

TABLE 4.—Size of self-employed retirement deduction by adjusted gross income classes

| AGI classes                | Returns with self-employed retirement deduction |                  |                    |         |              |                  |             |                  |                    |              |
|----------------------------|-------------------------------------------------|------------------|--------------------|---------|--------------|------------------|-------------|------------------|--------------------|--------------|
|                            | Size of deduction                               |                  |                    |         |              | Percent of total |             |                  |                    |              |
|                            | Under \$500                                     | \$500 to \$1,000 | \$1,000 to \$1,250 | \$1,250 | Over \$1,250 | Total            | Under \$500 | \$500 to \$1,000 | \$1,000 to \$1,250 | Over \$1,250 |
| Under \$5,000.....         | 1,200                                           | 0                | 0                  | 0       | 0            | 1,200            | 100.0       | 0                | 0                  | 0            |
| \$5,000 to \$10,000.....   | 2,403                                           | 0                | 0                  | 0       | 0            | 2,403            | 100.0       | 0                | 0                  | 0            |
| \$10,000 to \$15,000.....  | 1,807                                           | 1,151            | 0                  | 0       | 0            | 2,958            | 61.1        | 38.9             | 0                  | 0            |
| \$15,000 to \$25,000.....  | 1,443                                           | 2,821            | 0                  | (1)     | 0            | 5,486            | 26.3        | 51.4             | 21.0               | 0            |
| \$25,000 to \$50,000.....  | 573                                             | 1,886            | 1,150              | 5,710   | 104          | 9,843            | 5.8         | 19.2             | 16.5               | {            |
| \$50,000 to \$100,000..... | 98                                              | 154              | 1,625              | 2,575   | 8            | 3,362            | 2.9         | 4.6              | 14.3               | 2.1          |
| \$100,000 and over.....    | 14                                              | 35               | 35                 | 220     | 8            | 312              | 4.5         | 11.2             | 11.2               | 2.6          |
| Total.....                 | 7,538                                           | 6,047            | 3,290              | 8,577   | 112          | 25,559           | 29.5        | 23.6             | 12.9               | .4           |
|                            |                                                 |                  |                    |         |              |                  |             |                  |                    | 100.0        |

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

<sup>2</sup> Percent is not shown for the reason stated in footnote 1.

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

Source: Special tabulation by Internal Revenue Service based on a sample of returns used in compiling "Advance Data from Individual Income Tax Returns for 1964, filed during 1965." The sample was drawn from returns which had the special form 2950-SE attached.