in greater detail. The returns with no alternative tax (Part II, pages 94–95) are shown separately from those with alternative tax (Part III, pages 96–101) and the returns with alternative tax are further classified into those with net long-term capital gain and with net long-term capital loss. In all parts of basic table 2–A there are presented six net income classes for returns with net income under $5,000.

The distribution of number of returns, net income or deficit, and tax, by States and Territories, is given in basic table 1–A, pages 80–81.

SIMPLE AND CUMULATIVE DISTRIBUTION BY NET INCOME CLASSES OF NUMBER OF RETURNS, NET INCOME, AND TAX

The distribution of individual returns with net income by a limited number of net income classes is exhibited in the following table. There are shown simple and cumulative totals and percentages for the number of returns, net income, and tax. Basic table 3–A, pages 105–107, contains number of returns, net income, and tax distributed by a more detailed net income classification. Both in the following table and basic table 3–A, aggregates are shown for the returns with no net income:

Individual returns [1] *with net income (excluding fiduciary returns), 1938, by net income classes: simple and cumulative distribution of number of returns, net income and tax, and percentages; also aggregate for individual returns with no net income (excluding fiduciary returns), 1938* [2]

[Net income classes and money figures in thousands of dollars]

Net income classes	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Returns with net income:						
Under 1 (estimated)	366,591	5.96	6,150,776	100.00	366,591	5.96
1 under 2 (estimated)	2,423,278	39.40	5,784,185	94.04	2,789,869	45.36
2 under 3 (estimated)	1,609,883	26.17	3,360,907	54.64	4,399,752	71.53
3 under 5 (estimated)	1,167,479	18.98	1,751,024	28.47	5,567,231	90.51
5 under 10	410,931	6.68	583,545	9.49	5,978,162	97.19
10 under 25	137,940	2.25	172,614	2.81	6,116,102	99.44
25 under 50	25,430	.41	34,674	.56	6,141,532	99.85
50 under 100	6,944	.11	9,244	.15	6,148,476	99.96
100 under 150	1,249	.02	2,300	.04	6,149,725	99.98
150 under 300	717	.01	1,051	.02	6,150,442	99.99
300 under 500	182	(3)	334	.01	6,150,624	99.99
500 under 1,000	102	(3)	152	(3)	6,150,726	99.99
1,000 and over	50	(3)	50	(3)	6,150,776	100.00
Total, individual returns with net income	6,150,776	100.00				
Individual returns with no net income [2]	100,233	(7)				
Grand total	6,251,009	(7)				

For footnotes, see p. 19.

Individual returns [1] *with net income (excluding fiduciary returns), 1938, by net income classes: simple and cumulative distribution of number of returns, net income and tax, and percentages; also aggregate for individual returns with no net income (excluding fiduciary returns), 1938*—Continued [2]

[Net income classes and money figures in thousands of dollars]

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with net income:						
Under 1 (estimated)	250,739	1.34	18,660,929	100.00	250,739	1.34
1 under 2 (estimated)	3,414,877	18.30	18,410,190	98.66	3,665,616	19.64
2 under 3 (estimated)	4,079,068	21.86	14,995,313	80.36	7,744,684	41.50
3 under 5 (estimated)	4,298,601	23.04	10,916,245	58.50	12,043,286	64.54
5 under 10	2,751,422	14.74	6,617,644	35.46	14,794,708	79.28
10 under 25	2,016,484	10.81	3,866,221	20.72	16,811,193	90.09
25 under 50	855,437	4.58	1,849,736	9.91	17,666,630	94.67
50 under 100	463,503	2.48	994,299	5.33	18,130,133	97.15
100 under 150	149,052	.80	530,796	2.85	18,279,185	97.95
150 under 300	144,454	.78	381,744	2.05	18,423,639	98.73
300 under 500	69,031	.37	237,290	1.27	18,492,671	99.10
500 under 1,000	70,590	.38	168,259	.90	18,563,261	99.48
1,000 and over	97,669	.52	97,669	.52	18,660,929	100.00
Total, individual returns with net income	18,660,929	100.00				
Individual returns with no net income [2]	[6] 354,156	(7)				

Net income classes	Total tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with net income:						
Under 1 (estimated)	445	0.06	726,120	100.00	445	0.06
1 under 2 (estimated)	14,835	2.04	725,675	99.94	15,280	2.10
2 under 3 (estimated)	13,414	1.85	710,840	97.90	28,694	3.95
3 under 5 (estimated)	33,257	4.58	697,426	96.05	61,951	8.53
5 under 10	69,992	9.64	664,169	91.47	131,942	18.17
10 under 25	130,436	17.96	594,177	81.83	262,378	36.13
25 under 50	115,916	15.97	463,741	63.87	378,294	52.10
50 under 100	111,706	15.38	347,825	47.90	490,000	67.48
100 under 150	54,872	7.56	236,120	32.52	544,873	75.04
150 under 300	65,242	8.98	181,247	24.96	610,114	84.02
300 under 500	34,926	4.81	116,006	15.98	645,040	88.83
500 under 1,000	37,652	5.19	81,080	11.17	682,692	94.02
1,000 and over	43,428	5.98	43,428	5.98	726,120	100.00
Total, individual returns with net income	726,120	100.00				
Individual returns with no net income (taxable) [4]	615	(7)				
Grand total	726,735	(7)				

[1] Unlike text table on p. 8, Statistics of Income for 1937, Part 1, excludes taxable fiduciary returns with net income, Form 1041, and taxable and nontaxable returns for estates and trusts incorrectly filed on Form 1040 instead of Form 1041. Data for individual returns with no net income are included in this table for the first time. See basic table 3–A, pp. 105–107, for distribution of the data by more detailed net income classes.
[2] For general explanations, see pp. 1–6 and 14–15.
[3] See footnote 8, p. 11.
[4] Reported on 25 returns with net long-term capital loss on which the tax, computed on net income before the deduction of net long-term capital loss, exceeds 30 percent of the net long-term capital loss.
[5] Less than one-hundredth of 1 percent.
[6] Deficit.
[7] Percentage not computed.

Basic table 2–A, pages 92–100, shows information similar to that in the preceding table, but classified in greater detail. Returns with no alternative tax (Part II, pages 94–95) are shown separately from those with alternative tax (Part III, pages 96–100) and returns with alternative tax are further classified into those with net long-term capital gain and with net long-term capital loss, showing the computation of the alternative tax. In all parts of basic table 2–A there are presented six net income classes for returns with net income under $5,000.

The distribution of number of returns, net income or deficit, and tax, by States and Territories, is given in basic table 1–A, pages 80–81.

SIMPLE AND CUMULATIVE DISTRIBUTION BY NET INCOME CLASSES OF NUMBER OF RETURNS, NET INCOME, AND TAX

The distribution of individual returns with net income by a limited number of net income classes is exhibited in the following table. There are shown simple and cumulative totals and percentages for the number of returns, net income, and tax. Basic table 3–A, pages 104–106, contains number of returns, net income, and tax distributed by a more detailed net income classification. Both in the following table and basic table 3–A, aggregates are shown for the returns with no net income.

Individual returns with net income (excluding fiduciary returns), 1939, by net income classes:[14] *simple and cumulative distribution of number of returns, net income, tax, and percentages; also aggregate for individual returns with no net income (excluding fiduciary returns), 1939*

(For text defining certain items and describing methods of tabulating and estimating data, see pp. 2-6 and 12-13)

[Net income classes and money figures in thousands of dollars]

Net income classes	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Returns with net income:						
Under 1 (estimated)	346,521	4.58	7,570,320	100.00	346,521	4.58
1 under 2 (estimated)	3,023,618	39.94	7,223,799	95.42	3,370,139	44.52
2 under 3 (estimated)	2,054,482	27.14	4,200,181	55.48	5,424,621	71.66
3 under 5 (estimated)	1,462,558	19.32	2,145,699	28.34	6,887,179	90.98
5 under 10	479,311	6.33	683,141	9.02	7,366,490	97.31
10 under 25	161,208	2.13	203,830	2.69	7,527,698	99.44
25 under 50	30,954	.41	42,622	.56	7,558,652	99.85
50 under 100	8,910	.11	11,668	.15	7,567,562	99.96
100 under 150	1,531	.02	2,758	.04	7,569,093	99.98
150 under 300	886	.01	1,227	.02	7,569,979	99.99
300 under 500	195	(12)	341	(12)	7,570,174	99.99
500 under 1,000	102	(12)	146	(12)	7,570,276	99.99
1,000 and over	44	(12)	44	(12)	7,570,320	100.00
Total, individual returns with net income	7,570,320	100.00				
Individual returns with no net income [7]	82,461	(12)				
Grand total	7,652,781	(12)				

For footnotes, see p. 47.

Individual returns with net income (excluding fiduciary returns), 1939, by net income classes:[14] *simple and cumulative distribution of number of returns, net income, tax, and percentages; also aggregate for individual returns with no net income (excluding fiduciary returns), 1939*—Continued

[Net income classes and money figures in thousands of dollars]

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with net income:						
Under 1 (estimated)	243,163	1.06	22,938,918	100.00	243,163	1.06
1 under 2 (estimated)	4,309,629	18.79	22,695,755	98.94	4,552,792	19.85
2 under 3 (estimated)	5,186,890	22.61	18,386,126	80.15	9,739,682	42.46
3 under 5 (estimated)	5,411,612	23.59	13,199,236	57.54	15,151,294	66.05
5 under 10	3,203,614	13.97	7,787,625	33.95	18,354,907	80.02
10 under 25	2,363,305	10.30	4,584,011	19.98	20,718,213	90.32
25 under 50	1,044,408	4.55	2,220,706	9.68	21,762,621	94.87
50 under 100	593,145	2.59	1,176,297	5.13	22,355,766	97.46
100 under 150	183,131	.80	583,152	2.54	22,538,897	98.26
150 under 300	177,816	.77	400,021	1.74	22,716,713	99.03
300 under 500	74,724	.33	222,205	.97	22,791,437	99.36
500 under 1,000	67,578	.29	147,481	.64	22,859,015	99.65
1,000 and over	79,903	.35	79,903	.35	22,938,918	100.00
Total, individual returns with net income	22,938,918	100.00				
Individual returns with no net income	[9] 284,327	(12)				

Net income classes	Total tax [16]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with net income:						
Under 1 (estimated)	432	0.05	890,934	100.00	432	0.05
1 under 2 (estimated)	20,971	2.35	890,502	99.95	21,403	2.40
2 under 3 (estimated)	20,922	2.35	869,531	97.60	42,325	4.75
3 under 5 (estimated)	46,943	5.23	848,609	95.25	88,968	9.98
5 under 10	81,470	9.15	801,966	90.02	170,438	19.13
10 under 25	153,527	17.23	720,496	80.87	323,964	36.36
25 under 50	141,565	15.89	566,970	63.64	465,529	52.25
50 under 100	140,505	15.77	425,405	47.75	606,034	68.02
100 under 150	67,935	7.63	284,900	31.98	673,970	75.65
150 under 300	83,922	9.42	216,964	24.35	757,892	85.07
300 under 500	40,814	4.58	133,042	14.93	798,705	89.65
500 under 1,000	40,943	4.59	92,229	10.35	839,649	94.24
1,000 and over	51,285	5.76	51,285	5.76	890,934	100.00
Total, individual returns with net income	890,934	100.00				
Individual returns with no net income (taxable) [9]	300	(12)				
Grand total	891,234	(12)				

For footnotes, see p. 47.

Individual returns with net income, not including fiduciary returns, 1940, by net income classes: Simple and cumulative distribution of number of returns, net income, and total tax, with corresponding percentage distribution; also aggregate for individual returns with no net income

[For description of items and classifications, and methods of tabulating and estimating data, see pp. 4-7, 8-9]

[Net income classes and money figures in thousands of dollars]

Net income classes	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Individual returns with net income:						
Under 1 (estimated)	1,911,457	13.09	14,598,074	100.00	1,911,457	13.09
1 under 2 (estimated)	5,012,619	34.34	12,686,617	86.91	6,924,076	47.43
2 under 3 (estimated)	5,258,565	36.02	7,673,998	52.57	12,182,641	83.45
3 under 5 (estimated)	1,646,595	11.28	2,415,433	16.55	13,829,236	94.73
5 under 10	533,345	3.66	768,838	5.27	14,362,581	98.39
10 under 25	185,687	1.27	235,493	1.61	14,548,268	99.66
25 under 50	36,176	.25	49,806	.34	14,584,444	99.91
50 under 100	10,285	.07	13,630	.09	14,594,729	99.98
100 under 150	1,866	.01	3,345	.02	14,596,595	99.99
150 under 300	1,066	(8)	1,479	.01	14,597,661	99.99
300 under 500	252	(8)	413	(8)	14,597,913	99.99
500 under 1,000	112	(8)	161	(8)	14,598,025	99.99
1,000 and over	49	(8)	49	(8)	14,598,074	100.00
Total, individual returns with net income	14,598,074	100.00				
Individual returns with no net income [9]	112,697	(9)				
Grand total	14,710,771	(9)				

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns with net income:						
Under 1 (estimated)	1,512,563	4.17	36,309,719	100.00	1,512,563	4.17
1 under 2 (estimated)	7,341,533	20.22	34,797,155	95.83	8,854,096	24.39
2 under 3 (estimated)	12,567,963	34.61	27,455,623	75.61	21,422,059	59.00
3 under 5 (estimated)	5,990,765	16.50	14,887,660	41.00	27,412,824	75.50
5 under 10	3,564,378	9.82	8,896,895	24.50	30,977,202	85.32
10 under 25	2,730,926	7.52	5,332,516	14.68	33,708,128	92.84
25 under 50	1,219,853	3.35	2,601,590	7.16	34,927,982	96.19
50 under 100	686,313	1.89	1,381,737	3.81	35,614,294	98.08
100 under 150	223,988	.62	695,424	1.92	35,838,282	98.70
150 under 300	213,764	.59	471,436	1.30	36,052,047	99.29
300 under 500	95,757	.26	257,672	.71	36,147,803	99.55
500 under 1,000	74,170	.21	161,915	.45	36,221,973	99.76
1,000 and over	87,746	.24	87,746	.24	36,309,719	100.00
Total, individual returns with net income	36,309,719	100.00				
Individual returns with no net income	[10] 311,385	(9)				

Individual returns with net income, not including fiduciary returns, 1940, by net income classes: Simple and cumulative distribution of number of returns, net income, and total tax, with corresponding percentage distribution; also aggregate for individual returns with no net income—Continued

[For description of items and classifications, and methods of tabulating and estimating data, see pp. 4-7, 8-9]

[Net income classes and money figures in thousands of dollars]

Net income classes	Total tax [11]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns with net income:						
Under 1 (estimated)	1,771	0.12	1,440,967	100.00	1,771	0.12
1 under 2 (estimated)	57,156	3.97	1,439,196	99.88	58,927	4.09
2 under 3 (estimated)	49,275	3.42	1,382,040	95.91	108,202	7.51
3 under 5 (estimated)	77,887	5.41	1,332,765	92.49	186,089	12.92
5 under 10	117,144	8.13	1,254,878	87.08	303,233	21.05
10 under 25	246,837	17.13	1,137,734	78.95	550,070	38.18
25 under 50	262,234	18.20	890,897	61.82	812,304	56,38
50 under 100	242,066	16.79	628,663	43.62	1,054,370	73.17
100 under 150	105,337	7.31	386,597	26.83	1,159,708	80.48
150 under 300	116,538	8.09	281,260	19.52	1,276,245	88.57
300 under 500	57,778	4.01	164,722	11.43	1,334,024	92.58
500 under 1,000	46,138	3.20	106,943	7.42	1,380,162	95.78
1,000 and over	60,805	4.22	60,805	4.22	1,440,967	100.00
Total, individual returns with net income	1,440,967	100.00				
Individual returns with no net income (taxable) [4]	473	(9)				
Grand total	1,441,440	(9)				

Individual returns, 1941, by net income classes: Simple and cumulative distribution of number of returns, net income, and total tax, with corresponding percentage distribution; also aggregate for individual returns with no net income

[For description of items and classifications, and methods of tabulating and estimating data, see pp. 4-10]

[Net income classes and money figures in thousands of dollars]

Net income classes	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Individual returns with net income:						
Form 1040A (est.) [7]	10,252,708	39.79	25,770,089	100.00	10,252,708	39.79
Form 1040:						
Under 1 (est.)	1,936,201	7.51	15,517,381	60.21	12,188,909	47.30
1 under 2 (est.)	5,737,581	22.26	13,581,180	52.70	17,926,490	69.56
2 under 3 (est.)	4,715,114	18.30	7,843,599	30.44	22,641,604	87.86
3 under 5 (est.)	2,192,225	8.51	3,128,485	12.14	24,833,829	96.37
5 under 10	630,105	2.44	936,260	3.63	25,463,934	98.81
10 under 25	238,880	.93	306,155	1.19	25,702,814	99.74
25 under 50	48,157	.19	67,275	.26	25,750,971	99.93
50 under 100	14,365	.05	19,118	.07	25,765,336	99.98
100 under 150	2,664	.01	4,753	.02	25,768,000	99.99
150 under 300	1,539	(8)	2,089	.01	25,769,539	99.99
300 under 500	348	(8)	550	(8)	25,769,887	99.99
500 under 1,000	152	(8)	202	(8)	25,770,039	99.99
1,000 and over	50	(8)	50	(8)	25,770,089	100.00
Total returns with net income	25,770,089	100.00				
Individual returns with no net income [5]	99,828	(9)				
Grand total	25,869,917	(9)				

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns with net income:						
Form 1040A (est.) [7]	17,531,107	29.95	58,527,217	100.00	17,531,107	29.95
Form 1040:						
Under 1 (est.)	1,411,563	2.41	40,996,110	70.05	18,942,671	32.36
1 under 2 (est.)	8,848,329	15.12	39,584,547	67.64	27,790,999	47.48
2 under 3 (est.)	11,461,250	19.59	30,736,218	52.52	39,252,249	67.07
3 under 5 (est.)	7,972,189	13.62	19,274,968	32.93	47,224,438	80.69
5 under 10	4,239,095	7.24	11,302,779	19.31	51,463,533	87.93
10 under 25	3,519,907	6.01	7,063,684	12.07	54,983,440	93.94
25 under 50	1,626,461	2.78	3,543,777	6.06	56,609,901	96.72
50 under 100	961,123	1.64	1,917,316	3.28	57,571,024	98.36
100 under 150	319,925	.55	956,193	1.64	57,890,949	98.91
150 under 300	306,074	.52	636,268	1.09	58,197,023	99.43
300 under 500	132,705	.23	330,194	.57	58,329,728	99.66
500 under 1,000	103,061	.18	197,489	.34	58,432,789	99.84
1,000 and over	94,428	.16	94,428	.16	58,527,217	100.00
Total returns with net income	58,527,217	100.00				
Individual returns with no net income [5]	[10] 292,023	(9)				
Grand total	[11] 58,235,195	(9)				

For footnotes, see pp. 48-49.

Individual returns, 1941, by net income classes: Simple and cumulative distribution of number of returns, net income, and total tax, with corresponding percentage distribution; also aggregate for individual returns with no net income—Continued

[For description of items and classifications, and methods of tabulating and estimating data, see pp. 4-10]

[Net income classes and money figures in thousands of dollars]

Net income classes	Total tax [2]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns with net income:						
Form 1040A (est.)[7]	328,479	8.61	3,815,415	100.00	328,479	8.61
Form 1040:						
Under 1 (est.)	10,258	.27	3,486,936	91.39	338,736	8.88
1 under 2 (est.)	139,054	3.64	3,476,679	91.12	477,790	12.52
2 under 3 (est.)	297,196	7.79	3,337,625	87.48	774,986	20.31
3 under 5 (est.)	406,012	10.64	3,040,429	79.69	1,180,998	30.95
5 under 10	400,043	10.49	2,634,417	69.05	1,581,041	41.44
10 under 25	669,061	17.53	2,234,374	58.56	2,250,102	58.97
25 under 50	557,672	14.62	1,565,313	41.03	2,807,773	73.59
50 under 100	448,375	11.75	1,007,642	26.41	3,256,149	85.34
100 under 150	174,926	4.59	559,266	14.66	3,431,075	89.93
150 under 300	179,027	4.69	384,340	10.07	3,610,103	94.62
300 under 500	80,057	2.10	205,312	5.38	3,690,160	96.72
500 under 1,000	65,720	1.72	125,255	3.28	3,755,879	98.44
1,000 and over	59,536	1.56	59,536	1.56	3,815,415	100.00
Total returns with net income	3,815,415	100.00				
Individual returns with no net income [5]	2,326	(9)				
Grand total	3,817,741	(9)				

For footnotes, see pp. 48-49.

Individual returns, 1942, by net income classes: Simple and cumulative distribution of number or returns, net income, and total tax, with corresponding percentage distribution; also aggregate for individual returns with no net income

[For description of items and classifications, and methods of tabulating and estimating data, see pp. 5–10]

[Net income classes and money figures in thousands of dollars]

Net income classes	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Returns with net income:						
Form 1040A (est.)[6]	16, 106, 039	44. 18	36, 456, 110	100. 00	16, 106, 039	44. 18
Form 1040:						
Under 1 (est.)	3, 189, 377	8. 75	20, 350, 071	55. 82	19, 295. 416	52. 93
1 under 2 (est.)	7, 156, 597	19. 63	17, 160, 694	47. 07	26, 452. 013	72. 56
2 under 3 (est.)	5, 423, 622	14. 88	10, 004, 097	27. 44	31, 875, 635	87. 44
3 under 5 (est.)	3, 415, 383	9. 37	4, 580, 475	12. 56	35, 291, 018	96. 81
5 under 10	779, 448	2. 13	1, 165, 092	3. 19	36. 070, 466	98. 94
10 under 25	296, 217	. 81	385, 644	1. 06	36. 366, 683	99. 75
25 under 50	63, 975	. 18	89, 427	. 25	36, 430, 658	99. 93
50 under 100	19, 416	. 05	25, 452	. 07	36, 450, 074	99. 98
100 under 150	3, 484	. 01	6, 036	. 02	36, 453, 558	99. 99
150 under 300	1, 931	(7)	2, 552	. 01	36, 455, 489	99. 99
300 under 500	397	(7)	621	(7)	36, 455, 886	99. 99
500 under 1, 000	186	(7)	224	(7)	36, 456, 072	99. 99
1, 000 and over	38	(7)	38	(7)	36, 456, 110	100. 00
Total	36, 456, 110	100. 00				
Returns with no net income (est.)[2]	163, 136	(8)				
Grand total, individual returns	36, 619, 246	(8)				

Individual returns, 1942, by net income classes: Simple and cumulative distribution of number of returns, net income, and total tax, with corresponding percentage distribution; also aggregate for individual returns with no net income—Continued

[For description of items and classifications, and methods of tabulating and estimating data, see pp. 5–10]

[Net income classes and money figures in thousands of dollars]

Net income classes	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with net income:						
Forms 1040A (est.)[6]	25,715,974	32.72	78,589,729	100.00	25,715,974	32.72
Form 1040:						
Under 1 (est.)	2,101,571	2.68	52,873,755	67.28	27,817,545	35.40
1 under 2 (est.)	10,846,341	13.80	50,772,184	64.60	38,663,886	49.20
2 under 3 (est.)	13,277,213	16.89	39,925,842	50.80	51,941,099	66.09
3 under 5 (est.)	12,426,295	15.81	26,648,629	33.91	64,367,395	81.90
5 under 10	5,210,410	6.63	14,222,334	18.10	69,577,804	88.53
10 under 25	4,392,899	5.59	9,011,924	11.47	73,970,703	94.12
25 under 50	2,162,399	2.75	4,619,025	5.88	76,133,102	96.87
50 under 100	1,299,298	1.66	2,456,627	3.13	77,432,400	98.53
100 under 150	419,086	.53	1,157,329	1.47	77,851,486	99.06
150 under 300	383,325	.49	738,243	.94	78,234,810	99.55
300 under 500	149,964	.19	354,918	.45	78,384,774	99.74
500 under 1,000	124,240	.16	204,955	.26	78,509,014	99.90
1,000 and over	80,715	.10	80,715	.10	78,589,729	100.00
Total	78,589,729	100.00				
Returns with no net income (est.)[2]	[9] 198,598	(8)				
Grand total, individual returns	[10] 78,391,131	(8)				

Net income classes	Total tax [3]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with net income:						
Form 1040A (est.) [6]	1,317,947	14.94	8,823,041	100.00	1,317,947	14.94
Form 1040:						
Under 1 (est.)	78,757	.89	7,505,095	85.06	1,396,704	15.83
1 under 2 (est.)	492,628	5.58	7,426,337	84.17	1,889,332	21.41
2 under 3 (est.)	960,903	10.89	6,933,709	78.59	2,850,235	32.30
3 under 5 (est.)	1,371,370	15.55	5,972,806	67.70	4,221,606	47.85
5 under 10	894,341	10.13	4,601,436	52.15	5,115,946	57.98
10 under 25	1,212,417	13.75	3,707,095	42.02	6,328,363	71.73
25 under 50	930,346	10.54	2,494,678	28.27	7,258,709	82.27
50 under 100	728,079	8.25	1,564,332	17.73	7,986,788	90.52
100 under 150	278,427	3.16	836,254	9.48	8,265,215	93.68
150 under 300	279,825	3.17	557,826	6.32	8,545,040	96.85
300 under 500	117,904	1.34	278,602	3.15	8,662,944	98.19
500 under 1,000	98,793	1.12	160,097	1.81	8,761,737	99.31
1,000 and over	61,304	.69	61,304	.69	8,823,041	100.00
Total	8,823,041	100.00				
Returns with no net income (est.) [2]						
Grand total, individual returns	8,823,041	100.00				

Individual returns, 1943, by net income classes: Simple and cumulative distributions of number of returns, net income, total income and victory tax, and income and victory tax on 1943 income, with corresponding percentage distributions; also aggregate for individual returns with no net income

[For description of items and classifications, and methods of tabulating and estimating data, see pp. 6–13, 106–114]

[Net income classes and money figures in thousands of dollars]

Net income classes	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Individual returns with net income:						
Form 1040A[15] (est.)	20,341,523	46.76				
Form 1040:						
Under 1 (est.)	3,052,385	7.02	43,506,553	100.00	35,817,339	82.33
1 under 2 (est.)[16]	6,090,264	14.00				
2 under 3 (est.)	6,333,167	14.56				
3 under 5 (est.)	6,087,586	13.99	7,689,214	17.67	41,904,925	96.32
5 under 10 (est.)	1,099,577	2.53	1,601,628	3.68	43,004,502	98.85
10 under 15 (est.)	230,655	.53	502,051	1.15	43,235,157	99.38
15 under 20 (est.)	100,714	.23	271,396	.62	43,335,871	99.61
20 under 25	53,630	.12	170,682	.39	43,389,501	99.73
25 under 50	84,782	.19	117,052	.27	43,474,283	99.93
50 under 100	24,867	.06	32,270	.07	43,499,150	99.98
100 under 150	4,408	.01	7,403	.02	43,503,558	99.99
150 under 300	2,294	.01	2,995	.01	43,505,852	99.99
300 under 500	439	(17)	701	(17)	43,506,291	99.99
500 under 1,000	214	(17)	262	(17)	43,506,505	99.99
1,000 and over	48	(17)	48	(17)	43,506,553	100.00
Total	43,506,553	100.00				
Individual returns with no net income[12] (est.)	215,485	(18)				
Grand total, individual returns	43,722,038	(18)				

Net income classes	Net income[14]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns with net income:						
Form 1040A[15] (est.)	31,086,413	31.33				
Form 1040:						
Under 1 (est.)	1,967,917	1.98	99,209,862	100.00	58,115,032	58.58
1 under 2 (est.)[16]	9,219,150	9.29				
2 under 3 (est.)	15,841,553	15.97				
3 under 5 (est.)	22,148,687	22.33	41,094,829	41.42	80,263,719	80.90
5 under 10 (est.)	7,329,177	7.39	18,946,143	19.10	87,592,896	88.29
10 under 15 (est.)	2,791,325	2.81	11,616,966	11.71	90,384,221	91.10
15 under 20 (est.)	1,737,001	1.75	8,825,641	8.90	92,121,222	92.85
20 under 25	1,194,339	1.20	7,088,640	7.15	93,315,561	94.06
25 under 50	2,863,371	2.89	5,894,301	5.94	96,178,931	96.94
50 under 100	1,656,694	1.67	3,030,931	3.06	97,835,625	98.61
100 under 150	528,882	.53	1,374,237	1.39	98,364,507	99.15
150 under 300	452,032	.46	845,355	.85	98,816,539	99.60
300 under 500	165,682	.17	393,323	.40	98,982,221	99.77
500 under 1,000	144,036	.15	227,641	.23	99,126,257	99.92
1,000 and over	83,605	.08	83,605	.08	99,209,862	100.00
Total	99,209,862	100.00				
Individual returns with no net income[12] (est.)	[19] 225,683	(18)				
Grand total, individual returns	[20] 98,984,178	(18)				

For footnotes, see pp. 103–105.

Individual returns, 1943, by net income classes: Simple and cumulative distributions of number of returns, net income, total income and victory tax, and income and victory tax on 1943 income, with corresponding percentage distributions; also aggregate for individual returns with no net income—Continued

[For description of items and classifications, and methods of tabulating and estimating data, see pp. 6-13, 106-114]

[Net income classes and money figures in thousands of dollars]

Net income classes	Total income and victory tax [5]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns with net income:						
Form 1040A [15] (est.)	2,652,207	15.62				
Form 1040:						
Under 1 (est.)	153,612	.90	16,974,230	100.00	5,618,181	33.10
1 under 2 (est.) [16]	914,467	5.39				
2 under 3 (est.)	1,897,896	11.18				
3 under 5 (est.)	3,389,282	19.97	11,356,049	66.90	9,007,463	53.07
5 under 10 (est.)	1,776,296	10.46	7,966,767	46.93	10,783,759	63.53
10 under 15 (est.)	907,344	5.35	6,190,471	36.47	11,691,103	68.88
15 under 20 (est.)	684,299	4.03	5,283,127	31.12	12,375,402	72.91
20 under 25	540,972	3.19	4,598,828	27.09	12,916,374	76.09
25 under 50	1,606,049	9.46	4,057,856	23.91	14,522,423	85.56
50 under 100	1,202,922	7.09	2,451,807	14.44	15,725,345	92.64
100 under 150	454,303	2.68	1,248,885	7.36	16,179,648	95.32
150 under 300	425,109	2.50	794,582	4.68	16,604,757	97.82
300 under 500	159,497	.94	369,473	2.18	16,764,254	98.76
500 under 1,000	132,994	.78	209,976	1.24	16,897,248	99.55
1,000 and over	76,982	.45	76,982	.45	16,974,230	100.00
Total	16,974,230	100.00				
Individual returns with no net income [12] (est.)	31,749	([18])				
Grand total, individual returns	17,005,979	100.00				

Net income classes	Income and victory tax on 1943 income [4]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns with net income:						
Form 1040A [15] (est.)	2,389,266	16.54				
Form 1040:						
Under 1 (est.)	98,520	.68	14,449,441	100.00	4,916,418	34.02
1 under 2 (est.)	764,226	5.29				
2 under 3 (est.)	1,664,406	11.52				
3 under 5 (est.)	2,964,261	20.51	9,533,023	65.98	7,880,680	54.54
5 under 10 (est.)	1,476,551	10.22	6,568,762	45.46	9,357,231	64.76
10 under 15 (est.)	752,993	5.21	5,092,211	35.24	10,110,224	69.97
15 under 20 (est.)	561,375	3.89	4,339,217	30.03	10,671,599	73.85
20 under 25	445,099	3.08	3,777,843	26.15	11,116,698	76.94
25 under 50	1,321,678	9.15	3,332,743	23.06	12,438,376	86.08
50 under 100	985,619	6.82	2,011,065	13.92	13,423,995	92.90
100 under 150	369,670	2.56	1,025,446	7.10	13,793,665	95.46
150 under 300	344,019	2.38	655,776	4.54	14,137,684	97.84
300 under 500	133,707	.93	311,757	2.16	14,271,391	98.77
500 under 1,000	112,234	.78	178,050	1.23	14,383,625	99.54
1,000 and over	65,816	.46	65,816	.46	14,449,441	100.00
Total	14,449,441	100.00				
Individual returns with no net income [12] (est.)	643	([18])				
Grand total, individual returns	14,450,084	100.00				

For footnotes, see pp. 103-105.

Individual returns for 1944, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes[3]	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	3,260,590	6.95	46,919,590	100.00	3,260,590	6.95
0.5 under 1	6,068,006	12.93	43,659,000	93.05	9,328,596	19.88
1 under 1.5[6]	7,222,582	15.39	37,590,994	80.12	16,551,178	35.28
1.5 under 2	6,863,662	14.63	30,368,412	64.72	23,414,840	49.90
2 under 2.5	6,000,454	12.79	23,504,750	50.10	29,415,294	62.69
2.5 under 3	5,301,072	11.30	17,504,296	37.31	34,716,366	73.99
3 under 4	6,918,693	14.75	12,203,224	26.01	41,635,059	88.74
4 under 5	2,816,977	6.00	5,284,531	11.26	44,452,036	94.74
5 under 10	1,834,433	3.91	2,467,554	5.26	46,286,469	98.65
10 under 15	298,478	.64	633,121	1.35	46,584,947	99.29
15 under 20	129,466	.28	334,643	.71	46,714,413	99.56
20 under 25	67,537	.14	205,177	.44	46,781,950	99.71
25 under 50	100,467	.21	137,640	.29	46,882,417	99.92
50 under 100	28,963	.06	37,173	.08	46,911,380	99.98
100 under 150	4,873	.01	8,210	.02	46,916,253	99.99
150 under 300	2,581	.01	3,337	.01	46,918,834	99.99
300 under 500	473	(8)	756	(8)	46,919,307	99.99
500 under 1,000	221	(8)	283	(8)	46,919,528	99.99
1,000 and over	62	(8)	62	(8)	46,919,590	100.00
Total	46,919,590	100.00				
Individual returns (nontaxable) with no adjusted gross income[7]	191,905	(9)				
Grand total	47,111,495	(9)				

Adjusted gross income classes[3]	Adjusted gross income[4]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	947,548	0.81	116,714,736	100.00	947,548	0.81
0.5 under 1	4,594,223	3.94	115,767,188	99.19	5,541,771	4.75
1 under 1.5[6]	9,082,812	7.78	111,172,965	95.25	14,624,583	12.53
1.5 under 2	11,988,824	10.27	102,090,153	87.47	26,613,407	22.80
2 under 2.5	13,454,630	11.53	90,101,329	77.20	40,068,038	34.33
2.5 under 3	14,530,659	12.45	76,646,699	65.67	54,598,696	46.78
3 under 4	23,773,010	20.37	62,116,040	53.22	78,371,707	67.15
4 under 5	12,432,205	10.65	38,343,029	32.85	90,803,912	77.80
5 under 10	11,735,064	10.05	25,910,825	22.20	102,538,976	87.85
10 under 15	3,602,112	3.09	14,175,760	12.15	106,141,088	90.94
15 under 20	2,224,022	1.91	10,573,648	9.06	108,365,110	92.85
20 under 25	1,504,311	1.29	8,349,626	7.15	109,869,421	94.14
25 under 50	3,388,703	2.90	6,845,315	5.86	113,258,125	97.04
50 under 100	1,926,020	1.65	3,456,612	2.96	115,184,144	98.69
100 under 150	584,702	.50	1,530,592	1.31	115,768,846	99.19
150 under 300	510,236	.44	945,890	.81	116,279,082	99.63
300 under 500	177,026	.15	435,655	.37	116,456,107	99.78
500 under 1,000	149,017	.13	258,629	.22	116,605,125	99.91
1,000 and over	109,611	.09	109,611	.09	116,714,736	100.00
Total	116,714,736	100.00				
Individual returns (nontaxable) with no adjusted gross income[7]	[10] 249,771	(9)				
Grand total	[11] 116,464,965	(9)				

For footnotes, see pp. 43-44; for extent to which data are estimated, see pp. 47-53.

Individual returns for 1944, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions—Continued

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes [3]	Tax liability [5]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5						
0.5 under 1	146,361	0.90	16,216,401	100.00	146,361	0.90
1 under 1.5	584,939	3.61	16,070,040	99.10	731,301	4.51
1.5 under 2	1,026,126	6.33	15,485,101	95.49	1,757,426	10.84
2 under 2.5	1,264,429	7.80	14,458,975	89.16	3,021,855	18.63
2.5 under 3	1,455,234	8.97	13,194,546	81.37	4,477,089	27.61
3 under 4	2,662,163	16.42	11,739,312	72.39	7,139,251	44.02
4 under 5	1,626,139	10.03	9,077,150	55.98	8,765,390	54.05
5 under 10	1,997,510	12.32	7,451,011	45.95	10,762,901	66.37
10 under 15	866,922	5.35	5,453,501	33.63	11,629,823	71.72
15 under 20	647,519	3.99	4,586,578	28.28	12,277,342	75.71
20 under 25	505,473	3.12	3,939,059	24.29	12,782,815	78.83
25 under 50	1,412,266	8.71	3,433,586	21.17	14,195,081	87.54
50 under 100	1,021,998	6.30	2,021,320	12.46	15,217,079	93.84
100 under 150	360,446	2.22	999,322	6.16	15,577,526	96.06
150 under 300	337,501	2.08	638,876	3.94	15,915,027	98.14
300 under 500	121,513	.75	301,374	1.86	16,036,540	98.89
500 under 1,000	103,804	.64	179,861	1.11	16,140,343	99.53
1,000 and over	76,058	.47	76,058	.47	16,216,401	100.00
Total	16,216,401	100.00				
Individual returns (nontaxable) with no adjusted gross income [7]						
Grand total	16,216,401	100.00				

For footnotes, see pp. 43–44; for extent to which data are estimated, see pp. 47–53.

Individual returns for 1945, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes [1]	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	5,452,051	10.96	49,750,991	100.00	5,452,051	10.96
0.5 under 1	6,213,141	12.49	44,298,940	89.04	11,665,192	23.45
1 under 1.5 [4]	7,319,124	14.71	38,085,799	76.55	18,984,316	38.16
1.5 under 2	7,175,731	14.42	30,766,675	61.84	26,160,047	52.58
2 under 2.5	6,348,181	12.76	23,590,944	47.42	32,508,228	65.34
2.5 under 3	5,252,169	10.56	17,242,763	34.66	37,760,397	75.90
3 under 4	6,737,442	13.54	11,990,594	24.10	44,497,839	89.44
4 under 5	2,612,825	5.25	5,253,152	10.56	47,110,664	94.69
5 under 10	1,885,471	3.79	2,640,327	5.31	48,996,135	98.48
10 under 15	353,346	.71	754,856	1.52	49,349,481	99.19
15 under 20	155,308	.31	401,510	.81	49,504,789	99.51
20 under 25	83,229	.17	246,202	.49	49,588,018	99.67
25 under 50	120,220	.24	162,973	.33	49,708,238	99.91
50 under 100	33,495	.07	42,753	.09	49,741,733	99.98
100 under 150	5,530	.01	9,258	.02	49,747,263	99.99
150 under 300	2,871	.01	3,728	.01	49,750,134	99.99
300 under 500	528	(6)	857	(6)	49,750,662	99.99
500 under 1,000	258	(6)	329	(6)	49,750,920	99.99
1,000 and over	71	(6)	71	(6)	49,750,991	100.00
Total	49,750,991	100.00				
Individual returns (nontaxable) with no adjusted gross income [5]	181,792	(7)				
Grand total	49,932,783	(7)				

Individual returns for 1945, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions—Continued

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes [1]	Adjusted gross income [2]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	1,498,401	1.25	120,301,131	100.00	1,498,401	1.25
0.5 under 1	4,660,978	3.87	118,802,730	98.75	6,159,379	5.12
1 under 1.5 [4]	9,213,989	7.66	114,141,752	94.88	15,373,368	12.78
1.5 under 2	12,537,887	10.42	104,927,763	87.22	27,911,255	23.20
2 under 2.5	14,236,038	11.83	92,389,876	76.80	42,147,293	35.03
2.5 under 3	14,394,603	11.97	78,153,838	64.97	56,541,896	47.00
3 under 4	23,142,517	19.24	63,759,235	53.00	79,684,413	66.24
4 under 5	11,541,980	9.59	40,616,718	33.76	91,226,393	75.83
5 under 10	12,273,236	10.20	29,074,733	24.17	103,499,629	86.03
10 under 15	4,267,146	3.55	16,801,502	13.97	107,766,775	89.58
15 under 20	2,668,955	2.22	12,534,356	10.42	110,435,730	91.80
20 under 25	1,853,715	1.54	9,865,401	8.20	112,289,445	93.34
25 under 50	4,052,666	3.37	8,011,686	6.66	116,342,111	96.71
50 under 100	2,232,799	1.86	3,959,020	3.29	118,574,910	98.57
100 under 150	661,464	.55	1,726,221	1.43	119,236,374	99.11
150 under 300	569,597	.47	1,064,757	.89	119,805,971	99.59
300 under 500	202,032	.17	495,160	.41	120,008,003	99.76
500 under 1,000	169,744	.14	293,128	.24	120,177,747	99.90
1,000 and over	123,384	.10	123,384	.10	120,301,131	100.00
Total	120,301,131	100.00				
Individual returns (nontaxable) with no adjusted gross income [4]	[5] 292,472	(7)				
Grand total	[5] 120,008,659	(7)				

Adjusted gross income classes [1]	Tax liability [3]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5						
0.5 under 1	138,405	0.81	17,050,378	100.00	138,405	0.81
1 under 1.5 [4]	575,916	3.38	16,911,973	99.19	714,321	4.19
1.5 under 2	1,071,730	6.29	16,336,057	95.81	1,786,051	10.48
2 under 2.5	1,344,942	7.89	15,264,327	89.52	3,130,993	18.36
2.5 under 3	1,424,862	8.36	13,919,385	81.64	4,555,855	26.72
3 under 4	2,569,494	15.07	12,494,523	73.28	7,125,349	41.79
4 under 5	1,507,599	8.84	9,925,029	58.21	8,632,948	50.63
5 under 10	2,119,569	12.43	8,417,430	49.37	10,752,517	63.06
10 under 15	1,025,393	6.01	6,297,861	36.94	11,777,910	69.08
15 under 20	775,181	4.55	5,272,468	30.92	12,553,091	73.62
20 under 25	619,816	3.64	4,497,287	26.38	13,172,907	77.26
25 under 50	1,659,629	9.79	3,877,471	22.74	14,842,536	87.05
50 under 100	1,156,298	6.78	2,207,842	12.95	15,998,834	93.83
100 under 150	387,962	2.28	1,051,544	6.17	16,386,796	96.11
150 under 300	350,103	2.05	663,582	3.89	16,736,899	98.16
300 under 500	123,617	.73	313,479	1.84	16,860,516	98.89
500 under 1,000	109,962	.64	189,862	1.11	16,970,478	99.53
1,000 and over	79,900	.47	79,900	.47	17,050,378	100.00
Total	17,050,378	100.00				
Individual returns (nontaxable) with no adjusted gross income [4]						
Grand total	17,050,378	100.00				

Individual returns for 1946, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes [1]	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	4,716,303	8.97	52,600,470	100.00	4,716,303	8.97
0.5 under 1	6,174,202	11.74	47,884,167	91.03	10,890,505	20.70
1 under 1.5	7,259,343	13.80	41,709,965	79.30	18,149,848	34.51
1.5 under 2	7,894,044	15.01	34,450,622	65.49	26,043,892	49.51
2 under 2.5	7,430,633	14.13	26,556,578	50.49	33,474,525	63.64
2.5 under 3	6,021,035	11.45	19,125,945	36.36	39,495,560	75.09
3 under 4	7,036,187	13.38	13,104,910	24.91	46,531,747	88.46
4 under 5 [4]	2,796,585	5.32	6,068,723	11.54	49,328,332	93.78
5 under 10	2,331,853	4.43	3,272,138	6.22	51,660,185	98.21
10 under 15	452,271	.86	940,285	1.79	52,112,456	99.07
15 under 20	192,540	.37	488,014	.93	52,304,996	99.44
20 under 25	100,361	.19	295,474	.56	52,405,357	99.63
25 under 50	145,231	.28	195,113	.37	52,550,588	99.91
50 under 100	39,101	.07	49,882	.09	52,589,689	99.98
100 under 150	6,373	.01	10,781	.02	52,596,062	99.99
150 under 300	3,339	.01	4,408	.01	52,599,401	99.99
300 under 500	652	(6)	1,069	(6)	52,600,053	99.99
500 under 1,000	323	(6)	417	(6)	52,600,376	99.99
1,000 and over	94	(6)	94	(6)	52,600,470	100.00
Total	52,600,470	100.00				
Individual returns (nontaxable) with no adjusted gross income [5]	216,077	(7)				
Grand total	52,816,547	(7)				

Adjusted gross income classes [1]	Adjusted gross income [2]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	1,295,218	0.96	134,330,006	100.00	1,295,218	0.96
0.5 under 1	4,652,820	3.46	133,034,788	99.04	5,948,038	4.43
1 under 1.5	9,107,885	6.78	128,381,968	95.57	15,055,923	11.21
1.5 under 2	13,818,825	10.29	119,274,083	88.79	28,874,748	21.50
2 under 2.5	16,660,568	12.40	105,455,258	78.50	45,535,316	33.90
2.5 under 3	16,467,266	12.26	88,794,690	66.10	62,002,582	46.16
3 under 4	24,113,899	17.95	72,327,424	53.84	86,116,481	64.11
4 under 5 [4]	12,380,802	9.22	48,213,525	35.89	98,497,283	73.32
5 under 10	15,288,504	11.38	35,832,723	26.68	113,785,787	84.71
10 under 15	5,460,356	4.06	20,544,219	15.29	119,246,143	88.77
15 under 20	3,306,371	2.46	15,083,863	11.23	122,552,514	91.23
20 under 25	2,232,572	1.66	11,777,492	8.77	124,785,086	92.89
25 under 50	4,885,091	3.64	9,544,920	7.11	129,670,177	96.53
50 under 100	2,593,410	1.93	4,659,829	3.47	132,263,587	98.46
100 under 150	761,223	.57	2,066,419	1.54	133,024,810	99.03
150 under 300	660,887	.49	1,305,196	.97	133,685,697	99.52
300 under 500	243,268	.18	644,309	.48	133,928,965	99.70
500 under 1,000	216,896	.16	401,041	.30	134,145,861	99.86
1,000 and over	184,145	.14	184,145	.14	134,330,006	100.00
Total	134,330,006	100.00				
Individual returns (nontaxable) with no adjusted gross income [5]	[8] 247,206	(7)				
Grand total	[9] 134,082,800	(7)				

Individual returns for 1946, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions—Continued

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes[1]	Tax liability [3]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5						
0.5 under 1	112,705	0.70	16,075,913	100.00	112,705	0.70
1 under 1.5	432,817	2.69	15,963,205	99.30	545,522	3.39
1.5 under 2	848,468	5.28	15,530,388	96.61	1,393,990	8.67
2 under 2.5	1,142,625	7.11	14,681,920	91.33	2,536,615	15.78
2.5 under 3	1,227,337	7.63	13,539,295	84.22	3,763,952	23.41
3 under 4	2,099,586	13.06	12,311,958	76.59	5,863,538	36.47
4 under 5	1,277,523	7.95	10,212,372	63.53	7,141,061	44.42
5 under 10	2,160,867	13.44	8,934,849	55.58	9,301,928	57.86
10 under 15	1,105,837	6.88	6,773,982	42.14	10,407,765	64.74
15 under 20	824,524	5.13	5,668,145	35.26	11,232,289	69.87
20 under 25	652,023	4.06	4,843,621	30.13	11,884,312	73.93
25 under 50	1,800,013	11.20	4,191,598	26.07	13,684,325	85.12
50 under 100	1,223,315	7.61	2,391,585	14.88	14,907,640	92.73
100 under 150	410,973	2.56	1,168,270	7.27	15,318,613	95.29
150 under 300	376,701	2.34	757,297	4.71	15,695,314	97.63
300 under 500	142,808	.89	380,596	2.37	15,838,122	98.52
500 under 1,000	127,671	.79	237,788	1.48	15,965,793	99.32
1,000 and over	110,117	.68	110,117	.68	16,075,913	100.00
Total	16,075,913	100.00				
Individual returns (nontaxable) with no adjusted gross income [5]						
Grand total	16,075,913	100.00				

Individual returns for 1947, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes[1]	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	4,315,873	7.88	54,799,936	100.00	4,315,873	7.88
0.5 under 1	5,437,964	9.92	50,484,063	92.12	9,753,837	17.80
1 under 1.5	6,363,078	11.61	45,046,099	82.20	16,116,915	29.41
1.5 under 2	7,357,596	13.43	38,683,021	70.59	23,474,511	42.84
2 under 2.5	7,606,050	13.88	31,325,425	57.16	31,080,561	56.72
2.5 under 3	6,846,245	12.49	23,719,375	43.28	37,926,806	69.21
3 under 4	9,162,536	16.72	16,873,130	30.79	47,089,342	85.93
4 under 5 [4]	3,886,687	7.09	7,710,594	14.07	50,976,029	93.02
5 under 10	2,837,585	5.18	3,823,907	6.98	53,813,614	98.20
10 under 15	486,961	.89	986,322	1.80	54,300,575	99.09
15 under 20	201,300	.37	499,361	.91	54,501,875	99.46
20 under 25	102,386	.19	298,061	.54	54,604,261	99.64
25 under 50	146,782	.27	195,675	.36	54,751,043	99.91
50 under 100	38,049	.07	48,893	.09	54,789,092	99.98
100 under 150	6,353	.01	10,844	.02	54,795,445	99.99
150 under 300	3,417	.01	4,491	.01	54,798,862	99.99
300 under 500	658	(6)	1,074	(6)	54,799,520	99.99
500 under 1,000	302	(6)	416	(6)	54,799,822	99.99
1,000 and over	114	(6)	114	(6)	54,799,936	100.00
Total	54,799,936	100.00				
Individual returns (nontaxable) with no adjusted gross income [5]	299,072	(7)				
Grand total	55,099,008	(7)				

Adjusted gross income classes [1]	Adjusted gross income [2]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	1,169,815	0.78	150,295,275	100.00	1,169,815	0.78
0.5 under 1	4,098,033	2.73	149,125,458	99.22	5,267,848	3.50
1 under 1.5	7,970,953	5.30	145,027,425	96.49	13,238,801	8.81
1.5 under 2	12,892,953	8.58	137,056,472	91.19	26,131,754	17.39
2 under 2.5	17,088,079	11.37	124,163,519	82.61	43,219,833	28.76
2.5 under 3	18,780,176	12.50	107,075,440	71.24	62,000,009	41.25
3 under 4	31,476,430	20.94	88,295,264	58.75	93,476,439	62.20
4 under 5 [4]	17,229,570	11.46	56,818,834	37.80	110,706,009	73.66
5 under 10	18,433,619	12.26	39,589,264	26.34	129,139,628	85.92
10 under 15	5,870,665	3.91	21,155,645	14.08	135,010,293	89.83
15 under 20	3,455,452	2.30	15,284,980	10.17	138,465,745	92.13
20 under 25	2,276,347	1.51	11,829,528	7.87	140,742,092	93.64
25 under 50	4,923,479	3.28	9,553,181	6.36	145,665,571	96.92
50 under 100	2,525,752	1.68	4,629,702	3.08	148,191,323	98.60
100 under 150	759,938	.51	2,103,950	1.40	148,951,261	99.11
150 under 300	678,000	.45	1,344,012	.89	149,629,261	99.56
300 under 500	249,255	.17	666,012	.44	149,878,516	99.72
500 under 1,000	201,811	.13	416,757	.28	150,080,327	99.86
1,000 and over	214,946	.14	214,946	.14	150,295,275	100.00
Total	150,295,275	100.00				
Individual returns (nontaxable) with no adjusted gross income [5]	[8] 559,193	(7)				
Grand total	[8] 149,736,082	(7)				

For footnotes, see pp. 41-42; for extent to which data are estimated, see pp. 44-52.

Individual returns for 1947, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions—Continued

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes[1]	Tax liability[3]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Individual returns (taxable and nontaxable) with adjusted gross income:						
Under 0.5	----------	----------	----------	----------	----------	----------
0.5 under 1	99,608	0.55	18,076,281	100.00	99,608	0.55
1 under 1.5	387,787	2.15	17,976,674	99.45	487,395	2.70
1.5 under 2	844,726	4.67	17,588,887	97.30	1,332,121	7.37
2 under 2.5	1,291,807	7.15	16,744,161	92.63	2,623,928	14.52
2.5 under 3	1,510,628	8.36	15,452.354	85.48	4,134,556	22.87
3 under 4	2,767,106	15.31	13,941,726	77.13	6,901,662	38.18
4 under 5	1,761,421	9.74	11,174,620	61.82	8,663,083	47.93
5 under 10	2,550,665	14.11	9,413,199	52.07	11,213,748	62.04
10 under 15	1,172,385	6.49	6,862,534	37.96	12,386,133	68.52
15 under 20	850,451	4.70	5,690,149	31.48	13,236,584	73.23
20 under 25	656,648	3.63	4,839,698	26.77	13,893,232	76.86
25 under 50	1,788,766	9.90	4,183,050	23.14	15,681,998	86.75
50 under 100	1,186,450	6.56	2,394,284	13.25	16,868,448	93.32
100 under 150	411,090	2.27	1,207,834	6.68	17,279,538	95.59
150 under 300	394,900	2.18	796,744	4.41	17,674,438	97.78
300 under 500	147,832	.82	401,844	2.22	17,822,270	98.59
500 under 1,000	122,749	.68	254,012	1.41	17,945,019	99.27
1,000 and over	131,263	.73	131,263	.73	18,076,281	100.00
Total	18,076,281	100.00	----------	----------	----------	----------
Individual returns (nontaxable) with no adjusted gross income[5]	----------	----------	----------	----------	----------	----------
Grand total	18,076,281	100.00	----------	----------	----------	----------

For footnotes, see pp. 41–42; for extent to which data are estimated, see pp. 44–52.

Individual returns for 1948, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability; with corresponding percentage distributions

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes [1]	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Returns with adjusted gross income, taxable and nontaxable:						
Under 0.5	3,299,919	6.38	51,745,697	100.00	3,299,919	6.38
0.5 under 1	4,471,102	8.64	48,445,778	93.62	7,771,021	15.02
1 under 1.5	5,178,887	10.01	43,974,676	84.98	12,949,908	25.03
1.5 under 2	5,966,397	11.53	38,795,789	74.97	18,916,305	36.56
2 under 2.5	6,296,154	12.17	32,829,392	63.44	25,212,459	48.72
2.5 under 3	6,163,256	11.91	26,533,238	51.28	31,375,715	60.63
3 under 4	9,396,744	18.16	20,369,982	39.37	40,772,459	78.79
4 under 5 [4]	5,094,747	9.85	10,973,238	21.21	45,867,206	88.64
5 under 10	4,666,206	9.02	5,878,491	11.36	50,533,412	97.66
10 under 15	599,545	1.16	1,212,285	2.34	51,132,957	98.82
15 under 20	236,438	.46	612,740	1.18	51,369,395	99.27
20 under 25	122,221	.24	376,302	.73	51,491,616	99.51
25 under 50	185,076	.36	254,081	.49	51,676,692	99.87
50 under 100	52,725	.10	69,005	.13	51,729,417	99.97
100 under 150	9,619	.02	16,280	.03	51,739,036	99.99
150 under 300	5,145	.01	6,661	.01	51,744,181	99.99
300 under 500	952	(6)	1,516	(6)	51,745,133	99.99
500 under 1,000	415	(6)	564	(6)	51,745,548	99.99
1,000 or more	149	(6)	149	(6)	51,745,697	100.00
Total	51,745,697	100.00				
Returns with no adjusted gross income, nontaxable [5]	326,309	(7)				
Grand total	52,072,006	(7)				

Adjusted gross income classes [1]	Adjusted gross income [2]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with adjusted gross income, taxable and nontaxable:						
Under 0.5	928,133	0.57	164,173,861	100.00	928,133	0.57
0.5 under 1	3,383,376	2.06	163,245,719	99.43	4,311,509	2.63
1 under 1.5	6,503,699	3.96	159,862,343	97.37	10,815,208	6.59
1.5 under 2	10,469,379	6.38	153,358,644	93.41	21,284,587	12.96
2 under 2.5	14,164,492	8.63	142,889,265	87.04	35,449,079	21.59
2.5 under 3	16,921,193	10.31	128,724,773	78.41	52,370,272	31.90
3 under 4	32,484,906	19.79	111,803,580	68.10	84,855,178	51.69
4 under 5 [4]	22,716,705	13.84	79,318,674	48.31	107,571,883	65.52
5 under 10	29,818,294	18.16	56,601,969	34.48	137,390,177	83.69
10 under 15	7,200,668	4.39	26,783,675	16.31	144,590,845	88.07
15 under 20	4,054,251	2.47	19,583,007	11.93	148,645,096	90.54
20 under 25	2,717,601	1.66	15,528,756	9.46	151,362,697	92.20
25 under 50	6,237,807	3.80	12,811,155	7.80	157,600,504	96.00
50 under 100	3,516,082	2.14	6,573,348	4.00	161,116,586	98.14
100 under 150	1,153,456	.70	3,057,266	1.86	162,270,042	98.84
150 under 300	1,017,684	.62	1,903,810	1.16	163,287,726	99.46
300 under 500	353,350	.22	886,126	.54	163,641,076	99.68
500 under 1,000	274,704	.17	532,776	.32	163,915,780	99.84
1,000 or more	258,072	.16	258,072	.16	164,173,861	100.00
Total	164,173,861	100.00				
Returns with no adjusted gross income, nontaxable [5]	[8] 657,847	(7)				
Grand total	[9] 163,516,014	(7)				

For footnotes, see pp. 41–42; for extent to which data are estimated, see pp. 44–52.

Individual returns for 1948, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions—Continued

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes [1]	Tax liability [3]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with adjusted gross income, taxable and nontaxable:						
Under 0.5						
0.5 under 1	37,706	0.24	15,441,529	100.00	37,706	0.24
1 under 1.5	187,415	1.21	15,403,832	99.76	225,121	1.46
1.5 under 2	435,023	2.82	15,216,417	98.54	660,144	4.28
2 under 2.5	704,578	4.56	14,781,394	95.72	1,364,722	8.84
2.5 under 3	914,648	5.92	14,076,816	91.16	2,279,370	14.76
3 under 4	1,990,235	12.89	13,162,168	85.24	4,269,605	27.65
4 under 5	1,687,046	10.93	11,171,933	72.35	5,956,651	38.58
5 under 10	2,960,914	19.18	9,484,887	61.42	8,917,565	57.75
10 under 15	1,002,044	6.49	6,523,973	42.25	9,919,609	64.24
15 under 20	684,138	4.43	5,521,929	35.76	10,603,747	68.67
20 under 25	526,578	3.41	4,837,791	31.33	11,130,325	72.08
25 under 50	1,555,194	10.07	4,311,213	27.92	12,685,519	82.15
50 under 100	1,247,160	8.08	2,756,019	17.85	13,932,679	90.23
100 under 150	503,298	3.26	1,508,859	9.77	14,435,977	93.49
150 under 300	503,445	3.26	1,005,561	6.51	14,939,422	96.75
300 under 500	194,535	1.26	502,116	3.25	15,133,957	98.01
500 under 1,000	155,866	1.01	307,581	1.99	15,289,823	99.02
1,000 or more	151,715	.98	151,715	.98	15,441,529	100.00
Total	15,441,529	100.00				
Returns with no adjusted gross income, nontaxable [5]						
Grand total	15,441,529					

For footnotes, see pp. 41–42; for extent to which data are estimated, see pp. 44–52.

Individual returns for 1949, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes [1]	Number of returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Percent of total	Number	Percent of total	Number	Percent of total
Returns with adjusted gross income, taxable and nontaxable:						
Under 0.6	3,926,316	7.65	51,301,910	100.00	3,926,316	7.65
0.6 under 1	3,789,620	7.39	47,375,594	92.35	7,715,936	15.04
1 under 1.5	5,530,342	10.78	43,585,974	84.96	13,246,278	25.82
1.5 under 2	5,792,160	11.29	38,055,632	74.18	19,038,438	37.11
2 under 2.5	6,107,906	11.91	32,263,472	62.89	25,146,344	49.02
2.5 under 3	6,029,740	11.75	26,155,566	50.98	31,176,084	60.77
3 under 4	9,203,154	17.94	20,125,826	39.23	40,379,238	78.71
4 under 5 [4]	4,935,227	9.62	10,922,672	21.29	45,314,465	88.33
5 under 10	4,837,794	9.43	5,987,445	11.67	50,152,259	97.76
10 under 15	581,572	1.13	1,149,651	2.24	50,733,831	98.89
15 under 20	220,420	.43	568,079	1.11	50,954,251	99.32
20 under 25	116,446	.23	347,659	.68	51,070,697	99.55
25 under 50	171,261	.33	231,213	.45	51,241,958	99.88
50 under 100	46,130	.09	59,952	.12	51,288,088	99.97
100 under 150	8,028	.02	13,822	.03	51,296,116	99.99
150 under 300	4,520	.01	5,794	.01	51,300,636	99.99
300 under 500	775	(6)	1,274	(6)	51,301,411	99.99
500 under 1,000	379	(6)	499	(6)	51,301,790	99.99
1,000 or more	120	(6)	120	(6)	51,301,910	100.00
Total	51,301,910	100.00				
Returns with no adjusted gross income, nontaxable [5]	512,214	(7)				
Grand total	51,814,124	(7)				

Adjusted gross income classes [1]	Adjusted gross income [2]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with adjusted gross income, taxable and nontaxable:						
Under 0.6	1,326,810	0.82	161,373,205	100.00	1,326,810	0.82
0.6 under 1	3,048,085	1.89	160,046,384	99.18	4,374,895	2.71
1 under 1.5	6,910,656	4.28	156,998,299	97.29	11,285,551	6.99
1.5 under 2	10,161,002	6.30	150,087,643	93.01	21,446,553	13.29
2 under 2.5	13,735,888	8.51	139,926,641	86.71	35,182,441	21.80
2.5 under 3	16,542,737	10.25	126,190,753	78.20	51,725,178	32.05
3 under 4	31,832,646	19.73	109,648,016	67.95	83,557,824	51.78
4 under 5 [4]	22,007,436	13.64	77,815,370	48.22	105,565,260	65.42
5 under 10	30,970,696	19.19	55,807,934	34.58	136,535,956	84.61
10 under 15	6,971,830	4.32	24,837,238	15.39	143,507,786	88.93
15 under 20	3,783,153	2.34	17,865,408	11.07	147,290,939	91.27
20 under 25	2,588,897	1.60	14,082,255	8.73	149,879,836	92.88
25 under 50	5,763,891	3.57	11,493,358	7.12	155,643,727	96.45
50 under 100	3,074,224	1.91	5,729,467	3.55	158,717,951	98.35
100 under 150	961,006	.60	2,655,243	1.65	159,678,957	98.95
150 under 300	895,192	.55	1,694,237	1.05	160,574,149	99.50
300 under 500	289,204	.18	799,045	.50	160,863,353	99.68
500 under 1,000	254,332	.16	509,841	.32	161,117,685	99.84
1,000 or more	255,509	.16	255,509	.16	161,373,205	100.00
Total	161,373,205	100.00				
Returns with no adjusted gross income, nontaxable [5]	[8] 799,280	(7)				
Grand total	[9] 160,573,925	(7)				

For footnotes, see pp. 51–52; for extent to which data are estimated, see pp. 54–62.

Individual returns for 1949, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions—Continued

[Adjusted gross income classes and money figures in thousands of dollars]

Adjusted gross income classes [1]	Tax liability [2]					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Returns with adjusted gross income, taxable and nontaxable:						
Under 0.6						
0.6 under 1	38,437	0.26	14,538,141	100.00	38,437	0.26
1 under 1.5	191,102	1.31	14,499,708	99.74	229,539	1.58
1.5 under 2	394,473	2.71	14,308,606	98.42	624,012	4.29
2 under 2.5	650,080	4.47	13,914,133	95.71	1,274,092	8.76
2.5 under 3	875,700	6.02	13,264,053	91.24	2,149,792	14.79
3 under 4	1,919,402	13.20	12,388,353	85.21	4,069,194	27.99
4 under 5	1,609,178	11.07	10,468,951	72.01	5,678,372	39.06
5 under 10	3,039,306	20.91	8,859,773	60.94	8,717,678	59.96
10 under 15	951,897	6.55	5,820,467	40.04	9,669,575	66.51
15 under 20	625,709	4.30	4,868,570	33.49	10,295,284	70.82
20 under 25	491,165	3.38	4,242,861	29.18	10,786,449	74.19
25 under 50	1,401,017	9.64	3,751,696	25.81	12,187,466	83.83
50 under 100	1,062,365	7.31	2,350,679	16.17	13,249,831	91.14
100 under 150	407,379	2.80	1,288,314	8.86	13,657,210	93.94
150 under 300	430,870	2.96	880,935	6.06	14,088,080	96.90
300 under 500	155,141	1.07	450,065	3.10	14,243,221	97.97
500 under 1,000	148,465	1.02	294,924	2.03	14,391,686	98.99
1,000 or more	146,459	1.01	146,459	1.01	14,538,141	100.00
Total	14,538,141	100.00				
Returns with no adjusted gross income, nontaxable [4]						
Grand total	14,538,141	100.00				

For footnotes, see pp. 51–52; for extent to which data are estimated, see pp. 54–62.

TABLE 1.—*Individual returns for 1950, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions*

[Adjusted gross income classes and money figures in thousands of dollars]

	Adjusted gross income classes [1]	Number of returns						
		Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class		
		Number	Percent of total	Number	Percent of total	Number	Percent of total	
	Returns with adjusted gross income, taxable and nontaxable:							
1	Under 0.6	3,780,013	7.18	52,655,564	100.00	3,780,013	7.18	1
2	0.6 under 0.75	1,269,012	2.41	48,875,551	92.82	5,049,025	9.59	2
3	0.75 under 1	2,312,757	4.39	47,606,539	90.41	7,361,782	13.98	3
4	1 under 1.25	2,490,866	4.73	45,293,782	86.02	9,852,648	18.71	4
5	1.25 under 1.5	2,585,836	4.91	42,802,916	81.29	12,438,484	23.62	5
6	1.5 under 1.75	2,710,960	5.15	40,217,080	76.38	15,149,444	28.77	6
7	1.75 under 2	2,761,917	5.25	37,506,120	71.23	17,911,361	34.02	7
8	2 under 2.25	2,779,358	5.28	34,744,203	65.98	20,690,719	39.29	8
9	2.25 under 2.5	2,863,987	5.44	31,964,845	60.71	23,554,706	44.73	9
10	2.5 under 2.75	2,908,028	5.52	29,100,858	55.27	26,462,734	50.26	10
11	2.75 under 3	2,877,768	5.47	26,192,830	49.74	29,340,502	55.72	11
12	3 under 3.5	5,388,329	10.23	23,315,062	44.28	34,728,831	65.95	12
13	3.5 under 4	4,448,471	8.45	17,926,733	34.05	39,177,302	74.40	13
14	4 under 4.5	3,445,029	6.54	13,478,262	25.60	42,622,331	80.95	14
15	4.5 under 5 [4]	2,540,356	4.82	10,033,233	19.05	45,162,687	85.77	15
16	5 under 6	3,025,105	5.75	7,492,877	14.23	48,187,792	91.52	16
17	6 under 7	1,523,868	2.89	4,467,772	8.48	49,711,660	94.41	17
18	7 under 8	797,054	1.51	2,943,904	5.59	50,508,714	95.92	18
19	8 under 9	469,495	.89	2,146,850	4.08	50,978,209	96.81	19
20	9 under 10	299,177	.57	1,677,355	3.19	51,277,386	97.38	20
21	10 under 11	215,904	.41	1,378,178	2.62	51,493,290	97.79	21
22	11 under 12	156,347	.30	1,162,274	2.21	51,649,637	98.09	22
23	12 under 13	125,378	.24	1,005,927	1.91	51,775,015	98.33	23
24	13 under 14	99,119	.19	880,549	1.67	51,874,134	98.52	24
25	14 under 15	82,366	.16	781,430	1.48	51,956,500	98.67	25
26	15 under 20	256,019	.49	699,064	1.33	52,212,519	99.16	26
27	20 under 25	139,837	.27	443,045	.84	52,352,356	99.42	27
28	25 under 30	83,645	.16	303,208	.58	52,436,001	99.58	28
29	30 under 40	91,105	.17	219,563	.42	52,527,106	99.76	29
30	40 under 50	45,357	.09	128,458	.24	52,572,463	99.84	30
31	50 under 60	25,064	.05	83,101	.16	52,597,527	99.89	31
32	60 under 70	15,535	.03	58,037	.11	52,613,062	99.92	32
33	70 under 80	9,995	.02	42,502	.08	52,623,057	99.94	33
34	80 under 90	7,083	.01	32,507	.06	52,630,140	99.95	34
35	90 under 100	5,012	.01	25,424	.05	52,635,152	99.96	35
36	100 under 150	11,564	.02	20,412	.04	52,646,716	99.98	36
37	150 under 200	3,948	.01	8,848	.02	52,650,664	99.99	37
38	200 under 250	1,872	(6)	4,900	.01	52,652,536	99.99	38
39	250 under 300	896	(6)	3,028	.01	52,653,432	99.99	39
40	300 under 400	891	(6)	2,132	(6)	52,654,323	99.99	40
41	400 under 500	399	(6)	1,241	(6)	52,654,722	99.99	41
42	500 under 750	446	(6)	842	(6)	52,655,168	99.99	42
43	750 under 1,000	177	(6)	396	(6)	52,655,345	99.99	43
44	1,000 under 1,500	114	(6)	219	(6)	52,655,459	99.99	44
45	1,500 under 2,000	41	(6)	105	(6)	52,655,500	99.99	45
46	2,000 under 3,000	35	(6)	64	(6)	52,655,535	99.99	46
47	3,000 under 4,000	12	(6)	29	(6)	52,655,547	99.99	47
48	4,000 under 5,000	9	(6)	17	(6)	52,655,556	99.99	48
49	5,000 or more	8	(6)	8	(6)	52,655,564	100.00	49
50	Total	52,655,564	100.00					50
51	Returns with no adjusted gross income, nontaxable.[5]	404,534	(7)					51
52	Grand total	53,060,098	(7)					52

For footnotes, see pp. 132–135; for extent to which data are estimated, see pp. 24–32.

TABLE 1.—*Individual returns for 1950, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions*—Continued

[Adjusted gross income classes and money figures in thousands of dollars]

	Adjusted gross income classes [1]	Adjusted gross income [2]						
		Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class		
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	
	Returns with adjusted gross income, taxable and nontaxable:							
1	Under 0.6	1,265,068	0.70	179,874,478	100.00	1,265,068	0.70	1
2	0.6 under 0.75	855,027	.48	178,609,410	99.30	2,120,095	1.18	2
3	0.75 under 1	2,025,416	1.13	177,754,383	98.82	4,145,511	2.30	3
4	1 under 1.25	2,804,033	1.56	175,728,967	97.70	6,949,544	3.86	4
5	1.25 under 1.5	3,547,057	1.97	172,924,934	96.14	10,496,601	5.84	5
6	1.5 under 1.75	4,399,771	2.45	169,377,877	94.16	14,896,372	8.28	6
7	1.75 under 2	5,179,221	2.88	164,978,106	91.72	20,075,593	11.16	7
8	2 under 2.25	5,902,352	3.28	159,798,885	88.84	25,977,945	14.44	8
9	2.25 under 2.5	6,801,749	3.78	153,896,533	85.56	32,779,694	18.22	9
10	2.5 under 2.75	7,632,680	4.24	147,094,784	81.78	40,412,374	22.47	10
11	2.75 under 3	8,269,488	4.60	139,462,104	77.53	48,681,862	27.06	11
12	3 under 3.5	17,470,300	9.71	131,192,616	72.94	66,152,162	36.78	12
13	3.5 under 4	16,636,892	9.25	113,722,316	63.22	82,789,054	46.03	13
14	4 under 4.5	14,600,391	8.12	97,085,424	53.97	97,389,445	54.14	14
15	4.5 under 5 [4]	12,107,160	6.73	82,485,033	45.86	109,496,605	60.87	15
16	5 under 6	16,486,505	9.17	70,377,873	39.13	125,983,110	70.04	16
17	6 under 7	9,820,005	5.46	53,891,368	29.96	135,803,115	75.50	17
18	7 under 8	5,937,515	3.30	44,071,363	24.50	141,740,630	78.80	18
19	8 under 9	3,970,911	2.21	38,133,848	21.20	145,711,541	81.01	19
20	9 under 10	2,831,132	1.57	34,162,937	18.99	148,542,673	82.58	20
21	10 under 11	2,261,011	1.26	31,331,805	17.42	150,803,684	83.84	21
22	11 under 12	1,795,883	1.00	29,070,794	16.16	152,599,567	84.84	22
23	12 under 13	1,563,720	.87	27,274,911	15.16	154,163,287	85.71	23
24	13 under 14	1,335,375	.74	25,711,191	14.29	155,498,662	86.45	24
25	14 under 15	1,192,951	.66	24,375,816	13.55	156,691,613	87.11	25
26	15 under 20	4,396,990	2.44	23,182,865	12.89	161,088,603	89.56	26
27	20 under 25	3,110,483	1.73	18,785,875	10.44	164,199,086	91.29	27
28	25 under 30	2,281,381	1.27	15,675,392	8.71	166,480,467	92.55	28
29	30 under 40	3,126,875	1.74	13,394,011	7.45	169,607,342	94.29	29
30	40 under 50	2,017,205	1.12	10,267,136	5.71	171,624,547	95.41	30
31	50 under 60	1,367,067	.76	8,249,931	4.59	172,991,614	96.17	31
32	60 under 70	1,003,761	.56	6,882,864	3.83	173,995,375	96.73	32
33	70 under 80	746,954	.42	5,879,103	3.27	174,742,329	97.15	33
34	80 under 90	599,859	.33	5,132,149	2.85	175,342,188	97.48	34
35	90 under 100	474,876	.26	4,532,290	2.52	175,817,064	97.74	35
36	100 under 150	1,386,519	.77	4,057,414	2.26	177,203,583	98.52	36
37	150 under 200	676,791	.38	2,670,895	1.48	177,880,374	98.89	37
38	200 under 250	414,803	.23	1,994,104	1.11	178,295,177	99.12	38
39	250 under 300	244,253	.14	1,579,301	.88	178,539,430	99.26	39
40	300 under 400	304,533	.17	1,335,048	.74	178,843,963	99.43	40
41	400 under 500	177,646	.10	1,030,515	.57	179,021,609	99.53	41
42	500 under 750	268,645	.15	852,869	.47	179,290,254	99.68	42
43	750 under 1,000	150,817	.08	584,224	.32	179,441,071	99.76	43
44	1,000 under 1,500	138,581	.08	433,407	.24	179,579,652	99.84	44
45	1,500 under 2,000	72,105	.04	294,826	.16	179,651,757	99.88	45
46	2,000 under 3,000	83,457	.05	222,721	.12	179,735,214	99.92	46
47	3,000 under 4,000	41,676	.02	139,264	.08	179,776,890	99.95	47
48	4,000 under 5,000	39,599	.02	97,588	.05	179,816,489	99.97	48
49	5,000 or more	57,989	.03	57,989	.03	179,874,478	100.00	49
50	Total	179,874,478	100.00					50
51	Returns with no adjusted gross income, nontaxable. [6]	[8] 726,202	(7)					51
52	Grand total	[9] 179,148,276	(7)					52

TABLE 1.—*Individual returns for 1950, by adjusted gross income classes: Simple and cumulative distributions of number of returns, adjusted gross income, and tax liability, with corresponding percentage distributions*—Continued

[Adjusted gross income classes and money figures in thousands of dollars]

	Adjusted gross income classes [1]	Tax liability [3]						
		Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class		
		Amount	Percent of total	Amount	Percent of total	Amount	Percent of total	
	Returns with adjusted gross income, taxable and nontaxable:							
1	Under 0.6							1
2	0.6 under 0.75	2,470	0.01	18,374,922	100.00	2,470	0.01	2
3	0.75 under 1	37,867	.21	18,372,452	99.99	40,337	.22	3
4	1 under 1.25	79,410	.43	18,334,585	99.78	119,747	.65	4
5	1.25 under 1.5	117,669	.64	18,255,175	99.35	237,416	1.29	5
6	1.5 under 1.75	179,800	.98	18,137,506	98.71	417,216	2.27	6
7	1.75 under 2	233,325	1.27	17,957,706	97.73	650,541	3.54	7
8	2 under 2.25	290,776	1.58	17,724,381	96.46	941,317	5.12	8
9	2.25 under 2.5	357,094	1.94	17,433,605	94.88	1,298,411	7.07	9
10	2.5 under 2.75	416,807	2.27	17,076,511	92.93	1,715,218	9.33	10
11	2.75 under 3	474,177	2.58	16,659,704	90.67	2,189,395	11.92	11
12	3 under 3.5	1,061,886	5.78	16,185,527	88.08	3,251,281	17.69	12
13	3.5 under 4	1,115,355	6.07	15,123,641	82.31	4,366,636	23.76	13
14	4 under 4.5	1,078,595	5.87	14,008,286	76.24	5,445,231	29.63	14
15	4.5 under 5	965,188	5.25	12,929,691	70.37	6,410,419	34.89	15
16	5 under 6	1,502,335	8.18	11,964,503	65.11	7,912,754	43.06	16
17	6 under 7	999,266	5.44	10,462,168	56.94	8,912,020	48.50	17
18	7 under 8	654,927	3.56	9,462,902	51.50	9,566,947	52.07	18
19	8 under 9	472,667	2.57	8,807,975	47.93	10,039,614	54.64	19
20	9 under 10	354,503	1.93	8,335,308	45.36	10,394,117	56.57	20
21	10 under 11	296,894	1.62	7,980,805	43.43	10,691,011	58.18	21
22	11 under 12	246,567	1.34	7,683,911	41.82	10,937,578	59.52	22
23	12 under 13	225,583	1.23	7,437,344	40.48	11,163,161	60.75	23
24	13 under 14	201,507	1.10	7,211,761	39.25	11,364,668	61.85	24
25	14 under 15	186,828	1.02	7,010,254	38.15	11,551,496	62.87	25
26	15 under 20	757,996	4.13	6,823,426	37.13	12,309,492	66.99	26
27	20 under 25	615,381	3.35	6,065,430	33.01	12,924,873	70.34	27
28	25 under 30	505,858	2.75	5,450,049	29.66	13,430,731	73.09	28
29	30 under 40	791,446	4.31	4,944,191	26.91	14,222,177	77.40	29
30	40 under 50	590,640	3.21	4,152,745	22.60	14,812,817	80.61	30
31	50 under 60	446,682	2.43	3,562,105	19.39	15,259,499	83.05	31
32	60 under 70	357,167	1.94	3,115,423	16.95	15,616,666	84.99	32
33	70 under 80	281,649	1.53	2,758,256	15.01	15,898,315	86.52	33
34	80 under 90	236,089	1.28	2,476,607	13.48	16,134,404	87.81	34
35	90 under 100	195,419	1.06	2,240,518	12.19	16,329,823	88.87	35
36	100 under 150	613,196	3.34	2,045,099	11.13	16,943,019	92.21	36
37	150 under 200	328,914	1.79	1,431,903	7.79	17,271,933	94.00	37
38	200 under 250	209,388	1.14	1,102,989	6.00	17,481,321	95.14	38
39	250 under 300	129,918	.71	893,601	4.86	17,611,239	95.84	39
40	300 under 400	165,726	.90	763,683	4.16	17,776,965	96.75	40
41	400 under 500	97,526	.53	597,957	3.25	17,874,491	97.28	41
42	500 under 750	152,615	.83	500,431	2.72	18,027,106	98.11	42
43	750 under 1,000	87,266	.47	347,816	1.89	18,114,372	98.58	43
44	1,000 under 1,500	82,342	.45	260,550	1.42	18,196,714	99.03	44
45	1,500 under 2,000	44,275	.24	178,208	.97	18,240,989	99.27	45
46	2,000 under 3,000	48,833	.27	133,933	.73	18,289,822	99.54	46
47	3,000 under 4,000	25,401	.14	85,100	.46	18,315,223	99.68	47
48	4,000 under 5,000	25,309	.14	59,699	.32	18,340,532	99.81	48
49	5,000 or more	34,390	.19	34,390	.19	18,374,922	100.00	49
50	Total	18,374,922	100.00					50
51	Returns with no adjusted gross income, nontaxable.[5]							51
52	Grand total	18,374,922						52

For footnotes, see pp. 132-135; for extent to which data are estimated, see p. 84-90.

1951

Table 1.—INDIVIDUAL RETURNS FOR 1951, BY ADJUSTED GROSS INCOME CLASSES: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAX LIABILITY, WITH PERCENTAGE DISTRIBUTIONS

[Taxable and nontaxable]

	Adjusted gross income classes[1] (Dollars)	Returns		Adjusted gross income[2]		Tax liability[3]		
		Number (1)	Percent of total (2)	Amount (Thousand dollars) (3)	Percent of total (4)	Amount (Thousand dollars) (5)	Percent of total (6)	
	Returns with adjusted gross income:							
1	Under $600	3,832 226	7.0	1,301,839	0.6	941	(6)	1
2	600 under 750	1,172,730	2.1	790,857	.4	3 942	(6)	2
3	750 under 1,000	2,236,642	4.1	1,962,041	1.0	50,003	0.2	3
4	1,000 under 1,250	2,527,928	4.6	2,838,682	1.4	110,520	.5	4
5	1,250 under 1,500	2,339,102	4.2	3,208,161	1.6	139,795	.6	5
6	1,500 under 1,750	2,411,885	4.4	3,914,274	1.9	202,055	.8	6
7	1,750 under 2,000	2,548,023	4.6	4,778,709	2.4	272,947	1.1	7
8	2,000 under 2,250	2,557,985	4.6	5,434,694	2.7	330,722	1.4	8
9	2,250 under 2,500	2,587,125	4.7	6,141,979	3.0	408,734	1.7	9
10	2,500 under 2,750	2,640,844	4.8	6,931,834	3.4	470,873	1.9	10
11	2,750 under 3,000	2,601,962	4.7	7,482,627	3.7	547,487	2.2	11
12	3,000 under 3,500	5,254,640	9.5	17,075,692	8.4	1,310,178	5.4	12
13	3,500 under 4,000	4,743,321	8.6	17,754,683	8.7	1,457,905	6.0	13
14	4,000 under 4,500	4,031,056	7.3	17,100,476	8.4	1,511,146	6.2	14
15	4,500 under 5,000[4]	3,239,016	5.9	15,429,651	7.6	1,435,820	5.9	15
16	5,000 under 6,000	4,117,062	7.5	22,442 072	11.0	2,378,334	9.7	16
17	6,000 under 7,000	2,265,919	4.1	14,619,909	7.2	1,745,199	7.1	17
18	7,000 under 8,000	1,212,879	2.2	9,026,856	4.4	1,161,307	4.8	18
19	8,000 under 9,000	691,349	1.3	5,840,077	2.9	804,481	3.3	19
20	9,000 under 10,000	416,614	.8	3,938,409	1.9	568,641	2.3	20
21	10,000 under 11,000	278,048	.5	2,910,508	1.4	440,082	1.8	21
22	11,000 under 12,000	195,461	.4	2,242,015	1.1	352,373	1.4	22
23	12,000 under 13,000	149,769	.3	1,867,314	.9	307,923	1.3	23
24	13,000 under 14,000	115,990	.2	1,563,131	.8	268,407	1.1	24
25	14,000 under 15,000	92,642	.2	1,341,860	.7	239,292	1.0	25
26	15,000 under 20,000	295,950	.5	5,078,669	2.5	984,760	4.0	26
27	20,000 under 25,000	154,776	.3	3,447,850	1.7	762,668	3.1	27
28	25,000 under 30,000	93,697	.2	2,556,417	1.3	629,951	2.6	28
29	30,000 under 40,000	100,175	.2	3,442,697	1.7	966,140	4.0	29
30	40,000 under 50,000	49,670	.1	2,208,634	1.1	714,414	2.9	30
31	50,000 under 60,000	27,351	(6)	1,492,534	.7	536,448	2.2	31
32	60,000 under 70,000	16,722	(6)	1,081,194	.5	420,194	1.7	32
33	70,000 under 80,000	10,657	(6)	796,228	.4	327,672	1.3	33
34	80,000 under 90,000	7,416	(6)	628,067	.3	270,568	1.1	34
35	90,000 under 100,000	5,310	(6)	502,940	.2	224,690	.9	35
36	100,000 under 150,000	12,047	(6)	1,441,201	.7	687,958	2.8	36
37	150,000 under 200,000	4,008	(6)	687,244	.3	356,202	1.5	37
38	200,000 under 250,000	1,734	(6)	386,299	.2	208,144	.9	38
39	250,000 under 300,000	960	(6)	260,726	.1	144,802	.6	39
40	300,000 under 400,000	830	(6)	283,738	.1	160,848	.7	40
41	400,000 under 500,000	382	(6)	169,911	.1	99,065	.4	41
42	500,000 under 750,000	389	(6)	234,010	.1	141,470	.6	42
43	750,000 under 1,000,000	134	(6)	115,684	.1	69,988	.3	43
44	1,000,000 under 1,500,000	77	(6)	92,565	(6)	57,800	.2	44
45	1,500,000 under 2,000,000	45	(6)	77,761	(6)	43,733	.2	45
46	2,000,000 under 3,000,000	28	(6)	68,979	(6)	46,174	.2	46
47	3,000,000 under 4,000,000	11	(6)	38,927	(6)	25,237	.1	47
48	4,000,000 under 5,000,000	5	(6)	22,086	(6)	14,550	.1	48
49	5,000,000 or more	5	(6)	44,322	(6)	26,160	.1	49
50	Total	55,042,597	100.0	203,097,033	100.0	24,438,743	100.0	50
51	Returns with no adjusted gross income[5]	404,412	(7)	[8]760,548	(7)	330	(7)	51
52	Grand total	55,447,009	(7)	[9]202,336,485	(7)	24,439,073	(7)	52

Table 1. — NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TOTAL TAX—SIMPLE AND CUMULATED DISTRIBUTIONS

	Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Total tax liability (after credits)		
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
		(1)	(2)	(3)	(4)	(5)	(6)	
	ADJUSTED GROSS INCOME CLASSES							
	Returns with adjusted gross income, taxable and nontaxable:							
1	Under $600	3,966,385	7.1	1,342,281	0.6	914	(2)	1
2	$600 under $1,000	3,163,051	5.6	2,541,741	1.2	50,196	0.2	2
3	$1,000 under $1,500	4,810,380	8.6	5,989,941	2.8	279,759	1.0	3
4	$1,500 under $2,000	4,712,434	8.4	8,252,809	3.8	489,956	1.7	4
5	$2,000 under $2,500	4,806,023	8.6	10,815,569	5.0	764,306	2.7	5
6	$2,500 under $3,000	4,914,530	8.8	13,520,933	6.3	1,041,047	3.7	6
7	$3,000 under $3,500	4,984,345	8.9	16,197,399	7.5	1,398,839	5.0	7
8	$3,500 under $4,000	4,702,594	8.4	17,619,912	8.2	1,580,937	5.6	8
9	$4,000 under $4,500	4,118,481	7.3	17,487,070	8.1	1,679,127	6.0	9
10	$4,500 under $5,000	3,515,457	6.3	16,757,918	7.8	1,673,264	6.0	10
11	$5,000 under $6,000	4,721,071	8.4	25,796,358	11.9	2,971,338	10.6	11
12	$6,000 under $7,000	2,889,195	5.1	18,646,580	8.6	2,380,818	8.5	12
13	$7,000 under $8,000	1,588,929	2.8	11,846,456	5.5	1,651,896	5.9	13
14	$8,000 under $9,000	894,935	1.6	7,567,219	3.5	1,122,814	4.0	14
15	$9,000 under $10,000	523,326	.9	4,954,837	2.3	781,549	2.8	15
16	$10,000 under $15,000	983,218	1.8	11,679,763	5.4	2,039,543	7.3	16
17	$15,000 under $20,000	324,169	.6	5,562,631	2.6	1,165,201	4.2	17
18	$20,000 under $30,000	252,354	.4	6,084,529	2.8	1,525,521	5.4	18
19	$30,000 under $50,000	152,932	.3	5,758,342	2.7	1,833,798	6.5	19
20	$50,000 under $100,000	65,403	.1	4,340,688	2.0	1,812,721	6.5	20
21	$100,000 under $200,000	14,114	(2)	1,863,390	.9	935,235	3.3	21
22	$200,000 under $500,000	3,199	(2)	893,049	.4	495,908	1.8	22
23	$500,000 under $1,000,000	416	(2)	278,810	.1	164,968	.6	23
24	$1,000,000 or more	148	(2)	289,224	.1	180,198	.6	24
25	Total	56,107,089	100.0	216,087,449	100.0	28,019,853	100.0	25
26	Returns with no adjusted gross income, taxable and nontaxable	[3]421,728	-	[4]797,541	-	435	-	26
27	Grand total	[3]56,528,817	-	[5]215,289,908	-	28,020,288	-	27
	CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS							
	Returns with adjusted gross income, taxable and nontaxable:							
28	Under $600	3,966,385	7.1	1,342,281	0.6	914	(2)	28
29	Under $1,000	7,129,436	12.7	3,884,022	1.8	51,110	0.2	29
30	Under $1,500	11,939,816	21.3	9,873,963	4.6	330,869	1.2	30
31	Under $2,000	16,652,250	29.7	18,126,772	8.4	820,825	2.9	31
32	Under $2,500	21,458,273	38.2	28,942,341	13.4	1,585,131	5.7	32
33	Under $3,000	26,372,803	47.0	42,463,274	19.7	2,626,178	9.4	33
34	Under $3,500	31,357,148	55.9	58,660,673	27.1	4,025,017	14.4	34
35	Under $4,000	36,059,742	64.3	76,280,585	35.3	5,605,954	20.0	35
36	Under $4,500	40,178,223	71.6	93,767,655	43.4	7,285,081	26.0	36
37	Under $5,000	43,693,680	77.9	110,525,573	51.1	8,958,345	32.0	37
38	Under $6,000	48,414,751	86.3	136,321,931	63.1	11,929,683	42.6	38
39	Under $7,000	51,303,946	91.4	154,968,511	71.7	14,310,501	51.1	39
40	Under $8,000	52,892,875	94.3	166,814,967	77.2	15,962,397	57.0	40
41	Under $9,000	53,787,810	95.9	174,382,186	80.7	17,085,211	61.0	41
42	Under $10,000	54,311,136	96.8	179,337,023	83.0	17,866,760	63.8	42
43	Under $15,000	55,294,354	98.6	191,016,786	88.4	19,906,303	71.0	43
44	Under $20,000	55,618,523	99.1	196,579,417	91.0	21,071,504	75.2	44
45	Under $30,000	55,870,877	99.6	202,663,946	93.8	22,597,025	80.6	45
46	Under $50,000	56,023,809	99.9	208,422,288	96.5	24,430,823	87.2	46
47	Under $100,000	56,089,212	99.9	212,762,976	98.5	26,243,544	93.7	47
48	Under $200,000	56,103,326	99.9	214,626,366	99.3	27,178,779	97.0	48
49	Under $500,000	56,106,525	99.9	215,519,415	99.7	27,674,687	98.8	49
50	Under $1,000,000	56,106,941	99.9	215,798,225	99.9	27,839,655	99.4	50
51	All returns	56,107,089	100.0	216,087,449	100.0	28,019,853	100.0	51
52	Returns with no adjusted gross income, taxable and nontaxable	[3]421,728	-	[4]797,541	-	435	-	52
53	Total returns	[3]56,528,817	-	[5]215,289,908	-	28,020,288	-	53
	CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS							
	Returns with adjusted gross income, taxable and nontaxable:							
54	$1,000,000 or more	148	(2)	289,224	0.1	180,198	0.6	54
55	$500,000 or more	564	(2)	568,034	.3	345,166	1.2	55
56	$200,000 or more	3,763	(2)	1,461,083	.7	841,074	3.0	56
57	$100,000 or more	17,877	(2)	3,324,473	1.5	1,776,309	6.3	57
58	$50,000 or more	83,280	0.1	7,665,161	3.5	3,589,030	12.8	58
59	$30,000 or more	236,212	.4	13,423,503	6.2	5,422,828	19.4	59
60	$20,000 or more	488,566	.9	19,508,032	9.0	6,948,349	24.8	60
61	$15,000 or more	812,735	1.4	25,070,663	11.6	8,113,550	29.0	61
62	$10,000 or more	1,795,953	3.2	36,750,426	17.0	10,153,093	36.2	62
63	$9,000 or more	2,319,279	4.1	41,705,263	19.3	10,934,642	39.0	63
64	$8,000 or more	3,214,214	5.7	49,272,482	22.8	12,057,456	43.0	64
65	$7,000 or more	4,803,143	8.6	61,118,938	28.3	13,709,352	48.9	65
66	$6,000 or more	7,692,338	13.7	79,765,318	36.9	16,090,170	57.4	66
67	$5,000 or more	12,413,409	22.1	105,561,876	48.9	19,061,508	68.0	67
68	$4,500 or more	15,928,866	28.4	122,319,794	56.6	20,734,772	74.0	68
69	$4,000 or more	20,047,347	35.7	139,806,864	64.7	22,413,899	80.0	69
70	$3,500 or more	24,749,941	44.1	157,426,776	72.9	23,994,836	85.6	70
71	$3,000 or more	29,734,286	53.0	173,624,175	80.3	25,393,675	90.6	71
72	$2,500 or more	34,648,816	61.8	187,145,108	86.6	26,434,722	94.3	72
73	$2,000 or more	39,454,839	70.3	197,960,677	91.6	27,199,028	97.1	73
74	$1,500 or more	44,167,273	78.7	206,213,486	95.4	27,688,984	98.8	74
75	$1,000 or more	48,977,653	87.3	212,203,427	98.2	27,968,743	99.8	75
76	$600 or more	52,140,704	92.9	214,745,168	99.4	28,018,939	99.9	76
77	All returns	56,107,089	100.0	216,087,449	100.0	28,019,853	100.0	77
78	Returns with no adjusted gross income, taxable and nontaxable	[3]421,728	-	[4]797,541	-	435	-	78
79	Total returns	[3]56,528,817	-	[5]215,289,908	-	28,020,288	-	79

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

[1]Includes nontaxable returns with adjusted gross income exceeding the class limit.

[2]Less than 0.05 percent.

[3]Includes 50,991 returns with no information reported.

[4]Adjusted gross deficit.

[5]Adjusted gross income less adjusted gross deficit.

Table 1.–NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TOTAL TAX-SIMPLE AND CUMULATED DISTRIBUTIONS

	Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Total tax liability (after credits)		
		Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
		(1)	(2)	(3)	(4)	(5)	(6)	
	ADJUSTED GROSS INCOME CLASSES							
	Returns with adjusted gross income, taxable and nontaxable:							
1	Under $600	3,991,605	7.0	1,362,006	0.6	1,156	(1)	1
2	$600 under $1,000	3,210,720	5.6	2,571,118	1.1	49,908	0.2	2
3	$1,000 under $1,500	4,713,364	8.2	5,862,578	2.6	264,337	.9	3
4	$1,500 under $2,000	4,470,706	7.8	7,826,483	3.4	462,260	1.6	4
5	$2,000 under $2,500	4,494,312	7.8	10,107,094	4.4	710,351	2.4	5
6	$2,500 under $3,000	4,621,675	8.0	12,699,421	5.5	1,006,731	3.4	6
7	$3,000 under $3,500	4,747,026	8.3	15,423,607	6.7	1,337,119	4.5	7
8	$3,500 under $4,000	4,595,332	8.0	17,225,415	7.5	1,575,569	5.3	8
9	$4,000 under $4,500	4,239,889	7.4	18,008,078	7.8	1,749,664	5.9	9
10	$4,500 under $5,000	3,742,780	6.5	17,756,525	7.7	1,828,201	6.2	10
11	$5,000 under $6,000	5,392,331	9.4	29,463,848	12.8	3,304,028	11.1	11
12	$6,000 under $7,000	3,345,923	5.8	21,589,243	9.4	2,702,466	9.1	12
13	$7,000 under $8,000	1,990,054	3.5	14,826,855	6.5	2,038,731	6.9	13
14	$8,000 under $9,000	1,154,625	2.0	9,763,234	4.2	1,430,208	4.8	14
15	$9,000 under $10,000	703,987	1.2	6,655,338	2.9	1,029,479	3.5	15
16	$10,000 under $15,000	1,160,137	2.0	13,741,746	6.0	2,374,153	8.0	16
17	$15,000 under $20,000	349,598	.6	5,997,977	2.6	1,239,944	4.2	17
18	$20,000 under $30,000	264,713	.5	6,373,802	2.8	1,571,760	5.3	18
19	$30,000 under $50,000	151,104	.3	5,686,567	2.5	1,788,813	6.0	19
20	$50,000 under $100,000	60,300	.1	3,996,970	1.7	1,646,264	5.6	20
21	$100,000 under $200,000	12,486	(1)	1,641,663	.7	812,726	2.7	21
22	$200,000 under $500,000	2,700	(1)	755,624	.3	414,287	1.4	22
23	$500,000 under $1,000,000	373	(1)	252,954	.1	149,013	.5	23
24	$1,000,000 or more	145	(1)	275,263	.1	169,498	.6	24
25	Total	57,415,885	100.0	229,863,409	100.0	29,656,666	100.0	25
26	Returns with no adjusted gross income, taxable and nontaxable	422,299	-	[2]1,155,153	-	607	-	26
27	Grand total	57,838,184	-	[3]228,708,256	-	29,657,273	-	27
	CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS							
	Returns with adjusted gross income, taxable and nontaxable:							
28	Under $600	3,991,605	7.0	1,362,006	0.6	1,156	(1)	28
29	Under $1,000	7,202,325	12.5	3,933,124	1.7	51,064	0.2	29
30	Under $1,500	11,915,689	20.8	9,795,702	4.3	315,401	1.1	30
31	Under $2,000	16,386,395	28.5	17,622,185	7.7	777,661	2.6	31
32	Under $2,500	20,880,707	36.4	27,729,279	12.1	1,488,012	5.0	32
33	Under $3,000	25,502,382	44.4	40,428,700	17.6	2,494,743	8.4	33
34	Under $3,500	30,249,408	52.7	55,852,307	24.3	3,831,862	12.9	34
35	Under $4,000	34,844,740	60.7	73,077,722	31.8	5,407,431	18.2	35
36	Under $4,500	39,084,629	68.1	91,085,800	39.6	7,157,095	24.1	36
37	Under $5,000	42,827,409	74.6	108,842,325	47.4	8,985,296	30.3	37
38	Under $6,000	48,219,740	84.0	138,306,173	60.2	12,289,324	41.4	38
39	Under $7,000	51,565,663	89.8	159,895,416	69.6	14,991,790	50.6	39
40	Under $8,000	53,555,717	93.3	174,722,271	76.0	17,030,521	57.4	40
41	Under $9,000	54,710,342	95.3	184,485,505	80.3	18,460,729	62.2	41
42	Under $10,000	55,414,329	96.5	191,140,843	83.2	19,490,208	65.7	42
43	Under $15,000	56,574,466	98.5	204,882,589	89.1	21,864,361	73.7	43
44	Under $20,000	56,924,064	99.1	210,880,566	91.7	23,104,305	77.9	44
45	Under $30,000	57,188,777	99.6	217,254,368	94.5	24,676,065	83.2	45
46	Under $50,000	57,339,881	99.9	222,940,935	97.0	26,464,878	89.2	46
47	Under $100,000	57,400,181	99.9	226,937,905	98.7	28,111,142	94.8	47
48	Under $200,000	57,412,667	99.9	228,579,568	99.4	28,923,868	97.5	48
49	Under $500,000	57,415,367	99.9	229,335,192	99.8	29,338,155	98.9	49
50	Under $1,000,000	57,415,740	99.9	229,588,146	99.9	29,487,168	99.4	50
51	All returns	57,415,885	100.0	229,863,409	100.0	29,656,666	100.0	51
52	Returns with no adjusted gross income, taxable and nontaxable	422,299	-	[2]1,155,153	-	607	-	52
53	Total returns	57,838,184	-	[3]228,708,256	-	29,657,273	-	53

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

	Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax liability 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									
	Returns with adjusted gross income, taxable and nontaxable:									
1	Under $600	3,939,817	7.0	1,294,816	0.6	-	-	-	-	1
2	$600 under $1,000	3,180,541	5.6	2,542,668	1.1	188,587	0.2	37,648	0.1	2
3	$1,000 under $1,500	4,520,595	8.0	5,630,728	2.4	1,072,631	0.9	213,519	0.8	3
4	$1,500 under $2,000	4,206,678	7.5	7,357,621	3.2	1,748,614	1.5	344,635	1.3	4
5	$2,000 under $2,500	4,311,673	7.7	9,703,996	4.2	2,915,272	2.5	575,180	2.2	5
6	$2,500 under $3,000	4,484,779	8.0	12,304,840	5.3	4,125,877	3.6	817,847	3.1	6
7	$3,000 under $3,500	4,607,975	8.2	14,979,298	6.5	5,606,880	4.9	1,120,604	4.2	7
8	$3,500 under $4,000	4,548,399	8.1	17,062,187	7.4	6,699,047	5.8	1,346,691	5.1	8
9	$4,000 under $4,500	4,202,754	7.5	17,849,574	7.8	7,409,011	6.4	1,489,975	5.6	9
10	$4,500 under $5,000	3,708,206	6.6	17,586,011	7.6	7,759,499	6.7	1,559,856	5.8	10
11	$5,000 under $6,000	5,189,199	9.2	28,346,771	12.3	13,786,654	12.0	2,770,109	10.4	11
12	$6,000 under $7,000	3,352,077	6.0	21,656,984	9.4	11,821,063	10.2	2,385,403	8.9	12
13	$7,000 under $8,000	2,016,601	3.6	15,025,572	6.5	8,945,178	7.8	1,820,597	6.8	13
14	$8,000 under $9,000	1,187,245	2.1	10,036,658	4.4	6,324,419	5.5	1,301,277	4.9	14
15	$9,000 under $10,000	721,146	1.3	6,812,809	3.0	4,479,948	3.9	932,992	3.5	15
16	$10,000 under $15,000	1,217,149	2.2	14,410,918	6.3	10,097,287	8.8	2,185,166	8.2	16
17	$15,000 under $20,000	368,907	0.7	6,323,542	2.7	4,809,174	4.2	1,145,589	4.3	17
18	$20,000 under $30,000	291,858	0.5	7,023,496	3.1	5,611,824	4.9	1,521,883	5.7	18
19	$30,000 under $50,000	161,995	0.3	6,071,673	2.6	5,052,815	4.4	1,683,981	6.3	19
20	$50,000 under $100,000	70,400	0.1	4,656,424	2.0	3,946,903	3.4	1,708,710	6.4	20
21	$100,000 under $150,000	11,628	(1)	1,391,103	0.6	1,170,329	1.0	614,555	2.3	21
22	$150,000 under $200,000	3,197	(1)	547,816	0.2	452,603	0.4	257,014	1.0	22
23	$200,000 under $500,000	3,245	(1)	919,072	0.4	740,497	0.6	455,363	1.7	23
24	$500,000 under $1,000,000	439	(1)	294,745	0.1	234,854	0.2	154,785	0.6	24
25	$1,000,000 or more	201	(1)	406,533	0.2	332,335	0.3	222,374	0.8	25
26	Total	56,306,704	100.0	230,235,855	100.0	115,331,301	100.0	26,665,753	100.0	26
27	Returns with no adjusted gross income, nontaxable	440,304	-	[2]1,014,480	-	-	-	-	-	27
28	Grand total	56,747,008	-	[3]229,221,375	-	115,331,301	-	26,665,753	-	28

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

	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	
	ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Returns with adjusted gross income, taxable and nontaxable:									
1	Under $600	3,839,333	6.6	1,261,713	0.5	-	-	-	-	1
2	$600 under $1,000	3,202,710	5.5	2,566,114	1.0	211,532	.2	42,172	.1	2
3	$1,000 under $1,500	4,523,556	7.8	5,616,459	2.3	1,088,813	.9	216,479	.7	3
4	$1,500 under $2,000	4,125,462	7.1	7,212,429	2.9	1,794,736	1.4	352,948	1.2	4
5	$2,000 under $2,500	4,116,843	7.1	9,275,007	3.7	2,809,880	2.2	551,714	1.9	5
6	$2,500 under $3,000	4,311,841	7.5	11,858,501	4.8	4,027,028	3.1	793,795	2.7	6
7	$3,000 under $3,500	4,329,594	7.5	14,065,897	5.6	5,356,148	4.2	1,067,354	3.6	7
8	$3,500 under $4,000	4,335,429	7.5	16,254,518	6.5	6,558,390	5.1	1,314,408	4.4	8
9	$4,000 under $4,500	4,169,883	7.2	17,713,481	7.1	7,476,846	5.8	1,503,118	5.1	9
10	$4,500 under $5,000	3,838,738	6.6	18,217,089	7.3	8,096,877	6.3	1,626,236	5.5	10
11	$5,000 under $6,000	5,862,618	10.1	32,061,640	12.9	15,318,639	12.0	3,076,915	10.4	11
12	$6,000 under $7,000	3,871,849	6.7	25,020,880	10.0	13,459,381	10.5	2,712,048	9.2	12
13	$7,000 under $8,000	2,400,131	4.2	17,897,442	7.2	10,449,084	8.2	2,122,710	7.2	13
14	$8,000 under $9,000	1,412,757	2.4	11,940,018	4.8	7,460,980	5.8	1,531,892	5.2	14
15	$9,000 under $10,000	912,095	1.6	8,622,218	3.5	5,637,968	4.4	1,170,459	4.0	15
16	$10,000 under $15,000	1,518,296	2.6	17,923,575	7.2	12,519,879	9.8	2,692,340	9.1	16
17	$15,000 under $20,000	425,989	.7	7,300,263	2.9	5,546,645	4.3	1,308,272	4.4	17
18	$20,000 under $25,000	210,289	.4	4,683,237	1.9	3,709,643	2.9	961,080	3.2	18
19	$25,000 under $30,000	120,617	.2	3,289,658	1.3	2,661,433	2.1	745,939	2.5	19
20	$30,000 under $50,000	190,707	.3	7,142,830	2.9	5,938,815	4.6	1,962,136	6.6	20
21	$50,000 under $100,000	77,604	.1	5,151,675	2.1	4,345,211	3.4	1,852,467	6.3	21
22	$100,000 under $150,000	12,960	(1)	1,549,762	.6	1,282,053	1.0	653,397	2.2	22
23	$150,000 under $200,000	3,946	(1)	675,565	.3	555,511	.4	305,830	1.0	23
24	$200,000 under $500,000	4,022	(1)	1,143,650	.5	926,057	.7	549,179	1.9	24
25	$500,000 under $1,000,000	628	(1)	417,978	.2	335,849	.3	209,848	.7	25
26	$1,000,000 or more	267	(1)	567,583	.2	452,713	.4	290,986	1.0	26
27	Total	57,818,164	100.0	249,429,182	100.0	128,020,111	100.0	29,613,722	100.0	27
28	Returns with no adjusted gross income, nontaxable	432,024	-	[2]898,865	-	-	-	-	-	28
29	Grand total	58,250,188	-	[3]248,530,317	-	128,020,111	-	29,613,722	-	29

1956

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

	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	
	ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Returns with adjusted gross income, taxable and nontaxable:									
1	Under $600	3,775,785	6.4	1,242,391	0.5	-	-	-	-	1
2	$600 under $1,000	3,026,632	5.1	2,419,568	.9	197,906	0.1	39,381	0.1	2
3	$1,000 under $1,500	4,314,995	7.3	5,362,761	2.0	1,074,803	.8	213,384	.7	3
4	$1,500 under $2,000	3,857,498	6.6	6,751,496	2.5	1,749,430	1.2	344,842	1.1	4
5	$2,000 under $2,500	3,987,142	6.8	8,970,939	3.3	2,791,512	2.0	548,045	1.7	5
6	$2,500 under $3,000	4,056,620	6.9	11,152,699	4.2	3,902,002	2.8	769,289	2.4	6
7	$3,000 under $3,500	4,106,515	7.0	13,341,919	5.0	5,080,487	3.6	1,009,932	3.1	7
8	$3,500 under $4,000	4,174,508	7.1	15,663,117	5.8	6,493,133	4.6	1,302,169	4.0	8
9	$4,000 under $4,500	4,125,509	7.0	17,524,699	6.5	7,510,253	5.3	1,511,894	4.6	9
10	$4,500 under $5,000	3,921,112	6.7	18,615,806	6.9	8,326,458	5.9	1,674,860	5.1	10
11	$5,000 under $6,000	6,234,822	10.6	34,124,140	12.7	16,339,608	11.5	3,284,283	10.0	11
12	$6,000 under $7,000	4,371,937	7.4	28,257,411	10.5	15,093,947	10.7	3,044,035	9.3	12
13	$7,000 under $8,000	2,798,254	4.8	20,892,452	7.8	12,164,653	8.6	2,475,365	7.6	13
14	$8,000 under $9,000	1,811,480	3.1	15,315,151	5.7	9,488,649	6.7	1,950,768	6.0	14
15	$9,000 under $10,000	1,123,333	1.9	10,619,629	4.0	6,913,700	4.9	1,435,768	4.4	15
16	$10,000 under $15,000	1,921,229	3.3	22,570,293	8.4	15,701,404	11.1	3,369,114	10.3	16
17	$15,000 under $20,000	498,101	.8	8,542,677	3.2	6,449,593	4.6	1,520,665	4.6	17
18	$20,000 under $25,000	234,928	.4	5,219,840	1.9	4,101,394	2.9	1,058,133	3.2	18
19	$25,000 under $50,000	346,396	.6	11,644,008	4.3	9,569,157	6.8	3,009,248	9.2	19
20	$50,000 under $100,000	89,170	.2	5,905,463	2.2	4,983,489	3.5	2,128,630	6.5	20
21	$100,000 under $150,000	14,111	(1)	1,685,994	.6	1,388,017	1.0	708,831	2.2	21
22	$150,000 under $200,000	3,851	(1)	660,532	.2	536,849	.4	297,130	.9	22
23	$200,000 under $500,000	4,046	(1)	1,142,240	.4	913,397	.6	545,677	1.7	23
24	$500,000 under $1,000,000	597	(1)	398,988	.1	319,092	.2	202,455	.6	24
25	$1,000,000 or more	272	(1)	559,601	.2	443,128	.3	288,234	.9	25
26	Total	58,798,843	100.0	268,583,814	100.0	141,532,061	100.0	32,732,132	100.0	26
27	Returns with no adjusted gross income, nontaxable	398,161	-	[2]859,546	-	-	-	-	-	27
28	Grand total	59,197,004	-	[3]267,724,268	-	141,532,061	-	32,732,132	-	28

1957

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

[Taxable and nontaxable returns]

	Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits		
		Number of returns	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
	ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Returns with adjusted gross income:									
1	Under $600	3,833,400	6.5	1,255,738	0.4	-	-	-	-	1
2	$600 under $1,000	2,989,651	5.0	2,385,229	.8	197,014	0.1	39,228	0.1	2
3	$1,000 under $1,500	4,178,054	7.0	5,184,175	1.8	1,014,728	.7	201,208	.6	3
4	$1,500 under $2,000	3,698,934	6.2	6,481,267	2.3	1,693,988	1.1	332,570	1.0	4
5	$2,000 under $2,500	3,843,211	6.5	8,655,018	3.1	2,659,944	1.8	520,852	1.5	5
6	$2,500 under $3,000	3,815,406	6.4	10,485,324	3.7	3,641,778	2.4	716,095	2.1	6
7	$3,000 under $3,500	3,886,778	6.5	12,615,444	4.5	4,840,672	3.2	961,453	2.8	7
8	$3,500 under $4,000	3,905,197	6.6	14,648,499	5.2	6,022,853	4.0	1,208,538	3.5	8
9	$4,000 under $4,500	3,991,220	6.7	16,962,267	6.0	7,349,947	4.9	1,477,561	4.3	9
10	$4,500 under $5,000	3,877,207	6.5	18,410,113	6.5	8,316,508	5.6	1,672,842	4.9	10
11	$5,000 under $6,000	6,555,283	11.0	35,885,730	12.8	17,083,015	11.4	3,438,513	10.0	11
12	$6,000 under $7,000	4,709,612	7.9	30,480,269	10.8	16,087,155	10.8	3,249,034	9.4	12
13	$7,000 under $8,000	3,206,964	5.4	23,941,917	8.5	13,715,900	9.2	2,790,760	8.1	13
14	$8,000 under $9,000	2,091,262	3.5	17,706,439	6.3	10,833,164	7.3	2,226,224	6.5	14
15	$9,000 under $10,000	1,334,622	2.2	12,622,516	4.5	8,084,799	5.4	1,677,398	4.9	15
16	$10,000 under $15,000	2,213,510	3.7	25,995,133	9.2	17,969,278	12.0	3,851,830	11.2	16
17	$15,000 under $20,000	543,746	.9	9,304,570	3.3	6,969,574	4.7	1,638,348	4.8	17
18	$20,000 under $25,000	250,860	.4	5,583,211	2.0	4,358,809	2.9	1,120,885	3.3	18
19	$25,000 under $50,000	366,399	.6	12,227,673	4.3	9,942,054	6.7	3,104,270	9.0	19
20	$50,000 under $100,000	93,421	.2	6,133,299	2.2	5,109,883	3.4	2,173,193	6.3	20
21	$100,000 under $150,000	14,127	(1)	1,686,294	.6	1,390,411	.9	716,994	2.1	21
22	$150,000 under $200,000	4,004	(1)	685,284	.2	551,248	.4	307,378	.9	22
23	$200,000 under $500,000	3,997	(1)	1,127,667	.4	882,511	.6	536,086	1.6	23
24	$500,000 under $1,000,000	585	(1)	397,827	.1	314,543	.2	200,731	.6	24
25	$1,000,000 or more	223	(1)	447,528	.2	333,301	.2	231,648	.7	25
26	Total	59,407,673	100.0	281,308,431	100.0	149,363,077	100.0	34,393,639	100.0	26
27	Returns with no adjusted gross income	417,448	-	[2]987,865	-	-	-	-	-	27
28	Grand total	59,825,121	-	[3]280,320,566	-	149,363,077	-	34,393,639	-	28

1958

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	
	ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Returns with adjusted gross income:									
1	Under $600	3,950,030	6.7	1,276,547	0.5	-	-	-	-	1
2	$600 under $1,000	3,060,247	5.2	2,446,543	.9	191,664	0.1	38,062	0.1	2
3	$1,000 under $1,500	4,120,276	7.0	5,130,735	1.8	957,554	.6	190,127	.6	3
4	$1,500 under $2,000	3,570,536	6.1	6,238,242	2.2	1,556,491	1.0	305,682	.9	4
5	$2,000 under $2,500	3,689,218	6.3	8,309,041	2.9	2,383,725	1.6	466,973	1.4	5
6	$2,500 under $3,000	3,723,909	6.3	10,228,363	3.6	3,424,686	2.3	671,815	2.0	6
7	$3,000 under $3,500	3,742,848	6.4	12,151,696	4.3	4,464,313	3.0	885,784	2.6	7
8	$3,500 under $4,000	3,729,578	6.4	13,998,172	5.0	5,556,243	3.7	1,112,033	3.2	8
9	$4,000 under $4,500	3,745,242	6.4	15,906,540	5.6	6,869,989	4.6	1,382,118	4.0	9
10	$4,500 under $5,000	3,639,977	6.2	17,284,356	6.1	7,757,425	5.2	1,563,208	4.6	10
11	$5,000 under $6,000	6,375,555	10.9	34,898,888	12.4	16,561,375	11.1	3,336,990	9.7	11
12	$6,000 under $7,000	4,676,947	8.0	30,257,563	10.7	15,725,994	10.5	3,177,815	9.3	12
13	$7,000 under $8,000	3,226,844	5.5	24,101,749	8.5	13,648,249	9.1	2,778,601	8.1	13
14	$8,000 under $9,000	2,171,701	3.7	18,379,327	6.5	11,059,382	7.4	2,273,624	6.6	14
15	$9,000 under $10,000	1,452,594	2.5	13,746,399	4.9	8,773,922	5.9	1,822,007	5.3	15
16	$10,000 under $15,000	2,488,095	4.2	29,214,191	10.4	20,026,941	13.4	4,291,393	12.5	16
17	$15,000 under $20,000	588,262	1.0	10,055,470	3.6	7,484,786	5.0	1,757,062	5.1	17
18	$20,000 under $25,000	264,732	.5	5,881,407	2.1	4,552,214	3.0	1,168,543	3.4	18
19	$25,000 under $50,000	369,939	.6	12,327,929	4.4	9,974,924	6.7	3,101,822	9.0	19
20	$50,000 under $100,000	91,715	.2	6,050,052	2.1	4,987,211	3.3	2,106,658	6.1	20
21	$100,000 under $150,000	14,080	(1)	1,647,892	.6	1,348,600	.9	689,633	2.0	21
22	$150,000 under $200,000	3,863	(1)	661,634	.2	529,512	.4	291,744	.8	22
23	$200,000 under $500,000	3,956	(1)	1,114,707	.4	862,534	.6	515,858	1.5	23
24	$500,000 under $1,000,000	536	(1)	359,724	.1	274,855	.2	174,941	.5	24
25	$1,000,000 or more	244	(1)	499,249	.2	364,825	.2	233,159	.7	25
26	Total	58,700,924	100.0	282,166,418	100.0	149,337,414	100.0	34,335,652	100.0	26
27	Returns with no adjusted gross income	384,258	-	[2]1,012,326	-	-	-	-	-	27
28	Grand total	59,085,182	-	[3]281,154,092	-	149,337,414	-	34,335,652	-	28

1959

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

[Taxable and nontaxable returns]

	Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits		
		Number	Percent of returns with adjusted gross income	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
	ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	Grand total	60,271,297	-	[1]305,094,979	-	166,540,616	-	38,645,299	-	1
2	Returns with adjusted gross income, total	59,838,162	100.0	30[illegible],616,924	100.0	166,540,616	100.0	38,645,299	100.0	2
3	Under $600	3,918,975	6.5	[illegible],275,411	.4	-	-	-	-	3
4	$600 under $1,000	2,995,694	5.0	[illegible],392,210	.8	194,906	.1	38,920	.1	4
5	$1,000 under $1,500	3,955,202	6.6	4,919,509	1.6	958,599	.6	190,429	.5	5
6	$1,500 under $2,000	3,445,332	5.8	6,015,668	2.0	1,559,293	.9	306,486	.8	6
7	$2,000 under $2,500	3,510,198	5.9	[illegible],890,382	2.6	2,368,658	1.4	461,710	1.2	7
8	$2,500 under $3,000	3,618,010	6.0	9,943,763	3.2	3,414,608	2.1	668,214	1.7	8
9	$3,000 under $3,500	3,524,841	5.9	11,446,607	3.7	4,272,787	2.6	846,713	2.2	9
10	$3,500 under $4,000	3,468,730	5.8	12,005,454	4.2	5,387,349	3.2	1,077,613	2.8	10
11	$4,000 under $4,500	3,581,471	6.0	15,218,811	5.0	6,640,416	4.0	1,335,485	3.5	11
12	$4,500 under $5,000	3,490,098	5.8	16,582,779	5.4	7,566,518	4.5	1,524,973	3.9	12
13	$5,000 under $6,000	6,392,580	10.7	34,067,182	11.4	16,692,754	10.0	3,371,068	8.7	13
14	$6,000 under $7,000	5,082,962	8.5	32,926,528	10.7	16,979,928	10.2	3,440,244	8.9	14
15	$7,000 under $8,000	3,699,701	6.2	27,640,193	9.0	15,454,443	9.3	3,149,451	8.1	15
16	$8,000 under $9,000	2,621,189	4.4	22,202,269	7.2	13,226,703	7.9	2,720,390	7.0	16
17	$9,000 under $10,000	1,749,953	2.9	16,566,397	5.4	10,392,122	6.2	2,157,614	5.6	17
18	$10,000 under $15,000	3,208,968	5.4	37,688,216	12.3	25,558,506	15.3	5,477,515	14.2	18
19	$15,000 under $20,000	707,192	1.2	12,090,813	3.9	8,928,194	5.4	2,094,829	5.4	19
20	$20,000 under $25,000	301,705	.5	6,704,170	2.2	5,156,382	3.1	1,322,695	3.4	20
21	$25,000 under $50,000	422,663	.7	14,163,567	4.6	11,379,799	6.8	3,540,277	9.2	21
22	$50,000 under $100,000	114,852	.2	7,558,857	2.5	6,229,790	3.7	2,627,092	6.8	22
23	$100,000 under $150,000	17,537	(2)	2,089,977	.7	1,696,219	1.0	854,300	2.2	23
24	$150,000 under $200,000	4,497	(2)	768,001	.3	609,888	.4	328,449	.8	24
25	$200,000 under $500,000	4,810	(2)	1,371,895	.4	1,071,116	.6	617,667	1.6	25
26	$500,000 under $1,000,000	722	(2)	481,742	.2	376,573	.2	225,399	.6	26
27	$1,000,000 or more	280	(2)	606,523	.2	425,065	.3	267,766	.7	27
28	Returns with no adjusted gross income	433,135	-	3[illegible],521,945	-	-	-	-	-	28

1960

INDIVIDUAL INCOME TAX RETURNS FOR 1960

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

[Taxable and nontaxable returns]

	Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits		
		Number	Percent of returns with adjusted gross income	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	
	ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	Grand total	61,027,931	-	[1]315,466,382	-	171,627,771	-	39,464,156	-	1
2	Returns with adjusted gross income, total	60,592,712	100.0	316,557,566	100.0	171,627,771	100.0	39,464,156	100.0	2
3	Under $600	3,991,109	6.6	1,335,762	.4	-	-	-	-	3
4	$600 under $1,000	2,992,643	4.9	2,330,642	.8	193,153	.1	38,581	.1	4
5	$1,000 under $1,500	3,941,738	6.5	4,836,762	1.5	947,993	.6	188,084	.4	5
6	$1,500 under $2,000	3,414,629	5.6	5,972,361	1.9	1,535,169	.9	301,822	.8	6
7	$2,000 under $2,500	3,405,167	5.6	7,690,097	2.4	2,292,572	1.3	447,420	1.1	7
8	$2,500 under $3,000	3,518,964	5.8	9,672,543	3.1	3,310,213	1.9	648,374	1.6	8
9	$3,000 under $3,500	3,477,837	5.7	11,217,378	3.6	4,253,293	2.5	843,640	2.1	9
10	$3,500 under $4,000	3,399,180	5.6	12,745,813	4.0	5,214,743	3.0	1,042,674	2.6	10
11	$4,000 under $4,500	3,444,075	5.7	14,611,319	4.6	6,313,836	3.7	1,270,415	3.2	11
12	$4,500 under $5,000	3,422,448	5.6	16,210,277	5.1	7,397,669	4.3	1,493,236	3.8	12
13	$5,000 under $6,000	6,422,593	10.6	35,232,993	11.1	16,738,427	9.8	3,382,547	8.6	13
14	$6,000 under $7,000	5,291,911	8.7	34,280,872	10.8	17,453,362	10.2	3,537,387	9.0	14
15	$7,000 under $8,000	3,888,676	6.4	29,080,115	9.2	16,144,622	9.4	3,296,665	8.4	15
16	$8,000 under $9,000	2,757,354	4.6	23,352,451	7.4	13,768,610	8.0	2,833,581	7.2	16
17	$9,000 under $10,000	1,905,364	3.1	18,045,386	5.7	11,139,015	6.5	2,311,721	5.9	17
18	$10,000 under $15,000	3,641,612	6.0	42,804,643	13.5	28,733,744	16.8	6,158,538	15.6	18
19	$15,000 under $20,000	786,031	1.3	13,400,430	4.2	9,787,128	5.7	2,289,835	5.8	19
20	$20,000 under $25,000	323,785	.5	7,198,994	2.3	5,465,777	3.2	1,395,203	3.5	20
21	$25,000 under $50,000	441,401	.7	14,727,469	4.7	11,665,286	6.8	3,597,608	9.1	21
22	$50,000 under $100,000	101,272	.2	6,663,778	2.1	5,417,498	3.2	2,273,336	5.8	22
23	$100,000 under $150,000	14,221	(2)	1,695,133	.5	1,349,778	.8	681,157	1.7	23
24	$150,000 under $200,000	4,413	(2)	755,022	.2	590,969	.3	319,630	.8	24
25	$200,000 under $500,000	4,848	(2)	1,381,077	.4	1,056,333	.6	606,604	1.5	25
26	$500,000 under $1,000,000	735	(2)	493,976	.2	383,080	.2	225,573	.6	26
27	$1,000,000 or more	306	(2)	611,273	.2	455,501	.3	280,525	.7	27
28	Returns with no adjusted gross income	435,219	-	[3]1,09[illegible],184	-	-	-	-	-	28
	CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS									
29	Returns with adjusted gross income, total	[illegible]								

1961

INDIVIDUAL INCOME TAX RETURNS FOR 1961

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

[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of returns with adjusted gross income	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total	61,499,420	-	[1]329,661,284	-	181,779,732	-	42,225,498	-
Returns with adjusted gross income, total	61,067,589	100.0	330,635,737	100.0	181,779,732	100.0	42,225,498	100.0
Under $600	3,969,165	6.5	1,283,112	.4	-	-	-	-
$600 under $1,000	3,018,799	4.9	2,408,551	.7	203,896	.1	40,683	.1
$1,000 under $1,500	3,936,724	6.4	4,885,375	1.5	955,625	.5	189,510	.4
$1,500 under $2,000	3,327,969	5.4	5,808,170	1.8	1,486,537	.8	292,233	.7
$2,000 under $2,500	3,331,561	5.5	7,490,739	2.3	2,233,418	1.2	437,401	1.0
$2,500 under $3,000	3,412,509	5.6	9,372,930	2.8	3,164,973	1.7	619,751	1.5
$3,000 under $3,500	3,369,204	5.5	10,946,358	3.3	4,127,353	2.3	815,164	1.9
$3,500 under $4,000	3,326,078	5.4	12,463,965	3.8	5,119,308	2.8	1,024,627	2.4
$4,000 under $4,500	3,299,804	5.4	14,024,272	4.2	6,072,505	3.3	1,222,059	2.9
$4,500 under $5,000	3,283,084	5.4	15,595,461	4.7	7,031,862	3.9	1,416,691	3.4
$5,000 under $6,000	6,227,266	10.2	34,263,126	10.3	16,306,493	9.0	3,300,305	7.8
$6,000 under $7,000	5,282,007	8.6	34,247,138	10.3	17,474,075	9.6	3,547,517	8.4
$7,000 under $8,000	4,142,911	6.8	30,956,323	9.4	16,913,191	9.3	3,452,819	8.2
$8,000 under $9,000	2,984,990	4.9	25,283,832	7.6	14,722,711	8.1	3,033,931	7.2
$9,000 under $10,000	2,146,657	3.5	20,133,582	6.1	12,524,739	6.9	2,601,504	6.2
$10,000 under $11,000	1,524,853	2.5	15,967,529	4.8	10,253,079	5.6	2,149,011	5.1
$11,000 under $12,000	1,036,667	1.7	11,887,459	3.6	7,897,693	4.3	1,676,636	4.0
$12,000 under $13,000	715,171	1.2	8,914,720	2.7	6,063,280	3.3	1,307,064	3.1
$13,000 under $14,000	492,332	.8	6,629,383	2.0	4,601,284	2.5	1,009,422	2.4
$14,000 under $15,000	356,199	.6	5,353,740	1.6	3,627,675	2.0	808,688	1.9
$15,000 under $20,000	889,562	1.5	15,150,795	4.6	11,031,611	6.1	2,576,761	6.1
$20,000 under $25,000	357,280	.6	7,938,209	2.4	6,040,063	3.3	1,545,326	3.7
$25,000 under $50,000	496,591	.8	16,193,690	5.0	13,157,705	7.2	4,066,629	9.6
$50,000 under $100,000	110,476	.2	7,267,932	2.2	5,928,405	3.3	2,483,556	5.9
$100,000 under $150,000	16,786	(2)	2,015,145	.6	1,624,462	.9	809,436	1.9
$150,000 under $200,000	5,457	(2)	936,339	.3	744,814	.4	396,748	.9
$200,000 under $500,000	6,104	(2)	1,749,801	.5	1,363,584	.8	763,781	1.8
$500,000 under $1,000,000	985	(2)	662,519	.2	520,171	.3	296,591	.7
$1,000,000 or more	398	(2)	805,542	.2	589,220	.3	341,654	.8
Returns with no adjusted gross income	431,831	-	[3]1,374,453	-	-	-	-	-

1962

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	[1]348,701,466	100.0	195,320,479	100.0	44,902,840	100.0
No adjusted gross income	421,791	0.7	[2]1,159,926	-0.3	-	-	-	-
Under $600	4,002,049	6.4	1,304,371	0.4	-	-	-	-
$600 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	443,048	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	4,332,207	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	4,485,481	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	9,018,087	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	748,068	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)	1,463,175	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	324,548	0.3	310,895	0.7

1963

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

Adjusted gross income classes and classes cumulated	All returns						Taxable returns											
	Returns		Adjusted gross income		Taxable income		Returns		Adjusted gross income		Taxable income		Income tax after credits					
														Percent of—				
	Number	Percent of total	Amount (Thousand dollars)	Percent of total[1]	Amount[5] (Thousand dollars)	Percent of total	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ADJUSTED GROSS INCOME CLASSES																		
Total	63,943,236	100.0	[2]368,778,072	-	209,090,323	100.0	51,323,221	100.0	350,446,546	100.0	208,601,700	100.0	48,203,580	100.0	23.1	13.8	939	
No adjusted gross income	431,992	0.7	[3]1,492,546	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Under $600	3,951,204	6.2	1,287,644	0.3	-	-	-	-	-	-	-	-	-	-	-	-	-	
$600 under $1,000	2,990,022	4.7	2,381,250	0.6	214,695	0.1	1,460,034	2.8	1,216,920	0.3	214,111	0.1	42,595	0.1	19.9	3.5	29	
$1,000 under $1,500	3,922,658	6.1	4,880,973	1.3	1,029,318	0.5	2,263,918	4.4	2,827,997	0.8	1,022,281	0.5	203,228	0.4	19.9	7.2	90	
$1,500 under $2,000	3,333,703	5.2	5,815,913	1.6	1,606,821	0.8	2,054,456	4.0	3,578,893	1.0	1,578,009	0.8	312,922	0.6	19.8	8.7	152	
$2,000 under $2,500	3,273,637	5.1	7,362,181	2.0	2,348,485	1.1	2,299,501	4.5	5,170,992	1.5	2,295,320	1.1	452,354	0.9	19.7	8.7	197	
$2,500 under $3,000	3,305,055	5.2	9,075,336	2.5	3,216,520	1.5	2,486,195	4.8	6,842,069	2.0	3,162,536	1.5	621,315	1.3	19.6	9.1	250	
$3,000 under $3,500	3,195,039	5.0	10,374,436	2.8	4,032,132	1.9	2,581,752	5.0	8,393,832	2.4	3,982,932	1.9	784,454	1.6	19.7	9.3	304	
$3,500 under $4,000	3,169,575	5.0	11,881,786	3.2	4,932,279	2.4	2,700,308	5.3	10,121,626	2.9	4,888,692	2.3	968,849	2.0	19.8	9.6	359	
$4,000 under $4,500	3,096,828	4.8	13,158,550	3.6	5,816,341	2.8	2,799,601	5.5	11,897,289	3.4	5,778,239	2.8	1,153,890	2.4	20.0	9.7	412	
$4,500 under $5,000	3,108,808	4.9	14,765,173	4.0	6,874,737	3.3	2,886,686	5.6	13,717,892	3.9	6,840,538	3.3	1,371,294	2.8	20.0	10.0	475	
$5,000 under $6,000	5,836,949	9.1	32,087,310	8.7	15,654,360	7.5	5,617,112	10.9	30,893,088	8.8	15,611,947	7.5	3,144,029	6.5	20.1	10.2	560	
$6,000 under $7,000	5,473,979	8.6	35,317,258	9.6	18,269,424	8.7	5,390,530	10.5	34,983,296	10.0	18,241,448	8.7	3,694,225	7.7	20.3	10.6	685	
$7,000 under $8,000	4,549,765	7.1	34,027,641	9.2	18,533,469	8.9	4,517,117	8.8	33,785,579	9.6	18,515,820	8.9	3,774,140	7.8	20.4	11.2	836	
$8,000 under $9,000	3,535,322	5.5	29,950,139	8.1	17,231,200	8.2	3,524,119	6.9	29,856,060	8.5	17,214,290	8.3	3,536,730	7.3	20.5	11.8	1,004	
$9,000 under $10,000	2,650,806	4.1	25,119,559	6.8	15,239,651	7.3	2,643,623	5.2	25,050,668	7.1	15,229,955	7.3	3,156,124	6.5	20.7	12.6	1,194	
$10,000 under $11,000	2,009,808	3.1	21,052,123	5.7	13,313,711	6.4	2,005,349	3.9	21,005,418	6.0	13,302,150	6.4	2,778,949	5.8	20.9	13.2	1,386	
$11,000 under $12,000	1,418,906	2.2	16,277,001	4.4	10,680,259	5.1	1,415,629	2.8	16,239,208	4.6	10,673,573	5.1	2,257,810	4.7	21.2	13.9	1,595	
$12,000 under $13,000	1,012,235	1.6	12,615,059	3.4	8,488,202	4.1	1,010,393	2.0	12,592,084	3.6	8,483,385	4.1	1,820,971	3.8	21.5	14.5	1,802	
$13,000 under $14,000	709,680	1.1	9,560,436	2.6	6,576,316	3.1	707,783	1.4	9,535,029	2.7	6,572,484	3.2	1,432,405	3.0	21.8	15.0	2,024	
$14,000 under $15,000	513,422	0.8	7,429,051	2.0	5,168,003	2.5	512,030	1.0	7,409,005	2.1	5,163,702	2.5	1,140,285	2.4	22.1	15.4	2,227	
$15,000 under $20,000	1,238,272	1.9	21,044,436	5.7	15,128,685	7.2	1,234,769	2.4	20,984,080	6.0	15,118,935	7.2	3,496,574	7.3	23.1	16.7	2,832	
$20,000 under $25,000	459,726	0.7	10,197,888	2.8	7,646,544	3.7	458,170	0.9	10,163,569	2.9	7,636,530	3.7	1,925,308	4.0	25.2	18.9	4,202	
$25,000 under $50,000	594,562	0.9	19,807,300	5.3	15,563,170	7.4	592,854	1.2	19,752,399	5.6	15,553,490	7.5	4,755,246	9.9	30.6	24.1	8,021	
$50,000 under $100,000	132,385	0.2	8,678,799	2.3	7,016,451	3.4	131,971	0.3	8,651,164	2.5	7,014,121	3.4	2,920,175	6.1	41.6	33.8	22,127	
$100,000 under $150,000	17,469	(4)	2,084,013	0.6	1,656,647	0.8	17,391	(4)	2,074,317	0.6	1,655,884	0.8	828,321	1.7	50.0	39.9	47,629	
$150,000 under $200,000	5,350	(4)	917,305	0.2	715,582	0.3	5,319	(4)	911,916	0.3	715,232	0.3	384,600	0.8	53.8	42.2	72,307	
$200,000 under $500,000	5,492	(4)	1,567,476	0.4	1,187,299	0.6	5,436	(4)	1,551,082	0.4	1,186,274	0.6	677,297	1.4	57.1	43.7	124,595	
$500,000 under $1,000,000	816	(4)	545,943	0.1	406,129	0.2	804	(4)	537,226	0.2	406,129	0.2	243,013	0.5	59.8	45.2	302,255	
$1,000,000 or more	371	(4)	808,639	0.2	543,693	0.3	351	(4)	704,248	0.2	543,693	0.3	326,477	0.7	60.0	46.4	930,134	

1964

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

Adjusted gross income classes and classes cumulated	All returns: Returns: Number	All returns: Returns: Percent of total	All returns: Adjusted gross income: Amount (Thousand dollars)	All returns: Adjusted gross income: Percent of total[1]	Taxable returns: Returns: Number	Taxable returns: Returns: Percent of total	Taxable returns: Adjusted gross income: Amount (Thousand dollars)	Taxable returns: Adjusted gross income: Percent of total	Taxable returns: Taxable income: Amount (Thousand dollars)	Taxable returns: Taxable income: Percent of total	Taxable returns: Income tax after credits: Amount (Thousand dollars)	Income tax after credits: Percent of— Total	Income tax after credits: Percent of— Taxable income	Income tax after credits: Percent of— Adjusted gross income	Income tax after credits: Average income tax (Dollars)
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	65,375,601	100.0	[2]396,659,831	-	51,306,338	100.0	376,004,749	100.0	229,268,292	100.0	47,152,855	100.0	20.6	12.5	919
No adjusted gross income	432,317	0.7	[3]1,552,252	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	3,937,988	6.0	1,275,784	0.3	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,107,878	4.8	2,477,991	0.6	519,777	1.0	486,829	0.1	31,204	(4)	5,161	(4)	16.5	1.1	10
$1,000 under $2,000	7,204,380	11.0	10,587,466	2.7	4,274,235	8.3	6,366,032	1.7	2,130,143	0.9	343,498	0.7	16.1	5.4	80
$2,000 under $3,000	6,211,330	9.5	15,534,018	3.9	4,230,995	8.2	10,530,745	2.8	4,979,284	2.2	814,244	1.7	16.4	7.7	192
$3,000 under $4,000	6,125,320	9.4	21,448,932	5.4	4,994,752	9.7	17,541,509	4.7	8,515,230	3.7	1,426,534	3.0	16.8	8.1	286
$4,000 under $5,000	5,974,720	9.1	26,875,193	6.7	5,365,249	10.5	24,171,885	6.4	12,170,876	5.3	2,079,007	4.4	17.1	8.6	387
$5,000 under $6,000	5,748,156	8.8	31,596,278	7.9	5,474,381	10.7	30,165,420	8.0	15,564,570	6.8	2,676,478	5.7	17.2	8.9	489
$6,000 under $7,000	5,415,250	8.3	35,142,649	8.8	5,315,394	10.4	34,503,142	9.2	18,319,522	8.0	3,186,260	6.8	17.4	9.2	599
$7,000 under $8,000	4,837,778	7.4	36,213,181	9.1	4,801,475	9.4	35,943,123	9.6	20,004,943	8.7	3,525,596	7.5	17.6	9.8	734
$8,000 under $9,000	3,875,555	5.9	32,856,227	8.2	3,857,806	7.5	32,700,244	8.7	19,649,927	8.3	3,441,658	7.2	17.9	10.4	882
$9,000 under $10,000	3,027,314	4.6	28,691,531	7.2	3,018,742	5.9	28,610,561	7.6	17,421,037	7.6	3,154,118	6.7	18.1	11.0	1,045
$10,000 under $15,000	6,609,927	10.1	78,290,817	19.7	6,593,499	12.9	78,094,242	20.8	51,914,829	22.6	9,792,079	20.8	18.9	12.5	1,485
$15,000 under $20,000	1,466,198	2.2	24,832,960	6.2	1,456,670	2.8	24,772,473	6.6	17,970,472	7.8	3,709,244	7.9	20.6	15.0	2,546
$20,000 under $50,000	1,211,761	1.9	34,505,018	8.7	1,208,517	2.4	34,407,979	9.2	26,832,008	11.7	6,882,146	14.6	25.6	20.0	5,695
$50,000 under $100,000	159,229	0.2	10,463,142	2.6	158,700	0.3	10,429,137	2.8	8,528,317	3.7	3,204,243	6.8	37.6	30.7	20,191
$100,000 under $500,000	34,946	0.1	5,707,258	1.4	34,626	0.1	5,649,031	1.5	4,522,030	2.0	2,220,198	4.7	49.1	39.3	64,119
$500,000 under $1,000,000	1,073	(4)	716,407	0.2	1,057	(4)	700,283	0.2	557,626	0.2	305,772	0.6	54.8	43.7	289,283
$1,000,000 or more	482	(4)	1,619,230	0.3	463	(4)	952,174	0.3	756,274	0.3	426,619	0.9	56.4	44.8	921,423

1965

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

Adjusted gross income classes and classes cumulated	All returns: Returns: Number	All returns: Returns: Percent of total	All returns: Adjusted gross income: Amount (Thousand dollars)	All returns: Adjusted gross income: Percent of total[1]	Taxable returns: Returns: Number	Taxable returns: Returns: Percent of total	Taxable returns: Adjusted gross income: Amount (Thousand dollars)	Taxable returns: Adjusted gross income: Percent of total	Taxable returns: Taxable income: Amount (Thousand dollars)	Taxable returns: Taxable income: Percent of total	Taxable returns: Income tax after credits: Amount (Thousand dollars)	Income tax after credits: Percent of— Total	Income tax after credits: Percent of— Taxable income	Income tax after credits: Percent of— Adjusted gross income	Income tax after credits: Average income tax (Dollars)
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	67,596,300	100.0	[2]429,201,239	-	53,700,794	100.0	409,336,755	100.0	254,338,364	100.0	49,529,695	100.0	19.5	12.1	922
No adjusted gross income	397,372	0.6	[3]1,461,970	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	4,180,301	6.2	1,354,449	0.3	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,206,523	4.7	2,557,167	0.6	552,583	1.0	520,544	0.1	33,277	(4)	4,729	(4)	14.2	0.9	9
$1,000 under $2,000	7,298,124	10.8	10,727,934	2.5	4,487,369	8.4	6,637,705	1.6	2,299,719	0.9	328,528	0.7	14.3	4.9	73
$2,000 under $3,000	6,128,705	9.1	15,324,793	3.6	4,325,234	8.1	10,866,163	2.7	5,198,126	2.0	768,744	1.6	14.8	7.1	178
$3,000 under $4,000	6,038,731	8.9	21,123,457	4.9	5,047,285	9.4	17,695,255	4.3	8,842,641	3.5	1,356,103	2.7	15.3	7.7	269
$4,000 under $5,000	5,767,595	8.5	25,946,376	6.0	5,201,239	9.7	23,430,970	5.7	12,014,638	4.7	1,878,785	3.8	15.6	8.0	361
$5,000 under $6,000	5,460,768	8.1	30,007,117	7.0	5,201,624	9.7	28,601,687	7.0	15,202,262	6.0	2,409,293	4.9	15.8	8.4	463
$6,000 under $7,000	5,497,614	8.1	35,696,499	8.3	5,378,380	10.0	34,931,232	8.5	18,930,863	7.4	3,030,288	6.1	16.0	8.7	563
$7,000 under $8,000	4,979,631	7.4	37,264,838	8.7	4,928,047	9.2	36,883,159	9.0	20,096,409	8.1	3,357,284	6.8	16.2	9.1	681
$8,000 under $9,000	4,147,888	6.1	35,196,635	8.2	4,125,098	7.7	35,007,016	8.6	20,420,871	8.0	3,368,062	6.8	16.5	9.6	816
$9,000 under $10,000	3,387,836	5.0	32,113,709	7.5	3,377,613	6.3	32,017,000	7.8	19,472,751	7.7	3,269,180	6.6	16.8	10.2	968
$10,000 under $15,000	7,714,561	11.4	91,767,810	21.3	7,695,823	14.3	91,549,811	22.4	60,825,711	23.9	10,711,983	21.6	17.6	11.7	1,392
$15,000 under $20,000	1,761,926	2.6	29,934,707	7.0	1,756,955	3.3	29,849,330	7.3	21,668,701	8.5	4,188,905	8.5	19.3	14.0	2,384
$20,000 under $50,000	1,393,802	2.1	39,648,180	9.2	1,389,340	2.6	39,523,750	9.7	30,889,710	12.1	7,439,877	15.0	24.1	18.8	5,355
$50,000 under $100,000	188,910	0.3	12,440,366	2.9	188,276	0.4	12,399,732	3.0	10,204,314	4.0	3,654,120	7.4	35.8	29.5	19,408
$100,000 under $500,000	43,963	0.1	7,164,497	1.7	43,713	0.1	7,115,200	1.7	5,773,052	2.3	2,752,102	5.6	47.7	38.7	62,958
$500,000 under $1,000,000	1,404	(4)	946,146	0.2	1,391	(4)	937,561	0.2	759,857	0.3	408,405	0.8	53.7	43.6	293,605
$1,000,000 or more	646	(4)	1,434,327	0.3	624	(4)	1,370,618	0.3	1,109,602	0.4	603,307	1.2	54.4	44.0	966,838

1966

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

[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	All returns: Returns: Number	All returns: Returns: Percent of total	All returns: Adjusted gross income: Amount (Thousand dollars)	All returns: Adjusted gross income: Percent of total[1]	Taxable returns: Returns: Number	Taxable returns: Returns: Percent of total	Taxable returns: Adjusted gross income: Amount (Thousand dollars)	Taxable returns: Adjusted gross income: Percent of total	Taxable returns: Taxable income: Amount (Thousand dollars)	Taxable returns: Taxable income: Percent of total	Taxable returns: Income tax after credits: Amount (Thousand dollars)	Income tax after credits: Percent of— Total	Income tax after credits: Percent of— Taxable income	Income tax after credits: Percent of— Adjusted gross income	Income tax after credits: Average income tax (Dollars)
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	70,160,425	100.0	[2]468,450,579	-	56,709,976	100.0	450,185,049	100.0	285,502,229	100.0	56,087,084	100.0	19.6	12.5	989
No adjusted gross income	374,240	0.5	[3]1,821,142	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	4,281,080	6.1	1,409,074	0.3	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,326,121	4.7	2,657,238	0.6	632,604	1.1	595,041	0.1	35,778	(4)	5,065	(4)	14.0	0.8	8
$1,000 under $2,000	7,486,187	10.7	11,081,102	2.4	4,879,824	8.6	7,223,377	1.6	2,527,909	0.9	360,055	0.6	14.2	5.0	74
$2,000 under $3,000	6,132,243	8.7	15,348,990	3.3	4,497,834	7.9	11,305,492	2.5	5,550,286	1.9	821,525	1.5	14.8	7.3	183
$3,000 under $4,000	5,849,892	8.3	20,422,140	4.3	4,939,112	8.7	17,286,781	3.8	8,820,694	3.1	1,352,876	2.4	15.3	7.8	274
$4,000 under $5,000	5,505,342	7.8	24,773,559	5.3	5,028,982	8.9	22,655,266	5.0	12,017,946	4.2	1,887,595	3.4	15.7	8.3	375
$5,000 under $6,000	5,270,427	7.5	29,047,265	6.2	5,050,612	8.9	27,817,426	6.2	15,006,942	5.3	2,385,976	4.3	15.9	8.6	472
$6,000 under $7,000	5,221,198	7.4	33,938,127	7.2	5,101,152	9.0	33,164,002	7.4	18,497,852	6.5	2,984,233	5.3	16.1	9.0	585
$7,000 under $8,000	4,992,204	7.1	37,407,057	8.0	4,959,850	8.7	37,017,924	8.2	21,035,491	7.4	3,434,532	6.1	16.3	9.3	695
$8,000 under $9,000	4,520,784	6.4	38,359,657	8.2	4,496,342	7.9	38,151,570	8.5	22,606,270	7.9	3,750,965	6.7	16.6	9.8	834
$9,000 under $10,000	3,786,887	5.4	35,918,563	7.6	3,769,699	6.6	35,755,283	7.9	21,899,354	7.7	3,684,045	6.6	16.8	10.3	977
$10,000 under $15,000	9,262,594	13.2	110,563,910	23.5	9,239,969	16.4	110,296,537	24.5	73,545,335	25.8	12,981,170	23.1	17.7	11.8	1,405
$15,000 under $20,000	2,229,621	3.2	37,850,204	8.0	2,223,601	3.9	37,746,306	8.4	27,431,170	9.6	5,296,442	9.4	19.3	14.0	2,382
$20,000 under $50,000	1,643,995	2.3	46,426,361	9.9	1,638,911	2.9	46,284,459	10.3	36,185,088	12.7	8,690,979	15.5	24.0	18.8	5,303
$50,000 under $100,000	218,382	0.3	14,379,841	3.1	217,765	0.4	14,337,114	3.2	11,815,994	4.1	4,228,575	7.5	35.8	29.5	19,418
$100,000 under $200,000	40,940	0.1	5,393,327	1.1	40,727	0.1	5,364,800	1.2	4,390,151	1.5	2,001,144	3.6	45.6	37.3	49,136
$200,000 under $500,000	10,004	(4)	2,845,417	0.6	9,901	(4)	2,814,649	0.6	2,245,948	0.8	1,174,864	2.1	52.3	41.7	118,661
$500,000 under $1,000,000	1,572	(4)	1,058,304	0.2	1,543	(4)	1,037,061	0.2	827,092	0.3	457,029	0.8	55.3	44.1	295,812
$1,000,000 or more	644	(4)	1,391,895	0.3	626	(4)	1,331,761	0.3	1,062,929	0.4	590,074	1.1	55.5	44.3	942,610

1967

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

[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	All returns				Taxable returns										
	Returns		Adjusted gross income		Returns		Adjusted gross income		Taxable income		Income tax after credits				
	Number	Percent of total	Amount (Thousand dollars)	Percent of total[1]	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of— Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	71,651,909	100.0	[2]504,809,479	-	58,672,938	100.0	487,445,498	100.0	314,273,128	100.0	62,919,958	100.0	20.0	12.9	1,072
No adjusted gross income	369,384	0.5	[3]1,832,272	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	4,080,211	5.7	1,362,953	0.3	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,319,019	4.6	2,640,891	0.5	622,581	1.1	585,928	0.1	35,442	(4)	5,014	(4)	14.1	0.9	8
$1,000 under $2,000	7,561,689	10.6	11,224,021	2.2	5,002,397	8.5	7,454,136	1.5	2,620,713	0.8	373,647	0.6	14.3	5.0	75
$2,000 under $3,000	5,905,285	8.2	14,730,832	2.9	4,350,531	7.4	10,901,426	2.2	5,373,744	1.7	792,549	1.3	14.7	7.3	182
$3,000 under $4,000	5,697,243	8.0	19,917,493	3.9	4,904,314	8.4	17,170,144	3.5	9,000,392	2.9	1,383,731	2.2	15.4	8.1	282
$4,000 under $5,000	5,451,222	7.6	24,521,666	4.8	4,968,808	8.5	22,379,529	4.6	12,134,617	3.9	1,914,323	3.0	15.8	8.6	385
$5,000 under $6,000	5,186,943	7.2	28,539,190	5.6	4,969,466	8.5	27,356,790	5.6	15,170,125	4.8	2,429,517	3.9	16.0	8.9	489
$6,000 under $7,000	5,219,185	7.3	33,924,784	6.7	5,117,757	8.7	33,271,371	6.8	18,885,878	6.0	3,066,417	4.9	16.2	9.2	599
$7,000 under $8,000	5,111,630	7.1	38,271,714	7.6	5,058,847	8.6	37,879,050	7.8	21,705,215	6.9	3,562,928	5.7	16.4	9.4	704
$8,000 under $9,000	4,477,651	6.2	38,025,477	7.5	4,452,228	7.6	37,811,750	7.8	22,561,172	7.2	3,766,271	6.0	16.7	10.0	846
$9,000 under $10,000	3,839,287	5.4	36,412,322	7.2	3,827,988	6.5	36,296,200	7.4	22,311,738	7.1	3,774,797	6.0	16.9	10.4	986
$10,000 under $15,000	10,385,432	14.5	124,433,259	24.6	10,363,364	17.7	124,171,355	25.5	82,684,309	26.3	14,627,244	23.2	17.7	11.8	1,411
$15,000 under $20,000	2,761,962	3.9	46,863,851	9.2	2,755,946	4.7	46,762,413	9.6	33,921,078	10.8	6,561,539	10.4	19.3	14.0	2,381
$20,000 under $50,000	1,958,137	2.7	55,056,463	10.9	1,952,979	3.3	54,913,543	11.3	42,874,949	13.6	10,281,599	16.3	24.0	18.7	5,265
$50,000 under $100,000	260,607	0.4	17,202,731	3.4	260,010	0.4	17,162,485	3.5	14,146,777	4.5	5,054,522	8.0	35.7	29.5	19,440
$100,000 under $200,000	51,352	0.1	6,768,206	1.3	51,120	0.1	6,736,696	1.4	5,527,503	1.8	2,509,081	4.0	45.4	37.2	49,082
$200,000 under $500,000	12,738	(4)	3,650,813	0.7	12,634	(4)	3,619,477	0.7	2,900,511	0.9	1,504,850	2.4	51.9	41.6	119,111
$500,000 under $1,000,000	2,096	(4)	1,409,980	0.3	2,056	(4)	1,382,919	0.3	1,117,746	0.4	604,643	1.0	54.1	43.7	294,087
$1,000,000 or more	835	(4)	1,685,104	0.3	812	(4)	1,590,286	0.3	1,301,199	0.4	707,286	1.1	54.4	44.5	871,042

1968

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

[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	All returns				Taxable returns										
	Returns		Adjusted gross income		Returns		Adjusted gross income		Taxable income		Income tax after credits				
	Number	Percent of total	Amount (Thousand dollars)	Percent of total[1]	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of— Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total	73,728,708	-	[2]554,420,487	-	61,285,708	100.0	538,296,039	100.0	351,980,428	100.0	76,635,903	100.0	21.8	14.[illegible]	1,250
No adjusted gross income	381,552	0.5	[3]1,884,467	-	-	-	-	-	-	-	-	-	-	-	-
Under $600	4,143,414	5.6	1,366,229	0.2	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,210,314	4.4	2,562,081	0.5	652,312	1.1	611,666	0.1	37,807	(4)	5,211	(4)	13.8	0.9	7
$1,000 under $2,000	7,467,095	10.1	11,062,792	2.0	5,108,964	8.3	7,976,200	1.4	2,663,256	0.8	380,650	0.5	14.3	5.0	74
$2,000 under $3,000	5,896,399	8.0	14,653,921	2.6	4,450,249	7.3	11,041,021	2.1	5,271,291	1.6	860,587	1.1	15.4	7.8	193
$3,000 under $4,000	5,565,323	7.5	19,456,758	3.5	4,851,803	7.9	16,957,095	3.1	9,054,058	2.6	1,472,520	1.9	16.3	8.7	303
$4,000 under $5,000	5,279,417	7.2	23,727,836	4.3	4,871,613	7.9	21,909,314	4.1	12,068,146	3.4	2,013,058	2.6	16.7	9.2	413
$5,000 under $6,000	4,998,227	6.8	27,984,220	4.9	4,806,325	7.8	26,427,058	4.9	14,896,072	4.2	2,544,560	3.3	17.1	9.6	529
$6,000 under $7,000	4,955,627	6.7	32,206,627	5.8	4,845,996	7.9	31,500,334	5.9	18,066,361	5.1	3,143,133	4.1	17.4	10.0	649
$7,000 under $8,000	4,743,142	6.4	35,575,227	6.4	4,689,926	7.7	35,176,650	6.5	20,838,062	5.9	3,701,247	4.8	17.8	10.5	789
$8,000 under $9,000	4,613,452	6.3	39,160,955	7.0	4,588,959	7.5	38,954,838	7.2	23,389,080	6.6	4,215,845	5.5	18.0	10.8	918
$9,000 under $10,000	4,003,279	5.4	38,138,740	6.9	4,009,646	6.5	38,046,775	7.1	23,536,096	6.7	4,298,051	5.6	18.3	11.3	1,071
$10,000 under $15,000	11,985,301	16.3	144,542,748	26.0	11,960,870	19.5	144,253,752	26.8	95,849,196	27.2	18,297,798	23.9	19.1	12.7	1,529
$15,000 under $20,000	3,660,989	5.0	62,117,475	11.2	3,654,186	6.0	61,999,190	11.5	44,682,121	12.7	9,278,953	12.1	20.8	15.0	2,539
$20,000 under $25,000	1,181,010	1.6	26,925,327	4.7	1,178,276	1.9	26,815,747	4.8	19,427,063	5.5	4,408,191	5.7	22.6	16.9	3,739
$25,000 under $30,000	520,437	0.7	14,174,868	2.5	519,206	0.8	14,141,860	2.6	10,869,902	3.1	2,650,452	3.5	24.4	18.8	5,108
$30,000 under $50,000	719,433	1.0	27,020,089	4.9	717,788	1.2	26,999,536	5.0	21,338,903	6.1	6,116,128	8.0	28.7	22.7	8,534
$50,000 under $100,000	301,794	0.4	19,982,766	3.6	300,901	0.5	19,921,874	3.7	16,209,831	4.6	6,204,951	8.1	38.3	31.1	20,621
$100,000 under $200,000	63,000	0.9	8,316,542	1.5	62,684	0.1	8,272,339	1.5	6,691,616	1.9	3,250,341	4.2	48.6	39.3	51,852
$200,000 under $500,000	15,467	(4)	4,469,819	0.8	15,327	(4)	4,425,942	0.8	3,488,921	1.0	1,909,201	2.5	55.2	43.5	125,673
$500,000 under $1,000,000	2,634	(4)	1,779,465	0.3	2,583	(4)	1,746,087	0.3	1,389,867	0.4	797,347	1.0	57.4	45.7	308,690
$1,000,000 or more	1,122	(4)	2,404,899	0.4	1,091	(4)	2,278,563	0.4	1,861,378	0.5	1,062,980	1.4	57.1	46.8	973,951

1969

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

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

Adjusted gross income classes and classes cumulated	All returns					Taxable returns										
	Returns		Adjusted gross income			Returns		Adjusted gross income		Taxable income		Income tax after credits				
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total	Amount	Percent of total	Amount	Percent of— Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	75,834,388	100.0	[2]603,546,080	-	7,959	63,721,394	100.0	588,219,505	100.0	388,153,971	100.0	86,568,215	100.0	22.3	14.7	1,359
No adjusted gross income	458,657	0.6	[3]2,032,867	-	[4]4,432	-	-	-	-	-	-	-	-	-	-	-
Under $600	3,982,580	5.3	1,316,361	0.2	330	-	-	-	-	-	-	-	-	-	-	-
$600 under $1,000	3,308,992	4.4	2,643,144	0.4	798	658,904	1.0	623,472	0.1	36,128	-	5,110	-	14.1	0.8	7
$1,000 under $2,000	7,282,677	9.6	10,816,422	1.8	1,485	5,139,934	8.1	7,561,803	1.3	2,705,701	0.7	385,321	0.4	14.2	5.0	74
$2,000 under $3,000	5,887,931	7.8	14,655,188	2.4	2,489	4,479,593	7.0	11,169,053	1.9	5,625,863	1.4	877,954	1.0	15.6	7.9	195
$3,000 under $4,000	5,385,488	7.1	18,764,844	3.1	3,484	4,727,114	7.4	16,490,385	2.8	8,654,877	2.2	1,426,968	1.6	16.5	8.7	301
$4,000 under $5,000	5,098,940	6.7	22,920,792	3.8	4,495	4,691,698	7.4	21,123,045	3.6	11,667,834	3.0	1,983,116	2.3	17.0	9.4	422
$5,000 under $6,000	4,837,694	6.4	26,972,828	4.4	5,492	4,647,962	7.3	25,539,653	4.3	14,639,277	3.8	2,549,803	2.9	17.4	10.0	548
$6,000 under $7,000	4,565,779	6.0	29,657,699	4.9	6,495	4,473,668	7.0	29,067,139	4.9	17,023,004	4.4	3,051,616	3.5	17.9	10.5	682
$7,000 under $8,000	4,693,221	6.2	35,171,172	5.8	7,494	4,644,368	7.3	34,810,887	5.9	20,823,735	5.4	3,812,839	4.4	18.3	11.0	820
$8,000 under $9,000	4,385,738	5.8	37,237,461	6.1	8,490	4,366,942	6.9	37,078,899	6.3	22,472,746	5.8	4,174,675	4.8	18.6	11.3	955
$9,000 under $10,000	4,175,096	5.5	39,641,008	6.5	9,494	4,159,607	6.5	39,494,622	6.7	24,602,072	6.3	4,629,939	5.3	18.8	11.7	1,113
$10,000 under $15,000	13,649,392	18.0	165,612,408	27.3	12,133	13,625,399	21.4	165,329,196	28.1	109,851,465	28.3	21,374,723	24.9	19.6	13.0	1,583
$15,000 under $20,000	4,721,696	6.2	80,332,838	13.3	17,013	4,713,976	7.4	80,200,773	13.6	57,499,368	14.8	12,235,709	14.1	21.3	15.3	2,595
$20,000 under $25,000	1,536,601	2.0	33,949,841	5.6	22,094	1,533,608	2.4	33,884,730	5.8	25,278,691	6.5	5,847,087	6.8	23.1	17.3	3,812
$25,000 under $30,000	643,888	0.9	17,553,673	2.9	27,177	645,031	1.0	17,530,370	3.0	13,359,607	3.4	3,346,182	3.9	25.0	19.1	5,187
$30,000 under $50,000	807,497	1.1	30,184,382	5.0	37,380	805,293	1.3	30,101,648	5.1	23,477,919	6.0	6,859,984	7.9	29.2	22.8	8,518
$50,000 under $100,000	328,410	0.4	21,648,988	3.6	65,920	326,931	0.5	21,551,960	3.7	17,279,291	4.5	6,733,559	7.8	39.0	31.2	20,595
$100,000 under $200,000	63,605	0.1	8,345,663	1.4	131,210	63,160	0.1	8,286,391	1.4	6,384,848	1.7	3,282,211	3.8	49.8	39.6	51,966
$200,000 under $500,000	14,786	(4)	4,247,471	0.7	287,261	14,598	(4)	4,192,096	0.7	3,257,903	0.8	1,836,887	2.1	57.0	44.3	127,200
$500,000 under $1,000,000	2,509	(4)	1,682,453	0.3	670,565	2,449	(4)	1,641,507	0.3	1,290,899	0.3	757,859	0.9	58.7	46.2	309,455
$1,000,000 or more	1,211	(4)	2,624,311	0.4	[4]2,167,062	1,159	(4)	2,441,876	0.4	2,022,743	0.5	1,176,674	1.4	58.2	48.2	1,015,248

1970

Table 1.—RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND TOTAL INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND INCOME CUMULATED

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

Size of adjusted gross income and classes cumulated	All returns					Taxable returns														
	Returns		Adjusted gross income			Returns		Adjusted gross income		Taxable income		Income tax after credits			Total income tax					
																Percent of--			
	Number	Percent of total	Amount	Percent of total[1]	Average (dollars)	Number	Percent of total	Amount	Percent of total[2]	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	Average income tax (dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SIZE OF ADJUSTED GROSS INCOME																			
Total	74,279,831	100.0	[3]631,692,540	100.0	8,504	59,317,371	100.0	[3]610,271,856	100.0	400,859,064	100.0	59,314,011	83,787,323	100.0	83,909,314	100.0	20.9	13.7	1,415
No adjusted gross income	417,383	0.6	-2,557,723	-	-6,128	1,351	(4)	-105,998	-	-	-	-	-	-	8,600	(4)	-	-	6,365
$1 under $600	3,054,663	4.1	1,061,651	0.2	348	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	-	(*)	(*)
$600 under $1,000	2,705,424	3.6	2,163,987	0.3	800	38,375	0.1	34,754	(*)	4,067	(4)	38,348	587	(4)	725	(4)	17.8	2.1	19
$1,000 under $2,000	6,288,188	8.5	9,420,883	1.5	1,498	1,259,426	2.1	2,251,631	0.4	337,939	0.1	1,259,394	47,697	0.1	47,781	0.1	14.1	2.1	38
$2,000 under $3,000	5,608,762	7.6	13,954,379	2.2	2,488	3,717,830	6.3	9,327,287	1.5	3,699,387	0.9	3,717,709	546,852	0.7	547,318	0.7	14.8	5.9	147
$3,000 under $4,000	5,147,201	6.9	18,049,036	2.8	3,507	4,194,497	7.1	14,761,805	2.4	7,631,375	1.9	4,194,343	1,202,432	1.4	1,202,563	1.4	15.8	8.1	287
$4,000 under $5,000	5,086,413	6.8	22,919,940	3.6	4,506	4,603,288	7.8	20,773,641	3.4	11,302,695	2.8	4,603,268	1,827,121	2.2	1,827,330	2.2	16.2	8.8	397
$5,000 under $6,000	4,761,126	6.4	26,165,728	4.1	5,496	4,544,899	7.7	24,979,231	4.1	14,059,158	3.5	4,544,857	2,324,833	2.8	2,325,282	2.8	16.5	9.3	512
$6,000 under $7,000	4,655,467	6.3	30,225,632	4.8	6,493	4,548,135	7.7	29,541,416	4.8	17,038,282	4.3	4,548,092	2,885,075	3.4	2,885,258	3.4	16.9	9.8	634
$7,000 under $8,000	4,429,286	6.0	33,202,220	5.2	7,496	4,370,242	7.4	32,763,802	5.4	19,372,389	4.8	4,370,101	3,331,371	4.0	3,331,525	4.0	17.2	10.2	762
$8,000 under $9,000	4,283,653	5.8	36,370,204	5.7	8,490	4,245,262	7.2	36,045,435	5.9	21,716,245	5.4	4,245,220	3,795,465	4.5	3,795,545	4.5	17.5	10.5	894
$9,000 under $10,000	4,173,535	5.6	39,635,243	6.2	9,497	4,164,905	7.0	39,552,140	6.5	24,434,715	6.1	4,164,894	4,321,911	5.2	4,322,000	5.2	17.7	10.9	1,038
$10,000 under $11,000	3,680,890	5.0	38,602,608	6.1	10,487	3,672,438	6.2	38,515,712	6.3	24,149,535	6.0	3,672,431	4,312,895	5.1	4,312,988	5.1	17.9	11.2	1,174
$11,000 under $12,000	3,261,205	4.4	37,461,317	5.9	11,487	3,255,107	5.5	37,391,320	6.1	24,042,502	6.0	3,255,070	4,360,121	5.2	4,360,518	5.2	18.1	11.7	1,340
$12,000 under $13,000	2,790,195	3.8	34,842,781	5.5	12,488	2,784,319	4.7	34,772,364	5.7	22,967,953	5.7	2,784,498	4,235,091	5.1	4,235,232	5.0	18.4	12.2	1,521
$13,000 under $14,000	2,368,158	3.2	31,940,404	5.0	13,487	2,364,498	4.0	31,891,618	5.2	21,284,571	5.3	2,364,458	3,978,034	4.7	3,978,193	4.7	18.7	12.5	1,682
$14,000 under $15,000	2,009,611	2.7	29,054,015	4.6	14,486	2,004,339	3.4	29,035,610	4.8	19,766,537	4.9	2,004,313	3,746,456	4.5	3,746,687	4.5	19.0	12.9	1,869
$15,000 under $20,000	5,538,453	7.5	94,510,858	14.9	17,064	5,531,900	9.3	94,401,156	15.5	66,590,277	16.6	5,531,794	13,218,680	15.8	13,219,811	15.8	19.9	14.0	2,390
$20,000 under $25,000	1,909,167	2.6	42,209,206	6.7	22,109	1,906,351	3.2	42,148,195	6.9	30,983,643	7.7	1,906,272	6,651,429	7.9	6,652,912	7.9	21.5	15.8	3,490
$25,000 under $30,000	768,235	1.0	20,858,730	3.3	27,151	766,476	1.3	20,810,708	3.4	15,638,464	3.9	766,429	3,615,382	4.3	3,616,247	4.3	23.1	17.4	4,718
$30,000 under $50,000	918,188	1.2	34,122,667	5.4	37,163	916,186	1.5	34,049,856	5.6	26,447,697	6.6	915,829	7,140,908	8.5	7,146,603	8.5	27.0	21.0	7,800
$50,000 under $100,000	350,978	0.5	23,106,912	3.6	65,836	350,041	0.6	23,044,059	3.8	18,390,076	4.6	349,747	6,630,729	7.9	6,645,711	7.9	36.1	28.8	18,985
$100,000 under $200,000	62,467	0.1	8,154,642	1.3	130,543	62,178	0.1	8,115,640	1.3	6,408,935	1.6	61,987	2,985,545	3.6	3,005,945	3.6	46.9	37.0	48,341
$200,000 under $500,000	12,830	(4)	3,623,602	0.6	282,431	12,740	(4)	3,599,136	0.6	2,713,127	0.7	12,631	1,508,019	1.8	1,533,892	1.8	56.5	42.6	120,399
$500,000 under $1,000,000	1,751	(4)	1,174,213	0.2	670,596	1,733	(4)	1,162,095	0.2	842,960	0.2	1,699	511,403	0.6	526,891	0.6	62.5	45.3	304,034
$1,000,000 or more	642	(4)	1,419,405	0.2	2,210,912	639	(4)	1,409,242	0.2	1,036,535	0.3	627	609,287	0.7	633,908	0.8	61.2	45.0	992,033

1971

Table 1.1.--RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX AFTER CREDITS, AND TOTAL INCOME TAX, BY SIZE OF ADJUSTED GROSS INCOME AND INCOME CUMULATED

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income and classes cumulated	All returns					Taxable returns														
	Returns		Adjusted gross income			Returns		Adjusted gross income		Taxable income		Income tax after credits			Total income tax[3]					
																Percent of--			
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total	Amount	Percent of total[2]	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	Average income tax (Dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
SIZE OF ADJUSTED GROSS INCOME																			
Total	74,576,407	100.0	[4]673,619,046	100.0	9,033	59,916,372	100.0	[4]651,268,825	100.0	413,425,157	100.0	59,912,020	85,239,774	100.0	85,409,237	100.0	20.7	13.1	1,425
No adjusted gross income	429,622	0.6	-2,715,111	-	-6,320	1,703	(5)	-131,717	-	-	-	-	-	-	11,692	(5)	(7)	(7)	6,866
$1 under $600	2,961,769	4.0	1,021,947	0.2	345	(*)	(*)	(*)	(*)	-	-	-	-	-	(*)	(*)	-	(*)	(*)
$600 under $1,000	2,454,864	3.3	1,960,847	0.3	799	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	5,959,276	8.0	8,874,780	1.3	1,489	1,088,981	1.8	1,987,724	0.3	174,450	(5)	1,088,937	24,935	(5)	25,332	(5)	14.5	1.3	23
$2,000 under $3,000	5,370,470	7.2	13,330,979	2.0	2,482	3,737,723	6.2	9,328,797	1.4	2,507,703	0.6	3,737,660	361,415	0.4	361,637	0.4	14.4	3.9	97
$3,000 under $4,000	5,051,628	6.8	17,685,709	2.6	3,501	3,968,451	6.6	13,942,406	2.1	5,367,405	1.3	3,968,376	801,846	0.9	802,015	0.9	14.9	5.8	202
$4,000 under $5,000	4,927,419	6.6	22,166,967	3.3	4,499	4,352,671	7.3	19,616,418	3.0	8,732,081	2.1	4,352,649	1,367,551	1.6	1,367,829	1.6	15.6	7.0	314
$5,000 under $6,000	4,592,210	6.2	25,218,808	3.7	5,492	4,296,925	7.2	23,611,695	3.6	11,777,667	2.8	4,296,881	1,893,951	2.2	1,894,084	2.2	16.1	8.0	441
$6,000 under $7,000	4,255,317	5.7	27,644,579	4.1	6,496	4,095,186	6.8	26,615,793	4.1	14,163,041	3.4	4,095,159	2,314,979	2.7	2,315,001	2.7	16.3	8.7	565
$7,000 under $8,000	4,397,838	5.9	32,919,524	4.9	7,485	4,315,860	7.2	32,305,254	5.0	17,867,257	4.3	4,315,834	2,963,640	3.5	2,963,697	3.5	16.6	9.2	687
$8,000 under $9,000	4,189,378	5.6	35,597,608	5.3	8,497	4,148,319	6.9	35,250,776	5.4	20,260,153	4.9	4,148,266	3,421,367	4.0	3,421,609	4.0	16.9	9.7	825
$9,000 under $10,000	4,008,736	5.4	38,065,290	5.6	9,496	3,985,089	6.7	37,839,967	5.8	22,519,631	5.4	3,985,078	3,867,065	4.5	3,867,180	4.5	17.2	10.2	970
$10,000 under $11,000	3,686,714	4.9	38,699,686	5.7	10,497	3,668,371	6.1	38,507,104	5.9	23,200,928	5.6	3,668,322	4,013,414	4.7	4,013,624	4.7	17.3	10.4	1,094
$11,000 under $12,000	3,283,251	4.4	37,738,196	5.6	11,494	3,275,923	5.5	37,654,262	5.8	23,136,398	5.6	3,275,889	4,050,857	4.8	4,051,188	4.7	17.5	10.8	1,237
$12,000 under $13,000	2,904,463	3.9	36,263,482	5.4	12,485	2,898,684	4.8	36,191,659	5.6	22,882,883	5.5	2,898,652	4,054,941	4.8	4,055,352	4.7	17.7	11.2	1,399
$13,000 under $14,000	2,545,628	3.4	34,348,209	5.1	13,493	2,542,489	4.2	34,305,830	5.3	22,181,120	5.4	2,542,436	3,998,413	4.7	3,998,571	4.7	18.0	11.7	1,573
$14,000 under $15,000	2,184,214	2.9	31,653,846	4.7	14,492	2,181,387	3.6	31,612,947	4.9	20,825,646	5.0	2,181,363	3,810,917	4.5	3,811,082	4.5	18.3	12.1	1,747
$15,000 under $20,000	6,453,851	8.7	110,314,579	16.3	17,093	6,446,017	10.8	110,181,732	16.9	75,513,995	18.3	6,445,928	14,406,142	16.9	14,408,124	16.9	19.1	13.1	2,235
$20,000 under $25,000	2,377,638	3.2	52,524,308	7.8	22,091	2,373,162	4.0	52,426,270	8.0	37,773,005	9.1	2,372,845	7,782,362	9.1	7,786,457	9.1	20.6	14.8	3,280
$25,000 under $30,000	968,565	1.3	26,320,898	3.9	27,175	966,923	1.6	26,275,929	4.0	19,646,712	4.7	966,878	4,308,217	5.1	4,310,142	5.0	22.2	16.4	4,458
$30,000 under $50,000	1,077,844	1.4	40,169,501	5.9	37,268	1,074,960	1.8	40,059,762	6.1	30,725,112	7.4	1,074,395	7,890,320	9.3	7,898,578	9.2	25.7	19.7	7,348
$50,000 under $100,000	404,692	0.5	26,694,891	3.9	65,963	403,614	0.7	26,623,185	4.1	21,115,790	5.1	403,308	7,293,001	8.6	7,314,240	8.6	34.6	27.5	18,122
$100,000 under $200,000	72,856	0.1	9,532,788	1.4	130,844	72,638	0.1	9,504,368	1.5	7,324,584	1.8	72,416	3,382,772	4.0	3,411,495	4.0	45.3	35.9	46,966
$200,000 under $500,000	15,089	(5)	4,274,324	0.6	283,287	15,022	(5)	4,255,831	0.7	3,242,624	0.8	14,922	1,755,620	2.1	1,790,508	2.1	55.2	42.1	119,192
$500,000 under $1,000,000	2,192	(5)	1,472,924	0.2	671,955	2,180	(5)	1,464,342	0.2	1,100,562	0.3	2,157	666,692	0.8	686,290	0.8	62.4	46.9	314,812
$1,000,000 or more	883	(5)	1,842,287	0.3	2,086,395	880	(5)	1,835,792	0.3	1,365,856	0.3	870	809,278	0.9	845,178	1.0	61.9	46.0	960,430

1972

Table 1.2--ADJUSTED GROSS INCOME, TOTAL DEDUCTIONS, EXEMPTIONS, AND TAX ITEMS BY SIZE OF ADJUSTED GROSS INCOME AND BY MARITAL STATUS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns									
					Income subject to tax		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income	Total deductions	Exemptions (Amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	77,572,730	[1] 745,974,540	166,441,614	154,855,661	61,320,024	445,589,847	60,865,128	93,359,829	60,869,017	93,576,113
No adjusted gross income	440,435	-2,950,226	-	894,505	-	-	-	-	1,801	12,198
$1 under $1,000	5,671,422	3,093,756	7,169,183	5,357,251	22,979	2,164	22,879	298	22,894	387
$1,000 under $2,000	5,860,523	8,765,931	7,407,036	6,398,050	157,680	63,743	156,179	8,991	156,223	9,186
$2,000 under $3,000	4,980,988	12,397,055	6,387,089	6,490,585	3,074,337	1,433,711	3,034,513	202,749	3,034,523	202,893
$3,000 under $4,000	4,954,358	17,343,979	6,523,966	7,595,175	3,773,284	4,387,846	3,676,167	639,668	3,676,185	639,829
$4,000 under $5,000	5,055,586	22,685,715	6,904,246	8,170,930	4,406,217	8,142,756	4,332,621	1,252,702	4,332,734	1,252,894
$5,000 under $6,000	4,731,472	25,998,241	6,805,057	8,270,876	4,419,504	11,242,277	4,357,387	1,787,308	4,357,401	1,787,531
$6,000 under $7,000	4,251,533	27,643,361	6,355,867	8,018,290	4,097,297	13,421,075	4,050,355	2,174,822	4,050,374	2,175,030
$7,000 under $8,000	4,272,799	32,012,938	6,906,023	8,708,822	4,155,966	16,542,679	4,122,367	2,741,206	4,122,407	2,741,335
$8,000 under $9,000	4,020,665	34,142,692	6,894,445	8,670,621	3,972,052	18,615,142	3,949,769	3,139,110	3,949,790	3,139,234
$9,000 under $10,000	3,899,385	36,997,378	7,347,577	9,120,011	3,864,831	20,564,492	3,845,579	3,507,954	3,845,630	3,508,101
$10,000 under $11,000	3,641,679	38,220,835	7,454,332	8,598,775	3,628,141	22,167,273	3,616,610	3,834,413	3,616,615	3,834,497
$11,000 under $12,000	3,460,349	39,773,069	7,880,313	8,608,214	3,450,223	23,286,070	3,440,915	4,061,133	3,440,936	4,061,413
$12,000 under $13,000	3,107,882	38,827,863	7,644,909	7,989,052	3,100,974	23,190,255	3,091,411	4,087,056	3,091,449	4,087,184
$13,000 under $14,000	2,781,429	37,483,389	7,311,479	7,244,568	2,776,251	22,929,534	2,770,604	4,099,389	2,770,646	4,099,611
$14,000 under $15,000	2,372,816	34,357,664	6,561,288	6,296,026	2,368,361	21,501,751	2,364,636	3,902,733	2,364,657	3,903,170
$15,000 under $20,000	7,773,413	133,253,331	24,254,705	20,926,192	7,764,900	88,007,595	7,755,032	16,679,870	7,755,147	16,681,550
$20,000 under $25,000	3,093,728	68,449,109	11,889,092	8,435,758	3,090,865	47,974,647	3,087,131	9,814,292	3,087,340	9,816,508
$25,000 under $30,000	1,266,377	34,416,463	5,917,596	3,504,942	1,264,116	24,837,905	1,261,528	5,476,053	1,261,643	5,477,599
$30,000 under $50,000	1,337,578	49,578,235	8,544,130	3,805,274	1,335,515	36,683,593	1,334,022	9,417,927	1,334,324	9,427,594
$50,000 under $100,000	483,677	31,983,024	5,532,631	1,426,506	482,538	24,474,911	481,654	8,503,242	482,087	8,528,394
$100,000 under $200,000	91,707	11,993,092	2,320,853	263,062	91,278	9,224,719	91,119	4,100,574	91,390	4,136,163
$200,000 under $500,000	19,233	5,415,003	1,261,223	52,309	19,069	4,005,147	19,019	2,151,770	19,145	2,198,397
$500,000 under $1,000,000	2,666	1,791,260	479,540	7,146	2,629	1,284,227	2,618	782,241	2,652	809,142
$1,000,000 or more	1,030	2,301,383	689,034	2,721	1,017	1,606,335	1,013	994,328	1,024	1,046,273
Taxable returns, total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

1973

Table 1.2.—Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns									
					Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (amount)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	80,692,587	827,148,338	180,849,610	157,262,527	64,673,050	511,929,462	64,261,408	107,901,438	64,267,162	108,083,776
No adjusted gross income	443,603	—3,504,924	—	863,780	—	—	—	—	2,266	15,724
$1 under $1,000	5,513,548	3,041,493	6,897,278	5,016,222	65,647	7,477	65,647	1,021	65,657	1,046
$1,000 under $2,000	6,064,252	9,034,156	7,675,089	6,280,254	207,050	92,589	206,978	13,052	207,068	13,314
$2,000 under $3,000	5,252,794	13,011,458	6,791,346	6,607,540	3,287,808	1,493,369	3,264,520	211,228	3,264,643	211,497
$3,000 under $4,000	4,878,360	17,074,365	6,559,747	7,000,183	3,794,151	4,538,194	3,735,121	667,199	3,735,146	667,479
$4,000 under $5,000	4,885,061	21,934,622	6,714,457	7,501,213	4,335,013	8,196,698	4,270,924	1,265,824	4,271,008	1,266,039
$5,000 under $6,000	4,785,426	26,230,912	6,974,131	8,154,330	4,492,941	11,436,477	4,431,920	1,820,914	4,432,085	1,821,265
$6,000 under $7,000	4,056,036	26,343,014	6,179,355	7,464,836	3,886,331	12,860,071	3,838,667	2,095,960	3,838,703	2,096,245
$7,000 under $8,000	4,152,000	31,073,303	6,533,165	7,873,565	4,081,032	16,751,495	4,049,027	2,779,756	4,049,048	2,780,460
$8,000 under $9,000	3,916,628	33,257,463	6,772,726	7,894,571	3,860,663	18,675,279	3,839,344	3,180,741	3,839,406	3,182,858
$9,000 under $10,000	3,671,642	34,842,589	6,939,258	7,925,518	3,645,059	20,049,465	3,624,864	3,449,325	3,624,882	3,449,516
$10,000 under $11,000	3,504,122	36,814,469	7,212,288	7,863,398	3,492,595	21,754,194	3,477,944	3,793,877	3,477,957	3,794,100
$11,000 under $12,000	3,344,198	38,436,089	7,587,048	8,002,398	3,336,483	22,855,940	3,322,152	4,006,095	3,322,246	4,006,430
$12,000 under $13,000	3,303,328	41,273,112	8,007,530	8,031,846	3,298,025	25,242,242	3,290,743	4,487,953	3,290,777	4,488,194
$13,000 under $14,000	2,961,149	39,908,544	7,723,227	7,357,047	2,957,933	24,843,992	2,949,595	4,464,437	2,950,251	4,464,732
$14,000 under $15,000	2,691,312	38,986,038	7,384,791	6,948,037	2,688,438	24,667,677	2,685,378	4,482,225	2,685,433	4,482,442
$15,000 under $20,000	9,091,001	156,290,370	28,542,698	24,023,504	9,078,369	103,804,701	9,057,604	19,657,452	9,057,759	19,658,989
$20,000 under $25,000	3,943,993	87,336,804	15,231,853	10,699,042	3,939,568	61,429,586	3,934,036	12,467,595	3,934,224	12,469,068
$25,000 under $30,000	1,741,991	47,342,145	8,024,121	4,707,966	1,741,018	34,615,204	1,736,686	7,544,353	1,736,860	7,546,473
$30,000 under $50,000	1,759,837	64,962,649	11,011,544	4,919,339	1,755,252	49,087,092	1,752,196	12,252,701	1,752,525	12,259,977
$50,000 under $100,000	596,663	39,382,429	6,775,056	1,744,910	594,842	30,895,732	593,571	10,344,623	594,197	10,367,467
$100,000 under $200,000	110,176	14,362,899	2,724,828	314,654	109,631	11,344,352	109,392	4,889,959	109,718	4,922,394
$200,000 under $500,000	21,929	6,145,723	1,417,309	59,132	21,720	4,684,335	21,637	2,439,462	21,787	2,479,842
$500,000 under $1,000,000	2,635	1,760,483	449,085	6,899	2,596	1,308,214	2,581	779,187	2,620	800,588
$1,000,000 or more	903	1,808,133	521,680	2,343	885	1,295,087	879	806,497	896	837,637
Taxable returns, total	64,267,162	799,708,834	156,889,168	132,408,785	64,262,131	510,648,690	64,261,408	107,901,438	64,267,162	108,083,776
									2,266	15,724

1974

Table 1.2 —Adjusted Gross Income, Total Deductions, Exemptions, and Tax Items by Marital Status and Sex of Taxpayer and by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns									
	Number of returns	Adjusted gross income less deficit	Total deductions	Exemptions (Amount)	Taxable income		Income tax after credits		Total income tax	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	83,340,190	905,523,261	195,480,777	161,263,841	67,705,542	573,605,734	67,330,147	123,464,526	67,334,767	123,607,102
No adjusted gross income	545,799	-5,279,932	-	1,143,120	-	-	-	-	1,957	15,868
$1 under $1,000	5,519,775	3,047,178	7,091,848	5,208,454	(*)	(*)	(*)	(*)	12,058	497
$1,000 under $2,000	5,633,363	8,382,496	7,223,875	5,787,670	124,363	46,406	122,081	6,438	122,108	6,562
$2,000 under $3,000	5,182,340	12,835,213	6,730,344	6,349,176	3,426,656	1,514,428	3,399,513	214,425	3,399,598	214,879
$3,000 under $4,000	4,803,260	16,840,533	6,466,343	6,735,198	3,838,667	4,599,229	3,781,064	676,555	3,781,107	676,923
$4,000 under $5,000	5,082,136	22,944,228	7,134,593	7,781,554	4,458,151	8,616,050	4,403,369	1,339,912	4,403,404	1,340,224
$5,000 under $6,000	4,603,285	25,228,961	6,686,095	7,499,877	4,315,622	11,351,559	4,263,610	1,820,856	4,263,670	1,821,211
$6,000 under $7,000	4,349,535	28,270,365	6,708,058	7,570,862	4,189,859	14,201,677	4,148,731	2,332,374	4,148,755	2,332,525
$7,000 under $8,000	4,021,338	30,143,672	6,536,426	7,461,584	3,921,695	16,269,677	3,900,214	2,735,491	3,900,283	2,735,774
$8,000 under $9,000	3,882,895	32,963,065	6,658,470	7,515,118	3,824,064	18,862,751	3,798,699	3,240,783	3,798,731	3,241,367
$9,000 under $10,000	3,729,564	35,412,258	7,025,329	7,833,666	3,689,939	20,617,484	3,677,093	3,579,349	3,677,181	3,579,597
$10,000 under $11,000	3,383,307	35,504,976	7,037,912	7,330,495	3,363,070	21,184,622	3,346,980	3,742,662	3,347,018	3,743,099
$11,000 under $12,000	3,334,825	38,338,840	7,734,936	7,627,047	3,322,963	22,998,907	3,309,009	4,074,191	3,309,040	4,074,491
$12,000 under $13,000	3,117,451	38,944,518	7,671,780	7,363,261	3,106,000	23,938,297	3,097,286	4,282,811	3,097,293	4,283,017
$13,000 under $14,000	3,087,867	41,654,995	8,130,007	7,506,522	3,079,450	26,044,641	3,074,926	4,735,294	3,075,024	4,735,710
$14,000 under $15,000	2,746,808	39,822,608	7,525,624	6,799,419	2,741,707	25,502,476	2,736,975	4,672,014	2,737,158	4,672,221
$15,000 under $20,000	10,071,087	173,584,006	31,793,761	26,058,306	10,062,946	115,764,788	10,045,355	22,070,254	10,045,570	22,072,128
$20,000 under $25,000	4,944,795	109,667,261	19,164,482	13,131,522	4,938,445	77,414,082	4,932,399	15,817,810	4,932,505	15,819,546
$25,000 under $30,000	2,259,928	61,359,301	10,663,983	6,110,712	2,256,506	44,619,304	2,253,984	9,744,448	2,254,047	9,745,424
$30,000 under $50,000	2,173,868	80,081,851	13,826,158	5,963,840	2,169,652	60,336,553	2,164,585	15,030,541	2,164,929	15,038,646
$50,000 under $100,000	700,528	46,275,069	7,810,304	2,021,531	698,442	36,481,640	697,301	12,214,130	697,861	12,232,077
$100,000 under $200,000	135,304	17,679,607	3,185,456	381,716	134,599	14,139,764	134,315	6,112,186	134,582	6,135,707
$200,000 under $500,000	26,842	7,530,778	1,577,011	71,909	26,584	5,897,895	26,525	3,062,349	26,646	3,089,355
$500,000 under $1,000,000	3,194	2,118,284	538,782	8,451	3,127	1,584,128	3,104	932,803	3,158	949,671
$1,000,000 or more	1,096	2,173,130	559,200	2,831	1,074	1,617,474	1,068	1,026,584	1,084	1,050,583

1975

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Returns		Adjusted gross income less deficit			Returns		Adjusted gross income less deficit	
	Number	Percent of total	Amount	Percent of total[1]	Average (Dollars)	Number	Percent of total	Amount	Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**82,229,332**	**100.0**	**947,784,873**	**100.0**	**11,526**	**61,490,737**	**100.0**	**898,314,536**	**100.0**
No adjusted gross income	843,791	0.8	—6,304,555	—	—8,793	1,710	(*)	—218,389	—
$1 under $1,000	4,738,778	5.8	2,713,830	0.3	573	(*)	(*)	(*)	(*)
$1,000 under $2,000	5,407,488	6.6	8,072,359	0.9	1,493	53,275	0.1	82,822	(*)
$2,000 under $3,000	5,002,560	6.1	12,446,382	1.3	2,488	1,318,430	2.1	3,630,275	0.4
$3,000 under $4,000	4,585,790	5.6	15,956,144	1.7	3,495	2,707,773	4.4	9,501,703	1.1
$4,000 under $5,000	4,543,446	5.5	20,491,960	2.2	4,510	3,085,734	5.0	13,946,719	1.6
$5,000 under $6,000	4,737,247	5.8	25,971,457	2.7	5,482	3,441,210	5.6	18,900,889	2.1
$6,000 under $7,000	4,164,112	5.1	27,016,980	2.9	6,488	3,483,357	5.7	22,633,952	2.5
$7,000 under $8,000	3,849,630	4.7	28,852,746	3.0	7,495	3,544,369	5.8	26,573,105	3.0
$8,000 under $9,000	3,725,148	4.5	31,674,144	3.3	8,503	3,520,078	5.7	29,833,566	3.3
$9,000 under $10,000	3,476,777	4.2	33,030,353	3.5	9,500	3,349,347	5.4	31,824,515	3.5
$10,000 under $11,000	3,282,636	4.0	34,469,130	3.6	10,500	3,206,050	5.2	33,669,550	3.7
$11,000 under $12,000	3,120,493	3.8	35,890,291	3.8	11,501	3,065,527	5.0	35,260,961	3.9
$12,000 under $13,000	2,950,537	3.6	36,885,639	3.9	12,501	2,908,541	4.7	36,362,843	4.0
$13,000 under $14,000	2,826,377	3.6	39,501,373	4.2	13,498	2,867,385	4.7	38,974,314	4.3
$14,000 under $15,000	2,683,637	3.3	38,893,332	4.1	14,493	2,656,769	4.3	38,505,567	4.3
$15,000 under $20,000	10,353,534	12.6	178,968,121	18.9	17,286	10,260,328	16.7	177,388,419	19.7
$20,000 under $25,000	5,588,117	6.8	124,310,576	13.1	22,206	5,571,007	9.1	123,713,620	13.8
$25,000 under $30,000	2,744,255	3.3	74,624,652	7.9	27,193	2,733,934	4.4	74,344,891	8.3
$30,000 under $50,000	2,747,618	3.3	100,168,142	10.6	36,456	2,734,473	4.4	99,672,019	11.1
$50,000 under $100,000	781,406	1.0	51,550,659	5.4	65,972	776,422	1.3	51,227,272	5.7
$100,000 under $200,000	152,349	0.2	19,918,461	2.1	130,742	151,615	0.2	19,820,673	2.2
$200,000 under $500,000	29,193	(*)	8,149,944	0.9	279,175	28,989	(*)	8,091,408	0.9
$500,000 under $1,000,000	3,289	(*)	2,167,947	0.2	665,232	3,245	(*)	2,158,873	0.2
$1,000,000 or more	1,124	(*)	2,344,606	0.2	2,085,948	1,112	(*)	2,315,115	0.3
Cumulated From Smallest Size of Adjusted Gross Income									

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	Taxable returns—Continued									
	Taxable income		Income tax after credits			Total income tax[3]				
							Percent of—			
	Amount	Percent of total	Number	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Size of Adjusted Gross Income										
Total	**590,413,547**	**100.0**	**61,483,928**	**124,382,197**	**100.0**	**124,526,297**	**100.0**	**21.1**	**13.9**	**2,025**
No adjusted gross income	—					14,526	(*)	(*)	(*)	8,496
$1 under $1,000	(*)	(*)	53,276	2,990	(*)	(*)	(*)	(*)	(*)	(*)
$1,000 under $2,000	32,019	(*)				3,114	(*)	9.7	3.8	58
$2,000 under $3,000	631,732	0.1	1,316,375	49,448	(*)	49,616	(*)	7.9	1.4	38
$3,000 under $4,000	2,957,103	0.5	2,707,739	351,477	0.3	351,687	0.3	11.9	3.7	130
$4,000 under $5,000	5,784,104	1.0	3,085,719	784,599	0.6	784,808	0.6	13.6	5.6	254
$5,000 under $6,000	9,219,428	1.6	3,440,382	1,325,214	1.1	1,325,820	1.1	14.4	7.0	385
$6,000 under $7,000	11,699,550	2.0	3,463,135	1,673,426	1.3	1,673,815	1.3	14.3	7.4	480
$7,000 under $8,000	14,209,257	2.4	3,544,351	2,123,266	1.7	2,123,370	1.7	14.9	8.0	599
$8,000 under $9,000	16,842,309	2.9	3,520,030	2,653,145	2.1	2,653,301	2.1	15.8	8.9	754
$9,000 under $10,000	18,344,483	3.1	3,349,335	2,945,364	2.4	2,945,501	2.4	16.1	9.3	879
$10,000 under $11,000	20,183,447	3.4	3,206,021	3,337,948	2.7	3,338,054	2.7	16.5	9.9	1,041
$11,000 under $12,000	21,515,604	3.6	3,065,462	3,588,272	2.9	3,588,481	2.9	16.7	10.2	1,171
$12,000 under $13,000	22,589,599	3.8	2,906,491	3,835,966	3.1	3,836,177	3.1	17.0	10.5	1,319
$13,000 under $14,000	24,365,600	4.1	2,887,337	4,167,884	3.4	4,168,028	3.3	17.1	10.7	1,444
$14,000 under $15,000	24,367,716	4.1	2,656,741	4,247,324	3.4	4,247,592	3.4	17.4	11.0	1,599
$15,000 under $20,000	116,812,584	19.8	10,259,554	21,186,385	17.0	21,187,889	17.0	18.1	11.9	2,065
$20,000 under $25,000	86,674,024	14.7	5,570,542	17,016,946	13.7	17,019,200	13.7	19.6	13.8	3,055
$25,000 under $30,000	53,775,434	9.1	2,733,188	11,401,797	9.2	11,402,965	9.2	21.2	15.3	4,171
$30,000 under $50,000	74,716,805	12.7	2,733,831	18,206,952	14.6	18,213,862	14.6	24.4	18.3	6,661
$50,000 under $100,000	40,113,763	6.8	776,009	13,343,871	10.7	13,361,924	10.7	33.3	26.1	17,210
$100,000 under $200,000	15,865,601	2.7	151,248	6,824,711	5.5	6,848,783	5.5	43.2	34.6	45,172
$200,000 under $500,000	6,385,014	1.1	28,853	3,294,709	2.6	3,323,365	2.7	52.0	41.1	114,642
$500,000 under $1,000,000	1,634,409	0.3	3,215	953,245	0.8	966,664	0.8	59.1	44.8	297,894
$1,000,000 or more	1,691,952	0.3	1,094	1,067,154	0.9	1,097,654	0.9	64.9	47.4	987,099

1976

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total[1]	Average (Dollars)			Amount	Percent of total[1]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**84,670,389**	**100.0**	**1,053,895,687**	**100.0**	**12,447**	**64,421,367**	**100.0**	**1,004,445,707**	**100.0**
No adjusted gross income	546,763	0.6	−6,910,119	—	−12,638	6,546	(*)	−426,416	—
$1 under $1,000	4,249,194	5.0	2,427,174	0.2	571	*376	(*)	*272	(*)
$1,000 under $2,000	5,244,990	6.2	7,760,636	0.7	1,480	64,463	0.1	93,980	(*)
$2,000 under $3,000	5,031,575	5.9	12,572,750	1.2	2,499	1,113,847	1.7	3,117,370	0.3
$3,000 under $4,000	4,531,521	5.4	15,885,379	1.5	3,506	2,836,152	4.4	9,982,517	1.0
$4,000 under $5,000	4,331,708	5.1	19,541,497	1.9	4,511	2,786,904	4.3	12,581,251	1.3
$5,000 under $6,000	4,634,358	5.5	25,392,773	2.4	5,479	3,306,700	5.1	18,148,069	1.8
$6,000 under $7,000	4,265,839	5.0	27,688,054	2.6	6,491	3,498,087	5.4	22,753,344	2.3
$7,000 under $8,000	3,946,419	4.7	29,589,451	2.8	7,498	3,595,258	5.6	26,986,767	2.7
$8,000 under $9,000	3,679,057	4.3	31,248,420	3.0	8,494	3,480,254	5.4	29,557,832	2.9
$9,000 under $10,000	3,367,283	4.0	31,937,640	3.0	9,485	3,255,190	5.1	30,875,860	3.1
$10,000 under $11,000	3,219,533	3.8	33,785,374	3.2	10,494	3,137,171	4.9	32,921,434	3.3
$11,000 under $12,000	2,915,971	3.4	33,515,802	3.2	11,494	2,869,104	4.5	32,974,360	3.3
$12,000 under $13,000	2,927,598	3.5	36,584,869	3.5	12,497	2,888,655	4.5	36,100,256	3.6
$13,000 under $14,000	2,757,510	3.3	37,202,225	3.5	13,491	2,724,474	4.2	36,758,571	3.7
$14,000 under $15,000	2,730,738	3.2	39,599,285	3.8	14,501	2,709,497	4.2	39,292,699	3.9
$15,000 under $20,000	11,197,191	13.2	194,184,453	18.4	17,342	11,127,040	17.3	192,979,947	19.2
$20,000 under $25,000	6,649,622	7.9	147,891,145	14.0	22,241	6,618,527	10.3	147,207,373	14.7
$25,000 under $30,000	3,629,532	4.3	98,784,280	9.4	27,217	3,612,425	5.6	98,308,939	9.8
$30,000 under $50,000	3,639,050	4.3	132,893,393	12.6	36,519	3,619,500	5.6	132,191,711	13.2
$50,000 under $100,000	948,034	1.1	62,415,723	5.9	65,837	944,854	1.5	62,220,465	6.2
$100,000 under $200,000	185,142	0.2	24,173,611	2.3	130,568	184,650	0.3	24,110,524	2.4
$200,000 under $500,000	36,357	(*)	10,171,295	1.0	279,762	36,297	0.1	10,154,184	1.0
$500,000 under $1,000,000	4,047	(*)	2,694,559	0.3	665,816	4,041	(*)	2,690,434	0.3
$1,000,000 or more	1,357	(*)	2,866,017	0.3	2,112,024	1,355	(*)	2,863,966	0.3

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of—			Average income tax (Dollars)
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**64,404,440**	**669,416,468**	**100.0**	**64,396,653**	**140,801,196**	**100.0**	**141,801,470**	**100.0**	**21.2**	**14.1**	**2,201**
No adjusted gross income	—	—	—	*15	*204	(*)	38,931	(*)	(*)	(*)	5,947
$1 under $1,000	—	—	—	—	—	—	*1,059	(*)	(*)	*389.3	*2,817
$1,000 under $2,000	64,314	42,514	(*)	64,314	3,844	(*)	4,429	(*)	10.4	4.7	69
$2,000 under $3,000	1,113,603	509,207	0.1	1,113,589	33,042	(*)	33,491	(*)	6.6	1.1	30
$3,000 under $4,000	2,834,881	2,944,105	0.4	2,834,881	329,523	0.2	331,048	0.2	11.2	3.3	117
$4,000 under $5,000	2,786,765	5,193,705	0.8	2,786,765	676,771	0.5	677,754	0.5	13.0	5.4	243
$5,000 under $6,000	3,306,427	8,691,303	1.3	3,306,374	1,169,700	0.8	1,170,549	0.8	13.5	6.4	354
$6,000 under $7,000	3,496,348	11,603,108	1.7	3,497,342	1,538,656	1.1	1,540,608	1.1	13.3	6.8	440
$7,000 under $8,000	3,595,074	14,394,972	2.2	3,594,964	2,013,111	1.4	2,014,429	1.4	14.0	7.5	560
$8,000 under $9,000	3,478,710	16,723,710	2.5	3,479,992	2,460,156	1.7	2,460,698	1.7	14.7	8.3	707
$9,000 under $10,000	3,255,118	17,970,693	2.7	3,253,786	2,721,621	1.9	2,723,580	1.9	15.2	8.8	837
$10,000 under $11,000	3,136,924	19,744,223	2.9	3,135,291	3,041,361	2.2	3,043,193	2.1	15.4	9.2	970
$11,000 under $12,000	2,868,579	20,320,031	3.0	2,868,758	3,212,428	2.3	3,215,435	2.3	15.8	9.8	1,121
$12,000 under $13,000	2,888,437	22,555,453	3.4	2,888,346	3,605,525	2.6	3,606,107	2.5	16.0	10.0	1,248
$13,000 under $14,000	2,724,221	23,485,123	3.5	2,723,986	3,860,516	2.7	3,868,685	2.7	16.5	10.5	1,420
$14,000 under $15,000	2,709,491	25,322,379	3.8	2,708,182	4,224,812	3.0	4,225,889	3.0	16.7	10.8	1,560
$15,000 under $20,000	11,126,654	127,382,286	19.0	11,125,650	22,434,596	15.9	22,460,697	15.8	17.6	11.6	2,019
$20,000 under $25,000	6,618,271	102,584,723	15.3	6,617,721	19,694,973	14.0	19,713,953	13.9	19.2	13.4	2,979
$25,000 under $30,000	3,611,922	71,035,013	10.6	3,611,127	14,797,911	10.5	14,818,858	10.5	20.9	15.1	4,102
$30,000 under $50,000	3,618,722	98,970,445	14.8	3,617,262	24,009,672	17.1	24,117,607	17.0	24.4	18.2	6,663
$50,000 under $100,000	944,198	48,436,106	7.2	943,022	16,040,366	11.4	16,256,779	11.5	33.6	26.1	17,206
$100,000 under $200,000	184,255	19,299,039	2.9	183,898	8,287,057	5.9	8,476,194	6.0	43.9	35.2	45,904
$200,000 under $500,000	36,169	8,018,224	1.2	36,051	4,120,764	2.9	4,285,569	3.0	53.4	42.2	118,070
$500,000 under $1,000,000	4,010	2,039,407	0.3	3,999	1,185,226	0.8	1,268,055	0.9	62.2	47.1	313,797
$1,000,000 or more	1,347	2,150,698	0.3	1,338	1,339,361	1.0	1,447,872	1.0	67.3	50.6	1,068,540

1977

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns											
	Number of returns	Adjusted gross income less deficit	Itemized deductions		Excess itemized deductions (Amount)	Exemptions (Amount)	Taxable income[1]		Income tax after credits		Total income tax	
			Number of returns	Amount			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**86,634,640**	**1,158,492,225**	**22,896,507**	**138,519,421**	**70,549,540**	**161,482,748**	**81,674,633**	**938,968,454**	**64,344,844**	**158,473,908**	**64,381,138**	**159,796,824**
Under $2,000	9,709,451	2,745,879	97,935	167,017	72,030	10,[illegible]11,020	5,535,541	3,438,428	58,222	3,886	65,957	55,680
$2,000 under $4,000	9,222,484	27,374,719	185,209	452,142	170,772	11,[illegible]00,857	8,635,730	16,900,594	2,222,052	152,164	2,223,851	156,638
$4,000 under $6,000	8,573,827	42,845,573	322,126	1,222,586	502,828	12,141,766	8,472,095	30,244,994	5,534,253	1,382,129	5,535,995	1,364,779
$6,000 under $8,000	8,063,585	56,127,597	525,330	2,152,349	623,108	13,018,824	8,009,369	42,429,291	6,431,968	2,972,911	6,432,850	2,975,612
$8,000 under $10,000	7,036,107	63,185,453	769,363	3,147,653	1,115,516	12,681,903	7,020,032	49,444,331	6,562,338	4,556,189	6,566,233	4,564,127
$10,000 under $12,000	6,094,035	66,632,830	1,036,626	4,335,953	1,560,768	11,624,860	6,087,985	53,667,814	5,931,795	5,731,595	5,933,903	5,738,139
$12,000 under $14,000	5,685,027	73,793,022	1,348,138	5,743,904	2,051,738	11,288,319	5,678,995	60,389,994	5,592,197	7,302,724	5,593,848	7,308,783
$14,000 under $16,000	5,071,629	76,072,893	1,523,460	6,838,996	2,499,774	11,170,265	5,069,943	62,516,898	5,010,938	8,096,189	5,011,846	8,099,878
$16,000 under $18,000	4,735,463	80,344,190	1,609,501	8,530,637	3,195,506	10,894,501	4,732,985	66,331,591	4,695,700	9,169,959	4,696,768	9,200,103
$18,000 under $20,000	4,118,005	76,121,425	1,941,576	9,536,396	3,684,219	9,615,961	4,117,639	64,527,115	4,085,831	9,450,151	4,087,965	9,456,793
$20,000 under $25,000	7,766,714	173,176,267	4,677,418	24,483,609	10,016,527	19,288,041	7,763,964	143,809,192	7,724,263	23,030,685	7,726,582	23,055,055
$25,000 under $30,000	4,354,040	119,765,196	3,180,355	18,681,960	8,741,432	11,341,020	4,351,779	98,689,390	4,331,755	17,738,608	4,333,293	17,781,136
$30,000 under $50,000	4,784,916	174,741,460	4,139,790	30,420,527	17,453,349	12,620,465	4,781,564	144,701,314	4,755,563	31,341,055	4,759,864	31,520,891
$50,000 under $100,000	1,140,784	74,931,825	1,068,561	13,399,147	10,074,005	3,137,857	1,139,324	61,775,339	1,131,094	19,085,928	1,134,198	19,391,290
$100,000 under $200,000	225,150	29,460,853	218,491	5,207,259	4,528,005	635,308	224,820	24,310,845	223,737	10,033,139	224,626	10,253,683
$200,000 under $500,000	48,386	12,879,068	45,694	2,514,624	2,373,932	123,821	48,272	10,388,571	48,104	5,180,911	48,331	5,382,213
$500,000 under $1,000,000	5,232	3,477,411	5,164	802,490	786,829	13,478	5,207	2,678,528	5,177	1,525,581	5,229	1,620,484
$1,000,000 or more	1,785	3,616,814	1,768	902,472	897,183	4,488	1,769	2,723,226	1,767	1,720,008	1,783	1,882,439
Taxable returns, total	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

[All figures are estimates based on samples–money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total	All returns: Adjusted gross income less deficit: Average (Dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**89,771,551**	**100.0**	**1,302,447,386**	**100.0**	**14,508**	**68,688,305**	**100.0**	**1,241,202,685**	**100.0**
No adjusted gross income	524,071	0.6	−7,471,354	–	−14,256	14,780	(*)	−661,285	–
$1 under $1,000	3,487,295	3.9	2,023,096	0.2	580	2,619	(*)	994	(*)
$1,000 under $2,000	4,999,609	5.6	7,473,213	0.6	1,495	137,382	0.2	211,347	(*)
$2,000 under $3,000	4,680,830	5.2	11,705,483	0.9	2,501	140,762	0.2	363,014	(*)
$3,000 under $4,000	4,553,366	5.1	15,907,472	1.2	3,494	2,273,149	3.3	8,150,661	0.7
$4,000 under $5,000	3,991,026	4.4	17,943,794	1.4	4,496	2,567,829	3.7	11,581,541	0.9
$5,000 under $6,000	4,403,902	4.9	24,317,061	1.9	5,522	3,033,869	4.4	16,760,060	1.4
$6,000 under $7,000	4,401,697	4.9	28,607,922	2.2	6,499	3,388,295	4.9	22,058,258	1.8
$7,000 under $8,000	3,849,675	4.3	28,868,719	2.2	7,499	3,369,340	4.9	25,286,276	2.0
$8,000 under $9,000	3,699,146	4.1	31,367,198	2.4	8,480	3,455,488	5.0	29,308,404	2.4
$9,000 under $10,000	3,230,856	3.6	30,649,637	2.4	9,487	3,054,152	4.4	28,967,257	2.3
$10,000 under $11,000	3,152,904	3.5	33,100,725	2.5	10,498	2,998,320	4.4	31,476,964	2.5
$11,000 under $12,000	2,947,780	3.3	33,905,286	2.6	11,502	2,835,892	4.1	32,627,180	2.6
$12,000 under $13,000	2,913,381	3.2	36,397,341	2.8	12,493	2,853,486	4.2	35,650,354	2.9
$13,000 under $14,000	2,668,149	3.0	35,995,235	2.8	13,491	2,617,196	3.8	35,309,465	2.8
$14,000 under $15,000	2,559,385	2.9	37,132,041	2.9	14,508	2,514,889	3.7	36,489,270	2.9
$15,000 under $20,000	11,408,934	12.7	198,794,563	15.3	17,424	11,279,676	16.4	196,583,473	15.8
$20,000 under $25,000	8,552,615	9.5	190,941,609	14.7	22,326	8,491,015	12.4	189,572,664	15.3
$25,000 under $30,000	5,386,257	6.0	146,822,233	11.3	27,259	5,352,156	7.8	145,894,844	11.8
$30,000 under $50,000	6,535,452	7.3	238,969,911	18.3	36,565	6,495,225	9.5	237,464,394	19.1
$50,000 under $100,000	1,471,406	1.6	96,283,476	7.4	65,436	1,460,169	2.1	95,568,047	7.7
$100,000 under $200,000	285,309	0.3	37,512,860	2.9	131,482	284,206	0.4	37,371,333	3.0
$200,000 under $500,000	59,884	0.1	16,711,100	1.3	279,058	59,796	0.1	16,688,841	1.3
$500,000 under $1,000,000	6,581	(*)	4,382,486	0.3	665,930	**8,612	(*)	4,377,556	0.4
$1,000,000 or more	2,041	(*)	4,106,279	0.3	2,011,896	**	(*)	4,103,975	0.3

Size and accumulated size of adjusted gross income	Taxable returns–Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of– Total	Total income tax: Percent of– Taxable income	Total income tax: Percent of– Adjusted gross income	Average income tax (Dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**68,656,434**	**1,027,301,022**	**100.0**	**68,614,401**	**186,718,062**	**100.0**	**188,232,537**	**100.0**	**18.3**	**15.2**	**2,749**
No adjusted gross income	–	–	–	*27	*88	(*)	83,448	(*)	(*)	(*)	4,293
$1 under $1,000	*475	*20	(*)	*2,101	*5,214	(*)	6,267	(*)	(*)	(*)	2,393
$1,000 under $2,000	136,989	390,091	(*)	136,943	8,324	(*)	9,439	(*)	2.4	4.5	69
$2,000 under $3,000	140,313	372,391	(*)	140,343	12,008	(*)	13,076	(*)	3.5	3.6	93
$3,000 under $4,000	2,273,058	6,504,654	0.6	2,272,084	145,079	0.1	147,392	0.1	2.3	1.8	65
$4,000 under $5,000	2,566,818	9,344,542	0.9	2,562,801	461,997	0.2	465,388	0.2	5.0	4.0	181
$5,000 under $6,000	3,032,862	13,920,051	1.4	3,029,493	949,111	0.5	954,216	0.5	6.9	5.7	315
$6,000 under $7,000	3,387,865	18,280,075	1.8	3,387,782	1,424,942	0.8	1,427,624	0.8	7.8	6.5	421
$7,000 under $8,000	3,369,267	20,600,267	2.0	3,366,540	1,743,453	0.9	1,746,340	0.9	8.5	6.9	518
$8,000 under $9,000	3,452,403	23,988,012	2.3	3,452,092	2,246,870	1.2	2,251,853	1.2	9.4	7.7	652
$9,000 under $10,000	3,054,068	23,705,292	2.3	3,053,811	2,415,353	1.3	2,418,544	1.3	10.2	8.3	792
$10,000 under $11,000	2,998,207	25,890,668	2.5	2,997,252	2,828,334	1.5	2,831,844	1.5	10.9	9.0	944
$11,000 under $12,000	2,835,547	26,839,806	2.6	2,834,617	3,080,133	1.6	3,081,941	1.6	11.5	9.4	1,087
$12,000 under $13,000	2,853,483	29,436,585	2.9	2,852,575	3,551,691	1.9	3,554,404	1.9	12.1	10.0	1,246
$13,000 under $14,000	2,616,922	29,263,807	2.8	2,615,454	3,676,437	2.0	3,680,387	2.0	12.6	10.4	1,406
$14,000 under $15,000	2,514,882	30,397,526	3.0	2,513,808	3,975,357	2.1	3,981,131	2.1	13.1	10.9	1,583
$15,000 under $20,000	11,278,777	163,237,583	15.9	11,272,830	23,387,998	12.5	23,419,368	12.4	14.3	11.9	2,076
$20,000 under $25,000	8,490,499	156,989,252	15.3	8,483,526	25,282,593	13.5	25,310,801	13.4	16.1	13.4	2,981
$25,000 under $30,000	5,351,617	121,431,375	11.8	5,349,746	21,927,091	11.7	21,977,167	11.7	18.1	15.1	4,106
$30,000 under $50,000	6,491,523	196,965,129	19.2	6,485,255	42,534,179	22.8	42,741,012	22.7	21.7	18.0	6,590
$50,000 under $100,000	1,458,902	78,841,226	7.7	1,454,445	24,031,456	12.9	24,380,402	13.0	30.9	25.5	16,697
$100,000 under $200,000	283,753	30,869,259	3.0	282,938	12,572,827	6.7	12,856,751	6.8	41.6	34.4	45,237
$200,000 under $500,000	59,649	13,556,415	1.3	59,426	6,666,248	3.6	6,896,404	3.7	50.9	41.3	115,332
$500,000 under $1,000,000	6,538	3,388,927	0.3	6,503	1,900,316	1.0	2,002,141	1.1	59.1	45.7	304,601
$1,000,000 or more	2,017	3,068,070	0.3	2,009	1,890,961	1.0	2,015,197	1.1	65.3	49.1	988,326

Footnotes at end of table.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**92,694,302**	**100.0**	**1,465,394,530**	**100.0**	**15,809**	**71,694,983**	**100.0**	**1,402,263,632**	**100.0**
No adjusted gross income	542,104	.6	-9,386,836	—	-17,316	7,971	(2)	-559,333	—
$1 under $1,000	3,246,888	3.5	1,869,692	.1	576	1,936	(2)	1,743	(2)
$1,000 under $2,000	4,528,124	4.9	6,789,852	.5	1,499	98,473	.1	149,087	(2)
$2,000 under $3,000	4,494,944	4.8	11,142,090	.8	2,479	122,886	.2	310,403	(2)
$3,000 under $4,000	4,117,916	4.4	14,418,690	1.0	3,501	1,956,898	2.7	7,085,873	.5
$4,000 under $5,000	3,933,591	4.2	17,659,606	1.2	4,489	2,530,734	3.5	11,379,615	.8
$5,000 under $6,000	4,090,766	4.4	22,539,843	1.5	5,510	2,743,552	3.8	15,154,105	1.1
$6,000 under $7,000	4,299,728	4.6	27,911,459	1.9	6,491	3,031,599	4.2	19,709,805	1.4
$7,000 under $8,000	4,015,837	4.3	30,085,916	2.1	7,492	3,089,675	4.3	23,185,987	1.7
$8,000 under $9,000	3,730,217	4.0	31,691,995	2.2	8,496	3,259,015	4.5	27,719,212	2.0
$9,000 under $10,000	3,528,310	3.8	33,483,359	2.3	9,490	3,323,840	4.6	31,561,709	2.3
$10,000 under $11,000	3,203,763	3.5	33,627,379	2.3	10,496	3,074,408	4.3	32,275,066	2.3
$11,000 under $12,000	3,007,481	3.2	34,561,448	2.4	11,492	2,918,681	4.1	33,546,771	2.4
$12,000 under $13,000	2,926,774	3.2	36,548,726	2.5	12,488	2,865,682	4.0	35,788,233	2.6
$13,000 under $14,000	2,723,613	2.9	36,778,145	2.5	13,503	2,671,892	3.7	36,081,190	2.6
$14,000 under $15,000	2,571,624	2.8	37,293,560	2.5	14,502	2,533,031	3.5	36,732,543	2.6
$15,000 under $20,000	11,385,151	12.3	198,510,919	13.5	17,436	11,246,772	15.7	196,134,200	14.0
$20,000 under $25,000	9,021,414	9.7	201,687,813	13.8	22,357	8,963,570	12.5	200,411,539	14.3
$25,000 under $30,000	6,309,121	6.8	172,374,956	11.8	27,322	6,276,188	8.8	171,480,215	12.2
$30,000 under $40,000	6,446,203	7.0	219,926,838	15.0	34,117	6,421,836	9.0	219,105,253	15.6
$40,000 under $50,000	2,229,252	2.4	98,307,745	6.7	44,099	2,224,204	3.1	98,086,030	7.0
$50,000 under $75,000	1,466,498	1.6	86,844,336	5.9	59,219	1,459,267	2.0	86,417,733	6.2
$75,000 under $100,000	423,380	.5	36,318,472	2.5	85,782	422,002	.6	36,203,406	2.6
$100,000 under $200,000	357,872	.4	47,050,833	3.2	131,474	357,210	.5	46,969,069	3.3
$200,000 under $500,000	80,226	.1	22,670,389	1.5	282,582	80,165	.1	22,653,514	1.6
$500,000 under $1,000,000	9,904	(2)	6,571,180	.4	663,487	9,897	(2)	6,566,817	.5
$1,000,000 or more	3,601	(2)	8,116,126	.6	2,253,854	3,599	(2)	8,113,848	.6

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of—			Average income tax (dollars)
								Total	Taxable income	Adjusted gross income less deficit	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**71,671,424**	**1,127,471,156**	**100.0**	**71,619,111**	**213,319,330**	**100.0**	**214,494,519**	**100.0**	**19.0**	**15.3**	**2,992**
No adjusted gross income	—	—	—	215	450	(2)	70,473	(2)	(2)	(2)	8,841
$1 under $1,000	—	—	—	*1,677	*5,366	(2)	*6,261	(2)	(2)	(2)	*3,234
$1,000 under $2,000	97,626	265,091	(2)	97,626	5,739	(2)	7,600	(2)	2.9	5.1	77
$2,000 under $3,000	122,443	359,580	(2)	122,125	14,752	(2)	15,240	(2)	4.2	4.9	124
$3,000 under $4,000	1,956,589	5,175,509	.5	1,956,760	101,085	(2)	101,466	(2)	2.0	1.4	52
$4,000 under $5,000	2,529,959	8,567,787	.8	2,529,920	398,987	.2	401,385	.2	4.7	3.5	159
$5,000 under $6,000	2,743,474	11,771,377	1.0	2,743,256	807,981	.4	808,901	.4	6.9	5.3	295
$6,000 under $7,000	3,031,445	15,683,474	1.4	3,031,538	1,306,556	.6	1,306,890	.6	8.3	6.6	431
$7,000 under $8,000	3,089,421	18,346,439	1.6	3,089,421	1,632,874	.8	1,634,968	.8	8.9	7.1	529
$8,000 under $9,000	3,257,471	21,717,397	1.9	3,257,121	2,044,080	1.0	2,047,427	1.0	9.4	7.4	628
$9,000 under $10,000	3,323,450	24,699,737	2.2	3,322,408	2,550,043	1.2	2,551,554	1.2	10.3	8.1	768
$10,000 under $11,000	3,074,093	25,257,731	2.2	3,073,423	2,831,615	1.3	2,834,816	1.3	11.2	8.8	922
$11,000 under $12,000	2,918,637	26,372,313	2.3	2,917,485	3,106,675	1.5	3,108,122	1.4	11.8	9.3	1,065
$12,000 under $13,000	2,865,503	28,172,186	2.5	2,864,585	3,457,386	1.6	3,458,708	1.6	12.3	9.7	1,207
$13,000 under $14,000	2,671,589	28,655,582	2.5	2,671,469	3,678,226	1.7	3,679,484	1.7	12.8	10.2	1,377
$14,000 under $15,000	2,532,260	29,247,215	2.6	2,532,127	3,874,813	1.8	3,876,605	1.8	13.3	10.6	1,530
$15,000 under $20,000	11,245,638	157,191,445	13.9	11,241,798	22,650,439	10.6	22,661,266	10.6	14.4	11.6	2,015
$20,000 under $25,000	8,962,089	161,391,966	14.3	8,958,394	25,715,231	12.1	25,734,686	12.0	15.9	12.8	2,871
$25,000 under $30,000	6,275,812	138,956,732	12.3	6,265,781	24,349,214	11.4	24,377,331	11.4	17.5	14.2	3,884
$30,000 under $40,000	6,420,385	177,998,899	15.8	6,405,884	35,422,169	16.6	35,486,220	16.5	19.9	16.2	5,526
$40,000 under $50,000	2,223,974	79,820,367	7.1	2,216,634	18,533,910	8.7	18,593,072	8.6	23.3	19.0	8,359
$50,000 under $75,000	1,458,475	70,276,580	6.2	1,451,199	19,608,224	9.2	19,753,175	9.1	28.1	22.9	13,536
$75,000 under $100,000	421,314	29,385,379	2.6	419,902	9,947,862	4.7	10,057,784	4.6	34.2	27.8	23,833
$100,000 under $200,000	356,396	38,339,244	3.4	355,286	15,404,801	7.2	15,655,674	7.2	40.8	33.3	43,828
$200,000 under $500,000	79,940	18,333,964	1.6	79,665	9,008,491	4.2	9,219,010	4.2	50.3	40.7	115,000
$500,000 under $1,000,000	9,852	5,173,991	.5	9,831	2,890,964	1.4	2,972,594	1.3	57.5	45.3	300,353
$1,000,000 or more	3,589	6,311,171	.6	3,581	3,971,401	1.9	4,073,808	1.9	64.5	50.2	1,131,928

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Averge (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**93,902,469**	**100.0**	**1,613,731,497**	**100.0**	**17,185**	**73,906,244**	**100.0**	**1,556,082,195**	**100.0**
No adjusted gross income	663,646	0.7	—12,823,004	—	—19,322	8,128	(2)	—679,564	—
$1 under $1,000	3,024,351	3.2	1,759,292	0.1	582	*2,143	(2)	*1,412	(2)
$1,000 under $2,000	4,275,815	4.6	6,385,658	0.4	1,493	129,100	0.2	201,808	(2)
$2,000 under $3,000	4,397,486	4.7	10,929,316	0.7	2,485	137,884	0.2	333,128	(2)
$3,000 under $4,000	3,931,648	4.2	13,746,974	0.9	3,496	1,905,966	2.6	6,902,448	0.4
$4,000 under $5,000	3,762,583	4.0	16,907,372	1.0	4,494	2,518,951	3.4	11,329,804	0.7
$5,000 under $6,000	3,845,684	4.1	21,116,919	1.3	5,491	2,547,733	3.4	13,987,795	0.9
$6,000 under $7,000	3,788,205	4.0	24,621,903	1.5	6,500	2,633,086	3.6	17,128,806	1.1
$7,000 under $8,000	3,782,772	4.0	28,373,468	1.8	7,501	2,935,084	4.0	22,043,210	1.4
$8,000 under $9,000	3,553,878	3.8	30,235,231	1.9	8,508	3,096,534	4.2	26,365,050	1.7
$9,000 under $10,000	3,400,458	3.6	32,291,416	2.0	9,496	3,198,587	4.3	30,386,704	2.0
$10,000 under $11,000	3,205,160	3.4	33,615,887	2.1	10,488	3,074,506	4.2	32,245,516	2.1
$11,000 under $12,000	2,931,042	3.1	33,689,991	2.1	11,494	2,847,096	3.9	32,732,354	2.1
$12,000 under $13,000	2,899,170	3.1	36,221,920	2.2	12,494	2,835,438	3.8	35,425,837	2.3
$13,000 under $14,000	2,738,283	2.9	36,953,802	2.3	13,495	2,680,651	3.6	36,172,732	2.3
$14,000 under $15,000	2,529,386	2.7	36,636,436	2.3	14,484	2,476,694	3.4	35,872,680	2.3
$15,000 under $20,000	11,097,733	11.8	193,430,777	12.0	17,430	10,961,188	14.8	191,078,531	12.3
$20,000 under $25,000	9,158,521	9.8	205,478,622	12.7	22,436	9,091,019	12.3	203,994,569	13.1
$25,000 under $30,000	6,783,466	7.2	185,760,754	11.5	27,384	6,758,834	9.1	185,096,327	11.9
$30,000 under $40,000	7,950,952	8.5	273,095,062	16.9	34,347	7,911,862	10.7	271,751,237	17.5
$40,000 under $50,000	3,053,039	3.3	134,907,796	8.4	44,188	3,042,033	4.1	134,424,985	8.6
$50,000 under $75,000	2,033,079	2.2	120,009,700	7.4	59,029	2,021,047	2.7	119,294,711	7.7
$75,000 under $100,000	535,348	0.6	45,918,079	2.8	85,772	533,299	0.7	45,743,778	2.9
$100,000 under $200,000	443,514	0.5	58,591,220	3.6	132,107	442,274	0.6	58,422,661	3.8
$200,000 under $500,000	100,369	0.1	28,343,686	1.8	282,395	100,242	0.1	28,309,600	1.8
$500,000 under $1,000,000	12,467	(2)	8,323,125	0.5	667,612	12,455	(2)	8,314,521	0.5
$1,000,000 or more	4,414	(2)	9,210,095	0.6	2,086,564	4,410	(2)	9,201,556	0.6

Size and accumulated size of adjusted gross income	Taxable returns—Continued										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of — Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**73,878,803**	**1,252,026,823**	**100.0**	**73,840,395**	**249,078,475**	**100.0**	**250,341,440**	**100.0**	**20.0**	**16.1**	**3,387**
No adjusted gross income	—	—	—	886	1,388	(2)	101,209	(2)	(2)	(2)	12,452
$1 under $1,000	—	—	—	*1,803	*1,515	(2)	*2,436	(2)	(2)	(2)	*1,137
$1,000 under $2,000	128,900	353,595	(2)	128,865	7,986	(2)	9,413	(2)	2.7	4.7	73
$2,000 under $3,000	137,061	443,479	(2)	137,275	21,224	(2)	23,058	(2)	5.2	6.9	167
$3,000 under $4,000	1,905,045	5,127,835	0.4	1,905,530	112,815	(2)	115,410	(2)	2.3	1.7	61
$4,000 under $5,000	2,518,922	8,578,561	0.7	2,518,858	415,474	0.2	415,578	0.2	4.8	3.7	165
$5,000 under $6,000	2,547,581	10,759,126	0.9	2,547,580	723,738	0.3	724,603	0.3	6.7	5.2	284
$6,000 under $7,000	2,632,708	13,621,294	1.1	2,632,708	1,138,250	0.5	1,140,294	0.5	8.4	6.7	433
$7,000 under $8,000	2,934,977	17,406,669	1.4	2,934,603	1,549,400	0.6	1,549,811	0.6	8.9	7.0	528
$8,000 under $9,000	3,095,228	20,570,077	1.6	3,095,149	1,941,985	0.8	1,944,630	0.8	9.5	7.4	628
$9,000 under $10,000	3,196,590	23,682,886	1.9	3,196,126	2,449,349	1.0	2,453,351	1.0	10.4	8.1	767
$10,000 under $11,000	3,074,442	25,288,690	2.0	3,074,265	2,842,009	1.1	2,843,044	1.1	11.2	8.8	925
$11,000 under $12,000	2,846,369	25,859,678	2.1	2,846,717	3,071,425	1.2	3,073,414	1.2	11.9	9.4	1,079
$12,000 under $13,000	2,835,074	28,098,937	2.2	2,833,868	3,507,189	1.4	3,513,296	1.4	12.5	9.9	1,239
$13,000 under $14,000	2,680,234	28,835,586	2.3	2,680,131	3,767,435	1.5	3,773,755	1.5	13.1	10.4	1,408
$14,000 under $15,000	2,476,521	28,662,138	2.3	2,476,397	3,857,407	1.5	3,859,806	1.5	13.5	10.8	1,558
$15,000 under $20,000	10,959,606	154,254,242	12.3	10,956,520	22,754,554	9.1	22,774,214	9.1	14.8	11.9	2,078
$20,000 under $25,000	9,089,893	164,534,569	13.1	9,082,853	26,775,402	10.7	26,804,588	10.7	16.3	13.1	2,948
$25,000 under $30,000	6,758,236	149,888,218	12.0	6,751,434	26,621,184	10.7	26,635,973	10.6	17.8	14.4	3,941
$30,000 under $40,000	7,910,912	220,551,090	17.6	7,898,224	44,347,673	17.8	44,388,335	17.7	20.1	16.3	5,610
$40,000 under $50,000	3,041,459	108,875,262	8.7	3,038,639	25,517,340	10.2	25,565,426	10.2	23.5	19.0	8,404
$50,000 under $75,000	2,019,686	96,427,414	7.7	2,014,742	27,068,271	10.9	27,208,647	10.8	28.2	22.8	13,463
$75,000 under $100,000	532,350	36,727,562	2.9	530,999	12,436,734	5.0	12,549,071	5.0	34.2	27.4	23,531
$100,000 under $200,000	441,263	47,258,259	3.8	439,843	19,145,308	7.7	19,406,182	7.6	41.1	33.2	43,878
$200,000 under $500,000	99,971	22,696,007	1.8	99,629	11,089,114	4.5	11,342,454	4.4	50.0	40.1	113,151
$500,000 under $1,000,000	12,397	6,512,424	0.5	12,366	3,613,195	1.5	3,713,691	1.4	57.0	44.7	298,169
$1,000,000 or more	4,389	7,013,225	0.6	4,385	4,301,111	1.7	4,409,751	1.7	62.9	47.9	999,944

Footnote(s) at end of table.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size and accumulated size of adjusted gross income	All returns: Number of returns	All returns: Percent of total	All returns: Adjusted gross income less deficit: Amount	All returns: Adjusted gross income less deficit: Percent of total	All returns: Adjusted gross income less deficit: Average (dollars)	Taxable returns: Number of returns	Taxable returns: Percent of total	Taxable returns: Adjusted gross income less deficit: Amount	Taxable returns: Adjusted gross income less deficit: Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**95,396,123**	**100.0**	**1,772,604,303**	**100.0**	**18,582**	**76,724,724**	**100.0**	**1,721,173,466**	**100.0**
No adjusted gross income	809,245	0.8	−18,511,213	—	−22,875	15,310	(2)	−1,181,759	—
$1 under $1,000	2,675,489	2.8	1,558,371	0.1	582	670	(2)	451	(2)
$1,000 under $2,000	3,941,113	4.1	5,914,102	0.3	1,501	175,449	0.2	275,804	(2)
$2,000 under $3,000	3,914,658	4.1	9,777,743	0.6	2,498	176,719	0.2	452,099	(2)
$3,000 under $4,000	3,767,056	3.9	13,199,983	0.7	3,504	1,858,362	2.4	6,761,433	0.4
$4,000 under $5,000	3,638,815	3.8	16,380,666	0.9	4,502	2,457,604	3.2	11,074,405	0.6
$5,000 under $6,000	3,682,533	3.9	20,237,529	1.1	5,496	2,447,080	3.2	13,448,857	0.8
$6,000 under $7,000	3,569,408	3.7	23,209,270	1.3	6,502	2,487,837	3.2	16,176,775	0.9
$7,000 under $8,000	3,719,113	3.9	27,897,291	1.6	7,501	2,865,391	3.7	21,510,402	1.2
$8,000 under $9,000	3,347,407	3.5	28,443,738	1.6	8,497	2,924,921	3.8	24,883,767	1.4
$9,000 under $10,000	3,332,417	3.5	31,658,241	1.8	9,500	3,111,228	4.1	29,566,019	1.7
$10,000 under $11,000	3,181,727	3.3	33,393,132	1.9	10,495	3,062,212	4.0	32,142,538	1.9
$11,000 under $12,000	3,018,829	3.2	34,683,419	2.0	11,489	2,910,390	3.8	33,437,343	1.9
$12,000 under $13,000	2,802,404	2.9	35,019,396	2.0	12,496	2,722,761	3.5	34,024,415	2.0
$13,000 under $14,000	2,702,730	2.8	36,478,831	2.1	13,497	2,639,672	3.4	35,626,392	2.1
$14,000 under $15,000	2,487,470	2.6	36,069,452	2.0	14,500	2,435,070	3.2	35,311,258	2.1
$15,000 under $20,000	10,998,194	11.5	191,536,083	10.8	17,415	10,833,782	14.1	188,719,480	11.0
$20,000 under $25,000	9,117,136	9.6	204,221,215	11.5	22,400	9,029,708	11.8	202,266,471	11.8
$25,000 under $30,000	7,205,282	7.6	197,424,953	11.1	27,400	7,161,297	9.3	196,219,054	11.4
$30,000 under $40,000	9,205,336	9.6	317,416,140	17.9	34,482	9,172,708	12.0	316,303,952	18.4
$40,000 under $50,000	4,182,389	4.4	185,322,655	10.5	44,310	4,158,690	5.4	184,257,726	10.7
$50,000 under $75,000	2,796,836	2.9	164,256,670	9.3	58,729	2,781,632	3.6	163,365,633	9.5
$75,000 under $100,000	645,884	0.7	55,099,048	3.1	85,308	643,517	0.8	54,898,817	3.2
$100,000 under $200,000	516,516	0.5	67,717,126	3.8	131,104	514,804	0.7	67,504,504	3.9
$200,000 under $500,000	118,092	0.1	33,256,723	1.9	281,617	117,889	0.2	33,203,839	1.9
$500,000 under $1,000,000	14,758	(2)	9,815,188	0.6	665,076	14,741	(2)	9,804,346	0.6
$1,000,000 or more	5,286	(2)	11,128,551	0.6	2,105,288	5,280	(2)	11,119,444	0.6

Size and accumulated size of adjusted gross income	Taxable returns—Continued: Taxable income: Number of returns	Taxable income: Amount	Taxable income: Percent of total	Income tax after credits: Number of returns	Income tax after credits: Amount	Income tax after credits: Percent of total	Total income tax: Amount	Total income tax: Percent of — Total	Total income tax: Percent of — Taxable income	Total income tax: Percent of — Adjusted gross income less deficit	Total income tax: Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**76,683,872**	**1,383,704,175**	**100.0**	**76,635,184**	**282,302,029**	**100.0**	**284,128,989**	**100.0**	**20.5**	**16.5**	**3,703**
No adjusted gross income	—	—	—	2,091	3,915	(2)	135,944	(2)	(2)	(2)	8,880
$1 under $1,000	—	—	—	**	**	**	1,896	(2)	(2)	(2)	2,830
$1,000 under $2,000	174,513	486,288	(2)	**174,992	**12,294	(2)	14,792	(2)	3.0	5.4	84
$2,000 under $3,000	176,125	580,266	(2)	176,080	26,676	(2)	28,673	(2)	4.9	6.3	162
$3,000 under $4,000	1,857,902	5,039,633	0.4	1,857,900	117,462	(2)	121,175	(2)	2.4	1.8	65
$4,000 under $5,000	2,457,056	8,396,793	0.6	2,457,001	392,535	0.1	394,875	0.1	4.7	3.6	161
$5,000 under $6,000	2,446,991	10,412,276	0.8	2,446,976	699,050	0.2	702,317	0.2	6.7	5.2	287
$6,000 under $7,000	2,485,942	12,807,386	0.9	2,485,764	1,053,054	0.4	1,059,147	0.4	8.3	6.5	426
$7,000 under $8,000	2,864,852	17,036,983	1.2	2,864,888	1,510,944	0.5	1,514,727	0.5	8.9	7.0	529
$8,000 under $9,000	2,922,526	19,363,695	1.4	2,922,143	1,787,779	0.6	1,791,660	0.6	9.3	7.2	613
$9,000 under $10,000	3,110,428	22,916,199	1.7	3,110,029	2,341,445	0.8	2,345,250	0.8	10.2	7.9	754
$10,000 under $11,000	3,062,105	25,160,574	1.8	3,061,321	2,801,735	1.0	2,805,573	1.0	11.2	8.7	916
$11,000 under $12,000	2,910,276	26,471,363	1.9	2,909,756	3,148,059	1.1	3,151,719	1.1	11.9	9.4	1,083
$12,000 under $13,000	2,722,275	27,095,633	2.0	2,720,491	3,376,643	1.2	3,379,989	1.2	12.5	9.9	1,241
$13,000 under $14,000	2,639,657	28,771,201	2.1	2,639,651	3,767,732	1.3	3,768,156	1.3	13.1	10.6	1,428
$14,000 under $15,000	2,434,284	28,366,996	2.1	2,434,004	3,823,243	1.4	3,832,897	1.3	13.5	10.9	1,574
$15,000 under $20,000	10,829,826	152,739,537	11.0	10,827,810	22,546,291	8.0	22,572,204	7.9	14.8	12.0	2,084
$20,000 under $25,000	9,028,175	164,539,764	11.9	9,025,432	27,166,860	9.6	27,182,168	9.6	16.5	13.4	3,010
$25,000 under $30,000	7,159,967	159,093,914	11.5	7,149,310	28,450,762	10.1	28,474,945	10.0	17.9	14.5	3,976
$30,000 under $40,000	9,172,080	256,734,255	18.6	9,164,170	51,693,167	18.3	51,745,181	18.2	20.2	16.4	5,641
$40,000 under $50,000	4,157,978	148,772,809	10.8	4,150,415	34,760,534	12.3	34,847,163	12.3	23.4	18.9	8,379
$50,000 under $75,000	2,779,799	130,736,307	9.4	2,772,263	36,131,220	12.8	36,299,454	12.8	27.8	22.2	13,050
$75,000 under $100,000	641,428	43,400,779	3.1	636,253	14,544,159	5.2	14,715,265	5.2	33.9	26.8	22,867
$100,000 under $200,000	512,648	53,225,412	3.8	509,990	21,142,478	7.5	21,505,796	7.6	40.4	31.9	41,775
$200,000 under $500,000	117,178	25,985,510	1.9	116,657	12,380,468	4.4	12,749,893	4.5	49.1	38.4	108,152
$500,000 under $1,000,000	14,619	7,409,850	0.5	14,572	3,944,900	1.4	4,100,676	1.4	55.3	41.8	278,182
$1,000,000 or more	5,242	8,160,552	0.6	5,225	4,678,623	1.7	4,887,456	1.7	59.9	44.0	925,655

Footnote(s) at end of table.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Size of Adjusted Gross Income									
Total	**95,337,432**	**100.0**	**1,852,135,465**	**100.0**	**19,427**	**77,035,300**	**100.0**	**1,803,751,051**	**100.0**
No adjusted gross income	910,934	1.0	−23,736,244	—	−26,057	12,123	(2)	−1,328,878	—
$1 under $1,000	2,501,171	2.6	1,411,411	0.1	564	1,889	(2)	989	(2)
$1,000 under $2,000	3,792,119	4.0	5,775,245	0.3	1,523	236,490	0.3	354,903	(2)
$2,000 under $3,000	3,781,706	4.0	9,346,856	0.5	2,472	143,959	0.2	353,941	(2)
$3,000 under $4,000	3,421,601	3.6	11,950,618	0.6	3,493	1,674,856	2.2	6,091,529	0.3
$4,000 under $5,000	3,544,503	3.7	15,974,638	0.9	4,507	2,375,132	3.1	10,738,677	0.6
$5,000 under $6,000	3,536,419	3.7	19,461,821	1.1	5,503	2,471,200	3.2	13,579,399	0.8
$6,000 under $7,000	3,146,071	3.3	20,423,257	1.1	6,492	2,111,286	2.7	13,691,917	0.8
$7,000 under $8,000	3,415,005	3.6	25,573,048	1.4	7,488	2,464,349	3.2	18,483,604	1.0
$8,000 under $9,000	3,761,957	3.9	31,939,145	1.7	8,490	3,227,889	4.2	27,425,618	1.5
$9,000 under $10,000	3,180,401	3.3	30,239,631	1.6	9,508	2,914,785	3.8	27,737,199	1.5
$10,000 under $11,000	3,241,264	3.4	33,989,889	1.8	10,487	3,067,011	4.0	32,167,073	1.8
$11,000 under $12,000	2,858,530	3.0	32,883,038	1.8	11,503	2,743,759	3.6	31,571,755	1.8
$12,000 under $13,000	2,792,884	2.9	34,910,378	1.9	12,500	2,680,240	3.5	33,510,905	1.9
$13,000 under $14,000	2,742,094	2.9	36,996,127	2.0	13,492	2,668,722	3.5	36,008,831	2.0
$14,000 under $15,000	2,672,009	2.8	38,706,096	2.1	14,486	2,620,693	3.4	37,964,762	2.1
$15,000 under $20,000	10,534,728	11.0	182,641,545	9.9	17,337	10,366,671	13.5	179,728,167	10.0
$20,000 under $25,000	8,803,387	9.2	197,908,169	10.7	22,481	8,695,833	11.3	195,497,892	10.8
$25,000 under $30,000	7,621,965	8.0	209,572,367	11.3	27,496	7,576,046	9.8	208,300,541	11.5
$30,000 under $40,000	9,862,616	10.3	340,036,034	18.4	34,477	9,813,005	12.7	338,326,842	18.8
$40,000 under $50,000	4,716,532	4.9	208,952,374	11.3	44,302	4,690,669	6.1	207,841,350	11.5
$50,000 under $75,000	3,057,266	3.2	179,566,469	9.7	58,734	3,040,949	3.9	178,635,352	9.9
$75,000 under $100,000	702,064	0.7	59,748,095	3.2	85,103	699,472	0.9	59,529,308	3.3
$100,000 under $200,000	570,839	0.6	75,291,287	4.1	131,896	569,167	0.7	75,060,386	4.2
$200,000 under $500,000	140,278	0.1	39,973,752	2.2	284,961	140,040	0.2	39,909,398	2.2
$500,000 under $1,000,000	20,681	—	13,830,843	0.7	668,771	20,664	(2)	13,818,778	0.8
$1,000,000 or more	8,408	—	18,769,578	1.0	2,232,348	8,401	(2)	18,750,814	1.0

Size and accumulated size of adjusted gross income	Taxable returns — Continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of —			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income											
Total	**76,992,973**	**1,445,659,249**	**100.0**	**76,960,821**	**276,077,369**	**100.0**	**277,597,290**	**100.0**	**19.2**	**15.4**	**3,604**
No adjusted gross income	—	—	—	895	1,002	(2)	127,069	(2)	(2)	(2)	10,482
$1 under $1,000	—	—	—	*633	*497	(2)	*3,218	(2)	(2)	(2)	*1,704
$1,000 under $2,000	235,647	636,637	(2)	235,935	11,417	(2)	13,195	(2)	2.1	3.7	56
$2,000 under $3,000	138,332	471,308	(2)	143,324	21,682	(2)	21,986	(2)	4.7	6.2	153
$3,000 under $4,000	1,674,043	4,631,230	0.3	1,674,675	121,474	(2)	122,527	(2)	2.6	2.0	73
$4,000 under $5,000	2,373,520	8,234,190	0.6	2,374,238	350,274	0.1	352,920	0.1	4.3	3.3	149
$5,000 under $6,000	2,470,546	10,672,724	0.7	2,470,546	654,738	0.2	655,505	0.2	6.1	4.8	265
$6,000 under $7,000	2,110,996	10,941,263	0.8	2,110,109	814,254	0.3	817,635	0.3	7.5	6.0	387
$7,000 under $8,000	2,463,935	14,479,637	1.0	2,463,929	1,131,639	0.4	1,133,990	0.4	7.8	6.1	460
$8,000 under $9,000	3,227,176	21,519,566	1.5	3,227,176	1,830,226	0.7	1,833,864	0.7	8.5	6.7	568
$9,000 under $10,000	2,914,777	21,693,392	1.5	2,914,777	2,007,767	0.7	2,007,855	0.7	9.3	7.2	689
$10,000 under $11,000	3,066,698	24,933,460	1.7	3,066,578	2,452,976	0.9	2,454,994	0.9	9.8	7.6	800
$11,000 under $12,000	2,742,745	24,898,636	1.7	2,742,354	2,602,225	0.9	2,603,579	0.9	10.5	8.2	949
$12,000 under $13,000	2,680,132	26,696,116	1.8	2,680,105	2,962,070	1.1	2,962,873	1.1	11.1	8.8	1,105
$13,000 under $14,000	2,668,360	28,610,929	2.0	2,667,096	3,317,312	1.2	3,319,907	1.2	11.6	9.2	1,244
$14,000 under $15,000	2,620,257	30,407,488	2.1	2,619,052	3,680,407	1.3	3,682,788	1.3	12.1	9.7	1,405
$15,000 under $20,000	10,364,659	146,450,179	10.1	10,364,064	19,527,270	7.1	19,542,489	7.0	13.3	10.9	1,885
$20,000 under $25,000	8,692,963	158,955,158	11.0	8,688,695	24,081,254	8.7	24,113,492	8.7	15.2	12.3	2,773
$25,000 under $30,000	7,575,110	169,138,386	11.7	7,570,116	27,826,252	10.1	27,852,640	10.0	16.5	13.4	3,676
$30,000 under $40,000	9,812,088	272,504,751	18.8	9,804,416	49,929,798	18.1	49,965,126	18.0	18.3	14.8	5,092
$40,000 under $50,000	4,689,483	165,562,744	11.5	4,683,926	34,973,430	12.7	35,029,801	12.6	21.2	16.9	7,468
$50,000 under $75,000	3,038,221	140,925,705	9.7	3,030,617	35,759,098	13.0	35,892,383	12.9	25.5	20.1	11,803
$75,000 under $100,000	697,358	46,648,788	3.2	695,217	14,481,314	5.2	14,594,818	5.3	31.3	24.5	20,865
$100,000 under $200,000	567,364	58,816,320	4.1	564,697	21,585,071	7.8	21,868,884	7.9	37.2	29.1	38,423
$200,000 under $500,000	139,422	31,920,476	2.2	138,788	13,771,882	5.0	14,032,120	5.1	44.0	35.2	100,201
$500,000 under $1,000,000	20,566	11,036,053	0.8	20,509	5,073,230	1.8	5,222,845	1.9	47.3	37.8	252,751
$1,000,000 or more	8,375	14,874,112	1.0	8,354	7,108,813	2.6	7,368,787	2.7	49.5	39.3	877,132

Footnote(s) at end of table.

1983

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	All Returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions							
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**96,321,310**	**1,942,589,865**	**234,390,944**	**35,230,292**	**309,633,773**	**34,624,812**	**201,732,073**	**90,816,724**	**1,544,872,497**	**77,962,745**	**271,651,153**	**78,016,323**	**274,181,323**
No adjusted gross income	990,597	−27,009,997	2,459,585	—	—	—	—	—	—	3,763	6,413	9,480	125,615
$1 under $1,000	2,424,516	1,417,195	3,203,787	16,610	147,100	16,610	99,012	40,455	75,549	*63	*22	*165	*2,175
$1,000 under $2,000	3,555,379	5,296,204	4,893,651	129,911	214,757	17,781	145,869	2,890,555	2,028,741	269,338	25,080	269,350	25,718
$2,000 under $3,000	3,698,029	9,186,612	5,457,217	166,281	355,543	45,737	177,572	3,246,001	4,729,092	208,102	24,622	208,146	25,696
$3,000 under $4,000	3,628,265	12,742,797	5,821,957	176,326	478,234	58,393	244,962	3,320,125	7,441,813	1,787,588	97,755	1,787,619	98,459
$4,000 under $5,000	3,539,659	15,936,339	6,012,219	227,966	906,831	156,910	446,776	3,362,529	9,932,305	2,366,629	310,403	2,366,839	311,074
$5,000 under $6,000	3,430,026	18,854,476	6,360,889	312,197	1,581,036	267,343	855,503	3,329,862	12,172,754	2,256,765	531,168	2,256,792	531,371
$6,000 under $7,000	3,304,334	21,466,877	6,787,005	296,373	1,374,854	264,742	628,900	3,229,637	14,299,536	2,208,329	778,566	2,208,332	778,684
$7,000 under $8,000	3,463,923	26,004,535	7,260,248	359,363	1,841,078	344,698	870,888	3,408,019	18,087,957	2,546,397	1,116,231	2,546,419	1,116,473
$8,000 under $9,000	3,416,008	29,034,826	7,175,656	387,077	2,028,862	364,133	987,756	3,368,761	21,065,211	2,872,508	1,483,418	2,872,756	1,486,584
$9,000 under $10,000	3,213,998	30,501,726	6,990,996	443,402	2,411,889	424,478	1,174,860	3,174,664	22,560,710	2,862,346	1,770,313	2,862,524	1,771,866
$10,000 under $11,000	2,991,167	31,425,667	6,487,942	496,525	2,620,027	482,135	1,282,459	2,958,302	23,753,307	2,824,871	2,115,480	2,824,892	2,116,301
$11,000 under $12,000	2,942,004	33,748,473	6,825,529	508,940	2,806,602	508,665	1,374,496	2,918,012	25,598,463	2,810,279	2,357,512	2,810,509	2,358,483
$12,000 under $13,000	2,782,794	34,774,033	6,558,319	510,884	2,837,838	504,634	1,385,698	2,766,051	26,930,884	2,673,006	2,652,541	2,673,025	2,653,630
$13,000 under $14,000	2,605,225	35,145,469	6,218,240	579,395	3,168,413	576,544	1,542,353	2,592,728	27,433,256	2,527,520	2,825,227	2,527,768	2,828,967
$14,000 under $15,000	2,556,449	37,071,638	6,119,117	558,052	3,015,142	554,927	1,428,770	2,540,789	29,628,855	2,495,547	3,237,538	2,495,548	3,237,560
$15,000 under $16,000	2,435,326	37,720,170	5,829,021	635,708	3,464,654	635,565	1,634,656	2,426,544	30,298,488	2,379,186	3,422,241	2,379,460	3,424,869
$16,000 under $17,000	2,158,469	35,630,056	5,184,723	639,958	3,683,730	637,107	1,876,972	2,144,605	28,658,100	2,104,899	3,381,517	2,104,934	3,384,542
$17,000 under $18,000	2,240,895	39,206,666	5,695,348	743,710	4,312,451	740,723	2,163,133	2,232,300	31,407,319	2,207,463	3,828,214	2,207,787	3,830,256
$18,000 under $19,000	2,050,323	37,888,708	5,096,913	715,641	4,106,406	712,516	2,037,819	2,043,957	30,802,474	2,012,676	3,834,431	2,012,759	3,834,554
$19,000 under $20,000	1,885,446	36,752,730	4,843,929	714,251	4,128,867	713,977	2,045,431	1,882,541	29,869,242	1,864,651	3,786,382	1,864,908	3,793,348
$20,000 under $25,000	8,847,687	198,557,397	24,217,754	4,195,811	25,882,258	4,190,092	13,366,184	8,826,608	161,101,190	8,732,680	21,941,872	8,734,918	21,966,401
$25,000 under $30,000	7,357,487	201,763,983	21,610,457	4,600,744	31,265,740	4,596,634	17,081,076	7,350,022	163,111,031	7,293,831	24,310,341	7,297,002	24,354,551
$30,000 under $40,000	10,420,935	359,330,101	33,023,003	8,159,971	64,300,561	8,155,885	37,990,230	10,409,410	288,405,358	10,346,781	47,756,488	10,352,817	47,830,443
$40,000 under $50,000	5,147,782	228,225,122	16,822,372	4,655,736	45,552,927	4,655,736	30,198,063	5,142,898	181,289,066	5,121,321	34,710,399	5,127,410	34,798,186
$50,000 under $75,000	3,591,188	211,838,450	11,825,353	3,399,395	45,261,942	3,399,395	34,039,718	3,583,452	166,095,719	3,562,256	38,041,604	3,576,149	38,352,897
$75,000 under $100,000	822,840	70,011,841	2,774,698	793,639	15,551,377	793,413	12,952,472	820,491	54,345,021	812,731	15,098,367	820,087	15,392,973
$100,000 under $200,000	621,951	82,376,818	2,162,064	609,817	18,581,137	609,516	16,584,591	619,480	63,715,875	614,283	21,430,473	619,767	22,014,198
$200,000 under $500,000	162,339	46,160,986	551,924	160,569	9,599,560	160,496	9,077,993	161,643	36,602,283	160,944	15,134,848	161,965	15,613,203
$500,000 under $1,000,000	25,469	17,173,250	85,436	25,295	3,490,254	25,287	3,408,605	25,348	13,706,293	25,282	6,255,781	25,424	6,463,482
$1,000,000 or more	10,800	24,358,715	35,592	10,745	4,663,702	10,740	4,629,256	10,735	19,726,601	10,710	9,385,907	10,772	9,658,764

1984

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions							
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**99,438,708**	**2,139,904,356**	**240,886,327**	**38,203,092**	**358,876,015**	**37,690,646**	**241,999,894**	**94,178,183**	**1,701,365,731**	**81,557,399**	**297,422,715**	**81,639,509**	**301,923,057**
No adjusted gross income	1,003,708	−33,323,253	2,654,273	—	—	—	—	—	—	9,925	46,710	20,994	418,860
$1 under $5,000	16,239,737	43,222,889	23,669,746	709,740	2,628,831	347,326	1,520,046	12,535,728	23,819,689	4,594,207	466,899	4,594,646	475,748
$5,000 under $10,000	16,448,678	123,173,540	33,213,263	1,647,429	8,852,576	1,538,341	4,557,702	16,093,485	86,751,222	12,472,371	5,369,868	12,474,889	5,387,814
$10,000 under $15,000	14,061,086	174,322,711	31,804,454	2,860,557	14,660,744	2,628,741	7,268,630	13,954,569	135,543,126	13,381,383	12,765,896	13,383,801	12,791,831
$15,000 under $20,000	11,484,459	199,777,702	28,332,765	3,649,698	20,792,960	3,645,721	10,450,289	11,456,317	161,074,878	11,272,244	18,458,017	11,276,871	18,491,021
$20,000 under $25,000	8,815,390	198,021,274	23,170,012	4,182,232	26,252,144	4,179,758	13,940,779	8,796,271	160,986,305	8,695,395	20,932,593	8,702,306	20,985,028
$25,000 under $30,000	7,635,404	209,274,643	22,060,087	4,771,338	33,761,818	4,771,338	19,220,927	7,623,149	168,006,165	7,544,613	23,777,417	7,547,355	23,793,004
$30,000 under $40,000	11,075,106	384,207,790	34,552,025	8,837,014	72,693,990	8,837,014	44,465,696	11,062,400	305,242,257	10,998,131	48,474,552	11,005,904	48,605,229
$40,000 under $50,000	5,863,041	264,922,227	19,272,119	5,336,467	52,908,426	5,333,994	35,363,499	5,958,623	210,324,094	5,935,546	38,533,616	5,946,773	38,675,241
$50,000 under $75,000	4,657,702	275,046,849	15,248,538	4,406,673	59,572,894	4,406,673	45,014,782	4,849,215	214,921,141	4,621,458	46,880,687	4,637,722	47,355,174
$75,000 under $100,000	1,049,444	89,289,787	3,478,974	1,012,677	20,031,947	1,012,677	16,708,839	1,045,868	69,194,901	1,037,729	18,456,380	1,045,455	18,759,377
$100,000 under $200,000	761,193	100,041,518	2,601,677	748,036	22,525,887	747,655	20,076,825	758,232	77,469,537	752,994	24,968,717	759,565	25,762,519
$200,000 under $500,000	199,711	57,509,946	683,937	197,310	13,385,384	197,305	12,746,436	198,561	44,194,722	197,841	17,908,195	199,284	18,775,081
$500,000 under $1,000,000	28,215	19,729,296	96,198	28,987	3,993,889	28,957	3,900,254	28,935	15,796,723	28,858	7,132,513	29,144	7,526,585
$1,000,000 or more	14,834	34,687,437	48,259	14,754	6,814,523	14,746	6,787,196	14,730	27,938,970	14,704	13,250,656	14,800	14,120,545
Taxable returns, total	**81,639,509**	**2,097,045,567**	**201,014,344**	**36,295,795**	**338,465,906**	**35,795,281**	**227,314,877**	**81,595,361**	**1,671,247,368**	**81,557,399**	**297,422,715**	**81,639,509**	**301,923,057**
No adjusted gross income	20,994	−1,473,844	46,688	—	—	—	—	—	—	9,925	46,710	20,994	418,860
$1 under $5,000	4,594,646	17,984,127	4,817,917	381,013	254,511	30,531	30,672	4,589,122	14,375,054	4,594,207	466,899	4,594,646	475,748
$5,000 under $10,000	12,474,889	95,451,291	19,369,253	885,886	3,055,320	776,798	1,022,952	12,473,042	75,108,971	12,472,371	5,369,868	12,474,889	5,387,814
$10,000 under $15,000	13,383,801	166,204,730	29,153,316	2,277,362	10,714,061	2,245,546	4,495,003	13,382,885	132,388,825	13,381,383	12,765,896	13,383,801	12,791,831
$15,000 under $20,000	11,276,871	196,196,741	27,505,957	3,491,741	18,747,036	3,487,764	8,917,260	11,275,143	159,601,334	11,272,244	18,458,017	11,276,871	18,491,021
$20,000 under $25,000	8,702,306	195,493,924	22,795,003	4,091,427	24,752,612	4,088,953	12,736,862	8,701,322	159,838,218	8,695,395	20,932,593	8,702,306	20,985,028
$25,000 under $30,000	7,547,355	206,830,967	21,739,834	4,696,510	32,405,628	4,696,510	18,104,760	7,546,888	166,901,302	7,544,613	23,777,417	7,547,355	23,793,004
$30,000 under $40,000	11,005,904	381,861,978	34,309,172	8,768,980	71,207,717	8,768,980	43,193,885	11,004,570	304,314,361	10,938,131	48,474,552	11,005,904	48,605,229
$40,000 under $50,000	5,946,773	264,201,427	19,215,796	5,320,199	52,538,137	5,317,726	35,048,436	5,944,308	209,940,131	5,935,546	38,533,616	5,946,773	38,675,241
$50,000 under $75,000	4,637,722	273,834,369	15,175,282	4,387,063	58,863,837	4,387,063	44,371,661	4,634,459	214,344,536	4,621,458	46,880,687	4,637,722	47,355,174
$75,000 under $100,000	1,045,455	88,940,952	3,464,260	1,008,689	19,751,170	1,008,689	16,439,380	1,043,940	69,079,348	1,037,729	18,456,380	1,045,455	18,759,377
$100,000 under $200,000	759,565	99,833,885	2,595,272	746,406	22,305,985	746,227	19,862,401	757,576	77,445,628	752,994	24,968,717	759,565	25,762,519
$200,000 under $500,000	199,284	57,388,854	682,486	196,901	13,226,996	196,896	12,589,343	198,455	44,182,387	197,841	17,908,195	199,284	18,775,081
$500,000 under $1,000,000	29,144	19,681,104	95,953	28,896	3,920,364	28,886	3,826,953	28,928	15,796,695	28,858	7,132,513	29,144	7,526,585
$1,000,000 or more	14,800	34,615,061	48,155	14,720	6,722,531	14,712	6,675,307	14,723	27,930,579	14,704	13,250,656	14,800	14,120,545
Nontaxable returns, total	**17,799,199**	**42,858,789**	**39,871,983**	**1,907,297**	**20,410,109**	**1,895,365**	**14,685,017**	**12,582,822**	**30,118,363**	—	—	—	—

Footnote(s) at end of table.

1985

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns													
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions							
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**101,660,287**	**2,305,951,483**	**253,720,447**	**39,848,184**	**405,023,525**	**39,271,148**	**278,802,507**	**96,124,046**	**1,820,740,833**	**82,762,130**	**321,917,289**	**82,846,420**	**325,710,254**
No adjusted gross income	1,034,803	−38,037,339	2,741,127	—	—	—	—	—	—	3,045	1,192	10,928	185,398
$1 under $1,000	2,257,204	1,296,383	3,097,035	22,813	242,976	21,312	178,434	*4,340	*6,856	—	—	*32	*524
$1,000 under $2,000	3,317,491	4,976,625	4,614,585	129,376	251,592	30,011	142,116	2,598,105	1,662,549	183,197	9,351	183,292	11,190
$2,000 under $3,000	3,453,996	8,604,620	5,262,390	147,782	402,763	45,578	234,970	2,981,526	4,285,404	193,053	26,457	193,747	30,508
$3,000 under $4,000	3,322,718	11,628,151	5,172,159	224,219	723,018	96,610	394,189	3,043,151	6,855,843	1,294,527	74,216	1,294,631	77,196
$4,000 under $5,000	3,362,763	15,141,718	5,904,911	204,410	956,623	141,878	537,183	3,188,810	9,193,170	2,168,980	267,386	2,169,016	270,682
$5,000 under $6,000	3,300,289	18,127,297	6,239,654	255,442	1,292,839	215,696	667,953	3,183,000	11,508,364	2,180,267	492,874	2,181,195	505,602
$6,000 under $7,000	3,270,679	21,229,599	6,550,492	257,884	1,259,833	218,138	638,314	3,203,998	14,171,661	2,160,340	665,831	2,160,975	687,441
$7,000 under $8,000	3,201,650	24,018,999	6,595,940	324,612	2,243,216	304,739	1,368,345	3,133,791	16,547,048	2,217,258	930,216	2,217,376	931,813
$8,000 under $9,000	3,462,629	29,458,890	7,406,300	403,915	2,210,407	389,720	1,119,364	3,422,623	20,997,383	2,692,571	1,326,265	2,692,796	1,327,950
$9,000 under $10,000	3,256,219	30,889,315	7,096,244	332,276	2,113,484	315,242	1,174,504	3,210,042	22,751,575	2,773,869	1,634,795	2,774,516	1,636,551
$10,000 under $11,000	2,978,825	31,236,025	6,644,832	427,102	2,577,680	414,245	1,370,853	2,936,306	23,284,567	2,722,100	1,841,971	2,722,412	1,844,248
$11,000 under $12,000	2,864,753	32,907,804	6,561,220	480,587	3,021,491	470,658	1,617,353	2,832,396	24,738,772	2,676,318	2,121,248	2,676,358	2,123,188
$12,000 under $13,000	2,718,168	33,955,577	6,057,350	517,694	3,002,885	512,016	1,519,506	2,704,817	26,277,320	2,579,678	2,424,580	2,579,792	2,425,656
$13,000 under $14,000	2,706,508	36,532,425	6,390,174	556,739	3,413,195	549,561	1,832,861	2,685,130	28,315,493	2,593,617	2,717,266	2,593,659	2,719,674
$14,000 under $15,000	2,680,264	38,819,866	6,241,681	621,398	3,755,572	615,720	1,961,674	2,663,115	30,569,082	2,577,215	3,062,703	2,580,391	3,069,821
$15,000 under $16,000	2,561,351	39,706,822	6,320,162	641,651	3,828,231	641,651	1,978,398	2,546,873	31,279,047	2,488,034	3,254,241	2,488,093	3,255,908
$16,000 under $17,000	2,334,042	38,518,446	5,656,536	714,682	4,486,907	714,682	2,406,810	2,318,872	30,429,130	2,264,801	3,276,123	2,264,914	3,278,453
$17,000 under $18,000	2,343,660	41,021,670	5,802,535	731,016	4,648,211	731,016	2,502,661	2,328,506	32,644,862	2,285,619	3,658,079	2,286,314	3,661,350
$18,000 under $19,000	2,198,938	40,653,596	5,603,976	652,465	4,070,811	652,465	2,156,233	2,183,507	32,817,472	2,150,489	3,814,025	2,151,361	3,820,712
$19,000 under $20,000	2,164,003	42,177,510	5,387,009	791,107	5,073,763	791,107	2,716,656	2,158,808	34,000,873	2,113,132	4,049,305	2,115,018	4,057,983
$20,000 under $25,000	8,976,271	200,868,257	24,362,496	4,016,484	26,480,672	4,009,935	14,283,477	8,956,004	161,717,718	8,823,368	20,384,592	8,826,109	20,420,486
$25,000 under $30,000	7,457,947	204,399,150	21,569,501	4,559,737	32,814,059	4,559,737	18,602,183	7,445,292	164,077,077	7,380,317	22,884,673	7,384,215	22,916,851
$30,000 under $40,000	11,635,660	402,942,962	36,799,335	9,078,216	75,618,754	9,073,965	45,811,936	11,624,980	320,091,716	11,537,312	49,674,507	11,544,233	49,793,757
$40,000 under $50,000	6,701,544	297,914,321	22,156,967	6,006,497	62,523,459	6,006,497	42,095,222	6,692,661	233,646,097	6,661,020	41,349,053	6,677,614	41,501,665
$50,000 under $75,000	5,628,639	333,710,362	19,020,024	5,337,212	73,824,556	5,336,586	55,508,770	5,616,567	259,467,072	5,598,999	55,685,202	5,615,517	56,064,781
$75,000 under $100,000	1,263,409	107,424,625	4,303,002	1,229,157	25,110,746	1,229,157	20,911,301	1,260,999	82,293,087	1,251,250	21,462,399	1,26 060	21,794,656
$100,000 under $200,000	909,357	119,200,439	3,137,730	890,381	28,504,675	889,971	25,483,459	904,831	90,834,865	897,817	28,736,576	905,961	29,656,937
$200,000 under $500,000	238,088	68,986,276	829,693	235,317	16,145,525	235,249	15,358,240	236,918	52,919,889	236,024	21,352,126	237,592	22,032,978
$500,000 under $1,000,000	41,107	27,541,427	137,141	40,783	6,322,885	40,777	6,184,205	40,907	21,269,595	40,835	9,548,206	41,037	9,878,188
$1,000,000 or more	17,312	40,099,667	58,247	17,230	8,102,697	17,229	8,045,337	17,171	32,087,247	17,138	15,171,832	17,266	15,728,128
Taxable returns, total	**82,846,420**	**2,259,015,527**	**210,242,652**	**37,725,442**	**380,274,361**	**37,162,676**	**260,559,704**	**82,800,627**	**1,787,293,215**	**82,762,130**	**321,917,289**	**82,846,420**	**325,710,254**

1986

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions				Taxable income		Income tax after credits		Total income tax	
				Total		Excess itemized deductions							
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**103,045,170**	**2,481,681,046**	**265,152,112**	**40,667,008**	**447,057,972**	**40,169,452**	**313,333,998**	**97,358,296**	**1,947,024,584**	**83,898,079**	**360,571,264**	**83,967,413**	**367,287,213**
No adjusted gross income	957,547	−42,442,566	2,504,103	—	—	—	—	—	—	489	5,525	15,388	308,483
$1 under $5,000	15,987,613	43,190,425	25,485,996	756,068	3,153,187	384,197	1,881,213	11,962,121	22,454,798	3,747,394	384,710	3,748,910	397,477
$5,000 under $10,000	15,910,313	119,228,053	33,617,553	1,621,767	9,570,477	1,553,876	5,047,094	15,505,727	80,175,587	11,300,833	4,487,091	11,302,273	4,501,830
$10,000 under $15,000	13,706,052	170,367,883	32,604,023	2,441,139	15,317,770	2,395,277	8,096,933	13,550,911	128,124,161	12,869,046	11,418,607	12,871,560	11,438,531
$15,000 under $20,000	11,290,251	196,731,308	28,604,542	3,220,896	20,383,333	3,213,173	10,577,306	11,232,981	155,416,673	11,063,590	17,308,472	11,064,250	17,340,658
$20,000 under $25,000	9,221,431	206,549,084	24,999,109	4,005,784	27,000,974	4,005,784	14,631,254	9,194,660	165,356,554	9,136,875	20,858,745	9,139,455	20,882,788
$25,000 under $30,000	7,559,001	207,876,373	22,528,086	4,437,840	33,106,790	4,434,476	18,932,890	7,541,896	165,356,830	7,497,653	22,813,698	7,499,447	22,850,962
$30,000 under $40,000	11,489,629	398,161,168	36,457,371	8,642,538	75,686,077	8,642,538	46,683,371	11,474,320	313,916,976	11,423,883	48,445,289	11,434,253	48,628,503
$40,000 under $50,000	7,458,776	332,210,863	25,320,165	6,528,999	69,865,742	6,528,999	46,991,181	7,451,366	259,365,436	7,444,139	45,476,514	7,446,963	45,744,224
$50,000 under $75,000	6,427,825	381,831,768	22,317,732	6,055,579	85,791,966	6,055,579	64,283,135	6,417,415	295,296,881	6,397,981	61,896,054	6,414,601	62,459,834
$75,000 under $100,000	1,546,776	131,926,730	5,416,999	1,496,996	31,636,037	1,496,996	26,345,892	1,542,724	100,211,601	1,536,195	25,661,208	1,543,446	26,280,965
$100,000 under $200,000	1,115,593	146,973,805	3,970,810	1,092,859	34,261,120	1,092,137	30,402,930	1,111,622	112,757,958	1,108,302	35,988,579	1,113,163	37,289,197
$200,000 under $500,000	290,946	82,840,607	1,029,985	283,811	19,197,582	283,704	17,690,439	289,557	64,277,685	288,796	25,977,492	290,429	27,066,736
$500,000 under $1,000,000	51,558	33,670,463	177,643	51,001	6,419,751	50,992	6,238,615	51,267	27,327,574	51,201	12,456,584	51,467	12,928,118
$1,000,000 or more	31,859	72,565,082	117,994	31,731	15,667,168	31,724	15,531,745	31,729	56,985,871	31,702	27,392,697	31,808	29,168,908
Taxable returns, total	**83,967,413**	**2,440,231,669**	**219,933,042**	**38,628,679**	**423,166,833**	**38,148,382**	**295,805,944**	**83,917,711**	**1,916,198,235**	**83,898,079**	**360,571,264**	**83,967,413**	**367,287,213**
No adjusted gross income	15,388	−1,332,607	39,285	—	—	—	—	—	—	489	5,525	15,388	308,483
$1 under $5,000	3,748,910	15,114,553	4,185,059	393,437	252,406	35,869	34,896	3,739,445	12,119,257	3,747,394	384,710	3,748,910	397,477
$5,000 under $10,000	11,302,273	86,226,426	17,493,256	767,636	2,899,745	702,701	966,630	11,298,953	66,639,170	11,300,833	4,487,091	11,302,273	4,501,830
$10,000 under $15,000	12,871,560	160,407,271	29,120,842	1,971,465	9,992,637	1,925,603	4,309,522	12,869,710	124,696,281	12,869,046	11,418,607	12,871,560	11,438,531
$15,000 under $20,000	11,064,250	192,842,811	27,643,151	3,056,315	17,819,859	3,048,592	8,556,936	11,063,648	154,210,655	11,063,590	17,308,472	11,064,250	17,340,658
$20,000 under $25,000	9,139,455	204,746,149	24,657,542	3,942,465	25,704,323	3,942,465	13,550,516	9,137,117	164,740,813	9,136,875	20,858,745	9,139,455	20,882,788
$25,000 under $30,000	7,499,447	206,223,786	22,335,411	4,389,401	31,923,448	4,386,037	17,913,624	7,495,360	164,801,486	7,497,653	22,813,698	7,499,447	22,850,962
$30,000 under $40,000	11,434,253	396,226,364	36,235,264	8,595,331	74,332,391	8,595,331	45,489,719	11,431,536	313,125,763	11,423,883	48,445,289	11,434,253	48,628,503
$40,000 under $50,000	7,446,963	331,708,776	25,268,512	6,520,219	69,433,029	6,520,219	46,590,353	7,446,018	259,229,563	7,444,139	45,476,514	7,446,963	45,744,224
$50,000 under $75,000	6,414,601	381,037,449	22,266,894	6,042,355	84,702,148	6,042,355	63,237,361	6,410,742	295,224,191	6,397,981	61,896,054	6,414,601	62,459,834
$75,000 under $100,000	1,543,446	131,658,272	5,404,592	1,493,666	31,297,804	1,493,666	26,018,944	1,541,699	100,195,905	1,536,195	25,661,208	1,543,446	26,280,965
$100,000 under $200,000	1,113,163	146,680,146	3,960,069	1,090,429	33,886,212	1,089,707	30,036,192	1,111,183	112,749,282	1,108,302	35,988,579	1,113,163	37,289,197
$200,000 under $500,000	290,429	82,695,622	1,028,029	283,354	19,043,105	283,247	17,537,655	289,356	64,236,953	288,796	25,977,492	290,429	27,066,736
$500,000 under $1,000,000	51,467	33,607,921	177,344	50,919	6,344,988	50,910	6,164,128	51,238	27,310,614	51,201	12,456,584	51,467	12,928,118
$1,000,000 or more	31,808	72,388,730	117,792	31,687	15,534,739	31,680	15,399,468	31,706	56,918,303	31,702	27,392,697	31,808	29,168,908
Nontaxable returns, total	**19,077,757**	**41,449,377**	**45,219,070**	**2,038,329**	**23,891,139**	**2,021,070**	**17,528,054**	**13,440,585**	**30,826,349**	—	—	—	—

1987

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**106,996,270**	**2,773,824,198**	**408,773,173**	**35,627,790**	**392,020,128**	**69,099,180**	**212,066,815**	**90,079,102**	**1,850,597,119**	**86,694,480**	**367,527,687**	**86,723,796**	**369,202,757**
No adjusted gross income	841,509	−39,903,703	3,140,292	—	—	—	—	—	—	258	619	8,388	156,578
$1 under $1,000	2,849,870	1,742,974	3,078,576	20,417	155,443	2,751,140	3,996,832	774,560	155,369	744,167	23,637	744,168	23,666
$1,000 under $2,000	3,687,486	5,530,575	4,410,821	41,896	306,545	3,585,951	6,769,616	1,081,357	504,619	1,006,300	74,474	1,006,300	74,474
$2,000 under $3,000	3,746,316	9,363,997	5,764,635	49,606	402,897	3,563,000	8,894,888	1,358,193	856,194	1,226,314	109,167	1,226,315	109,169
$3,000 under $4,000	3,353,241	11,718,866	5,740,672	67,720	489,019	3,212,252	8,631,833	1,350,114	1,582,111	1,313,278	183,087	1,313,280	183,219
$4,000 under $5,000	3,337,849	15,007,069	7,167,911	73,646	425,382	3,180,036	8,843,805	1,716,736	2,177,693	1,668,516	251,860	1,668,518	252,515
$5,000 under $6,000	3,306,589	18,180,848	7,967,206	101,832	718,959	3,140,661	9,230,180	2,145,761	3,550,422	2,078,947	441,943	2,079,418	450,153
$6,000 under $7,000	3,115,543	20,233,030	8,546,413	167,017	1,328,912	2,879,000	8,641,355	2,259,101	4,714,410	2,007,393	539,923	2,008,103	548,634
$7,000 under $8,000	3,204,919	24,018,480	9,150,440	175,796	1,109,244	2,962,789	9,124,656	2,398,054	6,804,165	2,084,478	787,390	2,084,563	787,944
$8,000 under $9,000	3,095,315	26,350,209	9,390,936	197,315	1,399,074	2,826,151	8,938,505	2,393,497	8,374,735	2,051,755	1,000,670	2,051,853	1,002,960
$9,000 under $10,000	2,975,075	28,208,895	9,234,239	212,252	1,683,194	2,691,390	8,438,894	2,424,283	10,125,295	2,012,468	1,191,283	2,013,020	1,196,337
$10,000 under $11,000	2,953,767	30,978,952	9,976,773	228,351	1,564,111	2,670,799	8,661,750	2,619,668	11,676,542	2,185,954	1,385,308	2,185,955	1,385,308
$11,000 under $12,000	2,809,395	32,308,167	9,200,309	258,673	1,823,609	2,500,749	7,928,630	2,596,850	14,030,593	2,216,053	1,709,370	2,216,053	1,709,397
$12,000 under $13,000	2,770,699	34,643,686	9,332,538	326,656	2,205,863	2,385,887	7,750,314	2,621,842	15,901,497	2,313,384	1,939,012	2,313,483	1,939,698
$13,000 under $14,000	2,733,013	36,874,713	9,591,159	356,514	2,233,204	2,341,939	7,517,573	2,616,644	17,984,638	2,450,645	2,267,614	2,450,646	2,267,792
$14,000 under $15,000	2,559,563	37,114,586	9,196,409	370,448	2,442,194	2,160,008	7,007,752	2,460,987	18,879,719	2,366,045	2,433,316	2,366,517	2,433,974
$15,000 under $16,000	2,499,483	38,713,545	9,295,799	381,550	2,468,953	2,071,968	6,724,840	2,442,519	20,610,413	2,405,226	2,777,629	2,405,227	2,777,712
$16,000 under $17,000	2,301,099	37,967,021	8,291,655	402,249	2,478,653	1,851,996	6,023,486	2,254,787	21,335,032	2,225,727	2,893,417	2,225,727	2,894,161
$17,000 under $18,000	2,292,106	40,095,118	8,704,802	437,672	3,062,278	1,813,082	5,971,586	2,249,533	22,631,077	2,220,132	3,061,298	2,220,134	3,061,399
$18,000 under $19,000	2,195,515	40,602,845	8,559,383	478,238	3,118,362	1,685,509	5,534,063	2,157,662	23,579,725	2,134,731	3,224,876	2,135,245	3,226,984
$19,000 under $20,000	2,121,480	41,361,029	8,360,722	542,087	3,658,776	1,547,139	5,124,515	2,086,629	24,441,186	2,067,555	3,377,395	2,067,559	3,377,490
$20,000 under $25,000	9,055,809	203,096,623	37,845,625	2,887,779	19,402,586	6,085,064	20,549,159	8,967,574	126,032,289	8,897,677	18,000,263	8,900,581	18,014,147
$25,000 under $30,000	7,494,827	205,551,504	34,515,914	3,307,096	23,095,478	4,122,662	14,432,974	7,468,035	133,895,752	7,439,389	20,377,233	7,440,040	20,395,356
$30,000 under $40,000	11,604,644	402,500,618	59,220,283	7,181,645	56,824,355	4,369,858	16,144,996	11,579,339	270,913,902	11,545,188	42,772,525	11,546,242	42,809,755
$40,000 under $50,000	7,862,901	350,409,748	43,579,595	6,189,088	58,147,027	1,651,651	6,634,465	7,849,462	242,712,736	7,835,564	41,314,979	7,839,002	41,345,871
$50,000 under $75,000	8,110,447	484,023,071	46,072,614	7,248,587	86,750,714	857,170	3,659,150	8,099,602	347,978,968	8,094,184	69,780,754	8,096,798	69,872,423
$75,000 under $100,000	2,064,189	175,453,698	11,801,827	1,950,548	33,672,774	112,446	516,115	2,060,927	129,661,327	2,059,809	31,182,567	2,061,641	31,277,163
$100,000 under $200,000	1,513,654	200,973,127	8,575,985	1,444,180	38,458,847	68,012	324,487	1,508,026	153,927,488	1,506,339	43,079,900	1,509,910	43,415,426
$200,000 under $500,000	429,671	124,073,791	2,448,873	420,380	21,164,988	9,195	42,767	427,762	100,643,815	427,453	32,548,800	429,035	32,978,242
$500,000 under $1,000,000	75,352	50,898,244	420,235	73,940	7,803,448	1,362	6,321	74,894	42,794,638	74,861	14,570,315	75,228	14,745,147
$1,000,000 or more	34,944	85,732,872	190,533	34,612	13,625,238	314	1,299	34,704	72,120,769	34,690	24,227,062	34,847	24,489,662

1988

Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**109,708,280**	**3,083,019,783**	**430,771,177**	**31,902,985**	**395,216,456**	**76,471,827**	**289,564,223**	**90,281,729**	**2,069,966,980**	**87,120,969**	**411,842,025**	**87,135,332**	**412,869,909**
No adjusted gross income	835,420	−41,136,289	3,206,306	—	—	—	—	—	—	14	715	5,952	108,837
$1 under $1,000	3,126,849	1,859,321	3,280,048	11,128	123,069	3,089,413	5,008,468	908,395	171,676	904,844	30,726	904,855	31,040
$1,000 under $2,000	3,867,063	5,783,536	4,971,634	26,891	203,900	3,822,368	8,501,829	1,100,026	521,009	1,084,347	89,217	1,084,349	89,331
$2,000 under $3,000	3,589,370	8,921,465	5,538,541	39,229	346,691	3,517,316	10,119,750	902,773	523,268	884,236	83,777	884,236	83,777
$3,000 under $4,000	3,347,791	11,705,181	6,060,034	72,284	399,099	3,251,255	10,576,187	1,350,291	1,003,911	1,341,718	157,216	1,341,720	157,267
$4,000 under $5,000	3,118,816	14,016,183	6,958,555	48,711	483,627	3,042,995	10,362,337	958,181	1,465,756	949,608	238,795	949,608	238,795
$5,000 under $6,000	3,083,053	17,011,716	7,302,502	103,255	845,242	2,962,068	10,348,157	2,014,188	2,538,631	1,979,495	376,308	1,979,501	376,454
$6,000 under $7,000	3,134,576	20,385,726	8,872,889	109,549	837,363	3,003,631	10,945,720	2,077,362	3,871,192	2,019,101	567,850	2,019,102	567,852
$7,000 under $8,000	3,139,547	23,485,451	9,609,022	177,404	1,408,511	2,944,998	11,027,100	1,947,337	5,160,613	1,915,160	789,638	1,915,160	789,638
$8,000 under $9,000	3,051,747	25,947,056	9,357,247	144,502	1,154,109	2,878,011	10,891,617	2,125,884	6,948,561	1,940,741	1,013,597	1,940,746	1,013,683
$9,000 under $10,000	2,991,996	28,410,071	9,741,119	162,832	1,391,588	2,797,805	10,771,748	2,226,295	8,384,854	1,911,374	1,166,984	1,911,374	1,166,984
$10,000 under $11,000	2,857,935	29,994,051	9,351,545	165,986	1,627,940	2,674,427	10,406,143	2,395,628	10,014,776	2,023,012	1,381,529	2,023,118	1,381,952
$11,000 under $12,000	2,704,240	31,093,843	9,334,775	194,896	1,528,264	2,492,199	9,896,608	2,412,908	11,166,801	1,916,069	1,517,688	1,916,366	1,519,100
$12,000 under $13,000	2,725,537	34,059,583	9,353,853	232,946	1,733,308	2,479,036	9,733,440	2,515,948	13,788,050	2,079,875	1,829,596	2,080,175	1,832,371
$13,000 under $14,000	2,802,095	37,801,217	10,187,529	250,908	1,832,900	2,539,831	10,094,111	2,621,728	16,191,091	2,195,156	2,128,938	2,195,157	2,128,951
$14,000 under $15,000	2,626,234	38,023,673	9,420,168	338,746	2,626,269	2,274,070	8,909,850	2,479,865	17,629,360	2,189,554	2,379,670	2,189,640	2,382,438
$15,000 under $16,000	2,598,308	40,272,975	9,419,208	310,493	2,376,045	2,259,972	8,903,838	2,524,212	19,880,825	2,362,431	2,706,451	2,362,514	2,710,372
$16,000 under $17,000	2,367,239	39,102,465	9,205,919	330,678	2,396,704	2,024,473	8,187,868	2,272,637	19,726,608	2,193,734	2,743,356	2,194,035	2,743,404
$17,000 under $18,000	2,456,793	43,013,019	9,704,792	359,017	2,668,219	2,087,811	8,498,678	2,411,339	22,368,519	2,342,945	3,219,594	2,342,965	3,219,645
$18,000 under $19,000	2,196,171	40,600,463	8,777,332	316,003	2,480,903	1,868,080	7,725,114	2,153,194	21,824,217	2,131,773	3,164,578	2,131,858	3,165,841
$19,000 under $20,000	2,141,719	41,769,448	8,319,921	365,607	2,619,775	1,763,290	7,173,337	2,118,102	23,777,890	2,098,348	3,461,504	2,098,442	3,465,798
$20,000 under $25,000	9,278,762	207,837,324	38,838,356	2,119,585	16,033,227	7,120,492	29,760,529	9,191,617	123,752,465	9,140,158	18,266,445	9,141,213	18,278,344
$25,000 under $30,000	7,517,739	206,201,583	34,865,439	2,459,551	19,210,943	5,029,416	21,853,171	7,485,237	130,581,872	7,461,397	20,350,002	7,461,750	20,361,642
$30,000 under $40,000	11,956,599	415,310,642	61,589,310	6,001,876	52,603,466	5,929,320	27,177,827	11,920,216	274,610,363	11,895,037	44,110,509	11,895,769	44,138,991
$40,000 under $50,000	8,264,514	369,115,676	46,384,965	5,524,611	54,529,617	2,731,748	13,276,824	8,253,967	255,121,323	8,248,966	42,743,177	8,249,552	42,768,361
$50,000 under $75,000	8,904,085	532,715,520	52,066,549	7,367,772	90,065,954	1,532,590	7,627,662	8,897,248	383,088,855	8,895,457	74,303,253	8,897,085	74,340,917
$75,000 under $100,000	2,520,476	214,204,828	14,549,888	2,280,238	38,957,294	240,238	1,213,196	2,518,150	159,574,120	2,518,146	35,630,908	2,518,463	35,685,329
$100,000 under $200,000	1,778,258	236,074,161	10,325,428	1,682,932	42,219,155	95,030	474,793	1,775,165	183,252,229	1,774,587	47,647,960	1,776,104	47,837,393
$200,000 under $500,000	548,472	161,914,657	3,184,713	531,688	24,111,676	16,775	83,203	547,352	134,674,810	547,229	38,446,620	547,869	38,699,740
$500,000 under $1,000,000	114,808	77,893,798	655,995	112,433	9,765,330	2,348	11,430	114,575	67,559,945	114,564	19,040,602	114,682	19,162,981
$1,000,000 or more	62,065	169,631,441	337,596	61,231	18,636,268	821	3,687	61,910	150,793,390	61,896	42,254,821	61,972	42,422,678

1989

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**112,135,673**	**3,256,358,156**	**447,129,806**	**31,972,317**	**430,977,999**	**79,338,895**	**309,431,034**	**92,313,789**	**2,173,345,881**	**89,162,747**	**432,109,004**	**89,178,355**	**432,939,998**
No adjusted gross income	822,952	−42,499,835	3,236,341	—	—	—	—	—	—	1,171	35,529	5,961	102,251
$1 under $5,000	16,769,495	41,588,410	25,841,291	162,917	1,486,812	16,605,071	44,743,949	5,073,979	3,435,344	4,990,881	560,265	4,990,882	564,320
$5,000 under $10,000	15,006,777	111,856,574	44,304,137	629,378	5,544,711	14,377,399	54,644,476	9,855,065	24,079,405	9,323,820	3,582,821	9,324,913	3,584,847
$10,000 under $15,000	14,302,945	177,733,821	50,907,910	1,068,327	8,915,497	13,234,618	53,682,556	12,693,453	68,611,583	10,642,063	9,322,358	10,643,030	9,323,866
$15,000 under $20,000	11,738,291	204,585,452	44,573,921	1,507,281	12,176,552	10,231,010	42,108,901	11,453,173	107,022,965	11,058,593	15,284,643	11,058,757	15,295,442
$20,000 under $25,000	9,332,301	208,961,701	39,450,084	1,968,007	16,118,559	7,364,294	31,552,232	9,215,631	122,363,183	9,173,777	18,192,386	9,173,782	18,193,167
$25,000 under $30,000	7,615,124	209,191,554	34,563,796	2,321,050	19,669,661	5,294,074	23,435,320	7,560,711	131,904,440	7,541,135	20,714,933	7,541,919	20,726,836
$30,000 under $40,000	12,100,369	420,231,928	61,732,973	5,364,124	49,201,323	6,736,245	31,389,259	12,062,779	278,320,160	12,046,275	45,588,526	12,046,515	45,597,597
$40,000 under $50,000	8,590,272	383,689,075	48,483,166	5,424,444	56,658,247	3,165,828	15,828,653	8,566,122	263,107,712	8,558,417	44,013,965	8,560,180	44,034,240
$50,000 under $75,000	9,921,341	594,483,386	59,066,080	7,978,928	101,063,378	1,942,413	10,011,319	9,906,175	424,581,970	9,903,386	81,195,853	9,905,916	81,250,313
$75,000 under $100,000	3,059,386	261,107,136	17,966,464	2,802,965	48,788,332	256,421	1,353,450	3,055,245	193,047,596	3,052,872	42,632,646	3,053,791	42,671,702
$100,000 under $200,000	2,090,358	276,331,693	12,373,173	1,975,980	51,329,803	114,377	593,960	2,086,857	212,184,703	2,085,957	54,321,970	2,087,727	54,471,932
$200,000 under $500,000	612,814	179,115,618	3,656,078	598,105	29,131,280	14,709	74,976	611,729	146,390,252	611,615	41,468,925	611,980	41,631,082
$500,000 under $1,000,000	115,646	78,516,288	660,377	113,790	11,031,212	1,856	9,271	115,395	66,881,786	115,343	18,759,023	115,492	18,882,584
$1,000,000 or more	57,603	151,465,353	314,014	57,021	19,862,631	581	2,714	57,475	131,414,782	57,441	36,435,162	57,510	36,609,819

Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1990
[All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	113,717	3,405,427	113,717	3,442,562	96,730	2,599,401	96,730	2,599,401
Under $10,000	32,336	107,639	32,092	97,272	25,532	123,092	25,455	135,699
$10,000 under $20,000	25,466	375,014	25,372	373,552	20,816	284,387	20,702	284,612
$20,000 under $30,000	17,411	429,530	17,548	433,488	15,377	349,965	15,302	348,425
$30,000 under $40,000	12,283	426,385	12,578	436,208	11,096	355,079	11,329	360,509
$40,000 under $50,000	8,837	394,731	8,768	391,889	8,117	327,775	8,108	327,883
$50,000 under $60,000	5,984	326,649	5,810	317,288	5,527	271,826	5,432	267,238
$60,000 under $70,000	3,657	236,164	3,591	231,804	3,360	194,770	3,329	191,686
$70,000 under $80,000	2,237	166,648	2,239	166,894	2,077	136,707	2,079	135,105
$80,000 under $90,000	1,433	121,183	1,435	121,421	1,300	94,859	1,310	93,299
$90,000 under $100,000	910	86,095	938	88,873	824	66,276	844	65,637
$100,000 under $125,000	1,206	133,551	1,234	136,528	1,056	94,409	1,079	93,453
$125,000 under $150,000	582	79,304	644	87,698	495	51,181	540	53,183
$150,000 under $175,000	331	53,454	347	56,009	284	34,460	297	33,872
$175,000 under $200,000	210	39,259	221	41,232	178	23,961	182	22,944
$200,000 under $300,000	399	95,637	424	102,094	329	54,373	351	53,995
$300,000 under $400,000	163	55,619	177	60,657	132	29,193	142	28,592
$400,000 under $500,000	83	36,749	88	39,341	69	19,620	74	18,932
$500,000 under $1,000,000	130	87,142	146	97,866	108	42,188	121	41,350
$1,000,000 or more	61	154,676	66	162,447	51	45,279	55	42,988

Size of income	Total tax credits				Total income tax			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	12,484	6,831	12,484	6,831	89,862	447,127	89,862	447,127
Under $10,000	604	81	607	92	13,787	3,945	13,782	4,156
$10,000 under $20,000	5,789	2,099	5,707	2,078	20,511	22,905	20,294	22,799
$20,000 under $30,000	1,473	624	1,535	620	17,180	38,960	17,279	39,316
$30,000 under $40,000	1,194	509	1,217	513	12,216	45,303	12,475	46,600
$40,000 under $50,000	966	458	962	450	8,812	44,852	8,744	44,891
$50,000 under $60,000	783	374	771	367	5,974	40,635	5,787	39,535
$60,000 under $70,000	499	269	498	243	3,650	32,666	3,578	31,907
$70,000 under $80,000	311	174	304	153	2,233	24,870	2,227	24,390
$80,000 under $90,000	206	128	194	130	1,430	19,183	1,429	18,849
$90,000 under $100,000	124	101	135	101	910	14,261	932	14,312
$100,000 under $125,000	166	196	173	164	1,204	23,403	1,230	23,016
$125,000 under $150,000	91	187	92	166	581	15,228	642	15,820
$150,000 under $175,000	52	114	54	111	330	10,890	343	10,680
$175,000 under $200,000	40	92	42	100	210	8,302	220	8,262
$200,000 under $300,000	76	262	78	308	398	21,582	423	21,868
$300,000 under $400,000	34	139	35	187	162	13,166	177	13,022
$400,000 under $500,000	20	98	21	101	83	8,689	88	8,755
$500,000 under $1,000,000	34	264	37	279	130	20,942	144	21,190
$1,000,000 or more	21	664	22	670	61	37,342	66	37,756

Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1991
[All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1991 Adjusted Gross Income		1979 Income Concept		1991 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	114,730	3,464,524	114,730	3,518,984	97,066	2,674,261	97,066	2,674,261
Under $10,000	32,224	102,647	31,792	93,774	25,069	122,967	24,878	120,306
$10,000 under $20,000	25,371	373,198	25,347	373,076	20,598	280,623	20,544	280,186
$20,000 under $30,000	17,566	433,290	17,812	439,775	15,380	349,985	15,359	348,764
$30,000 under $40,000	12,347	429,098	12,564	436,313	11,113	354,141	11,317	359,857
$40,000 under $50,000	8,817	393,549	8,679	387,127	8,085	327,187	8,007	325,935
$50,000 under $60,000	6,159	336,732	6,098	333,246	5,721	284,258	5,668	281,961
$60,000 under $70,000	3,836	247,892	3,770	243,900	3,550	206,861	3,507	203,866
$70,000 under $80,000	2,402	178,907	2,354	175,501	2,217	146,311	2,205	144,530
$80,000 under $90,000	1,586	134,319	1,590	134,412	1,462	107,762	1,467	106,740
$90,000 under $100,000	980	92,808	1,019	96,441	893	71,908	923	72,868
$100,000 under $125,000	1,403	155,171	1,434	158,716	1,243	113,402	1,281	113,990
$125,000 under $150,000	590	80,324	657	89,670	507	54,200	556	56,670
$150,000 under $175,000	369	59,644	394	63,665	315	38,455	328	37,888
$175,000 under $200,000	236	43,960	273	50,925	202	27,546	238	28,976
$200,000 under $300,000	432	103,983	480	115,274	363	61,624	402	61,971
$300,000 under $400,000	162	55,790	187	64,472	135	30,693	152	31,258
$400,000 under $500,000	82	36,491	90	40,156	69	19,265	76	19,747
$500,000 under $1,000,000	118	79,606	133	88,979	100	39,029	111	39,847
$1,000,000 or more	52	127,116	56	133,561	44	38,046	48	38,902

Size of income	Total tax credits				Total income tax			
	1991 Adjusted Gross Income		1979 Income Concept		1991 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	12,737	7,286	12,737	7,286	88,734	448,430	88,734	448,430
Under $10,000	497	57	481	66	12,916	3,633	12,785	3,790
$10,000 under $20,000	5,727	2,462	5,688	2,447	19,186	20,642	19,014	20,436
$20,000 under $30,000	1,789	638	1,832	649	17,223	37,862	17,428	38,458
$30,000 under $40,000	1,052	484	1,050	489	12,250	45,090	12,424	45,976
$40,000 under $50,000	1,001	441	1,009	430	8,791	43,458	8,632	42,960
$50,000 under $60,000	821	411	822	400	6,140	40,686	6,061	40,107
$60,000 under $70,000	543	296	532	269	3,827	32,826	3,758	32,200
$70,000 under $80,000	350	211	338	209	2,399	25,784	2,344	24,972
$80,000 under $90,000	221	152	215	130	1,585	20,711	1,585	20,260
$90,000 under $100,000	153	119	153	80	979	14,841	1,015	14,994
$100,000 under $125,000	178	201	192	145	1,400	26,845	1,429	26,356
$125,000 under $150,000	90	121	94	130	589	14,937	653	15,490
$150,000 under $175,000	66	133	67	125	368	11,812	391	11,620
$175,000 under $200,000	45	91	48	117	236	9,249	272	9,483
$200,000 under $300,000	85	328	92	343	431	23,609	479	23,626
$300,000 under $400,000	40	185	42	216	162	13,575	187	13,908
$400,000 under $500,000	21	100	23	141	82	9,078	90	9,229
$500,000 under $1,000,000	36	256	38	290	118	20,491	132	20,914
$1,000,000 or more	21	601	22	609	52	33,301	56	33,651

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1992

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in milions of dollars]

Size of income	Income				Salaries and wages			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	113,605	3,629,130	113,605	3,706,575	96,264	2,805,703	96,264	2,805,703
Under $10,000	30,847	98,283	30,426	91,447	23,848	120,097	23,653	115,692
$10,000 under $20,000	24,730	364,761	24,631	363,434	19,924	271,684	19,823	270,336
$20,000 under $30,000	17,143	422,320	17,416	429,418	15,014	340,690	15,040	340,636
$30,000 under $40,000	12,325	428,478	12,505	434,261	11,259	358,236	11,434	364,431
$40,000 under $50,000	9,009	403,104	8,910	397,754	8,306	338,749	8,195	334,094
$50,000 under $60,000	6,232	340,704	6,138	335,624	5,748	283,377	5,740	284,772
$60,000 under $70,000	4,024	259,997	3,963	256,224	3,737	216,747	3,682	213,252
$70,000 under $80,000	2,733	203,857	2,711	202,067	2,548	171,053	2,526	168,665
$80,000 under $90,000	1,632	138,172	1,647	139,528	1,492	110,648	1,515	111,254
$90,000 under $100,000	1,164	110,173	1,126	106,768	1,067	87,611	1,032	83,034
$100,000 under $125,000	1,464	162,283	1,530	169,131	1,324	124,486	1,378	124,820
$125,000 under $150,000	696	94,811	787	107,201	619	66,249	698	70,366
$150,000 under $175,000	399	64,492	442	71,420	351	42,888	389	44,650
$175,000 under $200,000	251	46,785	274	51,329	215	29,648	229	29,509
$200,000 under $300,000	461	110,915	529	127,890	393	66,822	448	69,419
$300,000 under $400,000	193	66,516	220	75,689	165	38,217	187	38,821
$400,000 under $500,000	92	41,173	113	50,248	76	22,212	91	23,146
$500,000 under $1,000,000	141	95,366	166	112,696	121	50,017	140	51,418
$1,000,000 or more	67	176,940	72	184,444	58	66,271	62	67,389

Size of income	Total tax credits				Total income tax			
	1992 Adjusted Gross Income		1979 Income Concept		1992 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	12,733	7,749	12,733	7,749	86,732	476,239	86,732	476,239
Under $10,000	254	28	252	36	11,594	3,097	11,502	3,170
$10,000 under $20,000	5,202	2,264	5,143	2,251	17,697	18,716	17,499	18,514
$20,000 under $30,000	2,282	839	2,349	856	16,705	35,297	16,888	35,813
$30,000 under $40,000	1,062	448	1,056	446	12,239	43,731	12,378	44,424
$40,000 under $50,000	1,017	505	1,027	470	8,982	43,622	8,855	43,186
$50,000 under $60,000	804	388	783	363	6,214	39,490	6,104	38,979
$60,000 under $70,000	565	262	533	243	4,017	33,655	3,941	33,138
$70,000 under $80,000	381	209	395	242	2,730	28,641	2,692	27,777
$80,000 under $90,000	274	166	260	113	1,631	20,732	1,641	20,376
$90,000 under $100,000	179	154	170	128	1,162	17,491	1,121	16,223
$100,000 under $125,000	217	230	229	215	1,463	27,400	1,519	27,323
$125,000 under $150,000	109	155	123	174	695	17,695	783	18,422
$150,000 under $175,000	81	188	80	131	399	12,656	439	12,748
$175,000 under $200,000	54	116	57	120	251	9,694	273	9,763
$200,000 under $300,000	100	286	113	293	460	25,403	527	25,831
$300,000 under $400,000	51	167	53	266	193	16,250	220	16,323
$400,000 under $500,000	26	127	31	122	92	10,401	112	10,740
$500,000 under $1,000,000	45	310	51	358	141	24,780	166	25,422
$1,000,000 or more	29	908	31	922	67	47,489	72	48,067

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**114,602**	**3,723,340**	**114,602**	**3,794,015**	**98,003**	**2,892,120**	**98,003**	**2,892,120**
Under $10,000	30,498	95,486	30,047	90,374	23,820	119,458	23,626	115,375
$10,000 under $20,000	24,840	365,691	24,820	365,347	20,344	275,313	20,251	274,895
$20,000 under $30,000	17,258	425,177	17,642	435,223	15,288	347,059	15,429	350,608
$30,000 under $40,000	12,358	429,243	12,594	437,339	11,319	362,267	11,526	368,819
$40,000 under $50,000	9,072	405,366	8,860	395,761	8,324	338,642	8,164	334,410
$50,000 under $60,000	6,302	344,934	6,180	338,017	5,800	288,521	5,778	287,893
$60,000 under $70,000	4,408	285,011	4,349	280,949	4,132	241,299	4,047	237,698
$70,000 under $80,000	2,835	211,758	2,817	210,380	2,640	176,803	2,640	175,885
$80,000 under $90,000	1,782	151,097	1,746	148,092	1,658	123,287	1,619	119,101
$90,000 under $100,000	1,147	108,537	1,159	109,685	1,051	86,896	1,075	87,655
$100,000 under $125,000	1,623	179,801	1,654	183,136	1,482	137,803	1,505	135,929
$125,000 under $150,000	738	100,486	789	107,421	656	70,323	694	71,983
$150,000 under $175,000	452	72,870	496	80,145	386	47,795	421	48,961
$175,000 under $200,000	295	54,882	314	58,671	254	35,634	269	35,293
$200,000 under $300,000	502	120,552	562	134,883	431	74,447	473	75,321
$300,000 under $400,000	187	64,198	227	77,779	160	37,711	192	40,209
$400,000 under $500,000	97	43,258	110	48,850	83	24,306	94	25,086
$500,000 under $1,000,000	141	94,354	163	109,716	118	47,823	137	49,069
$1,000,000 or more	66	170,639	72	182,247	57	56,733	62	57,929

Size of income	Total tax credits				Total income tax			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**13,222**	**8,159**	**13,222**	**8,159**	**86,435**	**502,788**	**86,435**	**502,788**
Under $10,000	208	22	195	26	10,621	2,852	10,529	2,911
$10,000 under $20,000	5,299	2,386	5,236	2,345	17,152	17,854	16,983	17,690
$20,000 under $30,000	2,439	939	2,539	979	16,809	35,040	17,102	35,895
$30,000 under $40,000	1,079	421	1,098	454	12,285	43,256	12,493	44,403
$40,000 under $50,000	1,042	480	1,017	430	9,037	43,496	8,807	42,921
$50,000 under $60,000	808	412	776	394	6,283	39,687	6,153	39,049
$60,000 under $70,000	668	349	646	332	4,395	36,167	4,319	35,660
$70,000 under $80,000	397	239	407	244	2,834	29,501	2,800	28,896
$80,000 under $90,000	285	192	277	136	1,779	22,774	1,733	21,756
$90,000 under $100,000	173	118	181	94	1,146	17,005	1,151	16,803
$100,000 under $125,000	264	224	251	181	1,621	30,566	1,642	29,910
$125,000 under $150,000	120	140	131	136	737	18,730	784	18,997
$150,000 under $175,000	83	141	89	132	451	14,352	495	14,444
$175,000 under $200,000	65	128	67	129	295	11,637	313	11,235
$200,000 under $300,000	128	314	133	343	501	28,711	559	28,881
$300,000 under $400,000	51	188	59	248	187	17,269	226	18,281
$400,000 under $500,000	31	122	35	144	97	12,300	110	12,411
$500,000 under $1,000,000	51	400	54	440	141	28,345	163	28,854
$1,000,000 or more	31	943	32	970	66	53,246	72	53,790

Table B–All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1994

[All figures are estimates based on samples-money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**115,943,131**	**3,907,518**	**115,943,131**	**3,976,508**	**99,356,244**	**3,026,778**	**99,356,244**	**3,026,778**
Under $10,000	29,820,368	91,070	29,417,693	86,212	23,357,419	118,450	23,175,611	114,418
$10,000 under $20,000	24,875,799	366,640	24,826,152	366,584	20,289,498	277,554	20,246,378	278,247
$20,000 under $30,000	17,784,367	438,970	18,104,122	447,399	15,744,773	362,835	15,868,321	364,765
$30,000 under $40,000	12,013,761	418,107	12,313,445	428,247	11,006,310	352,007	11,097,943	353,999
$40,000 under $50,000	9,024,089	403,802	9,029,028	403,516	8,300,647	340,139	8,375,171	344,933
$50,000 under $60,000	6,748,230	369,057	6,499,839	354,811	6,295,088	313,297	6,093,532	305,816
$60,000 under $70,000	4,663,078	301,349	4,573,434	295,209	4,333,393	252,641	4,271,023	250,587
$70,000 under $80,000	3,137,389	234,333	2,995,603	223,408	2,933,151	194,981	2,815,105	187,679
$80,000 under $90,000	1,952,120	165,305	1,952,002	165,253	1,793,033	134,929	1,835,286	136,384
$90,000 under $100,000	1,409,701	133,646	1,396,665	132,389	1,312,838	107,795	1,297,830	104,843
$100,000 under $125,000	1,766,564	195,452	1,809,930	200,213	1,602,637	146,309	1,650,389	148,079
$125,000 under $150,000	842,388	114,745	906,924	123,657	750,988	82,863	810,113	84,468
$150,000 under $175,000	481,940	77,862	503,328	81,371	421,890	51,348	441,431	50,910
$175,000 under $200,000	313,839	58,459	357,858	66,818	275,010	38,725	313,220	40,357
$200,000 under $300,000	576,881	138,197	641,303	154,047	488,764	84,572	544,985	87,330
$300,000 under $400,000	209,221	71,711	242,105	83,351	176,374	40,683	204,788	42,431
$400,000 under $500,000	104,179	46,285	120,865	54,005	89,176	26,106	102,995	26,736
$500,000 under $1,000,000	149,283	100,695	177,917	119,994	125,212	49,248	148,296	51,565
$1,000,000 or more	69,935	181,833	74,916	190,025	60,043	52,298	63,826	53,232

Size of income	Total tax credits				Total income tax			
	1994 Adjusted Gross Income		1979 Income Concept		1994 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**15,042,052**	**8,927**	**15,042,052**	**8,927**	**87,619,446**	**534,856**	**87,619,446**	**534,856**
Under $10,000	1,492,444	115	1,474,736	110	10,546,525	2,704	10,461,303	2,772
$10,000 under $20,000	4,950,506	2,308	4,920,338	2,284	16,698,922	17,543	16,578,303	17,530
$20,000 under $30,000	3,089,665	1,339	3,139,773	1,376	17,064,622	35,481	17,281,664	36,232
$30,000 under $40,000	1,032,394	406	1,035,676	416	11,931,474	41,860	12,190,087	43,359
$40,000 under $50,000	932,512	411	929,872	383	8,991,615	43,614	8,965,628	44,220
$50,000 under $60,000	883,049	451	873,649	422	6,735,414	42,041	6,467,719	41,273
$60,000 under $70,000	641,771	336	637,052	328	4,653,983	38,074	4,552,700	37,517
$70,000 under $80,000	482,604	239	458,887	237	3,134,485	32,318	2,978,800	30,385
$80,000 under $90,000	309,328	225	302,111	148	1,949,174	24,699	1,939,406	24,190
$90,000 under $100,000	261,721	137	260,601	143	1,405,147	21,261	1,389,448	20,386
$100,000 under $125,000	301,297	234	303,679	216	1,763,501	33,293	1,798,856	32,664
$125,000 under $150,000	144,778	172	155,690	173	841,246	21,354	904,259	21,571
$150,000 under $175,000	97,167	144	96,190	124	481,411	15,483	501,747	15,017
$175,000 under $200,000	69,522	130	77,982	114	313,567	12,535	356,496	12,932
$200,000 under $300,000	154,659	373	163,964	414	576,270	33,049	639,667	33,194
$300,000 under $400,000	66,087	193	69,861	261	209,037	19,316	241,518	19,728
$400,000 under $500,000	38,292	169	40,289	158	104,083	13,217	120,731	13,400
$500,000 under $1,000,000	59,748	466	65,339	529	149,112	30,376	176,285	31,275
$1,000,000 or more	34,509	1,078	36,362	1,091	69,860	56,637	74,830	57,213

1995

Table B–All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1995

[All figures are estimates based on samples-numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**118,218,327**	**4,189,354**	**118,218,327**	**4,260,697**	**101,138,551**	**3,201,457**	**101,138,551**	**3,201,457**
Under $10,000	29,572,676	86,955	29,162,655	83,935	23,358,437	117,991	23,175,195	114,148
$10,000 under $20,000	24,947,720	367,736	24,782,766	365,341	20,195,964	277,125	20,086,179	275,109
$20,000 under $30,000	17,817,961	438,600	18,277,467	449,695	15,676,763	357,382	15,832,815	362,002
$30,000 under $40,000	12,380,339	430,491	12,807,322	445,187	11,335,629	363,703	11,572,639	368,875
$40,000 under $50,000	9,098,760	406,639	9,060,316	405,204	8,335,206	338,902	8,281,105	338,372
$50,000 under $60,000	7,023,364	384,483	6,854,983	375,215	6,422,043	319,159	6,323,460	316,397
$60,000 under $70,000	4,885,567	315,573	4,745,143	306,689	4,485,341	261,061	4,444,361	260,148
$70,000 under $80,000	3,363,503	251,645	3,141,536	234,598	3,067,321	204,052	2,929,731	196,308
$80,000 under $90,000	2,283,467	193,369	2,214,820	187,590	2,120,666	158,862	2,089,996	156,105
$90,000 under $100,000	1,497,610	141,785	1,505,892	142,478	1,388,098	113,172	1,389,890	113,185
$100,000 under $125,000	2,137,040	236,317	2,166,108	239,620	1,943,323	179,250	1,982,228	179,905
$125,000 under $150,000	1,010,877	137,436	1,050,885	142,848	907,995	99,357	937,235	98,318
$150,000 under $175,000	574,206	92,600	638,645	103,105	502,864	62,436	553,549	64,774
$175,000 under $200,000	352,729	65,678	373,658	69,793	310,098	43,610	318,732	42,990
$200,000 under $300,000	646,398	155,832	716,745	173,128	553,969	96,703	611,100	99,484
$300,000 under $400,000	240,793	82,799	280,290	96,394	204,262	47,503	235,757	49,415
$400,000 under $500,000	119,945	53,486	138,623	61,715	104,069	30,344	120,073	31,510
$500,000 under $1,000,000	178,374	120,347	206,696	139,458	151,390	60,204	174,036	62,165
$1,000,000 or more	86,998	227,583	93,777	238,703	75,113	70,641	80,473	72,248

Size of income	Total tax credits				Total income tax			
	1995 Adjusted Gross Income		1979 Income Concept		1995 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**15,240,064**	**10,040**	**15,240,064**	**10,040**	**89,252,989**	**588,419**	**89,252,989**	**588,419**
Under $10,000	1,197,231	84	1,186,773	84	10,272,763	2,579	10,219,758	2,620
$10,000 under $20,000	4,838,423	2,276	4,777,153	2,239	16,497,251	17,415	16,266,001	16,990
$20,000 under $30,000	3,399,870	1,661	3,475,363	1,699	16,762,469	34,672	17,073,062	35,524
$30,000 under $40,000	1,119,197	471	1,102,788	465	12,294,895	42,403	12,695,604	44,826
$40,000 under $50,000	953,435	421	971,281	426	9,064,682	43,634	8,996,928	44,628
$50,000 under $60,000	836,001	392	835,071	387	7,008,680	43,782	6,817,370	43,643
$60,000 under $70,000	615,430	378	608,339	329	4,876,454	39,295	4,716,711	38,326
$70,000 under $80,000	505,091	279	472,691	262	3,357,183	34,241	3,123,834	31,812
$80,000 under $90,000	346,629	252	338,868	197	2,279,150	28,270	2,197,088	27,079
$90,000 under $100,000	261,838	154	235,841	121	1,496,163	22,403	1,499,770	22,094
$100,000 under $125,000	390,671	246	400,261	241	2,136,437	39,965	2,160,254	38,757
$125,000 under $150,000	167,857	287	179,555	190	1,009,098	25,147	1,045,976	24,785
$150,000 under $175,000	111,679	140	117,261	145	573,767	18,406	636,264	18,612
$175,000 under $200,000	95,328	222	97,026	160	352,488	13,722	371,193	13,395
$200,000 under $300,000	167,564	488	185,150	615	645,886	37,074	714,759	37,259
$300,000 under $400,000	72,951	251	84,000	295	240,614	22,208	279,777	22,825
$400,000 under $500,000	42,919	204	44,146	280	119,866	15,347	138,505	15,466
$500,000 under $1,000,000	74,428	620	81,708	665	178,230	36,316	206,467	37,289
$1,000,000 or more	43,520	1,213	46,787	1,242	86,914	71,540	93,668	72,489

1996

Table 1.2–1996 Individual Income Tax, All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**120,351,208**	**4,535,974,492**	**598,860,677**	**35,414,589**	**572,541,293**	**83,996,917**	**426,102,973**	**96,576,755**	**3,089,667,389**	**90,906,919**	**655,420,460**	**90,929,350**	**658,244,750**
No adjusted gross income	909,440	-54,552,801	4,101,530	-	-	-	-	-	-	1,237	198	4,496	120,584
$1 under $5,000	14,872,357	38,335,489	29,293,806	204,305	2,206,351	14,667,224	49,548,521	3,890,498	2,528,474	3,834,023	428,867	3,837,195	429,926
$5,000 under $10,000	13,601,747	102,094,998	48,473,040	495,708	4,686,054	13,102,931	63,238,366	6,677,074	14,087,295	6,203,266	2,068,103	6,206,441	2,070,799
$10,000 under $15,000	13,221,745	165,178,080	58,566,841	889,415	8,827,240	12,331,099	64,531,653	9,656,696	44,218,109	8,012,334	6,197,906	8,012,441	6,200,239
$15,000 under $20,000	11,610,325	202,259,769	55,099,462	1,245,013	13,016,773	10,352,879	54,970,431	10,742,482	82,688,941	8,264,773	10,657,012	8,264,862	10,658,543
$20,000 under $25,000	9,725,580	217,937,634	48,865,990	1,545,702	15,211,056	8,179,878	44,020,496	9,437,082	110,948,882	8,509,878	15,061,512	8,509,932	15,063,847
$25,000 under $30,000	8,061,651	221,082,456	41,571,791	1,842,743	19,048,138	6,215,800	33,789,313	7,953,525	128,039,293	7,906,874	18,807,896	7,906,995	18,810,892
$30,000 under $40,000	12,549,433	436,403,630	71,356,382	4,274,965	45,009,898	8,274,448	47,459,944	12,481,128	273,188,362	12,463,856	42,374,895	12,464,055	42,380,166
$40,000 under $50,000	9,538,700	426,758,316	60,128,812	4,566,118	53,059,428	4,983,225	30,029,755	9,506,924	284,066,359	9,493,699	46,256,578	9,496,620	46,269,147
$50,000 under $75,000	14,322,850	871,837,296	102,003,173	9,792,906	131,283,539	4,529,846	29,272,233	14,303,231	609,539,154	14,293,147	104,849,532	14,296,676	104,909,151
$75,000 under $100,000	5,801,418	498,359,118	43,005,030	4,903,217	84,321,964	898,192	5,996,090	5,797,564	365,077,448	5,796,468	73,234,654	5,797,393	73,320,894
$100,000 under $200,000	4,612,554	603,667,019	33,682,208	4,235,193	99,815,487	377,320	2,565,269	4,609,154	467,738,769	4,607,040	109,371,347	4,609,880	109,837,768
$200,000 under $500,000	1,198,671	347,404,070	2,712,612	1,123,077	47,603,808	75,553	495,111	1,197,118	296,724,135	1,196,188	86,792,974	1,197,891	87,686,891
$500,000 under $1,000,000	213,823	144,807,152	-	194,077	15,914,229	**28,522	**185,892	213,522	128,864,381	213,426	43,058,832	213,660	43,529,845
$1,000,000 or more	110,912	314,402,063	-	102,129	32,537,330	**	**	110,758	281,957,786	110,710	96,260,153	110,811	96,956,057
Taxable returns, total	**90,929,350**	**4,341,870,603**	**448,644,008**	**33,329,940**	**537,679,516**	**57,565,480**	**292,430,781**	**90,900,468**	**3,071,311,050**	**90,906,919**	**655,420,460**	**90,929,350**	**658,244,750**

1997

INDIVIDUAL INCOME TAX RETURNS, 1997

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**122,421,991**	**4,969,949,986**	**627,825,050**	**36,624,595**	**620,810,172**	**84,844,302**	**441,695,925**	**99,314,519**	**3,429,109,165**	**93,449,611**	**727,303,171**	**93,471,200**	**731,321,399**
No adjusted gross income	918,707	-53,507,056	4,224,933	-	-	-	-	-	-	536	58	6,478	111,358
$1 under $5,000	13,935,880	36,502,025	26,756,125	199,431	2,118,495	13,729,773	46,228,688	3,940,722	2,772,398	3,846,709	455,933	3,847,065	459,739
$5,000 under $10,000	13,414,246	100,435,533	47,639,605	414,525	4,274,987	12,997,247	63,382,906	6,582,933	14,136,948	6,146,381	2,059,159	6,146,444	2,064,868
$10,000 under $15,000	13,174,125	164,474,911	59,696,623	853,282	8,868,256	12,320,844	65,754,844	9,356,530	42,998,977	7,962,689	6,075,072	7,962,908	6,079,455
$15,000 under $20,000	11,393,805	198,651,374	56,425,519	1,195,929	13,010,009	10,194,715	56,174,976	10,426,797	76,955,681	7,758,271	9,698,640	7,758,666	9,699,447
$20,000 under $25,000	9,944,745	222,845,058	50,610,833	1,491,641	15,472,597	8,448,474	46,355,074	9,620,695	111,836,099	8,478,549	14,972,429	8,479,844	14,973,568
$25,000 under $30,000	8,064,922	221,433,117	41,291,640	1,749,407	17,989,452	6,307,723	34,703,915	7,969,307	128,101,288	7,875,594	18,685,044	7,876,771	18,688,572
$30,000 under $40,000	12,966,743	450,251,891	75,079,291	4,283,541	46,040,858	8,677,459	50,687,039	12,885,008	279,356,776	12,881,026	43,074,008	12,881,191	43,078,975
$40,000 under $50,000	9,787,857	437,634,246	63,149,135	4,602,356	54,229,208	5,185,497	31,910,325	9,752,878	288,610,900	9,739,002	46,701,409	9,739,055	46,713,703
$50,000 under $75,000	15,180,241	924,955,724	109,936,576	9,869,625	133,760,946	5,307,460	34,934,093	15,156,885	646,563,388	15,144,700	110,196,215	15,146,748	110,278,865
$75,000 under $100,000	6,454,920	553,971,683	49,097,837	5,411,599	93,477,912	1,042,972	7,147,418	6,443,777	404,479,370	6,441,428	79,954,110	6,445,155	80,166,627
$100,000 under $200,000	5,377,899	707,810,825	40,349,553	4,870,555	115,932,769	506,996	3,563,819	5,372,879	548,325,305	5,370,546	125,614,990	5,374,164	126,267,568
$200,000 under $500,000	1,401,734	404,313,870	3,567,380	1,312,659	54,586,168	89,075	610,860	1,400,366	345,717,075	1,398,793	97,977,461	1,400,848	99,511,646
$500,000 under $1,000,000	261,708	176,669,572	-	237,972	18,771,861	23,693	159,625	261,499	157,795,604	261,215	50,836,930	261,529	51,290,896
$1,000,000 or more	144,459	423,507,211	-	132,072	42,276,653	12,375	82,343	144,242	381,459,356	144,171	121,001,713	144,335	121,936,110

1998

Table 1.2–1998 Individual Income Tax, All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**124,770,662**	**5,415,972,847**	**650,347,285**	**38,186,186**	**676,460,336**	**85,576,463**	**459,457,374**	**100,801,271**	**3,780,838,200**	**93,026,912**	**783,512,929**	**93,047,898**	**788,541,979**
No adjusted gross income	994,831	-53,238,323	4,435,647	-	-	-	-	-	-	*15	*3	3,686	90,071
$1 under $5,000	13,218,016	34,994,426	25,739,555	177,425	2,015,363	13,038,393	46,445,525	2,524,305	2,282,006	2,508,205	341,497	2,509,214	346,306
$5,000 under $10,000	13,071,279	98,072,759	46,332,194	427,804	4,705,958	12,642,506	63,309,408	6,328,982	13,278,581	5,748,318	1,858,902	5,748,485	1,865,461
$10,000 under $15,000	12,901,535	161,358,792	59,108,116	819,404	8,669,868	12,080,117	65,816,518	8,960,947	41,233,800	7,438,542	5,585,229	7,438,637	5,588,448
$15,000 under $20,000	11,724,272	204,713,422	57,258,920	1,195,670	12,995,556	10,526,589	58,583,694	10,728,039	79,950,705	7,925,501	9,974,144	7,926,390	9,979,020
$20,000 under $25,000	10,100,266	226,614,494	52,266,930	1,523,889	16,323,638	8,575,409	48,425,750	9,781,564	111,391,940	7,904,114	13,860,484	7,904,250	13,871,104
$25,000 under $30,000	8,192,496	224,639,427	43,226,070	1,706,864	17,791,783	6,483,630	36,724,088	8,079,130	127,455,136	7,459,537	16,987,312	7,460,565	16,993,257
$30,000 under $40,000	13,135,034	456,216,075	75,096,294	4,072,039	45,382,736	9,062,006	53,479,359	13,044,476	282,908,827	12,778,102	40,333,007	12,779,095	40,347,683
$40,000 under $50,000	9,973,659	447,072,777	64,195,299	4,570,422	54,394,402	5,401,215	34,051,746	9,935,141	294,872,228	9,874,394	44,805,550	9,875,704	44,814,558
$50,000 under $75,000	15,886,502	969,792,123	114,459,954	10,162,490	142,073,347	5,724,012	38,231,565	15,858,974	675,302,507	15,836,746	108,848,135	15,840,056	108,921,128
$75,000 under $100,000	7,221,303	618,463,031	55,877,555	5,911,613	101,213,264	1,309,690	9,217,849	7,214,381	452,294,883	7,211,379	85,048,922	7,214,883	85,209,357
$100,000 under $200,000	6,266,258	822,620,525	47,899,263	5,699,494	135,012,186	566,763	4,023,816	6,262,180	635,956,996	6,260,419	142,930,962	6,263,188	143,720,694
$200,000 under $500,000	1,606,186	463,589,644	4,451,488	1,485,345	63,148,346	120,841	838,980	1,604,777	395,495,482	1,603,786	109,801,858	1,605,059	111,545,246
$500,000 under $1,000,000	307,020	207,594,481	-	277,847	22,378,074	29,173	198,536	306,675	185,113,677	306,258	57,694,849	306,822	58,482,844
$1,000,000 or more	172,004	533,469,193	-	155,879	50,355,816	16,120	110,540	171,700	483,301,431	171,594	145,442,075	171,862	146,766,804

1999

Table 1.2–1999, Individual Income Tax, All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**127,075,145**	**5,855,467,909**	**669,241,317**	**40,244,305**	**741,376,847**	**85,755,366**	**463,960,491**	**102,845,571**	**4,136,119,714**	**94,511,758**	**870,919,411**	**94,546,080**	**877,401,489**
No adjusted gross income	1,066,171	-53,860,647	5,769,094	-	-	-	-	-	-	*13	*191	4,842	109,267
$1 under $5,000	13,349,971	35,429,722	25,216,000	181,984	2,059,633	13,166,081	46,712,641	2,477,551	2,389,775	2,463,718	349,767	2,464,729	353,355
$5,000 under $10,000	12,979,714	97,360,406	46,581,699	449,351	5,909,706	12,530,364	63,437,171	6,166,011	13,230,063	5,581,923	1,860,952	5,582,051	1,866,846
$10,000 under $15,000	12,275,717	153,523,887	55,442,156	828,262	8,806,912	11,447,455	62,495,642	8,510,541	39,393,384	7,056,839	5,289,572	7,058,131	5,296,315
$15,000 under $20,000	11,783,174	205,107,333	59,201,363	1,220,145	13,265,694	10,561,014	59,840,123	10,672,923	77,267,830	7,710,155	9,440,398	7,711,411	9,444,636
$20,000 under $25,000	9,967,211	223,695,901	51,322,673	1,504,577	15,865,714	8,462,634	48,099,001	9,659,615	109,880,452	7,732,620	13,444,826	7,733,012	13,447,210
$25,000 under $30,000	8,392,769	229,838,965	44,374,124	1,738,793	18,625,692	6,651,961	37,596,537	8,268,013	130,116,151	7,438,753	16,915,725	7,442,202	16,944,557
$30,000 under $40,000	13,288,379	461,841,650	75,775,443	4,233,200	48,169,263	9,052,133	53,751,927	13,200,203	284,989,844	12,800,998	39,683,013	12,802,035	39,695,871
$40,000 under $50,000	9,870,199	441,506,289	63,231,006	4,285,183	52,275,804	5,585,017	35,398,971	9,837,453	290,993,509	9,738,522	43,443,906	9,741,580	43,463,696
$50,000 under $75,000	16,755,560	1,023,707,214	120,799,473	10,741,308	152,365,377	6,014,252	40,380,639	16,721,855	711,037,056	16,670,723	113,055,796	16,676,288	113,204,249
$75,000 under $100,000	7,811,626	671,217,536	60,513,803	6,373,141	109,484,166	1,438,485	10,187,972	7,807,547	491,122,090	7,797,862	91,570,544	7,803,395	91,819,100
$100,000 under $200,000	7,104,712	934,766,661	55,552,886	6,435,275	152,802,468	669,290	4,828,355	7,096,683	721,988,211	7,093,635	161,086,028	7,098,067	162,224,990
$200,000 under $500,000	1,876,561	542,447,737	5,461,597	1,750,664	72,773,885	125,744	879,032	1,874,755	463,540,868	1,873,835	128,231,249	1,875,383	130,273,941
$500,000 under $1,000,000	348,256	235,700,884	-	315,694	25,712,309	32,562	226,622	347,693	209,906,906	347,533	65,988,014	348,002	66,964,769
$1,000,000 or more	205,124	653,184,370	-	186,729	63,260,224	18,375	125,857	204,728	590,263,576	204,627	180,559,429	204,951	182,292,689

2000

Individual Income Tax Returns, Tax Year 2000

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
				Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**129,373,500**	**6,365,376,648**	**690,109,474**	**42,534,320**	**822,360,510**	**85,670,504**	**470,820,881**	**105,259,292**	**4,544,242,424**	**96,815,794**	**980,496,655**	**96,817,603**	**980,645,201**
No adjusted gross income	1,146,357	-58,599,965	6,527,161	-	-	-	-	-	-	5,608	116,892	5,714	123,842
$1 under $5,000	12,802,742	34,203,382	24,183,623	185,173	2,133,138	12,616,620	45,313,632	2,321,208	2,310,589	2,299,944	339,129	2,299,944	339,129
$5,000 under $10,000	12,801,602	95,975,660	45,278,791	467,842	5,257,582	12,330,806	62,703,350	6,107,118	13,321,617	5,531,486	1,891,770	5,531,503	1,891,860
$10,000 under $15,000	12,111,065	151,243,464	55,340,639	841,274	9,646,982	11,267,762	62,400,144	8,189,810	38,330,697	6,927,830	5,172,606	6,927,830	5,172,606
$15,000 under $20,000	11,661,534	203,601,716	58,812,909	1,214,471	13,541,912	10,447,064	60,036,750	10,583,580	75,723,066	7,548,195	9,235,884	7,548,195	9,235,884
$20,000 under $25,000	9,993,115	224,389,266	52,422,684	1,529,850	17,382,730	8,455,222	48,585,959	9,584,511	108,031,449	7,565,852	13,131,415	7,565,852	13,131,415
$25,000 under $30,000	8,368,758	229,375,741	44,985,177	1,811,190	20,034,800	6,553,512	37,765,424	8,232,553	127,600,390	7,297,191	16,401,405	7,297,191	16,401,405
$30,000 under $40,000	13,547,727	470,892,948	76,747,324	4,345,285	50,901,254	9,198,395	54,867,215	13,409,907	289,468,391	13,002,470	40,227,229	13,002,482	40,229,243
$40,000 under $50,000	10,412,090	465,603,449	66,054,832	4,637,438	58,045,007	5,774,652	36,670,435	10,376,300	305,175,955	10,250,253	45,739,387	10,250,253	45,739,387
$50,000 under $75,000	17,076,159	1,044,655,055	122,201,271	10,704,645	155,777,901	6,371,514	43,207,901	17,024,958	724,730,198	16,960,828	115,738,948	16,960,863	115,745,997
$75,000 under $100,000	8,597,328	737,503,612	67,192,154	6,972,333	121,230,747	1,624,995	11,766,904	8,585,344	537,645,034	8,580,510	99,798,276	8,580,658	99,803,213
$100,000 under $200,000	8,083,447	1,066,341,747	63,691,790	7,249,967	175,201,318	833,332	6,106,202	8,076,672	821,705,724	8,076,542	184,010,274	8,077,869	184,034,909
$200,000 under $500,000	2,135,763	613,755,638	6,671,119	1,994,380	84,614,841	141,373	1,009,733	2,132,711	521,942,794	2,133,889	146,412,716	2,134,046	146,454,328
$500,000 under $1,000,000	396,131	269,020,887	-	361,512	29,659,832	34,534	240,923	395,408	239,349,218	395,754	76,010,867	395,756	76,021,565
$1,000,000 under $1,500,000	99,510	120,604,227	-	89,027	11,970,414	10,474	74,381	99,287	108,725,941	99,414	35,134,366	99,415	35,149,292
$1,500,000 under $2,000,000	44,582	76,710,836	-	40,698	7,148,217	3,884	27,439	44,504	69,595,617	44,543	22,513,630	44,543	22,521,143
$2,000,000 under $5,000,000	66,768	199,393,478	-	61,691	17,722,035	5,076	35,569	66,648	181,760,398	66,690	58,213,967	66,693	58,226,583
$5,000,000 under $10,000,000	17,610	120,577,375	-	16,647	10,770,346	963	6,669	17,575	109,905,445	17,591	34,326,639	17,592	34,332,526
$10,000,000 or more	11,215	300,128,133	-	10,886	31,321,453	328	2,250	11,199	268,919,902	11,206	76,081,256	11,206	76,090,875

(1916-1950)

Table 1.—Returns with Income: Number of Returns, Income, and Federal Income Tax, By Size of Income, Tax Years 1916–1950

[All figures are estimates—money amounts are in current dollars]

Tax year	Total	Size of income: Under $10,000	$10,000 under $15,000	$15,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $750,000	$750,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Part I — Number of returns											
1916	429,401	307,702	45,309	35,571	23,734	7,024	3,428	4,910	1,141	261	115	206
1917	3,472,890	3,310,894	65,800	46,702	30,391	8,801	3,638	5,307	901	225	90	141
1918	4,425,114	4,265,508	69,992	46,577	28,542	7,061	2,935	3,625	629	132	46	67
1919	5,332,760	5,113,952	97,852	64,633	37,477	9,636	3,684	4,597	675	129	60	65
1920	7,259,944	7,033,824	103,570	68,260	38,548	8,873	3,220	3,088	405	98	25	33
1921	6,662,176	6,489,817	80,014	52,330	28,946	6,433	2,284	2,022	246	46	17	21
1922	6,787,481	6,584,643	90,278	61,051	35,478	8,793	3,207	3,284	519	122	39	67
1923	7,698,321	7,471,760	100,871	69,224	39,832	9,115	3,337	3,437	530	103	38	74
1924	7,369,788	7,109,980	113,496	77,720	47,061	11,375	4,441	4,691	707	192	50	75
1925	4,171,051	3,844,033	139,171	97,608	59,721	14,877	6,081	7,445	1,429	340	139	207
1926	4,138,092	3,803,773	148,816	97,914	57,487	14,635	5,885	7,466	1,417	325	143	231
1927	4,101,547	3,755,650	151,264	100,815	60,123	15,869	6,704	8,489	1,786	384	173	290
1928	4,070,851	3,688,730	161,297	109,592	68,048	18,906	8,301	11,764	2,719	685	298	511
1929	4,044,327	3,670,295	163,743	107,711	63,689	16,737	7,336	10,732	2,595	687	289	513
1930	3,707,509	3,448,055	122,625	76,137	40,845	9,831	3,814	4,831	903	233	85	150
1931	3,225,924	3,052,848	86,956	50,798	24,308	5,647	2,183	2,519	439	103	46	77
1932	3,877,430	3,772,002	49,494	29,716	18,480	4,377	1,525	1,512	218	64	22	20
1933	3,723,558	3,621,420	47,033	28,610	18,423	4,493	1,528	1,678	242	56	25	50
1934	4,094,420	3,962,597	63,368	39,524	20,931	4,507	1,586	1,550	238	57	29	33
1935	4,575,012	4,414,739	75,497	48,067	26,029	5,934	2,099	2,154	343	80	29	41
1936	5,413,499	5,177,374	105,582	71,067	41,137	9,983	3,637	3,940	540	124	54	61
1937	6,350,148	6,116,286	108,306	70,140	38,948	9,079	3,239	3,421	518	106	56	49
1938	6,150,776	5,978,162	86,305	51,635	25,430	5,117	1,827	1,863	285	71	31	50
1939	7,570,320	7,366,490	100,401	60,807	30,954	6,686	2,224	2,282	330	79	23	44
1940	14,598,074	14,362,581	114,140	71,547	36,176	7,597	2,688	2,765	419	79	33	49
1941	25,770,089	25,463,934	146,113	92,767	48,157	10,561	3,804	3,994	557	104	48	50
1942	36,456,110	36,070,466	178,580	117,637	63,975	14,239	5,177	5,145	667	134	52	38
1943	43,506,553	43,004,502	230,655	154,344	84,782	18,490	6,377	6,399	742	156	58	48
1944	46,919,590	46,286,469	298,478	197,003	100,467	21,639	7,324	7,103	824	159	62	62
1945	49,750,991	48,996,135	353,346	238,537	120,220	24,845	8,650	7,994	935	193	65	71
1946	52,600,470	51,660,185	452,271	292,901	145,231	29,236	9,865	9,268	1,096	240	83	94
1947	54,799,936	53,813,614	486,961	303,686	146,782	28,461	9,588	9,311	1,117	218	84	114
1948	51,745,697	50,533,412	599,545	358,659	185,076	39,036	13,689	14,056	1,660	310	105	149
1949	51,301,910	50,152,259	581,572	336,866	171,261	34,188	11,942	11,940	1,383	280	99	120
1950	52,655,564	51,277,386	679,114	395,856	220,107	45,996	16,693	17,384	2,186	446	177	219
	Part II — Net income (in thousand dollars)											
1916	6,298,578	1,661,917	552,133	682,883	822,662	426,657	296,138	744,685	390,468	157,958	98,813	464,264
1917	13,652,383	8,469,487	796,325	890,840	1,042,320	533,246	313,648	781,606	303,443	136,690	77,941	306,836
1918	15,924,639	11,540,088	848,238	888,310	978,043	427,095	252,626	522,176	211,501	80,378	38,698	137,487
1919	19,859,491	14,103,801	1,183,439	1,228,837	1,277,365	580,125	316,372	661,637	226,975	76,783	51,508	152,650
1920	23,735,629	18,342,548	1,253,338	1,294,567	1,307,785	534,286	276,101	434,785	135,179	58,891	21,072	77,078
1921	19,577,213	15,594,193	966,775	991,381	979,629	387,108	195,122	286,641	84,170	28,419	14,362	49,411
1922	21,336,213	16,174,095	1,091,621	1,164,251	1,208,274	530,717	274,507	469,690	174,000	74,468	33,203	141,387
1923	24,777,466	19,141,819	1,222,944	1,315,135	1,350,680	547,931	285,967	485,838	179,971	62,516	32,591	152,072
1924	25,656,153	18,896,185	1,373,819	1,481,578	1,599,848	685,641	381,143	684,272	239,230	115,627	42,835	155,974
1925	21,894,576	12,580,732	1,686,051	1,858,847	2,032,239	897,461	521,487	1,081,295	486,639	207,431	119,936	422,457
1926	21,958,506	12,569,800	1,799,858	1,860,764	1,954,653	883,290	506,049	1,087,710	484,105	194,733	123,148	494,394
1927	22,545,091	12,376,657	1,830,570	1,917,488	2,051,771	959,076	576,311	1,246,446	607,964	228,999	149,167	600,641
1928	25,226,327	12,552,886	1,953,395	2,084,458	2,326,503	1,143,624	714,253	1,745,403	926,079	412,729	258,132	1,108,863
1929	24,800,736	12,586,417	1,980,152	2,045,081	2,174,458	1,014,602	631,874	1,597,875	888,300	418,759	251,119	1,212,099
1930	18,118,635	11,321,310	1,481,098	1,441,652	1,383,619	592,066	326,973	697,002	303,316	138,858	72,835	359,905
1931	13,604,996	9,470,364	1,048,074	958,646	820,648	340,315	187,734	362,050	148,794	61,907	40,404	166,060
1932	11,655,909	9,089,180	595,574	564,824	629,639	262,531	130,675	216,625	73,747	38,531	19,344	35,240
1933	11,008,638	8,398,995	567,025	545,061	630,005	269,873	131,177	240,999	81,945	34,920	21,781	86,857
1934	12,796,802	9,748,930	765,259	748,333	708,530	270,165	135,812	225,275	77,262	34,345	25,119	57,774
1935	14,909,812	11,097,820	911,375	910,897	882,310	356,428	179,345	308,934	115,264	48,904	24,907	73,631
1936	19,240,110	13,323,272	1,277,525	1,351,166	1,400,492	600,997	312,521	562,228	181,504	76,010	46,752	107,641
1937	21,238,574	15,593,083	1,310,234	1,329,284	1,319,431	547,115	277,145	488,549	173,917	64,942	49,457	85,416
1938	18,660,929	14,794,707	1,041,492	974,992	855,438	307,120	156,382	265,644	96,894	43,412	27,178	97,669
1939	22,938,918	18,354,907	1,211,864	1,151,440	1,044,408	402,735	190,411	324,034	111,636	47,288	20,290	79,904
1940	36,309,719	30,977,203	1,377,607	1,353,320	1,219,853	456,367	229,946	392,127	141,381	46,696	27,474	87,746
1941	58,527,217	51,463,533	1,765,142	1,754,765	1,596,462	634,787	326,336	598,904	189,800	61,792	41,269	94,428
1942	78,589,729	69,577,803	2,159,815	2,233,083	2,162,399	855,321	443,976	728,798	223,576	80,978	43,262	80,715
1943	99,209,862	87,592,898	2,791,325	2,931,340	2,863,371	1,110,195	546,499	898,548	248,047	94,825	49,211	83,605
1944	116,714,736	102,538,976	3,602,112	3,728,333	3,388,704	1,298,834	627,185	999,229	272,734	95,263	53,754	109,611
1945	120,301,131	103,499,629	4,267,146	4,522,670	4,052,666	1,492,487	740,312	1,120,216	312,877	114,603	55,141	123,384
1946	134,330,006	113,785,787	5,460,356	5,538,943	4,885,091	1,749,698	843,712	1,301,017	364,361	144,118	72,778	184,145
1947	150,295,275	129,139,628	5,870,665	5,731,799	4,923,479	1,705,780	819,972	1,312,695	374,498	129,747	72,064	214,946
1948	164,173,861	137,390,177	7,200,668	6,771,852	6,237,807	2,343,382	1,172,700	1,978,524	545,966	184,524	90,180	258,072
1949	161,373,205	136,535,956	6,971,830	6,372,050	5,763,891	2,049,838	1,024,386	1,691,104	454,298	167,972	86,360	255,509
1950	179,874,478	148,542,673	8,148,940	7,507,473	7,425,461	2,761,764	1,430,753	2,478,113	726,432	268,645	150,817	433,407

Table 1.—Returns with Income: Number of Returns, Income, and Federal Income Tax, By Size of Income, Tax Years 1916–1950 — Continued

[All figures are estimates—money amounts are in current dollars]

Tax year	Total	Size of income: Under $10,000	$10,000 under $15,000	$15,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $750,000	$750,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Part III — Federal income tax (in thousand dollars)											
1916	173,387	7,077	4,829	6,808	11,603	8,693	7,606	29,960	24,422	12,681	8,221	51,487
1917	675,249	71,447	32,680	48,015	76,593	49,978	35,049	123,034	69,678	36,854	22,495	109,425
1918	1,127,722	237,884	59,956	82,493	130,241	83,440	63,989	198,594	112,407	47,388	22,446	88,885
1919	1,269,630	220,407	67,264	97,568	154,946	107,681	78,676	248,432	119,399	44,748	31,480	99,027
1920	1,075,054	263,750	71,050	101,209	154,265	96,478	67,240	157,028	69,207	32,765	12,876	49,185
1921	719,387	161,662	51,807	75,080	112,910	69,037	46,674	102,754	42,932	16,316	8,796	31,420
1922	861,057	165,979	49,147	74,428	125,697	85,802	58,291	149,936	63,700	26,939	11,621	49,518
1923	661,666	135,298	41,200	61,910	103,601	64,495	44,383	104,223	45,269	16,083	9,416	35,788
1924	704,265	76,479	26,343	51,726	109,360	77,750	58,886	150,759	63,170	30,765	11,821	47,207
1925	734,555	33,057	22,419	51,753	120,689	85,379	62,464	158,929	79,323	34,313	19,361	66,868
1926	732,471	33,551	22,756	49,709	112,797	81,725	59,222	158,082	79,070	32,966	20,700	81,893
1927	830,639	32,417	23,123	51,103	119,475	89,453	67,222	181,957	102,967	38,596	25,669	98,657
1928	1,164,254	36,297	25,635	57,123	136,568	109,999	84,448	256,369	156,250	72,365	44,059	185,140
1929	1,001,938	13,938	15,918	43,975	113,904	90,846	69,968	218,727	137,389	66,898	39,321	191,054
1930	476,715	27,416	16,276	33,285	72,708	51,290	36,089	96,031	48,233	22,597	11,692	61,098
1931	246,127	19,672	10,845	21,052	40,096	26,249	18,531	45,231	22,108	9,783	5,674	26,886
1932	329,962	78,689	22,789	27,361	43,546	27,639	19,511	49,912	25,024	11,867	7,149	16,476
1933	374,120	71,626	23,885	31,091	52,355	33,831	23,660	62,406	26,285	13,294	7,927	27,759
1934	511,400	77,771	33,424	50,536	84,906	50,723	34,068	81,318	35,697	17,430	13,315	32,211
1935	657,439	88,961	41,394	62,360	106,671	67,484	45,332	111,430	53,985	25,017	13,306	41,500
1936	1,214,017	139,929	67,754	107,858	191,339	126,323	89,722	233,535	101,472	47,987	30,958	77,138
1937	1,141,569	155,733	69,287	106,422	179,395	115,222	79,285	203,280	97,331	41,095	33,061	61,458
1938	726,120	131,942	53,999	76,437	115,916	66,372	45,333	106,714	48,326	23,309	14,343	43,428
1939	890,934	170,437	63,007	90,520	141,565	85,748	54,757	132,506	60,165	27,518	13,425	51,286
1940	1,440,967	303,233	92,912	153,925	262,234	149,625	92,441	195,470	84,184	28,556	17,582	60,806
1941	3,815,415	1,581,041	270,831	398,230	557,671	283,967	164,408	319,712	114,299	38,720	27,000	59,535
1942	8,823,041	5,115,947	513,512	698,904	930,345	460,042	268,036	501,917	174,239	64,075	34,718	61,303
1943	14,449,441	9,357,230	752,994	1,006,474	1,321,679	635,860	349,759	648,206	199,188	75,656	36,579	65,816
1944	16,216,401	10,762,902	866,922	1,152,992	1,412,266	665,744	356,254	632,454	187,006	66,467	37,336	76,057
1945	17,050,378	10,752,517	1,025,393	1,394,997	1,669,629	749,549	406,749	669,968	191,714	72,902	37,060	79,900
1946	16,075,913	9,301,928	1,105,837	1,476,547	1,800,013	798,875	424,440	717,267	213,215	82,785	44,886	110,117
1947	18,076,281	11,213,748	1,172,385	1,507,099	1,788,766	774,767	411,683	730,606	223,216	77,700	45,049	131,263
1948	15,441,529	8,917,565	1,002,044	1,210,716	1,555,194	788,984	458,176	906,202	295,076	103,851	52,015	151,715
1949	14,538,141	8,717,678	951,897	1,116,874	1,401,017	673,453	388,912	754,181	239,209	96,429	52,036	146,459
1950	18,374,922	10,394,117	1,157,379	1,373,377	1,887,944	949,587	567,419	1,151,498	393,170	152,615	87,266	260,550

Source: Department of Treasury IRS Statistics of Income Bulletin: Winter 1988-1989 Individual Income Tax Shares and Average TaxRates, 1916-1950; Fritz Scheuren and Janet McCubbin p. 45-46

*The top of the table states that all figures are estimates. These reports use the same methodology every year, so the data are strictly comparable. Methodology and Coefficients of Variation are explained in the individual Statistics of Income reports. *

(1951-1986)

Table 1.—Returns with Adjusted Gross Income: Number of Returns, Income, and Federal Income Tax, by Size of Adjusted Gross Income, Tax Years 1951–1986

[All figures are estimates—money amounts are in current dollars]

Tax Year	Total	Size of adjusted gross income										
		Under $10,000	$10,000 under $15,000	$15,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $750,000	$750,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Part I — Number of returns											
1951	55,042,597	53,428,308	831,910	450,726	243,542	49,858	17,598	17,789	2,172	389	134	171
1952	56,107,089	54,311,136	983,218	483,580	245,875	49,015	16,388	15,591	1,722	304	112	148
1953	57,415,885	55,414,329	1,160,137	518,098	247,317	45,314	14,986	13,729	1,457	264	109	145
1954	56,306,704	54,177,685	1,217,149	555,313	267,447	53,208	17,192	16,257	1,813	319	120	201
1955	57,818,164	55,252,839	1,518,296	636,278	311,324	58,104	19,500	18,664	2,264	468	160	267
1956	58,798,843	55,686,142	1,921,229	733,029	346,396	67,190	21,980	19,754	2,254	440	157	272
1957	59,407,673	55,916,801	2,213,510	794,606	366,399	71,878	21,543	19,917	2,211	411	174	223
1958	58,700,924	54,875,502	2,488,095	852,994	369,939	69,762	21,953	19,709	2,190	390	146	244
1959	59,838,162	55,054,936	3,208,968	1,008,897	422,663	87,880	26,972	24,106	2,738	534	188	280
1960	60,592,712	55,274,088	3,641,612	1,109,816	441,401	77,570	23,702	20,710	2,772	533	202	306
1961	61,067,589	55,058,728	4,125,222	1,246,842	496,591	84,528	25,948	24,825	3,522	713	272	398
1962	62,290,595	55,210,606	4,940,130	1,453,622	537,511	93,403	28,149	23,104	2,894	610	211	355
1963	63,511,244	55,392,750	5,664,051	1,697,998	594,562	102,186	30,199	25,194	3,117	599	217	371
1964	64,943,285	55,465,669	6,609,927	2,004,354	667,605	122,205	37,024	30,858	4,088	809	264	482
1965	67,198,928	56,093,716	7,714,561	2,394,605	761,123	144,244	44,666	38,906	5,057	1,011	393	646
1966	69,786,185	56,378,427	9,262,594	2,998,155	875,461	166,795	51,587	45,317	5,627	1,152	426	644
1967	71,282,524	55,849,365	10,385,432	3,693,175	1,026,924	197,849	62,758	56,803	7,287	1,517	579	835
1968	73,347,156	54,895,969	11,985,301	4,841,999	1,239,870	227,471	74,323	69,469	8,998	1,885	749	1,122
1969	75,375,731	53,604,136	13,649,392	6,258,297	1,453,385	250,206	78,204	69,922	8,469	1,832	677	1,211
1970	73,862,448	50,193,718	14,106,019	7,447,620	1,686,423	268,159	82,819	68,258	7,039	1,277	474	642
1971	74,146,785	48,168,905	14,604,270	8,831,489	2,046,409	307,704	96,988	79,609	8,336	1,590	602	883
1972	77,132,295	47,698,731	15,364,155	10,867,141	2,603,955	365,425	118,252	100,446	10,494	1,934	732	1,030
1973	80,248,984	47,175,747	15,804,109	13,034,994	3,501,828	452,567	144,096	120,294	11,811	1,938	697	903
1974	82,794,391	46,807,491	15,670,258	15,015,882	4,433,796	530,008	170,520	147,657	14,489	2,395	799	1,096
1975	81,585,541	44,210,976	14,963,680	15,951,651	5,491,873	592,310	189,096	165,991	15,551	2,446	843	1,124
1976	84,123,626	43,281,944	14,551,350	17,846,813	7,268,582	721,481	226,553	202,006	19,493	3,002	1,045	1,357
1977	86,066,234	42,037,048	14,299,206	19,171,687	9,138,956	872,076	268,708	247,002	24,534	3,900	1,332	1,785
1978	89,247,480	41,297,402	14,241,599	19,961,549	11,921,709	1,134,217	337,189	313,119	32,074	4,880	1,701	2,041
1979	92,152,198	39,986,321	14,433,255	20,406,565	14,984,576	1,466,498	423,380	393,768	44,330	7,422	2,482	3,601
1980	93,238,823	37,762,880	14,303,041	20,256,254	17,787,457	2,033,079	535,348	488,473	55,410	9,192	3,275	4,414
1981	94,586,878	35,588,009	14,193,160	20,115,330	20,593,007	2,796,836	645,884	569,768	64,840	10,992	3,766	5,286
1982	94,426,498	34,080,953	14,306,781	19,338,115	22,201,113	3,057,266	702,064	631,847	79,270	15,199	5,482	8,408
1983	95,330,713	33,674,137	13,877,639	19,618,146	22,926,204	3,591,188	822,840	692,722	91,568	18,315	7,154	10,800
1984	98,435,000	32,688,415	14,061,086	20,299,849	24,673,551	4,657,702	1,049,444	845,114	115,790	20,911	8,304	14,834
1985	100,625,484	32,205,638	13,948,518	20,578,265	25,795,151	5,628,639	1,263,409	1,007,733	139,712	30,094	11,013	17,312
1986	102,087,623	31,897,926	13,706,052	20,511,682	26,507,406	6,427,825	1,546,776	1,242,082	164,457	40,303	11,255	31,859
	Part II — Adjusted gross income (in thousand dollars)											
1951	203,097,033	168,013,522	9,924,828	8,526,519	8,207,748	2,992,692	1,508,271	2,514,744	714,375	234,010	115,684	344,640
1952	216,087,449	179,337,023	11,679,763	9,109,674	8,295,828	2,938,212	1,402,476	2,191,219	565,220	182,351	96,459	289,224
1953	229,863,409	191,140,843	13,741,746	9,745,863	8,312,483	2,714,364	1,282,606	1,917,560	479,727	158,867	94,087	275,263
1954	230,235,855	188,190,533	14,410,918	10,469,849	8,948,862	3,186,404	1,470,020	2,256,980	601,011	191,705	103,040	406,533
1955	249,429,182	199,583,406	17,923,575	11,983,500	10,432,488	3,482,173	1,669,502	2,615,846	753,131	280,659	137,319	567,583
1956	268,583,814	210,254,178	22,570,293	13,762,517	11,644,008	4,025,631	1,879,832	2,744,688	744,078	263,971	135,017	559,601
1957	281,308,431	217,719,945	25,995,133	14,887,781	12,227,673	4,294,714	1,838,585	2,768,105	731,140	247,583	150,244	447,528
1958	282,166,418	214,354,163	29,214,191	15,936,877	12,327,929	4,174,031	1,876,021	2,701,702	722,531	234,305	125,419	499,249
1959	306,616,924	223,093,163	37,688,216	18,794,983	14,163,567	5,256,191	2,302,666	3,318,478	911,395	320,578	161,164	606,523
1960	316,557,566	226,824,771	42,804,643	20,599,424	14,727,469	4,636,640	2,024,138	2,912,639	922,593	320,653	173,323	611,273
1961	330,935,737	229,262,934	48,552,831	23,089,004	16,593,690	5,050,783	2,217,149	3,525,427	1,175,858	429,203	233,316	805,542
1962	349,860,992	233,406,642	58,229,726	26,836,524	17,926,263	5,581,812	2,402,677	3,253,105	960,235	366,350	180,479	717,179
1963	370,270,618	237,685,149	66,933,670	31,242,324	19,807,300	6,102,064	2,576,735	3,528,958	1,039,836	359,881	186,062	808,639
1964	398,212,082	242,683,250	78,290,817	36,895,621	22,442,357	7,301,548	3,161,594	4,327,620	1,379,638	484,934	225,473	1,019,230
1965	430,663,209	247,327,176	91,767,810	43,952,575	25,630,312	8,624,108	3,816,258	5,466,257	1,698,240	608,676	337,470	1,434,327
1966	470,271,721	250,362,762	110,563,910	54,865,774	29,410,491	9,972,648	4,407,193	6,365,402	1,873,342	692,359	365,945	1,391,895
1967	506,641,750	249,571,343	124,433,259	67,472,666	34,447,648	11,837,475	5,365,256	7,979,073	2,439,946	913,208	496,772	1,685,104
1968	556,304,956	245,422,366	144,542,748	88,193,402	41,194,949	13,625,431	6,357,335	9,751,629	3,032,732	1,135,858	643,607	2,404,899
1969	605,578,947	239,396,919	165,612,408	114,282,679	47,738,055	14,967,103	6,681,885	9,748,551	2,844,583	1,102,161	580,292	2,624,311
1970	634,250,263	233,168,903	171,901,125	136,720,064	54,981,397	16,031,286	7,075,626	9,439,446	2,338,798	767,002	407,211	1,419,405
1971	676,334,157	224,484,038	178,703,419	162,838,887	66,490,399	18,403,253	8,291,638	11,031,315	2,775,997	956,190	516,734	1,842,287
1972	748,924,766	221,081,046	188,662,820	201,702,440	83,994,698	21,863,214	10,119,810	13,932,251	3,475,844	1,162,495	628,765	2,301,383
1973	830,653,262	215,843,375	195,418,252	243,627,174	112,304,794	27,051,016	12,331,413	16,607,383	3,901,239	1,162,568	597,915	1,808,133
1974	910,803,193	216,067,969	194,265,937	283,251,267	141,441,152	31,671,878	14,603,191	20,419,851	4,790,534	1,434,245	684,039	2,173,130
1975	954,089,428	206,226,355	185,639,765	303,278,697	174,792,794	35,343,138	16,207,721	22,943,805	5,124,600	1,464,874	723,073	2,344,606
1976	1,060,805,805	204,043,774	180,687,555	342,075,598	231,677,673	42,989,531	19,426,192	27,914,148	6,430,758	1,798,298	896,261	2,866,017
1977	1,165,776,871	199,563,767	177,144,037	371,196,620	293,506,676	51,879,891	23,051,734	34,308,397	8,031,524	2,335,269	1,142,142	3,616,814
1978	1,309,918,740	198,863,595	176,530,628	389,736,172	385,792,144	67,363,846	28,919,630	43,683,077	10,540,883	2,922,445	1,460,041	4,106,279
1979	1,474,781,367	197,592,502	178,809,258	400,198,732	490,609,539	86,844,336	36,318,472	55,019,187	14,702,035	4,445,371	2,125,809	8,116,126
1980	1,626,554,502	186,367,549	177,118,036	398,909,400	593,763,612	120,009,700	45,918,079	68,571,693	18,363,213	5,513,397	2,809,728	9,210,095
1981	1,791,115,518	178,276,936	175,644,230	395,757,298	700,163,748	164,256,670	55,099,048	79,538,272	21,435,577	6,587,508	3,227,680	11,128,551
1982	1,875,871,711	172,095,670	177,485,528	380,549,714	758,560,775	179,566,469	59,748,095	88,841,026	26,424,013	9,129,294	4,701,549	18,769,578
1983	1,969,599,860	170,441,587	172,165,280	385,753,727	789,319,206	211,838,450	70,011,841	98,097,658	30,440,146	11,025,421	6,147,829	24,358,715
1984	2,173,227,609	166,396,428	174,322,711	397,798,976	858,404,663	275,046,849	89,289,787	118,689,815	38,861,649	12,587,096	7,142,200	34,687,435
1985	2,343,988,824	165,371,597	173,451,697	402,946,301	905,256,433	333,710,362	107,424,625	141,062,107	47,124,608	18,099,084	9,442,343	40,099,667
1986	2,524,123,612	162,418,479	170,367,883	403,280,393	938,248,402	381,831,768	131,926,730	175,070,849	54,743,563	24,114,115	9,556,348	72,565,082

See notes at end of tables

Table 1.—Returns with Adjusted Gross Income: Number of Returns, Income, and Federal Income Tax, by Size of Adjusted Gross Income, Tax Years 1951–1986—Continued

[All figures are estimates—money amounts are in current dollars]

Tax Year	Total	Size of adjusted gross income										
		Under $10,000	$10,000 under $15,000	$15,000 under $25,000	$25,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $750,000	$750,000 under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Part III — Federal income tax (in thousand dollars)											
1951	24,438,743	14,911,030	1,608,077	1,747,428	2,310,505	1,127,047	652,525	1,252,304	404,715	141,470	69,988	213,654
1952	28,019,853	17,866,760	2,039,543	2,018,607	2,505,913	1,194,708	618,013	1,108,638	322,505	106,681	58,287	180,198
1953	29,656,666	19,490,208	2,374,153	2,127,730	2,472,787	1,088,909	557,355	956,744	270,269	92,463	56,550	169,498
1954	26,665,753	16,716,333	2,185,166	2,008,939	2,342,514	1,141,508	567,202	1,027,230	299,702	99,496	55,289	222,374
1955	29,613,722	18,082,248	2,692,340	2,269,352	2,708,075	1,223,749	628,718	1,144,270	364,136	139,776	70,072	290,986
1956	32,732,132	19,604,015	3,369,114	2,578,798	3,009,248	1,416,627	712,003	1,193,578	358,060	132,478	69,977	288,234
1957	34,393,639	20,512,276	3,851,830	2,759,233	3,104,270	1,483,353	689,840	1,210,240	350,218	123,682	77,049	231,648
1958	34,335,652	20,004,839	4,291,393	2,925,605	3,101,822	1,416,968	689,690	1,160,815	336,420	113,408	61,533	233,159
1959	38,645,299	21,289,310	5,477,515	3,417,524	3,540,277	1,782,624	844,468	1,387,542	412,874	149,242	76,157	267,766
1960	39,464,156	21,636,147	6,158,538	3,685,038	3,597,608	1,544,881	728,455	1,201,506	405,885	145,286	80,287	280,525
1961	42,225,498	21,994,195	6,950,821	4,122,087	4,066,629	1,684,142	799,414	1,455,398	514,567	191,697	104,894	341,654
1962	44,902,840	22,680,031	8,247,732	4,687,476	4,308,594	1,833,017	851,977	1,325,347	414,910	162,003	80,858	310,895
1963	48,203,580	23,216,149	9,430,420	5,421,882	4,755,246	2,004,563	915,612	1,439,648	450,570	160,321	82,692	326,477
1964	47,152,855	20,612,554	9,792,079	5,932,669	4,658,721	2,158,659	1,045,584	1,646,728	573,470	206,009	99,763	426,619
1965	49,529,695	19,770,996	10,711,983	6,613,863	5,014,919	2,438,323	1,215,797	2,046,017	706,085	258,847	149,558	603,307
1966	56,087,084	20,666,807	12,981,170	8,229,525	5,757,896	2,842,315	1,386,260	2,383,481	792,527	297,089	159,940	590,074
1967	62,919,958	21,069,194	14,627,244	10,104,088	6,739,050	3,369,311	1,685,211	2,984,995	1,028,936	389,486	215,157	707,286
1968	76,637,903	22,634,962	18,297,798	13,685,144	8,778,579	4,102,966	2,101,985	3,843,475	1,333,067	505,941	291,406	1,062,580
1969	86,568,216	22,897,341	21,574,723	18,082,796	10,206,166	4,516,818	2,216,741	3,867,273	1,271,825	493,780	264,079	1,176,674
1970	83,900,714	20,285,376	20,633,618	19,872,723	10,762,850	4,473,756	2,171,955	3,516,256	1,023,381	341,128	185,763	633,908
1971	85,397,545	17,018,516	19,929,817	22,192,781	12,208,720	4,885,312	2,428,928	3,995,660	1,206,343	439,321	246,969	845,178
1972	93,563,915	15,456,420	19,985,875	26,498,058	14,905,193	5,647,051	2,881,343	4,866,577	1,467,983	516,968	292,174	1,046,273
1973	108,068,052	15,489,719	21,235,898	32,128,057	19,806,450	6,897,451	3,470,016	5,762,253	1,639,983	518,950	281,638	837,637
1974	123,591,234	15,949,559	21,508,538	37,891,674	24,784,070	8,098,373	4,133,704	7,177,514	2,047,548	631,444	318,227	1,050,583
1975	124,511,769	11,911,131	19,178,332	38,207,089	29,616,827	8,852,102	4,509,822	7,990,300	2,181,848	637,182	329,482	1,097,654
1976	141,762,538	10,957,645	17,959,309	42,174,650	38,936,465	10,808,623	5,448,156	9,927,041	2,834,722	829,125	438,930	1,447,872
1977	159,746,443	9,066,456	16,840,174	46,018,577	49,311,127	12,958,208	6,433,082	12,117,060	3,518,836	1,064,517	555,967	1,862,439
1978	188,169,089	9,440,139	17,129,707	48,730,169	64,718,179	16,463,525	7,916,877	15,199,322	4,553,833	1,310,154	691,987	2,015,197
1979	214,424,047	8,881,692	16,957,735	48,395,952	78,456,623	19,753,175	10,057,784	18,609,594	6,265,090	1,967,392	1,005,202	4,073,808
1980	250,240,231	8,378,584	17,063,315	49,578,802	96,589,734	27,208,647	12,549,071	23,063,629	7,685,007	2,410,782	1,302,909	4,409,751
1981	283,993,046	7,974,512	16,938,334	49,754,371	115,067,289	36,299,454	14,715,265	25,657,391	8,598,298	2,708,418	1,392,258	4,887,456
1982	277,470,222	6,962,695	15,024,141	43,655,982	112,847,567	35,892,383	14,594,818	26,234,507	9,666,497	3,400,561	1,822,284	7,368,787
1983	274,055,710	6,148,100	13,194,941	40,233,972	106,983,180	38,352,897	15,392,973	26,814,572	10,812,829	4,072,390	2,391,092	9,658,764
1984	301,504,197	5,863,563	12,791,831	39,476,049	111,073,473	47,355,174	18,759,377	31,261,303	13,276,297	4,681,030	2,845,555	14,120,545
1985	325,524,855	5,479,437	12,182,587	38,494,893	114,212,270	56,064,781	21,794,656	35,950,773	15,739,142	6,347,995	3,530,193	15,728,128
1986	366,978,730	4,899,307	11,438,532	38,223,446	117,223,687	62,459,834	26,280,965	45,513,278	18,842,655	9,030,823	3,897,295	29,168,908

Source: U.S. Department of the Treasury, Internal Revenue Service. Statistics of Income Bulletin, Winter 1988–1989, "Individual Income Tax Shares and Average Tax Rates, 1951–1986, Second Article" by Fritz Scheuren and Janet McCubbin, 49–50.

*The top of the table states that all figures are estimates. These reports use the same methodology every year, so the data are strictly comparable. Methodology and Coefficients of Variation are explained in the individual Statistics of Income reports. *