TABLE 5.—*Size of self-employed retirement deductions taken by various occupation groups—Returns with self-employed retirement deduction*

SIZE OF DEDUCTION

	Total		Under $500		$500–$1,000		$1,000–$1,250		$1,250		Over $1,250 [1]	
	Number of returns	Amount of deduction	Number of returns	Amount of deduction	Number of returns	Amount of deduction	Number of returns	Amount of deduction	Number of returns	Amount of deduction	Number of returns	Amount of deduction
		Thousands		*Thousands*		*Thousands*		*Thousands*		*Thousands*		*Thousands*
1. Physicians [2]	11,809	$12,478	654	$161	2,635	$1,910	1,968	$2,175	6,475	$8,094	77	$138
2. Legal services	2,438	2,078	728	275	597	444	224	241	883	1,103		
3. Dentists and dental surgeons	1,475	1,234	(3)	(3)	392	286	364	385	340	425		
4. Retail, wholesale, and manufacturing	2,414	1,558	1,035	263	720	529	331	354	327	409		
5. Accounting and auditing service	1,180	665	623	144	(3)	(3)	(3)	(3)	135	169	35	78
6. Finance, insurance, and real estate	1,017	515	480	102	379	222	(3)	(3)	117	146		
7. All other occupations [5]	5,231	2,132	3,645	752	1,011	699	259	275	300	375		
Total	25,569	20,664	7,538	1,820	6,047	4,319	3,290	3,586	8,577	10,722	112	217

PERCENT OF TOTAL

	Total		Under $500		$500–$1,000		$1,000–$1,250		$1,250		Over $1,250 [1]	
	Number of returns	Amount of deduction	Number of returns	Amount of deduction	Number of returns	Amount of deduction	Number of returns	Amount of deduction	Number of returns	Amount of deduction	Number of returns	Amount of deduction
1. Physicians [2]	100.0	100.0	5.5	1.3	22.3	15.3	16.7	17.4	54.8	64.9	.6	1.1
2. Legal service	100.0	100.0	29.9	13.2	24.5	21.4	9.2	11.6	36.2	53.1		
3. Dentists and dental surgeons	100.0	100.0	(4)	(4)	26.6	23.2	24.7	31.2	23.0	34.4		
4. Retail, wholesale, and manufacturing	100.0	100.0	42.9	16.9	29.8	34.0	13.7	22.7	13.6	26.2		
5. Accounting and auditing service	100.0	100.0	52.8	21.6	(4)	(4)	(4)	(4)	11.4	25.4		
6. Finance, insurance, and real estate	100.0	100.0	47.2	19.8	37.3	43.1	4.0	8.7	11.5	28.4	.3	1.0
7. All other occupations [5]	100.0	100.0	62.7	30.8	23.4	34.5	6.3	14.1	7.2	18.8		
Total	100.0	100.0	29.2	8.7	23.8	20.9	12.9	17.4	33.7	51.9		
Grand total	100.0	100.0	29.5	8.8	23.6	20.9	12.9	17.4	33.5	51.9	.4	1.0

[1] Includes returns where more than one self-employed individual (husband and wife) qualified for the deduction.
[2] Includes physicians, surgeons, optometrists, and other medical services.
[3] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[4] Percent is not shown for the reason stated in footnote 3.
[5] Includes agriculture, ministers and teachers, and other occupations.

NOTE.—Detail does 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.