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*APPENDIX D*

*Estimated Tax Liability and  
Effective Average Rates Attributable to Income  
Other Than Wages and Salaries, 1929-64*

TABLE D-1  
*Tax Liability on Income Other Than Wages and Salaries, 1929-64*  
 (billions of dollars)

Year	Tax Liability on Income Other Than Wages and Salaries (1)	Income Other Than Wages and Salaries		Effective Rate			Reported Other In- come as Per- centage of Total to Be Reported Col. 2 ÷ Col. 3 Per Cent (6)	100 Minus Col. 3, Table 5 (7)
		Reported on All Returns (2)	Estimated Total (Income Tax Concept) (3)	Col. 1 ÷ Col. 2 Per Cent (4)	Col. 1 ÷ Col. 3 Per Cent (5)			
1929	.88	15.8	30.0	5.6	2.9	52.7	58.1	
1930	.36	9.4	21.1	3.8	1.7	44.5	48.0	
1931	.17	5.5	14.9	3.1	1.1	36.9	39.0	
1932	.19	4.0	11.3	4.8	1.7	35.4	31.7	
1933	.24	4.2	12.1	5.7	2.0	34.7	35.0	
1934	.36	5.4	15.4	6.7	2.3	35.1	38.3	
1935	.47	6.3	17.0	7.5	2.8	37.1	38.7	
1936	.94	8.9	20.5	10.6	4.6	43.4	44.3	
1937	.85	9.0	20.5	9.4	4.1	43.9	38.8	
1938	.53	7.4	17.8	7.2	3.0	41.6	35.7	
1939	.64	8.7	19.8	7.4	3.2	43.9	34.5	
1940	.98	11.9	21.2	8.2	4.6	56.1	30.1	

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1941	2.01	15.6	26.0	12.9	7.7	60.0	24.9
1942	3.74	19.5	32.0	19.2	11.7	60.9	22.9
1943	5.60	23.2	37.8	24.1	14.8	61.4	21.8
1944	5.94	25.8	40.3	23.0	14.7	64.0	22.1
1945	6.84	28.8	43.3	23.8	15.8	66.5	24.0
1946	7.10	35.6	52.8	19.9	13.4	67.4	26.4
1947	6.96	35.5	53.6	19.6	13.0	66.2	23.6
1948	5.99	38.2	55.0	15.7	10.9	69.5	23.3
1949	5.29	36.2	52.8	14.6	10.0	68.6	22.2
1950	7.09	40.8	58.1	17.4	12.2	70.2	22.7
1951	8.23	42.6	61.6	19.3	13.4	69.2	20.9
1952	8.47	41.7	61.5	20.3	13.8	67.8	19.3
1952 <sup>a</sup>	8.20	41.0	61.5	20.0	13.3	66.7	19.0
1953	7.88	41.0	62.2	19.2	12.7	65.9	17.9
1954	7.51	43.3	62.7	17.3	12.0	69.1	18.8
1955	8.38	47.8	67.7	17.5	12.4	70.6	19.2
1956	9.09	52.1	71.9	17.4	12.6	72.5	19.5
1957	9.05	52.2	73.7	17.3	12.3	70.8	18.6
1958	9.06	53.6	77.3	16.9	11.7	69.3	19.1
1959	10.31	57.7	81.3	17.9	12.7	71.0	18.9
1960	9.81	57.6	82.6	17.0	11.9	69.7	18.3
1961	11.10	63.0	88.0	17.6	12.6	71.6	19.1
1962	11.20	65.2	91.7	17.2	12.2	71.7	18.7
1963	11.97	69.3	97.1	17.3	12.3	71.4	18.8
1964	12.34	76.3	105.7	16.2	11.7	72.2	19.2

Source: Col. 1, see Appendix C; Col. 2, Treasury Department, *Statistics of Income*; Col. 3, Table 5, Col. 5 minus Col. 4.  
<sup>a</sup> 1952 and all years thereafter exclude fiduciaries.