TABLE 6.—*Self-employed retirement deduction as a percent of earned income where deduction is less than $1,250—Returns with self-employed retirement deduction under $1,250*

Deduction as a percent of earned income	Number of returns	Earned income	Amount of deduction	Percent of total		
				Number of returns	Earned income	Amount of deduction
		Thousands	*Thousands*			
Under 2	2,445	$68,424	$1,040	14.48	23.79	10.79
2 to 3	3,090	66,728	1,665	18.31	23.20	17.27
3 to 4	2,155	35,412	1,229	12.77	12.31	12.75
4 to 5	7,636	106,088	5,074	45.24	36.88	52.63
5 and over	1,554	11,008	633	9.21	3.83	6.57
Total	16,880	287,660	9,641	100	100	100

Source: Special tabulations 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 those returns which had the special form 2950-SE attached.

TABLE 7.—*Returns with self-employed retirement deduction of 5 percent or over of earned income, or $1,250 or over, by adjusted gross income classes* [1]

AGI classes	Returns with self-employed retirement deduction				
	Total number of returns	Returns with deduction of 5 percent or over of earned income	Returns with deduction of $1,250 or over	Total returns with the maximum allowable deduction	Percent of returns with the maximum allowable deduction
Under $5,000	1,200	(2)		(2)	(3)
$5,000 to $10,000	2,403	1,227	(2)	1,299	11
$10,000 to $15,000	2,958				
$15,000 to $25,000	5,487				
$25,000 to $50,000	9,844	194	5,759	5,953	60
$50,000 to $100,000	3,362	(2)	2,630	2,642	79
$100,000 and over	311	1	228	229	74
Grand total	25,569	1,554	8,689	10,243	40

[1] This breakdown is subject to high sampling variability. Many of the income class figures are based on a small sample of returns. The table is useful only as a general indication of the importance of the maxima.
[2] Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
[3] 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.