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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, type of tax computation and age.

Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by visiting our Internet site at http://www.irs.gov/taxstats. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

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Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2009. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 140.5 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2009.

Table A on the following pages presents selected income and tax items for Tax Years 2005 through 2009 as they appear on the forms and provides the percentage change for each item between 2008 and 2009. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2009, the number of individual tax returns filed decreased by 2.0 million, or 1.4 percent. Adjusted gross income (AGI) fell $636.4 billion, or 7.7 percent from 2008 to 2009, compared to the 4.9 percent decrease recorded from 2007 to 2008. Total tax liability decreased 12.2 percent to $965.4 billion. Several components of AGI showed large decreases between 2008 and 2009. The most notable of these were sales of property other than capital assets, net gain less loss, which decreased 130.8 percent, and net capital gain less loss, which decreased 50.5 percent. Conversely, cancellation of debt and unemployment compensation increased 117.4 percent and 91.3 percent, respectively.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2009, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Justin Bryan and Michael Parisi were responsible for the text and production of this report. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	**134,372,678**	**138,394,754**	**** 142,978,806**	**142,450,569**	**140,494,127**	**-1.4**
Electronically filed returns	73,471,852	80,095,643	87,851,490	95,243,204	98,358,434	3.3
Form 1040 returns	81,497,559	83,805,545	86,300,563	84,317,993	84,144,965	-0.2
Electronically filed returns	39,465,536	43,470,129	47,982,634	51,906,024	54,252,971	4.5
Form 1040A returns	31,326,141	32,018,556	33,507,223	36,280,305	39,563,588	9.0
Electronically filed returns	22,224,396	23,888,067	25,420,635	28,761,499	32,862,236	14.3
Form 1040EZ returns	21,548,977	* 22,570,653	23,171,020	21,852,270	16,785,574	-23.2
Electronically filed returns	11,781,921	12,737,447	14,448,221	14,575,681	11,243,227	-22.9
Salaries and wages						
Number of returns	114,070,880	116,379,376	120,844,802	119,578,500	116,668,680	-2.4
Amount	5,155,407,373	5,469,370,119	5,842,269,820	5,950,634,829	5,707,088,487	-4.1
Taxable interest						
Number of returns	59,249,357	62,401,235	64,505,131	62,449,609	57,811,427	-7.4
Amount	162,432,720	222,707,445	268,058,182	223,291,064	168,001,234	-24.8
Tax-exempt interest						
Number of returns	4,497,973	6,038,822	6,321,596	6,453,113	6,255,546	-3.1
Amount	57,693,924	72,970,971	79,351,341	79,821,721	73,574,105	-7.8
Ordinary dividends						
Number of returns	31,175,376	31,619,775	32,006,152	31,043,113	29,287,816	-5.7
Amount	166,482,004	199,359,146	237,052,127	219,330,668	163,458,846	-25.5
Qualified dividends						
Number of returns	25,853,686	26,584,184	27,145,274	26,409,275	25,412,544	-3.8
Amount	118,980,474	137,195,800	155,872,285	158,975,193	123,570,203	-22.3
State income tax refunds						
Number of returns	22,110,769	22,964,214	23,592,999	22,819,648	23,444,210	2.7
Amount	22,204,760	24,206,006	27,046,648	27,569,478	30,314,607	10.0
Alimony received						
Number of returns	457,488	441,514	457,308	436,700	438,103	0.3
Amount	7,979,270	8,120,381	8,759,334	8,779,355	8,821,395	0.5
Business or profession net income less loss						
Number of returns	21,057,329	21,656,409	22,629,468	22,111,687	22,111,784	[6]
Amount	269,701,056	281,527,260	279,736,260	264,234,283	244,982,827	-7.3
Net capital gain less loss						
Number of returns	22,040,458	22,069,069	22,143,812	20,409,219	19,539,842	-4.3
Amount	663,057,140	771,045,623	895,673,984	466,578,810	231,187,309	-50.5
Capital gain distributions reported on Form 1040						
Number of returns	4,155,219	4,599,135	5,012,429	3,321,856	750,663	-77.4
Amount	4,958,078	8,416,731	11,981,884	2,693,831	360,637	-86.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,777,203	1,778,803	1,751,136	1,722,608	1,787,663	3.8
Amount	3,662,932	4,201,647	4,356,742	-7,811,362	-18,027,483	-130.8
Total IRA distributions						
Number of returns	10,024,085	10,635,115	11,395,793	12,052,397	10,523,386	-12.7
Amount	146,906,503	165,503,242	189,848,217	216,258,321	179,131,646	-17.2
Taxable IRA distributions						
Number of returns	9,387,189	9,965,065	10,683,225	11,259,424	9,659,133	-14.2
Amount	112,277,199	124,705,552	147,959,327	162,150,226	135,202,708	-16.6
Total pensions and annuities						
Number of returns	25,352,088	26,511,367	27,678,148	28,011,742	28,408,058	1.4
Amount	685,308,391	780,831,489	851,528,103	844,774,212	822,742,643	-2.6
Taxable pensions and annuities						
Number of returns	23,247,374	24,098,220	25,180,637	25,540,246	26,020,252	1.9
Amount	420,144,855	450,454,465	490,581,465	506,269,008	523,295,800	3.4
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,510,991	15,624,588	16,184,703	16,273,369	16,432,633	1.0
Amount	447,047,895	466,087,829	453,450,913	418,055,577	384,952,758	-7.9
Farm net income less loss						
Number of returns	1,981,249	1,958,273	1,977,943	1,948,054	1,924,214	-1.2
Amount	-12,168,786	-15,331,319	-14,693,259	-14,846,610	-14,095,257	5.1

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
Unemployment compensation						
Number of returns	7,887,700	7,378,438	7,622,280	9,532,896	11,298,837	18.5
Amount	27,857,367	26,523,665	29,415,079	43,674,694	83,538,098	91.3
Total social security benefits						
Number of returns	15,510,458	20,609,364	22,587,781	24,066,883	24,589,713	2.2
Amount	252,239,705	339,754,476	382,324,621	415,587,419	457,087,273	10.0
Taxable social security benefits						
Number of returns	12,660,754	13,749,185	15,011,961	15,015,435	15,320,332	2.0
Amount	124,829,069	144,403,839	167,186,633	168,110,210	174,649,879	3.9
Foreign earned income exclusion [2]						
Number of returns	303,940	329,264	343,077	371,885	396,405	6.6
Amount	16,275,890	18,154,653	19,888,233	22,891,602	24,461,966	6.9
Net operating loss [2]						
Number of returns	862,791	916,899	922,895	920,078	1,119,575	21.7
Amount	79,451,741	80,795,920	86,369,141	97,019,034	124,079,065	27.9
Cancellation of debt [2]						
Number of returns	N/A	N/A	271,290	341,992	490,846	43.5
Amount	N/A	N/A	1,881,848	4,192,002	9,115,329	117.4
Gambling earnings [2]						
Number of returns	1,809,182	1,871,292	2,008,658	1,889,725	1,768,442	-6.4
Amount	24,883,528	27,902,023	30,139,091	27,196,828	23,775,855	-12.6
Other income, less loss [2]						
Number of returns	6,811,025	6,176,952	6,607,358	6,786,526	6,487,936	-4.4
Amount	26,863,382	29,938,461	36,140,255	34,267,297	31,315,947	-8.6
Total income						
Number of returns	134,114,986	137,228,802	142,586,333	141,788,473	140,040,871	-1.2
Amount	7,531,892,210	8,144,688,302	8,810,738,960	8,384,459,552	7,739,397,945	-7.7
Educator expenses						
Number of returns	3,503,719	3,166,931	3,654,214	3,753,395	3,841,466	2.3
Amount	877,796	805,568	925,997	947,072	970,392	2.5
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	100,111	120,468	135,102	129,275	142,530	10.3
Amount	285,073	368,258	420,756	416,104	558,144	34.1
Health savings account deduction						
Number of returns	215,781	358,968	592,526	835,619	946,436	13.3
Amount	510,690	868,560	1,500,881	2,209,984	2,589,379	17.2
Moving expenses						
Number of returns	1,134,137	1,082,576	1,119,044	1,113,455	856,242	-23.1
Amount	3,076,563	3,159,251	2,903,022	3,003,231	2,099,707	-30.1
One-half of self-employment tax						
Number of returns	16,694,655	17,074,708	17,840,382	17,411,224	17,436,420	0.1
Amount	22,733,881	23,925,376	24,759,998	24,286,264	23,833,849	-1.9
Keogh retirement plan						
Number of returns	1,256,900	1,228,299	1,191,135	1,010,421	922,981	-8.7
Amount	21,268,404	22,011,551	22,262,415	20,261,952	18,857,129	-6.9
Self-employed health insurance						
Number of returns	3,901,082	3,804,190	3,838,721	3,617,716	3,625,543	0.2
Amount	19,645,889	20,302,533	21,283,306	21,193,681	21,819,844	3.0
Penalty on early withdrawal of savings						
Number of returns	805,625	1,164,171	1,164,446	1,310,949	1,204,856	-8.1
Amount	265,870	429,850	352,592	389,043	339,005	-12.9
Alimony paid adjustment						
Number of returns	588,463	585,286	599,587	580,015	570,110	-1.7
Amount	8,954,038	9,115,764	9,496,674	9,621,349	9,844,186	2.3
Total taxpayer IRA adjustment						
Number of returns	3,256,066	3,230,531	3,299,773	2,739,675	2,587,823	-5.5
Amount	12,003,037	12,533,506	12,876,504	11,665,532	11,215,140	-3.9
Student loan interest deduction						
Number of returns	8,072,896	8,540,900	9,091,081	9,135,508	9,718,995	6.4
Amount	5,052,720	6,156,865	7,463,755	7,730,515	8,339,817	7.9
Tuition and fees deduction						
Number of returns	4,696,013	4,015,828	4,543,382	4,576,654	2,422,642	-47.1
Amount	10,846,990	9,620,615	10,578,961	11,001,733	5,453,156	-50.4

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
Domestic production activities deduction						
Number of returns	336,959	421,128	478,999	501,755	490,677	-2.2
Amount	2,360,983	3,303,121	6,780,483	7,011,197	5,697,897	-18.7
Archer MSA deduction						
Number of returns	18,808	18,668	10,972	8,921	8,464	-5.1
Amount	41,341	35,106	21,748	16,796	13,056	-22.3
Foreign housing deductions						
Number of returns	2,417	3,942	5,238	6,862	7,945	15.8
Amount	70,962	83,632	98,011	129,783	135,791	4.6
Other adjustments						
Number of returns	257,014	137,296	139,569	151,165	161,638	6.9
Amount	1,402,311	1,073,988	1,295,091	1,715,146	1,200,729	-30.0
Total statutory adjustments						
Number of returns	33,591,124	33,980,524	36,050,434	35,773,805	34,764,363	-2.8
Amount	109,396,547	113,845,357	123,020,191	121,599,382	112,967,222	-7.1
Adjusted gross income or loss (AGI)						
Amount	7,422,495,663	8,030,842,945	8,687,718,769	8,262,860,170	7,626,430,723	-7.7
Total itemized deductions						
Number of returns	47,755,427	49,123,555	50,544,470	48,167,223	45,695,736	-5.1
Amount	1,121,810,935	1,229,237,288	1,333,036,542	1,322,276,380	1,203,808,276	-9.0
Total standard deduction						
Number of returns	84,841,222	86,583,732	90,510,904	91,780,792	92,268,979	0.5
Amount	580,747,711	607,464,186	654,181,656	695,487,631	747,779,539	7.5
Basic standard deduction						
Number of returns	84,841,222	86,583,732	90,510,904	91,780,792	92,268,979	0.5
Amount	564,186,053	590,487,763	635,824,934	663,412,108	709,396,730	6.9
Additional standard deduction						
Number of returns	10,996,440	11,261,327	11,703,100	12,523,644	12,740,860	1.7
Amount	16,561,658	16,976,422	18,356,722	19,941,237	21,255,341	6.6
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	N/A	N/A	15,723,821	20,532,964	30.6
Amount	N/A	N/A	N/A	11,267,483	17,324,744	53.8
AGI less deductions						
Number of returns	118,115,885	120,676,830	125,121,755	123,533,612	121,635,282	-1.5
Amount	5,859,016,944	6,340,706,374	6,871,049,690	6,485,665,094	5,946,879,328	-8.3
Number of exemptions	269,043,070	275,256,944	282,613,371	282,928,837	284,239,508	0.5
Exemption amount	839,904,186	891,911,609	943,171,372	980,976,976	1,029,070,478	4.9
Taxable income						
Number of returns	104,330,653	106,667,402	110,533,209	107,994,637	104,160,741	-3.6
Amount	5,137,165,874	5,579,145,443	6,063,263,892	5,652,925,474	5,088,387,918	-10.0
Capital construction fund reduction						
Number of returns	N/A	N/A	N/A	10,798	2,400	-77.8
Amount	N/A	N/A	N/A	81,185	50,659	-37.6
Tax from table, rate schedules, etc.						
Number of returns	104,321,332	106,658,774	110,522,670	107,149,531	103,467,697	-3.4
Amount	972,706,955	1,061,247,534	1,155,415,243	1,081,261,635	953,412,098	-11.8
Additional taxes						
Number of returns	10,595	12,787	13,249	13,735	11,396	-17.0
Amount	23,740	43,250	13,823	21,864	32,714	49.6
Alternative minimum tax						
Number of returns	4,004,756	3,966,540	4,108,964	3,935,248	3,827,562	-2.7
Amount	17,421,071	21,564,586	24,109,512	25,649,084	22,579,779	-12.0
Income tax before credits						
Number of returns	104,345,964	106,688,255	110,547,299	107,201,197	103,502,636	-3.5
Amount	990,151,766	1,082,855,370	1,179,538,578	1,106,932,583	976,024,591	-11.8
Child care credit						
Number of returns	6,500,596	6,466,792	6,491,844	6,587,103	6,286,241	-4.6
Amount	3,462,104	3,486,637	3,483,152	3,526,697	3,317,379	-5.9
Credit for elderly or disabled						
Number of returns	101,627	98,261	89,767	75,488	63,526	-15.8
Amount	14,127	14,571	12,469	10,070	8,235	-18.2
Education credits						
Number of returns	7,057,251	7,725,138	7,435,044	7,740,979	10,598,706	36.9
Amount	6,119,631	7,022,420	6,910,412	7,632,594	10,836,636	42.0

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
Residential energy credit						
Number of returns	N/A	4,344,189	4,326,398	225,733	6,711,683	2873.3
Amount	N/A	1,000,149	1,007,577	216,687	5,822,875	2587.2
Foreign tax credit						
Number of returns	5,398,046	6,418,317	7,642,644	6,708,279	6,309,847	-5.9
Amount	9,361,989	10,958,470	15,435,196	16,572,321	13,060,099	-21.2
Child tax credit						
Number of returns	25,950,568	25,741,511	25,889,333	25,173,769	23,563,012	-6.4
Amount	32,047,620	31,741,551	31,556,282	30,537,638	28,416,808	-6.9
Retirement savings contributions credit						
Number of returns	5,293,605	5,192,133	5,862,206	5,961,299	6,253,195	4.9
Amount	944,531	893,957	976,846	977,386	1,039,726	6.4
Mortgage interest credit						
Number of returns	48,221	48,897	33,185	39,094	44,686	14.3
Amount	55,771	48,366	37,432	43,319	44,182	2.0
Adoption credit						
Number of returns	84,793	93,369	94,128	88,628	80,676	-9.0
Amount	319,558	351,184	396,039	353,493	278,451	-21.2
General business credit						
Number of returns	251,386	386,681	230,821	303,756	292,508	-3.7
Amount	877,850	1,302,464	845,539	1,649,280	1,601,155	-2.9
Prior year minimum tax credit						
Number of returns	290,376	359,098	395,359	415,592	319,646	-23.1
Amount	1,081,252	1,032,247	1,034,675	945,226	758,965	-19.7
Alternative motor vehicle credit						
Number of returns	N/A	25,300	157,814	31,803	75,752	138.2
Amount	N/A	50,035	184,661	48,798	137,329	181.4
Qualified electric vehicle credit						
Number of returns	N/A	N/A	N/A	N/A	3,241	[7]
Amount	N/A	N/A	N/A	N/A	2,521	[7]
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	N/A	N/A	1,006	[7]
Amount	N/A	N/A	N/A	N/A	1,820	[7]
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	N/A	N/A	22,571	[7]
Amount	N/A	N/A	N/A	N/A	129,372	[7]
Total credits [3]						
Number of returns	40,526,374	44,397,533	46,084,671	42,392,934	46,444,316	9.6
Amount	54,571,100	58,141,809	62,630,766	62,626,419	65,472,703	4.5
Income tax after credits						
Number of returns	92,343,186	94,509,890	98,369,138	95,188,516	90,699,226	-4.7
Amount	935,580,666	1,024,713,561	1,116,907,812	1,044,306,164	910,551,888	-12.8
Self-employment tax						
Number of returns	16,694,655	17,074,708	17,840,382	17,411,224	17,436,420	0.1
Amount	45,459,427	47,842,244	49,511,062	48,564,239	47,659,080	-1.9
Recapture taxes						
Number of returns	15,206	12,536	17,924	18,909	16,492	-12.8
Amount	299,191	320,788	413,740	372,938	189,944	-49.1
Social security, Medicare tax on tip income not reported						
Number of returns	335,818	355,457	194,630	178,990	164,103	-8.3
Amount	79,220	73,109	30,331	26,725	22,743	-14.9
Tax on qualified retirement plans						
Number of returns	4,822,297	5,148,030	5,550,175	5,734,262	5,874,254	2.4
Amount	3,820,152	4,347,720	5,004,547	5,273,134	5,312,413	0.7
Advanced earned income credit payments						
Number of returns	122,078	129,124	138,647	140,253	123,251	-12.1
Amount	58,167	62,149	69,336	78,248	75,501	-3.5
Household employment taxes						
Number of returns	228,381	225,441	222,146	218,804	207,338	-5.2
Amount	936,858	917,524	914,059	966,299	1,039,678	7.6
Total tax liability [4]						
Number of returns	99,880,223	102,363,945	106,650,214	103,776,175	100,148,024	-3.5
Amount	986,460,793	1,078,601,440	1,173,264,964	1,100,039,736	965,374,801	-12.2

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax withheld						
Number of returns	118,161,380	120,500,889	125,583,890	124,388,369	120,134,277	-3.4
Amount	782,659,594	843,094,979	912,563,316	932,116,047	827,302,476	-11.2
Estimated tax payments						
Number of returns	11,053,213	11,128,072	11,523,634	11,153,666	10,139,259	-9.1
Amount	221,001,524	252,998,613	284,119,655	285,930,452	224,536,503	-21.5
Making work pay credit						
Number of returns	N/A	N/A	N/A	N/A	100,994,053	[7]
Amount	N/A	N/A	N/A	N/A	50,687,027	[7]
Earned income credit						
Number of returns	22,751,904	23,042,200	24,583,940	24,756,744	27,041,498	9.2
Amount	42,410,290	44,387,566	48,539,994	50,669,263	59,239,462	16.9
Nontaxable combat pay election						
Number of returns	21,973	8,323	6,642	10,590	22,029	108.0
Amount	328,268	90,997	109,650	139,757	341,179	144.1
Additional child tax credit						
Number of returns	15,219,712	15,590,592	15,884,285	18,160,498	21,290,682	17.2
Amount	15,495,160	16,248,889	16,690,219	20,426,787	27,499,364	34.6
Refundable education credit						
Number of returns	N/A	N/A	N/A	N/A	8,836,029	[7]
Amount	N/A	N/A	N/A	N/A	7,612,351	[7]
Payment with an extension request						
Number of returns	1,627,572	1,758,125	1,773,576	1,486,081	1,304,953	-12.2
Amount	77,833,848	86,530,919	96,167,969	65,144,561	49,625,940	-23.8
Excess social security tax withheld						
Number of returns	1,383,240	1,443,437	1,544,389	1,464,021	1,105,071	-24.5
Amount	2,023,314	2,288,807	2,519,084	2,468,691	1,930,124	-21.8
Other payments:						
Form 2439						
Number of returns	19,812	84,547	39,521	90,333	8,658	-90.4
Amount	52,976	52,199	119,959	145,091	35,695	-75.4
Form 4136						
Number of returns	340,769	318,754	305,765	317,783	323,330	1.7
Amount	101,712	85,905	88,950	95,267	93,907	-1.4
Form 8885						
Number of returns	13,380	22,397	22,550	8,749	11,836	35.3
Amount	27,078	27,567	39,343	23,039	36,989	60.5
Refundable prior year minimum tax credit						
Number of returns	N/A	N/A	151,643	288,093	240,844	-16.4
Amount	N/A	N/A	508,074	2,508,066	2,557,056	2.0
First-time homebuyer credit						
Number of returns	N/A	N/A	N/A	1,203,566	1,380,392	14.7
Amount	N/A	N/A	N/A	8,373,054	9,763,743	16.6
Total payments						
Number of returns	126,781,067	134,948,299	135,128,289	135,007,847	132,753,706	-1.7
Amount	1,141,605,497	1,249,879,508	1,361,454,082	1,379,724,464	1,261,563,761	-8.6
Overpayment, total						
Number of returns	104,778,359	109,915,823	110,611,578	114,698,578	112,382,258	-2.0
Amount	272,110,056	295,796,995	316,924,652	378,739,410	381,458,887	0.7
Overpayment refunded						
Number of returns	101,870,385	107,001,071	107,687,030	111,683,923	109,402,781	-2.0
Amount	232,975,616	250,941,390	267,872,391	324,121,135	333,096,000	2.8
Refund credited to next year						
Number of returns	4,055,960	3,978,421	4,061,974	4,861,285	4,612,597	-5.1
Amount	39,134,446	44,855,606	49,052,261	54,618,276	48,362,887	-11.5
Tax due at time of filing						
Number of returns	25,659,937	26,694,105	28,599,646	22,714,746	22,356,865	-1.6
Amount	118,232,296	126,289,889	130,607,837	100,277,626	86,129,753	-14.1
Tax penalty						
Number of returns	5,882,477	6,496,924	7,549,807	6,355,582	6,548,380	3.0
Amount	1,266,944	1,770,962	1,872,302	1,222,944	859,826	-29.7

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	**134,372,678**	**138,394,754**	**** 142,978,806**	**142,450,569**	**140,494,127**	**-1.4**
Electronically filed returns	73,471,852	80,095,643	87,851,490	95,243,204	98,358,434	3.3
Form 1040 returns	81,497,559	83,805,545	86,300,563	84,317,993	84,144,965	-0.2
Electronically filed returns	39,465,536	43,470,129	47,982,634	51,906,024	54,252,971	4.5
Form 1040A returns	31,326,141	32,018,556	33,507,223	36,280,305	39,563,588	9.0
Electronically filed returns	22,224,396	23,888,067	25,420,635	28,761,499	32,862,236	14.3
Form 1040EZ returns	21,548,977	* 22,570,653	23,171,020	21,852,270	16,785,574	-23.2
Electronically filed returns	11,781,921	12,737,447	14,448,221	14,575,681	11,243,227	-22.9
Salaries and wages						
Number of returns	114,070,880	116,379,376	120,844,802	119,578,500	116,668,680	-2.4
Amount	3,450,741,214	3,546,932,632	3,683,650,580	3,613,014,468	3,477,811,388	-3.7
Taxable interest						
Number of returns	59,249,357	62,401,235	64,505,131	62,449,609	57,811,427	-7.4
Amount	108,723,373	144,427,656	169,015,247	135,574,417	102,377,352	-24.5
Tax-exempt interest						
Number of returns	4,497,973	6,038,822	6,321,596	6,453,113	6,255,546	-3.1
Amount	38,617,084	47,322,290	50,032,371	48,464,919	44,834,921	-7.5
Ordinary dividends						
Number of returns	31,175,376	31,619,775	32,006,152	31,043,113	29,287,816	-5.7
Amount	111,433,738	129,286,087	149,465,402	133,169,804	99,609,291	-25.2
Qualified dividends						
Number of returns	25,853,686	26,584,184	27,145,274	26,409,275	25,412,544	-3.8
Amount	79,638,871	88,972,633	98,280,129	96,524,100	75,301,769	-22.0
State income tax refunds						
Number of returns	22,110,769	22,964,214	23,592,999	22,819,648	23,444,210	2.7
Amount	14,862,624	15,697,799	17,053,372	16,739,209	18,473,252	10.4
Alimony received						
Number of returns	457,488	441,514	457,308	436,700	438,103	0.3
Amount	5,340,877	5,266,136	5,522,909	5,330,513	5,375,622	0.8
Business or profession net income less loss						
Number of returns	21,057,329	21,656,409	22,629,468	22,111,687	22,111,784	[6]
Amount	180,522,795	182,572,802	176,378,474	160,433,687	149,288,743	-6.9
Net capital gain less loss						
Number of returns	22,040,458	22,069,069	22,143,812	20,409,219	19,539,842	-4.3
Amount	443,813,347	500,029,587	564,737,695	283,290,109	140,881,968	-50.3
Capital gain distributions reported on Form 1040						
Number of returns	4,155,219	4,599,135	5,012,429	3,321,856	750,663	-77.4
Amount	3,318,660	5,458,321	7,554,782	1,635,599	219,767	-86.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,777,203	1,778,803	1,751,136	1,722,608	1,787,663	3.8
Amount	2,451,762	2,724,804	2,747,000	-4,742,782	-10,985,669	-131.6
Total IRA distributions						
Number of returns	10,024,085	10,635,115	11,395,793	12,052,397	10,523,386	-12.7
Amount	98,330,993	107,330,248	119,702,533	131,304,384	109,160,052	-16.9
Taxable IRA distributions						
Number of returns	9,387,189	9,965,065	10,683,225	11,259,424	9,659,133	-14.2
Amount	75,152,074	80,872,602	93,290,875	98,451,868	82,390,438	-16.3
Total pensions and annuities						
Number of returns	25,352,088	26,511,367	27,678,148	28,011,742	28,408,058	1.4
Amount	458,707,089	506,375,804	536,902,965	512,916,947	501,366,632	-2.3
Taxable pensions and annuities						
Number of returns	23,247,374	24,098,220	25,180,637	25,540,246	26,020,252	1.9
Amount	281,221,456	292,123,518	309,319,965	307,388,590	318,888,361	3.7
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,510,991	15,624,588	16,184,703	16,273,369	16,432,633	1.0
Amount	299,228,845	302,261,887	285,908,520	253,828,523	234,584,252	-7.6
Farm net income less loss						
Number of returns	1,981,249	1,958,273	1,977,943	1,948,054	1,924,214	-1.2
Amount	-8,145,104	-9,942,490	-9,264,350	-9,014,335	-8,589,431	4.7

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
Unemployment compensation						
Number of returns	7,887,700	7,378,438	7,622,280	9,532,896	11,298,837	18.5
Amount	18,646,163	17,200,820	18,546,708	26,517,726	50,906,824	92.0
Total social security benefits						
Number of returns	15,510,458	20,609,364	22,587,781	24,066,883	24,589,713	2.2
Amount	168,835,144	220,333,642	241,062,182	252,329,945	278,541,909	10.4
Taxable social security benefits						
Number of returns	12,660,754	13,749,185	15,011,961	15,015,435	15,320,332	2.0
Amount	83,553,594	93,647,107	105,414,018	102,070,559	106,428,933	4.3
Foreign earned income exclusion [2]						
Number of returns	303,940	329,264	343,077	371,885	396,405	6.6
Amount	10,894,170	11,773,446	12,539,869	13,898,969	14,906,743	7.3
Net operating loss [2]						
Number of returns	862,791	916,899	922,895	920,078	1,119,575	21.7
Amount	53,180,550	52,396,835	54,457,214	58,906,517	75,611,862	28.4
Cancellation of debt [2]						
Number of returns	N/A	N/A	271,290	341,992	490,846	43.5
Amount	N/A	N/A	1,186,537	2,545,235	5,554,740	118.2
Gambling earnings [2]						
Number of returns	1,809,182	1,871,292	2,008,658	1,889,725	1,768,442	-6.4
Amount	16,655,641	18,094,697	19,003,210	16,512,950	14,488,638	-12.3
Other income, less loss [2]						
Number of returns	6,811,025	6,176,952	6,607,358	6,786,526	6,487,936	-4.4
Amount	17,980,845	19,415,344	22,787,046	20,805,888	19,083,453	-8.3
Total income						
Number of returns	134,114,986	137,228,802	142,586,333	141,788,473	140,040,871	-1.2
Amount	5,041,427,182	5,281,899,029	5,555,320,908	5,090,746,540	4,716,269,314	-7.4
Educator expenses						
Number of returns	3,503,719	3,166,931	3,654,214	3,753,395	3,841,466	2.3
Amount	587,548	522,418	583,857	575,029	591,342	2.8
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	100,111	120,468	135,102	129,275	142,530	10.3
Amount	190,812	238,818	265,294	252,644	340,124	34.6
Health savings account deduction						
Number of returns	215,781	358,968	592,526	835,619	946,436	13.3
Amount	341,827	563,268	946,331	1,341,824	1,577,927	17.6
Moving expenses						
Number of returns	1,134,137	1,082,576	1,119,044	1,113,455	856,242	-23.1
Amount	2,059,279	2,048,801	1,830,405	1,823,455	1,279,529	-29.8
One-half of self-employment tax						
Number of returns	16,694,655	17,074,708	17,840,382	17,411,224	17,436,420	0.1
Amount	15,216,788	15,515,808	15,611,600	14,745,758	14,523,979	-1.5
Keogh retirement plan						
Number of returns	1,256,900	1,228,299	1,191,135	1,010,421	922,981	-8.7
Amount	14,235,880	14,274,676	14,036,832	12,302,339	11,491,243	-6.6
Self-employed health insurance						
Number of returns	3,901,082	3,804,190	3,838,721	3,617,716	3,625,543	0.2
Amount	13,149,859	13,166,364	13,419,487	12,868,052	13,296,675	3.3
Penalty on early withdrawal of savings						
Number of returns	805,625	1,164,171	1,164,446	1,310,949	1,204,856	-8.1
Amount	177,959	278,761	222,315	236,213	206,584	-12.5
Alimony paid adjustment						
Number of returns	588,463	585,286	599,587	580,015	570,110	-1.7
Amount	5,993,332	5,911,650	5,987,815	5,841,742	5,998,895	2.7
Total taxpayer IRA adjustment						
Number of returns	3,256,066	3,230,531	3,299,773	2,739,675	2,587,823	-5.5
Amount	8,034,161	8,128,084	8,118,855	7,082,897	6,834,333	-3.5
Student loan interest deduction						
Number of returns	8,072,896	8,540,900	9,091,081	9,135,508	9,718,995	6.4
Amount	3,382,008	3,992,779	4,706,025	4,693,695	5,082,155	8.3
Tuition and fees deduction						
Number of returns	4,696,013	4,015,828	4,543,382	4,576,654	2,422,642	-47.1
Amount	7,260,368	6,239,050	6,670,215	6,679,862	3,323,069	-50.3

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
Domestic production activities deduction						
Number of returns	336,959	421,128	478,999	501,755	490,677	-2.2
Amount	1,580,310	2,142,102	4,275,210	4,256,950	3,472,210	-18.4
Archer MSA deduction						
Number of returns	18,808	18,668	10,972	8,921	8,464	-5.1
Amount	27,671	22,767	13,712	10,198	7,956	-22.0
Foreign housing deductions						
Number of returns	2,417	3,942	5,238	6,862	7,945	15.8
Amount	47,498	54,236	61,798	78,800	82,749	5.0
Other adjustments						
Number of returns	257,014	137,296	139,569	151,165	161,638	6.9
Amount	938,629	696,490	816,577	1,041,376	731,706	-29.7
Total statutory adjustments						
Number of returns	33,591,124	33,980,524	36,050,434	35,773,805	34,764,363	-2.8
Amount	73,223,927	73,829,674	77,566,325	73,830,833	68,840,477	-6.8
Adjusted gross income or loss (AGI)						
Amount	4,968,203,255	5,208,069,355	5,477,754,583	5,016,915,707	4,647,428,838	-7.4
Total itemized deductions						
Number of returns	47,755,427	49,123,555	50,544,470	48,167,223	45,695,736	-5.1
Amount	750,877,467	797,170,744	840,502,233	802,839,332	733,582,130	-8.6
Total standard deduction						
Number of returns	84,841,222	86,583,732	90,510,904	91,780,792	92,268,979	0.5
Amount	388,720,021	393,945,646	412,472,671	422,275,429	455,685,277	7.9
Basic standard deduction						
Number of returns	84,841,222	86,583,732	90,510,904	91,780,792	92,268,979	0.5
Amount	377,634,574	382,936,292	400,898,445	402,800,308	432,295,387	7.3
Additional standard deduction						
Number of returns	10,996,440	11,261,327	11,703,100	12,523,644	12,740,860	1.7
Amount	11,085,447	11,009,353	11,574,226	12,107,612	12,952,676	7.0
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	N/A	N/A	15,723,821	20,532,964	30.6
Amount	N/A	N/A	N/A	6,841,216	10,557,431	54.3
AGI less deductions						
Number of returns	118,115,885	120,676,830	125,121,755	123,533,612	121,635,282	-1.5
Amount	3,921,698,088	4,112,001,540	4,332,313,802	3,937,865,874	3,623,936,215	-8.0
Number of exemptions	269,043,070	275,256,944	282,613,371	282,928,837	284,239,508	0.5
Exemption amount	562,184,863	578,412,198	594,685,607	595,614,436	627,099,621	5.3
Taxable income						
Number of returns	104,330,653	106,667,402	110,533,209	107,994,637	104,160,741	-3.6
Amount	3,438,531,375	3,618,122,855	3,822,991,105	3,432,255,904	3,100,784,837	-9.7
Capital construction fund reduction						
Number of returns	N/A	N/A	N/A	10,798	2,400	-77.8
Amount	N/A	N/A	N/A	49,293	30,871	-37.4
Tax from table, rate schedules, etc.						
Number of returns	104,321,332	106,658,774	110,522,670	107,149,531	103,467,697	-3.4
Amount	651,075,606	688,227,973	728,508,980	656,503,725	580,994,575	-11.5
Additional taxes						
Number of returns	10,595	12,787	13,249	13,735	11,396	-17.0
Amount	15,890	28,048	8,716	13,275	19,935	50.2
Alternative minimum tax						
Number of returns	4,004,756	3,966,540	4,108,964	3,935,248	3,827,562	-2.7
Amount	11,660,690	13,984,816	15,201,458	15,573,214	13,759,768	-11.6
Income tax before credits						
Number of returns	104,345,964	106,688,255	110,547,299	107,201,197	103,502,636	-3.5
Amount	662,752,186	702,240,837	743,719,154	672,090,214	594,774,278	-11.5
Child care credit						
Number of returns	6,500,596	6,466,792	6,491,844	6,587,103	6,286,241	-4.6
Amount	2,317,339	2,261,113	2,196,187	2,141,285	2,021,559	-5.6
Credit for elderly or disabled						
Number of returns	101,627	98,261	89,767	75,488	63,526	-15.8
Amount	9,456	9,449	7,862	6,114	5,018	-17.9
Education credits						
Number of returns	7,057,251	7,725,138	7,435,044	7,740,979	10,598,706	36.9
Amount	4,096,139	4,554,099	4,357,132	4,634,240	6,603,678	42.5

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
Residential energy credit						
Number of returns	N/A	4,344,189	4,326,398	225,733	6,711,683	2873.3
Amount	N/A	648,605	635,294	131,565	3,548,370	2597.1
Foreign tax credit						
Number of returns	5,398,046	6,418,317	7,642,644	6,708,279	6,309,847	-5.9
Amount	6,266,392	7,106,660	9,732,154	10,062,126	7,958,622	-20.9
Child tax credit						
Number of returns	25,950,568	25,741,511	25,889,333	25,173,769	23,563,012	-6.4
Amount	21,450,884	20,584,663	19,896,773	18,541,371	17,316,763	-6.6
Retirement savings contributions credit						
Number of returns	5,293,605	5,192,133	5,862,206	5,961,299	6,253,195	4.9
Amount	632,216	579,739	615,918	593,434	633,593	6.8
Mortgage interest credit						
Number of returns	48,221	48,897	33,185	39,094	44,686	14.3
Amount	37,330	31,366	23,602	26,302	26,924	2.4
Adoption credit						
Number of returns	84,793	93,369	94,128	88,628	80,676	-9.0
Amount	213,894	227,746	249,709	214,628	169,684	-20.9
General business credit						
Number of returns	251,386	386,681	230,821	303,756	292,508	-3.7
Amount	587,584	844,659	533,127	1,001,384	975,719	-2.6
Prior year minimum tax credit						
Number of returns	290,376	359,098	395,359	415,592	319,646	-23.1
Amount	723,730	669,421	652,380	573,908	462,502	-19.4
Alternative motor vehicle credit						
Number of returns	N/A	25,300	157,814	31,803	75,752	138.2
Amount	N/A	32,448	116,432	29,628	83,686	182.5
Qualified electric vehicle credit						
Number of returns	N/A	N/A	N/A	N/A	3,241	[7]
Amount	N/A	N/A	N/A	N/A	1,536	[7]
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	N/A	N/A	1,006	[7]
Amount	N/A	N/A	N/A	N/A	1,109	[7]
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	N/A	N/A	22,571	[7]
Amount	N/A	N/A	N/A	N/A	78,837	[7]
Total credits [3]						
Number of returns	40,526,374	44,397,533	46,084,671	42,392,934	46,444,316	9.6
Amount	36,526,841	37,705,453	39,489,764	38,024,541	39,898,052	4.9
Income tax after credits						
Number of returns	92,343,186	94,509,890	98,369,138	95,188,516	90,699,226	-4.7
Amount	626,225,345	664,535,383	704,229,390	634,065,673	554,876,227	-12.5
Self-employment tax						
Number of returns	16,694,655	17,074,708	17,840,382	17,411,224	17,436,420	0.1
Amount	30,427,997	31,026,099	31,217,567	29,486,484	29,042,706	-1.5
Recapture taxes						
Number of returns	15,206	12,536	17,924	18,909	16,492	-12.8
Amount	200,262	208,034	260,870	226,435	115,749	-48.9
Social security, Medicare tax on tip income not reported						
Number of returns	335,818	355,457	194,630	178,990	164,103	-8.3
Amount	53,025	47,412	19,124	16,226	13,859	-14.6
Tax on qualified retirement plans						
Number of returns	4,822,297	5,148,030	5,550,175	5,734,262	5,874,254	2.4
Amount	2,556,996	2,819,533	3,155,452	3,201,660	3,237,302	1.1
Advanced earned income credit payments						
Number of returns	122,078	129,124	138,647	140,253	123,251	-12.1
Amount	38,934	40,304	43,718	47,509	46,009	-3.2
Household employment taxes						
Number of returns	228,381	225,441	222,146	218,804	207,338	-5.2
Amount	627,080	595,022	576,330	586,702	633,564	8.0
Total tax liability [4]						
Number of returns	99,880,223	102,363,945	106,650,214	103,776,175	100,148,024	-3.5
Amount	660,281,655	699,482,127	739,763,533	667,905,122	588,284,461	-11.9

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
Income tax withheld						
Number of returns	118,161,380	120,500,889	125,583,890	124,388,369	120,134,277	-3.4
Amount	523,868,537	546,754,202	575,386,706	565,947,812	504,145,324	-10.9
Estimated tax payments						
Number of returns	11,053,213	11,128,072	11,523,634	11,153,666	10,139,259	-9.1
Amount	147,926,054	164,071,733	179,142,279	173,606,832	136,829,069	-21.2
Making work pay credit						
Number of returns	N/A	N/A	N/A	N/A	100,994,053	[7]
Amount	N/A	N/A	N/A	N/A	30,887,890	[7]
Earned income credit						
Number of returns	22,751,904	23,042,200	24,583,940	24,756,744	27,041,498	9.2
Amount	28,387,075	28,785,711	30,605,293	30,764,580	36,099,611	17.3
Nontaxable combat pay election						
Number of returns	21,973	8,323	6,642	10,590	22,029	108.0
Amount	219,724	59,012	69,136	84,855	207,909	145.0
Additional child tax credit						
Number of returns	15,219,712	15,590,592	15,884,285	18,160,498	21,290,682	17.2
Amount	10,371,593	10,537,542	10,523,467	12,402,421	16,757,687	35.1
Refundable education credit						
Number of returns	N/A	N/A	N/A	N/A	8,836,029	[7]
Amount	N/A	N/A	N/A	N/A	4,638,849	[7]
Payment with an extension request						
Number of returns	1,627,572	1,758,125	1,773,576	1,486,081	1,304,953	-12.2
Amount	52,097,622	56,116,030	60,635,542	39,553,468	30,241,280	-23.5
Excess social security tax withheld						
Number of returns	1,383,240	1,443,437	1,544,389	1,464,021	1,105,071	-24.5
Amount	1,354,293	1,484,311	1,588,325	1,498,902	1,176,188	-21.5
Other payments:						
Form 2439						
Number of returns	19,812	84,547	39,521	90,333	8,658	-90.4
Amount	35,459	33,851	75,636	88,094	21,752	-75.3
Form 4136						
Number of returns	340,769	318,754	305,765	317,783	323,330	1.7
Amount	68,080	55,710	56,084	57,843	57,225	-1.1
Form 8885						
Number of returns	13,380	22,397	22,550	8,749	11,836	35.3
Amount	18,124	17,877	24,806	13,988	22,541	61.1
Refundable prior year minimum tax credit						
Number of returns	N/A	N/A	151,643	288,093	240,844	-16.4
Amount	N/A	N/A	320,349	1,522,809	1,558,230	2.3
First-time homebuyer credit						
Number of returns	N/A	N/A	N/A	1,203,566	1,380,392	14.7
Amount	N/A	N/A	N/A	5,083,821	5,949,874	17.0
Total payments						
Number of returns	126,781,067	134,948,299	135,128,289	135,007,847	132,753,706	-1.7
Amount	764,126,839	810,557,398	858,419,976	837,719,772	768,777,429	-8.2
Overpayment, total						
Number of returns	104,778,359	109,915,823	110,611,578	114,698,578	112,382,258	-2.0
Amount	182,135,245	191,826,845	199,826,388	229,957,140	232,455,141	1.1
Overpayment refunded						
Number of returns	101,870,385	107,001,071	107,687,030	111,683,923	109,402,781	-2.0
Amount	155,940,841	162,737,607	168,898,103	196,794,860	202,983,547	3.1
Refund credited to next year						
Number of returns	4,055,960	3,978,421	4,061,974	4,861,285	4,612,597	-5.1
Amount	26,194,408	29,089,239	30,928,286	33,162,281	29,471,595	-11.1
Tax due at time of filing						
Number of returns	25,659,937	26,694,105	28,599,646	22,714,746	22,356,865	-1.6
Amount	79,138,083	81,900,058	82,350,465	60,885,019	52,486,138	-13.8
Tax penalty						
Number of returns	5,882,477	6,496,924	7,549,807	6,355,582	6,548,380	3.0
Amount	848,021	1,148,484	1,180,518	742,528	523,965	-29.4

* Includes 742,859 Form 1040EZ-T returns

** The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file

N/A = Not applicable.

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

[2] Included in the line for other income on Form 1040.

[3] Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here

[4] Total tax liability includes the values for "other taxes" not tabulated here

[5] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3.

[6] Less than 0.05.

[7] Percentage not computed.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	$9,350 $10,750
	Head of household	under 65 65 or older	$12,000 $13,400
Married with a child and living apart from spouse during the last six months of 2009	Head of household	under 65 65 or older	$12,000 $13,400
Married and living with spouse at the end of 2009 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	$18,700 $19,800 $20,900
	Married, separate return	any age	$3,650
Married, not living with spouse at the end of 2009 (or on the date spouse died)	Married, joint or separate return	any age	$3,650
Widowed in 2007 or 2008 and not remarried in 2009	Single	under 65 65 or older	$9,350 $10,750
	Head of household	under 65 65 or older	$12,000 $13,400
	Qualifying widow(er) with dependent child	under 65 65 or older	$15,050 $16,150

Requirements for Filing

The filing requirements for Tax Year 2009 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2009 if he or she:

1. Was liable for any of the following taxes:
   - Social security or Medicare tax on unreported tip income;
   - Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
   - Alternative minimum tax;
   - Tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
   - Tax from the recapture of various credits, including investment credits or low-income housing credits;
   - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);
2. Received any advanced earned income credit (AEIC) payments.
3. Had net earnings from self-employment of at least $400; or

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

1. Single dependents under 65 must file a return if-

- Earned income was more than $5,700, or
- Unearned income was over $950, or
- Gross income was more than the larger of (a) $950 or (b) earned income (up to $5,400) plus $300.

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than $7,100 ($8,500 if 65 or older and blind), or
- Unearned income was more than $2,350 ($3,750 if 65 or older and blind), or
- Gross income was more than $2,350 ($3,750 if 65 or older and blind), or the total of earned income (up to $5,400) plus $1,700 ($3,100 if 65 or older and blind), whichever is larger.

3. Married dependents under 65 must file a return if-

- Gross income was at least $5 and spouse files a separate return and itemizes deductions.
- Earned income was more than $5,700, or
- Unearned income was over $950, or
- Gross income was more than the larger of $950 or earned income (up to $5,400) plus $300.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than $6,800 ($7,900 if 65 or older and blind), or
- Unearned income was more than $2,050 ($3,150 if 65 or older and blind), or
- Gross income was more than $2,050 ($3,150 if 65 or older and blind), or the total of earned income (up to $5,4000) plus $1,400 ($2,500 if 65 or older and blind), whichever is larger.
- Gross income was at least $5 and spouse files a separate return and itemizes deductions.

4. Had wages of $108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2009 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Additional Child Tax Credits

Modifications were made to the additional child tax credit for 2009. In Tax Year 2008, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded $8,500. For 2009, the limit was 15 percent of a taxpayer's earned income that exceeded $3,000.

Alternative Minimum Tax

For Tax Year 2009, the alternative minimum tax exemption rose to $70,950 for a married couple filing a joint return, up from $69,950 in 2008, and to $46,700 for singles and heads of household, up from $46,200, and to $35,475 from $34,975 for a married person filing separately.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to $3,100 from $2,950. The maximum credit for taxpayers with no qualifying children increased to $457 from $438. For these taxpayers, earned income and AGI had to be less than $13,440 ($18,440 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased $126 to $3,043 and, for taxpayers with two qualifying children, the maximum credit increased to $5,028 from $4,824. New for 2009, the maximum credit was $5,657 for taxpayers with three or more qualifying children. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than $35,463 ($40,463 for married filing jointly) for one qualifying child, less than $40,295 ($45,295 for married filing jointly) for two qualifying children, or less than $43,279 ($48,279 for married filing jointly) for three or more qualifying children.

Education credits

The American Opportunity credit was a new education credit (a modification of the Hope credit) available for 2009. The maximum credit per student was $2,500 (100% of the first $2,000 and 25% of the next $2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40% of the credit (up to $1,000) was refundable.

The American Opportunity credit was phased out for AGI between $80,000 and $90,000 ($160,000 and $180,000 if married filing jointly). A taxpayer could not take the credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

Exemption Amount

Indexing for inflation increased to $3,650 the deduction for each exemption to which the taxpayer was entitled for 2009, an increase from the $3,500 allowed for 2008. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from $159,950 to $166,800 for single filers; $239,950 to $250,200 for married persons filing jointly and surviving spouses; $199,950 to $208,500 for heads of household; and $119,975 to $125,100 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above $289,300 for single filers; $372,700 for married persons filing jointly and surviving spouses; $331,000 for heads of household; and $186,350 for married persons filing separately. For 2008 and 2009, a taxpayer could lose no more than 1/3 of the dollar amount of their exemption, so the amount of each exemption could not be reduced to less than $2,433. For 2007 and 2006, a taxpayer could lose no more than 2/3 of the dollar amount of their exemption. For 2005 and previous years, exemption amounts could be limited to zero.

First Time Homebuyer Credit

For Tax Year 2009, a taxpayer may have claimed this credit (up to $8,000, or $4,000 if married filing separately) if they bought a home after 2008, and before October 1, 2010 (if the taxpayer entered a written binding contract before May 1, 2010), and did not own a main home during the prior 3 years. Taxpayers were only allowed to claim this credit in Tax Year 2009 if their modified AGI was below $95,000 ($170,000 if married filing jointly), and they purchased the home before November 7, 2009. If the home was purchased after November 6, 2009, this income limit was increased to $145,000 ($245,000 if married filing jointly). For homes purchased in 2009 or 2010, taxpayers had to repay the credit only if the home ceases to be their main home within a 36-month period beginning on the purchase date.

Government Retiree Credit

Taxpayers were eligible for this new credit if they received a pension or annuity payment in 2009 for service performed for the federal, state, or local government and the service was not covered by social security. The credit was $250 ($500 if married filing jointly and both the taxpayer and spouse received qualifying pensions or annuities). A taxpayer could not take the credit if they already received a $250 economic recovery payment (or in the case of joint returns where both received $250 payments) in 2009. The credit reduced the making work pay credit.

Health Savings Account Deduction

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than $3,000 ($5,950 if family coverage), an increase from $2,900 ($5,800 if family coverage) in 2008. These limits were $1,000 higher if the taxpayer was age 55 or older ($2,000 if both spouses were 55 or older). For 2008, these limits were $900 and $1,800 respectively.

Individual Retirement Arrangement Deduction

For 2009, a taxpayer (both taxpayers for taxpayers filing jointly), may have been able to take an IRA deduction up to $5,000 ($6,000 if age 50 or older). Taxpayers not covered by a retirement plan may have been able to deduct all contributions. For taxpayers covered by a retirement plan, the IRA deduction phased out between $55,000 and $65,000 of modified AGI for single filers ($85,000 and $105,000 for married filing jointly or qualifying widow(er)). This was up from $53,000 and $63,000 for single filers ($83,000 and $103,000 for married filing jointly or qualifying widow(er)) in 2008. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of $166,000 and $176,000, up from $159,000 and $169,000 in 2008.

Itemized Deductions

If a taxpayer's AGI was greater than $166,800 ($83,400 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from $159,950 ($79,975 if married filing separately) for 2008, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold. For tax years 2008 and 2009, the amount by which the deduction was reduced was only 1/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years). For tax years 2007 and 2006, the amounts by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied.

Making Work Pay Credit

Taxpayers were able to take a credit equal to 6.2% of their earned income up to $400 ($800 if married filing jointly) if they had earned income from work and were not a dependent on another tax return. A taxpayer could not take the credit if their modified AGI was greater than or equal to $95,000 ($190,000 if married filing jointly). The credit phased out between $75,000 and $95,000 ($150,000 and $190,000 if married filing jointly). The credit was reduced if the taxpayer received a $250 economic recovery payment in 2009 or took the government retiree credit.

Motor Vehicles Tax Deduction

New for 2009, a taxpayer could have deducted any state or local sales or excise taxes on the purchase of a new motor vehicle. In states without a sales tax, the taxpayer may have been able to deduct other taxes or fees. The motor vehicle must have been purchased after February 16, 2009 and the amount the taxpayer could include for state or local sales and excise taxes was limited to the taxes imposed on the first $49,500 of the purchase price. Taxpayers were allowed to take this deduction if their AGI was less than $135,000 ($260,000 if married filing jointly). The deduction of the taxes was taken on Schedule A if the taxpayer itemized. If the taxpayer did not itemize, the taxes increased the taxpayer's standard deduction using Schedule L, Standard Deduction for Certain Filers.

Residential Energy Credit

For 2009, the nonbusiness energy property credit was reinstated for qualified property placed in service after 2008. A taxpayer was able to take a credit of 30% of the costs paid or incurred in 2009 for qualified energy efficient improvements and residential energy property. The credit was limited to a total of $1,500. The credit was not available for nonbusiness property in 2008. There was also a credit for residential energy efficient property in 2009. For 2009, the annual maximum credit limits were eliminated for qualified solar, small wind energy, and geothermal heat pump property costs. A taxpayer could have taken a credit of 30% of their costs of qualified solar electric property, solar water heating property, small wind energy property, and geothermal heat pump property.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2009, to $106,800 for the social security portion (12.4 percent) of the self-employment tax. The limit was $102,000 for 2008.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2008, from $10,900 to $11,400.

For single filers and married persons filing separately, the standard deduction rose from $5,450 to $5,700; and for heads of household, from $8,000 to $8,350. The amount of the standard deduction for a dependent was the greater of $950 or the dependent's earned income plus $300 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $1,100 or $1,400 depending on marital status.

The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would

Figure 3.-Calculation of the 1979 Income Concept for 2009

1979 Total Income Concept=

Income or Loss:

- Salaries and wages [1]
- Interest [1]
- Dividends [1]
- Taxable refunds [1]
- Alimony received [1]
- Sales of capital assets, net gain or loss [1]
- Other gains and losses (Form 4797) [1]
- Business net income or loss [1]
- Farm net income or loss [1]
- Rent net income or loss [1]
- Royalty net income or loss [1]
- Partnership net income or loss [1]
- S Corporation net income or loss [1]
- Farm rental net income or loss [1]
- Estate or trust net income or loss [1]
- Unemployment compensation [1]
- Depreciation in excess of straight-line depreciation [2]
- Total pension income [3,5]
- Other net income or loss [4]
- Net operating loss [1]

Deductions:

- Disallowed passive losses (Form 8582) [6]
- Moving expenses [1]
- Alimony paid [1]
- Unreimbursed business expenses [6]

[1] Included in adjusted gross income (less deficit) (AGI) for Tax Year 2009.
[2] Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.
[3] Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.
[4] Includes an adjustment to add back amounts reported for the foreign-earned income exclusion.
[5] Not fully included in AGI for Tax Year 2009.
[6] Not included in AGI for Tax Year 2009.

allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years. The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2009

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

Size of income	Income				Salaries and wages			
	2009 Adjusted Gross Income		1979 Income Concept		2009 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	**140,494,127**	**7,626,431**	**140,494,127**	**7,790,522**	**116,668,680**	**5,707,088**	**116,668,680**	**5,707,088**
Under $10,000	25,179,895	-79,333	24,252,575	-95,575	17,230,265	116,213	16,870,450	109,340
$10,000 under $20,000	23,844,740	354,483	24,310,987	362,355	18,471,382	256,073	18,739,826	261,533
$20,000 under $30,000	18,696,279	463,162	19,714,013	488,484	15,987,776	370,133	16,475,775	381,781
$30,000 under $40,000	14,371,647	499,880	15,098,192	524,722	12,687,288	409,417	12,970,556	420,149
$40,000 under $50,000	10,796,412	483,089	10,933,896	489,082	9,537,106	389,508	9,593,633	394,663
$50,000 under $60,000	8,665,961	475,241	8,325,973	456,237	7,574,464	374,161	7,434,972	373,778
$60,000 under $70,000	6,923,525	448,847	6,678,865	432,722	6,149,611	355,187	6,027,998	355,548
$70,000 under $80,000	5,872,604	439,220	5,515,978	412,686	5,256,737	345,770	5,023,100	339,433
$80,000 under $90,000	4,850,428	411,262	4,483,968	380,306	4,351,390	323,224	4,118,694	312,950
$90,000 under $100,000	3,846,101	364,836	3,575,446	339,050	3,494,262	287,651	3,293,088	276,911
$100,000 under $125,000	6,469,286	719,483	6,149,442	684,744	5,928,909	575,931	5,727,927	560,996
$125,000 under $150,000	3,599,052	490,736	3,549,563	484,191	3,304,903	387,257	3,286,590	384,371
$150,000 under $175,000	2,113,212	341,142	2,121,916	342,780	1,936,833	265,493	1,949,114	262,978
$175,000 under $200,000	1,340,497	250,085	1,342,347	250,544	1,241,717	191,996	1,233,985	184,495
$200,000 under $300,000	2,156,376	515,415	2,323,139	557,555	1,967,794	374,623	2,096,836	374,679
$300,000 under $400,000	706,306	241,997	822,674	282,183	633,065	163,992	721,403	168,422
$400,000 under $500,000	332,357	147,935	410,174	182,665	293,596	94,613	356,031	99,655
$500,000 under $1,000,000	492,567	332,037	606,543	408,009	423,951	186,865	519,018	198,700
$1,000,000 under $1,500,000	108,096	130,149	133,491	160,643	90,830	60,037	110,185	63,915
$1,500,000 under $2,000,000	44,273	76,148	52,109	89,532	36,422	31,315	42,725	33,157
$2,000,000 under $5,000,000	61,918	182,986	69,264	203,289	51,629	69,138	57,330	70,740
$5,000,000 under $10,000,000	14,322	97,493	15,072	102,381	11,975	32,597	12,519	33,194
$10,000,000 and over	8,274	240,134	8,501	251,936	6,775	45,898	6,926	45,703

Size of income	Taxable interest received				Ordinary dividends received			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**57,811,427**	**168,001**	**57,811,427**	**168,001**	**29,287,816**	**163,459**	**29,287,816**	**163,459**
Under $10,000	6,588,197	14,941	6,186,770	16,015	3,480,882	8,088	3,281,246	8,910
$10,000 under $20,000	5,467,637	8,574	5,505,057	8,851	2,446,684	5,104	2,460,353	5,309
$20,000 under $30,000	4,914,217	7,535	5,478,996	9,302	2,086,737	4,434	2,389,196	5,667
$30,000 under $40,000	4,747,810	7,073	5,361,051	9,479	1,915,395	4,327	2,307,450	6,373
$40,000 under $50,000	4,539,755	6,946	4,699,955	8,622	1,942,609	4,888	2,061,247	5,368
$50,000 under $60,000	4,361,648	7,703	4,112,354	6,352	1,958,397	5,310	1,782,461	5,097
$60,000 under $70,000	3,787,975	6,556	3,658,181	6,323	1,821,809	4,668	1,733,250	4,696
$70,000 under $80,000	3,559,663	6,297	3,303,104	5,534	1,664,262	5,190	1,550,636	4,538
$80,000 under $90,000	3,078,657	5,493	2,811,003	4,911	1,552,113	4,597	1,389,404	4,273
$90,000 under $100,000	2,647,521	5,111	2,413,833	4,398	1,347,753	4,120	1,212,780	3,495
$100,000 under $125,000	4,758,721	10,333	4,509,824	8,516	2,616,951	9,096	2,407,527	8,681
$125,000 under $150,000	2,876,054	7,042	2,814,188	6,555	1,687,659	7,649	1,638,609	6,232
$150,000 under $175,000	1,728,039	5,900	1,736,899	5,183	1,115,757	5,527	1,104,537	5,234
$175,000 under $200,000	1,147,919	4,109	1,154,371	3,885	801,520	4,389	794,513	4,163
$200,000 under $300,000	1,926,078	10,518	2,067,014	10,302	1,431,790	12,182	1,518,017	11,544
$300,000 under $400,000	656,958	5,541	756,532	5,559	529,695	7,054	598,486	7,025
$400,000 under $500,000	316,856	3,762	386,949	4,073	262,748	4,804	313,438	4,755
$500,000 under $1,000,000	473,829	10,082	581,742	10,104	411,194	12,498	495,068	12,532
$1,000,000 under $1,500,000	106,458	4,667	130,676	4,748	94,985	6,519	116,456	6,734
$1,500,000 under $2,000,000	43,688	2,851	51,280	2,889	40,185	3,802	47,158	3,862
$2,000,000 under $5,000,000	61,320	7,793	68,359	7,640	57,114	10,254	63,720	10,190
$5,000,000 under $10,000,000	14,194	4,503	14,873	4,331	13,577	6,437	14,140	6,430
$10,000,000 and over	8,235	14,671	8,416	14,429	8,001	22,524	8,123	22,352

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2009—Continued

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

Size of income	Business or profession net income less loss				Sales of capital assets			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**22,111,784**	**244,983**	**22,111,784**	**244,983**	**20,290,505**	**231,548**	**20,290,505**	**231,548**
Under $10,000	4,492,382	-4,328	4,060,108	-8,516	2,781,954	8,121	2,625,555	9,097
$10,000 under $20,000	3,796,887	30,563	3,884,627	28,566	1,462,959	-677	1,505,434	-772
$20,000 under $30,000	2,188,518	17,045	2,297,633	16,314	1,330,361	-357	1,493,945	-564
$30,000 under $40,000	1,726,376	12,309	1,871,647	12,237	1,205,863	-134	1,523,421	65
$40,000 under $50,000	1,458,947	11,275	1,474,245	10,817	1,307,344	25	1,338,351	942
$50,000 under $60,000	1,258,368	10,167	1,264,706	9,333	1,251,881	1,012	1,124,969	1,144
$60,000 under $70,000	1,114,876	9,577	1,110,806	9,893	1,132,742	1,131	1,066,817	1,408
$70,000 under $80,000	984,474	9,263	985,762	10,275	1,051,803	1,156	994,495	1,098
$80,000 under $90,000	829,396	8,921	799,957	8,207	1,039,589	1,731	919,285	2,183
$90,000 under $100,000	629,231	7,573	617,826	7,434	870,602	2,247	785,350	2,562
$100,000 under $125,000	1,239,982	18,156	1,151,860	15,829	1,762,791	4,826	1,635,335	4,120
$125,000 under $150,000	686,751	14,156	717,976	14,118	1,153,349	4,494	1,115,151	3,730
$150,000 under $175,000	425,688	11,277	442,783	12,282	826,728	5,015	812,193	4,531
$175,000 under $200,000	301,773	10,020	301,119	9,880	610,869	3,067	597,205	3,151
$200,000 under $300,000	523,258	27,506	576,571	29,063	1,189,612	12,334	1,247,600	11,524
$300,000 under $400,000	183,591	13,010	222,842	14,967	473,636	8,502	525,781	8,362
$400,000 under $500,000	87,371	7,932	107,542	9,537	236,873	6,151	278,170	6,300
$500,000 under $1,000,000	126,761	15,338	155,961	18,214	389,394	22,819	458,219	22,470
$1,000,000 under $1,500,000	25,841	4,818	32,211	5,502	94,010	12,603	112,229	12,593
$1,500,000 under $2,000,000	10,244	2,086	12,429	2,251	39,708	9,150	45,825	9,259
$2,000,000 under $5,000,000	15,250	4,154	17,216	4,523	56,880	27,080	62,968	27,167
$5,000,000 under $10,000,000	3,590	1,540	3,726	1,615	13,546	20,142	14,093	20,277
$10,000,000 and over	2,227	2,623	2,232	2,641	8,011	81,111	8,115	80,901

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**10,636,089**	**22,473**	**10,636,089**	**22,473**	**8,012,581**	**345,097**	**8,012,581**	**345,097**
Under $10,000	1,230,244	-7,767	1,171,560	-7,580	896,276	-87,362	882,309	-88,464
$10,000 under $20,000	951,191	-346	945,605	-242	456,416	110	443,623	-427
$20,000 under $30,000	912,373	-559	1,033,358	-4	460,690	690	455,176	876
$30,000 under $40,000	853,145	-706	977,104	-127	426,063	1,430	486,368	1,447
$40,000 under $50,000	794,360	-777	805,081	-370	419,320	1,521	452,347	1,853
$50,000 under $60,000	768,366	-607	735,861	-618	432,147	2,464	392,101	2,314
$60,000 under $70,000	704,880	-669	683,447	-701	419,821	3,361	411,484	2,633
$70,000 under $80,000	668,985	-346	627,521	-161	390,871	3,284	390,997	3,304
$80,000 under $90,000	559,267	-187	517,146	-603	367,449	3,968	349,888	3,835
$90,000 under $100,000	482,205	345	458,973	28	336,555	4,250	331,475	3,748
$100,000 under $125,000	936,789	870	857,857	1,217	692,831	10,554	645,860	9,731
$125,000 under $150,000	569,282	2,449	526,275	2,360	469,402	10,715	469,019	10,193
$150,000 under $175,000	257,847	2,631	256,733	2,113	368,060	10,558	356,023	10,320
$175,000 under $200,000	171,689	2,268	177,296	1,737	287,883	10,834	275,900	10,065
$200,000 under $300,000	327,918	5,361	359,878	5,154	634,603	36,297	639,267	33,856
$300,000 under $400,000	136,956	3,232	156,294	3,500	302,462	30,864	318,682	30,382
$400,000 under $500,000	77,690	2,264	87,179	2,006	168,727	23,644	178,584	22,822
$500,000 under $1,000,000	139,547	5,454	157,102	5,528	301,237	71,528	334,229	74,179
$1,000,000 under $1,500,000	36,965	2,546	41,950	2,216	78,777	36,096	88,660	38,442
$1,500,000 under $2,000,000	17,086	1,245	18,586	1,268	33,919	23,788	37,110	24,105
$2,000,000 under $5,000,000	26,989	2,547	28,798	2,534	49,493	56,794	53,457	58,869
$5,000,000 under $10,000,000	7,380	1,167	7,550	1,147	12,138	28,401	12,528	29,039
$10,000,000 and over	4,937	2,060	4,934	2,071	7,441	61,310	7,492	61,977

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2009—Continued

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

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**2,434,767**	**54,513**	**2,434,767**	**54,513**	**652,035**	**17,382**	**652,035**	**17,382**
Under $10,000	239,591	10,394	319,628	22,055	58,219	-1,267	60,003	-1,257
$10,000 under $20,000	85,307	921	83,745	956	28,653	115	31,021	82
$20,000 under $30,000	87,026	1,312	100,390	851	42,122	201	48,395	309
$30,000 under $40,000	90,028	1,026	106,357	884	43,823	253	50,494	329
$40,000 under $50,000	95,752	1,182	93,058	738	38,530	335	42,463	512
$50,000 under $60,000	82,225	882	63,991	621	34,500	222	36,611	335
$60,000 under $70,000	83,552	1,129	75,670	717	46,621	544	37,218	350
$70,000 under $80,000	81,726	962	76,757	732	35,461	386	32,090	401
$80,000 under $90,000	70,999	638	66,403	743	27,255	274	29,716	368
$90,000 under $100,000	55,602	1,133	73,147	853	30,483	437	27,149	293
$100,000 under $125,000	206,318	2,940	192,228	2,227	67,762	1,167	59,093	892
$125,000 under $150,000	197,099	2,598	212,609	2,703	42,189	724	43,611	1,025
$150,000 under $175,000	215,456	3,176	180,968	2,117	33,177	859	28,049	525
$175,000 under $200,000	167,898	2,833	134,622	1,624	20,641	479	18,781	369
$200,000 under $300,000	306,340	5,953	270,183	3,603	39,982	1,332	41,756	1,460
$300,000 under $400,000	127,730	2,555	130,047	1,958	16,133	705	17,008	707
$400,000 under $500,000	67,578	1,685	69,628	1,432	11,025	584	10,736	500
$500,000 under $1,000,000	107,451	3,849	113,855	2,909	19,331	1,470	20,448	1,523
$1,000,000 under $1,500,000	27,115	1,732	29,705	1,147	5,557	919	6,179	958
$1,500,000 under $2,000,000	12,452	904	13,602	667	3,028	646	3,096	651
$2,000,000 under $5,000,000	19,101	2,305	19,777	1,462	4,628	1,875	5,179	1,923
$5,000,000 under $10,000,000	4,990	1,307	5,044	885	1,587	1,127	1,603	1,085
$10,000,000 and over	3,431	3,097	3,355	2,628	1,330	3,993	1,335	4,043

Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**30,361,943**	**658,499**	**32,876,776**	**1,001,874**	**34,764,363**	**112,967**	**16,081,343**	**87,551**
Under $10,000	2,914,055	17,571	2,759,388	18,890	4,758,781	7,257	300,629	3,239
$10,000 under $20,000	4,259,493	42,296	4,461,897	45,526	4,528,847	6,480	689,813	5,035
$20,000 under $30,000	3,530,000	47,349	4,345,504	64,589	3,360,658	5,927	1,171,012	7,523
$30,000 under $40,000	2,942,159	49,074	3,649,680	70,778	3,105,936	5,928	1,404,564	7,884
$40,000 under $50,000	2,625,769	49,733	2,922,298	64,549	2,747,677	5,823	1,451,086	7,339
$50,000 under $60,000	2,414,037	53,286	2,314,102	58,111	2,510,723	5,877	1,465,915	7,223
$60,000 under $70,000	1,950,402	48,000	1,931,476	51,757	2,196,930	5,263	1,414,357	6,273
$70,000 under $80,000	1,799,699	48,057	1,641,413	47,925	1,853,347	4,606	1,238,128	5,736
$80,000 under $90,000	1,555,877	45,288	1,408,773	43,735	1,582,413	4,303	1,130,298	4,943
$90,000 under $100,000	1,219,821	39,059	1,145,134	39,969	1,307,539	3,704	969,204	4,257
$100,000 under $125,000	2,018,928	69,463	2,035,142	76,082	2,549,347	9,361	1,816,547	8,047
$125,000 under $150,000	1,123,874	45,555	1,234,499	57,351	1,479,277	6,434	1,125,880	5,512
$150,000 under $175,000	639,969	27,712	771,925	40,156	677,577	4,202	615,667	3,253
$175,000 under $200,000	411,762	19,350	522,296	33,107	438,679	3,680	369,845	2,107
$200,000 under $300,000	586,259	31,278	909,486	78,944	800,732	9,886	556,910	3,808
$300,000 under $400,000	161,873	9,797	322,512	42,878	308,491	5,511	159,861	1,480
$400,000 under $500,000	70,021	4,876	168,512	33,019	155,705	3,421	75,810	813
$500,000 under $1,000,000	95,084	6,801	234,234	63,979	261,454	7,072	93,982	1,591
$1,000,000 under $1,500,000	19,630	1,476	51,230	24,386	61,184	2,409	16,564	480
$1,500,000 under $2,000,000	8,114	689	18,449	11,182	26,516	1,222	5,840	211
$2,000,000 under $5,000,000	10,987	1,051	22,273	17,149	37,934	2,242	7,189	424
$5,000,000 under $10,000,000	2,538	341	4,192	4,181	9,044	860	1,524	193
$10,000,000 and over	1,592	397	2,361	13,629	5,573	1,500	717	180

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2009—Continued

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

Size of income	Total itemized deductions				Taxable income			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**45,695,736**	**1,203,808**	**45,674,644**	**1,147,500**	**104,160,741**	**5,088,388**	**104,160,741**	**5,088,388**
Under $10,000	1,069,131	17,953	1,129,970	19,789	2,832,285	4,351	2,901,695	6,599
$10,000 under $20,000	2,091,596	32,829	2,320,772	32,685	13,516,962	67,830	13,615,526	69,824
$20,000 under $30,000	2,852,846	45,499	3,282,234	48,822	15,986,961	169,241	16,801,185	184,868
$30,000 under $40,000	3,619,951	57,101	3,988,562	60,898	13,830,842	249,325	14,449,162	278,493
$40,000 under $50,000	3,994,552	68,331	3,989,162	63,744	10,615,868	275,260	10,689,733	297,519
$50,000 under $60,000	3,911,359	71,692	3,700,695	62,975	8,575,526	288,796	8,205,358	293,477
$60,000 under $70,000	3,619,924	69,582	3,514,885	64,863	6,884,022	284,813	6,603,704	283,475
$70,000 under $80,000	3,414,154	70,792	3,219,777	63,406	5,846,772	288,759	5,459,515	277,495
$80,000 under $90,000	3,175,718	69,776	2,931,469	60,989	4,830,063	276,676	4,431,990	258,278
$90,000 under $100,000	2,734,371	63,208	2,541,337	57,080	3,836,141	251,379	3,540,129	233,100
$100,000 under $125,000	5,137,672	129,557	4,799,637	115,759	6,455,480	509,545	6,102,143	480,280
$125,000 under $150,000	3,131,384	91,820	3,026,317	84,770	3,589,967	355,959	3,518,781	341,928
$150,000 under $175,000	1,931,982	63,767	1,905,644	60,291	2,109,984	252,982	2,110,054	244,266
$175,000 under $200,000	1,252,990	47,017	1,209,677	42,967	1,336,957	187,848	1,330,202	178,259
$200,000 under $300,000	2,047,448	92,313	2,128,992	90,014	2,151,841	400,316	2,304,588	395,307
$300,000 under $400,000	683,007	40,565	765,536	41,895	703,843	195,836	816,191	201,432
$400,000 under $500,000	321,481	23,149	382,691	24,021	331,240	122,469	404,041	128,235
$500,000 under $1,000,000	475,847	48,305	569,978	50,958	490,338	280,538	601,398	295,011
$1,000,000 under $1,500,000	104,559	18,101	126,962	19,014	107,527	111,653	131,511	117,914
$1,500,000 under $2,000,000	43,015	10,230	50,156	10,677	44,052	65,750	51,646	68,143
$2,000,000 under $5,000,000	60,522	24,297	67,196	24,395	61,598	158,702	68,789	162,609
$5,000,000 under $10,000,000	14,079	12,805	14,720	12,791	14,247	84,806	14,971	86,067
$10,000,000 and over	8,148	35,120	8,275	34,695	8,225	205,554	8,429	205,807

Size of income	Total tax credits				Total income tax			
	2009 Adjusted Gross Income		1979 Income Concept		2009 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	**87,501,186**	**110,076**	**87,501,186**	**110,076**	**81,890,189**	**865,949**	**81,890,189**	**865,949**
Under $10,000	528,621	42	587,750	111	2,209,738	506	2,268,235	888
$10,000 under $20,000	10,429,026	3,491	10,463,581	3,519	7,751,956	3,364	7,840,151	3,578
$20,000 under $30,000	14,010,280	7,999	14,446,763	8,267	9,242,848	11,497	10,012,218	13,012
$30,000 under $40,000	12,441,678	10,283	12,814,650	10,536	9,589,845	20,152	10,260,850	23,653
$40,000 under $50,000	9,610,264	9,975	9,680,895	10,030	8,381,017	25,404	8,523,237	28,844
$50,000 under $60,000	7,737,526	9,907	7,554,199	9,805	7,351,218	29,981	6,994,207	31,096
$60,000 under $70,000	6,289,690	9,695	6,112,096	9,537	6,199,457	31,096	5,912,119	31,188
$70,000 under $80,000	5,413,252	9,174	5,104,563	8,776	5,483,259	33,137	5,128,334	32,396
$80,000 under $90,000	4,428,209	7,819	4,168,670	7,584	4,646,803	32,944	4,244,332	30,964
$90,000 under $100,000	3,358,211	6,430	3,111,669	6,098	3,755,757	31,298	3,438,350	29,260
$100,000 under $125,000	5,354,118	11,260	5,172,284	10,890	6,371,285	71,588	6,001,904	67,632
$125,000 under $150,000	3,104,279	5,544	3,047,065	5,470	3,569,441	57,643	3,475,507	55,473
$150,000 under $175,000	1,816,098	2,651	1,803,734	2,615	2,099,102	45,697	2,092,963	43,914
$175,000 under $200,000	944,308	793	954,613	945	1,334,725	37,362	1,321,216	34,983
$200,000 under $300,000	990,828	1,871	1,196,019	2,150	2,145,256	90,454	2,288,799	87,692
$300,000 under $400,000	377,839	1,299	466,265	1,371	702,505	51,512	812,042	51,643
$400,000 under $500,000	187,462	1,031	235,948	1,093	330,659	34,356	401,868	34,989
$500,000 under $1,000,000	307,526	2,640	380,828	2,880	489,904	80,458	599,568	83,503
$1,000,000 under $1,500,000	75,879	1,214	92,189	1,325	107,416	32,756	130,993	34,313
$1,500,000 under $2,000,000	31,886	841	37,249	878	44,015	19,393	51,419	20,026
$2,000,000 under $5,000,000	46,017	2,025	51,276	2,094	61,535	46,944	68,529	48,024
$5,000,000 under $10,000,000	11,266	1,063	11,836	1,082	14,236	24,617	14,949	24,990
$10,000,000 and over	6,923	3,029	7,045	3,020	8,211	53,790	8,397	53,887

[1] Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2009 using AGI and the 1979 Income Concept, classified by size of 2009 income.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of $200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2009, 1979 Concept income was 2.2 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than $343.4 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, decreased 8.2 percent for 2009; income for the $200,000 and above group decreased 20.0 percent. Total income tax for all returns decreased 16.1 percent in 2009 after an decrease of 7.5 percent in 2008; and total income tax reported for the $200,000 and above income group decreased 19.3 percent for 2009, down from the 12.0 percent decrease for 2008. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2009 are shown in Figure 4.

For the population as a whole, average tax rates for 2009 (based on the 1979 Income Concept) were 1.1 percentage points lower than those for 2008. Between 1986 and 2009, the average tax rates declined in all income categories except the $1 million or more category.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2009

Size of 2009 AGI	Total income tax as a percentage of adjusted gross income																							
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**14.8**	**13.3**	**13.4**	**13.3**	**13.1**	**12.9**	**13.1**	**13.5**	**13.7**	**14.0**	**14.5**	**14.7**	**14.6**	**15.0**	**15.4**	**14.4**	**13.2**	**12.1**	**12.3**	**12.6**	**12.7**	**12.8**	**12.5**	**11.4**
$1 Under $10,000	3.0	2.9	2.9	2.7	2.5	2.3	2.0	1.9	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.0	0.7	0.7	0.6	0.6	0.6	0.6	0.5	0.4
$10,000 under $20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5	0.9
$20,000 under $30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2	4.1	4.0	3.9	3.7	3.3	2.5
$30,000 under $40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1	5.8	5.6	5.5	5.4	5.0	4.0
$40,000 under $50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4	7.2	6.9	6.8	6.7	6.3	5.3
$50,000 under $60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5	8.1	7.8	7.7	7.6	7.4	6.3
$60,000 under $70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6	9.0	8.5	8.4	8.4	8.3	8.1	6.9
$70,000 under $80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4	9.0	8.8	8.7	8.8	8.6	7.5
$80,000 under $90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1	9.5	9.4	9.2	9.1	8.9	8.0
$90,000 under $100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5	10.1	9.9	9.7	9.5	8.6
$100,000 under $125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4	12.0	11.5	11.3	11.1	10.9	9.9
$125,000 under $150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	14.2	13.7	13.4	13.3	13.0	12.7	11.7
$150,000 under $175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4	15.1	14.8	14.5	14.2	14.1	13.4
$175,000 under $200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8	16.4	16.2	15.8	15.3	15.2	14.9
$200,000 under $300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.4	21.6	21.0	19.2	18.9	18.6	18.1	17.7	17.7	17.5
$300,000 under $400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4	22.1	21.6	21.3	21.0	21.1	21.3
$400,000 under $500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2	22.9	22.8	22.7	22.9	23.2
$500,000 under $1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9	24.3	23.8	23.6	23.4	23.9	24.2
$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24.8	23.4	23.0	22.5	22.1	23.1	24.4

Size of 2009 Income	Total income tax as a percentage of 1979 Income Concept																							
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**13.3**	**13.1**	**13.3**	**13.2**	**13.0**	**12.7**	**12.8**	**13.3**	**13.5**	**13.8**	**14.3**	**14.5**	**14.2**	**14.6**	**15.0**	**14.1**	**12.9**	**11.8**	**12.0**	**12.3**	**12.4**	**12.5**	**12.2**	**11.1**
$1 Under $10,000	3.0	2.9	2.9	2.7	2.6	2.3	2.0	1.9	1.8	1.8	1.8	1.9	1.7	1.7	1.7	1.0	0.8	0.7	0.7	0.7	0.7	0.7	0.5	0.4
$10,000 under $20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5	1.0
$20,000 under $30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.1	4.0	3.9	3.5	2.7
$30,000 under $40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0	5.9	5.8	5.5	4.5
$40,000 under $50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.4	7.3	7.3	6.9	5.9
$50,000 under $60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1	8.1	8.1	7.8	6.8
$60,000 under $70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7	8.6	8.5	8.3	7.2
$70,000 under $80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0	8.9	9.0	8.8	7.9
$80,000 under $90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1	9.6	9.4	9.2	9.3	9.1	8.1
$90,000 under $100,000	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2	13.6	12.7	11.0	10.4	10.1	10.0	9.8	9.6	8.6
$100,000 under $125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4	14.9	13.8	12.0	11.7	11.3	11.1	10.9	10.7	9.9
$125,000 under $150,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6	16.2	15.2	13.6	13.0	12.8	12.7	12.5	12.4	11.5
$150,000 under $175,000	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.5	17.0	15.9	14.3	14.1	13.8	13.7	13.4	13.5	12.8
$175,000 under $200,000	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4	18.0	17.8	16.8	15.3	14.9	15.0	14.5	14.2	14.2	14.0
$200,000 under $300,000	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4	19.4	19.9	20.2	19.5	18.5	17.1	17.0	16.4	15.9	15.7	15.8	15.7
$300,000 under $400,000	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.5	21.3	21.7	21.3	20.5	19.2	18.9	18.4	18.1	17.8	17.9	18.3
$400,000 under $500,000	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.3	22.6	23.2	21.5	22.2	21.8	20.2	19.7	19.5	18.8	19.2	19.0	19.2
$500,000 under $1,000,000	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3	24.2	23.7	21.7	20.7	21.0	20.2	19.6	19.9	20.5
$1,000,000 or more	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1	26.0	27.0	26.7	23.4	22.3	21.8	21.3	21.1	21.7	22.4

Section 2

Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2010.

All returns processed during 2010 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (140,599,266 returns) reported in Table C and the estimated total of all returns (140,494,127) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2009. While most of the returns processed during Calendar Year 2010 were for Tax Year 2009, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2010 and 2011. Returns for prior years were used in place of 2009 returns received and processed after December 31, 2010. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2010.

Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of $200,000 or more.

Valerie Testa, and Katie Thamert designed the sample and prepared the text and tables in this section under the direction of Tammy Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

2. High business receipts of $50,000,000 or more.

3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 1991. (See footnote 1 for details.)

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2010 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2009, 0.06 percent of the sample returns were unavailable.

Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular

sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.

2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is $30.315 billion, and its related coefficient of variation, CV(X), is 0.80 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \bullet CV(X) \\ &= (\$30.315 \times 10^9) \bullet (0.0080) \\ &= \$0.243 \text{ billion} \end{aligned}$$

The p percent confidence interval is calculated using the formula:

$$X \pm z \bullet SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from $30.072 billion to $30.558 billion, the 95 percent confidence interval is from $29.829 billion to $30.801 billion, and the 99 percent confidence interval is from $29.586 billion to $31.044 billion.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Footnote

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2008 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Price Indexes for Gross Domestic Product" released to the public on November 24, 2009 on the BEA web site (http://www.bea.gov/).

References

[1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in Proceedings of the Section on Survey Research Methods, American Statistical Association, 419 424.

[2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross Sectional Sample of Individual Tax Returns: the Old and the New," Proceedings of the Section on Survey Research Methods, American Statistical Association, 163-168.

[3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," Proceedings of the Section on Survey Research Methods, American Statistical Association, 603-608.

Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2009

Description of the sample strata	Number of returns	
	Population counts [1]	Sample counts
Grand total	140,599,266	295,133
Form 1040 returns only with adjusted gross income or expanded income of $200,000 and over, with no income tax after credits and no additional tax for tax preferences, total	35,150	35,150
Form 1040 returns only with combined Schedule C (business or profession) total receipts of $50,000,000 and over, total	308	308
Other Returns, total	140,563,808	259,675

Description of the sample strata	Degree of interest [2]	Number of Returns by type of form attached									
		Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116 or Form 2555		Form 1040, with other Schedules and Forms and Forms 1040A and 1040EZ			
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Total		5,180,697	52,046	21,892,407	50,892	1,367,174	5,799	112,123,530	150,938		
Indexed Negative Income [3]											
$10,000,000 or more	All	602	602	1,188	1,188	145	145	1,345	1,345	3,280	3,280
$5,000,000 under $10,000,000	All	1,189	1,189	1,840	1,840	272	272	2,469	2,469	5,770	5,770
$2,000,000 under $5,000,000	All	4,934	1,634	6,952	2,311	1,024	365	9,392	3,212	22,302	7,522
$1,000,000 under $2,000,000	All	10,028	1,653	14,070	2,202	2,571	417	18,360	2,833	45,029	7,105
$500,000 under $1,000,000	All	23,131	743	34,409	1,126	6,385	221	43,528	1,423	107,453	3,513
$250,000 under $500,000	All	47,257	491	76,815	736	13,267	125	97,578	941	234,917	2,293
$120,000 under $250,000	All	88,448	440	156,435	785	22,537	126	214,556	1,045	481,976	2,396
$60,000 under $120,000	All	102,492	279	200,665	611	24,506	86	317,649	985	645,312	1,961
Under $60,000	All	80,349	135	444,681	843	33,187	56	1,000,755	1,813	1,558,972	2,847
Indexed Positive Income [3]											
Under $30,000	1							30,014,413	30,057	30,014,413	30,057
Under $30,000	2	235,790	254	3,393,134	3,376	90,167	77	28,874,443	28,768	32,593,534	32,475
Under $30,000	3-4	181,039	177	5,112,729	5,128	113,544	133	6,715,337	6,720	12,122,649	12,158
$30,000 under $60,000	1-2	603,914	614	1,896,207	1,852	172,412	173	21,031,178	21,069	23,703,711	23,708
$30,000 under $60,000	3-4	502,683	504	3,795,429	3,807	252,335	265	6,533,355	6,580	11,083,802	11,156
$60,000 under $120,000	1-3	909,664	926	2,126,512	2,184	206,737	222	10,587,473	10,343	13,830,386	13,675
$60,000 under $120,000	4	639,400	657	2,444,530	2,472	173,937	162	2,988,504	3,011	6,246,371	6,302
$120,000 under $250,000	1-3	253,863	860	329,544	1,085	73,912	259	1,029,493	3,448	1,686,812	5,652
$120,000 under $250,000	4	754,720	2,505	1,271,811	4,241	83,359	295	1,910,954	6,350	4,020,844	13,391
$250,000 under $500,000	All	438,641	3,141	425,088	3,055	65,465	460	546,233	3,776	1,475,427	10,432
$500,000 under $1,000,000	All	189,053	4,698	118,865	3,016	24,071	549	135,351	3,427	467,340	11,690
$1,000,000 under $2,000,000	All	70,848	8,651	29,895	3,612	5,763	695	36,110	4,308	142,616	17,266
$2,000,000 under $5,000,000	All	30,610	9,851	9,156	2,970	1,309	427	11,840	3,801	52,915	17,049
$5,000,000 under $10,000,000	All	7,595	7,595	1,688	1,688	177	177	2,088	2,088	11,548	11,548
$10,000,000 or more	All	4,447	4,447	764	764	92	92	1,126	1,126	6,429	6,429

[1] This population includes an estimated 105,139 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.
[2] Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned.
[3] Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.4459 to represent a base year of 1991.

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Tony Hall, Lori Hentz and Michael Parisi were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa and Katie Thamert. Review of tables was performed by Michael Parisi and Justin Bryan.

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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 except as indicated)

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									
All returns	**140,494,127**	**100.0**	**7,626,430,723**	**100.0**	**54,283**	**81,890,189**	**100.0**	**6,777,684,912**	**100.0**
No adjusted gross income	2,511,925	1.8	-198,958,452	[1]	-79,206	3,820	[2]	-5,022,618	[1]
$1 under $5,000	10,447,635	7.4	27,218,608	0.4	2,605	306,587	0.4	830,784	[2]
$5,000 under $10,000	12,220,335	8.7	92,407,278	1.2	7,562	1,899,332	2.3	14,394,215	0.2
$10,000 under $15,000	12,444,512	8.9	155,465,805	2.0	12,493	2,883,906	3.5	37,631,534	0.6
$15,000 under $20,000	11,400,228	8.1	199,017,560	2.6	17,457	4,868,050	5.9	85,257,126	1.3
$20,000 under $25,000	10,033,887	7.1	225,167,737	3.0	22,441	4,639,085	5.7	104,534,890	1.5
$25,000 under $30,000	8,662,392	6.2	237,994,230	3.1	27,474	4,603,763	5.6	126,758,904	1.9
$30,000 under $40,000	14,371,647	10.2	499,879,773	6.6	34,782	9,589,845	11.7	334,967,281	4.9
$40,000 under $50,000	10,796,412	7.7	483,088,798	6.3	44,745	8,381,017	10.2	375,777,732	5.5
$50,000 under $75,000	18,694,893	13.3	1,149,068,817	15.1	61,464	16,449,394	20.1	1,015,872,390	15.0
$75,000 under $100,000	11,463,725	8.2	990,337,913	13.0	86,389	10,987,101	13.4	950,450,965	14.0
$100,000 under $200,000	13,522,048	9.6	1,801,446,897	23.6	133,223	13,374,553	16.3	1,783,386,440	26.3
$200,000 under $500,000	3,195,039	2.3	905,347,402	11.9	283,360	3,178,420	3.9	900,644,158	13.3
$500,000 under $1,000,000	492,568	0.4	332,037,478	4.4	674,095	489,904	0.6	330,211,356	4.9
$1,000,000 under $1,500,000	108,096	0.1	130,149,237	1.7	1,204,015	107,416	0.1	129,322,909	1.9
$1,500,000 under $2,000,000	44,273	[2]	76,148,200	1.0	1,719,969	44,015	0.1	75,707,933	1.1
$2,000,000 under $5,000,000	61,918	[2]	182,986,391	2.4	2,955,302	61,535	0.1	181,799,852	2.7
$5,000,000 under $10,000,000	14,322	[2]	97,493,167	1.3	6,807,231	14,236	[2]	96,926,824	1.4
$10,000,000 or more	8,274	[2]	240,133,885	3.1	29,022,708	8,211	[2]	238,232,237	3.5

Size and accumulated size of adjusted gross income	Taxable returns—continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of			Average total income tax (dollars)
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	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	**81,865,180**	**4,861,134,463**	**100.0**	**81,890,189**	**865,948,271**	**100.0**	**865,948,695**	**100.0**	**17.8**	**12.8**	**10,575**
No adjusted gross income	--	--	[1]	3,820	85,376	[2]	85,376	[2]	[1]	[1]	22,350
$1 under $5,000	305,868	338,359	[2]	306,587	40,278	[2]	40,278	[2]	11.9	4.8	131
$5,000 under $10,000	1,899,255	3,721,348	0.1	1,899,332	379,851	[2]	379,851	[2]	10.2	2.6	200
$10,000 under $15,000	2,883,614	12,407,258	0.3	2,883,906	848,075	0.1	848,075	0.1	6.8	2.3	294
$15,000 under $20,000	4,867,025	38,082,778	0.8	4,868,050	2,516,274	0.3	2,516,274	0.3	6.6	3.0	517
$20,000 under $25,000	4,636,559	53,814,808	1.1	4,639,085	4,669,410	0.5	4,669,410	0.5	8.7	4.5	1,007
$25,000 under $30,000	4,603,705	70,403,722	1.4	4,603,763	6,827,564	0.8	6,827,564	0.8	9.7	5.4	1,483
$30,000 under $40,000	9,587,862	202,334,691	4.2	9,589,845	20,151,883	2.3	20,151,883	2.3	10.0	6.0	2,101
$40,000 under $50,000	8,380,653	238,763,777	4.9	8,381,017	25,404,274	2.9	25,404,305	2.9	10.6	6.8	3,031
$50,000 under $75,000	16,448,878	669,393,075	13.8	16,449,394	77,962,073	9.0	77,962,073	9.0	11.6	7.7	4,740
$75,000 under $100,000	10,983,153	652,794,095	13.4	10,987,101	80,492,622	9.3	80,492,622	9.3	12.3	8.5	7,326
$100,000 under $200,000	13,370,297	1,299,639,179	26.7	13,374,553	212,290,589	24.5	212,290,589	24.5	16.3	11.9	15,873
$200,000 under $500,000	3,175,119	716,372,061	14.7	3,178,420	176,322,148	20.4	176,322,148	20.4	24.6	19.6	55,475
$500,000 under $1,000,000	488,542	279,531,278	5.8	489,904	80,458,186	9.3	80,458,186	9.3	28.8	24.4	164,233
$1,000,000 under $1,500,000	107,069	111,233,270	2.3	107,416	32,755,871	3.8	32,755,871	3.8	29.4	25.3	304,944
$1,500,000 under $2,000,000	43,859	65,463,554	1.3	44,015	19,393,235	2.2	19,393,235	2.2	29.6	25.6	440,605
$2,000,000 under $5,000,000	61,354	158,056,386	3.3	61,535	46,943,489	5.4	46,943,630	5.4	29.7	25.8	762,877
$5,000,000 under $10,000,000	14,187	84,462,502	1.7	14,236	24,617,005	2.8	24,617,005	2.8	29.1	25.4	1,729,208
$10,000,000 or more	8,180	204,322,325	4.2	8,211	53,790,072	6.2	53,790,324	6.2	26.3	22.6	6,551,008

Footnotes at end of table.

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 except as indicated)

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
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Accumulated from Smallest Size of Adjusted Gross Income									
No adjusted gross income	2,511,925	1.8	-198,958,452	[1]	-79,206	3,820	[2]	-5,022,618	[1]
$1 under $5,000	10,447,635	7.4	27,218,608	0.4	2,605	306,587	0.4	830,784	[2]
$1 under $10,000	22,667,970	16.1	119,625,886	1.6	5,277	2,205,919	2.7	15,224,999	0.2
$1 under $15,000	35,112,482	25.0	275,091,691	3.6	7,835	5,089,825	6.2	52,856,533	0.8
$1 under $20,000	46,512,710	33.1	474,109,251	6.2	10,193	9,957,875	12.2	138,113,659	2.0
$1 under $25,000	56,546,596	40.2	699,276,988	9.2	12,366	14,596,960	17.8	242,648,549	3.6
$1 under $30,000	65,208,989	46.4	937,271,218	12.3	14,373	19,200,723	23.4	369,407,453	5.5
$1 under $40,000	79,580,636	56.6	1,437,150,991	18.8	18,059	28,790,568	35.2	704,374,734	10.4
$1 under $50,000	90,377,048	64.3	1,920,239,789	25.2	21,247	37,171,584	45.4	1,080,152,466	15.9
$1 under $75,000	109,071,941	77.6	3,069,308,606	40.2	28,140	53,620,978	65.5	2,096,024,856	30.9
$1 under $100,000	120,535,665	85.8	4,059,646,519	53.2	33,680	64,608,079	78.9	3,046,475,821	44.9
$1 under $200,000	134,057,713	95.4	5,861,093,416	76.9	43,721	77,982,632	95.2	4,829,862,262	71.3
$1 under $500,000	137,252,752	97.7	6,766,440,818	88.7	49,299	81,161,052	99.1	5,730,506,419	84.5
$1 under $1,000,000	137,745,320	98.0	7,098,478,296	93.1	51,533	81,650,956	99.7	6,060,717,775	89.4
$1 under $1,500,000	137,853,416	98.1	7,228,627,532	94.8	52,437	81,758,371	99.8	6,190,040,684	91.3
$1 under $2,000,000	137,897,689	98.2	7,304,775,732	95.8	52,972	81,802,386	99.9	6,265,748,617	92.4
$1 under $5,000,000	137,959,607	98.2	7,487,762,123	98.2	54,275	81,863,922	100.0	6,447,548,469	95.1
$1 under $10,000,000	137,973,929	98.2	7,585,255,290	99.5	54,976	81,878,158	100.0	6,544,475,294	96.5
$1 or more	137,982,203	98.2	7,825,389,175	102.6	56,713	81,886,369	100.0	6,782,707,530	100.0
All returns	**140,494,127**	**100.0**	**7,626,430,723**	**100.0**	**54,283**	**81,890,189**	**100.0**	**6,777,684,912**	**100.0**

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 total income tax (dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	--	--	[1]	3,820	85,376	[2]	85,376	[2]	[1]	[1]	22,350
$1 under $5,000	305,868	338,359	[2]	306,587	40,278	[2]	40,278	[2]	11.9	4.8	131
$1 under $10,000	2,205,123	4,059,708	0.1	2,205,919	420,129	[2]	420,129	[2]	10.3	2.8	190
$1 under $15,000	5,088,737	16,466,966	0.3	5,089,825	1,268,204	0.1	1,268,204	0.1	7.7	2.4	249
$1 under $20,000	9,955,762	54,549,743	1.1	9,957,875	3,784,478	0.4	3,784,478	0.4	6.9	2.7	380
$1 under $25,000	14,592,321	108,364,551	2.2	14,596,960	8,453,887	1.0	8,453,887	1.0	7.8	3.5	579
$1 under $30,000	19,196,026	178,768,272	3.7	19,200,723	15,281,451	1.8	15,281,451	1.8	8.5	4.1	796
$1 under $40,000	28,783,888	381,102,963	7.8	28,790,568	35,433,334	4.1	35,433,334	4.1	9.3	5.0	1,231
$1 under $50,000	37,164,541	619,866,740	12.8	37,171,584	60,837,608	7.0	60,837,638	7.0	9.8	5.6	1,637
$1 under $75,000	53,613,419	1,289,259,814	26.5	53,620,978	138,799,681	16.0	138,799,712	16.0	10.8	6.6	2,589
$1 under $100,000	64,596,572	1,942,053,909	40.0	64,608,079	219,292,303	25.3	219,292,333	25.3	11.3	7.2	3,394
$1 under $200,000	77,966,869	3,241,693,088	66.7	77,982,632	431,582,892	49.8	431,582,922	49.8	13.3	8.9	5,534
$1 under $500,000	81,141,988	3,958,065,149	81.4	81,161,052	607,905,040	70.2	607,905,070	70.2	15.4	10.6	7,490
$1 under $1,000,000	81,630,530	4,237,596,427	87.2	81,650,956	688,363,225	79.5	688,363,255	79.5	16.2	11.4	8,431
$1 under $1,500,000	81,737,599	4,348,829,697	89.5	81,758,371	721,119,096	83.3	721,119,126	83.3	16.6	11.6	8,820
$1 under $2,000,000	81,781,458	4,414,293,251	90.8	81,802,386	740,512,331	85.5	740,512,361	85.5	16.8	11.8	9,052
$1 under $5,000,000	81,842,812	4,572,349,636	94.1	81,863,922	787,455,819	90.9	787,455,991	90.9	17.2	12.2	9,619
$1 under $10,000,000	81,857,000	4,656,812,138	95.8	81,878,158	812,072,824	93.8	812,072,996	93.8	17.4	12.4	9,918
$1 or more	81,865,180	4,861,134,463	100.0	81,886,369	865,862,896	100.0	865,863,319	100.0	17.8	12.8	10,574
All returns	**81,865,180**	**4,861,134,463**	**100.0**	**81,890,189**	**865,948,271**	**100.0**	**865,948,695**	**100.0**	**17.8**	**12.8**	**10,575**

Footnotes at end of table.

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 except as indicated)

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
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Accumulated from Largest Size of Adjusted Gross Income									
$10,000,000 or more	8,274	[2]	240,133,885	3.1	29,022,708	8,211	[2]	238,232,237	3.5
$5,000,000 or more	22,596	[2]	337,627,052	4.4	14,941,895	22,447	[2]	335,159,061	4.9
$2,000,000 or more	84,514	0.1	520,613,443	6.8	6,160,085	83,983	0.1	516,958,913	7.6
$1,500,000 or more	128,787	0.1	596,761,643	7.8	4,633,710	127,998	0.2	592,666,847	8.7
$1,000,000 or more	236,883	0.2	726,910,879	9.5	3,068,649	235,413	0.3	721,989,755	10.6
$500,000 or more	729,451	0.5	1,058,948,357	13.9	1,451,706	725,317	0.9	1,052,201,111	15.5
$200,000 or more	3,924,490	2.8	1,964,295,759	25.8	500,523	3,903,737	4.8	1,952,845,269	28.8
$100,000 or more	17,446,537	12.4	3,765,742,656	49.4	215,845	17,278,291	21.1	3,736,231,709	55.1
$75,000 or more	28,910,262	20.6	4,756,080,569	62.4	164,512	28,265,391	34.5	4,686,682,674	69.1
$50,000 or more	47,605,155	33.9	5,905,149,386	77.4	124,044	44,714,785	54.6	5,702,555,065	84.1
$40,000 or more	58,401,567	41.6	6,388,238,185	83.8	109,385	53,095,801	64.8	6,078,332,796	89.6
$30,000 or more	72,773,214	51.8	6,888,117,957	90.3	94,652	62,685,646	76.5	6,413,300,077	94.6
$25,000 or more	81,435,606	58.0	7,126,112,187	93.4	87,506	67,289,409	82.2	6,540,058,982	96.4
$20,000 or more	91,469,493	65.1	7,351,279,924	96.4	80,369	71,928,494	87.8	6,644,593,872	98.0
$15,000 or more	102,869,721	73.2	7,550,297,484	99.0	73,397	76,796,544	93.8	6,729,850,997	99.2
$10,000 or more	115,314,233	82.1	7,705,763,290	101.0	66,824	79,680,450	97.3	6,767,482,532	99.8
$5,000 or more	127,534,568	90.8	7,798,170,567	102.3	61,146	81,579,782	99.6	6,781,876,746	100.0
$1 or more	137,982,203	98.2	7,825,389,175	102.6	56,713	81,886,369	100.0	6,782,707,530	100.0
All returns	**140,494,127**	**100.0**	**7,626,430,723**	**100.0**	**54,283**	**81,890,189**	**100.0**	**6,777,684,912**	**100.0**

Size and accumulated size of adjusted gross income	Taxable returns—continued										
	Taxable income			Income tax after credits			Total income tax				
								Percent of			Average total income tax (dollars)
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Total	Taxable income	Adjusted gross income less deficit	
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Accumulated from Largest Size of Adjusted Gross Income											
$10,000,000 or more	8,180	204,322,325	4.2	8,211	53,790,072	6.2	53,790,324	6.2	26.3	22.6	6,551,008
$5,000,000 or more	22,367	288,784,827	5.9	22,447	78,407,077	9.1	78,407,328	9.1	27.2	23.4	3,492,998
$2,000,000 or more	83,722	446,841,212	9.2	83,983	125,350,565	14.5	125,350,958	14.5	28.1	24.2	1,492,575
$1,500,000 or more	127,581	512,304,766	10.5	127,998	144,743,800	16.7	144,744,193	16.7	28.3	24.4	1,130,832
$1,000,000 or more	234,650	623,538,036	12.8	235,413	177,499,671	20.5	177,500,064	20.5	28.5	24.6	753,994
$500,000 or more	723,192	903,069,314	18.6	725,317	257,957,856	29.8	257,958,249	29.8	28.6	24.5	355,649
$200,000 or more	3,898,311	1,619,441,375	33.3	3,903,737	434,280,004	50.2	434,280,397	50.2	26.8	22.2	111,247
$100,000 or more	17,268,608	2,919,080,554	60.0	17,278,291	646,570,593	74.7	646,570,986	74.7	22.1	17.3	37,421
$75,000 or more	28,251,761	3,571,874,649	73.5	28,265,391	727,063,215	84.0	727,063,608	84.0	20.4	15.5	25,723
$50,000 or more	44,700,639	4,241,267,723	87.2	44,714,785	805,025,288	93.0	805,025,681	93.0	19.0	14.1	18,004
$40,000 or more	53,081,292	4,480,031,500	92.2	53,095,801	830,429,562	95.9	830,429,985	95.9	18.5	13.7	15,640
$30,000 or more	62,669,153	4,682,366,191	96.3	62,685,646	850,581,445	98.2	850,581,868	98.2	18.2	13.3	13,569
$25,000 or more	67,272,858	4,752,769,912	97.8	67,289,409	857,409,009	99.0	857,409,432	99.0	18.0	13.1	12,742
$20,000 or more	71,909,418	4,806,584,720	98.9	71,928,494	862,078,418	99.6	862,078,842	99.6	17.9	13.0	11,985
$15,000 or more	76,776,443	4,844,667,497	99.7	76,796,544	864,594,692	99.8	864,595,115	99.8	17.8	12.8	11,258
$10,000 or more	79,660,057	4,857,074,755	99.9	79,680,450	865,442,767	99.9	865,443,190	99.9	17.8	12.8	10,861
$5,000 or more	81,559,312	4,860,796,104	100.0	81,579,782	865,822,618	100.0	865,823,041	100.0	17.8	12.8	10,613
$1 or more	81,865,180	4,861,134,463	100.0	81,886,369	865,862,896	100.0	865,863,319	100.0	17.8	12.8	10,574
All returns	**81,865,180**	**4,861,134,463**	**100.0**	**81,890,189**	**865,948,271**	**100.0**	**865,948,695**	**100.0**	**17.8**	**12.8**	**10,575**

[1] Percentage not computed.
[2] Less than 0.05 percent.
NOTE: Detail may not add to totals because of rounding.

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	**140,494,127**	**7,626,430,723**	**1,029,070,478**	**45,695,736**	**1,203,808,276**	**92,268,979**	**747,779,539**	**104,160,741**	**5,088,387,918**	**81,890,189**	**865,948,271**	**81,890,189**	**865,948,695**
No adjusted gross income	2,511,925	-198,958,452	13,742,768	--	--	--	--	--	--	3,820	85,376	3,820	85,376
$1 under $5,000	10,447,635	27,218,608	33,915,413	439,203	8,020,096	10,005,431	53,661,106	443,289	424,220	306,587	40,278	306,587	40,278
$5,000 under $10,000	12,220,335	92,407,278	58,080,799	629,928	9,932,585	11,586,408	80,020,270	2,388,996	3,927,228	1,899,331	379,851	1,899,331	379,851
$10,000 under $15,000	12,444,512	155,465,805	79,669,121	922,814	14,780,542	11,517,694	86,662,093	6,228,222	20,542,044	2,883,906	848,075	2,883,906	848,075
$15,000 under $20,000	11,400,228	199,017,560	76,860,603	1,168,782	18,048,313	10,229,448	79,150,629	7,288,739	47,287,524	4,868,050	2,516,274	4,868,050	2,516,274
$20,000 under $25,000	10,033,887	225,167,737	73,010,021	1,319,637	21,306,431	8,713,252	69,979,510	8,135,834	72,338,786	4,639,085	4,669,410	4,639,085	4,669,410
$25,000 under $30,000	8,662,392	237,994,230	63,627,911	1,533,209	24,192,992	7,128,185	58,434,144	7,851,127	96,902,697	4,603,763	6,827,564	4,603,763	6,827,564
$30,000 under $40,000	14,371,647	499,879,773	106,542,591	3,619,951	57,101,228	10,750,692	90,781,999	13,830,842	249,325,250	9,589,845	20,151,883	9,589,845	20,151,883
$40,000 under $50,000	10,796,412	483,088,798	81,504,834	3,994,552	68,330,728	6,800,862	61,120,290	10,615,868	275,259,782	8,381,017	25,404,274	8,381,017	25,404,304
$50,000 under $75,000	18,694,893	1,149,068,817	157,300,277	9,272,525	176,929,742	9,422,368	96,630,436	18,548,842	720,889,762	16,449,393	77,962,073	16,449,393	77,962,073
$75,000 under $100,000	11,463,725	990,337,913	109,058,971	7,583,001	168,120,241	3,880,724	44,763,537	11,423,683	669,533,805	10,987,101	80,492,622	10,987,101	80,492,622
$100,000 under $200,000	13,522,048	1,801,446,897	139,854,272	11,454,028	332,160,979	2,067,568	24,670,361	13,492,388	1,306,333,237	13,374,553	212,290,589	13,374,553	212,290,589
$200,000 under $500,000	3,195,039	905,347,402	30,562,232	3,051,936	156,026,826	143,092	1,641,137	3,186,924	718,621,108	3,178,420	176,322,148	3,178,420	176,322,148
$500,000 under $1,000,000	492,567	332,037,478	3,638,830	475,847	48,304,789	16,720	194,039	490,338	280,537,996	489,904	80,458,185	489,904	80,458,185
$1,000,000 under $1,500,000	108,096	130,149,237	780,188	104,559	18,101,201	3,525	38,826	107,527	111,652,589	107,416	32,755,871	107,416	32,755,871
$1,500,000 under $2,000,000	44,273	76,148,200	319,551	43,015	10,229,861	1,248	13,070	44,052	65,749,557	44,015	19,393,235	44,015	19,393,235
$2,000,000 under $5,000,000	61,918	182,986,391	442,446	60,522	24,296,813	1,395	14,516	61,598	158,702,289	61,535	46,943,489	61,535	46,943,630
$5,000,000 under $10,000,000	14,322	97,493,167	101,357	14,079	12,805,159	241	2,448	14,247	84,805,917	14,236	24,617,005	14,236	24,617,005
$10,000,000 or more	8,274	240,133,885	58,294	8,148	35,119,750	126	1,128	8,225	205,554,127	8,211	53,790,072	8,211	53,790,324
Taxable returns, total	**81,890,189**	**6,777,684,912**	**558,350,884**	**36,967,537**	**996,394,343**	**44,907,375**	**369,463,076**	**81,865,180**	**4,861,134,463**	**81,890,189**	**865,948,271**	**81,890,189**	**865,948,695**
No adjusted gross income	3,820	-5,022,618	29,295	--	--	--	--	--	--	3,820	85,376	3,820	85,376
$1 under $5,000	306,587	830,784	4,379	3,619	6,420	302,968	487,016	305,868	338,359	306,587	40,278	306,587	40,278
$5,000 under $10,000	1,899,331	14,394,215	240,675	14,152	58,514	1,882,184	10,384,585	1,899,255	3,721,348	1,899,331	379,851	1,899,331	379,851
$10,000 under $15,000	2,883,906	37,631,534	7,777,221	81,925	604,756	2,798,981	16,848,876	2,883,614	12,407,258	2,883,906	848,075	2,883,906	848,075
$15,000 under $20,000	4,868,050	85,257,126	17,085,008	321,738	2,862,550	4,545,314	27,233,102	4,867,025	38,082,777	4,868,050	2,516,274	4,868,050	2,516,274
$20,000 under $25,000	4,639,085	104,534,890	18,615,249	524,717	5,319,610	4,113,371	26,842,983	4,636,559	53,814,808	4,639,085	4,669,410	4,639,085	4,669,410
$25,000 under $30,000	4,603,763	126,758,904	20,236,434	766,483	8,626,033	3,836,281	27,496,102	4,603,705	70,403,722	4,603,763	6,827,564	4,603,763	6,827,564
$30,000 under $40,000	9,589,845	334,967,281	47,660,092	2,247,664	28,741,362	7,341,177	56,233,739	9,587,862	202,334,691	9,589,845	20,151,883	9,589,845	20,151,883
$40,000 under $50,000	8,381,017	375,777,731	48,515,994	2,920,123	42,053,403	5,459,895	46,450,090	8,380,653	238,763,776	8,381,017	25,404,274	8,381,017	25,404,304
$50,000 under $75,000	16,449,393	1,015,872,390	123,084,694	7,835,329	136,095,553	8,614,064	87,333,469	16,448,878	669,393,075	16,449,393	77,962,073	16,449,393	77,962,073
$75,000 under $100,000	10,987,101	950,450,965	101,500,354	7,194,182	152,577,470	3,792,919	43,717,966	10,983,153	652,794,095	10,987,101	80,492,622	10,987,101	80,492,622
$100,000 under $200,000	13,374,553	1,783,386,440	137,863,734	11,316,679	321,568,700	2,057,431	24,566,465	13,370,297	1,299,639,179	13,374,553	212,290,589	13,374,553	212,290,589
$200,000 under $500,000	3,178,420	900,644,158	30,423,171	3,038,099	152,789,458	140,321	1,611,788	3,175,119	716,372,061	3,178,420	176,322,148	3,178,420	176,322,148
$500,000 under $1,000,000	489,904	330,211,356	3,621,941	473,703	47,186,903	16,202	189,284	488,542	279,531,278	489,904	80,458,185	489,904	80,458,185
$1,000,000 or more	235,413	721,989,755	1,692,641	229,125	97,903,611	6,267	67,611	234,650	623,538,036	235,413	177,499,672	235,413	177,500,065
Nontaxable returns, total	**58,603,939**	**848,745,811**	**470,719,594**	**8,728,198**	**207,413,933**	**47,361,604**	**378,316,464**	**22,295,562**	**227,253,455**	**--**	**--**	**--**	**--**

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of married persons filing jointly												
	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
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**53,570,158**	**4,964,406,759**	**590,169,315**	**26,274,535**	**834,421,163**	**26,492,078**	**327,369,638**	**44,151,231**	**3,442,251,189**	**36,328,386**	**614,475,407**	**36,328,386**	**614,475,742**
No adjusted gross income	803,536	-126,688,069	7,962,065	--	--	--	--	--	--	2,090	52,446	2,090	52,446
$1 under $5,000	852,224	2,197,062	7,739,655	106,157	2,655,826	746,067	9,307,624	--	--	** 17	** 1,470	** 17	** 1,470
$5,000 under $10,000	1,238,790	9,547,731	11,918,470	134,898	3,067,284	1,103,892	13,814,469	* 1,005	* 1,546	**	**	**	**
$10,000 under $15,000	1,911,404	24,015,034	20,400,388	208,464	4,792,263	1,702,940	21,021,122	--	--	* 212	* 237	* 212	* 237
$15,000 under $20,000	2,076,035	36,489,656	21,867,443	261,269	5,653,571	1,814,766	22,402,048	91,834	58,079	12,062	1,617	12,062	1,617
$20,000 under $25,000	2,341,212	52,520,529	26,079,974	372,959	8,062,702	1,968,254	24,166,560	1,004,448	2,387,828	293,795	52,985	293,795	52,985
$25,000 under $30,000	2,251,098	61,874,367	25,337,903	407,001	8,832,316	1,844,096	22,451,167	1,625,438	9,044,574	663,990	277,252	663,990	277,252
$30,000 under $40,000	4,379,940	153,532,651	50,164,178	998,969	20,841,082	3,380,971	41,321,228	3,980,659	43,992,736	1,829,929	1,682,149	1,829,929	1,682,149
$40,000 under $50,000	4,090,486	183,542,303	45,672,240	1,254,238	26,420,418	2,836,248	34,709,442	3,971,924	78,166,598	2,385,535	4,091,371	2,385,535	4,091,371
$50,000 under $75,000	10,322,929	643,845,076	115,022,348	4,410,142	94,339,909	5,912,788	73,066,518	10,229,166	362,982,807	8,431,000	28,339,174	8,431,000	28,339,174
$75,000 under $100,000	8,557,969	742,664,138	94,677,667	5,334,089	122,098,705	3,223,880	40,408,332	8,533,994	486,193,976	8,112,266	48,315,158	8,112,266	48,315,158
$100,000 under $200,000	11,347,616	1,520,778,223	129,309,112	9,524,342	281,149,265	1,823,274	22,999,263	11,324,206	1,088,515,721	11,215,624	166,410,222	11,215,624	166,410,222
$200,000 under $500,000	2,777,616	786,669,345	29,031,716	2,660,505	135,281,278	117,111	1,473,523	2,771,800	621,992,927	2,765,288	150,863,318	2,765,288	150,863,318
$500,000 under $1,000,000	422,476	284,719,432	3,411,561	409,498	40,897,035	12,979	169,311	420,796	240,735,552	420,700	69,131,455	420,700	69,131,455
$1,000,000 under $1,500,000	90,920	109,522,611	726,641	88,200	14,998,375	2,720	33,555	90,514	94,068,457	90,481	27,693,205	90,481	27,693,205
$1,500,000 under $2,000,000	36,903	63,453,584	295,498	36,008	8,435,706	886	10,693	36,754	54,809,095	36,739	16,274,887	36,739	16,274,887
$2,000,000 under $5,000,000	50,864	150,066,571	407,170	49,876	19,563,398	988	12,064	50,638	130,453,294	50,613	38,789,371	50,613	38,789,454
$5,000,000 under $10,000,000	11,623	78,981,667	92,827	11,465	10,170,699	158	1,975	11,573	68,880,029	11,560	20,130,002	11,560	20,130,002
$10,000,000 or more	6,517	186,674,848	52,458	6,456	27,161,331	61	745	6,482	159,967,970	6,483	42,369,088	6,483	42,369,340
Taxable returns, total	**36,328,386**	**4,587,716,829**	**373,424,318**	**21,865,898**	**713,242,786**	**14,460,389**	**181,649,090**	**36,314,186**	**3,324,642,933**	**36,328,386**	**614,475,407**	**36,328,386**	**614,475,742**
No adjusted gross income	2,090	-3,279,803	22,092	--	--	--	--	--	--	2,090	52,446	2,090	52,446
$1 under $5,000	** 17	** 34	** 147	** 14	** 2,678	3	38	--	--	** 17	** 1,470	** 17	** 1,470
$5,000 under $10,000	**	**	**	**	**	--	--	--	--	**	**	**	**
$10,000 under $15,000	* 212	* 2,624	* 1,492	* 7	* 563	* 205	* 2,454	--	--	* 212	* 237	* 212	* 237
$15,000 under $20,000	12,062	232,657	87,130	14	762	12,048	141,035	11,044	10,015	12,062	1,617	12,062	1,617
$20,000 under $25,000	293,795	6,786,138	2,156,921	17,998	307,823	275,798	3,717,755	291,801	651,919	293,795	52,985	293,795	52,985
$25,000 under $30,000	663,990	18,366,233	4,884,206	63,956	1,000,805	600,034	7,844,851	663,963	4,639,487	663,990	277,252	663,990	277,252
$30,000 under $40,000	1,829,929	64,587,354	13,938,195	322,192	5,682,528	1,507,738	19,256,529	1,828,936	25,712,499	1,829,929	1,682,149	1,829,929	1,682,149
$40,000 under $50,000	2,385,535	107,565,728	19,951,117	594,239	10,820,941	1,791,296	22,345,838	2,385,514	54,451,715	2,385,535	4,091,371	2,385,535	4,091,371
$50,000 under $75,000	8,431,000	531,080,354	83,802,426	3,244,230	62,989,807	5,186,769	64,377,794	8,430,592	319,935,778	8,431,000	28,339,174	8,431,000	28,339,174
$75,000 under $100,000	8,112,266	705,396,991	87,315,127	4,974,250	108,713,680	3,138,016	39,376,416	8,112,157	469,997,387	8,112,266	48,315,158	8,112,266	48,315,158
$100,000 under $200,000	11,215,624	1,504,719,338	127,390,778	9,400,073	272,181,312	1,815,551	22,909,588	11,212,492	1,082,408,182	11,215,624	166,410,222	11,215,624	166,410,222
$200,000 under $500,000	2,765,288	783,182,620	28,909,702	2,649,723	132,891,673	115,565	1,453,331	2,762,780	620,373,530	2,765,288	150,863,318	2,765,288	150,863,318
$500,000 under $1,000,000	420,700	283,515,274	3,397,822	408,009	40,107,189	12,692	166,003	419,600	240,095,948	420,700	69,131,455	420,700	69,131,455
$1,000,000 or more	195,876	585,561,288	1,567,163	191,193	78,543,026	4,675	57,460	195,306	506,366,474	195,876	145,256,553	195,876	145,256,888
Nontaxable returns, total	**17,241,772**	**376,689,930**	**216,744,997**	**4,408,637**	**121,178,377**	**12,031,689**	**145,720,548**	**7,837,046**	**117,608,255**	**--**	**--**	**--**	**--**

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of married persons filing separately												
	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
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**2,539,588**	**114,927,175**	**12,594,037**	**1,057,315**	**21,697,554**	**1,377,089**	**8,084,350**	**2,067,967**	**94,117,875**	**1,815,504**	**18,355,411**	**1,815,504**	**18,355,411**
No adjusted gross income	88,707	-18,638,649	476,238	--	--	--	--	--	--	269	8,733	269	8,733
$1 under $5,000	156,281	383,049	641,235	19,053	138,338	134,226	767,439	* 4,008	* 1,588	** 11,007	** 1,593	** 11,007	** 1,593
$5,000 under $10,000	192,961	1,469,768	861,910	31,103	331,171	157,859	919,207	28,339	36,224	**	**	**	**
$10,000 under $15,000	184,461	2,314,040	851,386	33,021	312,494	148,434	866,896	143,088	470,036	68,066	17,631	68,066	17,631
$15,000 under $20,000	194,003	3,392,837	923,238	27,328	198,490	164,677	963,421	186,045	1,323,753	147,643	73,843	147,643	73,843
$20,000 under $25,000	203,274	4,596,811	1,022,225	41,839	320,069	160,438	930,869	201,755	2,327,451	154,010	173,501	154,010	173,501
$25,000 under $30,000	193,709	5,319,141	938,871	68,679	765,883	124,031	737,451	186,659	2,996,312	169,454	275,429	169,454	275,429
$30,000 under $40,000	385,504	13,432,769	1,944,505	163,923	1,827,963	220,577	1,308,864	382,575	8,382,647	350,721	845,887	350,721	845,887
$40,000 under $50,000	288,908	12,983,549	1,563,215	159,505	2,189,140	128,404	751,859	287,107	8,502,843	272,205	983,098	272,205	983,098
$50,000 under $75,000	361,974	21,869,751	1,936,942	258,171	3,971,791	103,804	628,199	361,650	15,342,253	354,687	2,200,356	354,687	2,200,356
$75,000 under $100,000	144,028	12,285,587	794,231	121,982	2,398,575	22,046	135,265	141,688	8,993,485	143,356	1,676,384	143,356	1,676,384
$100,000 under $200,000	105,338	13,697,788	504,066	95,248	2,697,430	** 12,046	** 71,735	105,208	10,456,359	104,447	2,375,455	104,447	2,375,455
$200,000 under $500,000	** 34,446	** 12,268,787	** 114,114	** 31,684	** 2,288,519	**	**	** 33,928	** 9,929,927	27,986	1,924,260	27,986	1,924,260
$500,000 under $1,000,000	**	**	**	**	**	347	2,000	**	**	5,779	969,888	5,779	969,888
$1,000,000 under $1,500,000	2,071	2,511,553	7,850	2,024	423,116	35	204	2,034	2,118,962	2,031	604,511	2,031	604,511
$1,500,000 under $2,000,000	1,080	1,851,053	3,802	993	283,592	86	495	1,059	1,583,132	1,045	442,071	1,045	442,071
$2,000,000 under $5,000,000	1,878	5,665,963	6,660	1,819	829,639	58	330	1,865	4,838,835	1,841	1,351,890	1,841	1,351,890
$5,000,000 under $10,000,000	532	3,661,541	1,898	516	574,906	14	82	528	3,098,685	525	849,329	525	849,329
$10,000,000 or more	434	15,861,839	1,649	428	2,146,438	6	34	432	13,715,384	432	3,581,553	432	3,581,553
Taxable returns, total	**1,815,504**	**124,120,547**	**8,398,203**	**913,058**	**19,237,117**	**891,727**	**5,274,238**	**1,812,121**	**91,885,963**	**1,815,504**	**18,355,411**	**1,815,504**	**18,355,411**
No adjusted gross income	269	-551,462	1,195	--	--	--	--	--	--	269	8,733	269	8,733
$1 under $5,000	** 11,007	** 89,939	** 39,124	** 5,001	** 10,385	--	--	** 11,007	** 23,969	** 11,007	** 1,593	** 11,007	** 1,593
$5,000 under $10,000	**	**	**	**	**	3,011	16,461	**	**	**	**	**	**
$10,000 under $15,000	68,066	903,194	250,005	8,024	14,917	58,040	341,263	68,065	297,224	68,066	17,631	68,066	17,631
$15,000 under $20,000	147,643	2,588,970	562,803	15,545	82,797	131,099	771,126	147,643	1,172,244	147,643	73,843	147,643	73,843
$20,000 under $25,000	154,010	3,504,007	607,554	33,707	219,378	119,306	693,655	154,010	1,983,420	154,010	173,501	154,010	173,501
$25,000 under $30,000	169,454	4,655,131	711,185	52,621	428,842	115,834	689,022	169,424	2,826,352	169,454	275,429	169,454	275,429
$30,000 under $40,000	350,721	12,218,833	1,572,842	149,201	1,547,282	200,516	1,189,538	350,721	7,909,171	350,721	845,887	350,721	845,887
$40,000 under $50,000	272,205	12,235,470	1,384,234	144,799	1,792,271	126,408	740,477	271,874	8,319,996	272,205	983,098	272,205	983,098
$50,000 under $75,000	354,687	21,453,129	1,847,457	250,888	3,804,969	103,800	628,176	354,640	15,174,824	354,687	2,200,356	354,687	2,200,356
$75,000 under $100,000	143,356	12,224,368	790,666	121,616	2,388,845	21,740	133,600	141,065	8,944,226	143,356	1,676,384	143,356	1,676,384
$100,000 under $200,000	104,447	13,564,847	497,895	94,674	2,653,418	9,331	55,098	104,419	10,361,993	104,447	2,375,455	104,447	2,375,455
$200,000 under $500,000	** 33,765	** 11,995,394	** 111,825	** 31,281	** 2,141,417	2,213	13,349	** 33,433	** 9,751,748	27,986	1,924,260	27,986	1,924,260
$500,000 under $1,000,000	**	**	**	**	**	271	1,563	**	**	5,779	969,888	5,779	969,888
$1,000,000 or more	5,873	29,238,728	21,417	5,701	4,152,598	158	912	5,821	25,120,795	5,874	6,829,354	5,874	6,829,354
Nontaxable returns, total	**724,084**	**-9,193,372**	**4,195,834**	**144,257**	**2,460,437**	**485,362**	**2,810,112**	**255,846**	**2,231,913**	**--**	**--**	**--**	**--**

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of heads of households												
	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
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	**21,496,275**	**671,516,380**	**205,944,809**	**4,122,754**	**81,179,330**	**17,262,625**	**145,358,757**	**13,181,328**	**304,702,667**	**5,826,669**	**34,416,826**	**5,826,669**	**34,416,884**
No adjusted gross income	110,894	-6,728,679	964,796	--	--	--	--	--	--	* 66	* 1,049	* 66	* 1,049
$1 under $5,000	752,280	2,269,157	6,889,317	24,133	409,315	728,147	6,114,640	--	--	* 6	* 2	* 6	* 2
$5,000 under $10,000	2,049,601	16,372,731	18,491,827	51,009	873,701	1,998,592	16,741,994	--	--	* 61	* 855	* 61	* 855
$10,000 under $15,000	3,084,002	38,762,028	30,443,943	80,472	1,295,131	3,003,530	25,182,955	29,103	37,863	* 7,026	* 640	* 7,026	* 640
$15,000 under $20,000	2,940,094	51,348,795	29,508,126	140,781	2,013,035	2,799,313	23,517,828	1,215,768	2,527,791	67,193	12,950	67,193	12,950
$20,000 under $25,000	2,632,356	58,986,278	26,141,251	221,427	3,159,742	2,410,930	20,266,023	2,205,577	10,964,101	190,895	76,498	190,895	76,498
$25,000 under $30,000	2,137,574	58,646,066	21,322,289	248,340	3,596,397	1,889,233	15,920,512	2,034,380	18,250,797	224,682	160,739	224,682	160,739
$30,000 under $40,000	2,955,760	102,176,564	28,650,152	671,547	10,221,009	2,284,213	19,335,662	2,894,512	44,266,340	1,161,127	1,333,837	1,161,127	1,333,837
$40,000 under $50,000	1,735,030	77,412,205	16,369,696	652,052	10,764,482	1,082,978	9,183,242	1,714,352	41,250,061	1,262,970	2,564,935	1,262,970	2,564,935
$50,000 under $75,000	1,913,255	115,313,793	17,116,122	1,055,843	19,425,960	857,412	7,319,055	1,905,284	71,573,286	1,736,742	6,632,857	1,736,742	6,632,857
$75,000 under $100,000	636,468	54,221,478	5,486,574	493,247	11,066,827	143,221	1,219,505	634,788	36,454,954	629,348	5,270,564	629,348	5,270,564
$100,000 under $200,000	464,016	59,092,748	3,965,104	403,220	11,691,863	60,795	521,727	462,904	42,939,814	462,786	8,516,958	462,786	8,516,958
$200,000 under $500,000	68,995	19,729,914	502,009	65,716	3,480,714	3,278	27,296	68,796	15,749,450	68,127	4,213,536	68,127	4,213,536
$500,000 under $1,000,000	10,539	7,018,964	62,585	9,924	1,055,907	615	5,210	10,484	5,909,949	10,326	1,632,878	10,326	1,632,878
$1,000,000 under $1,500,000	2,308	2,828,756	12,466	2,100	390,858	209	1,769	2,299	2,431,051	2,261	707,014	2,261	707,014
$1,500,000 under $2,000,000	1,102	1,905,677	6,671	1,034	244,041	68	572	1,090	1,657,878	1,088	475,305	1,088	475,305
$2,000,000 under $5,000,000	1,464	4,374,939	8,666	1,399	521,395	65	547	1,458	3,847,920	1,439	1,104,124	1,439	1,104,182
$5,000,000 under $10,000,000	** 536	** 7,784,967	** 3,213	** 510	** 968,954	12	103	** 532	** 6,841,412	** 524	** 1,712,085	** 524	** 1,712,085
$10,000,000 or more	**	**	**	**	**	14	117	**	**	**	**	**	**
Taxable returns, total	**5,826,669**	**370,230,352**	**47,189,070**	**2,561,636**	**53,685,405**	**3,264,967**	**27,813,583**	**5,826,238**	**241,630,490**	**5,826,669**	**34,416,826**	**5,826,669**	**34,416,884**
No adjusted gross income	* 66	* -29,211	* 430	--	--	--	--	--	--	* 66	* 1,049	* 66	* 1,049
$1 under $5,000	* 6	* 28	* 47	--	--	* 6	* 54	--	--	* 6	* 2	* 6	* 2
$5,000 under $10,000	* 61	* 469	* 670	* 61	* 7,286	--	--	--	--	* 61	* 855	* 61	* 855
$10,000 under $15,000	* 7,026	* 98,152	* 28,555	--	--	* 7,026	* 60,473	* 7,026	* 9,124	* 7,026	* 640	* 7,026	* 640
$15,000 under $20,000	67,193	1,223,216	400,186	2,001	21,778	65,192	565,340	67,193	235,912	67,193	12,950	67,193	12,950
$20,000 under $25,000	190,895	4,315,934	1,309,091	20,376	217,474	170,519	1,465,232	190,895	1,324,138	190,895	76,498	190,895	76,498
$25,000 under $30,000	224,682	6,234,760	1,590,591	24,221	302,225	200,461	1,704,893	224,682	2,637,051	224,682	160,739	224,682	160,739
$30,000 under $40,000	1,161,127	41,257,769	8,718,909	215,004	2,882,778	946,123	8,038,929	1,161,127	21,617,153	1,161,127	1,333,837	1,161,127	1,333,837
$40,000 under $50,000	1,262,970	56,621,764	10,316,843	403,301	5,680,590	859,669	7,301,754	1,262,969	33,322,636	1,262,970	2,564,935	1,262,970	2,564,935
$50,000 under $75,000	1,736,742	105,146,959	14,897,871	927,290	15,829,853	809,452	6,914,735	1,736,736	67,507,105	1,736,742	6,632,857	1,736,742	6,632,857
$75,000 under $100,000	629,348	53,634,121	5,388,040	487,134	10,716,291	142,214	1,211,095	629,347	36,318,696	629,348	5,270,564	629,348	5,270,564
$100,000 under $200,000	462,786	58,910,683	3,951,221	402,161	11,539,161	60,624	520,304	462,581	42,904,059	462,786	8,516,958	462,786	8,516,958
$200,000 under $500,000	68,127	19,479,906	494,908	65,351	3,396,168	2,776	23,113	68,082	15,568,360	68,127	4,213,536	68,127	4,213,536
$500,000 under $1,000,000	10,326	6,870,714	61,285	9,760	1,022,121	567	4,813	10,301	5,791,073	10,326	1,632,878	10,326	1,632,878
$1,000,000 or more	5,313	16,465,088	30,424	4,976	2,069,678	337	2,849	5,299	14,395,185	5,312	3,998,528	5,312	3,998,586
Nontaxable returns, total	**15,669,606**	**301,286,029**	**158,755,739**	**1,561,118**	**27,493,926**	**13,997,658**	**117,545,174**	**7,355,090**	**63,072,177**	**--**	**--**	**--**	**--**

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of surviving spouses												
	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
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
All returns, total	**68,880**	**3,066,884**	**638,392**	**21,390**	**576,198**	**45,825**	**548,039**	**47,696**	**1,776,419**	**29,236**	**279,690**	**29,236**	**279,690**
No adjusted gross income	1,665	-254,302	18,472	--	--	--	--	--	--	--	--	--	--
$1 under $5,000	* 2,147	* 2,425	* 22,363	* 145	* 2,807	* 2,002	* 23,933	--	--	--	--	--	--
$5,000 under $10,000	* 4,001	* 29,535	* 43,807	--	--	* 4,001	* 47,503	--	--	--	--	--	--
$10,000 under $15,000	* 6,526	* 80,039	* 51,673	* 997	* 14,471	* 5,529	* 68,398	--	--	--	--	--	--
$15,000 under $20,000	* 5,684	* 102,686	* 49,298	--	--	* 5,684	* 67,928	* 1,988	* 1,146	--	--	--	--
$20,000 under $25,000	* 6,998	* 160,408	* 62,046	--	--	* 6,998	* 82,924	* 5,999	* 19,257	* 1,997	* 156	* 1,997	* 156
$25,000 under $30,000	* 7,008	* 199,115	* 65,794	* 1,999	* 47,395	* 5,009	* 60,480	* 6,008	* 38,211	--	--	--	--
$30,000 under $40,000	11,350	395,080	115,916	3,031	56,663	8,318	97,091	10,322	127,441	* 4,299	* 2,337	* 4,299	* 2,337
$40,000 under $50,000	* 2,999	* 144,794	* 36,428	* 1,002	* 23,296	* 1,996	* 24,356	* 2,998	* 60,716	* 2,989	* 5,404	* 2,989	* 5,404
$50,000 under $75,000	12,446	792,990	105,802	6,473	134,714	5,973	71,854	12,340	481,537	12,236	46,959	12,236	46,959
$75,000 under $100,000	* 2,762	* 232,654	* 21,875	* 2,460	* 57,155	* 301	* 3,435	* 2,761	* 150,290	* 2,438	* 17,204	* 2,438	* 17,204
$100,000 under $200,000	4,238	585,304	38,019	4,236	136,247	** 4	** 45	4,233	411,251	4,229	70,406	4,229	70,406
$200,000 under $500,000	** 1,005	** 395,794	** 6,534	** 1,003	** 64,323	**	**	** 995	** 325,796	* 861	* 61,812	* 861	* 61,812
$500,000 under $1,000,000	**	**	**	**	**	--	--	**	**	* 135	* 24,957	* 135	* 24,957
$1,000,000 under $1,500,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$1,500,000 under $2,000,000	* 17	* 29,636	* 105	* 9	* 4,726	* 8	* 93	* 17	* 24,712	* 17	* 5,786	* 17	* 5,786
$2,000,000 under $5,000,000	* 27	* 87,216	* 212	* 27	* 17,499	--	--	* 27	* 69,504	* 27	* 24,033	* 27	* 24,033
$5,000,000 under $10,000,000	** 8	** 83,508	** 47	** 8	** 16,904	--	--	** 8	** 66,557	** 8	** 20,635	** 8	** 20,635
$10,000,000 or more	**	**	**	**	**	--	--	**	**	**	**	**	**
Taxable returns, total	**29,236**	**2,507,706**	**256,562**	**14,661**	**431,328**	**14,575**	**173,046**	**29,227**	**1,647,720**	**29,236**	**279,690**	**29,236**	**279,690**
No adjusted gross income	--	--	--	--	--	--	--	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$15,000 under $20,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$20,000 under $25,000	* 1,997	* 47,548	* 14,579	--	--	* 1,997	* 23,247	* 1,997	* 9,722	* 1,997	* 156	* 1,997	* 156
$25,000 under $30,000	--	--	--	--	--	--	--	--	--	--	--	--	--
$30,000 under $40,000	* 4,299	* 149,347	* 38,689	--	--	* 4,299	* 50,060	* 4,299	* 60,597	* 4,299	* 2,337	* 4,299	* 2,337
$40,000 under $50,000	* 2,989	* 144,344	* 36,357	* 993	* 22,981	* 1,996	* 24,356	* 2,989	* 60,650	* 2,989	* 5,404	* 2,989	* 5,404
$50,000 under $75,000	12,236	780,922	103,877	6,263	124,747	5,973	71,854	12,236	480,444	12,236	46,959	12,236	46,959
$75,000 under $100,000	* 2,438	* 207,984	* 18,333	* 2,137	* 46,477	* 301	* 3,435	* 2,438	* 139,739	* 2,438	* 17,204	* 2,438	* 17,204
$100,000 under $200,000	4,229	584,216	37,917	4,229	135,621	--	--	* 4,226	* 410,806	4,229	70,406	4,229	70,406
$200,000 under $500,000	** 996	** 392,984	** 6,445	** 996	** 62,375	--	--	** 990	** 324,987	* 861	* 61,812	* 861	* 61,812
$500,000 under $1,000,000	**	**	**	**	**	--	--	**	**	* 135	* 24,957	* 135	* 24,957
$1,000,000 or more	52	200,360	364	44	39,129	* 8	* 93	52	160,773	52	50,454	52	50,454
Nontaxable returns, total	**39,643**	**559,178**	**381,830**	**6,729**	**144,870**	**31,250**	**374,994**	**18,469**	**128,699**	**--**	**--**	**--**	**--**

Footnotes at end of table

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

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

Size of adjusted gross income	Returns of single persons												
	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
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**62,819,226**	**1,872,513,524**	**219,723,926**	**14,219,741**	**265,934,030**	**47,091,362**	**266,418,755**	**44,712,520**	**1,245,539,768**	**37,890,393**	**198,420,937**	**37,890,393**	**198,420,968**
No adjusted gross income	1,507,123	-46,648,753	4,321,196	--	--	--	--	--	--	1,394	23,148	1,394	23,148
$1 under $5,000	8,684,704	22,366,916	18,622,843	289,716	4,813,811	8,394,988	37,447,471	439,281	422,632	305,561	38,787	305,561	38,787
$5,000 under $10,000	8,734,982	64,987,513	26,764,786	412,918	5,660,429	8,322,064	48,497,097	2,359,652	3,889,459	1,889,266	377,422	1,889,266	377,422
$10,000 under $15,000	7,258,118	90,294,665	27,921,731	599,859	8,366,182	6,657,260	39,522,722	6,056,031	20,034,144	2,808,602	829,566	2,808,602	829,566
$15,000 under $20,000	6,184,412	107,683,585	24,512,498	739,404	10,183,217	5,445,008	32,199,403	5,793,104	43,376,755	4,641,153	2,427,863	4,641,153	2,427,863
$20,000 under $25,000	4,850,046	108,903,710	19,704,524	683,413	9,763,919	4,166,632	24,533,133	4,718,054	56,640,149	3,998,388	4,366,269	3,998,388	4,366,269
$25,000 under $30,000	4,073,004	111,955,541	15,963,054	807,190	10,951,002	3,265,815	19,264,535	3,998,641	66,572,804	3,545,636	6,114,145	3,545,636	6,114,145
$30,000 under $40,000	6,639,094	230,342,709	25,667,841	1,782,481	24,154,511	4,856,613	28,719,153	6,562,773	152,556,084	6,243,769	16,287,673	6,243,769	16,287,673
$40,000 under $50,000	4,678,990	209,005,947	17,863,254	1,927,754	28,933,392	2,751,235	16,451,392	4,639,487	147,279,564	4,457,318	17,759,466	4,457,318	17,759,496
$50,000 under $75,000	6,084,288	367,247,208	23,119,062	3,541,897	59,057,368	2,542,391	15,544,810	6,040,402	270,509,880	5,914,729	40,742,728	5,914,729	40,742,728
$75,000 under $100,000	2,122,498	180,934,056	8,078,623	1,631,222	32,498,979	491,276	2,997,001	2,110,453	137,741,100	2,099,692	25,213,312	2,099,692	25,213,312
$100,000 under $200,000	1,600,840	207,292,834	6,037,972	1,426,983	36,486,175	173,856	1,092,483	1,595,837	164,010,092	1,587,467	34,917,547	1,587,467	34,917,547
$200,000 under $500,000	319,065	90,480,733	931,345	298,767	15,713,897	20,297	125,426	317,406	74,018,723	316,157	19,259,222	316,157	19,259,222
$500,000 under $1,000,000	53,464	36,101,911	141,198	50,685	5,549,942	2,780	17,519	53,057	30,496,779	52,964	8,699,006	52,964	8,699,006
$1,000,000 under $1,500,000	12,797	15,286,317	33,231	12,235	2,288,853	562	3,299	12,679	13,034,120	12,643	3,751,140	12,643	3,751,140
$1,500,000 under $2,000,000	5,170	8,908,250	13,475	4,972	1,261,796	199	1,216	5,132	7,674,740	5,125	2,195,187	5,125	2,195,187
$2,000,000 under $5,000,000	7,685	22,791,701	19,737	7,401	3,364,880	284	1,575	7,611	19,492,735	7,615	5,674,071	7,615	5,674,071
$5,000,000 under $10,000,000	1,855	12,717,158	4,764	1,799	1,735,735	57	288	1,838	10,991,361	1,845	3,127,320	1,845	3,127,320
$10,000,000 or more	1,090	31,861,524	2,794	1,045	5,149,943	45	232	1,078	26,798,646	1,070	6,617,064	1,070	6,617,064
Taxable returns, total	**37,890,393**	**1,693,109,478**	**129,082,732**	**11,612,284**	**209,797,708**	**26,275,717**	**154,553,119**	**37,883,408**	**1,201,327,357**	**37,890,393**	**198,420,937**	**37,890,393**	**198,420,968**
No adjusted gross income	1,394	-1,162,141	5,578	--	--	--	--	--	--	1,394	23,148	1,394	23,148
$1 under $5,000	305,561	825,887	528	2,603	2,981	302,958	486,924	** 2,194,116	** 4,035,738	305,561	38,787	305,561	38,787
$5,000 under $10,000	1,889,266	14,308,642	204,538	10,093	41,605	1,879,173	10,368,125	**	**	1,889,266	377,422	1,889,266	377,422
$10,000 under $15,000	2,808,602	36,627,564	7,497,169	73,894	589,276	2,733,709	16,444,686	2,808,523	12,100,911	2,808,602	829,566	2,808,602	829,566
$15,000 under $20,000	4,641,153	81,212,284	16,034,889	304,178	2,757,213	4,336,975	25,755,602	4,641,145	36,664,606	4,641,153	2,427,863	4,641,153	2,427,863
$20,000 under $25,000	3,998,388	89,881,263	14,527,104	452,637	4,574,936	3,545,751	20,943,095	3,997,857	49,845,609	3,998,388	4,366,269	3,998,388	4,366,269
$25,000 under $30,000	3,545,636	97,502,780	13,050,453	625,685	6,894,160	2,919,951	17,257,336	3,545,636	60,300,831	3,545,636	6,114,145	3,545,636	6,114,145
$30,000 under $40,000	6,243,769	216,753,979	23,391,457	1,561,267	18,628,774	4,682,502	27,698,683	6,242,779	147,035,271	6,243,769	16,287,673	6,243,769	16,287,673
$40,000 under $50,000	4,457,318	199,210,426	16,827,442	1,776,791	23,736,619	2,680,527	16,037,664	4,457,306	142,608,780	4,457,318	17,759,466	4,457,318	17,759,496
$50,000 under $75,000	5,914,729	357,411,025	22,433,063	3,406,659	53,346,178	2,508,070	15,340,910	5,914,675	266,294,923	5,914,729	40,742,728	5,914,729	40,742,728
$75,000 under $100,000	2,099,692	178,987,502	7,988,189	1,609,044	30,712,178	490,647	2,993,421	2,098,147	137,394,047	2,099,692	25,213,312	2,099,692	25,213,312
$100,000 under $200,000	1,587,467	205,607,355	5,985,924	1,415,542	35,059,188	171,925	1,081,476	1,586,579	163,554,139	1,587,467	34,917,547	1,587,467	34,917,547
$200,000 under $500,000	316,157	89,662,382	923,157	296,391	15,043,180	19,767	121,996	315,709	73,661,580	316,157	19,259,222	316,157	19,259,222
$500,000 under $1,000,000	52,964	35,756,240	139,968	50,291	5,312,239	2,673	16,905	52,766	30,336,113	52,964	8,699,006	52,964	8,699,006
$1,000,000 or more	28,299	90,524,291	73,272	27,210	13,099,180	1,089	6,298	28,172	77,494,809	28,298	21,364,782	28,298	21,364,782
Nontaxable returns, total	**24,928,833**	**179,404,046**	**90,641,195**	**2,607,457**	**56,136,322**	**20,815,645**	**111,865,637**	**6,829,111**	**44,212,411**	**--**	**--**	**--**	**--**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to prevent disclosure of taxpayer information.

NOTE: Detail may not add to totals because of rounding.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	140,494,127	7,626,430,723	53,570,158	4,964,406,759	2,539,588	114,927,175
Total income	140,040,871	7,739,397,945	53,483,280	5,042,822,232	2,509,148	116,768,561
Salaries and wages	116,668,680	5,707,088,487	45,118,338	3,611,221,675	2,058,567	86,940,829
Taxable interest	57,811,427	168,001,234	32,131,365	110,384,406	793,832	4,404,349
Tax-exempt interest [1]	6,255,546	73,574,105	3,759,788	48,059,292	86,224	2,002,168
Ordinary dividends	29,287,816	163,458,846	16,988,161	105,666,326	393,709	4,916,055
Qualified dividends [1]	25,412,544	123,570,203	14,861,175	80,598,048	329,572	3,787,335
State income tax refunds	23,444,210	30,314,607	14,246,983	21,376,935	452,070	621,972
Alimony received	438,103	8,821,395	18,318	303,215	7,278	268,026
Business or profession:						
Net income	16,539,498	308,887,694	8,723,914	208,644,440	247,753	6,222,000
Net loss	5,572,286	63,904,867	3,446,186	35,543,118	110,234	8,962,386
Sales of capital assets:						
Net gain in AGI	6,758,593	263,460,082	4,044,655	197,604,045	116,747	11,614,625
Net loss in AGI	13,531,912	31,912,136	7,882,444	18,950,918	172,977	218,767
Sales of property other than capital assets, net gain less loss	1,787,663	-18,027,483	1,281,079	-12,726,229	36,731	-1,217,483
Taxable IRA distributions	9,659,133	135,202,708	5,742,043	92,986,562	116,555	2,106,696
Taxable pensions and annuities	26,020,252	523,295,800	14,502,556	339,382,820	353,295	7,421,556
Rent and royalty:						
Net income	6,210,424	85,501,274	4,124,156	60,566,901	98,726	1,797,760
Net loss	5,762,870	67,144,361	3,755,621	45,167,534	57,552	1,068,143
Farm rental net income less loss	560,375	4,067,331	359,381	2,703,571	2,619	76,312
Partnership and S Corporation net income less loss	8,012,581	345,097,425	5,780,055	290,910,177	138,005	5,339,404
Estate and trust net income less loss	652,035	17,382,152	336,907	9,475,166	8,606	702,072
Farm net income less loss	1,924,214	-14,095,257	1,490,867	-11,327,585	25,809	-351,927
Unemployment compensation	11,298,837	83,538,098	5,074,170	40,276,095	190,417	1,390,478
Taxable social security benefits	15,320,332	174,649,879	9,866,349	128,456,447	232,543	2,394,707
Other income less loss	6,487,936	31,315,947	3,747,644	19,993,947	108,361	316,814
Total statutory adjustments	34,764,363	112,967,222	18,566,455	78,415,473	387,915	1,841,386
Educator expenses deduction	3,841,466	970,392	2,450,382	645,339	58,312	13,823
Certain business expenses of reservists, performing artists, etc.	142,530	558,144	71,564	208,996	* 1,996	* 2,569
Health savings account deduction	946,436	2,589,379	657,769	2,112,976	10,207	21,664
Moving expenses adjustment	856,242	2,099,707	408,094	1,261,922	12,478	36,350
Deduction for one-half of self-employment tax	17,436,420	23,833,849	9,680,405	16,664,463	248,093	397,506
Payments to a Keogh plan	922,981	18,857,129	719,504	15,601,292	11,779	188,613
Self-employed health insurance deduction	3,625,543	21,819,844	2,409,371	17,269,494	45,198	237,804
Penalty on early withdrawal of savings	1,204,856	339,005	667,869	150,324	15,215	4,607
Alimony paid	570,110	9,844,186	214,584	3,669,369	22,238	628,271
IRA payments	2,587,823	11,215,140	1,645,996	8,160,911	26,119	110,426
Student loan interest deduction	9,718,995	8,339,817	4,946,984	4,470,791	--	--
Tuition and fees deduction	2,422,642	5,453,156	1,190,213	2,491,058	--	--
Domestic production activities deduction	490,677	5,697,897	397,720	4,780,039	6,069	143,230
Total itemized deductions	45,695,736	1,203,808,276	26,274,535	834,421,163	1,057,315	21,697,554
Medical and dental expenses deduction	10,090,297	79,865,796	5,296,900	41,670,921	206,162	1,025,373
Taxes paid deduction	45,423,760	432,032,137	26,230,301	315,305,689	1,043,084	8,059,282
Interest paid deduction	37,004,065	442,051,459	23,404,130	313,742,683	724,883	7,175,384
Contributions deduction	37,243,302	158,016,526	23,010,553	116,010,414	755,619	3,291,377
Casualty or theft loss deduction	134,237	2,330,132	83,912	1,922,159	4,625	44,158
Total miscellaneous deductions	12,832,261	102,016,469	6,480,019	56,262,080	290,477	2,489,221
Basic standard deduction	92,268,979	709,396,730	26,492,078	301,623,620	1,377,089	7,815,325
Additional standard deduction	12,740,860	21,255,341	6,670,957	12,702,358	122,276	136,592
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction	20,532,964	17,324,743	13,414,396	13,167,832	226,117	134,127
Taxable income	104,160,741	5,088,387,918	44,151,231	3,442,251,189	2,067,967	94,117,875
Alternative minimum tax	3,827,562	22,579,779	2,926,773	18,384,491	145,063	717,153
Total tax credits [2]	87,501,186	110,076,320	38,749,580	72,994,687	1,762,634	1,982,271
Foreign tax credit	6,309,847	13,060,099	4,096,774	9,299,117	98,053	851,211
Child care credit	6,286,241	3,317,379	3,894,315	2,025,263	8,141	3,908
Nonrefundable education credit	10,598,706	10,836,636	5,571,745	6,753,943	--	--
Retirement savings contribution credit	6,253,195	1,039,726	2,739,606	553,316	94,689	10,822
Child tax credit	23,563,012	28,416,808	14,513,924	20,660,032	332,650	377,214
Residential energy credit	6,711,683	5,822,875	4,691,908	4,240,817	81,442	61,340
General business credit	292,508	1,601,155	223,994	1,302,079	4,584	36,119
Prior year minimum tax credit	319,646	758,965	238,199	612,440	7,078	17,085
Credit for the elderly or disabled	63,526	8,235	3,063	232	* 1,008	* 38
Alternative motor vehicle credit	75,752	137,329	44,966	79,522	* 1,995	* 5,275
Qualified electric vehicle credit	3,241	2,521	2,705	1,831	* 5	* 5
Alternative fuel vehicle refueling property credit	* 1,006	* 1,820	* 8	* 12	--	--
Qualified plug-in electric vehicle credit	22,571	129,372	20,308	120,383	27	163
Making work pay credit used to offset income tax before credits	68,570,141	34,429,212	30,483,885	20,985,399	1,517,196	541,307
Earned income credit used to offset income tax before credits	1,488,984	489,444	126,737	34,067	--	--
Refundable education credit used to offset income tax before credits	4,394,166	3,502,175	3,013,753	2,677,852	--	--
First time homebuyer credit used to offset income tax before credits	1,096,641	4,886,445	498,834	2,493,014	12,210	30,162
Prior year minimum tax credit used to offset income tax before credits	194,988	908,416	161,066	751,137	5,994	26,623
Income tax after credits	81,890,189	865,948,271	36,328,386	614,475,407	1,815,504	18,355,411
Total income tax	81,890,189	865,948,695	36,328,386	614,475,742	1,815,504	18,355,411
Total tax liability	86,293,526	910,981,120	38,178,509	647,166,064	1,916,831	19,241,787
Total tax payments	124,181,648	1,103,571,296	49,396,962	755,194,487	2,162,671	21,399,065
Income tax withheld	120,134,277	827,302,476	47,615,836	543,576,991	2,071,753	12,498,418
Estimated tax payments	10,139,259	224,536,503	6,155,432	171,225,601	156,414	6,596,586
Overpayment refunded	109,402,781	333,096,000	39,706,655	165,627,292	1,561,866	3,538,873
Tax due at time of filing	22,356,865	86,129,753	10,556,173	58,897,676	755,193	2,887,673

Footnotes at end of table.

Table 1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	21,496,275	671,516,380	68,880	3,066,884	62,819,226	1,872,513,524
Total income	21,474,923	678,944,904	68,880	3,133,258	62,504,639	1,897,728,990
Salaries and wages	19,389,533	588,581,480	50,676	1,938,992	50,051,566	1,418,405,511
Taxable interest	3,445,617	3,867,972	47,911	138,600	21,392,702	49,205,907
Tax-exempt interest [1]	154,081	1,437,011	4,025	51,941	2,251,429	22,023,692
Ordinary dividends	1,046,207	3,616,201	21,546	83,682	10,838,193	49,176,582
Qualified dividends [1]	865,528	2,682,213	19,042	48,747	9,337,227	36,453,861
State income tax refunds	2,148,530	2,147,982	14,955	19,983	6,581,673	6,147,735
Alimony received	174,965	3,538,621	--	--	237,542	4,711,532
Business or profession:						
Net income	2,595,857	32,202,735	9,659	195,173	4,962,315	61,623,345
Net loss	533,787	4,610,486	* 1,016	* 2,298	1,481,065	14,786,580
Sales of capital assets:						
Net gain in AGI	241,527	6,375,079	5,460	84,152	2,350,205	47,782,181
Net loss in AGI	525,922	1,167,951	10,098	28,225	4,940,472	11,546,276
Sales of property other than capital assets, net gain less loss	67,612	-1,059,945	1,723	-64,109	400,519	-2,959,717
Taxable IRA distributions	413,644	4,620,043	4,384	113,860	3,382,507	35,375,547
Taxable pensions and annuities	1,604,817	19,615,837	22,876	445,053	9,536,708	156,430,534
Rent and royalty:						
Net income	243,457	2,346,769	5,018	65,411	1,739,067	20,724,433
Net loss	398,652	4,536,749	3,030	40,076	1,548,015	16,331,859
Farm rental net income less loss	15,526	61,685	* 209	* -522	182,641	1,226,286
Partnership and S Corporation net income less loss	342,528	9,315,622	2,463	-27,431	1,749,529	39,559,654
Estate and trust net income less loss	22,265	552,597	86	23,615	284,171	6,628,703
Farm net income less loss	46,858	-273,953	* 2,425	* -23,100	358,255	-2,118,692
Unemployment compensation	1,854,883	11,714,132	* 4,998	* 27,694	4,174,369	30,129,699
Taxable social security benefits	370,381	2,722,460	13,557	85,807	4,837,503	40,990,458
Other income less loss	508,996	2,494,497	5,260	135,641	2,117,676	8,375,049
Total statutory adjustments	4,307,194	7,428,523	14,366	66,374	11,488,433	25,215,466
Educator expenses deduction	374,271	88,999	* 2,018	* 504	956,484	221,728
Certain business expenses of reservists, performing artists, etc.	11,553	73,171	--	--	57,417	273,409
Health savings account deduction	66,496	133,259	* 3	* 11	211,961	321,469
Moving expenses adjustment	84,382	167,102	--	--	351,289	634,334
Deduction for one-half of self-employment tax	2,598,522	2,260,795	10,048	13,903	4,899,352	4,497,181
Payments to a Keogh plan	27,563	473,574	* 46	* 5,688	164,089	2,587,962
Self-employed health insurance deduction	209,613	898,056	6,168	33,755	955,192	3,380,735
Penalty on early withdrawal of savings	83,066	11,280	* 998	* 63	437,708	172,731
Alimony paid	88,298	1,377,683	* 300	* 3,599	244,689	4,165,265
IRA payments	161,609	429,166	* 3	* 15	754,096	2,514,623
Student loan interest deduction	856,612	617,620	* 2,992	* 3,188	3,912,406	3,248,218
Tuition and fees deduction	328,174	748,840	* 2,108	* 5,089	902,147	2,208,170
Domestic production activities deduction	16,452	113,590	* 13	* 558	70,423	660,479
Total itemized deductions	4,122,754	81,179,330	21,390	576,198	14,219,741	265,934,030
Medical and dental expenses deduction	813,162	3,903,939	5,449	47,808	3,768,625	33,217,756
Taxes paid deduction	4,102,177	24,114,516	21,390	190,675	14,026,808	84,361,975
Interest paid deduction	3,404,552	35,092,203	17,428	233,449	9,453,072	85,807,740
Contributions deduction	3,122,662	7,704,284	18,179	81,450	10,336,290	30,929,001
Casualty or theft loss deduction	12,823	84,185	* 145	* 212	32,732	279,417
Total miscellaneous deductions	1,581,643	10,544,524	6,732	26,685	4,473,389	32,693,959
Basic standard deduction	17,262,625	143,827,179	45,825	521,901	47,091,362	255,608,704
Additional standard deduction	386,196	543,074	* 8,535	* 10,514	5,552,897	7,862,803
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction	1,809,481	994,713	30,595	15,640	5,052,375	3,012,431
Taxable income	13,181,328	304,702,667	47,696	1,776,419	44,712,520	1,245,539,768
Alternative minimum tax	292,908	1,001,651	892	5,996	461,926	2,470,488
Total tax credits [2]	12,535,918	13,954,945	42,318	36,830	34,410,736	21,107,588
Foreign tax credit	167,718	706,137	2,098	1,358	1,945,204	2,202,276
Child care credit	2,183,635	1,175,961	* 4,137	* 1,725	196,013	110,521
Nonrefundable education credit	1,532,681	1,439,721	* 4,272	* 3,811	3,490,008	2,639,161
Retirement savings contribution credit	1,655,923	262,603	--	--	1,762,976	212,986
Child tax credit	7,734,282	6,651,505	19,451	15,685	962,705	712,373
Residential energy credit	487,097	349,033	* 2,779	* 2,027	1,448,457	1,169,658
General business credit	12,380	33,782	* 43	* 13	51,507	229,163
Prior year minimum tax credit	8,988	20,085	* 379	* 991	65,001	108,364
Credit for the elderly or disabled	* 2,034	* 179	--	--	57,422	7,786
Alternative motor vehicle credit	6,067	10,370	--	--	22,724	42,161
Qualified electric vehicle credit	* 43	* 36	--	--	* 488	* 648
Alternative fuel vehicle refueling property credit	--	--	--	--	* 998	* 1,808
Qualified plug-in electric vehicle credit	* 11	* 61	--	--	2,225	8,765
Making work pay credit used to offset income tax before credits	6,469,931	2,255,092	24,985	8,607	30,074,143	10,638,807
Earned income credit used to offset income tax before credits	1,041,774	371,410	* 3,300	* 1,480	317,172	82,487
Refundable education credit used to offset income tax before credits	504,802	337,816	* 1,139	* 1,053	874,472	485,454
First time homebuyer credit used to offset income tax before credits	76,441	242,484	--	--	509,155	2,120,784
Prior year minimum tax credit used to offset income tax before credits	4,562	13,952	* 150	* 77	23,217	116,627
Income tax after credits	5,826,669	34,416,826	29,236	279,690	37,890,393	198,420,937
Total income tax	5,826,669	34,416,884	29,236	279,690	37,890,393	198,420,968
Total tax liability	6,115,609	36,380,770	32,517	293,663	40,050,060	207,898,836
Total tax payments	18,304,406	65,843,982	56,283	393,501	54,261,326	260,740,261
Income tax withheld	18,157,827	59,582,857	52,827	297,555	52,236,034	211,346,656
Estimated tax payments	256,909	5,045,923	4,435	78,541	3,566,068	41,589,850
Overpayment refunded	20,211,449	83,772,521	57,962	192,449	47,864,848	79,964,865
Tax due at time of filing	1,004,596	3,399,131	5,661	52,069	10,035,242	20,893,205

* Estimate should be used with caution due to the small number of sample returns on which it is based.

[1] Not included in total income.

[2] Includes credits not shown separately.

NOTE: Detail may not add to totals because of rounding.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

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

	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends		Qualified dividends [1]	
			Number of returns	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)	(14)
All returns, total	**140,494,127**	**7,626,430,723**	**140,040,871**	**7,739,397,945**	**116,668,680**	**5,707,088,487**	**57,811,427**	**168,001,234**	**6,255,546**	**73,574,105**	**29,287,816**	**163,458,846**	**25,412,544**	**123,570,203**
No adjusted gross income	2,511,925	-198,958,452	2,058,669	-196,405,432	780,234	24,117,745	1,166,984	10,146,461	169,099	3,295,942	845,792	4,720,328	741,427	3,178,268
$1 under $5,000	10,447,635	27,218,608	10,447,635	28,968,885	7,348,198	25,699,131	2,819,522	1,839,413	184,782	532,652	1,439,400	1,486,182	1,205,162	842,253
$5,000 under $10,000	12,220,335	92,407,278	12,220,335	95,361,453	9,101,834	66,395,895	2,601,691	2,954,846	190,416	654,513	1,195,690	1,881,258	1,008,658	1,032,343
$10,000 under $15,000	12,444,512	155,465,805	12,444,512	158,797,392	9,258,929	107,000,716	2,801,131	4,220,067	183,334	690,565	1,267,851	2,508,809	1,058,688	1,503,951
$15,000 under $20,000	11,400,228	199,017,560	11,400,228	202,165,670	9,212,453	149,072,187	2,666,505	4,353,458	174,936	742,563	1,178,833	2,594,870	993,291	1,494,954
$20,000 under $25,000	10,033,887	225,167,737	10,033,887	228,096,096	8,531,111	178,658,880	2,525,018	3,796,052	173,481	901,404	1,028,497	2,161,578	849,808	1,327,566
$25,000 under $30,000	8,662,392	237,994,230	8,662,392	240,993,189	7,456,665	191,473,700	2,389,199	3,739,114	193,480	1,317,972	1,058,240	2,272,379	895,744	1,397,681
$30,000 under $40,000	14,371,647	499,879,773	14,371,647	505,807,319	12,687,288	409,416,983	4,747,810	7,073,003	348,900	1,938,484	1,915,395	4,326,528	1,648,776	2,734,845
$40,000 under $50,000	10,796,412	483,088,798	10,796,412	488,912,268	9,537,106	389,507,608	4,539,755	6,945,983	395,746	2,301,166	1,942,609	4,887,579	1,662,014	3,137,849
$50,000 under $75,000	18,694,893	1,149,068,817	18,694,893	1,162,579,257	16,497,007	906,062,360	9,978,370	17,789,757	861,906	6,510,415	4,645,887	12,651,842	3,992,054	8,728,152
$75,000 under $100,000	11,463,725	990,337,913	11,463,725	1,000,580,260	10,329,458	779,929,943	7,457,095	13,371,783	727,805	5,494,705	3,698,447	11,233,344	3,185,470	8,032,734
$100,000 under $200,000	13,522,048	1,801,446,897	13,522,048	1,825,123,213	12,412,361	1,420,675,682	10,510,733	27,383,438	1,436,541	12,790,658	6,221,886	26,660,719	5,523,046	20,039,797
$200,000 under $250,000	1,418,580	314,863,973	1,418,580	320,639,058	1,299,075	232,496,861	1,256,953	6,154,819	291,534	3,410,392	914,159	6,969,992	843,728	5,485,006
$250,000 under $500,000	1,776,459	590,483,429	1,776,459	603,525,570	1,595,380	400,731,538	1,642,939	13,666,433	540,947	9,707,487	1,310,074	17,070,107	1,213,783	13,691,716
$500,000 under $1,000,000	492,567	332,037,478	492,567	339,109,307	423,951	186,865,034	473,829	10,082,356	230,906	7,185,390	411,194	12,497,535	387,064	9,897,768
$1,000,000 under $1,500,000	108,096	130,149,237	108,096	132,558,457	90,830	60,036,604	106,458	4,666,796	63,126	3,315,316	94,985	6,518,867	90,627	5,228,007
$1,500,000 under $2,000,000	44,273	76,148,200	44,273	77,370,065	36,422	31,314,701	43,688	2,851,354	28,264	1,984,949	40,185	3,801,560	38,091	3,014,560
$2,000,000 under $5,000,000	61,918	182,986,391	61,918	185,228,891	51,629	69,137,704	61,320	7,793,008	42,567	4,663,281	57,114	10,254,337	54,468	8,291,474
$5,000,000 under $10,000,000	14,322	97,493,167	14,322	98,352,775	11,975	32,597,293	14,194	4,502,551	10,900	2,266,394	13,577	6,437,190	12,957	5,296,038
$10,000,000 or more	8,274	240,133,885	8,274	241,634,252	6,775	45,897,921	8,235	14,670,540	6,876	3,869,855	8,001	22,523,842	7,691	19,215,241
Taxable returns, total	**81,890,189**	**6,777,684,912**	**81,890,186**	**6,866,350,798**	**71,036,770**	**4,838,373,406**	**42,705,116**	**137,462,678**	**4,989,472**	**60,449,107**	**22,114,873**	**137,465,807**	**19,268,352**	**105,438,815**
No adjusted gross income	3,820	-5,022,618	3,817	-5,004,220	2,555	333,340	2,623	611,213	940	198,372	1,696	339,653	1,577	220,570
$1 under $5,000	306,587	830,784	306,587	832,728	145,999	277,787	222,782	229,088	18,141	67,226	124,412	117,301	105,475	73,055
$5,000 under $10,000	1,899,331	14,394,215	1,899,331	14,439,470	1,796,606	13,150,496	408,226	162,203	13,902	48,805	182,895	151,156	158,906	92,221
$10,000 under $15,000	2,883,906	37,631,534	2,883,906	37,923,194	1,997,322	23,953,365	876,066	1,423,662	35,652	98,904	327,666	361,963	264,043	132,450
$15,000 under $20,000	4,868,050	85,257,126	4,868,050	86,096,468	3,893,363	63,200,838	1,176,519	1,781,792	65,799	243,126	480,480	741,614	395,126	353,203
$20,000 under $25,000	4,639,085	104,534,890	4,639,085	105,627,177	3,791,850	78,900,568	1,366,602	2,112,038	89,086	308,396	561,626	890,397	451,928	457,067
$25,000 under $30,000	4,603,763	126,758,904	4,603,763	128,128,153	3,752,115	95,309,856	1,496,993	2,401,328	117,980	734,485	696,999	1,201,009	581,957	617,774
$30,000 under $40,000	9,589,845	334,967,281	9,589,845	338,347,191	8,233,324	264,497,341	3,491,338	5,590,536	259,993	1,328,619	1,454,339	2,702,786	1,247,686	1,577,292
$40,000 under $50,000	8,381,017	375,777,731	8,381,017	379,946,767	7,288,450	295,254,115	3,652,113	5,817,371	326,676	1,496,834	1,580,208	3,182,023	1,342,746	1,908,025
$50,000 under $75,000	16,449,393	1,015,872,390	16,449,393	1,026,775,886	14,421,929	790,988,665	8,880,937	16,081,903	768,162	4,955,167	4,167,340	10,104,089	3,572,531	6,766,087
$75,000 under $100,000	10,987,101	950,450,965	10,987,101	959,872,256	9,909,448	747,960,768	7,152,367	12,409,466	687,624	4,342,569	3,563,414	9,596,791	3,067,520	6,708,765
$100,000 under $200,000	13,374,553	1,783,386,440	13,374,553	1,806,519,426	12,302,008	1,410,118,391	10,389,522	26,208,298	1,399,877	11,110,908	6,140,308	23,993,290	5,445,040	17,853,132
$200,000 under $500,000	3,178,420	900,644,158	3,178,420	919,380,976	2,883,096	630,751,977	2,885,028	19,191,010	824,679	12,522,136	2,211,616	23,224,640	2,045,802	18,571,740
$500,000 under $1,000,000	489,904	330,211,356	489,904	337,264,465	422,031	185,924,459	471,478	9,850,179	229,862	7,057,265	409,204	12,276,054	385,261	9,740,573
$1,000,000 or more	235,413	721,989,755	235,413	730,200,861	196,674	237,751,439	232,523	33,592,592	151,098	15,936,295	212,670	48,583,039	202,754	40,366,862
Nontaxable returns, total	**58,603,939**	**848,745,811**	**58,150,686**	**873,047,146**	**45,631,910**	**868,715,081**	**15,106,311**	**30,538,556**	**1,266,075**	**13,124,998**	**7,172,943**	**25,993,039**	**6,144,192**	**18,131,389**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession				Capital gain distributions		Sales of capital assets	
					Net income		Net loss				Taxable net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**23,444,210**	**30,314,607**	**438,103**	**8,821,395**	**16,539,498**	**308,887,694**	**5,572,286**	**63,904,867**	**750,663**	**360,637**	**6,007,930**	**263,099,445**
No adjusted gross income	115,819	678,362	4,186	134,207	293,861	4,182,000	517,727	23,615,909	6,551	3,208	167,648	12,144,507
$1 under $5,000	119,259	95,346	* 8,023	* 30,240	1,368,464	3,920,852	136,475	813,214	56,529	12,189	202,853	307,924
$5,000 under $10,000	182,733	109,072	20,564	133,209	1,976,393	13,798,132	199,462	1,799,474	38,956	17,116	199,611	626,858
$10,000 under $15,000	274,527	144,094	33,097	260,033	2,025,576	20,850,388	251,266	2,014,712	34,277	4,814	194,544	749,467
$15,000 under $20,000	423,145	258,497	43,873	475,362	1,212,176	14,325,960	307,869	2,598,228	34,166	13,894	200,405	880,586
$20,000 under $25,000	462,188	287,504	30,654	308,768	870,753	11,123,671	317,183	2,257,418	29,290	9,610	208,440	916,073
$25,000 under $30,000	620,002	378,418	21,404	242,535	735,550	10,061,112	265,032	1,881,896	25,042	14,073	180,997	736,473
$30,000 under $40,000	1,687,928	1,112,659	68,036	953,236	1,200,479	16,151,765	525,898	3,842,911	54,068	20,982	336,026	1,657,696
$40,000 under $50,000	1,948,031	1,372,584	50,035	787,675	1,020,057	14,077,271	438,890	2,802,518	44,391	4,982	381,599	2,012,012
$50,000 under $75,000	5,297,391	4,250,769	88,044	1,884,816	1,952,526	30,703,304	933,410	6,195,421	136,098	67,225	911,404	6,948,756
$75,000 under $100,000	4,440,476	4,305,519	28,834	917,660	1,321,601	24,981,527	608,808	3,988,083	102,856	19,057	808,211	7,978,205
$100,000 under $200,000	6,453,793	8,203,632	33,721	1,612,679	1,831,901	59,643,326	822,293	6,034,367	138,314	132,680	1,414,229	23,952,633
$200,000 under $250,000	585,556	1,205,318	1,843	178,260	243,759	17,649,437	89,397	970,313	20,518	10,389	230,927	7,549,112
$250,000 under $500,000	547,140	1,870,626	4,973	761,170	349,303	33,593,906	111,762	1,824,466	22,041	13,510	358,368	22,688,088
$500,000 under $1,000,000	168,301	1,424,064	** 815	** 141,545	97,437	16,342,050	29,324	1,003,955	** 7,567	** 16,909	130,712	23,507,372
$1,000,000 under $1,500,000	49,622	777,059	**	**	18,256	5,221,292	7,585	403,775	**	**	33,388	12,771,998
$1,500,000 under $2,000,000	22,382	523,047	**	**	7,263	2,334,379	2,981	248,119	**	**	15,296	9,217,990
$2,000,000 under $5,000,000	32,730	1,230,778	**	**	10,460	4,817,005	4,790	662,663	**	**	22,791	27,168,866
$5,000,000 under $10,000,000	8,227	684,265	**	**	2,354	1,923,540	1,236	383,387	**	**	6,234	20,162,981
$10,000,000 or more	4,961	1,402,993	**	**	1,329	3,186,775	898	564,039	**	**	4,247	81,121,848
Taxable returns, total	**19,972,092**	**26,372,886**	**304,668**	**7,240,834**	**7,624,259**	**216,994,536**	**3,353,209**	**25,464,776**	**581,222**	**277,649**	**4,546,810**	**238,616,233**
No adjusted gross income	333	29,597	**	**	686	80,917	490	204,717	**	**	1,341	1,714,970
$1 under $5,000	* 3,481	* 1,223	--	--	* 6,010	* 7,531	* 1,003	* 6,323	13,944	5,385	27,036	46,993
$5,000 under $10,000	8,996	5,091	--	--	63,832	282,112	12,003	31,514	* 7,919	* 3,193	32,979	136,813
$10,000 under $15,000	39,659	12,466	** 11,998	** 93,368	156,035	1,342,065	41,751	261,219	** 7,912	** 2,467	43,283	123,406
$15,000 under $20,000	166,622	72,129	21,874	230,118	291,195	3,169,852	103,605	696,637	18,986	2,182	75,503	227,934
$20,000 under $25,000	224,765	97,880	20,666	206,821	241,690	2,767,426	110,117	643,315	20,001	6,994	93,301	261,717
$25,000 under $30,000	316,005	162,739	10,298	128,627	272,709	3,358,677	110,956	606,656	14,159	2,789	94,309	278,829
$30,000 under $40,000	1,101,482	621,459	47,218	691,086	590,643	7,386,900	292,467	1,904,093	46,879	12,281	211,020	738,300
$40,000 under $50,000	1,500,383	954,035	39,708	578,056	655,561	8,858,483	286,858	1,543,816	38,396	3,817	282,594	890,842
$50,000 under $75,000	4,542,172	3,435,965	82,831	1,709,068	1,580,580	23,656,060	773,948	4,766,426	125,606	53,152	756,570	4,445,464
$75,000 under $100,000	4,257,856	4,000,327	28,796	915,099	1,236,280	22,933,693	569,292	3,363,234	99,178	16,876	753,872	6,035,056
$100,000 under $200,000	6,396,196	7,986,986	33,670	1,609,938	1,801,520	58,439,440	804,890	5,615,363	138,238	132,553	1,378,591	21,723,669
$200,000 under $500,000	1,128,841	3,005,734	6,797	937,218	590,985	51,041,564	199,413	2,664,311	42,460	23,527	584,827	29,484,440
$500,000 under $1,000,000	167,699	1,400,125	** 812	** 141,436	97,098	16,275,656	29,092	972,588	** 7,544	** 12,433	130,116	23,252,190
$1,000,000 or more	117,603	4,587,130	**	**	39,435	17,394,159	17,322	2,184,563	**	**	81,467	149,255,611
Nontaxable returns, total	**3,472,118**	**3,941,721**	**133,434**	**1,580,561**	**8,915,239**	**91,893,158**	**2,219,077**	**38,440,092**	**169,441**	**82,988**	**1,461,121**	**24,483,212**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Net short-term capital gain		Net short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**13,531,912**	**31,912,136**	**3,956,155**	**56,607,920**	**7,026,050**	**291,057,610**	**3,848,853**	**231,750,190**	**4,471,545**	**44,829,469**	**4,497,817**	**70,678,144**
No adjusted gross income	857,439	2,233,820	117,074	3,019,143	503,338	30,552,922	334,796	25,084,141	162,352	2,906,496	261,198	5,109,303
$1 under $5,000	678,566	1,482,059	150,341	302,204	311,615	5,633,493	188,897	4,404,737	171,729	514,696	177,843	1,316,054
$5,000 under $10,000	573,800	1,274,570	113,929	413,625	258,305	4,936,667	149,995	4,045,134	131,106	562,214	148,914	1,034,891
$10,000 under $15,000	516,738	1,232,042	123,865	369,811	245,612	10,708,251	122,338	4,273,697	135,239	464,663	159,991	6,540,439
$15,000 under $20,000	482,829	1,093,958	132,240	268,163	200,404	4,577,900	99,231	3,638,103	137,686	416,975	122,581	1,086,775
$20,000 under $25,000	423,482	966,397	98,009	349,303	185,609	5,025,194	86,053	3,593,511	104,764	517,931	126,674	1,513,079
$25,000 under $30,000	463,110	1,066,633	117,873	371,334	228,233	4,695,774	118,958	3,900,440	128,356	531,153	141,727	995,548
$30,000 under $40,000	815,768	1,813,135	219,775	645,306	387,129	8,687,839	186,834	6,889,957	235,150	956,364	260,466	2,055,820
$40,000 under $50,000	881,355	1,991,844	224,417	601,387	411,522	8,641,835	174,861	6,651,654	245,447	896,716	295,446	2,137,444
$50,000 under $75,000	1,851,782	4,238,888	543,775	2,086,800	903,740	20,802,398	445,838	16,656,010	624,267	2,811,494	592,512	4,491,401
$75,000 under $100,000	1,536,267	3,498,317	511,157	2,254,325	769,875	19,825,834	363,105	16,295,967	549,271	2,840,296	520,846	4,368,687
$100,000 under $200,000	2,801,193	6,683,723	970,348	6,346,197	1,509,155	47,437,493	822,481	39,786,018	1,080,105	8,072,909	993,969	9,729,077
$200,000 under $250,000	501,241	1,257,061	175,032	1,900,305	300,275	20,518,665	181,020	11,416,379	204,089	2,473,773	199,452	9,804,409
$250,000 under $500,000	767,026	2,016,119	291,866	4,677,667	505,197	31,838,395	342,378	27,204,979	355,726	5,788,617	310,587	6,414,798
$500,000 under $1,000,000	253,039	696,429	103,912	4,287,590	191,614	23,020,680	142,781	20,001,536	131,439	4,591,302	114,643	4,629,483
$1,000,000 under $1,500,000	59,679	170,240	25,783	2,140,618	50,006	10,060,373	38,318	8,704,825	31,729	1,946,982	30,143	2,140,712
$1,500,000 under $2,000,000	23,993	68,641	11,724	1,385,712	21,486	5,718,474	16,677	4,958,038	14,412	1,215,791	12,874	1,095,417
$2,000,000 under $5,000,000	33,621	96,523	17,202	4,521,521	31,251	12,677,095	24,797	10,741,841	20,349	2,897,796	20,025	2,835,813
$5,000,000 under $10,000,000	7,239	20,967	4,682	3,846,247	7,386	6,036,805	6,047	5,391,997	5,237	1,578,949	4,880	1,193,562
$10,000,000 or more	3,745	10,770	3,150	16,820,660	4,300	9,661,524	3,449	8,111,226	3,093	2,844,352	3,047	2,185,433
Taxable returns, total	**9,533,328**	**22,348,721**	**3,109,125**	**49,696,207**	**4,971,891**	**202,907,886**	**2,629,389**	**164,910,748**	**3,465,071**	**36,653,303**	**3,294,309**	**48,328,036**
No adjusted gross income	1,366	3,722	684	190,641	1,264	1,037,444	929	1,036,448	668	225,291	647	115,043
$1 under $5,000	15,694	14,924	20,610	49,728	4,921	61,646	* 1,446	* 65,874	20,727	56,070	* 1,931	* 143
$5,000 under $10,000	45,738	59,859	22,608	44,386	15,957	72,169	7,227	34,635	20,724	43,061	9,629	38,141
$10,000 under $15,000	99,138	209,466	31,665	73,641	35,604	360,527	12,871	291,783	32,709	81,757	23,892	73,086
$15,000 under $20,000	161,111	358,201	53,240	79,381	64,199	981,647	27,013	676,311	53,947	100,600	40,397	336,800
$20,000 under $25,000	197,436	441,671	52,698	140,918	84,683	1,311,223	34,010	1,033,040	51,841	134,720	62,360	278,538
$25,000 under $30,000	272,973	614,243	76,656	192,154	123,144	1,895,399	55,198	1,505,814	76,722	222,164	82,420	414,637
$30,000 under $40,000	573,495	1,255,065	149,740	356,967	260,401	4,265,578	121,978	3,352,446	157,191	491,990	180,581	1,045,901
$40,000 under $50,000	693,796	1,562,793	173,411	393,175	308,405	4,735,243	123,699	3,459,533	185,404	536,528	224,070	1,375,897
$50,000 under $75,000	1,618,015	3,661,591	463,488	1,602,106	774,432	14,478,113	368,908	11,591,791	530,221	2,145,372	514,148	3,178,745
$75,000 under $100,000	1,463,537	3,309,200	485,408	1,891,811	725,983	16,065,195	336,379	13,234,064	520,295	2,328,557	490,092	3,397,209
$100,000 under $200,000	2,751,566	6,549,883	949,177	5,862,320	1,470,316	42,056,307	790,686	35,149,760	1,053,277	7,435,697	973,866	8,666,302
$200,000 under $500,000	1,260,318	3,250,580	464,047	6,347,766	798,428	50,384,389	518,401	36,914,924	556,136	8,008,210	505,740	15,845,887
$500,000 under $1,000,000	251,612	692,469	103,477	4,218,307	190,418	22,269,213	141,860	19,400,164	130,765	4,524,794	114,009	4,443,174
$1,000,000 or more	127,534	365,053	62,217	28,252,907	113,735	42,933,795	88,785	37,164,160	74,443	10,318,492	70,528	9,118,533
Nontaxable returns, total	**3,998,584**	**9,563,415**	**847,031**	**6,911,713**	**2,054,160**	**88,149,724**	**1,219,464**	**66,839,443**	**1,006,474**	**8,176,166**	**1,203,508**	**22,350,107**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Net long-term capital gain		Net long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**405,283**	**5,174,507**	**299,097**	**1,889,635**	**587,959**	**30,636,723**	**575,110**	**10,772,420**	**4,904,712**	**240,049,254**	**11,973,769**	**459,196,954**
No adjusted gross income	17,501	329,878	15,413	377,016	25,258	2,030,264	29,354	2,229,956	163,669	12,367,177	749,664	46,202,860
$1 under $5,000	7,752	5,601	8,124	9,166	10,774	23,568	16,996	145,198	151,127	292,808	625,623	11,501,586
$5,000 under $10,000	10,056	3,437	8,102	26,389	17,695	37,698	11,175	19,977	171,670	598,926	511,177	12,023,686
$10,000 under $15,000	4,869	1,409	5,977	9,427	7,693	53,051	17,294	34,001	165,881	682,575	452,178	10,821,331
$15,000 under $20,000	13,101	9,045	3,255	4,835	20,190	24,804	16,674	30,848	168,263	858,589	424,582	10,227,243
$20,000 under $25,000	5,879	14,119	7,193	11,108	9,253	33,911	14,795	124,154	173,307	810,559	368,606	9,235,365
$25,000 under $30,000	8,268	5,462	4,414	16,715	13,057	119,335	12,518	67,687	138,868	679,250	403,880	9,365,959
$30,000 under $40,000	15,896	9,057	9,932	12,913	22,844	74,810	21,596	124,074	264,180	1,476,881	704,263	17,130,538
$40,000 under $50,000	14,460	15,728	8,790	42,009	20,073	38,755	27,495	160,540	322,585	1,918,324	765,968	17,875,663
$50,000 under $75,000	33,501	45,234	30,326	69,672	42,869	100,977	71,433	456,219	714,824	6,248,327	1,629,845	41,024,131
$75,000 under $100,000	45,927	89,203	24,898	51,541	49,781	500,319	50,626	285,132	655,278	7,152,055	1,310,998	35,036,527
$100,000 under $200,000	103,462	173,439	61,706	118,623	134,334	1,216,353	120,498	920,279	1,110,353	21,737,527	2,503,299	79,605,676
$200,000 under $250,000	24,988	47,447	16,889	38,588	27,378	437,578	28,962	317,782	189,337	7,071,376	457,504	19,671,250
$250,000 under $500,000	46,997	230,322	43,369	154,602	88,379	1,586,415	64,298	991,704	315,844	21,754,604	704,722	52,294,459
$500,000 under $1,000,000	26,032	191,076	23,221	150,054	47,690	2,187,249	38,201	921,643	121,164	22,560,202	237,740	29,716,582
$1,000,000 under $1,500,000	9,522	186,110	9,029	77,951	18,268	1,381,185	12,173	510,544	32,000	12,216,575	56,840	13,433,783
$1,500,000 under $2,000,000	4,520	154,254	4,658	75,927	8,752	880,768	6,341	454,193	14,712	8,833,465	23,000	7,337,744
$2,000,000 under $5,000,000	8,150	478,739	8,572	178,357	15,383	3,211,399	9,782	987,496	21,922	25,437,737	32,592	16,012,002
$5,000,000 under $10,000,000	2,486	497,787	2,859	118,888	4,683	3,013,065	2,891	575,912	5,760	18,131,076	7,375	7,280,383
$10,000,000 or more	1,915	2,687,159	2,370	345,854	3,607	13,685,218	2,008	1,415,081	3,968	69,221,220	3,912	13,400,185
Taxable returns, total	**320,030**	**4,657,370**	**227,681**	**1,303,196**	**465,106**	**27,169,647**	**430,958**	**7,150,020**	**3,631,921**	**214,889,814**	**8,450,494**	**322,297,742**
No adjusted gross income	151	12,505	199	7,260	559	190,602	406	116,451	1,300	1,647,569	1,083	1,050,763
$1 under $5,000	* 6	* 40	--	--	* 1,006	* 1,357	* 1,558	* 3,368	13,033	21,050	20,148	100,998
$5,000 under $10,000	* 552	* 1	* 1,000	* 25	* 4,006	* 2,161	* 2,548	* 205	23,964	99,628	41,743	280,034
$10,000 under $15,000	* 472	* 17	** 1,025	** 23	* 1,128	* 160	* 3,027	* 3,931	29,053	68,466	91,982	1,394,308
$15,000 under $20,000	* 4,110	* 5,716	**	**	* 5,389	* 5,581	* 4,421	* 1,049	51,737	190,473	141,668	2,413,152
$20,000 under $25,000	* 1,977	* 9,132	* 1,667	* 1,760	* 3,355	* 16,251	4,955	17,069	68,131	162,213	169,337	3,750,844
$25,000 under $30,000	* 4,901	* 1,179	* 7	* 1,984	9,073	6,918	5,059	11,072	65,954	192,340	245,241	4,403,814
$30,000 under $40,000	12,660	4,812	5,828	3,305	13,354	49,159	12,040	52,920	166,992	626,074	496,052	9,659,854
$40,000 under $50,000	9,262	4,791	5,175	23,863	14,297	23,143	18,663	47,238	240,227	741,893	602,826	11,624,521
$50,000 under $75,000	24,677	37,946	24,822	41,780	31,346	40,567	58,719	287,576	592,603	3,809,613	1,420,252	30,715,477
$75,000 under $100,000	39,625	49,135	22,022	36,172	44,035	331,942	46,788	215,573	602,741	5,094,708	1,248,729	29,638,293
$100,000 under $200,000	98,784	148,405	56,792	87,739	125,965	838,937	110,731	713,225	1,077,143	19,405,128	2,456,692	72,792,428
$200,000 under $500,000	70,728	257,975	58,876	175,314	113,893	1,809,477	91,319	1,176,159	500,684	27,993,004	1,155,140	69,512,796
$500,000 under $1,000,000	25,691	179,900	23,029	142,434	47,293	2,111,748	37,793	881,576	120,510	22,272,508	236,525	28,907,914
$1,000,000 or more	26,434	3,945,815	27,239	781,537	50,407	21,741,644	32,932	3,622,608	77,848	132,565,145	123,077	56,052,546
Nontaxable returns, total	**85,253**	**517,137**	**71,417**	**586,439**	**122,853**	**3,467,075**	**144,152**	**3,622,400**	**1,272,791**	**25,159,440**	**3,523,275**	**136,899,212**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total	**3,668,168**	**122,395,804**	**8,061,192**	**176,527,038**	**6,616,370**	**271,148,438**	**1,829,806**	**85,629,152**	**273,140**	**2,677,559**	**795,393**	**60,800,867**
No adjusted gross income	108,146	4,948,957	436,295	14,064,481	488,430	30,241,877	107,938	8,373,510	13,617	526,169	36,267	3,515,351
$1 under $5,000	133,650	371,695	396,888	3,956,453	357,995	7,434,492	32,596	76,047	8,078	13,519	15,959	26,975
$5,000 under $10,000	129,291	349,038	322,098	3,509,530	285,829	8,517,506	47,859	267,288	5,756	38,861	16,378	97,649
$10,000 under $15,000	121,307	503,531	280,285	3,758,265	249,436	7,139,597	59,853	287,033	5,977	22,389	14,016	80,657
$15,000 under $20,000	126,337	576,808	273,979	3,884,218	238,324	6,409,562	57,103	368,555	3,811	6,381	22,595	165,192
$20,000 under $25,000	112,185	541,546	236,296	3,152,671	199,064	5,904,631	52,718	252,955	6,844	15,372	18,362	108,054
$25,000 under $30,000	104,838	470,524	267,889	3,740,377	205,384	5,749,675	51,309	331,776	3,195	24,733	16,719	165,904
$30,000 under $40,000	187,051	823,418	472,685	6,218,038	364,299	10,797,061	98,931	778,909	9,816	23,480	34,235	164,956
$40,000 under $50,000	226,278	1,104,745	530,096	6,997,008	382,520	10,727,093	100,052	943,370	7,756	63,384	29,593	195,794
$50,000 under $75,000	555,880	3,985,622	1,090,191	17,141,027	863,807	23,905,124	219,924	2,617,022	28,171	102,171	93,464	625,627
$75,000 under $100,000	476,541	4,516,455	922,236	13,772,661	668,319	21,222,994	223,618	2,962,542	22,842	63,757	76,670	617,580
$100,000 under $200,000	852,235	12,323,702	1,721,006	30,468,872	1,365,650	49,104,773	398,757	9,974,968	60,159	224,645	191,417	2,772,115
$200,000 under $250,000	149,595	3,703,476	321,460	7,409,283	268,418	12,179,509	80,433	3,403,935	15,318	47,305	40,074	870,480
$250,000 under $500,000	231,378	11,574,834	509,120	22,354,147	438,180	29,129,614	164,181	9,748,545	39,596	214,342	94,760	3,567,896
$500,000 under $1,000,000	95,707	12,908,664	179,683	12,304,322	154,071	16,389,599	73,061	8,424,845	20,120	214,530	51,161	4,098,234
$1,000,000 under $1,500,000	23,755	5,921,658	44,927	6,114,407	39,685	6,760,345	24,529	5,252,789	7,127	100,530	16,907	2,759,880
$1,500,000 under $2,000,000	10,597	4,542,901	18,551	2,947,409	15,850	3,809,800	10,968	3,061,047	3,914	102,212	7,688	2,186,772
$2,000,000 under $5,000,000	16,175	12,522,211	27,417	6,887,064	23,046	7,438,690	17,797	8,320,770	6,818	233,417	12,864	7,124,270
$5,000,000 under $10,000,000	4,281	8,837,207	6,419	3,149,416	5,219	3,291,843	4,874	5,336,040	2,334	166,251	3,647	5,699,727
$10,000,000 or more	2,942	31,868,815	3,670	4,697,387	2,845	4,994,654	3,307	14,847,205	1,891	474,111	2,617	25,957,754
Taxable returns, total	**2,727,349**	**109,112,176**	**5,818,808**	**128,431,316**	**4,566,946**	**185,814,165**	**1,320,972**	**72,239,024**	**207,922**	**1,843,914**	**615,950**	**55,297,286**
No adjusted gross income	678	952,641	816	292,444	970	1,002,265	1,045	1,159,621	** 118	** 9,495	257	266,468
$1 under $5,000	10,192	14,906	13,563	18,566	* 3,583	* 76,092	* 9	* 5,534	--	--	* 999	* 216
$5,000 under $10,000	19,036	70,836	26,082	148,482	18,401	135,702	* 1,557	* 9,131	**	**	* 1,999	* 18,926
$10,000 under $15,000	24,067	32,998	53,860	386,516	46,923	983,951	6,039	29,117	* 1,023	* 30	* 2,127	* 33,565
$15,000 under $20,000	34,077	102,170	86,707	907,881	79,617	1,462,611	14,433	83,782	* 597	* 5	* 7,093	* 21,283
$20,000 under $25,000	44,100	90,328	107,132	1,269,310	88,730	2,461,314	15,739	51,959	* 1,334	* 1,696	9,797	44,133
$25,000 under $30,000	49,387	144,045	172,377	1,680,014	113,005	2,791,516	27,692	90,263	* 6	* 2,883	9,880	52,105
$30,000 under $40,000	125,758	391,093	328,842	3,347,572	257,736	6,294,929	54,630	284,955	5,722	4,952	21,997	101,564
$40,000 under $50,000	173,304	505,582	412,875	4,441,237	294,169	7,092,173	67,595	303,047	4,186	35,591	16,109	55,956
$50,000 under $75,000	455,479	2,344,005	947,516	12,385,567	759,309	18,451,945	177,193	1,686,408	22,800	61,902	72,999	353,895
$75,000 under $100,000	435,198	3,320,864	878,448	11,723,043	630,519	17,956,830	199,436	2,035,104	20,194	45,449	67,092	392,919
$100,000 under $200,000	826,526	10,610,741	1,686,246	27,761,879	1,332,562	45,156,183	380,466	9,070,423	56,059	182,748	178,426	2,462,677
$200,000 under $500,000	377,004	14,837,068	825,171	28,804,244	702,024	40,089,485	241,522	12,781,859	54,039	237,732	132,857	4,175,385
$500,000 under $1,000,000	95,222	12,747,145	178,691	11,995,807	153,157	15,993,292	72,502	8,312,129	19,959	204,289	50,825	3,989,164
$1,000,000 or more	57,320	62,947,754	100,482	23,268,754	86,241	25,865,877	61,113	36,335,692	21,884	1,057,145	43,494	43,329,031
Nontaxable returns, total	**940,819**	**13,283,628**	**2,242,384**	**48,095,723**	**2,049,425**	**85,334,273**	**508,834**	**13,390,128**	**65,218**	**833,645**	**179,443**	**5,503,582**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—cont.				Sale of property other than capital assets				Taxable IRA distributions		Pensions and annuities	
	Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions		Net gain		Net loss				Total [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
All returns, total	**1,012,145**	**39,670,831**	**3,440,723**	**2,050,342**	**674,693**	**11,898,098**	**1,112,970**	**29,925,581**	**9,659,133**	**135,202,708**	**28,408,058**	**822,742,643**
No adjusted gross income	52,417	5,943,336	121,868	102,362	66,200	1,160,359	154,128	18,457,454	128,182	2,524,393	320,878	8,062,475
$1 under $5,000	23,068	304,591	127,829	25,561	11,313	38,794	32,531	331,427	279,191	819,581	816,778	6,648,841
$5,000 under $10,000	22,804	102,729	111,220	29,890	22,833	211,303	29,889	424,252	513,417	1,982,758	1,444,241	14,014,370
$10,000 under $15,000	28,610	131,176	103,422	41,448	16,513	100,136	38,054	489,020	684,202	3,475,493	1,958,670	22,252,828
$15,000 under $20,000	31,785	202,439	101,303	23,391	25,638	106,062	31,547	278,954	635,402	4,064,374	1,888,320	25,840,784
$20,000 under $25,000	19,656	285,829	89,838	31,142	21,643	223,711	25,329	285,416	557,413	4,096,656	1,678,639	24,740,657
$25,000 under $30,000	21,910	161,390	84,852	21,263	19,261	100,107	26,397	203,759	526,019	4,434,140	1,559,633	26,975,388
$30,000 under $40,000	29,526	450,934	178,366	68,576	52,542	287,267	54,257	833,236	897,250	8,326,350	2,712,685	53,832,286
$40,000 under $50,000	47,908	480,185	210,049	66,422	38,130	288,218	59,726	462,607	823,598	8,494,972	2,422,345	53,919,167
$50,000 under $75,000	120,389	1,014,415	477,355	158,663	84,648	667,538	127,381	1,288,356	1,793,584	22,892,576	5,011,112	144,162,674
$75,000 under $100,000	86,718	1,039,175	376,616	117,538	69,117	568,570	90,687	627,135	1,190,121	20,722,317	3,451,326	127,873,578
$100,000 under $200,000	240,132	3,391,230	781,922	250,585	116,175	1,376,106	200,588	2,032,487	1,323,678	35,588,462	4,118,286	211,812,606
$200,000 under $250,000	47,022	1,036,635	151,346	94,967	26,335	321,794	40,685	334,855	125,631	5,435,408	402,854	30,239,407
$250,000 under $500,000	117,667	3,937,645	302,584	204,618	52,112	736,056	95,855	953,408	137,680	8,038,406	463,306	47,313,646
$500,000 under $1,000,000	64,544	3,822,323	133,094	142,651	26,954	648,139	58,925	849,046	31,818	2,735,759	107,845	15,331,529
$1,000,000 under $1,500,000	21,501	2,290,270	36,455	114,018	8,621	369,377	17,850	371,767	5,806	510,426	23,574	3,823,084
$1,500,000 under $2,000,000	10,821	1,467,187	16,060	31,608	4,365	276,751	8,597	207,428	2,419	305,799	9,300	1,619,812
$2,000,000 under $5,000,000	17,196	4,132,913	25,722	150,569	7,936	722,687	14,099	506,728	2,789	404,390	13,346	2,746,607
$5,000,000 under $10,000,000	4,991	2,518,368	6,616	103,598	2,483	473,710	3,829	301,442	565	135,577	3,087	750,987
$10,000,000 or more	3,480	6,958,059	4,207	271,472	1,873	3,221,411	2,618	686,803	369	214,870	1,832	781,916
Taxable returns, total	**784,929**	**29,614,885**	**2,625,799**	**1,647,867**	**437,617**	**9,583,939**	**696,761**	**7,608,863**	**7,038,463**	**116,051,571**	**21,095,178**	**724,951,182**
No adjusted gross income	362	480,475	516	2,740	497	73,213	431	92,160	237	65,822	699	88,704
$1 under $5,000	* 4,570	* 6,921	* 6,163	* 976	* 1,996	* 9,401	--	--	* 3,007	* 10,231	11,038	31,683
$5,000 under $10,000	* 3,548	* 1,938	10,107	6,837	* 555	* 163	* 2,994	* 4,633	12,020	61,938	41,112	248,435
$10,000 under $15,000	7,598	55,854	16,466	4,829	* 2,638	* 18,526	* 2,332	* 68,768	191,848	946,639	681,084	7,796,765
$15,000 under $20,000	9,038	63,886	33,832	4,469	* 3,506	* 8,552	6,955	19,447	263,482	1,568,471	862,485	12,022,338
$20,000 under $25,000	6,451	52,856	45,144	10,126	7,500	156,869	9,034	11,742	308,353	2,249,419	965,269	15,396,440
$25,000 under $30,000	11,961	31,207	45,170	7,731	8,790	39,131	9,913	27,990	380,721	3,063,497	1,116,998	20,875,182
$30,000 under $40,000	17,647	213,485	120,139	49,547	26,967	133,084	22,476	138,841	715,118	6,697,903	2,190,873	45,635,816
$40,000 under $50,000	35,977	221,115	161,177	42,903	23,508	187,752	37,519	246,018	724,496	7,511,556	2,083,162	48,621,637
$50,000 under $75,000	99,759	506,376	410,968	115,618	61,884	493,752	91,775	766,678	1,672,711	21,223,063	4,680,035	137,354,988
$75,000 under $100,000	78,751	677,176	352,532	110,025	61,091	488,884	82,228	296,509	1,153,886	20,068,259	3,361,427	124,808,919
$100,000 under $200,000	226,050	2,660,505	752,865	230,175	109,804	1,293,000	191,329	1,879,636	1,306,959	34,914,750	4,081,036	210,065,532
$200,000 under $500,000	161,515	4,459,935	449,756	277,293	77,128	1,013,735	134,519	1,207,428	262,046	13,386,686	861,689	77,156,368
$500,000 under $1,000,000	64,124	3,628,805	132,317	138,349	26,621	631,459	58,535	824,815	31,701	2,721,050	107,404	15,235,012
$1,000,000 or more	57,580	16,554,351	88,647	646,249	25,132	5,036,417	46,722	2,024,198	11,879	1,562,290	50,870	9,613,362
Nontaxable returns, total	**227,216**	**10,055,946**	**814,924**	**402,476**	**237,075**	**2,314,159**	**416,209**	**22,316,718**	**2,620,670**	**19,151,137**	**7,312,880**	**97,791,461**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Pensions and annuities—cont.		Rent				Royalty				Farm rental	
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
All returns, total	**26,020,252**	**523,295,800**	**4,120,652**	**59,282,981**	**5,685,324**	**70,772,197**	**1,690,576**	**15,772,334**	**67,037**	**260,103**	**441,845**	**4,722,728**
No adjusted gross income	265,760	3,048,017	141,122	2,669,599	393,977	11,100,292	62,764	619,136	** 4,023	** 34,587	11,910	81,441
$1 under $5,000	717,608	1,907,737	103,547	265,653	115,260	973,680	50,933	78,349	**	**	13,713	29,345
$5,000 under $10,000	1,377,317	7,288,413	175,219	821,266	140,809	1,193,051	73,058	264,073	* 3,980	* 3,798	21,655	71,996
$10,000 under $15,000	1,878,964	15,639,985	191,958	1,124,448	188,376	1,592,811	60,839	111,863	* 4,025	* 1,357	23,209	140,672
$15,000 under $20,000	1,808,791	19,116,121	211,606	1,270,578	213,015	1,664,160	75,100	122,210	* 327	* 168	21,522	115,180
$20,000 under $25,000	1,590,918	18,991,221	197,534	1,405,713	207,591	1,731,864	60,144	167,740	* 1,139	* 60	25,667	158,754
$25,000 under $30,000	1,483,160	19,827,158	169,073	1,188,526	211,112	2,125,262	61,082	145,595	* 1,169	* 4,392	23,853	149,293
$30,000 under $40,000	2,549,602	40,747,842	331,040	2,591,715	429,949	4,120,280	105,122	380,504	1,006	11,599	25,619	151,177
$40,000 under $50,000	2,269,207	41,237,931	296,790	2,383,772	401,424	3,903,946	112,472	384,865	4,061	9,747	35,489	261,575
$50,000 under $75,000	4,601,428	103,611,407	626,486	5,944,870	978,726	9,592,615	237,307	1,097,424	12,662	50,521	77,147	779,656
$75,000 under $100,000	3,115,538	86,463,550	494,633	5,170,976	726,585	6,825,580	189,358	889,253	6,472	1,679	59,053	628,302
$100,000 under $200,000	3,570,078	126,492,414	774,980	13,189,573	1,150,227	14,318,039	351,903	2,737,675	16,459	53,386	77,127	1,108,892
$200,000 under $250,000	329,892	14,908,517	116,549	3,000,244	173,345	3,045,369	51,099	726,421	3,336	4,778	9,619	290,620
$250,000 under $500,000	350,632	17,568,687	184,010	7,386,400	244,934	4,723,541	103,035	2,018,275	4,262	29,273	11,085	517,399
$500,000 under $1,000,000	75,577	4,065,039	68,049	4,584,629	73,662	1,977,546	50,580	1,766,969	1,844	16,913	** 5,178	** 238,426
$1,000,000 under $1,500,000	16,236	965,539	16,750	1,782,440	16,001	608,158	15,433	1,023,400	867	6,963	**	**
$1,500,000 under $2,000,000	6,594	382,832	7,113	1,019,407	7,081	300,446	8,013	398,448	328	2,766	**	**
$2,000,000 under $5,000,000	9,387	646,188	10,400	1,886,749	9,538	552,039	14,291	948,830	693	8,480	**	**
$5,000,000 under $10,000,000	2,202	204,954	2,424	719,308	2,334	179,923	4,509	530,136	214	7,632	**	**
$10,000,000 or more	1,360	182,247	1,370	877,115	1,377	243,594	3,533	1,361,167	170	12,003	**	**
Taxable returns, total	**19,297,289**	**468,875,878**	**2,903,206**	**48,922,378**	**3,889,731**	**44,284,042**	**1,268,247**	**13,393,355**	**50,398**	**191,878**	**339,693**	**4,199,174**
No adjusted gross income	647	37,816	763	84,456	656	75,038	481	40,920	* 118	* 930	* 14	* 218
$1 under $5,000	11,038	20,901	--	--	* 1,006	* 327	* 2,002	* 3,729	--	--	--	--
$5,000 under $10,000	37,106	176,683	* 998	* 1,042	* 1,002	* 1,446	* 3,573	* 6,921	--	--	--	--
$10,000 under $15,000	669,453	6,571,058	33,834	222,592	24,447	174,860	18,361	52,843	* 1,004	* 2	* 5,002	* 37,559
$15,000 under $20,000	832,622	9,563,195	83,193	516,986	46,099	202,122	27,307	37,426	--	--	9,016	45,773
$20,000 under $25,000	920,870	12,370,327	87,430	664,226	73,127	468,029	25,722	113,230	* 1,004	* 4	18,953	109,040
$25,000 under $30,000	1,079,056	16,138,388	96,013	646,224	94,655	680,212	37,745	93,363	* 997	* 1,034	16,469	103,803
$30,000 under $40,000	2,087,105	35,838,563	207,520	1,502,266	248,473	1,898,481	75,125	255,576	--	--	21,109	122,151
$40,000 under $50,000	1,969,906	38,175,799	221,151	1,789,364	266,721	2,312,066	90,486	338,142	* 2,370	* 1,394	35,175	260,266
$50,000 under $75,000	4,319,926	100,170,686	537,883	4,963,056	809,338	7,407,299	213,299	1,017,655	10,592	47,196	74,412	753,913
$75,000 under $100,000	3,042,397	85,237,621	467,953	4,790,040	677,043	6,027,098	182,707	868,771	6,422	1,552	57,069	622,411
$100,000 under $200,000	3,538,967	125,839,183	762,349	12,839,531	1,122,231	13,594,191	344,388	2,695,630	16,307	52,658	76,683	1,100,876
$200,000 under $500,000	677,387	32,337,324	298,602	10,286,317	415,677	7,644,670	151,394	2,641,873	7,502	33,425	20,624	805,453
$500,000 under $1,000,000	75,263	4,044,988	67,687	4,557,007	73,169	1,947,722	50,206	1,749,497	1,830	16,701	** 5,168	** 237,711
$1,000,000 or more	35,547	2,353,345	37,831	6,059,271	36,086	1,850,480	45,451	3,477,779	2,252	36,983	**	**
Nontaxable returns, total	**6,722,963**	**54,419,922**	**1,217,446**	**10,360,604**	**1,795,593**	**26,488,155**	**422,330**	**2,378,979**	**16,639**	**68,225**	**102,153**	**523,554**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Farm rental—continued		Total rental and royalty				Partnership and S-corporation				Estate and trust	
	Net loss		Net income		Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)
All returns, total	**118,530**	**655,397**	**5,634,074**	**77,879,456**	**5,002,015**	**55,406,275**	**5,006,112**	**497,773,276**	**3,006,468**	**152,675,851**	**600,258**	**20,488,202**
No adjusted gross income	8,099	152,895	184,253	3,041,627	393,877	10,219,158	102,286	4,016,283	422,954	90,390,889	15,880	356,926
$1 under $5,000	* 4,000	* 25,765	158,122	346,177	107,829	970,689	79,449	301,130	81,279	1,099,589	20,638	26,743
$5,000 under $10,000	* 3,210	* 4,976	250,478	1,130,845	135,685	1,096,228	122,522	897,101	87,786	1,086,294	12,541	39,759
$10,000 under $15,000	* 7,969	* 11,925	260,319	1,357,602	185,097	1,557,713	132,830	1,018,405	86,221	1,216,426	12,438	49,342
$15,000 under $20,000	9,341	19,195	292,629	1,474,436	213,146	1,620,748	137,022	1,440,141	100,344	1,132,438	14,493	71,253
$20,000 under $25,000	12,537	64,787	265,018	1,686,207	208,983	1,718,220	137,175	1,568,975	84,027	1,377,061	18,210	80,914
$25,000 under $30,000	* 1,974	* 4,191	234,904	1,443,637	203,469	1,971,039	134,842	1,757,207	104,646	1,259,610	18,622	130,256
$30,000 under $40,000	7,988	39,331	430,326	3,086,084	422,819	3,791,935	253,730	3,808,695	172,333	2,379,057	42,473	262,545
$40,000 under $50,000	7,360	22,408	395,697	2,909,099	398,662	3,685,981	258,765	3,867,105	160,555	2,346,208	34,280	371,910
$50,000 under $75,000	15,901	46,436	851,267	7,659,459	961,824	9,024,993	638,947	12,108,083	398,044	5,260,124	90,622	890,242
$75,000 under $100,000	13,000	42,487	661,874	6,450,581	708,739	6,549,130	569,824	14,396,126	340,028	3,916,562	70,992	1,034,814
$100,000 under $200,000	20,938	146,852	1,061,820	16,632,517	873,787	8,414,650	1,220,848	51,943,908	597,328	9,284,228	157,326	3,318,043
$200,000 under $250,000	1,744	14,149	154,029	3,917,063	48,020	964,572	283,059	22,074,275	96,303	2,338,013	22,886	732,268
$250,000 under $500,000	2,899	33,696	256,275	9,733,099	84,240	1,829,027	553,034	77,235,232	173,396	6,166,010	38,895	2,017,980
$500,000 under $1,000,000	893	12,228	104,635	6,360,918	34,912	906,475	240,746	75,870,602	60,491	4,342,305	16,697	1,604,735
$1,000,000 under $1,500,000	260	3,092	28,041	2,860,585	8,923	315,050	62,123	38,554,523	16,654	2,458,712	4,771	1,000,243
$1,500,000 under $2,000,000	176	5,098	13,172	1,423,399	3,914	177,949	26,936	25,205,862	6,983	1,418,055	2,532	717,820
$2,000,000 under $5,000,000	183	2,668	21,352	2,856,767	5,637	310,236	38,059	60,356,174	11,433	3,561,913	3,792	2,024,813
$5,000,000 under $10,000,000	29	937	5,833	1,277,804	1,547	110,697	8,750	30,968,955	3,388	2,567,982	1,240	1,210,328
$10,000,000 or more	27	2,280	4,030	2,231,548	907	171,783	5,167	70,384,494	2,274	9,074,374	931	4,547,268
Taxable returns, total	**77,807**	**387,462**	**4,035,172**	**65,251,782**	**3,223,913**	**30,436,341**	**3,942,666**	**479,118,724**	**1,816,211**	**46,141,787**	**478,377**	**19,500,160**
No adjusted gross income	* 113	* 8,684	1,021	120,931	849	70,664	1,342	630,723	1,182	1,183,075	234	53,201
$1 under $5,000	--	--	* 2,002	* 3,407	* 6	* 4	10,999	29,181	* 9	* 8,485	* 6,011	* 14,698
$5,000 under $10,000	--	--	* 4,571	* 7,989	* 1,002	* 1,446	16,026	100,257	* 1,003	* 16,414	* 3,008	* 6,928
$10,000 under $15,000	* 3,011	* 6,426	53,192	312,192	26,701	151,989	25,212	247,240	4,401	44,430	* 3,046	* 23,954
$15,000 under $20,000	* 3,007	* 8,011	113,211	600,123	44,088	197,929	42,049	368,770	19,875	63,616	* 6,069	* 32,787
$20,000 under $25,000	* 3,988	* 14,797	126,123	875,489	71,124	394,622	50,829	595,376	23,670	188,488	* 7,020	* 27,058
$25,000 under $30,000	* 999	* 3,162	138,592	833,162	87,708	651,073	54,178	711,763	47,318	334,218	8,071	63,352
$30,000 under $40,000	* 5,986	* 26,101	284,072	1,869,536	244,382	1,797,921	126,583	1,856,728	82,725	727,053	30,674	212,605
$40,000 under $50,000	* 6,355	* 22,294	305,615	2,304,742	265,780	2,186,426	164,758	2,451,677	95,108	606,288	24,325	259,507
$50,000 under $75,000	14,794	41,439	749,397	6,606,979	788,356	6,918,090	512,709	8,747,079	295,983	3,046,120	78,778	839,923
$75,000 under $100,000	12,818	41,456	632,304	6,084,046	658,057	5,686,676	529,983	12,931,203	304,019	2,822,123	67,773	955,796
$100,000 under $200,000	20,611	143,113	1,042,875	16,229,115	849,313	7,703,482	1,194,774	50,837,246	575,494	7,800,747	152,816	3,262,567
$200,000 under $500,000	4,610	46,826	406,190	13,447,021	131,067	2,722,771	832,338	99,010,014	265,516	7,727,677	60,783	2,721,201
$500,000 under $1,000,000	840	11,087	104,024	6,315,040	34,684	890,098	240,224	75,715,181	59,673	4,076,007	16,593	1,591,765
$1,000,000 or more	675	14,067	71,983	9,642,010	20,793	1,063,150	140,663	224,886,287	40,235	17,497,047	13,177	9,434,818
Nontaxable returns, total	**40,723**	**267,935**	**1,598,902**	**12,627,673**	**1,778,103**	**24,969,934**	**1,063,447**	**18,654,552**	**1,190,257**	**106,534,063**	**121,881**	**988,042**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Estate and trust—continued		Farm				Unemployment compensation		Social security benefits			
	Net loss		Net income		Net loss				Total [1]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total	**51,777**	**3,106,050**	**523,107**	**11,615,884**	**1,401,107**	**25,711,141**	**11,298,837**	**83,538,098**	**24,589,713**	**457,087,273**	**15,320,332**	**174,649,879**
No adjusted gross income	5,157	1,663,398	28,726	488,807	144,794	7,046,908	52,332	445,003	904,926	15,357,374	4,272	35,951
$1 under $5,000	* 1,007	* 480	26,854	66,328	35,856	332,214	314,870	824,367	1,902,407	28,790,517	15,760	48,981
$5,000 under $10,000	* 2,997	* 27,018	33,493	174,008	60,684	562,279	888,576	4,214,333	2,141,100	34,892,458	33,229	193,804
$10,000 under $15,000	* 1,690	* 5,884	28,923	195,472	60,712	817,738	1,286,258	8,116,761	2,457,309	41,574,929	76,525	247,308
$15,000 under $20,000	* 33	* 26	20,551	222,678	60,512	794,434	1,323,209	10,255,503	2,073,961	36,103,272	617,637	675,515
$20,000 under $25,000	5,247	9,588	30,527	400,964	65,179	854,742	1,119,428	9,430,883	1,605,291	28,867,949	1,175,865	2,065,697
$25,000 under $30,000	43	399	20,252	320,738	56,530	602,328	838,581	6,966,754	1,355,390	24,700,639	1,255,335	3,905,578
$30,000 under $40,000	1,350	9,472	46,899	505,130	124,073	1,510,851	1,213,111	9,712,067	2,160,800	40,475,597	2,155,262	11,621,909
$40,000 under $50,000	4,250	36,913	35,733	697,087	111,461	1,398,950	909,804	7,090,478	1,737,094	32,074,309	1,737,094	15,876,791
$50,000 under $75,000	5,103	23,867	92,867	1,667,804	231,016	3,416,441	1,545,644	11,856,812	3,488,595	65,792,151	3,486,573	48,199,575
$75,000 under $100,000	7,603	37,439	57,499	1,559,645	177,711	2,091,729	850,881	6,663,079	2,134,766	44,763,025	2,134,764	37,715,258
$100,000 under $200,000	6,442	88,607	72,466	2,888,905	201,896	3,212,597	825,218	6,856,390	2,068,445	48,747,716	2,068,437	41,361,386
$200,000 under $250,000	2,185	16,367	9,143	573,200	20,717	416,675	61,781	504,499	201,396	5,178,094	201,379	4,401,188
$250,000 under $500,000	3,172	111,797	13,045	1,029,940	32,003	1,097,039	58,446	505,477	249,213	6,589,364	249,194	5,600,665
$500,000 under $1,000,000	2,634	134,289	4,289	474,408	11,293	642,672	8,335	74,895	70,804	2,037,675	70,795	1,731,779
$1,000,000 under $1,500,000	786	81,442	785	158,367	2,763	243,164	1,297	11,341	16,667	481,366	16,666	409,158
$1,500,000 under $2,000,000	496	72,206	334	49,806	1,321	128,652	349	2,782	7,305	220,894	7,302	185,417
$2,000,000 under $5,000,000	836	149,465	530	114,644	1,755	260,828	624	5,096	10,338	315,347	10,338	268,045
$5,000,000 under $10,000,000	347	83,274	113	20,774	533	145,072	74	1,358	2,477	77,299	2,475	65,672
$10,000,000 or more	399	554,120	78	7,179	298	135,827	18	222	1,430	47,298	1,430	40,203
Taxable returns, total	**37,249**	**1,253,202**	**307,334**	**9,129,476**	**846,444**	**12,786,106**	**6,299,435**	**50,932,381**	**14,909,734**	**287,532,587**	**13,413,705**	**165,587,365**
No adjusted gross income	26	18,339	78	10,478	516	46,765	* 114	* 554	544	12,629	66	1,150
$1 under $5,000	--	--	* 1,171	* 1,849	--	--	12,033	27,161	19,203	209,912	* 1,148	* 5,476
$5,000 under $10,000	* 999	* 1,515	* 2,026	* 4,898	* 854	* 1,228	40,123	235,589	40,569	436,743	* 2,003	* 15,154
$10,000 under $15,000	* 367	* 39	* 2,028	* 4,177	6,820	39,868	341,980	2,996,992	764,075	10,765,251	24,448	110,904
$15,000 under $20,000	--	–	5,977	25,938	9,278	58,211	605,142	5,120,526	850,064	11,720,266	330,318	393,711
$20,000 under $25,000	* 3,919	* 9,198	11,856	183,222	17,202	175,013	487,222	4,427,186	835,871	13,924,236	714,074	1,319,693
$25,000 under $30,000	--	--	8,499	171,786	26,760	282,738	419,668	3,703,682	1,001,278	18,173,527	948,101	3,022,947
$30,000 under $40,000	* 335	* 5,958	27,312	274,807	79,820	890,808	682,916	5,387,127	1,802,380	33,755,342	1,799,828	9,923,975
$40,000 under $50,000	* 4,171	* 25,979	18,880	367,137	74,126	756,782	632,857	4,716,362	1,568,759	28,688,652	1,568,759	14,238,557
$50,000 under $75,000	3,604	19,748	77,336	1,346,927	194,133	2,571,174	1,316,267	10,105,640	3,342,752	63,135,595	3,340,730	46,241,025
$75,000 under $100,000	7,398	25,709	52,936	1,469,204	166,918	1,849,907	814,259	6,332,202	2,088,103	43,893,683	2,088,103	36,977,512
$100,000 under $200,000	5,896	58,020	71,076	2,851,636	199,828	3,100,306	816,307	6,778,343	2,041,224	47,995,129	2,041,224	40,741,351
$200,000 under $500,000	5,120	81,242	22,076	1,594,391	52,340	1,477,120	119,890	1,005,774	446,589	11,660,786	446,589	9,911,674
$500,000 under $1,000,000	2,591	119,382	4,266	473,597	11,223	628,971	8,305	74,524	70,398	2,027,175	70,392	1,722,927
$1,000,000 or more	2,822	888,073	1,819	349,428	6,629	907,214	2,353	20,718	37,923	1,133,663	37,921	961,311
Nontaxable returns, total	**14,528**	**1,852,848**	**215,773**	**2,486,409**	**554,662**	**12,925,036**	**4,999,402**	**32,605,717**	**9,679,980**	**169,554,686**	**1,906,627**	**9,062,514**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Foreign earned income exclusion		Other income				Net operating loss		Gambling earnings		Cancellation of debt	
			Net income		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)
All returns, total	**396,405**	**24,461,966**	**6,237,495**	**38,137,780**	**250,441**	**6,821,833**	**1,119,575**	**124,079,065**	**1,768,442**	**23,775,855**	**490,846**	**9,115,329**
No adjusted gross income	100,513	4,790,892	129,932	2,106,445	39,029	2,963,085	662,571	112,326,511	26,844	348,923	20,557	3,603,040
$1 under $5,000	68,302	3,591,016	313,092	494,462	14,075	128,113	60,387	689,665	45,881	87,758	15,267	54,014
$5,000 under $10,000	21,005	1,024,320	337,539	937,279	5,004	43,949	71,167	626,830	62,563	191,646	15,906	149,030
$10,000 under $15,000	14,463	912,193	290,167	943,261	8,486	59,126	57,490	486,967	94,668	387,448	25,369	319,611
$15,000 under $20,000	13,492	874,071	330,011	1,123,719	5,390	71,546	33,772	431,732	84,177	345,529	21,652	191,659
$20,000 under $25,000	14,280	890,031	273,081	1,031,298	7,480	117,905	38,241	733,965	80,794	382,408	20,290	85,771
$25,000 under $30,000	14,246	948,315	278,165	923,440	8,592	80,464	21,005	226,042	77,946	453,619	15,935	53,236
$30,000 under $40,000	16,625	1,252,310	490,553	1,630,255	21,688	162,051	35,671	569,393	170,166	896,662	40,173	374,010
$40,000 under $50,000	12,257	673,288	427,292	1,288,554	9,081	128,760	21,578	338,226	152,641	687,348	43,964	372,377
$50,000 under $75,000	28,198	2,167,637	980,830	3,055,571	32,260	548,707	39,780	959,945	358,058	2,018,763	96,029	716,979
$75,000 under $100,000	18,884	1,309,929	763,908	3,368,149	21,127	356,279	23,849	549,874	200,850	1,341,983	58,182	483,626
$100,000 under $200,000	33,272	2,545,415	1,060,591	5,717,845	35,116	580,764	34,012	1,083,987	305,285	3,427,877	66,744	1,215,398
$200,000 under $250,000	7,403	576,744	156,838	1,695,300	8,856	139,080	5,855	291,302	35,145	1,054,966	7,181	111,375
$250,000 under $500,000	20,516	1,782,838	252,895	3,950,289	18,753	552,004	8,367	719,767	49,210	3,451,950	14,382	314,886
$500,000 under $1,000,000	8,040	701,837	93,526	2,517,506	9,283	366,933	2,971	596,922	15,422	2,249,087	12,652	235,102
$1,000,000 under $1,500,000	2,278	191,413	23,590	1,035,422	2,604	107,416	1,209	315,992	4,069	1,189,223	4,416	150,702
$1,500,000 under $2,000,000	919	80,699	10,858	706,264	1,033	70,399	457	190,014	1,590	653,269	2,733	61,227
$2,000,000 under $5,000,000	1,238	107,660	16,842	1,801,862	1,727	157,812	764	503,193	2,345	1,727,490	5,670	199,337
$5,000,000 under $10,000,000	314	26,666	4,585	922,577	522	72,869	229	476,283	505	844,017	1,883	97,980
$10,000,000 or more	162	14,691	3,198	2,888,283	335	114,569	201	1,962,455	284	2,035,890	1,861	325,969
Taxable returns, total	**142,608**	**10,264,789**	**4,391,177**	**30,446,981**	**161,322**	**3,264,737**	**154,216**	**15,233,111**	**1,308,431**	**19,789,807**	**329,161**	**4,081,137**
No adjusted gross income	* 9	* 322	417	133,027	60	137,611	3,767	7,757,348	231	2,141	265	271,729
$1 under $5,000	--	--	48,029	62,562	--	--	* 13	* 8,332	* 999	* 623	--	--
$5,000 under $10,000	* 2,020	* 49,909	49,048	126,189	--	--	* 38	* 23,462	* 1,999	* 2,598	--	--
$10,000 under $15,000	* 2,968	* 220,474	77,519	325,179	* 1,004	* 5,019	* 4,076	* 34,819	18,020	66,899	* 4,879	* 22,794
$15,000 under $20,000	* 4,945	* 308,927	144,120	569,909	* 999	* 979	9,003	21,639	26,008	122,976	* 7,015	* 20,637
$20,000 under $25,000	* 5,843	* 284,714	124,124	480,312	* 3,995	* 84,805	12,128	292,038	41,765	173,725	8,999	50,268
$25,000 under $30,000	8,749	582,211	156,010	502,489	* 5,585	* 24,840	4,439	43,627	40,291	190,117	* 6,007	* 11,579
$30,000 under $40,000	* 6,907	* 484,304	302,002	899,321	15,312	127,258	18,300	290,261	122,612	528,444	20,934	105,971
$40,000 under $50,000	* 6,424	* 323,029	319,121	937,529	8,754	81,161	7,886	155,548	126,955	545,765	32,434	199,481
$50,000 under $75,000	21,325	1,566,623	843,951	2,557,844	31,455	412,659	26,040	503,218	329,670	1,771,512	81,267	429,415
$75,000 under $100,000	17,208	1,162,441	724,854	3,024,789	19,198	317,160	18,272	355,194	193,047	1,240,335	54,005	382,485
$100,000 under $200,000	29,128	2,153,896	1,043,618	5,548,622	33,279	547,226	31,156	951,466	300,378	3,220,584	63,617	1,150,490
$200,000 under $500,000	25,311	2,114,601	406,676	5,548,226	26,641	663,570	13,502	890,661	82,897	4,142,676	20,834	402,106
$500,000 under $1,000,000	7,309	632,736	92,949	2,472,417	9,001	356,917	2,831	561,712	15,023	1,989,819	12,494	225,025
$1,000,000 or more	4,463	380,601	58,740	7,258,569	6,038	505,533	2,765	3,343,787	8,536	5,791,594	16,413	809,157
Nontaxable returns, total	**253,796**	**14,197,177**	**1,846,318**	**7,690,798**	**89,119**	**3,557,096**	**965,360**	**108,845,954**	**460,011**	**3,986,049**	**161,686**	**5,034,192**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments											
	Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deduction for one-half of self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)
All returns, total	**34,764,363**	**112,967,222**	**3,841,466**	**970,392**	**142,530**	**558,144**	**946,436**	**2,589,379**	**856,242**	**2,099,707**	**17,436,420**	**23,833,849**
No adjusted gross income	587,117	2,553,021	9,742	2,357	* 3,934	* 31,177	18,985	61,850	7,549	28,494	324,506	335,039
$1 under $5,000	1,580,230	1,750,277	15,712	2,871	* 3,300	* 8,413	6,353	20,178	16,138	41,367	1,199,844	301,885
$5,000 under $10,000	2,591,434	2,954,176	36,013	7,812	* 8,558	* 62,045	9,494	15,109	34,054	59,470	2,005,934	1,019,305
$10,000 under $15,000	2,623,714	3,331,586	59,338	12,582	* 4,998	* 16,448	15,132	40,662	31,097	58,968	2,032,198	1,520,823
$15,000 under $20,000	1,905,133	3,148,110	77,600	17,238	* 7,015	* 40,644	19,937	35,234	50,118	61,133	1,202,275	1,069,996
$20,000 under $25,000	1,730,788	2,928,360	76,655	17,664	* 5,039	* 11,405	31,465	50,763	58,324	93,927	902,519	898,058
$25,000 under $30,000	1,629,870	2,998,959	87,265	21,359	* 6,009	* 16,616	35,043	57,436	66,540	107,362	753,086	784,119
$30,000 under $40,000	3,105,936	5,927,546	313,472	73,432	11,187	108,802	72,088	140,555	94,667	172,093	1,260,353	1,380,221
$40,000 under $50,000	2,747,677	5,823,470	365,654	87,298	* 6,985	* 23,584	79,229	150,764	87,380	162,755	1,035,365	1,196,120
$50,000 under $75,000	5,714,875	13,510,439	868,140	213,936	24,949	52,122	166,784	368,737	164,774	401,442	2,092,847	2,695,631
$75,000 under $100,000	3,736,076	10,242,346	746,090	190,495	23,072	58,040	129,006	335,656	75,301	240,440	1,448,486	2,223,589
$100,000 under $200,000	5,144,880	23,676,316	1,069,608	293,503	** 37,340	** 128,589	213,264	634,078	133,347	472,613	2,061,921	4,696,219
$200,000 under $250,000	500,983	5,775,085	60,098	15,578	**	**	37,019	153,607	13,908	69,840	320,652	1,161,802
$250,000 under $500,000	763,945	13,042,141	48,550	12,397	**	**	74,199	332,895	19,618	97,397	521,001	2,225,087
$500,000 under $1,000,000	261,454	7,071,829	** 7,530	** 1,872	* 129	* 228	27,513	137,540	2,382	18,464	182,383	1,099,985
$1,000,000 under $1,500,000	61,184	2,409,220	**	**	--	--	5,897	29,653	537	7,638	40,617	374,296
$1,500,000 under $2,000,000	26,516	1,221,866	**	**	--	--	2,140	10,320	214	1,747	17,763	194,343
$2,000,000 under $5,000,000	37,934	2,242,500	**	**	* 11	* 16	2,348	11,821	242	3,026	25,066	342,477
$5,000,000 under $10,000,000	9,044	859,608	**	**	** 4	** 16	383	1,773	33	649	5,838	115,080
$10,000,000 or more	5,573	1,500,367	**	**	**	**	157	748	20	882	3,765	199,775
Taxable returns, total	**21,632,514**	**88,665,886**	**3,264,277**	**831,976**	**97,525**	**352,834**	**767,064**	**2,137,617**	**613,782**	**1,541,753**	**8,491,980**	**16,570,243**
No adjusted gross income	1,164	18,398	* 6	* 2	--	--	* 70	* 349	--	--	926	7,242
$1 under $5,000	17,175	1,944	--	--	--	--	--	--	--	--	12,181	1,342
$5,000 under $10,000	96,194	45,255	* 3,994	* 769	–	--	* 999	* 2,996	* 2,001	* 560	73,664	21,829
$10,000 under $15,000	286,729	291,660	11,006	2,210	* 999	* 5,023	--	--	* 8,023	* 8,386	162,068	98,960
$15,000 under $20,000	635,601	839,342	32,927	7,129	* 4,011	* 29,796	* 4,215	* 7,404	32,103	28,276	289,401	234,319
$20,000 under $25,000	717,259	1,092,287	45,610	10,453	* 3,001	* 4,884	13,971	15,981	26,961	42,071	243,849	221,328
$25,000 under $30,000	820,905	1,369,249	51,919	12,450	* 1,997	* 7,110	18,017	25,306	38,678	58,029	269,257	264,669
$30,000 under $40,000	1,943,030	3,379,910	205,959	47,956	* 5,994	* 71,621	56,180	95,856	57,561	113,315	611,331	602,800
$40,000 under $50,000	2,010,920	4,169,036	282,955	67,722	* 4,990	* 9,942	54,233	89,622	71,320	121,390	655,125	736,327
$50,000 under $75,000	4,848,082	10,903,495	740,356	181,829	19,959	47,446	140,416	293,541	137,926	278,196	1,679,696	2,041,757
$75,000 under $100,000	3,514,637	9,421,291	711,388	180,443	21,105	53,019	121,800	310,976	69,264	222,412	1,353,521	2,046,802
$100,000 under $200,000	5,081,266	23,132,986	1,062,041	291,183	** 35,324	** 123,734	208,108	620,589	133,118	470,475	2,027,622	4,594,684
$200,000 under $500,000	1,259,243	18,736,819	108,593	27,960	**	**	110,716	483,644	33,431	166,472	838,585	3,376,900
$500,000 under $1,000,000	260,611	7,053,108	** 7,523	** 1,870	* 129	* 228	27,431	137,110	2,357	18,239	181,976	1,097,934
$1,000,000 or more	139,699	8,211,106	**	**	* 15	* 32	10,908	54,243	1,040	13,932	92,779	1,223,351
Nontaxable returns, total	**13,131,849**	**24,301,336**	**577,190**	**138,416**	**45,006**	**205,310**	**179,372**	**451,762**	**242,460**	**557,954**	**8,944,440**	**7,263,606**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—continued											
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)
All returns, total	**922,981**	**18,857,129**	**3,625,543**	**21,819,844**	**1,204,856**	**339,005**	**570,110**	**9,844,186**	**2,587,823**	**11,215,140**	**9,718,995**	**8,339,817**
No adjusted gross income	4,249	68,241	149,462	750,280	28,042	35,460	17,833	470,282	14,735	63,169	91,548	94,559
$1 under $5,000	6,649	30,799	136,953	504,868	65,232	6,954	6,538	78,771	13,758	42,816	149,963	102,986
$5,000 under $10,000	7,621	28,927	171,647	595,596	74,230	32,423	8,575	82,218	30,255	103,178	296,979	224,620
$10,000 under $15,000	4,684	30,331	179,403	800,804	75,863	22,934	11,714	99,066	55,774	172,609	369,046	244,032
$15,000 under $20,000	11,133	65,796	183,781	761,951	64,596	8,689	14,001	169,738	84,675	296,568	460,217	335,760
$20,000 under $25,000	11,440	58,176	147,865	638,653	66,799	13,343	6,672	68,275	109,591	333,482	552,319	458,861
$25,000 under $30,000	9,329	64,995	168,885	695,346	53,944	6,857	19,758	192,543	113,264	365,351	595,381	517,897
$30,000 under $40,000	19,764	138,145	268,464	1,178,729	100,487	33,496	42,347	293,266	290,563	984,656	1,261,476	1,038,761
$40,000 under $50,000	32,047	225,865	251,080	1,203,714	87,271	19,092	27,408	254,742	299,805	1,162,666	1,069,469	957,576
$50,000 under $75,000	85,536	835,905	493,304	2,597,673	206,862	59,121	102,020	972,948	579,570	2,417,850	2,206,919	1,862,810
$75,000 under $100,000	68,578	773,909	328,838	1,927,415	135,294	31,438	88,746	911,530	375,131	1,635,200	1,320,887	1,308,240
$100,000 under $200,000	299,894	4,577,198	614,816	4,607,923	189,781	39,441	140,943	2,339,539	515,031	2,689,781	1,344,791	1,193,715
$200,000 under $250,000	88,926	2,096,740	125,611	1,123,615	20,023	9,771	23,600	596,819	38,225	319,771	--	--
$250,000 under $500,000	171,157	5,207,287	239,557	2,443,359	26,714	9,953	39,696	1,589,368	48,165	448,638	--	--
$500,000 under $1,000,000	68,545	2,848,297	104,857	1,202,534	6,592	4,663	12,749	844,976	12,266	113,828	--	--
$1,000,000 under $1,500,000	16,249	849,136	26,836	332,174	1,397	1,939	3,465	319,425	3,519	34,025	--	--
$1,500,000 under $2,000,000	6,651	368,963	11,964	153,274	522	465	1,385	136,836	1,386	12,391	--	--
$2,000,000 under $5,000,000	8,116	479,889	16,510	220,632	881	1,634	1,925	249,877	1,726	15,703	--	--
$5,000,000 under $10,000,000	1,530	69,891	3,576	49,105	204	375	464	84,600	276	2,527	--	--
$10,000,000 or more	884	38,639	2,133	32,198	122	957	270	89,367	108	933	--	--
Taxable returns, total	**850,738**	**18,180,689**	**2,293,849**	**15,370,062**	**841,089**	**227,649**	**487,039**	**8,546,239**	**2,113,748**	**9,532,248**	**7,204,370**	**6,370,274**
No adjusted gross income	**	**	648	5,528	58	146	27	1,742	* 70	* 592	* 17	* 36
$1 under $5,000	--	--	--	--	* 3,994	* 331	–	--	--	--	--	--
$5,000 under $10,000	** 1,000	** 264	* 1,994	* 6,575	* 8,989	* 333	–	--	* 3,553	* 7,372	* 997	* 1,588
$10,000 under $15,000	--	--	14,723	47,961	24,079	7,753	* 3,025	* 31,996	* 7,000	* 12,975	79,998	55,424
$15,000 under $20,000	* 2,344	* 18,435	47,355	114,963	24,035	2,809	* 9,003	* 60,852	18,915	66,096	256,172	209,193
$20,000 under $25,000	* 6,637	* 33,167	50,381	175,677	30,373	7,462	* 5,002	* 33,897	62,447	174,589	330,228	293,403
$25,000 under $30,000	* 5,610	* 31,101	63,587	198,389	39,253	5,607	14,261	123,890	70,596	222,637	380,742	357,527
$30,000 under $40,000	13,906	64,989	136,314	516,610	75,702	29,661	30,624	193,170	211,866	730,389	910,655	772,970
$40,000 under $50,000	27,384	199,997	164,820	751,422	72,949	17,873	25,459	220,996	241,963	963,998	821,211	750,044
$50,000 under $75,000	72,762	713,294	381,220	1,849,086	192,001	57,697	92,118	879,866	519,389	2,193,328	1,876,050	1,567,122
$75,000 under $100,000	64,846	699,249	305,841	1,725,881	127,136	29,994	84,803	847,603	363,281	1,563,021	1,218,505	1,190,095
$100,000 under $200,000	294,681	4,481,824	597,662	4,438,536	186,348	38,533	139,735	2,281,521	509,432	2,652,828	1,329,796	1,172,872
$200,000 under $500,000	259,713	7,290,949	363,792	3,553,608	46,553	19,526	62,862	2,156,328	86,052	765,783	--	--
$500,000 under $1,000,000	68,478	2,844,834	104,644	1,200,258	6,513	4,567	12,651	837,704	12,208	113,339	--	--
$1,000,000 or more	33,376	1,802,587	60,870	785,568	3,106	5,358	7,470	876,674	6,977	65,303	--	--
Nontaxable returns, total	**72,243**	**676,440**	**1,331,694**	**6,449,782**	**363,767**	**111,355**	**83,070**	**1,297,947**	**474,075**	**1,682,892**	**2,514,625**	**1,969,543**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction		Additional standard deduction		Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction	
	Tuition and fees deduction		Domestic production activities deduction		Other adjustments [2]							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)
All returns, total	**2,422,642**	**5,453,156**	**490,677**	**5,697,897**	**161,638**	**1,200,729**	**92,268,979**	**709,396,730**	**12,740,860**	**21,255,341**	**20,532,964**	**17,324,744**
No adjusted gross income	109,711	383,904	6,092	108,791	3,888	86,621	--	--	--	--	291,304	206,158
$1 under $5,000	193,516	586,472	5,506	5,361	* 3,549	* 16,537	10,005,431	51,409,706	1,217,641	1,909,058	546,570	342,342
$5,000 under $10,000	259,615	696,050	8,481	18,043	* 3,999	* 9,379	11,586,408	77,071,844	1,485,363	2,373,546	880,450	574,881
$10,000 under $15,000	116,426	273,308	6,190	6,858	* 6,337	* 31,645	11,517,694	83,095,934	1,696,726	2,729,959	1,277,724	836,200
$15,000 under $20,000	93,159	213,565	8,996	19,763	* 5,980	* 50,987	10,229,448	75,890,806	1,390,410	2,315,001	1,355,289	944,822
$20,000 under $25,000	98,844	213,042	15,623	16,212	10,943	56,492	8,713,252	67,153,911	1,030,772	1,763,892	1,489,932	1,061,707
$25,000 under $30,000	64,954	121,051	8,702	11,257	11,054	17,376	7,128,185	56,067,776	790,808	1,337,151	1,397,667	1,029,217
$30,000 under $40,000	130,149	298,397	19,617	28,658	9,780	56,329	10,750,692	86,505,863	1,264,593	2,139,249	2,726,083	2,136,887
$40,000 under $50,000	138,739	272,883	22,745	39,717	18,954	58,859	6,800,862	57,732,215	892,212	1,516,239	2,260,793	1,871,836
$50,000 under $75,000	397,358	780,696	46,930	112,078	40,784	124,278	9,422,368	89,623,539	1,644,070	2,787,496	4,491,328	4,219,401
$75,000 under $100,000	189,280	382,711	56,823	134,499	11,467	83,449	3,880,724	40,816,978	791,643	1,408,039	2,405,771	2,537,265
$100,000 under $200,000	630,890	1,231,077	116,094	478,835	25,432	304,916	2,067,568	22,304,954	495,925	902,276	1,317,882	1,463,131
$200,000 under $250,000	--	--	31,368	147,491	** 9,142	** 234,824	78,855	832,278	19,940	36,744	48,587	59,945
$250,000 under $500,000	--	--	65,647	572,899	**	**	64,237	655,356	14,923	26,054	31,514	30,075
$500,000 under $1,000,000	--	--	36,578	701,919	**	**	16,720	170,401	4,735	8,556	9,106	8,153
$1,000,000 under $1,500,000	--	--	12,322	426,184	123	23,246	3,525	36,008	604	1,192	1,752	1,627
$1,500,000 under $2,000,000	--	--	6,638	334,769	79	1,748	1,248	12,311	163	299	527	460
$2,000,000 under $5,000,000	--	--	11,003	893,239	99	15,320	1,395	13,546	253	452	557	518
$5,000,000 under $10,000,000	--	--	3,150	526,254	* 13	* 7,512	241	2,249	52	90	102	97
$10,000,000 or more	--	--	2,173	1,115,070	13	21,212	126	1,057	27	48	26	22
Taxable returns, total	**1,399,527**	**2,715,247**	**394,249**	**5,365,591**	**109,103**	**835,098**	**44,907,375**	**344,762,419**	**7,586,692**	**12,594,016**	**13,700,802**	**12,098,819**
No adjusted gross income	* 8	* 27	* 4	* 271	**	**	--	--	--	--	665	375
$1 under $5,000	--	--	* 999	* 272	--	--	302,968	486,311	* 145	* 203	* 1,002	* 503
$5,000 under $10,000	* 999	* 2,571	* 999	* 427	--	--	1,882,184	10,368,900	* 6,022	* 8,431	11,000	7,254
$10,000 under $15,000	10,988	18,975	--	--	** 1,000	** 4,435	2,798,981	15,831,865	618,162	862,545	322,858	154,466
$15,000 under $20,000	27,906	53,949	* 1,350	* 1,571	* 2,002	* 4,551	4,545,314	26,035,475	645,057	912,384	518,527	285,243
$20,000 under $25,000	33,010	66,256	* 4,334	* 7,646	* 4,939	* 5,472	4,113,371	25,397,777	637,970	1,033,775	654,898	411,432
$25,000 under $30,000	22,022	42,465	* 4,561	* 4,271	* 4,034	* 10,325	3,836,281	25,751,228	686,450	1,173,428	785,353	571,445
$30,000 under $40,000	57,005	118,316	9,011	8,964	* 6,326	* 11,346	7,341,177	52,859,489	1,178,543	1,995,837	1,821,169	1,378,413
$40,000 under $50,000	98,292	174,404	11,207	12,828	14,967	52,222	5,459,895	43,558,687	861,000	1,466,446	1,740,835	1,424,957
$50,000 under $75,000	341,480	650,975	32,331	69,899	31,817	64,332	8,614,064	80,753,709	1,632,519	2,768,386	4,072,100	3,811,375
$75,000 under $100,000	180,424	366,524	47,891	98,545	10,348	81,112	3,792,919	39,825,123	784,770	1,397,935	2,364,295	2,493,653
$100,000 under $200,000	627,394	1,220,785	114,346	459,338	24,239	298,623	2,057,431	22,203,343	495,548	901,507	1,316,330	1,461,615
$200,000 under $500,000	--	--	95,669	715,419	** 9,111	** 233,705	140,321	1,461,936	34,718	62,574	79,783	87,278
$500,000 under $1,000,000	--	--	36,450	700,027	**	**	16,202	165,736	4,707	8,512	9,052	8,107
$1,000,000 or more	--	--	35,098	3,286,113	319	68,977	6,267	62,842	1,081	2,055	2,935	2,701
Nontaxable returns, total	**1,023,115**	**2,737,909**	**96,428**	**332,306**	**52,536**	**365,632**	**47,361,604**	**364,634,310**	**5,154,168**	**8,661,325**	**6,832,161**	**5,225,925**

Footnotes at end of table.

Table 1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total itemized deductions		Exemptions		Capital contruction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
All returns, total	**45,695,736**	**1,203,808,276**	**284,239,508**	**1,029,070,478**	**2,400**	**50,659**	**104,160,741**	**5,088,387,918**	**3,827,562**	**22,579,779**	**103,502,636**	**976,024,591**
No adjusted gross income	--	--	3,783,756	13,742,768	* 64	* 403	--	--	5,556	104,438	7,459	104,611
$1 under $5,000	439,203	8,020,096	9,325,938	33,915,413	--	--	443,289	424,220	* 207	* 2,617	317,862	41,602
$5,000 under $10,000	629,928	9,932,585	15,955,882	58,080,799	--	--	2,388,996	3,927,228	* 77	* 1,373	2,359,788	401,470
$10,000 under $15,000	922,814	14,780,542	21,880,333	79,669,121	--	--	6,228,222	20,542,044	5,106	2,529	6,104,593	2,033,691
$15,000 under $20,000	1,168,782	18,048,313	21,109,196	76,860,603	--	--	7,288,739	47,287,524	5,300	2,638	7,222,336	4,821,921
$20,000 under $25,000	1,319,637	21,306,431	20,054,936	73,010,021	--	--	8,135,834	72,338,786	5,704	5,918	8,057,960	8,121,270
$25,000 under $30,000	1,533,209	24,192,992	17,467,329	63,627,911	--	--	7,851,127	96,902,697	2,335	5,358	7,807,895	11,374,806
$30,000 under $40,000	3,619,951	57,101,228	29,234,935	106,542,591	* 998	* 24,371	13,830,842	249,325,250	4,248	15,408	13,766,426	30,434,732
$40,000 under $50,000	3,994,552	68,330,728	22,366,498	81,504,834	--	--	10,615,868	275,259,782	3,981	7,702	10,571,559	35,379,640
$50,000 under $75,000	9,272,525	176,929,742	43,138,480	157,300,277	--	--	18,548,842	720,889,762	70,450	66,741	18,493,570	102,211,065
$75,000 under $100,000	7,583,001	168,120,241	29,905,098	109,058,971	* 974	* 341	11,423,683	669,533,805	99,872	148,679	11,401,267	99,269,418
$100,000 under $200,000	11,454,028	332,160,979	38,366,589	139,854,272	* 53	* 289	13,492,388	1,306,333,237	895,075	1,906,814	13,475,328	232,538,217
$200,000 under $250,000	1,339,721	56,758,227	4,120,256	14,902,680	** 310	** 25,254	1,415,801	242,667,770	836,914	2,395,958	1,415,401	53,748,590
$250,000 under $500,000	1,712,215	99,268,599	5,328,309	15,659,552	**	**	1,771,122	475,953,338	1,548,538	10,953,706	1,773,146	126,774,116
$500,000 under $1,000,000	475,847	48,304,789	1,500,199	3,638,830	**	**	490,338	280,537,996	292,146	3,658,092	491,639	83,097,827
$1,000,000 under $1,500,000	104,559	18,101,201	321,578	780,188	**	**	107,527	111,652,589	25,920	730,454	107,875	33,969,479
$1,500,000 under $2,000,000	43,015	10,229,861	131,707	319,551	**	**	44,052	65,749,557	9,468	402,142	44,207	20,234,128
$2,000,000 under $5,000,000	60,522	24,296,813	182,555	442,446	**	**	61,598	158,702,289	11,875	800,300	61,773	48,968,947
$5,000,000 under $10,000,000	14,079	12,805,159	41,851	101,357	**	**	14,247	84,805,917	2,897	425,282	14,297	25,679,870
$10,000,000 or more	8,148	35,119,750	24,083	58,294	**	**	8,225	205,554,127	1,893	943,629	8,256	56,819,190
Taxable returns, total	**36,967,537**	**996,394,343**	**154,981,771**	**558,350,884**	**1,319**	**25,663**	**81,865,180**	**4,861,134,463**	**3,796,410**	**22,508,192**	**81,890,189**	**950,273,629**
No adjusted gross income	--	--	8,046	29,295	--	--	--	--	3,820	97,338	3,820	97,339
$1 under $5,000	* 3,619	* 6,420	* 1,200	* 4,379	--	--	305,868	338,359	* 167	* 2,472	306,587	40,895
$5,000 under $10,000	14,152	58,514	67,584	240,675	--	--	1,899,255	3,721,348	* 77	* 1,373	1,899,331	383,547
$10,000 under $15,000	81,925	604,756	2,139,574	7,777,221	--	--	2,883,614	12,407,258	5,088	2,458	2,883,906	1,248,147
$15,000 under $20,000	321,738	2,862,550	4,693,132	17,085,008	--	--	4,867,025	38,082,777	5,018	2,492	4,868,050	3,927,731
$20,000 under $25,000	524,717	5,319,610	5,114,202	18,615,249	--	--	4,636,559	53,814,808	5,686	5,798	4,639,085	6,217,853
$25,000 under $30,000	766,483	8,626,033	5,557,381	20,236,434	--	--	4,603,705	70,403,722	2,332	5,341	4,603,763	8,609,700
$30,000 under $40,000	2,247,664	28,741,362	13,080,942	47,660,092	--	--	9,587,862	202,334,691	4,223	15,164	9,589,845	25,457,981
$40,000 under $50,000	2,920,123	42,053,403	13,313,047	48,515,994	--	--	8,380,653	238,763,776	2,975	7,440	8,381,017	31,406,742
$50,000 under $75,000	7,835,329	136,095,553	33,757,932	123,084,694	--	--	16,448,878	669,393,075	61,500	63,154	16,449,393	96,197,129
$75,000 under $100,000	7,194,182	152,577,470	27,832,531	101,500,354	* 974	* 341	10,983,153	652,794,095	94,543	140,376	10,987,101	97,323,086
$100,000 under $200,000	11,316,679	321,568,700	37,820,201	137,863,734	* 39	* 77	13,370,297	1,299,639,179	885,306	1,891,511	13,374,553	231,726,142
$200,000 under $500,000	3,038,099	152,789,458	9,404,949	30,423,171	** 306	** 25,246	3,175,119	716,372,061	2,382,068	13,324,933	3,178,420	179,968,761
$500,000 under $1,000,000	473,703	47,186,903	1,493,118	3,621,941	**	**	488,542	279,531,278	291,739	3,652,535	489,904	82,794,443
$1,000,000 or more	229,125	97,903,611	697,932	1,692,641	**	**	234,650	623,538,036	51,868	3,295,807	235,413	184,874,133
Nontaxable returns, total	**8,728,198**	**207,413,933**	**129,257,738**	**470,719,594**	**1,081**	**24,996**	**22,295,562**	**227,253,455**	**31,152**	**71,587**	**21,612,448**	**25,750,962**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

[2] Other adjustments does not include the foreign housing adjustment.

NOTE: Detail may not add to totals because of rounding.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends		Qualified dividends [1]	
			Number of returns	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)	(14)
All returns, total	**0.01**	**0.10**	**0.02**	**0.10**	**0.11**	**0.17**	**0.27**	**0.78**	**0.98**	**1.24**	**0.43**	**0.78**	**0.47**	**0.90**
No adjusted gross income	1.35	0.67	1.29	0.67	2.48	2.84	1.89	1.53	4.94	3.10	2.25	2.48	2.41	3.01
$1 under $5,000	0.90	1.04	0.90	1.08	1.08	2.36	1.81	4.58	6.87	16.35	2.51	4.74	2.74	5.99
$5,000 under $10,000	0.82	0.84	0.82	0.85	0.97	1.15	1.89	4.01	6.81	19.52	2.77	4.76	3.02	5.64
$10,000 under $15,000	0.82	0.83	0.82	0.83	0.97	1.07	1.83	4.03	6.95	12.80	2.71	4.97	2.96	6.07
$15,000 under $20,000	0.87	0.87	0.87	0.87	0.98	1.04	1.88	4.32	7.22	12.05	2.81	5.43	3.06	5.95
$20,000 under $25,000	0.94	0.94	0.94	0.94	1.02	1.08	1.94	4.81	7.28	13.77	3.02	6.31	3.32	7.35
$25,000 under $30,000	1.02	1.02	1.02	1.02	1.10	1.15	1.99	5.37	6.80	14.34	2.98	6.65	3.23	8.08
$30,000 under $40,000	0.77	0.77	0.77	0.77	0.82	0.85	1.40	3.89	5.06	10.27	2.19	4.66	2.36	5.35
$40,000 under $50,000	0.87	0.87	0.87	0.87	0.94	0.98	1.41	4.12	4.77	9.06	2.16	5.21	2.33	6.02
$50,000 under $75,000	0.53	0.54	0.53	0.54	0.59	0.62	0.86	2.88	3.17	6.10	1.33	3.38	1.44	4.02
$75,000 under $100,000	0.79	0.79	0.79	0.79	0.85	0.89	1.03	3.67	3.41	6.08	1.51	4.12	1.63	4.83
$100,000 under $200,000	0.53	0.52	0.53	0.52	0.58	0.60	0.68	2.75	2.06	3.52	0.96	2.74	1.03	3.13
$200,000 under $250,000	1.23	1.23	1.23	1.23	1.31	1.41	1.33	4.90	2.91	6.20	1.60	4.79	1.67	5.47
$250,000 under $500,000	0.91	0.86	0.91	0.85	0.99	1.08	0.96	3.04	1.73	3.34	1.08	2.99	1.13	3.41
$500,000 under $1,000,000	1.13	1.03	1.13	1.02	1.27	1.44	1.15	3.00	1.68	2.83	1.24	3.14	1.28	3.62
$1,000,000 under $1,500,000	1.45	1.41	1.45	1.41	1.63	2.08	1.46	3.15	1.93	3.03	1.55	3.96	1.59	4.63
$1,500,000 under $2,000,000	1.04	1.04	1.04	1.04	1.19	1.61	1.05	2.70	1.38	3.14	1.10	3.18	1.14	3.68
$2,000,000 under $5,000,000	0.67	0.58	0.67	0.58	0.77	1.04	0.68	1.51	0.84	1.54	0.71	1.84	0.73	2.12
$5,000,000 under $10,000,000	0.79	0.68	0.79	0.68	0.88	1.20	0.79	1.09	0.90	0.85	0.81	1.77	0.83	2.00
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.19**	**0.13**	**0.19**	**0.13**	**0.22**	**0.20**	**0.33**	**0.90**	**1.07**	**1.39**	**0.49**	**0.85**	**0.53**	**0.97**
No adjusted gross income	17.22	2.33	17.23	2.33	22.52	11.33	17.63	1.81	17.97	17.07	19.09	3.17	20.42	3.68
$1 under $5,000	5.68	6.17	5.68	6.17	8.24	9.85	6.67	9.84	23.36	77.49	8.90	13.73	9.66	17.00
$5,000 under $10,000	2.24	2.27	2.24	2.27	2.30	2.38	4.91	14.15	26.56	39.20	7.30	17.18	7.83	17.57
$10,000 under $15,000	1.82	1.83	1.82	1.83	2.19	2.35	3.34	7.51	16.32	35.48	5.46	11.77	6.08	13.65
$15,000 under $20,000	1.38	1.39	1.38	1.39	1.55	1.61	2.87	6.82	11.98	23.18	4.46	9.46	4.92	9.48
$20,000 under $25,000	1.42	1.42	1.42	1.43	1.57	1.64	2.66	6.45	10.25	21.28	4.13	8.92	4.59	9.33
$25,000 under $30,000	1.43	1.43	1.43	1.43	1.59	1.66	2.54	6.18	8.87	20.05	3.70	8.06	4.05	9.44
$30,000 under $40,000	0.97	0.97	0.97	0.97	1.05	1.09	1.65	4.43	5.99	14.19	2.54	5.47	2.75	6.04
$40,000 under $50,000	1.01	1.01	1.01	1.01	1.10	1.14	1.58	4.51	5.32	11.74	2.42	5.88	2.62	6.69
$50,000 under $75,000	0.59	0.60	0.59	0.60	0.65	0.69	0.93	3.06	3.39	7.33	1.42	3.63	1.54	4.30
$75,000 under $100,000	0.82	0.81	0.82	0.81	0.88	0.92	1.06	3.76	3.54	7.03	1.54	4.34	1.67	5.05
$100,000 under $200,000	0.53	0.53	0.53	0.53	0.58	0.61	0.68	2.83	2.10	3.96	0.97	2.81	1.04	3.18
$200,000 under $500,000	0.64	0.62	0.64	0.61	0.70	0.78	0.70	2.65	1.47	3.06	0.83	2.58	0.87	2.96
$500,000 under $1,000,000	1.13	1.03	1.13	1.03	1.27	1.44	1.16	3.07	1.69	2.88	1.25	3.20	1.29	3.67
$1,000,000 or more	0.67	0.28	0.67	0.28	0.77	0.63	0.67	0.61	0.84	0.85	0.70	0.73	0.72	0.82
Nontaxable returns, total	**0.26**	**0.59**	**0.26**	**0.58**	**0.34**	**0.54**	**0.72**	**1.47**	**2.44**	**2.83**	**1.04**	**2.11**	**1.13**	**2.62**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession				Capital gain distributions		Sales of capital assets	
					Net income		Net loss				Taxable net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	**0.52**	**0.80**	**4.62**	**6.40**	**0.38**	**0.78**	**1.05**	**1.29**	**3.45**	**23.30**	**1.10**	**0.73**
No adjusted gross income	5.72	4.28	35.23	35.92	3.98	4.90	2.58	1.74	31.62	50.15	4.75	2.39
$1 under $5,000	8.71	22.28	35.19	41.16	2.48	3.81	8.27	15.84	13.26	26.67	6.95	20.76
$5,000 under $10,000	7.17	10.93	21.90	39.41	2.01	2.33	6.89	10.88	16.00	36.59	6.98	13.13
$10,000 under $15,000	5.91	9.19	17.32	19.73	1.99	2.30	6.15	9.23	17.00	38.06	7.05	12.53
$15,000 under $20,000	4.77	8.71	15.04	18.25	2.71	3.36	5.56	8.25	16.99	69.64	6.97	13.66
$20,000 under $25,000	4.58	9.14	17.93	21.20	3.24	4.23	5.49	8.65	18.39	39.65	6.81	11.68
$25,000 under $30,000	3.94	6.06	21.44	28.83	3.54	4.71	6.00	9.38	19.88	40.70	7.31	13.43
$30,000 under $40,000	2.38	3.96	11.96	14.85	2.72	4.04	4.23	6.63	13.50	41.98	5.34	10.05
$40,000 under $50,000	2.21	3.21	13.82	17.57	2.91	4.63	4.55	6.79	14.92	30.70	5.01	9.65
$50,000 under $75,000	1.27	1.84	10.47	13.13	1.98	3.22	3.00	5.03	8.46	37.74	3.19	6.16
$75,000 under $100,000	1.40	2.12	18.29	22.26	2.41	3.83	3.73	6.12	9.62	25.32	3.37	6.66
$100,000 under $200,000	0.98	1.77	15.84	20.18	1.69	2.34	2.79	4.31	7.72	58.63	2.25	4.02
$200,000 under $250,000	2.09	3.75	38.40	46.74	3.11	4.35	5.50	9.13	11.86	38.46	3.39	6.35
$250,000 under $500,000	1.92	3.22	21.08	26.16	2.17	2.83	4.10	5.49	9.83	36.28	2.31	3.85
$500,000 under $1,000,000	2.10	7.18	** 29.07	** 22.80	2.60	3.38	4.85	6.16	** 9.97	** 28.75	2.40	3.47
$1,000,000 under $1,500,000	2.29	5.97	**	**	3.49	4.89	5.54	7.56	**	**	2.76	3.96
$1,500,000 under $2,000,000	1.61	6.86	**	**	2.87	5.15	4.53	7.90	**	**	2.00	2.96
$2,000,000 under $5,000,000	1.03	1.85	**	**	1.81	3.24	2.70	3.40	**	**	1.25	1.58
$5,000,000 under $10,000,000	1.08	1.87	**	**	1.91	3.12	2.54	1.34	**	**	1.22	1.26
$10,000,000 or more	--	--	**	**	--	--	--	--	**	**	--	--
Taxable returns, total	**0.56**	**0.86**	**5.54**	**7.36**	**0.81**	**1.05**	**1.41**	**2.03**	**3.87**	**29.41**	**1.25**	**0.76**
No adjusted gross income	61.77	25.27	**	**	36.97	24.23	41.79	11.74	**	**	26.45	4.00
$1 under $5,000	51.10	58.00	--	--	40.77	57.08	99.32	97.41	26.72	43.96	19.21	24.70
$5,000 under $10,000	32.11	58.60	--	--	12.42	16.05	28.82	34.60	35.35	95.90	17.37	22.59
$10,000 under $15,000	15.84	28.79	** 28.83	** 33.64	7.88	9.82	15.26	27.04	** 35.34	** 69.65	15.13	29.95
$15,000 under $20,000	7.69	13.29	21.31	23.43	5.75	7.40	9.72	15.40	22.93	40.25	11.46	22.65
$20,000 under $25,000	6.61	9.44	21.79	24.98	6.31	8.79	9.43	14.35	22.35	49.27	10.32	21.94
$25,000 under $30,000	5.56	9.07	30.82	36.94	5.92	8.39	9.42	14.15	26.47	45.23	10.24	22.99
$30,000 under $40,000	2.97	4.67	14.40	17.80	3.98	6.25	5.75	8.90	14.53	33.83	6.79	12.96
$40,000 under $50,000	2.53	3.61	15.50	19.06	3.71	6.04	5.71	8.34	16.04	36.02	5.86	12.10
$50,000 under $75,000	1.38	2.01	10.81	13.49	2.25	3.72	3.35	5.65	8.82	41.23	3.53	7.29
$75,000 under $100,000	1.44	2.18	18.31	22.32	2.51	4.02	3.88	6.32	9.82	26.75	3.51	7.56
$100,000 under $200,000	0.99	1.77	15.86	20.22	1.70	2.36	2.83	4.44	7.72	58.69	2.29	4.22
$200,000 under $500,000	1.37	2.47	18.60	23.03	1.74	2.34	3.32	5.00	7.66	26.87	1.91	3.36
$500,000 under $1,000,000	2.11	7.30	** 29.18	** 22.82	2.60	3.40	4.89	6.35	** 10.00	** 39.10	2.41	3.51
$1,000,000 or more	1.02	1.39	**	**	1.74	1.87	2.64	1.96	**	**	1.22	0.50
Nontaxable returns, total	**1.61**	**2.29**	**8.50**	**11.97**	**0.66**	**1.23**	**1.82**	**1.71**	**7.56**	**23.84**	**2.41**	**2.62**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net loss		Net short-term capital gain		Net short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total	**0.65**	**0.69**	**1.34**	**1.29**	**0.90**	**0.66**	**1.14**	**0.77**	**1.21**	**1.78**	**1.19**	**1.09**
No adjusted gross income	2.13	2.22	6.04	4.40	2.83	1.78	3.43	1.97	5.02	5.28	4.18	3.81
$1 under $5,000	3.41	3.62	7.77	17.61	4.84	6.31	5.97	7.00	7.04	16.61	6.57	11.11
$5,000 under $10,000	3.80	4.10	8.99	26.73	5.48	6.92	6.91	7.57	8.13	21.03	7.31	12.48
$10,000 under $15,000	4.04	4.26	8.65	20.46	5.71	3.30	7.44	7.39	8.07	16.38	7.26	2.08
$15,000 under $20,000	4.22	4.58	8.46	17.62	6.33	7.34	8.40	8.35	8.08	17.17	8.22	11.88
$20,000 under $25,000	4.55	4.94	9.76	18.14	6.72	6.70	9.08	8.21	9.26	16.57	8.32	8.40
$25,000 under $30,000	4.36	4.71	8.98	18.57	6.08	7.37	7.99	8.41	8.45	17.85	7.88	13.20
$30,000 under $40,000	3.27	3.59	6.51	13.99	4.67	5.31	6.32	6.01	6.16	11.46	5.80	8.93
$40,000 under $50,000	3.16	3.46	6.49	14.72	4.53	5.03	6.44	5.87	6.07	12.35	5.47	7.62
$50,000 under $75,000	2.14	2.34	4.14	9.39	3.03	3.40	4.13	3.80	3.80	8.22	3.79	5.51
$75,000 under $100,000	2.34	2.55	4.21	9.46	3.28	3.68	4.55	4.13	4.01	8.33	4.05	6.21
$100,000 under $200,000	1.49	1.60	2.71	6.47	2.04	2.29	2.67	2.47	2.50	5.66	2.59	4.03
$200,000 under $250,000	2.22	2.37	3.92	10.45	2.89	2.58	3.69	4.37	3.59	9.67	3.60	1.82
$250,000 under $500,000	1.48	1.54	2.56	6.10	1.85	2.21	2.22	2.44	2.27	5.17	2.43	3.84
$500,000 under $1,000,000	1.65	1.69	2.69	5.79	1.89	2.13	2.19	2.28	2.36	5.03	2.49	3.86
$1,000,000 under $1,500,000	2.02	2.06	3.15	6.47	2.21	2.37	2.54	2.69	2.82	6.66	2.87	4.09
$1,500,000 under $2,000,000	1.52	1.55	2.31	5.12	1.62	2.32	1.87	2.48	2.05	4.83	2.16	4.70
$2,000,000 under $5,000,000	1.00	1.02	1.46	2.69	1.03	1.20	1.17	1.38	1.32	3.30	1.32	1.94
$5,000,000 under $10,000,000	1.16	1.18	1.43	1.71	1.13	0.99	1.25	1.24	1.36	3.31	1.39	1.55
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.79**	**0.84**	**1.49**	**1.37**	**1.09**	**0.84**	**1.40**	**0.96**	**1.36**	**1.99**	**1.39**	**1.34**
No adjusted gross income	23.49	22.64	36.64	7.13	24.02	3.82	23.66	3.67	34.33	4.79	36.55	5.43
$1 under $5,000	24.09	32.92	21.87	43.00	39.98	48.36	58.35	53.72	21.54	40.08	70.61	55.43
$5,000 under $10,000	14.36	17.82	20.92	33.35	23.48	50.36	34.15	50.72	21.55	34.35	30.11	60.85
$10,000 under $15,000	9.64	10.63	17.54	37.98	15.74	19.04	24.68	21.96	17.07	35.20	19.54	35.12
$15,000 under $20,000	7.46	8.21	13.46	31.63	11.60	16.28	16.90	19.03	13.26	27.61	14.85	26.01
$20,000 under $25,000	6.75	7.39	13.54	30.19	10.16	14.76	14.81	17.49	13.55	31.30	11.97	19.38
$25,000 under $30,000	5.78	6.33	11.27	23.45	8.44	11.53	11.92	12.59	11.12	21.70	10.52	22.28
$30,000 under $40,000	3.97	4.41	7.96	17.16	5.84	7.68	8.18	8.93	7.67	14.77	7.11	11.91
$40,000 under $50,000	3.61	3.98	7.43	18.33	5.33	6.68	7.89	8.16	7.07	16.17	6.37	9.27
$50,000 under $75,000	2.31	2.54	4.51	10.90	3.32	4.26	4.64	4.74	4.15	9.76	4.13	6.90
$75,000 under $100,000	2.41	2.64	4.34	10.41	3.42	4.25	4.81	4.80	4.14	9.07	4.22	6.96
$100,000 under $200,000	1.51	1.62	2.75	6.85	2.07	2.50	2.74	2.70	2.54	6.02	2.63	4.38
$200,000 under $500,000	1.20	1.26	2.15	5.47	1.54	1.72	1.91	2.22	1.92	4.77	2.02	1.90
$500,000 under $1,000,000	1.66	1.70	2.70	5.89	1.90	2.20	2.20	2.35	2.37	5.10	2.50	4.00
$1,000,000 or more	0.99	1.01	1.41	0.73	1.02	0.72	1.17	0.81	1.29	1.73	1.31	1.27
Nontaxable returns, total	**1.26**	**1.30**	**3.11**	**3.90**	**1.72**	**1.24**	**2.10**	**1.50**	**2.72**	**3.98**	**2.38**	**1.95**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Net long-term capital gain		Net long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	**3.56**	**1.98**	**3.89**	**3.00**	**2.90**	**1.34**	**3.08**	**2.33**	**1.21**	**0.77**	**0.69**	**0.55**
No adjusted gross income	11.85	13.12	10.77	6.83	9.11	3.19	9.53	2.72	4.80	2.28	2.30	1.58
$1 under $5,000	28.58	66.99	28.81	49.68	26.92	56.43	21.40	39.50	8.01	24.50	3.56	4.56
$5,000 under $10,000	27.58	43.72	30.24	77.66	22.47	41.95	27.26	55.89	7.48	17.16	4.03	4.39
$10,000 under $15,000	39.25	50.27	33.98	60.72	32.96	85.09	21.37	34.63	7.57	13.43	4.31	4.91
$15,000 under $20,000	25.40	44.14	45.53	29.22	20.94	30.66	22.98	52.44	7.56	14.09	4.50	5.16
$20,000 under $25,000	34.61	65.17	32.60	42.56	28.67	37.18	24.09	51.27	7.44	11.94	4.87	5.59
$25,000 under $30,000	30.89	39.28	36.59	57.03	25.25	88.24	25.38	48.10	8.26	14.58	4.66	5.51
$30,000 under $40,000	22.52	25.58	29.17	28.52	19.80	41.76	19.96	36.44	5.98	11.47	3.51	4.05
$40,000 under $50,000	23.13	42.39	29.57	44.31	20.76	36.34	17.61	26.35	5.43	10.08	3.39	3.87
$50,000 under $75,000	15.04	35.05	16.25	25.70	13.66	19.43	10.98	21.29	3.58	6.58	2.28	2.62
$75,000 under $100,000	13.35	22.41	17.16	22.97	12.85	26.45	12.53	22.15	3.72	7.03	2.52	2.97
$100,000 under $200,000	7.82	18.65	9.82	13.28	6.80	17.83	7.03	13.91	2.52	4.22	1.58	1.86
$200,000 under $250,000	10.01	34.13	11.82	19.79	9.32	24.14	9.05	15.15	3.72	6.63	2.33	3.18
$250,000 under $500,000	6.12	20.46	6.24	12.76	4.41	9.93	5.11	7.89	2.44	3.93	1.54	1.72
$500,000 under $1,000,000	4.95	12.53	4.97	8.98	3.66	7.32	4.17	8.33	2.45	3.51	1.70	1.91
$1,000,000 under $1,500,000	5.05	20.47	5.01	10.09	3.63	6.87	4.37	6.36	2.81	4.03	2.08	2.25
$1,500,000 under $2,000,000	3.73	13.50	3.59	14.37	2.64	5.92	3.12	6.68	2.04	3.04	1.55	2.03
$2,000,000 under $5,000,000	2.08	6.53	1.96	5.48	1.47	2.99	1.88	2.80	1.27	1.64	1.02	1.16
$5,000,000 under $10,000,000	1.93	5.79	1.67	2.39	1.33	1.46	1.80	1.52	1.26	1.34	1.15	0.95
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**3.97**	**1.97**	**4.35**	**3.09**	**3.16**	**1.32**	**3.49**	**2.90**	**1.38**	**0.81**	**0.84**	**0.71**
No adjusted gross income	13.84	3.95	18.32	9.56	40.82	5.06	44.84	4.59	26.44	4.09	24.27	4.64
$1 under $5,000	91.84	91.84	--	--	99.31	98.97	73.25	90.79	27.70	37.24	21.63	44.50
$5,000 under $10,000	99.91	99.91	99.85	60.58	49.97	69.55	59.45	95.51	20.38	27.33	14.98	26.02
$10,000 under $15,000	80.83	73.39	** 99.76	** 87.62	91.08	68.84	57.69	65.97	18.53	41.80	10.00	13.24
$15,000 under $20,000	45.47	66.77	**	**	42.21	63.74	46.49	83.78	13.83	25.52	7.93	10.35
$20,000 under $25,000	60.65	94.16	66.07	57.78	48.81	60.95	42.58	60.55	12.04	22.36	7.26	8.85
$25,000 under $30,000	41.85	68.64	78.77	91.33	31.76	60.69	41.46	55.63	12.18	28.97	6.10	8.13
$30,000 under $40,000	26.49	38.01	39.57	47.56	26.30	60.38	27.70	60.92	7.60	14.36	4.26	5.55
$40,000 under $50,000	30.10	38.87	40.06	72.69	25.03	56.12	22.53	10.36	6.34	12.83	3.87	4.94
$50,000 under $75,000	18.25	41.48	18.36	28.63	16.63	29.86	12.41	28.35	3.97	7.95	2.46	3.12
$75,000 under $100,000	14.68	38.16	18.74	28.06	14.05	35.75	13.33	28.40	3.92	8.29	2.61	3.28
$100,000 under $200,000	8.11	21.46	10.45	14.44	7.14	20.22	7.43	16.90	2.56	4.49	1.60	1.99
$200,000 under $500,000	5.36	19.29	5.68	12.06	4.07	10.47	4.57	7.80	2.05	3.47	1.26	1.53
$500,000 under $1,000,000	4.99	13.31	5.02	9.46	3.69	7.58	4.20	8.70	2.47	3.55	1.71	1.95
$1,000,000 or more	2.02	1.54	1.86	2.16	1.44	0.69	1.79	1.46	1.24	0.55	1.00	0.68
Nontaxable returns, total	**8.11**	**8.73**	**8.54**	**6.83**	**7.03**	**5.75**	**6.53**	**3.90**	**2.55**	**2.56**	**1.35**	**1.09**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Net Long-term gain from other forls (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
All returns, total	**1.41**	**1.14**	**0.87**	**0.91**	**0.94**	**0.77**	**1.80**	**1.45**	**4.12**	**3.81**	**2.68**	**1.18**
No adjusted gross income	6.28	3.07	3.19	2.71	2.95	2.00	5.47	3.53	11.86	6.94	8.44	3.44
$1 under $5,000	8.30	26.74	4.54	6.72	4.58	5.62	15.68	24.89	28.98	50.48	22.87	36.38
$5,000 under $10,000	8.56	14.75	5.15	7.05	5.19	5.21	13.21	30.53	34.28	79.09	22.77	52.01
$10,000 under $15,000	8.73	15.58	5.52	7.37	5.60	5.96	12.30	21.46	33.97	53.70	23.80	41.11
$15,000 under $20,000	8.70	17.14	5.63	7.75	5.86	6.41	12.51	22.55	41.89	30.88	20.41	28.39
$20,000 under $25,000	9.27	15.18	6.12	8.65	6.47	6.91	12.90	17.64	33.93	45.88	22.23	32.39
$25,000 under $30,000	9.46	15.64	5.80	8.03	6.35	6.94	13.13	23.69	39.25	57.74	22.44	41.09
$30,000 under $40,000	7.11	13.38	4.30	6.06	4.75	5.04	9.38	19.18	29.49	28.65	16.39	27.00
$40,000 under $50,000	6.45	12.77	4.09	5.64	4.69	4.81	9.30	14.91	30.99	44.14	17.33	23.73
$50,000 under $75,000	4.07	8.00	2.80	3.82	3.10	3.26	6.17	10.32	16.77	26.28	9.62	18.81
$75,000 under $100,000	4.39	8.75	3.03	4.39	3.50	3.75	6.06	10.54	18.08	25.49	10.60	21.69
$100,000 under $200,000	2.89	5.55	1.92	2.69	2.15	2.36	3.86	6.11	10.02	27.89	5.82	11.79
$200,000 under $250,000	4.22	8.27	2.81	4.50	3.07	3.94	5.52	9.91	12.50	18.45	7.90	17.41
$250,000 under $500,000	2.89	5.39	1.83	2.28	2.01	2.34	3.25	5.79	6.64	13.66	4.22	8.81
$500,000 under $1,000,000	2.81	4.78	1.97	2.61	2.14	2.58	2.99	5.75	5.38	9.44	3.70	6.69
$1,000,000 under $1,500,000	3.31	5.90	2.33	4.15	2.54	2.98	3.11	6.18	5.70	11.23	3.86	8.77
$1,500,000 under $2,000,000	2.43	4.30	1.75	3.02	1.93	2.52	2.36	5.02	3.94	15.65	2.88	5.72
$2,000,000 under $5,000,000	1.52	2.42	1.11	2.56	1.26	1.59	1.38	2.79	2.23	6.06	1.68	3.50
$5,000,000 under $10,000,000	1.49	2.05	1.21	1.43	1.38	1.21	1.35	2.12	1.89	2.50	1.58	2.07
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**1.60**	**1.19**	**1.02**	**1.07**	**1.14**	**1.00**	**2.09**	**1.59**	**4.62**	**4.50**	**2.97**	**1.25**
No adjusted gross income	34.10	5.86	29.47	6.81	24.84	3.87	26.58	2.97	** 13.94	** 10.89	9.32	7.15
$1 under $5,000	31.13	40.99	26.85	41.46	46.10	53.54	67.49	81.31	--	--	99.95	99.95
$5,000 under $10,000	22.90	28.40	18.92	36.17	22.26	34.99	73.26	56.90	**	**	70.67	77.71
$10,000 under $15,000	20.40	34.03	13.13	22.59	13.59	15.42	38.54	86.41	99.95	99.95	67.84	86.73
$15,000 under $20,000	16.94	30.95	10.21	15.51	10.36	13.22	25.29	40.51	99.58	12.10	37.54	64.30
$20,000 under $25,000	14.85	23.82	9.20	13.75	9.79	11.10	24.21	38.50	78.96	80.15	31.23	55.34
$25,000 under $30,000	14.02	27.96	7.35	11.78	8.74	10.18	18.48	37.02	91.53	91.53	29.86	76.48
$30,000 under $40,000	8.76	16.59	5.27	8.37	5.80	6.89	12.91	29.74	40.26	47.62	20.84	39.40
$40,000 under $50,000	7.43	15.84	4.69	7.00	5.44	6.35	11.65	21.12	43.53	73.07	24.01	43.55
$50,000 under $75,000	4.53	9.25	3.04	4.58	3.35	3.83	7.06	12.75	19.02	28.98	11.03	27.51
$75,000 under $100,000	4.63	10.16	3.13	4.81	3.64	4.15	6.51	12.49	19.73	31.21	11.60	30.51
$100,000 under $200,000	2.94	5.86	1.95	2.88	2.19	2.52	3.98	6.53	10.55	33.48	6.05	12.96
$200,000 under $500,000	2.40	4.67	1.51	2.08	1.67	2.05	2.85	5.13	6.01	12.85	3.82	8.34
$500,000 under $1,000,000	2.82	4.84	1.98	2.68	2.16	2.63	3.00	5.83	5.43	9.91	3.73	6.87
$1,000,000 or more	1.48	0.84	1.10	1.38	1.24	0.97	1.36	1.21	2.09	2.31	1.65	0.89
Nontaxable returns, total	**2.98**	**3.83**	**1.76**	**1.82**	**1.73**	**1.40**	**3.64**	**3.51**	**9.03**	**7.10**	**6.11**	**3.55**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—cont.				Sale of property other than capital assets				Taxable IRA distributions		Pensions and annuities	
	Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions		Net gain		Net loss				Total [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
All returns, total	**2.33**	**1.35**	**1.31**	**3.96**	**2.82**	**2.57**	**2.26**	**2.54**	**0.92**	**1.43**	**0.47**	**0.64**
No adjusted gross income	7.62	2.87	5.90	15.04	7.02	4.53	4.55	3.16	6.33	6.93	4.32	5.72
$1 under $5,000	17.81	28.63	8.06	23.98	25.84	38.98	16.27	28.90	5.82	10.24	3.41	6.41
$5,000 under $10,000	19.29	38.96	8.68	25.76	19.59	42.30	17.17	31.29	4.35	5.80	2.56	8.97
$10,000 under $15,000	16.86	29.81	9.00	34.85	22.39	38.23	15.32	31.76	3.76	4.99	2.20	3.36
$15,000 under $20,000	16.64	27.38	9.19	30.65	17.86	26.00	16.44	30.08	3.91	5.61	2.25	3.01
$20,000 under $25,000	20.14	28.07	9.84	35.72	18.94	34.51	19.03	40.68	4.17	5.79	2.39	3.30
$25,000 under $30,000	19.55	37.24	10.06	20.58	20.17	24.97	18.27	30.42	4.29	6.28	2.48	3.40
$30,000 under $40,000	16.24	22.38	6.88	34.81	12.80	30.30	12.64	22.23	3.27	4.72	1.86	2.48
$40,000 under $50,000	13.28	18.72	6.46	22.04	14.29	27.68	12.10	22.00	3.40	4.97	1.95	2.58
$50,000 under $75,000	8.53	14.00	4.22	20.73	9.21	16.49	8.21	16.76	2.27	3.40	1.29	1.67
$75,000 under $100,000	9.61	15.04	4.69	14.08	9.94	18.25	9.43	17.63	2.78	4.00	1.58	1.91
$100,000 under $200,000	5.14	7.90	2.80	10.03	6.54	10.66	5.41	10.19	2.39	3.43	1.27	1.45
$200,000 under $250,000	7.16	11.09	4.05	16.00	9.27	17.06	7.87	18.50	4.63	7.31	2.52	3.13
$250,000 under $500,000	3.75	5.37	2.38	10.02	5.43	10.50	4.18	9.39	3.81	6.25	2.00	2.27
$500,000 under $1,000,000	3.15	4.41	2.27	15.50	4.81	9.72	3.31	6.92	5.17	9.83	2.55	2.75
$1,000,000 under $1,500,000	3.27	4.16	2.57	28.28	5.04	8.43	3.62	7.55	6.66	17.96	3.21	4.16
$1,500,000 under $2,000,000	2.34	3.99	1.89	10.70	3.75	10.96	2.68	7.00	5.13	14.85	2.58	4.84
$2,000,000 under $5,000,000	1.39	1.98	1.14	18.65	2.07	4.82	1.58	3.79	3.68	12.04	1.65	2.84
$5,000,000 under $10,000,000	1.32	1.07	1.18	11.79	1.83	3.09	1.55	1.30	3.91	15.37	1.77	2.57
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**2.62**	**1.54**	**1.47**	**4.45**	**3.42**	**2.83**	**2.79**	**4.34**	**1.08**	**1.61**	**0.56**	**0.68**
No adjusted gross income	13.54	4.41	23.43	17.31	25.69	12.00	25.83	13.97	45.47	24.13	36.87	20.67
$1 under $5,000	45.39	67.37	38.64	47.94	70.68	99.64	--	--	57.71	59.06	30.12	37.58
$5,000 under $10,000	51.14	81.41	30.61	81.13	99.36	80.55	57.68	70.73	28.85	36.53	15.59	23.47
$10,000 under $15,000	35.37	55.33	23.15	48.84	57.40	88.25	61.79	96.90	7.19	9.74	3.79	4.99
$15,000 under $20,000	32.14	55.66	16.34	28.05	50.68	67.81	36.53	55.06	6.11	8.73	3.36	4.15
$20,000 under $25,000	36.31	88.97	14.13	22.04	34.98	48.11	32.89	67.75	5.63	7.88	3.17	4.06
$25,000 under $30,000	27.19	46.28	14.28	24.93	32.01	40.81	29.86	48.16	5.06	6.99	2.94	3.85
$30,000 under $40,000	21.70	33.53	8.58	46.74	18.21	46.86	20.48	47.65	3.68	5.16	2.08	2.67
$40,000 under $50,000	15.96	29.34	7.49	24.52	19.27	38.42	15.62	32.28	3.64	5.36	2.11	2.73
$50,000 under $75,000	9.59	17.84	4.60	22.65	10.98	21.25	9.93	23.49	2.35	3.54	1.34	1.72
$75,000 under $100,000	10.34	19.89	4.90	15.01	10.75	20.60	10.10	19.61	2.83	4.09	1.60	1.94
$100,000 under $200,000	5.40	9.54	2.87	10.86	6.77	11.18	5.60	10.83	2.41	3.47	1.27	1.46
$200,000 under $500,000	3.40	5.39	2.04	9.19	4.81	9.34	3.79	9.01	2.97	4.77	1.55	1.83
$500,000 under $1,000,000	3.17	4.64	2.28	15.92	4.84	9.96	3.33	7.12	5.19	9.89	2.56	2.76
$1,000,000 or more	1.34	0.84	1.12	6.90	1.95	1.14	1.53	1.83	3.52	7.37	1.60	2.01
Nontaxable returns, total	**5.10**	**2.85**	**2.96**	**8.73**	**5.07**	**6.20**	**3.86**	**3.06**	**1.86**	**2.80**	**1.08**	**2.05**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Pensions and annuities—cont.		Rent				Royalty				Farm rental	
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
All returns, total	**0.50**	**0.75**	**1.32**	**1.59**	**1.11**	**1.30**	**2.07**	**3.27**	**10.36**	**15.57**	**4.40**	**6.69**
No adjusted gross income	4.64	5.82	5.38	5.10	3.35	2.97	8.28	7.76	** 34.55	** 26.96	20.50	18.43
$1 under $5,000	3.64	6.22	9.37	11.28	8.77	11.36	13.24	29.73	**	**	26.31	33.70
$5,000 under $10,000	2.63	3.28	7.25	9.07	8.04	11.41	11.35	32.02	49.96	74.72	20.98	28.30
$10,000 under $15,000	2.25	2.69	6.99	9.41	7.04	9.85	12.40	22.46	49.60	86.63	20.51	31.31
$15,000 under $20,000	2.30	2.78	6.67	9.06	6.63	8.86	11.10	20.22	98.35	84.34	21.30	26.57
$20,000 under $25,000	2.46	3.03	6.95	9.52	6.72	9.57	12.38	27.74	88.58	84.30	19.38	26.71
$25,000 under $30,000	2.55	3.21	7.42	10.59	6.60	9.06	12.26	30.48	86.12	79.30	20.12	27.03
$30,000 under $40,000	1.92	2.44	5.28	8.71	4.64	6.32	9.38	30.00	98.62	99.83	19.13	34.49
$40,000 under $50,000	2.02	2.61	5.58	8.90	4.79	6.59	9.14	21.01	45.19	84.63	16.45	26.57
$50,000 under $75,000	1.35	1.80	3.77	5.78	3.05	4.14	6.19	14.53	27.27	53.62	11.18	17.13
$75,000 under $100,000	1.68	2.26	4.18	6.53	3.50	4.81	6.86	17.04	37.46	43.56	12.49	21.09
$100,000 under $200,000	1.39	1.92	2.86	4.02	2.37	2.90	4.45	9.70	21.35	38.80	9.79	13.81
$200,000 under $250,000	2.83	4.18	4.66	7.34	3.90	5.78	6.99	19.09	27.98	47.83	16.60	29.63
$250,000 under $500,000	2.37	3.84	3.01	4.57	2.74	3.68	4.08	11.25	20.45	37.04	13.28	25.86
$500,000 under $1,000,000	3.15	5.61	3.14	5.04	3.11	4.09	3.60	9.93	17.73	34.74	** 9.38	** 16.07
$1,000,000 under $1,500,000	3.92	10.04	3.67	4.82	3.92	5.50	3.77	7.27	17.27	30.37	**	**
$1,500,000 under $2,000,000	3.10	8.40	2.95	5.67	3.01	4.98	2.73	10.95	13.64	35.77	**	**
$2,000,000 under $5,000,000	2.01	5.73	1.82	3.11	1.98	3.31	1.50	6.35	6.73	12.72	**	**
$5,000,000 under $10,000,000	2.09	7.08	1.91	3.23	2.07	2.55	1.35	3.81	5.86	14.99	**	**
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	**	**
Taxable returns, total	**0.60**	**0.83**	**1.56**	**1.80**	**1.35**	**1.64**	**2.35**	**3.72**	**11.75**	**18.97**	**5.00**	**7.37**
No adjusted gross income	39.57	26.23	33.51	26.78	35.82	7.97	37.59	27.78	87.55	0.38	60.30	86.67
$1 under $5,000	30.12	36.44	--	--	99.32	98.70	70.56	67.40	--	--	--	--
$5,000 under $10,000	16.41	20.99	99.44	18.79	99.65	94.99	51.18	76.75	--	--	--	--
$10,000 under $15,000	3.83	4.22	17.03	22.28	19.55	34.20	22.92	36.04	99.95	99.95	44.68	58.36
$15,000 under $20,000	3.42	3.92	10.79	14.47	14.57	20.43	18.59	28.44	--	--	33.30	38.51
$20,000 under $25,000	3.25	3.79	10.57	14.73	11.54	20.35	19.26	37.22	99.95	99.95	22.74	31.45
$25,000 under $30,000	3.00	3.58	9.94	13.34	10.06	14.86	15.85	39.58	99.95	99.95	24.31	34.43
$30,000 under $40,000	2.14	2.62	6.73	10.39	6.21	8.80	11.27	41.00	--	--	21.34	41.36
$40,000 under $50,000	2.18	2.74	6.53	10.35	5.96	8.72	10.32	23.54	61.67	68.85	16.57	26.70
$50,000 under $75,000	1.40	1.84	4.10	6.25	3.38	4.76	6.58	15.36	29.79	57.19	11.42	17.57
$75,000 under $100,000	1.70	2.28	4.32	6.86	3.65	5.15	7.03	17.42	37.74	47.14	12.70	21.28
$100,000 under $200,000	1.40	1.92	2.89	4.10	2.41	2.96	4.53	9.85	21.55	39.33	9.84	13.91
$200,000 under $500,000	1.80	2.82	2.57	3.90	2.26	3.22	3.61	9.85	17.02	33.15	10.52	19.75
$500,000 under $1,000,000	3.16	5.64	3.16	5.07	3.13	4.15	3.63	10.02	17.87	35.18	** 9.40	** 16.12
$1,000,000 or more	1.94	4.65	1.77	1.99	1.90	2.21	1.43	3.07	7.26	7.51	**	**
Nontaxable returns, total	**1.13**	**1.67**	**2.60**	**3.44**	**2.06**	**2.20**	**4.34**	**5.64**	**21.81**	**25.99**	**9.30**	**12.50**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continue

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm rental—continued		Total rental and royalty				Partnership and S-corporation				Estate and trust	
	Net loss		Net income		Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)
All returns, total	**8.51**	**12.30**	**1.12**	**1.43**	**1.23**	**1.48**	**1.10**	**0.65**	**1.47**	**0.90**	**3.49**	**2.99**
No adjusted gross income	27.56	29.50	4.75	4.25	3.38	3.33	6.14	4.36	2.77	1.14	15.38	10.54
$1 under $5,000	49.96	63.64	7.57	11.13	9.13	12.07	10.67	19.63	10.20	15.22	21.13	28.87
$5,000 under $10,000	54.48	58.85	6.08	10.13	8.17	11.80	8.70	13.78	10.12	16.10	27.12	37.12
$10,000 under $15,000	35.34	43.92	6.01	8.65	7.12	10.09	8.36	12.27	10.14	14.76	25.91	38.86
$15,000 under $20,000	32.24	51.19	5.67	8.21	6.61	9.12	8.27	12.14	9.57	14.33	25.99	42.72
$20,000 under $25,000	27.85	46.66	5.98	8.76	6.69	9.42	8.25	15.72	10.39	15.30	22.87	36.99
$25,000 under $30,000	70.64	79.30	6.29	9.74	6.71	8.73	8.33	10.98	9.24	12.41	22.83	33.43
$30,000 under $40,000	35.25	40.40	4.63	8.40	4.68	6.32	6.04	8.39	7.24	12.19	14.87	25.53
$40,000 under $50,000	36.20	40.59	4.84	8.08	4.81	6.44	5.96	8.48	7.46	11.82	16.42	24.38
$50,000 under $75,000	24.43	33.25	3.24	5.26	3.07	3.99	3.76	5.58	4.73	7.16	10.19	19.20
$75,000 under $100,000	26.26	33.91	3.63	6.06	3.53	4.62	3.93	5.68	5.06	7.39	11.26	17.82
$100,000 under $200,000	19.02	31.62	2.47	3.69	2.89	3.64	2.26	2.95	3.27	4.47	6.72	11.73
$200,000 under $250,000	38.75	55.12	4.04	7.00	7.22	11.02	3.04	4.29	5.11	7.70	10.69	19.72
$250,000 under $500,000	23.93	31.05	2.55	4.43	4.45	6.31	1.76	2.27	3.19	4.09	6.81	11.49
$500,000 under $1,000,000	27.21	44.78	2.51	4.54	4.32	5.73	1.68	1.97	3.35	3.42	6.27	11.24
$1,000,000 under $1,500,000	28.87	33.63	2.81	4.09	5.12	6.58	1.98	2.40	3.68	3.06	7.00	12.66
$1,500,000 under $2,000,000	19.90	50.25	2.12	5.23	4.05	8.55	1.45	1.82	2.90	3.87	4.99	9.66
$2,000,000 under $5,000,000	12.26	24.98	1.23	3.01	2.49	4.76	0.93	1.06	1.70	1.80	2.96	5.49
$5,000,000 under $10,000,000	17.40	6.70	1.21	2.41	2.47	2.97	1.04	1.13	1.56	0.53	2.61	4.57
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**10.40**	**14.66**	**1.32**	**1.61**	**1.57**	**1.94**	**1.19**	**0.67**	**1.92**	**1.46**	**3.88**	**3.10**
No adjusted gross income	93.55	88.71	28.81	20.83	32.69	10.86	27.50	7.05	26.86	2.45	47.60	9.48
$1 under $5,000	--	--	70.56	65.66	91.84	91.84	30.10	30.93	67.49	66.69	40.75	44.99
$5,000 under $10,000	--	--	45.51	66.54	99.65	94.99	24.91	27.49	99.55	99.60	57.71	96.81
$10,000 under $15,000	57.70	64.39	13.54	18.59	18.92	34.53	19.63	29.72	46.13	72.30	57.58	65.47
$15,000 under $20,000	57.71	95.34	9.22	13.14	14.90	20.15	15.16	21.60	22.20	54.19	40.54	63.72
$20,000 under $25,000	49.98	54.24	8.77	12.78	11.70	16.93	13.73	32.46	20.08	32.99	37.71	62.07
$25,000 under $30,000	99.95	99.95	8.30	12.43	10.40	14.50	13.20	17.40	14.13	20.52	35.00	50.31
$30,000 under $40,000	40.75	47.75	5.77	10.47	6.26	8.40	8.66	11.64	10.77	20.07	17.55	30.14
$40,000 under $50,000	38.87	40.79	5.56	9.18	5.97	8.32	7.55	10.98	9.95	18.47	19.79	30.95
$50,000 under $75,000	25.38	35.88	3.48	5.64	3.43	4.57	4.23	6.47	5.57	9.26	10.98	20.26
$75,000 under $100,000	26.61	34.69	3.74	6.31	3.69	4.87	4.10	6.00	5.43	8.67	11.66	18.49
$100,000 under $200,000	19.27	32.36	2.51	3.76	2.95	3.68	2.29	2.99	3.36	4.83	6.88	11.92
$200,000 under $500,000	21.00	27.86	2.19	3.76	3.88	5.75	1.52	1.99	2.76	3.99	5.90	10.03
$500,000 under $1,000,000	28.53	49.12	2.53	4.57	4.35	5.83	1.68	1.98	3.38	3.65	6.31	11.33
$1,000,000 or more	12.74	20.22	1.19	1.71	2.42	2.80	0.91	0.53	1.66	0.64	2.84	2.01
Nontaxable returns, total	**14.78**	**21.37**	**2.26**	**3.00**	**2.08**	**2.34**	**2.78**	**3.67**	**2.32**	**1.14**	**8.05**	**9.64**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Estate and trust—continued		Farm				Unemployment compensation		Social security benefits			
	Net loss		Net income		Net loss				Total [1]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)
All returns, total	**10.72**	**4.03**	**3.17**	**3.25**	**1.57**	**2.14**	**0.86**	**1.15**	**0.51**	**0.59**	**0.67**	**0.82**
No adjusted gross income	20.98	6.10	11.99	9.86	4.75	3.45	9.75	11.26	2.86	3.15	36.28	25.39
$1 under $5,000	99.65	75.52	18.23	30.88	15.23	22.31	5.60	7.89	2.21	2.50	23.85	26.02
$5,000 under $10,000	57.69	91.42	15.93	19.02	11.73	17.89	3.31	4.00	2.07	2.30	16.67	19.37
$10,000 under $15,000	65.56	71.48	17.17	21.79	11.95	20.69	2.74	3.35	1.94	2.13	11.05	16.73
$15,000 under $20,000	92.32	2.33	19.11	22.15	12.03	16.12	2.71	3.36	2.13	2.35	3.95	7.66
$20,000 under $25,000	42.35	91.24	16.32	19.75	11.76	16.07	2.95	3.74	2.43	2.68	2.86	3.77
$25,000 under $30,000	70.64	23.37	18.91	22.23	12.67	16.92	3.42	4.43	2.65	2.93	2.76	3.33
$30,000 under $40,000	77.41	70.62	12.70	17.18	8.40	11.95	2.83	3.70	2.07	2.32	2.08	2.33
$40,000 under $50,000	46.90	61.50	13.37	15.11	8.76	12.84	3.28	4.27	2.30	2.60	2.30	2.47
$50,000 under $75,000	40.10	37.36	8.71	10.35	5.71	8.25	2.47	3.23	1.57	1.75	1.57	1.69
$75,000 under $100,000	34.60	69.33	9.94	10.97	6.26	8.40	3.35	4.37	2.03	2.24	2.03	2.23
$100,000 under $200,000	23.25	38.32	7.60	6.98	5.21	6.13	3.15	4.13	1.84	2.04	1.84	2.03
$200,000 under $250,000	32.95	30.03	14.44	14.38	10.90	13.29	6.73	8.70	3.58	3.98	3.58	3.98
$250,000 under $500,000	19.00	30.32	9.98	11.65	6.94	8.12	6.14	7.80	2.71	2.95	2.71	2.95
$500,000 under $1,000,000	15.48	19.03	11.93	11.33	7.59	8.86	10.21	12.12	3.19	3.41	3.19	3.41
$1,000,000 under $1,500,000	13.29	16.79	13.28	19.66	9.24	9.06	14.94	18.40	3.72	4.02	3.72	4.02
$1,500,000 under $2,000,000	10.05	14.82	13.06	18.58	6.90	9.30	14.28	18.61	2.89	4.27	2.89	3.68
$2,000,000 under $5,000,000	5.41	6.95	7.41	9.54	4.28	5.66	8.95	11.05	1.83	1.96	1.83	1.96
$5,000,000 under $10,000,000	4.10	0.95	9.04	16.16	4.13	3.66	13.45	35.19	1.85	1.96	1.85	1.96
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**12.67**	**4.54**	**4.19**	**3.90**	**2.34**	**3.09**	**1.19**	**1.54**	**0.69**	**0.77**	**0.72**	**0.86**
No adjusted gross income	18.56	17.59	56.24	15.42	45.75	25.26	93.19	94.43	22.93	18.18	48.69	36.54
$1 under $5,000	--	--	99.96	99.96	--	--	28.85	32.17	22.76	25.53	88.26	89.17
$5,000 under $10,000	99.95	99.95	71.50	90.39	99.94	99.94	15.80	18.59	15.63	17.75	70.68	70.98
$10,000 under $15,000	99.86	99.86	71.43	70.73	38.25	44.87	5.38	6.02	3.57	3.78	20.04	26.58
$15,000 under $20,000	--	--	35.99	45.46	31.97	42.77	4.04	4.95	3.37	3.58	5.44	11.80
$20,000 under $25,000	49.98	95.09	28.47	33.52	23.75	32.49	4.50	5.64	3.41	3.73	3.69	4.70
$25,000 under $30,000	--	--	31.50	35.54	18.62	23.52	4.86	6.25	3.11	3.39	3.19	3.69
$30,000 under $40,000	97.93	99.80	17.45	26.11	10.77	16.15	3.79	5.01	2.29	2.54	2.29	2.55
$40,000 under $50,000	47.77	77.42	17.75	19.72	10.95	15.98	3.94	5.05	2.43	2.73	2.43	2.60
$50,000 under $75,000	48.95	45.01	9.74	12.14	6.33	9.39	2.69	3.51	1.60	1.80	1.61	1.74
$75,000 under $100,000	35.51	92.62	10.39	11.51	6.53	8.80	3.43	4.48	2.05	2.27	2.05	2.26
$100,000 under $200,000	24.88	44.95	7.71	7.04	5.25	6.29	3.17	4.16	1.86	2.05	1.86	2.05
$200,000 under $500,000	18.32	22.80	8.37	9.07	6.00	7.08	4.56	5.85	2.18	2.40	2.18	2.40
$500,000 under $1,000,000	15.74	20.92	12.00	11.35	7.64	9.05	10.24	12.18	3.20	3.42	3.20	3.42
$1,000,000 or more	4.43	2.28	6.57	9.84	4.23	3.24	8.84	10.97	1.78	1.96	1.78	1.91
Nontaxable returns, total	**20.11**	**6.02**	**5.47**	**6.17**	**3.20**	**3.35**	**1.34**	**1.79**	**0.90**	**1.03**	**2.17**	**3.15**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Foreign earned income exclusion		Other income				Net operating loss		Gambling earnings		Cancellation of debt	
			Net income		Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)
All returns, total	**3.94**	**4.20**	**1.13**	**2.27**	**5.21**	**5.45**	**2.20**	**1.00**	**2.22**	**3.05**	**4.02**	**4.66**
No adjusted gross income	8.76	9.97	5.66	7.00	13.22	8.43	2.38	1.03	12.03	14.49	10.66	5.58
$1 under $5,000	11.27	13.59	5.49	10.86	26.09	35.31	11.96	18.23	14.56	18.10	24.65	58.36
$5,000 under $10,000	21.25	23.89	5.33	8.02	44.49	60.14	11.30	19.76	12.48	16.68	24.49	43.23
$10,000 under $15,000	24.54	26.40	5.77	12.56	32.13	42.09	12.48	17.20	10.16	15.58	19.31	49.86
$15,000 under $20,000	26.36	27.55	5.41	9.83	41.81	70.23	16.10	25.12	10.81	15.09	20.84	37.17
$20,000 under $25,000	25.61	28.36	5.95	13.35	36.23	47.81	15.51	25.12	11.05	18.94	22.03	31.67
$25,000 under $30,000	25.07	26.04	5.88	12.82	33.05	51.04	20.37	26.53	11.24	17.65	24.51	28.96
$30,000 under $40,000	23.67	24.21	4.43	9.95	21.15	38.02	15.65	25.81	7.60	12.56	15.34	27.24
$40,000 under $50,000	27.00	30.08	4.72	11.92	31.44	44.33	19.60	26.34	7.96	13.29	14.63	28.98
$50,000 under $75,000	16.68	16.99	3.09	8.22	16.60	32.45	14.34	18.17	5.17	9.37	9.88	24.27
$75,000 under $100,000	17.32	15.62	3.49	10.34	18.81	29.36	16.39	16.86	6.85	11.51	12.79	19.59
$100,000 under $200,000	9.75	9.24	2.64	7.29	12.31	14.86	12.12	11.69	5.15	9.75	10.28	14.95
$200,000 under $250,000	17.50	18.07	4.12	14.20	16.44	21.10	19.15	17.40	8.87	16.22	17.87	34.99
$250,000 under $500,000	7.91	8.42	2.74	8.76	8.66	12.98	12.54	9.77	6.61	11.21	10.17	21.43
$500,000 under $1,000,000	8.79	8.95	2.81	9.22	8.20	10.82	10.79	8.90	7.36	12.62	6.89	12.74
$1,000,000 under $1,500,000	10.85	11.88	3.20	11.09	10.33	14.04	11.37	9.63	8.10	14.67	6.81	23.11
$1,500,000 under $2,000,000	8.35	8.70	2.37	9.27	7.95	16.36	10.29	9.50	6.48	11.28	4.65	8.87
$2,000,000 under $5,000,000	5.77	6.25	1.44	5.81	4.71	9.11	5.84	4.64	4.25	6.69	2.38	14.58
$5,000,000 under $10,000,000	6.03	6.08	1.39	5.54	4.40	4.51	4.46	1.21	4.46	7.67	1.98	1.87
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**6.14**	**5.91**	**1.33**	**2.66**	**6.24**	**6.75**	**6.69**	**2.28**	**2.57**	**3.52**	**4.89**	**6.24**
No adjusted gross income	66.80	71.28	15.71	12.64	24.13	0.99	17.45	2.47	64.05	69.89	40.99	2.58
$1 under $5,000	--	--	14.40	16.65	--	--	64.99	76.20	99.95	99.95	--	--
$5,000 under $10,000	70.68	93.68	14.26	20.52	--	--	80.38	62.82	70.67	72.53	--	--
$10,000 under $15,000	57.67	57.94	11.29	27.85	99.95	99.95	45.29	42.25	23.55	31.33	43.13	64.55
$15,000 under $20,000	44.58	46.38	8.26	14.90	99.95	99.95	33.29	42.90	19.59	27.22	37.74	56.50
$20,000 under $25,000	40.77	44.80	8.90	17.45	49.97	61.38	28.30	51.01	15.38	25.12	33.30	44.83
$25,000 under $30,000	32.06	33.58	7.91	18.37	40.59	49.95	45.21	41.12	15.68	23.67	40.80	55.06
$30,000 under $40,000	37.73	38.91	5.68	12.86	25.35	46.12	22.74	37.16	9.00	15.41	21.48	45.59
$40,000 under $50,000	37.99	44.86	5.50	14.49	32.55	52.73	33.92	38.10	8.78	14.98	17.38	31.80
$50,000 under $75,000	19.44	19.96	3.35	9.31	16.98	29.44	18.20	22.56	5.41	9.67	10.88	22.75
$75,000 under $100,000	18.68	17.11	3.59	10.69	19.94	31.84	19.46	21.95	7.01	11.75	13.38	21.11
$100,000 under $200,000	11.06	10.83	2.67	7.47	12.96	15.75	12.76	12.89	5.20	10.03	10.73	15.68
$200,000 under $500,000	8.18	8.63	2.30	7.59	8.17	11.66	11.36	9.58	5.42	10.21	9.33	19.36
$500,000 under $1,000,000	9.64	9.90	2.83	9.39	8.45	11.12	11.32	9.43	7.56	14.26	6.98	13.31
$1,000,000 or more	6.00	6.49	1.40	2.42	4.85	4.75	5.51	1.28	4.19	3.98	2.15	5.65
Nontaxable returns, total	**5.25**	**6.03**	**2.18**	**4.10**	**9.33**	**8.42**	**2.32**	**1.10**	**4.46**	**5.05**	**7.05**	**6.75**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments											
	Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deduction for one-half of self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)
All returns, total	**0.38**	**0.71**	**1.52**	**1.60**	**8.08**	**14.28**	**2.78**	**2.93**	**3.28**	**4.71**	**0.43**	**0.75**
No adjusted gross income	2.98	4.71	24.60	24.22	43.69	62.78	12.43	12.73	26.47	27.02	3.70	4.77
$1 under $5,000	2.38	5.53	24.77	27.48	53.24	60.43	36.78	41.31	24.35	30.74	2.70	4.28
$5,000 under $10,000	1.80	3.83	16.65	17.95	33.68	47.93	30.79	38.07	17.14	27.92	2.01	2.32
$10,000 under $15,000	1.80	3.49	12.95	13.62	44.70	61.16	24.89	30.68	17.93	30.32	2.00	2.29
$15,000 under $20,000	2.20	4.56	11.31	11.87	37.78	49.09	21.04	26.44	14.13	19.10	2.73	3.33
$20,000 under $25,000	2.33	4.28	11.39	11.68	44.43	52.19	17.53	25.12	13.01	17.66	3.18	4.09
$25,000 under $30,000	2.41	4.39	10.63	10.99	40.80	44.20	16.71	21.60	12.19	16.80	3.49	4.54
$30,000 under $40,000	1.73	3.23	5.62	5.76	29.65	48.72	11.56	14.70	10.26	14.34	2.66	3.82
$40,000 under $50,000	1.82	3.51	5.19	5.30	37.77	48.09	10.97	14.04	10.66	15.00	2.89	4.31
$50,000 under $75,000	1.20	2.40	3.33	3.47	19.98	33.96	7.49	9.17	7.72	11.33	1.94	3.00
$75,000 under $100,000	1.51	2.82	3.61	3.79	20.83	26.86	8.32	9.72	11.37	17.00	2.32	3.53
$100,000 under $200,000	1.11	1.84	2.82	3.03	** 14.51	** 24.27	5.55	5.99	7.89	10.93	1.62	2.20
$200,000 under $250,000	2.22	3.82	6.93	7.33	**	**	8.30	9.06	14.32	28.41	2.74	3.92
$250,000 under $500,000	1.47	2.28	6.92	7.17	**	**	4.90	5.06	10.65	15.08	1.78	2.43
$500,000 under $1,000,000	1.59	2.39	** 11.12	** 11.53	53.71	56.32	5.43	5.78	17.72	23.09	1.92	2.61
$1,000,000 under $1,500,000	1.96	2.93	**	**	--	--	6.78	7.03	23.91	37.30	2.42	3.47
$1,500,000 under $2,000,000	1.46	2.53	**	**	--	--	5.60	6.07	18.08	24.43	1.83	2.89
$2,000,000 under $5,000,000	0.92	1.56	**	**	71.78	84.73	4.19	4.45	14.21	20.32	1.18	1.89
$5,000,000 under $10,000,000	0.99	1.48	**	**	** 0.00	** 0.00	5.45	5.78	20.60	36.86	1.24	2.13
$10,000,000 or more	--	--	**	**	**	**	--	--	--	--	--	--
Taxable returns, total	**0.54**	**0.82**	**1.65**	**1.73**	**9.69**	**18.65**	**3.05**	**3.13**	**3.84**	**5.48**	**0.78**	**1.00**
No adjusted gross income	24.13	19.28	91.84	91.84	--	--	60.75	65.47	--	--	27.86	18.72
$1 under $5,000	24.25	28.25	--	--	--	--	--	--	--	--	28.86	32.54
$5,000 under $10,000	10.12	20.76	49.97	56.27	--	--	99.95	99.95	70.68	73.44	11.56	14.85
$10,000 under $15,000	5.85	11.51	30.13	32.48	99.95	99.95	--	--	35.33	57.58	7.74	9.59
$15,000 under $20,000	3.92	6.93	17.40	18.12	49.97	62.90	46.52	49.99	17.66	23.45	5.76	7.21
$20,000 under $25,000	3.69	6.56	14.76	15.17	57.71	74.75	26.71	38.89	19.08	27.63	6.29	8.36
$25,000 under $30,000	3.45	5.97	13.86	14.25	70.67	70.71	23.56	31.40	16.04	23.68	5.94	8.06
$30,000 under $40,000	2.23	4.14	6.95	7.09	40.80	68.25	13.21	17.14	13.14	18.49	3.92	5.85
$40,000 under $50,000	2.16	4.35	5.91	6.01	44.70	58.12	13.41	17.79	11.81	16.98	3.71	5.65
$50,000 under $75,000	1.32	2.66	3.61	3.76	22.34	36.95	8.22	10.18	8.46	11.42	2.21	3.43
$75,000 under $100,000	1.56	2.93	3.70	3.88	21.80	28.39	8.61	10.21	11.84	17.84	2.42	3.72
$100,000 under $200,000	1.12	1.86	2.83	3.04	** 14.80	** 25.02	5.62	6.09	7.90	10.97	1.64	2.22
$200,000 under $500,000	1.20	1.95	4.91	5.16	**	**	4.29	4.50	8.63	14.83	1.47	2.06
$500,000 under $1,000,000	1.59	2.39	** 11.13	** 11.54	53.71	56.32	5.44	5.80	17.90	23.38	1.93	2.62
$1,000,000 or more	0.90	1.01	**	**	53.12	42.77	3.93	4.12	13.33	21.21	1.13	1.27
Nontaxable returns, total	**0.66**	**1.54**	**4.10**	**4.29**	**14.62**	**21.89**	**6.77**	**7.90**	**6.33**	**9.25**	**0.72**	**1.26**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments—continued											
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)
All returns, total	**2.11**	**1.81**	**1.30**	**1.41**	**2.72**	**12.09**	**3.66**	**3.40**	**1.83**	**2.11**	**0.96**	**1.32**
No adjusted gross income	29.23	21.25	5.71	5.86	14.26	67.19	17.42	16.24	19.37	17.67	8.53	10.67
$1 under $5,000	37.11	63.50	8.19	11.48	12.17	22.30	36.51	34.52	25.95	30.44	8.10	11.93
$5,000 under $10,000	35.33	59.73	7.34	9.63	11.57	49.83	33.58	38.61	17.52	22.11	5.77	8.37
$10,000 under $15,000	43.29	43.71	7.15	8.55	11.38	28.67	28.53	31.44	13.20	16.14	5.18	7.46
$15,000 under $20,000	28.78	39.55	7.09	8.83	12.32	23.18	25.97	36.89	10.77	13.74	4.63	6.54
$20,000 under $25,000	27.43	34.95	7.84	9.25	12.09	27.51	37.24	45.03	9.41	12.04	4.23	5.71
$25,000 under $30,000	30.91	47.74	7.37	9.41	13.52	27.12	22.08	28.48	9.30	11.58	4.07	5.44
$30,000 under $40,000	20.84	28.58	5.73	7.00	9.85	46.87	15.15	19.28	5.79	7.31	2.79	3.82
$40,000 under $50,000	16.65	22.50	5.87	6.99	10.52	27.63	18.36	22.36	5.68	7.24	3.02	4.06
$50,000 under $75,000	9.82	12.56	4.09	4.99	6.84	32.79	9.73	12.86	4.03	5.05	2.05	2.79
$75,000 under $100,000	10.09	12.07	4.85	5.75	8.37	22.10	10.39	12.78	4.97	5.88	2.69	3.52
$100,000 under $200,000	3.80	4.08	2.85	3.30	6.46	20.30	7.04	7.60	3.86	4.14	2.58	3.50
$200,000 under $250,000	5.18	6.12	4.33	5.02	11.80	37.70	10.68	13.56	8.29	8.89	--	--
$250,000 under $500,000	2.95	3.39	2.55	2.91	8.95	27.23	6.94	8.06	6.25	6.52	--	--
$500,000 under $1,000,000	3.06	3.56	2.49	2.79	11.36	23.72	7.09	8.09	7.46	7.83	--	--
$1,000,000 under $1,500,000	3.94	4.65	2.99	3.42	13.12	36.43	8.11	9.11	8.86	9.40	--	--
$1,500,000 under $2,000,000	3.12	4.49	2.29	2.68	11.32	28.91	6.94	9.62	6.92	7.31	--	--
$2,000,000 under $5,000,000	2.21	3.18	1.50	1.77	6.80	23.87	4.41	6.74	4.89	5.14	--	--
$5,000,000 under $10,000,000	2.57	3.93	1.68	1.93	7.07	13.16	4.40	4.29	6.22	6.61	--	--
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**2.13**	**1.82**	**1.57**	**1.61**	**3.23**	**12.51**	**3.94**	**3.59**	**2.01**	**2.29**	**1.12**	**1.52**
No adjusted gross income	**	**	39.53	47.25	75.06	4.99	33.76	34.83	58.94	63.08	51.55	51.07
$1 under $5,000	--	--	--	--	49.97	58.41	--	--	--	--	--	--
$5,000 under $10,000	** 99.85	** 89.27	70.67	77.55	33.31	61.03	--	--	51.15	62.38	99.95	99.95
$10,000 under $15,000	--	--	25.56	32.23	20.28	48.85	57.71	62.20	37.76	60.94	11.17	16.18
$15,000 under $20,000	61.63	72.09	14.34	17.37	20.37	38.39	33.32	35.68	22.93	26.50	6.22	8.42
$20,000 under $25,000	37.98	52.07	13.76	16.01	18.02	43.85	44.70	47.38	12.50	15.61	5.48	7.14
$25,000 under $30,000	40.58	48.99	12.18	14.38	15.91	32.00	26.22	33.03	11.82	14.34	5.10	6.59
$30,000 under $40,000	26.23	30.64	8.21	10.32	11.42	52.68	17.91	22.54	6.81	8.42	3.29	4.43
$40,000 under $50,000	18.32	25.04	7.38	8.96	11.56	29.41	19.29	24.01	6.33	7.97	3.45	4.60
$50,000 under $75,000	10.73	13.86	4.71	5.83	7.11	33.59	10.31	13.60	4.27	5.34	2.23	3.05
$75,000 under $100,000	10.42	11.53	5.07	6.08	8.66	22.99	10.67	13.39	5.06	6.00	2.81	3.69
$100,000 under $200,000	3.83	4.10	2.89	3.35	6.53	20.74	7.09	7.74	3.89	4.18	2.60	3.53
$200,000 under $500,000	2.60	2.97	2.22	2.53	7.21	23.42	5.92	6.99	5.07	5.31	--	--
$500,000 under $1,000,000	3.06	3.56	2.50	2.80	11.48	24.21	7.14	8.15	7.49	7.86	--	--
$1,000,000 or more	2.07	2.51	1.43	1.59	6.51	15.30	4.13	4.13	4.83	5.24	--	--
Nontaxable returns, total	**10.13**	**13.44**	**2.44**	**2.96**	**5.06**	**26.48**	**9.81**	**10.35**	**4.43**	**5.59**	**1.95**	**2.74**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction		Additional standard deduction		Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction	
	Tuition and fees deduction		Domestic production activities deduction		Other adjustments [2]							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)
All returns, total	**1.97**	**2.38**	**3.10**	**1.49**	**7.48**	**11.52**	**0.15**	**0.20**	**0.80**	**0.84**	**0.62**	**0.82**
No adjusted gross income	8.69	9.28	15.16	15.31	43.48	39.68	--	--	--	--	4.69	5.51
$1 under $5,000	7.12	7.80	38.65	52.15	51.08	86.44	0.92	1.05	2.79	2.87	4.19	4.82
$5,000 under $10,000	6.17	7.09	30.01	49.93	49.97	70.17	0.85	0.89	2.53	2.62	3.31	4.45
$10,000 under $15,000	9.22	10.91	36.87	47.13	38.78	54.73	0.86	0.90	2.37	2.45	2.75	3.21
$15,000 under $20,000	10.29	12.56	30.46	40.31	40.81	76.99	0.92	0.97	2.63	2.73	2.67	3.81
$20,000 under $25,000	10.02	12.49	22.81	37.25	30.14	55.83	1.01	1.06	3.07	3.20	2.55	3.14
$25,000 under $30,000	12.27	15.77	30.96	36.50	30.05	42.52	1.13	1.19	3.50	3.63	2.64	3.09
$30,000 under $40,000	8.68	10.35	19.72	22.83	31.08	66.78	0.90	0.95	2.75	2.86	1.88	2.28
$40,000 under $50,000	8.41	10.56	17.79	25.76	22.92	48.21	1.14	1.20	3.27	3.40	2.04	2.39
$50,000 under $75,000	4.93	6.09	12.33	22.43	15.48	32.39	0.89	0.93	2.37	2.48	1.39	1.87
$75,000 under $100,000	7.22	8.79	11.47	17.36	28.72	60.29	1.52	1.55	3.44	3.58	1.96	2.59
$100,000 under $200,000	3.80	4.67	6.75	8.40	18.25	25.75	1.98	2.01	4.07	4.23	2.52	2.96
$200,000 under $250,000	--	--	8.98	12.35	** 15.76	** 19.76	5.86	5.97	11.77	12.26	7.51	11.84
$250,000 under $500,000	--	--	5.09	6.32	**	**	5.56	5.68	11.40	11.84	8.09	7.78
$500,000 under $1,000,000	--	--	4.24	4.80	**	**	7.06	7.25	14.04	14.82	9.58	9.92
$1,000,000 under $1,500,000	--	--	4.33	5.22	36.76	45.89	9.01	9.29	20.69	21.86	13.13	13.41
$1,500,000 under $2,000,000	--	--	3.11	4.09	29.41	36.07	7.30	7.52	20.04	20.59	11.34	11.78
$2,000,000 under $5,000,000	--	--	1.77	2.19	18.15	33.13	5.73	5.94	13.45	14.16	9.29	9.38
$5,000,000 under $10,000,000	--	--	1.68	2.02	27.41	0.12	7.34	7.55	15.54	15.80	12.21	12.46
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**2.60**	**3.22**	**3.29**	**1.47**	**8.99**	**13.19**	**0.37**	**0.40**	**1.07**	**1.11**	**0.77**	**0.96**
No adjusted gross income	30.70	37.05	--	--	**	**	--	--	--	--	53.04	61.69
$1 under $5,000	--	--	99.95	99.95	--	--	5.71	6.84	99.65	99.65	99.64	99.34
$5,000 under $10,000	99.95	99.95	99.95	99.95	--	--	2.25	2.27	40.80	40.80	30.13	37.95
$10,000 under $15,000	30.13	38.57	--	--	** 99.85	** 45.01	1.85	1.85	3.98	3.98	5.53	6.03
$15,000 under $20,000	18.89	24.85	76.07	75.60	70.68	99.36	1.43	1.44	3.88	3.92	4.34	5.25
$20,000 under $25,000	17.39	22.50	46.33	70.73	44.71	70.71	1.51	1.56	3.92	4.05	3.87	4.55
$25,000 under $30,000	21.31	27.28	44.32	51.31	49.60	63.50	1.57	1.65	3.77	3.90	3.53	4.09
$30,000 under $40,000	13.23	16.02	29.98	38.88	39.05	52.23	1.11	1.18	2.85	2.96	2.30	2.74
$40,000 under $50,000	10.05	12.86	26.10	30.15	25.80	53.66	1.29	1.35	3.33	3.46	2.34	2.77
$50,000 under $75,000	5.35	6.64	15.19	33.42	17.50	25.03	0.94	0.99	2.38	2.48	1.47	1.74
$75,000 under $100,000	7.40	8.97	12.51	14.54	30.38	61.98	1.54	1.57	3.45	3.60	1.98	2.62
$100,000 under $200,000	3.81	4.69	6.84	8.60	18.67	26.25	1.99	2.01	4.07	4.23	2.53	2.96
$200,000 under $500,000	--	--	4.54	5.66	** 15.81	** 19.86	4.14	4.23	8.34	8.72	5.56	8.55
$500,000 under $1,000,000	--	--	4.25	4.82	**	**	7.28	7.45	14.12	14.90	9.64	9.98
$1,000,000 or more	--	--	1.70	1.03	16.85	17.15	5.42	5.67	12.37	13.41	8.29	8.52
Nontaxable returns, total	**3.05**	**3.51**	**8.36**	**9.80**	**13.48**	**22.92**	**0.31**	**0.35**	**1.32**	**1.37**	**1.28**	**0.98**

Footnotes at end of table.

Table 1.4CV Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total itemized deductions		Exemptions		Capital contruction fund reduction		Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)	(170)
All returns, total	**0.30**	**0.30**	**0.16**	**0.16**	**58.34**	**53.96**	**0.14**	**0.13**	**0.75**	**0.76**	**0.14**	**0.15**
No adjusted gross income	--	--	1.67	1.67	64.33	64.62	--	--	17.00	8.12	15.95	8.11
$1 under $5,000	4.50	6.71	1.38	1.38	--	--	4.70	6.63	72.49	51.48	5.57	9.93
$5,000 under $10,000	3.82	4.61	1.09	1.09	--	--	1.99	2.67	56.63	61.40	2.00	2.93
$10,000 under $15,000	3.18	3.92	1.01	1.01	--	--	1.21	1.41	43.79	39.92	1.22	1.45
$15,000 under $20,000	2.84	3.32	1.05	1.05	--	--	1.11	1.24	42.46	41.75	1.12	1.27
$20,000 under $25,000	2.68	3.33	1.13	1.13	--	--	1.05	1.20	39.69	37.52	1.06	1.24
$25,000 under $30,000	2.49	2.85	1.23	1.22	--	--	1.07	1.20	60.90	51.92	1.08	1.24
$30,000 under $40,000	1.60	1.80	0.94	0.94	99.95	99.95	0.78	0.86	46.86	48.34	0.79	0.89
$40,000 under $50,000	1.51	2.01	1.07	1.07	--	--	0.88	0.93	45.00	45.89	0.88	0.97
$50,000 under $75,000	0.91	1.05	0.68	0.68	--	--	0.53	0.57	11.63	12.64	0.53	0.61
$75,000 under $100,000	1.03	1.14	0.92	0.92	99.95	99.95	0.80	0.81	9.54	13.28	0.80	0.85
$100,000 under $200,000	0.62	0.72	0.64	0.64	74.67	59.42	0.53	0.54	2.41	4.03	0.53	0.56
$200,000 under $250,000	1.28	1.44	1.38	1.39	** 38.47	** 49.10	1.23	1.25	1.64	2.33	1.23	1.27
$250,000 under $500,000	0.94	1.06	1.04	1.11	**	**	0.91	0.87	0.99	1.22	0.91	0.86
$500,000 under $1,000,000	1.15	1.28	1.29	1.30	**	**	1.13	1.05	1.66	2.04	1.13	1.05
$1,000,000 under $1,500,000	1.48	1.74	1.67	1.67	**	**	1.45	1.45	2.99	3.88	1.45	1.46
$1,500,000 under $2,000,000	1.06	1.57	1.21	1.21	**	**	1.04	1.06	2.50	4.85	1.04	1.08
$2,000,000 under $5,000,000	0.68	0.91	0.80	0.80	**	**	0.68	0.60	1.68	2.35	0.68	0.62
$5,000,000 under $10,000,000	0.80	0.90	0.91	0.91	**	**	0.79	0.70	1.67	1.84	0.79	0.73
$10,000,000 or more	--	--	--	--	**	**	--	--	--	--	--	--
Taxable returns, total	**0.34**	**0.30**	**0.22**	**0.22**	**74.41**	**48.34**	**0.19**	**0.14**	**0.75**	**0.76**	**0.19**	**0.16**
No adjusted gross income	--	--	17.99	18.03	--	--	--	--	17.22	7.55	17.22	7.55
$1 under $5,000	50.74	41.35	84.51	84.51	--	--	5.69	7.77	86.51	54.19	5.68	10.08
$5,000 under $10,000	25.96	27.84	12.12	12.13	--	--	2.24	2.80	56.63	61.40	2.24	3.05
$10,000 under $15,000	10.96	11.50	2.13	2.13	--	--	1.82	2.03	43.94	41.02	1.82	2.08
$15,000 under $20,000	5.52	5.72	1.45	1.44	--	--	1.38	1.43	44.50	43.81	1.38	1.47
$20,000 under $25,000	4.31	4.59	1.52	1.52	--	--	1.42	1.49	39.82	38.27	1.42	1.51
$25,000 under $30,000	3.56	3.76	1.54	1.54	--	--	1.43	1.49	60.97	52.10	1.43	1.53
$30,000 under $40,000	2.06	2.22	1.06	1.06	--	--	0.97	1.00	47.14	49.11	0.97	1.03
$40,000 under $50,000	1.79	1.94	1.14	1.14	--	--	1.01	1.04	50.05	47.44	1.01	1.07
$50,000 under $75,000	1.01	1.11	0.72	0.72	--	--	0.59	0.62	12.42	13.12	0.59	0.65
$75,000 under $100,000	1.06	1.16	0.94	0.94	99.95	99.95	0.82	0.83	9.80	13.61	0.82	0.87
$100,000 under $200,000	0.63	0.71	0.64	0.64	98.72	98.72	0.53	0.54	2.42	4.06	0.53	0.57
$200,000 under $500,000	0.67	0.80	0.75	0.79	** 39.10	** 49.12	0.64	0.63	0.75	1.05	0.64	0.64
$500,000 under $1,000,000	1.16	1.31	1.30	1.30	**	**	1.14	1.05	1.66	2.04	1.13	1.05
$1,000,000 or more	0.68	0.41	0.79	0.79	**	**	0.67	0.29	1.59	1.20	0.67	0.30
Nontaxable returns, total	**0.98**	**1.19**	**0.38**	**0.38**	**92.38**	**97.46**	**0.59**	**0.88**	**15.51**	**15.30**	**0.60**	**0.96**

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

[2] Other adjustments does not include the foreign housing adjustment.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
			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)
All returns	**140,494,127**	**7,626,430,723**	**140,040,871**	**7,739,397,945**	**116,668,680**	**5,707,088,487**	**57,811,427**	**168,001,234**	**6,255,546**	**73,574,105**	**29,287,816**	**163,458,846**
Under 18	1,793,202	8,208,843	1,774,173	8,249,965	1,243,468	5,706,745	512,387	392,373	71,872	124,757	482,350	637,531
18 under 26	21,700,462	345,060,884	21,668,894	348,750,727	20,769,116	326,978,092	3,575,873	1,449,718	119,344	247,595	1,513,989	1,446,084
26 under 35	24,392,888	997,141,425	24,345,949	1,008,136,283	22,911,961	937,888,682	5,829,388	3,442,286	198,285	658,854	2,129,485	3,286,026
35 under 45	25,596,464	1,643,024,883	25,523,104	1,663,637,534	23,600,337	1,440,401,342	8,519,806	13,068,731	486,936	2,877,701	3,626,381	11,220,039
45 under 55	26,297,862	1,981,495,809	26,227,321	2,013,902,674	23,845,317	1,645,548,255	11,837,763	27,608,622	979,877	9,992,853	5,727,714	26,402,965
55 under 65	20,399,964	1,561,449,754	20,334,087	1,593,479,018	17,098,872	1,088,398,610	11,859,034	37,285,408	1,442,350	16,772,041	6,263,857	37,593,670
65 and over	20,313,285	1,090,049,125	20,167,343	1,103,241,744	7,199,609	262,166,761	15,677,177	84,754,098	2,956,881	42,900,303	9,544,040	82,872,531

Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions	
							Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**25,412,544**	**123,570,203**	**23,444,210**	**30,314,607**	**438,103**	**8,821,395**	**16,539,498**	**308,887,694**	**5,572,286**	**63,904,867**	**750,663**	**360,637**
Under 18	445,879	443,299	15,125	19,129	--	--	61,070	256,120	7,161	12,346	16,877	7,952
18 under 26	1,345,698	1,069,954	314,620	181,684	--	--	1,363,599	8,978,912	192,998	1,153,729	51,188	6,430
26 under 35	1,838,717	2,378,898	2,968,766	2,537,055	18,983	153,119	2,723,682	32,589,520	747,332	6,187,889	50,122	35,647
35 under 45	3,140,720	8,301,721	5,630,088	6,570,355	71,679	1,331,772	3,747,948	65,391,466	1,225,214	12,422,243	83,221	39,843
45 under 55	4,935,357	19,411,919	6,592,923	8,519,785	154,121	3,212,782	4,017,421	91,696,628	1,459,260	15,969,563	128,065	42,694
55 under 65	5,424,168	28,583,622	5,112,032	7,176,786	122,158	2,858,001	2,973,285	77,482,069	1,140,580	11,658,351	155,053	137,836
65 and over	8,282,006	63,380,791	2,810,657	5,309,811	71,162	1,265,721	1,652,493	32,492,979	799,741	16,500,748	266,138	90,236

Age [1]	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss		Short-term loss carryover		Net short-term gain from sales of capital assets	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**6,007,930**	**263,099,445**	**13,531,912**	**31,912,136**	**3,956,155**	**56,607,920**	**7,026,050**	**291,057,610**	**3,848,853**	**231,750,190**	**4,471,545**	**44,829,469**
Under 18	75,596	1,114,784	259,636	579,352	72,784	164,612	143,654	665,094	76,787	466,096	73,478	129,878
18 under 26	271,080	1,989,971	618,905	1,155,461	185,392	561,853	308,363	2,366,965	128,696	1,911,686	201,923	569,573
26 under 35	504,259	8,825,563	868,403	1,669,065	413,808	3,475,587	524,447	7,479,828	188,308	5,488,810	426,005	2,316,902
35 under 45	904,763	38,321,209	1,664,790	3,630,886	661,088	13,137,389	910,315	30,342,435	462,151	23,823,090	719,322	6,451,668
45 under 55	1,212,086	65,274,326	2,674,858	6,216,927	794,510	16,566,368	1,379,837	64,311,292	752,742	54,010,126	901,250	11,963,091
55 under 65	1,212,957	64,543,905	2,980,816	7,347,426	782,623	10,397,978	1,578,075	90,406,673	934,216	66,122,066	920,827	10,511,309
65 and over	1,827,190	83,029,687	4,464,503	11,313,018	1,045,949	12,304,133	2,181,359	95,485,324	1,305,953	79,928,316	1,228,739	12,887,047

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net short-term loss from sales of capital assets		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Net long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**4,497,817**	**70,678,144**	**405,283**	**5,174,507**	**299,097**	**1,889,635**	**587,959**	**30,636,723**	**575,110**	**10,772,420**	**4,904,712**	**240,049,254**
Under 18	87,958	170,732	3,977	8,992	3,556	3,228	15,683	70,168	13,564	69,464	58,489	1,043,902
18 under 26	201,962	503,170	8,963	12,712	7,153	3,456	21,611	184,572	20,484	153,656	190,842	1,655,811
26 under 35	392,911	2,097,688	21,528	494,714	19,314	81,659	40,462	1,365,663	34,366	513,363	285,660	6,380,382
35 under 45	608,093	7,552,681	58,193	1,958,856	38,546	358,066	76,463	7,583,201	67,056	1,464,933	613,818	29,353,790
45 under 55	874,954	12,963,542	80,050	1,029,318	77,790	578,230	129,926	9,611,946	115,402	2,797,382	956,082	56,892,700
55 under 65	993,232	27,503,141	99,117	838,680	76,719	361,070	132,236	5,156,290	133,909	2,528,696	1,072,006	62,412,372
65 and over	1,338,708	19,887,189	133,456	831,235	76,019	503,926	171,578	6,664,883	190,330	3,244,927	1,727,815	82,310,296

Age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued											
	Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns	**11,973,769**	**459,196,954**	**3,668,168**	**122,395,804**	**8,061,192**	**176,527,038**	**6,616,370**	**271,148,438**	**1,829,806**	**85,629,152**	**273,140**	**2,677,559**
Under 18	243,589	2,449,333	48,810	409,775	162,325	1,182,371	122,641	1,081,090	13,418	374,657	* 2,131	* 4,422
18 under 26	533,812	4,643,745	164,598	948,003	356,121	2,038,644	251,460	2,218,728	28,502	255,940	6,565	4,691
26 under 35	644,812	9,802,263	220,578	2,730,797	468,320	4,370,480	242,145	4,680,340	73,701	2,246,274	18,705	114,409
35 under 45	1,372,552	40,609,538	439,224	13,585,996	897,960	14,232,552	702,053	23,952,275	198,920	9,926,500	36,518	573,734
45 under 55	2,356,510	94,845,270	727,262	29,465,747	1,546,500	34,569,768	1,257,591	56,386,377	350,819	18,031,177	72,415	822,330
55 under 65	2,672,463	122,219,649	797,224	31,414,648	1,802,699	47,322,177	1,518,351	73,310,626	440,264	23,746,104	70,900	485,553
65 and over	4,150,030	184,627,155	1,270,471	43,840,839	2,827,267	72,811,046	2,522,129	109,519,003	724,182	31,048,500	65,906	672,419

Age [1]	Sales of capital assets reported on Form 1040, Schedule D—cont.						Sale of property other than capital assets				Taxable IRA distributions	
	Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions		Net gain		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns	**795,393**	**60,800,867**	**1,012,145**	**39,670,831**	**3,440,723**	**2,050,342**	**674,693**	**11,898,098**	**1,112,970**	**29,925,581**	**9,659,133**	**135,202,708**
Under 18	18,227	327,103	17,271	267,454	58,580	18,373	1,708	2,552	* 868	* 15,433	* 5,108	* 141,174
18 under 26	23,213	520,022	29,330	475,180	66,912	25,344	16,715	137,063	15,761	142,789	55,737	315,474
26 under 35	37,208	1,793,037	55,958	1,069,457	105,786	42,696	44,706	648,144	86,603	2,261,244	326,721	1,893,120
35 under 45	90,935	8,118,252	108,128	4,266,218	251,839	138,283	95,631	2,394,495	210,662	5,835,801	614,623	7,259,939
45 under 55	143,579	15,532,094	222,983	9,762,192	565,986	559,080	170,356	3,381,393	286,922	10,006,534	1,019,915	14,808,758
55 under 65	203,731	15,640,295	244,448	9,933,197	824,989	443,229	167,477	2,990,830	249,970	6,896,792	1,829,775	36,954,499
65 and over	278,500	18,870,063	334,027	13,897,133	1,566,632	823,338	178,100	2,343,621	262,185	4,766,988	5,807,255	73,829,744

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Pensions and annuities				Rent				Royalty			
	Total [2]		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns	**28,408,058**	**822,742,643**	**26,020,252**	**523,295,800**	**4,120,652**	**59,282,981**	**5,685,324**	**70,772,197**	**1,690,576**	**15,772,334**	**67,037**	**260,103**
Under 18	14,021	145,019	12,022	94,344	* 1,041	* 5,583	* 2,105	* 4,514	7,492	4,922	* 112	* 1
18 under 26	451,146	1,899,430	393,288	1,268,900	18,105	73,977	39,679	237,901	24,737	127,142	* 370	* 312
26 under 35	1,463,166	10,639,705	1,100,347	5,189,807	148,633	1,048,675	527,267	5,567,569	52,198	425,884	2,043	1,401
35 under 45	2,279,669	37,729,132	1,781,937	15,205,468	448,957	4,184,346	1,101,114	14,186,279	132,842	1,085,578	8,222	37,204
45 under 55	3,272,405	90,015,853	2,645,284	37,607,344	835,099	10,898,401	1,478,422	19,801,828	297,299	3,264,114	15,366	84,170
55 under 65	6,682,877	265,595,804	6,165,970	153,125,746	1,048,899	15,509,604	1,366,392	18,072,974	422,019	3,966,060	15,323	71,669
65 and over	14,244,773	416,717,700	13,921,404	310,804,191	1,619,917	27,562,394	1,170,345	12,901,133	753,991	6,898,634	25,600	65,346

Age [1]	Farm rental				Total rental and royalty				Partnership and S Corporation			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns	**441,845**	**4,722,728**	**118,530**	**655,397**	**5,634,074**	**77,879,456**	**5,002,015**	**55,406,275**	**5,006,112**	**497,773,276**	**3,006,468**	**152,675,851**
Under 18	* 999	* 886	--	--	9,532	11,066	* 1,216	* 4,156	28,000	382,902	12,579	127,403
18 under 26	* 1,990	* 32,917	--	--	44,825	234,017	33,846	202,681	102,771	1,939,860	47,075	801,506
26 under 35	2,979	16,546	* 1,006	* 5,266	195,969	1,440,055	476,297	4,560,461	429,109	18,689,020	250,911	6,108,247
35 under 45	17,694	106,127	6,852	28,404	554,789	5,067,847	942,974	10,842,370	1,051,764	105,052,682	575,552	24,029,284
45 under 55	51,459	367,436	15,055	109,219	1,070,943	14,096,242	1,261,413	14,817,791	1,345,164	164,890,617	761,462	45,880,535
55 under 65	84,533	616,422	24,029	142,441	1,394,211	19,597,798	1,190,559	14,052,078	1,141,722	128,998,912	719,695	40,918,921
65 and over	282,191	3,582,393	71,588	370,067	2,363,805	37,432,431	1,095,711	10,926,738	907,582	77,819,283	639,195	34,809,955

Age [1]	Estate and trust				Farm				Unemployment compensation		Social security benefits	
	Net income		Net loss		Net income		Net loss				Total [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns	**600,258**	**20,488,202**	**51,777**	**3,106,050**	**523,107**	**11,615,884**	**1,401,107**	**25,711,141**	**11,298,837**	**83,538,098**	**24,589,713**	**457,087,273**
Under 18	14,023	113,162	* 1,335	* 13,405	* 6,074	* 30,110	* 1,120	* 3,585	* 2,003	* 2,614	87,034	923,993
18 under 26	25,907	529,340	1,880	9,876	26,405	239,659	22,566	294,476	994,078	5,082,853	150,588	1,070,481
26 under 35	24,670	1,017,528	2,512	164,143	42,875	762,134	77,142	1,265,173	2,299,961	16,085,959	173,412	1,835,050
35 under 45	45,540	1,416,121	6,254	330,641	62,972	1,477,100	187,540	3,728,016	2,679,421	19,869,405	452,948	5,566,813
45 under 55	101,718	3,163,523	6,695	563,494	125,599	3,363,259	365,442	6,548,778	2,841,717	22,127,212	1,036,449	15,510,753
55 under 65	131,365	4,501,333	11,507	935,849	116,113	3,124,152	349,472	6,920,699	1,904,150	15,953,071	3,902,914	57,631,461
65 and over	257,035	9,747,197	21,593	1,088,642	143,069	2,619,470	397,826	6,950,415	577,507	4,416,983	18,786,369	374,548,722

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Social security benefits		Foreign earned income exclusion		Other income				Net operating loss		Gambling earnings	
	Taxable				Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns	**15,320,332**	**174,649,879**	**396,405**	**24,461,966**	**6,237,495**	**38,137,780**	**250,441**	**6,821,833**	**1,119,575**	**124,079,065**	**1,768,442**	**23,775,855**
Under 18	* 5,176	* 28,575	* 1,026	* 4,426	61,051	260,005	* 1,639	* 6,871	7,853	184,752	**	**
18 under 26	10,085	15,872	18,050	438,472	485,035	1,890,827	4,986	20,759	24,660	375,058	** 48,119	** 549,276
26 under 35	40,248	244,034	80,670	4,928,325	707,754	3,408,892	40,341	660,872	66,041	3,815,721	107,185	1,065,127
35 under 45	191,315	1,588,931	110,662	7,214,092	1,059,264	7,758,317	58,175	1,546,086	132,163	14,680,236	252,399	2,897,050
45 under 55	540,533	4,947,524	99,945	6,674,280	1,253,296	8,391,156	49,795	1,595,365	245,799	31,599,268	402,492	6,060,437
55 under 65	2,497,328	22,630,335	66,408	4,263,301	1,276,713	8,905,352	53,731	1,616,975	251,739	33,800,838	483,833	7,067,471
65 and over	12,035,647	145,194,608	19,644	939,070	1,394,382	7,523,230	41,775	1,374,905	391,319	39,623,192	474,414	6,136,495

Age [1]	Cancellation of debt		Statutory adjustments									
			Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns	**490,846**	**9,115,329**	**34,764,363**	**112,967,222**	**3,841,466**	**970,392**	**142,530**	**558,144**	**946,436**	**2,589,379**	**856,242**	**2,099,707**
Under 18	**	**	76,635	41,122	--	–	* 2,554	* 5,383	–	--	--	–
18 under 26	** 25,028	** 112,056	3,387,179	3,689,843	164,004	36,081	12,003	36,141	33,851	29,969	133,548	128,245
26 under 35	65,359	555,705	7,437,371	10,994,858	824,742	203,361	29,411	127,134	130,382	215,174	297,226	598,114
35 under 45	113,985	1,565,077	7,353,259	20,612,651	942,346	245,122	50,652	189,863	216,647	561,884	215,085	623,285
45 under 55	118,140	2,631,686	7,683,938	32,406,865	924,192	235,133	35,720	134,675	283,559	794,572	133,084	469,732
55 under 65	94,072	2,564,464	5,869,580	32,029,264	808,881	207,034	9,821	63,352	245,299	879,963	63,341	239,899
65 and over	74,261	1,686,341	2,956,401	13,192,619	177,301	43,661	2,369	1,596	36,697	107,818	13,959	40,433

Age [1]	Statutory adjustments—continued											
	Deduction for one-half of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid		IRA payments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
All returns	**17,436,420**	**23,833,849**	**922,981**	**18,857,129**	**3,625,543**	**21,819,844**	**1,204,856**	**339,005**	**570,110**	**9,844,186**	**2,587,823**	**11,215,140**
Under 18	61,912	17,221	**	**	--	–	* 5,992	* 168	–	--	* 3,008	* 9,617
18 under 26	1,335,794	660,612	** 3,935	** 21,735	53,642	90,930	65,686	7,690	* 2,003	* 13,890	81,702	182,857
26 under 35	2,771,230	2,480,752	34,712	403,865	305,829	965,426	83,017	10,165	17,189	158,186	250,871	680,185
35 under 45	3,944,539	5,372,545	173,472	3,326,119	680,848	4,018,719	113,452	64,618	84,625	1,064,544	390,611	1,358,361
45 under 55	4,305,996	7,024,035	284,476	6,026,434	1,034,905	7,003,972	233,045	52,935	179,476	3,242,605	702,328	2,814,922
55 under 65	3,217,490	5,787,077	304,311	6,695,407	961,520	6,885,991	282,193	87,750	161,489	3,625,380	831,994	4,312,325
65 and over	1,799,459	2,491,606	122,075	2,383,569	588,799	2,854,805	421,471	115,679	125,328	1,739,581	327,309	1,856,873

Footnotes at end of table.

Table 1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age—Continued

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

Age [1]	Statutory adjustments—continued								Basic standard deduction	
	Student loan interst deduction		Tuition and fees deduction		Domestic production activities deduction		Other adjustments [3]			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)
All returns	**9,718,995**	**8,339,817**	**2,422,642**	**5,453,156**	**490,677**	**5,697,897**	**161,638**	**1,200,729**	**92,268,979**	**709,396,730**
Under 18	* 1,997	* 2,920	--	--	1,171	5,764	--	--	1,553,548	4,892,152
18 under 26	1,482,047	1,232,221	442,788	1,205,334	9,606	26,701	12,331	17,485	20,749,390	123,941,957
26 under 35	3,874,042	3,281,038	649,723	1,513,045	40,572	208,203	31,889	114,806	18,465,532	142,154,036
35 under 45	2,008,501	1,767,452	469,630	942,572	88,854	786,698	27,811	233,097	15,051,559	125,729,786
45 under 55	1,374,255	1,180,680	567,478	1,217,568	150,378	1,869,741	39,352	311,421	13,735,505	115,854,472
55 under 65	843,895	747,688	245,478	503,953	118,673	1,612,050	35,712	355,110	10,293,968	89,120,830
65 and over	134,257	127,818	47,545	70,684	81,423	1,188,741	14,544	168,811	12,419,478	107,703,497

Age [1]	Additional standard deduction		Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction		Total itemized deductions		Exemptions		Capital contruction fund reduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)
All returns	**12,740,860**	**21,255,341**	**20,532,964**	**17,324,744**	**45,695,736**	**1,203,808,276**	**284,239,508**	**1,029,070,478**	**2,400**	**50,659**
Under 18	--	--	* 1,998	* 153	31,616	561,254	110,098	394,815	* 3	* [4]
18 under 26	12,003	16,505	596,100	549,385	709,460	10,613,255	24,052,063	87,542,078	--	--
26 under 35	17,048	22,358	1,942,570	1,711,801	5,713,417	115,624,627	53,563,902	194,869,632	* 4	* 44
35 under 45	17,198	20,488	2,746,046	2,297,080	10,233,557	266,937,240	71,420,859	258,405,455	* 45	* 146
45 under 55	90,690	105,516	4,075,350	3,407,916	12,133,366	332,720,045	64,177,521	231,336,022	1,146	12,378
55 under 65	325,997	374,796	4,244,985	3,709,859	9,658,460	262,385,907	38,545,687	139,114,431	159	13,592
65 and over	12,277,924	20,715,678	6,925,916	5,648,550	7,215,859	214,965,947	32,369,378	117,408,046	1,043	24,500

Age [1]	Taxable income		Alternative minimum tax		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(165)	(166)	(167)	(168)	(169)	(170)
All returns	**104,160,741**	**5,088,387,918**	**3,827,562**	**22,579,779**	**103,502,636**	**976,024,591**
Under 18	570,230	3,801,498	11,779	10,063	504,448	605,292
18 under 26	12,768,779	156,785,504	14,457	55,947	12,670,964	21,099,517
26 under 35	18,226,547	592,777,713	220,685	808,558	18,201,410	96,883,183
35 under 45	20,137,157	1,058,539,363	970,407	4,575,333	20,113,657	203,806,416
45 under 55	21,676,614	1,388,479,075	1,284,896	7,212,796	21,629,952	283,384,462
55 under 65	17,079,728	1,144,034,722	842,957	5,507,270	16,996,124	230,559,604
65 and over	13,701,685	743,970,043	482,381	4,409,812	13,386,082	139,686,117

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Not included in total income.

[3] Other adjustments does not include the foreign housing adjustment and Archer MSA deduction.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2009

(All figures are estimates based on samples)

Age [1]	All returns, total	No adjusted gross income	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000	$25,000 under $30,000	$30,000 under $40,000	$40,000 under $50,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	**140,494,127**	**2,511,925**	**10,447,635**	**12,220,335**	**12,444,512**	**11,400,228**	**10,033,887**	**8,662,392**	**14,371,647**	**10,796,412**
Under 18	1,793,202	208,038	1,115,581	322,175	69,309	25,977	7,706	14,649	12,573	* 7,984
18 under 26	21,700,462	240,612	4,386,906	4,799,398	3,662,619	2,700,949	1,906,949	1,268,074	1,400,338	637,615
26 under 35	24,392,888	210,633	1,184,272	1,892,994	2,328,787	2,424,701	2,206,104	1,995,554	3,405,346	2,376,354
35 under 45	25,596,464	305,349	856,967	1,354,527	1,746,600	1,796,740	1,858,048	1,679,042	2,856,688	2,251,266
45 under 55	26,297,862	423,969	854,570	1,192,806	1,490,256	1,583,996	1,570,663	1,496,902	2,779,727	2,269,560
55 under 65	20,399,964	446,521	669,605	924,519	1,042,550	1,102,957	1,117,365	1,098,224	2,082,619	1,801,995
65 and over	20,313,285	676,803	1,379,735	1,733,917	2,104,391	1,764,906	1,367,050	1,109,946	1,834,356	1,451,639
Joint returns and returns of surviving spouses, total	**53,639,038**	**805,201**	**854,371**	**1,242,791**	**1,917,931**	**2,081,719**	**2,348,210**	**2,258,105**	**4,391,290**	**4,093,485**
Under 26	1,400,726	* 4,344	41,962	67,970	130,999	152,023	163,758	173,859	215,462	161,115
26 under 35	6,997,741	48,791	83,079	140,343	279,237	276,896	350,958	385,212	754,337	719,080
35 under 45	11,198,739	102,536	93,995	137,190	250,343	302,873	412,429	375,283	808,724	824,235
45 under 55	12,741,863	168,542	115,444	165,261	285,352	300,676	382,936	385,893	869,115	869,131
55 under 65	10,860,337	191,444	137,800	196,380	280,279	310,908	347,281	382,280	741,351	778,974
65 and over	10,439,632	289,544	382,091	535,648	691,721	738,343	690,848	555,577	1,002,300	740,950
Returns of married persons filing separately, total	**2,539,588**	**88,707**	**156,281**	**192,961**	**184,461**	**194,003**	**203,274**	**193,709**	**385,504**	**288,908**
Under 26	120,102	--	18,001	10,981	22,977	26,039	19,987	11,010	* 8,100	--
26 under 35	415,958	6,020	16,592	36,944	36,975	38,032	35,955	30,073	86,266	55,327
35 under 45	631,354	30,788	44,140	48,780	36,606	33,503	55,462	41,867	99,279	85,147
45 under 55	662,100	27,758	41,319	39,450	39,835	52,814	56,015	56,092	82,393	77,647
55 under 65	459,061	14,893	23,056	35,134	26,634	22,903	24,243	38,273	78,661	44,004
65 and over	251,013	9,248	13,173	21,669	21,432	20,713	11,612	16,394	30,805	26,783
Returns of heads of households, total	**21,496,275**	**110,894**	**752,280**	**2,049,604**	**3,084,003**	**2,940,094**	**2,632,356**	**2,137,574**	**2,955,760**	**1,735,030**
Under 26	2,530,924	* 3,655	182,597	502,075	610,908	476,594	301,068	200,722	175,642	49,060
26 under 35	5,643,252	14,343	229,858	598,293	906,659	909,604	759,570	583,005	836,487	421,806
35 under 45	6,416,047	26,447	174,335	486,565	822,958	818,314	809,598	712,349	920,102	580,420
45 under 55	4,743,917	35,802	107,611	323,143	497,814	516,708	532,304	444,887	726,272	480,193
55 under 65	1,644,868	18,436	33,470	101,136	169,232	151,804	177,912	158,173	234,762	156,295
65 and over	517,266	12,212	24,410	38,389	76,431	67,071	51,904	38,438	62,496	47,255
Single returns, total	**62,819,226**	**1,507,123**	**8,684,704**	**8,734,982**	**7,258,118**	**6,184,412**	**4,850,046**	**4,073,004**	**6,639,094**	**4,678,990**
Under 26	19,441,912	440,652	5,259,926	4,540,545	2,967,044	2,072,272	1,429,842	897,133	1,013,707	435,425
26 under 35	11,335,936	141,480	854,743	1,117,414	1,105,915	1,200,170	1,059,621	997,265	1,728,256	1,180,141
35 under 45	7,350,323	145,578	544,498	681,993	636,694	642,050	580,559	549,543	1,028,584	761,463
45 under 55	8,149,981	191,867	590,196	664,951	667,254	713,799	599,408	610,030	1,101,947	842,588
55 under 65	7,435,699	221,748	475,279	591,870	566,406	617,343	567,929	519,498	1,027,845	822,721
65 and over	9,105,374	365,798	960,062	1,138,209	1,314,805	938,779	612,687	499,537	738,754	636,651

Footnotes at end of table.

Table 1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2009—continued

(All figures are estimates based on samples)

Age [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $1,500,000	$1,500,000 under $2,000,000	$2,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 or more
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**18,694,893**	**11,463,725**	**13,522,048**	**3,195,039**	**492,567**	**108,096**	**44,273**	**61,918**	**14,322**	**8,274**
Under 18	* 3,082	* 3,957	1,704	379	--	* 16	* 17	36	* 6	11
18 under 26	529,823	114,140	46,978	3,605	1,692	158	146	308	108	43
26 under 35	3,281,813	1,588,959	1,293,404	181,302	14,766	3,462	1,226	2,128	728	355
35 under 45	4,048,828	2,770,043	3,194,752	733,222	104,582	18,639	7,596	10,226	2,032	1,316
45 under 55	4,383,646	2,899,480	4,082,195	1,022,139	168,882	37,061	14,868	20,146	4,521	2,476
55 under 65	3,574,052	2,375,589	3,149,575	821,274	126,465	31,187	12,351	17,014	3,951	2,150
65 and over	2,873,649	1,711,556	1,753,440	433,118	76,179	17,573	8,069	12,059	2,977	1,923
Joint returns and returns of surviving spouses, total	**10,335,376**	**8,560,731**	**11,351,853**	**2,778,485**	**422,612**	**90,920**	**36,920**	**50,891**	**11,629**	**6,519**
Under 26	216,138	53,172	19,745	* 5	* 79	**	* 17	64	**	**
26 under 35	1,635,022	1,150,436	1,017,998	141,844	10,015	** 1,875	739	1,256	** 439	** 198
35 under 45	2,259,425	2,096,992	2,764,227	645,515	91,657	15,768	6,354	8,493	1,664	1,036
45 under 55	2,437,327	2,175,882	3,458,981	911,237	147,845	32,285	12,771	17,263	3,867	2,054
55 under 65	2,122,040	1,796,260	2,682,224	724,259	111,530	27,188	10,565	14,474	3,348	1,753
65 and over	1,665,425	1,287,989	1,408,678	355,626	61,486	13,803	6,473	9,341	2,311	1,478
Returns of married persons filing separately, total	**361,974**	**144,028**	**105,338**	**28,494**	**5,952**	**2,071**	**1,080**	**1,878**	**532**	**434**
Under 26	* 2,995	--	**	--	--	**	--	* 8	**	**
26 under 35	47,939	17,313	** 7,026	1,000	272	** 54	* 42	80	** 33	** 20
35 under 45	90,064	33,706	24,614	5,052	1,196	375	269	349	92	64
45 under 55	103,560	42,843	31,791	7,077	1,762	703	305	495	124	118
55 under 65	76,295	34,722	27,876	8,988	1,780	569	254	525	151	101
65 and over	41,136	15,444	14,030	6,375	943	371	209	413	132	131
Returns of heads of households, total	**1,913,242**	**636,468**	**464,016**	**68,998**	**10,539**	**2,308**	**1,102**	**1,471**	**305**	**231**
Under 26	23,956	* 4,038	**	* 154	* 140	**	--	* 3	**	**
26 under 35	293,902	55,914	** 28,988	4,553	395	** 11	* 58	60	** 44	** 16
35 under 45	704,985	213,533	125,630	17,495	2,150	538	204	328	49	49
45 under 55	601,021	235,702	203,526	30,636	5,598	1,240	528	674	153	104
55 under 65	232,595	105,110	88,054	14,606	2,124	439	258	360	50	50
65 and over	56,782	22,170	17,819	1,550	* 132	* 80	* 55	38	* 10	12
Single returns, total	**6,084,288**	**2,122,498**	**1,600,840**	**319,065**	**53,464**	**12,797**	**5,170**	**7,685**	**1,855**	**1,090**
Under 26	289,818	60,887	28,632	3,825	1,474	172	145	269	96	50
26 under 35	1,304,950	365,296	239,697	33,906	4,084	1,523	387	733	230	125
35 under 45	994,354	425,812	280,280	65,160	9,580	1,958	769	1,056	227	167
45 under 55	1,241,738	445,054	387,897	73,188	13,677	2,832	1,264	1,714	377	200
55 under 65	1,143,123	439,496	351,420	73,421	11,031	2,991	1,273	1,655	402	246
65 and over	1,110,306	385,953	312,913	69,564	13,618	3,320	1,332	2,259	523	302

* Estimate should be used with caution due to the small number of sample returns on which it is based.

[1] Age for joint returns was based on the primary taxpayer's age.

NOTE: Detail may not add to totals because of rounding.

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, 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	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			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)
All returns, total	**45,695,736**	**5,098,314,390**	**45,695,736**	**5,176,678,533**	**38,808,579**	**3,560,572,270**	**29,540,698**	**111,525,040**	**4,179,050**	**61,620,148**	**16,541,382**	**133,652,682**
Under $5,000	439,203	1,098,424	439,203	1,529,367	115,920	1,459,148	288,224	428,474	33,369	211,899	175,661	380,348
$5,000 under $10,000	629,928	4,889,885	629,928	5,353,299	231,302	2,646,279	393,410	672,007	63,746	338,554	237,818	645,126
$10,000 under $15,000	922,814	11,636,980	922,814	12,293,720	374,427	5,199,893	550,217	1,185,244	72,893	235,083	320,592	1,030,894
$15,000 under $20,000	1,168,782	20,395,758	1,168,782	21,315,246	642,240	10,291,627	613,764	1,471,031	74,102	444,758	331,865	1,117,599
$20,000 under $25,000	1,319,637	29,814,501	1,319,637	30,750,081	879,172	18,445,741	648,044	1,300,647	83,400	682,302	335,233	1,055,202
$25,000 under $30,000	1,533,209	42,318,676	1,533,209	43,304,965	1,094,892	27,432,923	697,237	1,626,240	93,252	743,067	368,593	1,159,390
$30,000 under $35,000	1,739,943	56,594,888	1,739,943	57,737,735	1,386,236	41,288,745	775,454	1,388,407	73,529	489,807	360,313	1,012,678
$35,000 under $40,000	1,880,008	70,564,948	1,880,008	71,912,711	1,572,403	53,599,108	870,370	1,368,643	81,234	536,350	389,527	1,118,073
$40,000 under $45,000	2,050,637	87,157,478	2,050,637	88,470,239	1,750,579	66,884,148	971,398	1,482,385	97,672	709,044	463,807	1,486,463
$45,000 under $50,000	1,943,914	92,397,639	1,943,914	93,731,703	1,679,483	72,426,252	984,004	1,393,950	101,898	745,156	453,036	1,467,563
$50,000 under $55,000	1,959,430	102,937,687	1,959,430	104,625,404	1,655,900	79,147,987	1,103,017	2,078,436	126,378	1,239,739	544,595	1,911,998
$55,000 under $60,000	1,951,929	112,234,251	1,951,929	113,849,102	1,708,148	88,344,893	1,087,741	1,736,956	86,406	711,786	493,460	1,641,107
$60,000 under $75,000	5,361,166	361,344,756	5,361,166	366,009,670	4,789,587	289,155,142	3,158,769	4,934,986	309,514	2,813,995	1,526,733	4,959,291
$75,000 under $100,000	7,583,001	658,834,731	7,583,001	665,900,820	6,908,331	531,916,809	4,988,205	7,662,151	487,333	4,336,021	2,473,525	8,025,103
$100,000 under $200,000	11,454,028	1,546,516,499	11,454,028	1,566,986,605	10,640,620	1,246,032,932	8,950,047	20,769,584	1,217,306	11,496,636	5,323,527	22,693,443
$200,000 under $500,000	3,051,936	867,016,579	3,051,936	885,279,827	2,775,816	611,355,357	2,774,535	18,351,395	803,346	12,834,676	2,134,974	22,905,069
$500,000 under $1,000,000	475,847	320,962,433	475,847	327,901,203	411,139	181,181,869	458,453	9,740,717	224,607	7,070,424	399,060	12,235,130
$1,000,000 under $1,500,000	104,559	125,946,346	104,559	128,296,034	87,964	58,248,840	103,258	4,509,397	61,752	3,292,272	92,553	6,360,496
$1,500,000 under $2,000,000	43,015	73,979,265	43,015	75,190,125	35,363	30,331,222	42,492	2,796,303	27,815	1,960,467	39,258	3,717,336
$2,000,000 under $5,000,000	60,522	178,983,624	60,522	181,202,111	50,567	67,614,929	59,959	7,661,737	41,896	4,629,682	55,958	10,095,115
$5,000,000 under $10,000,000	14,079	95,881,733	14,079	96,734,376	11,788	32,113,674	13,972	4,447,427	10,772	2,241,414	13,385	6,321,956
$10,000,000 or more	8,148	236,807,310	8,148	238,304,189	6,703	45,454,751	8,128	14,518,922	6,831	3,857,017	7,908	22,313,300
Taxable returns, total	**36,967,537**	**4,786,897,747**	**36,967,537**	**4,855,744,847**	**32,736,324**	**3,331,092,263**	**24,865,657**	**99,108,780**	**3,561,639**	**52,928,332**	**14,138,770**	**118,381,028**
Nontaxable returns, total	**8,728,198**	**311,416,643**	**8,728,198**	**320,933,685**	**6,072,256**	**229,480,007**	**4,675,042**	**12,416,260**	**617,411**	**8,691,815**	**2,402,611**	**15,271,654**

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**14,623,788**	**103,721,031**	**20,433,308**	**27,698,409**	**233,828**	**6,408,356**	**9,173,842**	**171,504,663**	**12,165,928**	**206,076,646**	**1,091,931**	**-1,461,592**
Under $5,000	148,601	214,236	38,421	51,529	* 997	* 9,385	130,278	376,542	151,915	-208,381	11,132	-203,973
$5,000 under $10,000	206,702	360,627	77,864	64,738	* 2,998	* 14,040	189,987	574,793	188,828	-175,747	16,639	-234,006
$10,000 under $15,000	272,436	622,571	134,509	82,348	* 6,100	* 59,884	240,928	1,659,228	243,449	-171,250	27,528	-288,033
$15,000 under $20,000	279,826	634,699	233,508	169,204	16,835	248,570	292,531	1,941,179	245,756	-165,845	27,088	-175,843
$20,000 under $25,000	282,588	637,833	319,211	205,231	* 6,087	* 65,419	335,540	2,478,502	240,088	-96,785	18,232	-221,892
$25,000 under $30,000	322,132	767,475	442,183	292,121	9,103	102,353	314,227	2,585,000	285,760	-181,620	19,649	-143,515
$30,000 under $35,000	317,811	621,018	589,820	382,051	20,991	267,765	317,005	2,801,938	258,774	-197,411	27,514	-295,186
$35,000 under $40,000	347,381	713,704	714,782	508,168	14,709	287,582	348,569	2,344,893	266,959	-152,158	21,530	-114,700
$40,000 under $45,000	396,857	936,568	794,022	555,271	20,369	275,119	321,707	2,578,867	316,906	112,016	31,726	-145,797
$45,000 under $50,000	395,460	987,627	837,362	628,853	9,233	220,543	346,000	2,823,273	344,036	62,486	22,315	-142,829
$50,000 under $55,000	481,493	1,239,666	911,847	692,855	13,363	210,741	336,576	3,111,858	407,423	371,086	23,040	-231,739
$55,000 under $60,000	416,760	1,097,048	937,641	758,445	19,246	369,656	373,666	2,678,856	326,669	128,245	29,049	-272,851
$60,000 under $75,000	1,333,623	3,507,811	2,745,238	2,363,994	29,978	823,328	993,743	8,896,305	1,036,667	1,274,152	84,961	-213,928
$75,000 under $100,000	2,139,041	5,699,263	4,047,717	3,967,972	24,863	775,304	1,369,987	14,387,920	1,703,328	2,219,837	103,977	-221,427
$100,000 under $200,000	4,731,394	17,263,171	6,204,048	7,885,602	31,630	1,599,318	2,317,777	46,507,796	3,746,437	12,799,425	267,090	-963,316
$200,000 under $500,000	1,976,601	18,246,467	1,120,360	3,057,300	6,513	937,804	766,514	46,542,829	1,818,468	22,982,192	204,872	-303,621
$500,000 under $1,000,000	375,654	9,713,949	167,185	1,418,775	672	55,777	123,508	14,737,269	377,187	21,099,933	84,149	-245,394
$1,000,000 under $1,500,000	88,349	5,094,359	49,444	776,470	* 55	* 9,082	24,641	4,561,353	91,535	11,829,043	26,070	-7,968
$1,500,000 under $2,000,000	37,246	2,943,572	22,328	522,689	* 25	* 17,477	9,957	2,017,969	38,687	8,655,262	12,821	68,381
$2,000,000 under $5,000,000	53,454	8,167,483	32,649	1,230,469	48	9,253	14,952	3,990,362	55,779	26,152,725	21,796	199,179
$5,000,000 under $10,000,000	12,770	5,187,273	8,214	681,344	* 8	* 9,814	3,539	1,467,169	13,356	19,646,413	6,280	165,496
$10,000,000 or more	7,607	19,064,611	4,956	1,402,980	* 7	* 40,142	2,209	2,440,760	7,921	80,093,029	4,472	2,531,369
Taxable returns, total	**12,509,227**	**92,731,911**	**17,911,432**	**24,916,048**	**178,176**	**5,526,627**	**6,687,172**	**151,241,185**	**10,136,997**	**199,520,432**	**847,465**	**1,121,305**
Nontaxable returns, total	**2,114,560**	**10,989,120**	**2,521,876**	**2,782,361**	**55,652**	**881,729**	**2,486,669**	**20,263,478**	**2,028,931**	**6,556,213**	**244,466**	**-2,582,897**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S-corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**4,506,036**	**86,044,667**	**11,061,422**	**278,028,064**	**3,472,086**	**62,294,413**	**3,570,965**	**42,767,947**	**244,563**	**2,234,681**	**5,426,459**	**406,763,098**
Under $5,000	48,157	303,781	79,651	354,488	38,108	269,928	42,812	617,514	* 2,074	* 4,025	49,709	-544,608
$5,000 under $10,000	93,160	412,058	199,310	1,296,094	63,396	443,147	60,023	734,274	* 2,754	* 15,067	59,426	-343,647
$10,000 under $15,000	144,896	895,057	355,114	3,381,459	76,674	501,544	83,633	1,012,755	* 6,268	* 30,589	82,633	-611,747
$15,000 under $20,000	172,354	1,396,412	392,045	4,254,456	105,439	785,315	90,260	1,010,028	10,246	35,510	100,077	-190,232
$20,000 under $25,000	171,568	1,604,931	377,816	4,836,561	90,246	760,603	109,459	1,274,471	11,952	43,220	90,237	-187,555
$25,000 under $30,000	185,338	1,888,369	415,362	6,030,162	101,889	763,533	130,222	1,479,794	7,937	59,149	114,795	69,749
$30,000 under $35,000	179,721	1,771,905	378,337	5,948,629	89,408	913,924	109,191	1,000,867	6,341	31,090	105,781	-288,620
$35,000 under $40,000	169,725	2,103,425	415,388	7,244,532	95,059	872,040	131,253	1,564,494	4,489	13,567	103,842	209,251
$40,000 under $45,000	207,303	2,259,543	463,708	8,247,806	121,689	894,828	129,598	1,544,895	5,575	11,035	132,290	26,759
$45,000 under $50,000	160,654	2,013,014	427,386	8,462,580	96,390	772,525	114,518	1,222,500	6,184	4,810	106,473	242,158
$50,000 under $55,000	192,235	2,733,862	462,145	9,034,910	102,444	998,881	139,444	1,511,562	8,019	71,921	140,443	448,270
$55,000 under $60,000	180,658	2,514,491	461,463	9,874,731	107,786	918,987	142,844	1,493,352	16,922	131,201	142,706	434,743
$60,000 under $75,000	528,475	7,707,224	1,221,585	28,083,946	292,014	2,905,362	422,559	4,472,467	16,884	83,470	402,719	2,517,911
$75,000 under $100,000	732,415	13,488,023	1,881,650	50,165,091	462,906	4,436,347	568,977	6,063,855	40,734	167,955	655,358	6,836,799
$100,000 under $200,000	1,049,809	28,589,986	2,784,410	94,783,287	974,765	14,803,361	939,795	9,831,751	68,865	677,855	1,599,376	36,884,454
$200,000 under $500,000	247,464	12,363,046	639,239	29,938,047	457,857	13,619,573	254,601	4,384,798	22,878	651,019	1,067,716	87,548,414
$500,000 under $1,000,000	30,407	2,507,755	71,844	3,779,012	115,682	6,596,084	62,938	1,589,223	3,654	100,556	294,402	69,971,814
$1,000,000 under $1,500,000	5,674	496,674	15,809	926,412	30,894	2,969,003	15,961	564,885	1,174	45,929	77,018	35,139,612
$1,500,000 under $2,000,000	2,370	286,695	6,443	377,276	14,663	1,473,121	7,317	273,689	585	16,827	33,294	23,378,783
$2,000,000 under $5,000,000	2,728	372,907	9,196	630,724	23,638	2,986,860	10,795	561,510	772	31,392	48,764	56,047,678
$5,000,000 under $10,000,000	558	135,551	2,174	196,110	6,575	1,318,431	2,878	225,844	161	6,384	12,018	28,135,701
$10,000,000 or more	363	199,958	1,347	181,750	4,563	2,291,018	1,886	333,421	96	2,111	7,381	61,037,412
Taxable returns, total	**3,603,851**	**76,537,196**	**9,203,320**	**256,423,815**	**2,770,015**	**54,378,438**	**2,686,475**	**30,146,678**	**205,802**	**2,126,959**	**4,443,865**	**410,619,438**
Nontaxable returns, total	**902,185**	**9,507,471**	**1,858,103**	**21,604,249**	**702,071**	**7,915,974**	**884,490**	**12,621,269**	**38,762**	**107,723**	**982,594**	**-3,856,340**

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign earned income exclusion		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**435,916**	**16,430,801**	**722,277**	**-6,483,085**	**3,475,265**	**28,362,836**	**7,263,368**	**99,875,201**	**89,878**	**6,243,842**	**3,343,037**	**21,221,772**
Under $5,000	1,709	4,824	9,561	-44,675	14,456	96,092	5,877	20,730	* 4,016	* 204,458	39,129	31,751
$5,000 under $10,000	4,973	-15,130	11,610	-110,309	42,249	259,359	16,212	103,443	* 301	* 54,333	37,860	68,713
$10,000 under $15,000	6,716	10,001	16,232	-307,945	70,703	558,829	28,705	86,491	2,850	205,023	53,210	47,019
$15,000 under $20,000	6,480	39,502	13,767	-140,861	135,488	1,108,645	207,820	241,840	3,237	281,209	64,037	110,642
$20,000 under $25,000	13,231	53,448	23,131	-234,257	155,857	1,487,183	349,403	802,127	3,890	236,793	63,035	206,703
$25,000 under $30,000	8,346	41,192	17,463	-132,106	171,659	1,515,195	390,945	1,406,097	3,992	190,131	88,077	303,927
$30,000 under $35,000	10,128	32,996	19,905	-238,044	182,641	1,563,820	379,772	1,959,041	1,090	96,632	79,515	280,135
$35,000 under $40,000	14,928	72,996	30,765	-254,811	174,836	1,518,796	365,782	2,528,795	2,968	183,268	107,759	244,166
$40,000 under $45,000	9,795	52,803	21,750	-216,074	176,891	1,477,970	386,769	3,509,390	2,605	81,032	88,056	205,174
$45,000 under $50,000	9,111	82,858	29,237	-358,132	172,138	1,320,477	316,936	3,337,281	1,206	93,664	114,593	269,231
$50,000 under $55,000	9,217	72,745	32,548	-499,918	153,819	1,193,623	370,344	4,555,645	1,976	103,589	108,195	258,078
$55,000 under $60,000	12,337	127,990	22,093	-173,721	172,695	1,360,122	335,945	4,470,668	2,947	260,816	106,963	293,237
$60,000 under $75,000	36,528	272,196	68,750	-854,131	436,869	3,428,001	863,183	13,092,305	5,284	331,064	345,266	638,670
$75,000 under $100,000	53,208	795,265	129,669	-696,448	571,668	4,490,169	1,221,523	21,350,685	9,593	537,053	536,769	1,849,390
$100,000 under $200,000	140,093	2,563,480	188,874	-1,165,991	716,356	5,921,096	1,508,514	30,609,963	20,546	1,497,616	940,312	4,040,338
$200,000 under $500,000	64,524	2,396,520	65,102	-278,562	116,338	968,516	412,661	9,222,423	15,053	1,194,560	408,994	4,635,453
$500,000 under $1,000,000	18,587	1,351,722	13,783	-218,684	8,277	74,533	65,864	1,639,069	4,695	395,768	97,908	1,977,463
$1,000,000 under $1,500,000	5,504	918,551	3,297	-99,142	1,289	11,231	16,036	394,682	1,599	122,654	25,169	876,482
$1,500,000 under $2,000,000	3,002	645,486	1,565	-70,647	340	2,724	7,129	177,385	672	58,386	11,565	574,684
$2,000,000 under $5,000,000	4,594	1,815,595	2,178	-141,697	608	4,884	10,108	262,698	947	81,002	18,108	1,516,155
$5,000,000 under $10,000,000	1,581	1,104,969	625	-121,487	73	1,350	2,429	64,670	271	22,601	5,028	791,697
$10,000,000 or more	1,322	3,990,792	371	-125,444	17	219	1,412	39,775	137	12,192	3,490	2,002,665
Taxable returns, total	**366,173**	**16,066,870**	**558,973**	**-4,242,987**	**2,621,052**	**21,296,927**	**6,186,343**	**92,962,922**	**65,780**	**4,503,567**	**2,760,762**	**19,367,235**
Nontaxable returns, total	**69,743**	**363,931**	**163,303**	**-2,240,099**	**854,213**	**7,065,909**	**1,077,025**	**6,912,278**	**24,098**	**1,740,275**	**582,275**	**1,854,538**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Total statutory adjustments		Itemized deductions									
			Total	Itemized deductions limitation		Medical and dental expenses deduction						
						Total		Total medical expenses		Expenses in excess of limitation		
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**15,253,404**	**78,364,142**	**1,203,808,276**	**5,705,805**	**12,504,244**	**10,090,297**	**79,865,796**	**10,090,297**	**119,791,957**	**10,087,293**	**39,926,161**
Under $5,000	128,276	430,943	8,020,096	–	--	313,734	2,907,891	313,734	2,966,882	310,730	58,991
$5,000 under $10,000	177,692	463,414	9,932,585	–	--	423,675	3,394,622	423,675	3,637,611	423,675	242,989
$10,000 under $15,000	241,617	656,740	14,780,542	–	--	621,179	5,140,460	621,179	5,729,435	621,179	588,975
$15,000 under $20,000	309,184	919,488	18,048,313	–	--	674,951	5,175,334	674,951	6,053,093	674,951	877,759
$20,000 under $25,000	366,633	935,580	21,306,431	--	--	650,665	5,519,318	650,665	6,617,872	650,665	1,098,554
$25,000 under $30,000	373,940	986,289	24,192,992	–	--	634,268	4,530,855	634,268	5,840,121	634,268	1,309,266
$30,000 under $35,000	440,573	1,142,847	26,670,810	–	--	669,250	4,195,270	669,250	5,823,490	669,250	1,628,219
$35,000 under $40,000	513,933	1,347,763	30,430,418	–	--	628,010	4,514,800	628,010	6,283,376	628,010	1,768,575
$40,000 under $45,000	524,759	1,312,761	34,608,377	–	--	593,927	4,435,274	593,927	6,329,982	593,927	1,894,707
$45,000 under $50,000	544,898	1,334,064	33,722,351	--	--	503,679	3,749,545	503,679	5,543,532	503,679	1,793,987
$50,000 under $55,000	613,537	1,687,717	35,825,277	–	--	561,060	4,494,464	561,060	6,705,791	561,060	2,211,327
$55,000 under $60,000	622,428	1,614,851	35,866,523	–	--	472,694	3,387,650	472,694	5,427,086	472,694	2,039,436
$60,000 under $75,000	1,825,836	4,664,914	105,237,942	–	--	1,107,220	7,532,628	1,107,220	13,104,152	1,107,220	5,571,524
$75,000 under $100,000	2,547,743	7,066,089	168,120,241	65,951	5,967	1,177,591	9,211,988	1,177,591	16,818,511	1,177,591	7,606,523
$100,000 under $200,000	4,411,855	20,470,106	332,160,979	1,881,871	317,385	969,681	9,158,667	969,681	18,488,196	969,681	9,329,529
$200,000 under $500,000	1,217,986	18,263,248	156,026,826	3,051,861	3,618,431	84,678	2,229,902	84,678	3,885,205	84,678	1,655,303
$500,000 under $1,000,000	255,057	6,938,770	48,304,789	475,819	2,412,527	3,281	211,501	3,281	376,418	3,281	164,917
$1,000,000 under $1,500,000	59,558	2,349,688	18,101,201	104,553	1,059,117	528	36,259	528	82,887	528	46,628
$1,500,000 under $2,000,000	26,060	1,210,859	10,229,861	43,012	643,553	134	15,740	134	33,273	134	17,534
$2,000,000 under $5,000,000	37,353	2,218,488	24,296,813	60,518	1,569,404	83	22,498	83	40,710	83	18,212
$5,000,000 under $10,000,000	8,940	852,643	12,805,159	14,076	831,915	* 6	* 1,132	* 6	* 4,338	* 6	* 3,206
$10,000,000 or more	5,547	1,496,879	35,119,750	8,145	2,045,943	--	--	--	--	--	--
Taxable returns, total	**12,291,906**	**68,847,100**	**996,394,343**	**5,679,496**	**12,448,342**	**6,120,778**	**39,065,886**	**6,120,778**	**70,654,253**	**6,120,778**	**31,588,368**
Nontaxable returns, total	**2,961,498**	**9,517,042**	**207,413,933**	**26,308**	**55,902**	**3,969,519**	**40,799,911**	**3,969,519**	**49,137,704**	**3,966,515**	**8,337,793**

Size of adjusted gross income	Itemized deductions—continued									
	Taxes paid deduction									
	Total		State and local taxes						Real estate taxes	
			Total		Income tax		General sales tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**45,423,760**	**432,032,137**	**44,016,660**	**251,658,325**	**33,754,929**	**236,095,574**	**10,261,731**	**15,562,752**	**39,987,898**	**167,779,177**
Under $5,000	410,867	1,588,538	345,327	420,754	115,573	321,803	229,754	98,952	316,058	1,120,898
$5,000 under $10,000	599,549	2,010,306	522,087	372,233	198,663	217,107	323,424	155,126	484,033	1,540,429
$10,000 under $15,000	900,738	2,839,172	825,932	601,077	317,226	306,944	508,706	294,133	709,815	2,098,709
$15,000 under $20,000	1,146,267	3,531,008	1,060,903	869,657	530,644	547,355	530,258	322,302	872,201	2,483,034
$20,000 under $25,000	1,299,366	4,173,784	1,223,145	1,130,789	691,706	743,790	531,439	386,999	995,385	2,852,745
$25,000 under $30,000	1,507,526	5,053,247	1,434,033	1,624,779	886,889	1,171,080	547,144	453,699	1,178,383	3,145,811
$30,000 under $35,000	1,716,188	6,042,005	1,627,605	2,088,057	1,098,878	1,616,794	528,727	471,263	1,345,424	3,627,592
$35,000 under $40,000	1,870,986	7,106,358	1,800,983	2,740,294	1,297,940	2,232,327	503,043	507,967	1,485,962	4,047,522
$40,000 under $45,000	2,028,337	8,270,466	1,929,210	3,340,512	1,386,891	2,740,834	542,319	599,678	1,672,053	4,526,020
$45,000 under $50,000	1,931,884	8,481,175	1,874,224	3,746,205	1,443,181	3,221,865	431,043	524,340	1,580,455	4,354,148
$50,000 under $55,000	1,952,391	9,462,836	1,894,720	4,027,052	1,431,975	3,498,140	462,746	528,913	1,689,217	5,032,599
$55,000 under $60,000	1,941,960	9,947,665	1,879,334	4,477,572	1,485,955	4,010,437	393,380	467,135	1,699,455	5,054,049
$60,000 under $75,000	5,347,135	31,014,036	5,208,808	14,912,126	4,181,950	13,399,730	1,026,858	1,512,396	4,735,104	14,838,064
$75,000 under $100,000	7,573,177	54,623,942	7,418,205	27,682,618	6,082,634	25,368,780	1,335,571	2,313,838	6,954,275	24,787,270
$100,000 under $200,000	11,443,400	127,079,106	11,251,904	70,935,010	9,484,135	66,762,946	1,767,769	4,172,065	10,720,635	51,824,082
$200,000 under $500,000	3,048,983	72,051,311	3,020,343	46,778,399	2,532,705	44,945,059	487,638	1,833,340	2,880,813	24,125,769
$500,000 under $1,000,000	475,136	25,643,294	471,715	19,020,103	394,788	18,594,263	76,927	425,840	450,374	6,379,976
$1,000,000 under $1,500,000	104,408	10,016,134	103,644	7,960,119	86,873	7,834,064	16,771	126,055	99,210	1,978,372
$1,500,000 under $2,000,000	42,924	5,939,519	42,619	4,940,403	36,168	4,868,023	6,451	72,380	40,692	953,432
$2,000,000 under $5,000,000	60,379	13,869,067	59,964	12,058,828	51,089	11,936,146	8,875	122,682	57,261	1,737,604
$5,000,000 under $10,000,000	14,041	7,053,279	13,897	6,412,133	12,043	6,356,008	1,854	56,126	13,346	609,378
$10,000,000 or more	8,117	16,235,889	8,057	15,519,607	7,024	15,402,081	1,033	117,526	7,746	661,672
Taxable returns, total	**36,851,514**	**389,232,376**	**35,985,485**	**237,591,235**	**28,950,475**	**224,945,511**	**7,035,010**	**12,645,724**	**32,782,726**	**141,048,319**
Nontaxable returns, total	**8,572,246**	**42,799,762**	**8,031,175**	**14,067,090**	**4,804,454**	**11,150,063**	**3,226,721**	**2,917,028**	**7,205,172**	**26,730,857**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued						Interest paid deduction					
	New motor vehicle taxes		Personal property taxes		Other taxes		Total		Home mortgage interest			
									Total		Paid to financial institutions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**2,234,141**	**3,449,410**	**16,119,827**	**6,062,775**	**5,435,231**	**3,082,450**	**37,004,065**	**442,051,459**	**36,541,819**	**420,812,712**	**36,110,081**	**414,454,048**
Under $5,000	6,619	4,700	97,918	28,965	32,685	13,221	266,517	2,616,163	259,111	2,546,876	254,714	2,515,231
$5,000 under $10,000	9,776	30,245	146,828	38,440	51,494	28,958	367,046	3,359,297	354,540	3,264,323	348,561	3,211,352
$10,000 under $15,000	13,269	15,083	250,042	84,807	78,596	39,496	544,031	4,761,121	533,068	4,638,944	529,143	4,504,480
$15,000 under $20,000	17,055	33,338	338,586	93,587	112,917	51,392	715,265	6,172,775	705,104	6,040,079	696,461	5,965,034
$20,000 under $25,000	22,469	36,903	386,038	93,464	113,366	59,884	883,999	7,574,071	874,872	7,389,909	860,601	7,262,299
$25,000 under $30,000	42,031	49,168	470,913	135,062	144,848	98,428	1,090,427	9,503,460	1,075,474	9,294,308	1,058,911	9,129,687
$30,000 under $35,000	45,134	47,434	546,964	180,263	169,976	98,660	1,228,227	10,270,587	1,217,754	10,003,250	1,198,385	9,844,338
$35,000 under $40,000	70,722	80,347	617,545	177,529	169,065	60,666	1,392,345	11,899,832	1,383,932	11,519,906	1,362,891	11,278,537
$40,000 under $45,000	61,732	87,844	653,972	199,186	220,814	116,903	1,559,585	13,909,201	1,546,859	13,272,252	1,521,898	13,048,888
$45,000 under $50,000	64,207	90,255	678,895	214,749	182,208	75,818	1,524,905	13,980,014	1,512,587	13,569,487	1,491,502	13,326,547
$50,000 under $55,000	80,016	98,981	694,838	215,017	218,005	89,186	1,556,112	14,367,436	1,543,015	13,855,541	1,530,142	13,718,850
$55,000 under $60,000	84,232	108,846	703,641	220,555	211,550	86,643	1,577,173	14,781,655	1,560,403	14,216,446	1,544,787	14,072,692
$60,000 under $75,000	254,322	377,409	1,953,614	665,796	610,715	220,641	4,486,435	44,755,718	4,453,178	43,364,143	4,397,790	42,703,910
$75,000 under $100,000	448,540	676,067	2,906,432	1,048,979	934,403	429,009	6,558,320	71,074,808	6,505,543	68,841,385	6,431,234	67,850,657
$100,000 under $200,000	899,093	1,501,820	4,490,290	1,961,398	1,530,420	856,795	10,068,081	134,316,549	9,968,207	132,171,829	9,867,158	130,312,250
$200,000 under $500,000	114,926	210,970	1,006,807	537,777	513,381	398,396	2,605,531	53,629,620	2,530,322	51,484,182	2,507,523	50,796,716
$500,000 under $1,000,000	--	--	122,866	95,891	94,626	147,324	395,816	12,110,201	366,682	10,378,238	361,041	10,122,638
$1,000,000 under $1,500,000	--	--	25,536	24,975	20,901	52,668	83,656	3,210,318	72,732	2,295,982	71,195	2,224,944
$1,500,000 under $2,000,000	--	--	9,509	13,232	8,913	32,451	34,390	1,526,744	28,824	941,135	28,076	908,381
$2,000,000 under $5,000,000	--	--	13,488	18,494	12,144	54,141	48,129	2,898,792	37,931	1,296,667	36,817	1,248,542
$5,000,000 under $10,000,000	--	--	3,114	6,120	2,663	25,648	11,283	1,275,849	7,766	283,905	7,495	271,373
$10,000,000 or more	--	--	1,992	8,490	1,542	46,121	6,790	4,057,246	3,916	143,924	3,757	136,703
Taxable returns, total	**1,980,376**	**3,052,713**	**13,340,135**	**5,025,766**	**4,541,891**	**2,514,342**	**30,321,723**	**361,150,563**	**29,949,907**	**344,184,541**	**29,613,431**	**339,144,550**
Nontaxable returns, total	**253,765**	**396,697**	**2,779,692**	**1,037,009**	**893,340**	**568,108**	**6,682,342**	**80,900,896**	**6,591,912**	**76,628,170**	**6,496,650**	**75,309,498**

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued								Contributions deduction			
	Home mortgage interest—cont.		Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions	
	Paid to individuals											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**1,070,248**	**6,358,663**	**2,812,342**	**1,684,526**	**3,596,975**	**5,467,406**	**1,578,759**	**14,086,816**	**37,243,302**	**158,016,526**	**34,311,435**	**129,946,302**
Under $5,000	9,396	31,645	17,421	3,172	15,462	29,062	21,822	37,052	248,384	180,294	220,512	337,893
$5,000 under $10,000	7,526	52,971	8,791	1,188	38,081	67,435	13,085	26,351	355,300	515,685	323,340	581,580
$10,000 under $15,000	12,068	134,464	26,038	8,758	57,621	92,236	19,853	21,183	589,164	1,098,374	539,330	1,045,407
$15,000 under $20,000	13,925	75,045	31,972	12,271	73,010	79,452	20,375	40,973	783,586	1,567,863	710,440	1,378,091
$20,000 under $25,000	27,973	127,610	50,133	20,120	118,989	136,422	20,554	27,620	906,190	1,879,966	820,181	1,551,868
$25,000 under $30,000	27,953	164,621	51,556	23,538	152,974	152,537	23,177	33,077	1,059,014	2,217,714	933,337	1,858,788
$30,000 under $35,000	31,408	158,912	52,026	16,552	186,099	208,684	29,402	42,102	1,216,902	2,418,768	1,094,724	1,895,245
$35,000 under $40,000	37,562	241,369	66,957	46,026	229,404	303,115	21,249	30,785	1,363,960	3,066,029	1,228,372	2,495,616
$40,000 under $45,000	37,290	223,365	80,998	48,032	269,092	549,534	24,647	39,382	1,515,174	3,551,157	1,349,870	2,865,547
$45,000 under $50,000	40,093	242,940	84,818	59,075	233,723	318,911	26,743	32,542	1,473,040	3,580,253	1,338,814	3,043,722
$50,000 under $55,000	36,141	136,690	99,362	68,811	232,517	363,589	37,515	79,496	1,528,520	3,647,322	1,374,300	3,003,627
$55,000 under $60,000	27,810	143,754	88,685	72,849	266,874	396,799	36,344	95,561	1,555,099	3,875,465	1,414,335	3,249,251
$60,000 under $75,000	128,197	660,234	273,971	220,329	654,319	1,012,060	98,452	159,186	4,367,936	11,625,653	3,957,490	9,647,536
$75,000 under $100,000	191,078	990,728	526,827	284,627	881,225	1,575,791	166,185	373,005	6,432,143	19,384,777	5,871,362	16,220,038
$100,000 under $200,000	340,606	1,859,579	986,406	568,449	187,146	180,219	450,202	1,396,053	10,321,488	40,295,558	9,695,400	33,822,132
$200,000 under $500,000	78,716	687,466	308,011	179,766	** 440	** 1,560	356,328	1,964,241	2,856,469	21,596,948	2,776,047	18,257,749
$500,000 under $1,000,000	15,451	255,600	43,007	35,884	--	--	116,944	1,696,078	450,480	8,332,887	444,891	7,081,779
$1,000,000 under $1,500,000	2,978	71,038	7,469	6,045	--	--	36,424	908,292	99,522	3,708,879	98,555	3,046,118
$1,500,000 under $2,000,000	1,474	32,755	3,266	2,597	--	--	17,260	583,012	41,239	2,193,433	40,934	1,718,957
$2,000,000 under $5,000,000	1,964	48,124	3,688	4,856	--	--	28,487	1,597,269	58,048	5,697,548	57,660	4,444,721
$5,000,000 under $10,000,000	400	12,533	682	1,027	--	--	8,116	990,917	13,683	3,685,240	13,594	2,761,833
$10,000,000 or more	239	7,221	259	555	**	**	5,594	3,912,638	7,963	13,896,715	7,946	9,638,803
Taxable returns, total	**874,443**	**5,039,991**	**2,411,145**	**1,362,297**	**2,569,323**	**3,578,578**	**1,322,197**	**12,025,146**	**31,107,941**	**140,546,117**	**28,747,605**	**114,330,133**
Nontaxable returns, total	**195,805**	**1,318,672**	**401,196**	**322,229**	**1,027,652**	**1,888,827**	**256,561**	**2,061,670**	**6,135,361**	**17,470,409**	**5,563,831**	**15,616,169**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Contributions deduction—cont.				Casualty or theft loss deduction		Limited miscellaneous deductions					
	Other than cash contributions		Carryover from prior years				Total after limitation		Unreimbursed employee business expenses		Tax preparation fees	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**21,867,440**	**31,816,050**	**557,316**	**27,783,719**	**134,237**	**2,330,132**	**11,867,883**	**80,902,507**	**14,942,268**	**75,607,218**	**22,082,123**	**6,646,100**
Under $5,000	81,207	55,140	30,028	93,592	* 1,148	* 1,689	176,829	460,562	20,971	56,813	154,618	47,617
$5,000 under $10,000	145,960	80,234	29,458	353,772	* 2,595	* 27,337	204,863	565,522	57,804	240,293	231,097	71,925
$10,000 under $15,000	231,465	155,601	45,224	402,366	* 5,070	* 17,569	231,254	704,556	96,819	394,208	347,934	87,010
$15,000 under $20,000	366,235	229,027	40,188	391,968	* 3,634	* 12,710	311,683	1,254,451	219,881	929,495	480,853	113,151
$20,000 under $25,000	447,402	298,252	33,622	240,435	9,147	40,303	381,364	1,879,760	319,723	1,618,674	544,044	128,693
$25,000 under $30,000	565,710	354,926	21,872	669,373	* 5,004	* 15,755	448,563	2,499,301	423,461	2,262,545	654,417	153,936
$30,000 under $35,000	647,625	449,893	22,748	326,250	8,239	169,762	531,668	3,182,934	558,605	2,998,091	760,054	157,830
$35,000 under $40,000	733,152	517,619	27,621	128,800	9,005	71,577	602,240	3,505,155	647,463	3,375,065	890,715	192,793
$40,000 under $45,000	851,236	616,828	23,912	556,976	* 3,984	* 40,302	657,439	4,042,435	710,828	4,010,328	971,796	211,295
$45,000 under $50,000	796,913	652,676	23,382	721,274	* 7,979	* 50,859	594,099	3,696,820	696,111	3,574,719	920,117	194,549
$50,000 under $55,000	890,191	589,453	16,799	114,955	* 4,984	* 27,614	569,941	3,558,822	709,293	3,662,700	994,469	215,790
$55,000 under $60,000	900,649	592,217	14,637	160,279	* 40	* 278	589,896	3,528,548	721,356	3,710,757	943,502	209,464
$60,000 under $75,000	2,526,967	1,906,077	53,369	660,698	10,425	132,992	1,495,671	9,079,477	2,035,977	9,752,650	2,655,565	605,115
$75,000 under $100,000	3,999,260	3,192,922	67,195	754,554	23,229	469,032	1,921,772	12,106,109	2,844,463	13,294,131	3,926,589	883,551
$100,000 under $200,000	6,619,952	6,660,220	69,849	2,869,363	30,589	754,472	2,611,188	17,475,455	4,120,958	20,277,252	5,899,799	1,729,749
$200,000 under $500,000	1,733,371	3,328,417	25,328	4,003,956	7,594	303,689	450,375	5,380,530	682,794	4,326,374	1,414,070	912,313
$500,000 under $1,000,000	230,209	1,458,992	5,813	2,457,474	1,250	140,750	58,382	2,090,525	58,351	573,669	200,774	315,874
$1,000,000 under $1,500,000	46,556	988,461	2,502	3,174,515	127	13,094	13,276	1,052,724	8,717	122,358	43,155	120,054
$1,500,000 under $2,000,000	18,648	685,468	914	632,276	80	11,011	5,404	557,061	3,104	52,951	16,571	58,512
$2,000,000 under $5,000,000	25,311	1,846,734	1,745	2,147,379	75	13,570	8,389	1,542,394	4,163	167,461	23,414	125,858
$5,000,000 under $10,000,000	5,780	1,386,715	597	2,612,705	23	2,267	2,210	875,795	983	100,599	5,410	48,666
$10,000,000 or more	3,642	5,770,178	514	4,310,760	14	13,500	1,379	1,863,573	441	106,086	3,160	62,354
Taxable returns, total	**18,722,936**	**28,694,030**	**288,412**	**21,251,058**	**87,353**	**988,864**	**8,999,215**	**62,621,407**	**12,558,554**	**61,380,369**	**18,298,334**	**5,489,189**
Nontaxable returns, total	**3,144,504**	**3,122,020**	**268,903**	**6,532,660**	**46,884**	**1,341,268**	**2,868,668**	**18,281,099**	**2,383,715**	**14,226,850**	**3,783,789**	**1,156,911**

Size of adjusted gross income	Itemized deductions—continued										Exemptions	
	Limited miscellaneous deductions—continued				Unlimited miscellaneous deductions							
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Total		Gambling loss deduction		Miscellaneous deductions other than gambling			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	**7,586,942**	**30,559,671**	**28,372,887**	**112,812,989**	**1,411,210**	**21,113,963**	**876,565**	**15,345,475**	**536,178**	**3,300,753**	**109,053,577**	**391,197,619**
Under $5,000	82,127	365,299	191,045	469,728	10,964	264,960	* 3,592	* 6,085	6,374	16,973	629,993	2,292,370
$5,000 under $10,000	110,914	293,340	295,359	605,559	13,803	59,816	9,722	55,749	4,074	1,125	898,495	3,270,844
$10,000 under $15,000	133,585	307,331	437,838	788,549	28,623	219,290	22,753	172,469	6,869	46,656	1,401,606	5,103,970
$15,000 under $20,000	172,095	370,994	622,794	1,413,640	33,255	334,172	21,620	146,391	10,636	29,130	1,824,695	6,644,619
$20,000 under $25,000	183,507	365,195	713,140	2,112,562	37,659	239,228	23,185	186,028	14,475	53,201	2,344,057	8,541,397
$25,000 under $30,000	203,366	414,450	858,498	2,830,932	49,595	372,661	26,220	209,419	23,346	108,317	2,725,465	9,931,304
$30,000 under $35,000	227,698	481,308	1,009,849	3,637,229	59,833	391,483	38,700	320,441	22,133	71,043	3,174,052	11,568,716
$35,000 under $40,000	239,532	522,233	1,166,180	4,090,091	45,465	266,668	20,974	93,192	23,506	126,312	3,655,702	13,325,080
$40,000 under $45,000	263,630	528,971	1,256,934	4,750,594	61,369	359,542	34,491	217,432	27,565	93,780	3,928,111	14,316,092
$45,000 under $50,000	266,337	660,566	1,198,827	4,429,835	34,546	183,685	22,983	122,724	11,609	48,582	3,789,651	13,812,097
$50,000 under $55,000	276,402	496,207	1,269,864	4,374,697	54,232	266,784	32,057	194,198	22,175	69,821	4,034,517	14,711,503
$55,000 under $60,000	268,178	501,115	1,224,752	4,421,335	54,055	345,263	41,422	229,924	12,633	115,339	4,114,221	15,002,663
$60,000 under $75,000	767,795	1,467,699	3,424,985	11,825,464	171,469	1,097,438	119,816	792,488	53,301	304,854	12,487,180	45,533,737
$75,000 under $100,000	1,115,644	2,582,691	4,930,775	16,760,373	195,653	1,255,552	129,989	957,682	67,252	292,830	19,796,120	72,201,436
$100,000 under $200,000	2,121,319	5,426,585	7,446,031	27,433,586	337,352	3,398,559	236,449	2,504,101	101,364	428,099	33,008,528	120,331,433
$200,000 under $500,000	817,677	4,265,876	1,865,306	9,504,563	141,423	4,453,257	72,107	3,316,266	67,752	581,383	9,098,551	29,412,420
$500,000 under $1,000,000	199,792	2,664,681	296,901	3,554,224	41,284	2,188,159	12,983	1,676,086	28,121	279,639	1,457,540	3,536,096
$1,000,000 under $1,500,000	56,862	1,428,677	71,236	1,671,090	14,351	1,122,909	3,412	762,531	10,858	153,307	312,603	758,625
$1,500,000 under $2,000,000	24,817	811,412	29,968	922,874	6,818	629,907	1,418	516,971	5,365	70,241	128,473	311,757
$2,000,000 under $5,000,000	38,668	2,201,780	44,314	2,495,100	12,542	1,822,349	2,020	1,476,030	10,492	181,741	178,903	433,744
$5,000,000 under $10,000,000	10,251	1,282,459	11,233	1,431,724	3,848	743,512	432	615,801	3,398	67,186	41,294	100,018
$10,000,000 or more	6,748	3,120,801	7,060	3,289,241	3,071	1,098,771	220	773,468	2,883	161,196	23,822	57,699
Taxable returns, total	**6,204,622**	**24,954,741**	**23,421,603**	**91,824,298**	**1,140,140**	**15,237,472**	**748,561**	**12,736,360**	**397,727**	**1,948,102**	**85,659,982**	**305,957,168**
Nontaxable returns, total	**1,382,320**	**5,604,930**	**4,951,284**	**20,988,691**	**271,069**	**5,876,491**	**128,003**	**2,609,115**	**138,451**	**1,352,651**	**23,393,595**	**85,240,451**

Footnotes at end of table

Table 2.1 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		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	Number of returns	Amount
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
All returns, total	**41,617,926**	**3,561,563,854**	**3,699,263**	**22,258,760**	**41,356,028**	**755,794,876**	**35,048,336**	**58,884,869**	**36,967,537**	**696,910,008**	**36,967,537**	**696,910,431**
Under $5,000	10,036	10,542	* 52	* 1,165	6,665	1,847	* 3,647	* 281	* 3,619	* 1,567	* 3,619	* 1,567
$5,000 under $10,000	22,654	70,888	* 77	* 1,373	23,209	10,123	15,639	2,331	14,152	7,792	14,152	7,792
$10,000 under $15,000	188,018	405,057	* 105	* 1,155	165,275	37,460	106,221	20,875	81,925	16,585	81,925	16,585
$15,000 under $20,000	545,021	2,310,255	* 1,021	* 704	516,026	220,801	365,041	107,245	321,738	113,557	321,738	113,557
$20,000 under $25,000	803,572	5,765,318	3,560	3,815	777,791	601,021	632,457	254,151	524,717	346,870	524,717	346,870
$25,000 under $30,000	1,163,561	11,849,534	* 160	* 1,965	1,141,339	1,335,547	950,350	485,152	766,483	850,395	766,483	850,395
$30,000 under $35,000	1,517,437	20,037,936	2,096	6,119	1,496,019	2,364,452	1,302,063	815,017	1,044,433	1,549,435	1,044,433	1,549,435
$35,000 under $40,000	1,702,276	28,566,491	* 2,000	* 9,150	1,684,585	3,465,840	1,506,475	1,149,800	1,203,231	2,316,039	1,203,231	2,316,039
$40,000 under $45,000	1,940,005	39,789,652	1,349	4,807	1,918,032	4,902,799	1,733,476	1,454,402	1,459,484	3,448,397	1,459,484	3,448,428
$45,000 under $50,000	1,883,016	46,398,747	* 1,046	* 1,493	1,867,389	5,921,393	1,702,298	1,696,330	1,460,638	4,225,063	1,460,638	4,225,063
$50,000 under $55,000	1,902,835	53,315,705	7,245	4,805	1,887,903	6,990,655	1,695,970	1,827,269	1,534,137	5,163,386	1,534,137	5,163,386
$55,000 under $60,000	1,920,085	61,869,540	9,193	11,070	1,913,446	8,536,143	1,749,046	2,111,817	1,612,349	6,424,327	1,612,349	6,424,327
$60,000 under $75,000	5,305,549	211,824,749	39,756	45,850	5,275,068	30,464,782	4,921,530	7,315,796	4,688,844	23,148,986	4,688,844	23,148,986
$75,000 under $100,000	7,542,959	419,652,035	94,993	143,208	7,525,751	62,454,663	6,878,004	12,393,298	7,194,182	50,061,365	7,194,182	50,061,365
$100,000 under $200,000	11,424,369	1,095,596,040	871,624	1,873,132	11,407,308	195,138,767	9,524,842	16,873,799	11,316,679	178,264,967	11,316,679	178,264,967
$200,000 under $500,000	3,043,827	683,079,783	2,325,339	13,228,930	3,045,453	172,024,808	1,495,716	3,179,040	3,038,099	168,845,768	3,038,099	168,845,768
$500,000 under $1,000,000	473,617	269,759,724	288,888	3,632,488	474,919	80,031,602	297,745	1,985,309	473,703	78,046,292	473,703	78,046,292
$1,000,000 under $1,500,000	103,990	107,510,088	25,249	724,617	104,338	32,760,207	73,647	971,217	103,998	31,788,990	103,998	31,788,990
$1,500,000 under $2,000,000	42,794	63,601,487	9,180	399,619	42,949	19,614,043	31,118	673,236	42,813	18,940,808	42,813	18,940,808
$2,000,000 under $5,000,000	60,202	154,722,740	11,611	796,936	60,377	47,798,346	45,090	1,742,779	60,209	46,055,567	60,209	46,055,708
$5,000,000 under $10,000,000	14,004	83,198,269	2,849	423,159	14,054	25,235,088	11,114	976,756	14,010	24,258,332	14,010	24,258,332
$10,000,000 or more	8,099	202,229,274	1,872	943,203	8,130	55,884,490	6,847	2,848,970	8,094	53,035,521	8,094	53,035,772
Taxable returns, total	**36,948,263**	**3,487,142,908**	**3,675,567**	**22,196,323**	**36,967,537**	**747,084,348**	**30,659,846**	**50,174,340**	**36,967,537**	**696,910,008**	**36,967,537**	**696,910,431**
Nontaxable returns, total	**4,669,662**	**74,420,946**	**23,696**	**62,437**	**4,388,491**	**8,710,528**	**4,388,491**	**8,710,528**	--	--	--	--

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

NOTE: Detail may not add to totals because of rounding.

Table 2.1CV Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			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)
All returns, total	**0.30**	**0.21**	**0.30**	**0.21**	**0.34**	**0.29**	**0.41**	**0.94**	**1.13**	**1.32**	**0.58**	**0.87**
Under $5,000	4.50	5.18	4.50	6.26	8.78	14.58	5.47	13.47	13.87	24.44	6.78	12.02
$5,000 under $10,000	3.82	3.89	3.82	4.02	6.38	10.01	4.78	8.76	11.29	34.36	6.01	8.64
$10,000 under $15,000	3.18	3.20	3.18	3.22	5.04	7.02	4.09	8.19	10.68	11.05	5.23	8.31
$15,000 under $20,000	2.84	2.85	2.84	2.87	3.87	4.67	3.88	7.87	10.74	15.02	5.20	8.29
$20,000 under $25,000	2.68	2.69	2.68	2.69	3.32	3.83	3.81	8.60	10.37	17.04	5.23	9.38
$25,000 under $30,000	2.49	2.49	2.49	2.49	2.97	3.18	3.67	9.18	9.64	18.02	4.98	9.88
$30,000 under $35,000	2.34	2.34	2.34	2.34	2.63	2.83	3.49	8.90	10.63	13.53	5.03	9.06
$35,000 under $40,000	2.25	2.25	2.25	2.25	2.47	2.60	3.30	8.95	10.35	14.66	4.88	9.92
$40,000 under $45,000	2.15	2.15	2.15	2.15	2.35	2.46	3.12	8.62	9.41	16.08	4.45	9.41
$45,000 under $50,000	2.18	2.18	2.18	2.18	2.37	2.47	3.09	9.40	9.31	14.09	4.52	9.97
$50,000 under $55,000	2.17	2.18	2.17	2.18	2.38	2.49	2.91	8.28	8.38	15.71	4.12	8.63
$55,000 under $60,000	2.18	2.18	2.18	2.18	2.35	2.45	2.94	9.01	10.01	15.38	4.34	9.68
$60,000 under $75,000	1.26	1.26	1.26	1.26	1.35	1.40	1.68	5.64	5.25	9.33	2.43	5.82
$75,000 under $100,000	1.03	1.02	1.03	1.02	1.09	1.13	1.30	4.92	4.15	6.83	1.87	5.03
$100,000 under $200,000	0.62	0.61	0.62	0.61	0.67	0.69	0.77	3.00	2.23	3.74	1.06	2.94
$200,000 under $500,000	0.66	0.64	0.66	0.63	0.72	0.80	0.72	2.60	1.49	2.97	0.85	2.50
$500,000 under $1,000,000	1.15	1.05	1.15	1.05	1.29	1.46	1.18	3.04	1.71	2.85	1.27	3.18
$1,000,000 under $1,500,000	1.48	1.44	1.48	1.43	1.66	2.11	1.49	3.02	1.96	3.05	1.57	3.99
$1,500,000 under $2,000,000	1.06	1.06	1.06	1.06	1.21	1.63	1.07	2.71	1.39	3.16	1.12	3.20
$2,000,000 under $5,000,000	0.68	0.59	0.68	0.59	0.78	1.05	0.69	1.50	0.85	1.55	0.72	1.85
$5,000,000 under $10,000,000	0.80	0.68	0.80	0.68	0.89	1.21	0.80	1.05	0.90	0.85	0.81	1.78
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.34**	**0.22**	**0.34**	**0.22**	**0.37**	**0.31**	**0.44**	**1.00**	**1.19**	**1.40**	**0.61**	**0.90**
Nontaxable returns, total	**0.98**	**1.15**	**0.98**	**1.14**	**1.21**	**1.42**	**1.35**	**2.92**	**3.46**	**3.88**	**1.85**	**3.20**

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**0.61**	**0.99**	**0.56**	**0.81**	**6.28**	**8.09**	**0.66**	**1.33**	**0.67**	**0.83**	**2.15**	**33.97**
Under $5,000	7.29	17.56	14.64	39.17	99.95	99.95	8.24	26.08	6.95	31.44	24.35	40.36
$5,000 under $10,000	6.43	10.28	10.79	15.08	57.70	66.30	6.92	28.84	6.49	40.57	22.86	48.36
$10,000 under $15,000	5.64	10.37	8.34	12.85	40.13	43.21	6.18	12.95	5.81	45.09	17.42	47.65
$15,000 under $20,000	5.65	9.14	6.37	11.72	24.25	28.51	5.56	13.35	5.85	47.59	16.96	48.88
$20,000 under $25,000	5.68	10.91	5.51	9.59	40.14	47.58	5.25	12.21	6.02	69.64	21.68	51.65
$25,000 under $30,000	5.31	11.79	4.67	6.67	32.95	46.49	5.40	11.89	5.54	44.76	20.70	42.92
$30,000 under $35,000	5.35	9.68	4.05	5.71	21.50	26.65	5.40	12.27	5.80	31.46	17.48	49.10
$35,000 under $40,000	5.16	11.50	3.69	6.76	25.54	31.02	5.16	14.78	5.76	51.94	19.64	53.54
$40,000 under $45,000	4.80	11.02	3.50	5.08	21.63	26.52	5.34	13.96	5.28	118.13	16.18	34.29
$45,000 under $50,000	4.83	11.34	3.38	4.88	31.53	40.61	5.12	12.74	5.11	174.96	19.22	49.83
$50,000 under $55,000	4.37	9.34	3.23	4.55	26.90	31.64	5.20	12.45	4.72	47.03	18.12	48.13
$55,000 under $60,000	4.71	11.43	3.19	4.30	22.54	27.99	4.93	14.54	5.25	98.17	16.87	42.18
$60,000 under $75,000	2.59	6.95	1.82	2.57	17.94	21.54	2.92	7.26	2.91	22.54	9.92	65.94
$75,000 under $100,000	2.01	5.92	1.48	2.10	19.65	23.88	2.34	5.81	2.23	18.07	8.46	66.18
$100,000 under $200,000	1.13	3.37	1.01	1.57	16.26	20.34	1.41	2.85	1.27	6.49	4.54	24.29
$200,000 under $500,000	0.89	2.87	1.38	2.44	18.86	23.01	1.49	2.55	0.94	3.93	2.98	44.72
$500,000 under $1,000,000	1.31	3.66	2.11	7.20	34.63	52.28	2.28	3.69	1.30	3.66	2.72	34.04
$1,000,000 under $1,500,000	1.61	4.67	2.29	5.97	73.37	49.48	2.98	5.47	1.58	4.11	2.94	524.31
$1,500,000 under $2,000,000	1.16	3.71	1.61	6.86	54.13	71.61	2.42	5.97	1.13	3.04	2.15	48.09
$2,000,000 under $5,000,000	0.74	2.13	1.03	1.85	24.85	41.50	1.48	3.85	0.72	1.60	1.22	19.79
$5,000,000 under $10,000,000	0.83	2.02	1.08	1.85	31.58	0.56	1.52	3.82	0.81	1.27	1.17	9.04
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.65**	**1.01**	**0.59**	**0.84**	**7.14**	**8.94**	**0.79**	**1.41**	**0.72**	**0.82**	**2.30**	**32.51**
Nontaxable returns, total	**1.96**	**3.87**	**1.91**	**2.90**	**13.20**	**17.99**	**1.77**	**4.55**	**1.95**	**7.86**	**5.43**	**13.06**

Footnotes at end of table

Table 2.1CV Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Conti

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S-corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**1.34**	**1.90**	**0.82**	**1.11**	**1.34**	**1.56**	**1.41**	**1.66**	**5.70**	**10.43**	**1.00**	**0.80**
Under $5,000	13.44	21.87	10.67	21.21	14.13	19.98	13.85	16.22	70.69	77.79	12.57	22.91
$5,000 under $10,000	10.10	15.33	6.82	9.13	11.74	15.91	11.75	15.75	55.63	67.74	12.02	52.73
$10,000 under $15,000	8.04	10.27	5.19	6.29	10.78	14.49	10.36	13.52	39.04	62.92	10.13	28.39
$15,000 under $20,000	7.44	10.37	4.96	6.05	9.21	13.25	9.90	12.99	30.79	63.24	9.41	105.43
$20,000 under $25,000	7.46	9.50	5.05	6.22	10.04	12.89	9.06	11.30	28.15	97.50	9.96	152.52
$25,000 under $30,000	7.17	10.70	4.81	5.91	9.40	13.83	8.34	10.16	35.31	45.43	8.75	262.50
$30,000 under $35,000	7.30	10.13	5.05	6.32	10.02	18.00	9.07	11.28	38.78	69.88	9.15	86.87
$35,000 under $40,000	7.54	10.69	4.82	6.10	9.74	16.89	8.35	10.92	42.87	114.12	9.27	117.72
$40,000 under $45,000	6.77	9.44	4.55	5.74	8.61	13.20	8.33	10.40	40.62	94.57	8.21	908.00
$45,000 under $50,000	7.69	10.67	4.73	6.08	9.68	16.98	8.87	11.25	39.57	226.96	9.11	105.49
$50,000 under $55,000	7.06	9.47	4.55	5.84	9.29	14.07	8.14	9.68	35.26	45.30	7.95	55.51
$55,000 under $60,000	7.26	11.03	4.54	5.95	9.15	13.66	7.94	9.62	23.58	36.22	8.00	65.17
$60,000 under $75,000	4.23	6.12	2.75	3.65	5.44	8.45	4.61	5.81	23.66	48.98	4.69	21.00
$75,000 under $100,000	3.55	5.01	2.19	3.00	4.28	7.09	3.90	4.91	15.15	30.01	3.62	10.77
$100,000 under $200,000	2.68	3.80	1.59	2.20	2.49	3.79	2.65	3.27	10.43	20.25	1.95	4.03
$200,000 under $500,000	3.04	4.91	1.86	2.90	2.04	3.50	2.73	4.03	9.86	22.80	1.30	2.26
$500,000 under $1,000,000	5.30	10.09	3.22	5.61	2.35	4.32	3.13	3.97	13.44	33.55	1.48	2.14
$1,000,000 under $1,500,000	6.74	18.33	3.97	10.31	2.65	3.95	3.68	4.80	14.76	31.03	1.73	2.61
$1,500,000 under $2,000,000	5.19	15.12	3.14	8.51	2.00	5.02	2.89	6.17	10.71	46.12	1.26	1.97
$2,000,000 under $5,000,000	3.71	12.43	2.03	5.71	1.15	2.85	1.75	3.19	6.94	30.18	0.78	1.15
$5,000,000 under $10,000,000	3.96	15.38	2.10	7.40	1.14	2.36	1.73	1.85	8.11	3.75	0.85	1.24
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**1.49**	**2.06**	**0.89**	**1.19**	**1.47**	**1.68**	**1.61**	**1.85**	**6.14**	**10.73**	**1.06**	**0.77**
Nontaxable returns, total	**3.17**	**4.59**	**2.22**	**3.08**	**3.39**	**4.18**	**3.05**	**3.60**	**15.33**	**43.52**	**2.85**	**21.92**

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign earned income exclusion		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**3.87**	**3.18**	**2.63**	**6.95**	**1.60**	**2.08**	**1.01**	**1.15**	**7.68**	**7.44**	**1.47**	**3.26**
Under $5,000	63.92	74.65	29.39	75.09	25.47	32.37	37.26	39.45	49.89	51.50	14.72	107.69
$5,000 under $10,000	41.44	169.21	27.28	44.87	14.90	18.04	24.08	28.51	99.83	99.83	14.90	23.19
$10,000 under $15,000	31.29	95.20	22.75	45.92	11.73	13.66	17.43	29.70	52.10	52.57	12.90	39.69
$15,000 under $20,000	38.37	56.21	24.70	42.14	8.51	10.58	6.74	12.15	52.79	52.65	11.92	32.28
$20,000 under $25,000	27.13	47.73	19.43	34.10	7.94	9.90	5.21	7.03	49.74	56.17	12.13	45.83
$25,000 under $30,000	33.96	42.89	22.38	45.16	7.57	9.56	4.93	5.76	49.56	52.15	10.25	22.75
$30,000 under $35,000	30.32	38.18	21.15	37.52	7.33	9.52	5.00	5.53	89.63	88.54	10.82	23.65
$35,000 under $40,000	25.10	45.75	17.10	28.69	7.49	9.60	5.10	5.53	57.12	59.78	9.40	27.47
$40,000 under $45,000	29.88	67.88	19.74	41.31	7.47	9.69	4.93	5.27	56.18	51.82	10.31	34.69
$45,000 under $50,000	31.28	41.73	17.13	27.36	7.55	9.67	5.45	5.77	82.33	88.74	9.04	21.03
$50,000 under $55,000	29.75	49.91	16.50	25.96	8.00	10.32	5.04	5.31	70.00	80.94	9.37	32.70
$55,000 under $60,000	27.23	41.10	19.64	42.68	7.51	10.07	5.31	5.64	57.09	56.67	9.34	22.53
$60,000 under $75,000	15.95	26.98	11.16	21.53	4.71	6.10	3.26	3.50	38.52	40.72	5.19	29.22
$75,000 under $100,000	12.89	21.49	7.35	22.03	4.09	5.31	2.70	2.96	25.73	23.39	4.15	14.89
$100,000 under $200,000	6.98	12.21	5.38	17.25	3.38	4.45	2.15	2.37	12.82	12.40	2.78	7.86
$200,000 under $500,000	5.63	10.60	5.23	52.37	4.63	5.91	2.25	2.48	10.26	10.97	2.27	8.42
$500,000 under $1,000,000	5.86	12.78	6.82	32.61	10.27	12.17	3.27	3.50	10.86	11.22	2.72	10.61
$1,000,000 under $1,500,000	6.35	13.87	8.03	35.34	15.03	18.56	3.79	4.07	12.92	13.86	3.10	12.11
$1,500,000 under $2,000,000	4.49	10.88	6.26	20.10	14.49	18.92	2.93	3.20	9.83	10.35	2.29	10.46
$2,000,000 under $5,000,000	2.62	6.02	3.78	12.31	9.15	11.40	1.84	1.98	6.49	7.00	1.38	6.46
$5,000,000 under $10,000,000	2.23	5.01	3.81	5.05	13.64	35.40	1.86	1.97	6.59	6.72	1.33	5.77
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**4.15**	**3.20**	**3.01**	**8.61**	**1.83**	**2.38**	**1.10**	**1.21**	**8.42**	**8.04**	**1.59**	**3.36**
Nontaxable returns, total	**10.64**	**25.39**	**6.88**	**12.39**	**3.35**	**4.28**	**2.86**	**3.77**	**17.29**	**16.93**	**3.83**	**12.62**

Footnotes at end of table

Table 2.1CV Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total statutory adjustments		Itemized deductions								
			Total	Itemized deductions limitation		Medical and dental expenses deduction					
						Total		Total medical expenses		Expenses in excess of limitation	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**0.64**	**0.89**	**0.30**	**0.49**	**0.25**	**0.91**	**1.63**	**0.91**	**1.28**	**0.91**	**1.05**
Under $5,000	8.25	14.64	6.71	--	--	5.35	10.31	5.35	10.16	5.37	6.17
$5,000 under $10,000	7.17	13.13	4.61	--	--	4.65	7.28	4.65	7.00	4.65	4.73
$10,000 under $15,000	6.19	9.50	3.92	--	--	3.88	6.93	3.88	6.45	3.88	3.90
$15,000 under $20,000	5.47	10.72	3.32	--	--	3.74	5.92	3.74	5.42	3.74	3.75
$20,000 under $25,000	5.05	8.52	3.33	--	--	3.83	7.67	3.83	6.74	3.83	3.84
$25,000 under $30,000	5.00	8.87	2.85	--	--	3.87	6.08	3.87	5.30	3.87	3.88
$30,000 under $35,000	4.62	8.15	2.59	--	--	3.78	5.68	3.78	4.85	3.78	3.78
$35,000 under $40,000	4.31	7.42	2.55	--	--	3.91	6.98	3.91	5.71	3.91	3.91
$40,000 under $45,000	4.26	7.92	2.48	--	--	4.00	7.18	4.00	5.77	4.00	4.00
$45,000 under $50,000	4.16	7.95	3.22	--	--	4.34	8.15	4.34	6.36	4.34	4.34
$50,000 under $55,000	3.93	7.00	2.47	--	--	4.12	7.57	4.12	5.92	4.12	4.12
$55,000 under $60,000	3.90	7.41	2.45	--	--	4.48	7.74	4.48	5.96	4.48	4.48
$60,000 under $75,000	2.24	4.39	1.43	--	--	2.90	5.18	2.90	3.80	2.90	2.90
$75,000 under $100,000	1.85	3.49	1.14	12.08	15.48	2.78	4.83	2.78	3.51	2.78	2.78
$100,000 under $200,000	1.22	1.99	0.72	1.33	1.70	2.82	4.85	2.82	3.37	2.82	2.75
$200,000 under $500,000	1.23	1.98	0.78	0.66	0.69	5.20	7.79	5.20	6.01	5.20	5.07
$500,000 under $1,000,000	1.61	2.42	1.28	1.15	1.03	14.00	14.86	14.00	13.18	14.00	13.16
$1,000,000 under $1,500,000	1.99	2.97	1.74	1.48	1.45	21.09	21.16	21.09	18.27	21.09	20.41
$1,500,000 under $2,000,000	1.47	2.55	1.57	1.06	1.08	20.66	21.79	20.66	20.25	20.66	20.71
$2,000,000 under $5,000,000	0.93	1.57	0.91	0.68	0.61	18.73	37.47	18.73	26.26	18.73	17.62
$5,000,000 under $10,000,000	1.00	1.49	0.90	0.80	0.71	--	--	--	--	--	--
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.71**	**0.95**	**0.30**	**0.49**	**0.25**	**1.18**	**1.82**	**1.18**	**1.42**	**1.18**	**1.25**
Nontaxable returns, total	**1.69**	**2.90**	**1.19**	**5.83**	**2.46**	**1.49**	**2.70**	**1.49**	**2.41**	**1.49**	**1.84**

Size of adjusted gross income	Itemized deductions—continued									
	Taxes paid deduction									
	Total		State and local taxes						Real estate taxes	
			Total		Income tax		General sales tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**0.30**	**0.28**	**0.31**	**0.31**	**0.38**	**0.34**	**0.88**	**1.19**	**0.33**	**0.41**
Under $5,000	4.65	9.44	5.04	24.01	8.61	31.30	6.24	7.68	5.29	8.69
$5,000 under $10,000	3.91	5.26	4.18	8.84	6.76	14.38	5.34	6.70	4.35	5.72
$10,000 under $15,000	3.22	4.25	3.36	5.42	5.42	8.89	4.30	6.09	3.62	4.69
$15,000 under $20,000	2.86	3.73	2.98	4.84	4.22	6.80	4.24	6.12	3.28	4.22
$20,000 under $25,000	2.71	3.52	2.79	4.22	3.73	5.77	4.24	5.43	3.09	4.04
$25,000 under $30,000	2.51	3.20	2.57	4.15	3.29	5.33	4.18	5.71	2.84	3.58
$30,000 under $35,000	2.35	2.83	2.42	3.11	2.96	3.69	4.26	5.55	2.66	3.36
$35,000 under $40,000	2.26	2.81	2.30	3.53	2.72	4.10	4.37	6.31	2.54	3.23
$40,000 under $45,000	2.17	2.57	2.22	2.87	2.63	3.20	4.21	6.46	2.39	3.09
$45,000 under $50,000	2.19	2.54	2.23	2.75	2.56	2.96	4.68	7.74	2.43	3.16
$50,000 under $55,000	2.18	2.53	2.21	2.61	2.56	2.90	4.54	5.38	2.35	3.13
$55,000 under $60,000	2.19	2.52	2.22	2.68	2.52	2.91	4.92	6.13	2.34	3.03
$60,000 under $75,000	1.26	1.44	1.28	1.49	1.45	1.61	3.01	3.95	1.35	1.78
$75,000 under $100,000	1.03	1.16	1.04	1.25	1.17	1.33	2.63	3.77	1.08	1.42
$100,000 under $200,000	0.63	0.70	0.64	0.77	0.74	0.82	2.06	2.64	0.66	0.86
$200,000 under $500,000	0.67	0.79	0.67	0.91	0.77	0.96	2.14	2.64	0.70	0.93
$500,000 under $1,000,000	1.16	1.29	1.16	1.44	1.31	1.46	3.16	9.52	1.20	1.48
$1,000,000 under $1,500,000	1.48	1.78	1.48	1.95	1.65	1.98	3.93	8.38	1.52	1.91
$1,500,000 under $2,000,000	1.06	1.62	1.07	1.79	1.19	1.81	3.17	9.07	1.10	1.55
$2,000,000 under $5,000,000	0.69	0.94	0.69	1.02	0.77	1.03	2.10	6.72	0.71	0.96
$5,000,000 under $10,000,000	0.80	0.85	0.80	0.88	0.87	0.89	2.28	6.39	0.82	1.01
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.34**	**0.29**	**0.34**	**0.32**	**0.41**	**0.34**	**1.06**	**1.33**	**0.37**	**0.43**
Nontaxable returns, total	**0.99**	**1.33**	**1.03**	**1.83**	**1.36**	**2.20**	**1.67**	**2.79**	**1.09**	**1.48**

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Table 2.1CV Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued						Interest paid deduction					
	New motor vehicle taxes		Personal property taxes		Other taxes		Total		Home mortgage interest			
									Total		Paid to financial institutions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**1.95**	**2.33**	**0.66**	**1.22**	**1.19**	**2.80**	**0.36**	**0.45**	**0.36**	**0.46**	**0.36**	**0.47**
Under $5,000	38.34	42.98	9.62	16.37	16.11	44.75	5.76	6.83	5.86	6.93	5.91	6.96
$5,000 under $10,000	29.29	60.25	7.89	13.44	13.00	33.12	5.01	6.25	5.11	6.33	5.16	6.40
$10,000 under $15,000	26.10	30.00	6.14	27.80	10.76	34.47	4.14	5.28	4.19	5.34	4.21	5.27
$15,000 under $20,000	23.07	29.85	5.32	10.99	9.19	22.21	3.63	4.40	3.66	4.44	3.68	4.47
$20,000 under $25,000	20.62	31.52	5.00	7.12	9.17	29.24	3.28	4.04	3.30	4.07	3.33	4.11
$25,000 under $30,000	15.19	17.74	4.52	7.47	8.09	31.38	2.96	3.74	2.98	3.78	3.00	3.81
$30,000 under $35,000	14.75	17.18	4.21	8.51	7.58	21.92	2.79	3.25	2.80	3.27	2.83	3.30
$35,000 under $40,000	11.81	14.43	3.96	6.71	7.54	15.06	2.62	3.10	2.63	3.13	2.65	3.15
$40,000 under $45,000	12.59	15.15	3.85	9.09	6.64	18.91	2.48	3.15	2.49	2.99	2.51	3.01
$45,000 under $50,000	12.37	14.24	3.76	8.11	7.25	16.07	2.48	5.66	2.49	5.80	2.51	5.89
$50,000 under $55,000	11.04	13.02	3.72	8.45	6.63	19.05	2.45	2.95	2.47	2.97	2.48	2.98
$55,000 under $60,000	10.80	12.40	3.69	5.87	6.76	13.90	2.44	2.88	2.45	2.90	2.47	2.92
$60,000 under $75,000	6.19	8.07	2.18	4.95	3.95	10.40	1.39	1.68	1.40	1.69	1.41	1.70
$75,000 under $100,000	4.63	5.37	1.77	2.67	3.17	7.54	1.12	1.34	1.13	1.35	1.13	1.36
$100,000 under $200,000	3.00	3.38	1.24	1.88	2.23	5.26	0.70	0.90	0.70	0.90	0.71	0.90
$200,000 under $500,000	4.94	5.72	1.45	2.16	2.08	4.82	0.77	1.03	0.79	1.04	0.79	1.04
$500,000 under $1,000,000	--	--	2.58	4.45	2.91	8.38	1.31	1.70	1.39	1.73	1.41	1.74
$1,000,000 under $1,500,000	--	--	3.27	6.27	3.62	8.90	1.68	2.32	1.85	2.32	1.87	2.35
$1,500,000 under $2,000,000	--	--	2.58	12.20	2.68	10.27	1.23	2.21	1.39	1.76	1.41	1.79
$2,000,000 under $5,000,000	--	--	1.70	3.98	1.79	5.17	0.80	1.58	0.96	1.19	0.98	1.22
$5,000,000 under $10,000,000	--	--	1.80	3.24	1.98	8.23	0.90	1.57	1.13	1.38	1.16	1.41
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**2.07**	**2.36**	**0.72**	**1.20**	**1.29**	**2.87**	**0.39**	**0.45**	**0.40**	**0.46**	**0.40**	**0.46**
Nontaxable returns, total	**6.09**	**9.01**	**1.81**	**4.23**	**3.18**	**8.37**	**1.14**	**1.61**	**1.15**	**1.65**	**1.15**	**1.67**

Size of adjusted gross income	Itemized deductions—continued											
	Interest paid deduction—continued								Contributions deduction			
	Home mortgage interest—cont.		Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions	
	Paid to individuals											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**2.80**	**3.87**	**1.66**	**4.42**	**1.62**	**3.55**	**1.75**	**1.58**	**0.35**	**0.55**	**0.37**	**0.67**
Under $5,000	32.15	38.36	22.01	36.26	24.17	34.73	17.53	23.33	5.93	7.85	6.28	12.81
$5,000 under $10,000	34.31	35.57	29.26	42.01	16.05	27.30	22.42	27.95	5.05	6.84	5.30	10.42
$10,000 under $15,000	27.89	46.89	19.03	38.31	12.99	23.75	19.06	32.32	3.97	5.64	4.15	6.79
$15,000 under $20,000	26.15	30.32	17.28	39.70	11.59	14.78	19.02	32.78	3.47	5.27	3.64	7.08
$20,000 under $25,000	18.63	21.90	13.65	29.23	9.12	12.92	18.55	34.00	3.24	4.96	3.41	5.48
$25,000 under $30,000	18.67	24.54	13.59	29.30	8.04	10.45	18.69	35.77	3.00	4.67	3.19	5.29
$30,000 under $35,000	17.50	23.10	13.61	30.11	7.28	10.71	16.54	32.40	2.80	4.57	2.95	4.92
$35,000 under $40,000	16.21	21.70	11.85	29.11	6.57	8.93	18.76	50.58	2.65	4.03	2.79	4.37
$40,000 under $45,000	16.26	20.98	10.87	24.25	6.08	27.43	17.61	26.59	2.51	4.10	2.66	4.69
$45,000 under $50,000	15.47	22.05	10.66	25.37	6.49	9.08	17.24	37.09	2.52	4.21	2.65	6.79
$50,000 under $55,000	16.38	24.16	9.83	21.42	6.52	8.79	14.98	28.53	2.47	4.02	2.61	4.41
$55,000 under $60,000	18.49	24.53	10.49	24.16	6.09	8.39	15.16	36.87	2.45	3.83	2.58	4.15
$60,000 under $75,000	8.69	12.13	5.91	15.67	3.85	5.43	9.19	16.78	1.41	2.40	1.49	2.74
$75,000 under $100,000	7.07	10.70	4.25	11.46	3.32	4.85	6.92	19.39	1.13	1.99	1.19	2.35
$100,000 under $200,000	4.91	7.64	2.81	7.70	7.21	12.50	3.62	9.65	0.69	1.37	0.72	1.69
$200,000 under $500,000	5.47	8.28	2.75	7.19	** 74.76	** 78.72	2.30	5.18	0.70	1.54	0.72	1.61
$500,000 under $1,000,000	7.32	10.38	4.42	12.04	--	--	2.35	5.06	1.20	2.20	1.20	2.32
$1,000,000 under $1,500,000	9.50	14.01	6.03	14.27	--	--	2.51	4.98	1.52	2.99	1.52	3.58
$1,500,000 under $2,000,000	6.82	9.41	4.56	13.35	--	--	1.83	4.71	1.09	2.69	1.10	3.02
$2,000,000 under $5,000,000	4.60	6.07	3.38	9.72	--	--	1.05	2.61	0.70	1.52	0.71	2.00
$5,000,000 under $10,000,000	5.11	6.35	4.16	16.36	--	--	1.04	1.93	0.81	1.47	0.81	1.91
$10,000,000 or more	--	--	--	--	**	**	--	--	--	--	--	--
Taxable returns, total	**3.07**	**4.23**	**1.77**	**4.68**	**1.93**	**2.85**	**1.86**	**1.62**	**0.38**	**0.57**	**0.41**	**0.66**
Nontaxable returns, total	**6.87**	**9.36**	**4.75**	**12.02**	**3.08**	**8.76**	**5.02**	**5.25**	**1.19**	**2.00**	**1.25**	**3.01**

Footnotes at end of table

Table 2.1CV Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Itemized deductions—continued											
	Contributions deduction—cont.				Casualty or theft loss deduction		Limited miscellaneous deductions					
	Other than cash contributions		Carryover from prior years				Total after limitation		Unreimbursed employee business expenses		Tax preparation fees	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**0.53**	**1.36**	**3.83**	**7.04**	**8.10**	**16.09**	**0.81**	**1.13**	**0.70**	**1.18**	**0.54**	**0.80**
Under $5,000	10.39	23.16	16.83	27.02	88.26	88.29	6.97	40.54	20.87	33.44	7.53	10.10
$5,000 under $10,000	7.87	11.62	17.50	48.18	58.50	93.88	6.54	18.56	12.82	17.34	6.26	14.77
$10,000 under $15,000	6.38	13.99	14.00	34.01	44.42	62.42	6.22	12.00	10.07	16.49	5.15	7.05
$15,000 under $20,000	5.11	9.08	15.22	33.64	49.31	54.72	5.48	8.19	6.68	9.43	4.44	6.31
$20,000 under $25,000	4.62	8.05	16.52	31.11	31.79	48.31	5.00	7.28	5.55	7.86	4.20	6.20
$25,000 under $30,000	4.13	7.37	19.68	79.90	44.68	50.93	4.62	6.76	4.81	7.24	3.82	6.34
$30,000 under $35,000	3.86	7.47	20.05	56.65	32.95	77.92	4.26	5.79	4.19	5.94	3.57	4.98
$35,000 under $40,000	3.64	6.60	18.11	22.84	33.30	46.48	4.01	5.69	3.89	5.79	3.29	4.61
$40,000 under $45,000	3.38	6.20	19.51	81.08	49.96	58.32	3.84	5.37	3.72	5.44	3.15	4.52
$45,000 under $50,000	3.47	8.14	19.89	72.07	35.31	44.87	4.02	5.55	3.73	5.66	3.22	4.88
$50,000 under $55,000	3.28	5.74	22.80	40.07	44.61	72.71	4.10	5.89	3.69	5.82	3.09	4.80
$55,000 under $60,000	3.26	5.37	24.11	36.94	96.28	98.43	4.04	6.70	3.67	6.29	3.18	4.94
$60,000 under $75,000	1.90	3.78	13.28	35.49	30.31	43.01	2.50	3.64	2.14	3.50	1.85	3.31
$75,000 under $100,000	1.48	3.58	11.56	27.27	20.34	32.89	2.19	3.39	1.80	3.12	1.50	2.22
$100,000 under $200,000	0.96	3.53	9.83	32.72	16.68	38.72	1.70	2.42	1.32	2.26	1.04	1.71
$200,000 under $500,000	1.03	4.36	8.42	28.49	17.35	18.32	2.21	2.97	1.85	3.35	1.18	2.17
$500,000 under $1,000,000	1.82	8.28	8.57	20.82	27.47	42.85	3.46	3.93	3.92	7.86	1.96	2.90
$1,000,000 under $1,500,000	2.37	19.63	8.32	18.78	36.40	14.93	3.94	4.67	5.84	12.22	2.47	3.78
$1,500,000 under $2,000,000	1.78	12.91	7.60	22.13	29.04	58.30	3.23	4.78	4.69	9.55	1.90	3.21
$2,000,000 under $5,000,000	1.19	8.31	4.18	8.44	23.45	16.33	1.90	2.34	3.23	6.20	1.24	2.64
$5,000,000 under $10,000,000	1.30	2.84	3.37	3.80	21.82	8.58	1.79	1.99	3.44	4.99	1.34	2.13
$10,000,000 or more	–	--	--	–	--	--	--	--	--	--	--	–
Taxable returns, total	**0.57**	**1.47**	**5.24**	**8.15**	**9.92**	**16.32**	**0.94**	**1.20**	**0.77**	**1.27**	**0.59**	**0.85**
Nontaxable returns, total	**1.70**	**3.23**	**5.62**	**13.94**	**14.04**	**25.23**	**1.77**	**2.88**	**2.00**	**3.18**	**1.54**	**2.33**

Size of adjusted gross income	Itemized deductions—continued										Exemptions	
	Limited miscellaneous deductions—continued				Unlimited miscellaneous deductions							
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Total		Gambling loss deduction		Miscellaneous deductions other than gambling			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns, total	**0.95**	**1.32**	**0.45**	**0.89**	**2.33**	**3.35**	**3.07**	**3.53**	**3.59**	**7.96**	**0.36**	**0.36**
Under $5,000	10.03	50.75	6.72	39.76	28.74	87.51	50.55	66.20	37.27	63.35	5.36	5.36
$5,000 under $10,000	8.67	29.96	5.52	17.46	25.96	37.02	30.63	39.41	48.89	65.67	4.38	4.38
$10,000 under $15,000	8.04	17.65	4.60	10.96	17.95	26.13	20.43	28.07	35.03	60.91	3.67	3.67
$15,000 under $20,000	7.21	13.67	3.90	7.55	17.04	48.05	21.20	24.10	29.93	40.77	3.28	3.28
$20,000 under $25,000	7.09	15.49	3.66	6.77	15.91	26.17	20.48	30.76	25.24	47.72	3.15	3.15
$25,000 under $30,000	6.74	11.81	3.34	6.25	14.10	22.91	19.38	26.02	20.58	34.58	2.94	2.94
$30,000 under $35,000	6.42	12.05	3.09	5.37	12.77	20.47	15.80	23.28	21.22	41.04	2.76	2.76
$35,000 under $40,000	6.26	11.64	2.87	5.20	14.53	27.20	21.40	30.22	20.18	37.51	2.70	2.69
$40,000 under $45,000	5.93	9.49	2.77	4.90	12.55	22.17	16.71	22.36	18.87	46.34	2.56	2.56
$45,000 under $50,000	5.92	11.20	2.81	5.02	16.49	24.17	20.11	29.90	28.83	44.10	2.59	2.59
$50,000 under $55,000	5.79	9.62	2.73	5.20	13.24	22.14	17.25	27.10	20.69	38.28	2.60	2.60
$55,000 under $60,000	5.91	10.43	2.78	5.75	13.35	23.90	15.27	20.34	27.48	58.94	2.58	2.58
$60,000 under $75,000	3.46	6.82	1.62	3.10	7.40	17.97	8.89	16.35	13.23	48.73	1.50	1.50
$75,000 under $100,000	2.84	6.33	1.32	2.75	6.88	14.69	8.52	14.12	11.53	42.81	1.18	1.18
$100,000 under $200,000	1.81	3.15	0.88	1.84	4.75	9.96	5.81	9.55	8.26	21.03	0.74	0.74
$200,000 under $500,000	1.52	2.81	0.97	2.06	3.85	7.32	5.77	9.41	5.19	14.53	0.77	0.81
$500,000 under $1,000,000	1.81	3.13	1.52	2.79	4.07	9.94	7.99	12.67	4.72	11.44	1.32	1.32
$1,000,000 under $1,500,000	2.04	3.63	1.84	3.38	4.02	11.64	8.88	16.69	4.52	18.08	1.70	1.70
$1,500,000 under $2,000,000	1.48	3.57	1.33	3.27	2.96	10.04	6.86	11.87	3.32	18.00	1.23	1.23
$2,000,000 under $5,000,000	0.88	1.76	0.83	1.65	1.63	5.86	4.60	7.02	1.75	7.52	0.81	0.81
$5,000,000 under $10,000,000	0.92	1.48	0.89	1.41	1.48	7.68	4.87	9.04	1.55	13.43	0.92	0.92
$10,000,000 or more	–	--	--	–	--	--	--	--	--	--	--	–
Taxable returns, total	**1.03**	**1.18**	**0.49**	**0.93**	**2.56**	**3.51**	**3.30**	**4.03**	**3.98**	**6.70**	**0.38**	**0.39**
Nontaxable returns, total	**2.47**	**4.91**	**1.34**	**2.63**	**5.68**	**7.88**	**8.33**	**6.60**	**7.92**	**16.87**	**1.16**	**1.16**

Footnotes at end of table

Table 2.1CV Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		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	Number of returns	Amount
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
All returns, total	**0.31**	**0.22**	**0.76**	**0.77**	**0.32**	**0.22**	**0.38**	**0.61**	**0.34**	**0.23**	**0.34**	**0.23**
Under $5,000	30.03	37.44	76.12	71.31	37.90	48.47	50.26	63.61	50.74	55.82	50.74	55.82
$5,000 under $10,000	20.63	25.43	56.63	61.40	20.46	25.71	24.96	34.33	25.96	30.74	25.96	30.74
$10,000 under $15,000	7.20	9.80	53.83	62.26	7.70	10.52	9.59	12.48	10.96	15.08	10.96	15.08
$15,000 under $20,000	4.23	5.03	97.87	83.81	4.35	5.40	5.17	6.18	5.52	7.30	5.52	7.30
$20,000 under $25,000	3.47	4.02	49.55	48.27	3.53	4.26	3.92	4.76	4.31	5.31	4.31	5.31
$25,000 under $30,000	2.88	3.28	63.29	85.62	2.91	3.44	3.19	4.05	3.56	4.13	3.56	4.13
$30,000 under $35,000	2.52	2.82	66.97	52.96	2.54	2.94	2.72	3.52	3.05	3.51	3.05	3.51
$35,000 under $40,000	2.37	2.62	70.24	73.29	2.39	2.73	2.53	3.33	2.84	3.26	2.84	3.26
$40,000 under $45,000	2.22	2.41	77.36	71.30	2.23	2.50	2.35	3.16	2.57	2.90	2.57	2.90
$45,000 under $50,000	2.22	2.38	95.33	14.64	2.23	2.47	2.35	3.13	2.54	2.87	2.54	2.87
$50,000 under $55,000	2.21	2.35	36.37	41.95	2.22	2.46	2.35	3.15	2.48	2.81	2.48	2.81
$55,000 under $60,000	2.20	2.31	32.41	30.79	2.21	2.42	2.31	3.22	2.42	2.75	2.42	2.75
$60,000 under $75,000	1.27	1.32	15.44	15.86	1.27	1.39	1.32	1.87	1.36	1.58	1.36	1.58
$75,000 under $100,000	1.03	1.06	9.79	13.63	1.03	1.11	1.09	1.53	1.06	1.23	1.06	1.23
$100,000 under $200,000	0.63	0.63	2.44	4.09	0.63	0.66	0.73	1.23	0.63	0.68	0.63	0.68
$200,000 under $500,000	0.67	0.65	0.77	1.05	0.67	0.66	1.03	4.25	0.67	0.67	0.67	0.67
$500,000 under $1,000,000	1.16	1.07	1.67	2.05	1.16	1.07	1.45	5.44	1.16	1.08	1.16	1.08
$1,000,000 under $1,500,000	1.48	1.48	3.02	3.90	1.48	1.49	1.76	6.59	1.48	1.51	1.48	1.51
$1,500,000 under $2,000,000	1.06	1.09	2.54	4.88	1.06	1.10	1.26	5.00	1.06	1.12	1.06	1.12
$2,000,000 under $5,000,000	0.69	0.61	1.69	2.36	0.69	0.63	0.79	2.93	0.69	0.64	0.69	0.64
$5,000,000 under $10,000,000	0.80	0.71	1.68	1.82	0.80	0.73	0.89	3.20	0.80	0.74	0.80	0.74
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.34**	**0.23**	**0.76**	**0.77**	**0.34**	**0.22**	**0.40**	**0.66**	**0.34**	**0.23**	**0.34**	**0.23**
Nontaxable returns, total	**1.39**	**1.77**	**17.79**	**16.11**	**1.44**	**1.91**	**1.44**	**1.91**	**--**	**--**	**--**	**--**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

NOTE: Detail may not add to totals because of rounding.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	45,695,736	5,098,314,390	26,274,535	3,771,444,379	1,057,315	95,904,060
Salaries and wages	38,808,579	3,560,572,270	23,420,574	2,638,733,756	876,787	54,889,878
Taxable interest	29,540,698	111,525,040	18,912,011	77,682,072	471,301	3,168,660
Tax-exempt interest	4,179,050	61,620,148	2,703,205	41,089,327	64,708	1,636,623
Ordinary dividends	16,541,382	133,652,682	10,904,013	89,123,782	245,886	4,296,524
Qualified dividends	14,623,788	103,721,031	9,693,068	69,300,066	213,873	3,340,466
State income tax refunds	20,433,308	27,698,409	12,555,582	19,616,105	403,416	573,080
Alimony received	233,828	6,408,356	14,225	278,622	4,245	228,873
Business or profession:						
Net income	6,276,728	197,683,004	4,514,672	152,938,146	99,149	4,318,568
Net loss	2,897,114	26,178,341	2,046,614	18,518,010	55,739	612,354
Sales of capital assets:						
Net gain in AGI	3,905,582	226,128,795	2,622,628	173,437,177	73,348	10,085,664
Net loss in AGI	8,260,346	20,052,149	5,475,927	13,425,544	114,906	146,056
Sales of property other than capital assets, net gain less loss	1,091,931	-1,461,592	818,475	-1,220,153	18,607	13,470
Taxable IRA distributions	4,506,036	86,044,667	2,784,362	60,555,393	58,339	1,455,661
Taxable pensions and annuities	11,061,422	278,028,064	6,651,815	183,971,616	186,646	4,629,079
Rent and royalty:						
Net income	3,472,086	62,294,413	2,395,499	44,707,956	60,212	1,321,451
Net loss	3,570,965	42,767,947	2,402,992	30,130,821	33,720	554,561
Farm rental net income less loss	244,563	2,234,681	166,001	1,479,624	605	12,560
Partnership and S Corporation net income less loss	5,426,459	406,763,098	4,203,968	336,962,145	84,670	10,367,159
Estate and trust net income less loss	435,916	16,430,801	243,932	9,502,970	6,580	746,648
Farm net income less loss	722,277	-6,483,085	587,704	-5,508,489	11,706	-121,991
Unemployment compensation	3,475,265	28,362,836	2,277,255	18,939,947	55,044	380,445
Taxable social security benefits	7,263,368	99,875,201	4,517,961	71,900,171	123,951	1,532,303
Other income less loss	3,343,037	21,221,772	2,319,211	16,231,267	47,905	236,664
Total statutory adjustments	15,253,404	78,364,142	10,725,884	59,872,699	206,939	1,395,570
Educator expenses deduction	2,438,986	630,648	1,753,504	468,301	44,187	10,616
Certain business expenses of reservists, performing artists, etc.	85,352	328,257	49,874	150,459	* 1,996	* 2,569
Health savings account deduction	646,983	1,980,679	490,455	1,677,275	7,932	15,715
Moving expenses adjustment	326,910	1,110,403	198,284	783,339	6,635	17,033
Deduction for one-half of self-employment tax	7,001,222	14,989,772	5,195,307	11,905,650	111,542	261,516
Payments to a Keogh plan	793,543	17,563,679	637,083	14,654,746	11,312	181,776
Self-employed health insurance deduction	2,239,688	15,818,656	1,606,791	13,008,650	29,689	181,798
Penalty on early withdrawal of savings	567,741	156,289	372,445	95,182	8,424	2,588
Alimony paid	371,179	7,775,769	150,086	3,101,993	15,166	473,845
IRA payments	1,365,131	6,285,998	951,108	4,788,237	12,234	56,949
Student loan interest deduction	3,954,133	3,430,546	2,887,157	2,603,662	--	--
Tuition and fees deduction	1,089,566	2,217,856	775,435	1,576,750	--	--
Domestic production activities deduction	349,213	5,142,366	290,551	4,314,913	3,949	139,818
Total itemized deductions	45,695,736	1,203,808,276	26,274,535	834,421,163	1,057,315	21,697,554
Medical and dental expenses deduction	10,090,297	79,865,796	5,296,900	41,670,921	206,162	1,025,373
Taxes paid deduction	45,423,760	432,032,137	26,230,301	315,305,689	1,043,084	8,059,282
Interest paid deduction	37,004,065	442,051,459	23,404,130	313,742,683	724,883	7,175,384
Contributions deduction	37,243,302	158,016,526	23,010,553	116,010,414	755,619	3,291,377
Casualty or theft loss deduction	134,237	2,330,132	83,912	1,922,159	4,625	44,158
Total miscellaneous deductions	12,832,261	102,016,469	6,480,019	56,262,080	290,477	2,489,221
Taxable income	41,617,926	3,561,563,854	24,481,208	2,671,981,262	983,456	69,745,001
Alternative minimum tax	3,699,263	22,258,760	2,856,971	18,167,633	136,827	699,781
Total tax credits [1]	35,048,336	58,884,869	21,448,639	45,585,075	806,867	1,202,628
Foreign tax credit	4,462,636	9,683,109	3,066,005	7,124,699	67,535	593,213
Child care credit	3,396,572	1,792,812	2,721,058	1,433,449	2,017	1,090
Nonrefundable education credit	4,325,668	5,203,187	3,260,597	4,135,394	--	--
Retirement savings contribution credit	1,075,030	169,343	634,067	110,722	19,212	2,290
Child tax credit	9,853,603	13,791,198	7,819,450	11,726,670	161,802	202,365
Residential energy credit	4,640,448	4,248,441	3,202,896	3,072,401	67,516	53,584
General business credit	237,819	1,497,364	192,378	1,234,577	3,269	32,761
Prior year minimum tax credit	286,923	713,086	219,394	576,888	7,011	16,833
Credit for the elderly or disabled	* 6,018	* 504	--	--	**	**
Alternative motor vehicle credit	51,721	91,623	35,968	62,702	* 1,994	* 5,275
Qualified electric vehicle credit	1,965	1,602	1,568	1,038	* 5	* 5
Alternative fuel vehicle refueling property credit	* 1,006	* 1,820	* 8	* 12	--	--
Qualified plug-in electric vehicle credit	16,187	100,355	14,971	93,859	27	163
Making work pay credit used to offset income tax before credits	28,224,351	15,815,369	17,226,303	11,978,871	688,234	243,527
Earned income credit used to offset income tax before credits	140,023	40,221	20,772	4,151	--	--
Refundable education credit used to offset income tax before credits	2,513,917	2,177,840	2,040,004	1,856,881	--	--
First time homebuyer credit used to offset income tax before credits	443,506	2,251,502	199,725	1,135,907	* 5,991	* 18,255
Prior year minimum tax credit used to offset income tax before credit	193,172	897,822	159,922	745,899	5,918	25,980
Income tax after credits	36,967,537	696,910,008	21,865,898	530,225,581	913,058	15,282,603
Total income tax	36,967,537	696,910,431	21,865,898	530,225,915	913,058	15,282,603
Total tax liability	38,209,525	729,352,555	22,624,366	555,506,241	940,350	15,882,403
Total tax payments	43,416,136	845,293,646	25,459,877	630,364,693	974,487	17,561,120
Income tax withheld	41,323,424	596,050,963	24,447,279	436,177,191	928,116	9,261,092
Estimated tax payments	5,998,597	199,903,117	3,910,871	155,181,375	98,975	6,101,640
Overpayment refunded	33,386,506	146,840,377	18,571,997	95,379,598	661,910	2,244,108
Tax due at time of filing	9,459,962	63,098,582	6,187,354	47,257,998	336,095	2,114,846

Footnotes at end of table.

Table 2.2 Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status—Continued

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

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	4,122,754	269,034,228	21,390	1,989,646	14,219,741	959,942,078
Salaries and wages	3,809,952	223,464,617	18,283	1,077,348	10,682,983	642,406,672
Taxable interest	1,717,243	2,458,216	16,423	80,122	8,423,720	28,135,970
Tax-exempt interest	100,674	1,207,938	2,641	44,492	1,307,821	17,641,768
Ordinary dividends	586,988	2,804,113	9,792	59,766	4,794,702	37,368,498
Qualified dividends	498,166	2,151,688	8,617	41,863	4,210,065	28,886,948
State income tax refunds	1,788,213	1,899,542	11,518	12,014	5,674,578	5,597,668
Alimony received	92,250	2,488,736	--	--	123,108	3,412,125
Business or profession:						
Net income	393,099	9,139,942	2,760	41,812	1,267,047	31,244,535
Net loss	227,166	1,829,542	* 1,012	* 2,295	566,583	5,216,139
Sales of capital assets:						
Net gain in AGI	116,048	5,154,168	3,113	45,303	1,090,444	37,406,483
Net loss in AGI	323,541	754,059	3,603	10,807	2,342,370	5,715,683
Sales of property other than capital assets, net gain less loss	36,086	-25,086	258	-1,989	218,506	-227,834
Taxable IRA distributions	177,432	3,022,923	2,286	67,559	1,483,618	20,943,131
Taxable pensions and annuities	543,084	9,615,059	5,257	241,249	3,674,620	79,571,061
Rent and royalty:						
Net income	126,688	1,697,846	3,861	53,066	885,826	14,514,094
Net loss	243,065	2,751,351	* 1,365	* 8,269	889,823	9,322,944
Farm rental net income less loss	5,075	33,827	* 106	* -727	72,777	709,397
Partnership and S Corporation net income less loss	199,706	10,811,860	693	84,254	937,422	48,537,679
Estate and trust net income less loss	14,693	556,042	66	24,192	170,646	5,600,948
Farm net income less loss	** 18,993	** -142,380	**	**	103,874	-710,224
Unemployment compensation	276,153	1,888,906	* 993	* 2,755	865,820	7,150,783
Taxable social security benefits	151,485	1,485,207	6,116	45,968	2,463,854	24,911,550
Other income less loss	191,491	983,076	3,633	128,403	780,796	3,642,362
Total statutory adjustments	1,064,668	3,855,383	6,032	27,873	3,249,881	13,212,617
Educator expenses deduction	186,455	44,808	* 2,018	* 504	452,823	106,419
Certain business expenses of reservists, performing artists, etc.	* 7,023	* 36,033	--	--	26,458	139,196
Health savings account deduction	36,301	94,743	* 3	* 11	112,291	192,935
Moving expenses adjustment	22,977	58,680	--	--	99,013	251,350
Deduction for one-half of self-employment tax	391,896	599,591	2,858	2,826	1,299,620	2,220,189
Payments to a Keogh plan	21,685	410,372	* 46	* 5,688	123,417	2,311,097
Self-employed health insurance deduction	120,729	609,971	1,544	9,207	480,935	2,009,030
Penalty on early withdrawal of savings	44,387	6,044	* 998	* 63	141,486	52,412
Alimony paid	57,679	1,140,306	* 300	* 3,599	147,948	3,056,027
IRA payments	76,836	243,209	* 3	* 15	324,949	1,197,588
Student loan interest deduction	264,976	205,037	* 1,995	* 2,230	800,005	619,618
Tuition and fees deduction	127,490	289,936	* 1,000	* 3,401	185,642	347,769
Domestic production activities deduction	11,354	103,777	* 7	* 328	43,353	583,530
Total itemized deductions	4,122,754	81,179,330	21,390	576,198	14,219,741	265,934,030
Medical and dental expenses deduction	813,162	3,903,939	5,449	47,808	3,768,625	33,217,756
Taxes paid deduction	4,102,177	24,114,516	21,390	190,675	14,026,808	84,361,975
Interest paid deduction	3,404,552	35,092,203	17,428	233,449	9,453,072	85,807,740
Contributions deduction	3,122,662	7,704,284	18,179	81,450	10,336,290	30,929,001
Casualty or theft loss deduction	12,823	84,185	* 145	* 212	32,732	279,417
Total miscellaneous deductions	1,581,643	10,544,524	6,732	26,685	4,473,389	32,693,959
Taxable income	3,624,350	156,427,445	18,097	1,245,649	12,510,814	662,164,497
Alternative minimum tax	266,665	973,797	892	5,996	437,908	2,411,554
Total tax credits [1]	3,233,018	4,472,812	14,707	14,730	9,545,106	7,609,623
Foreign tax credit	115,769	427,863	1,785	1,170	1,211,543	1,536,164
Child care credit	621,486	330,830	* 3,138	* 1,444	48,874	25,999
Nonrefundable education credit	539,783	575,450	* 1,256	* 911	524,033	491,432
Retirement savings contribution credit	247,202	33,915	--	--	174,550	22,416
Child tax credit	1,690,770	1,687,086	* 4,455	* 4,561	177,127	170,516
Residential energy credit	333,825	249,562	* 2,779	* 2,027	1,033,433	870,866
General business credit	8,354	31,764	* 43	* 13	33,775	198,248
Prior year minimum tax credit	7,766	19,112	* 379	* 991	52,374	99,261
Credit for the elderly or disabled	--	--	--	--	** 6,018	** 504
Alternative motor vehicle credit	* 4,060	* 8,431	--	--	9,699	15,215
Qualified electric vehicle credit	* 43	* 36	--	--	* 349	* 523
Alternative fuel vehicle refueling property credit	--	--	--	--	* 998	* 1,808
Qualified plug-in electric vehicle credit	* 11	* 61	--	--	1,178	6,273
Making work pay credit used to offset income tax before credits	2,182,296	752,796	10,711	3,240	8,116,807	2,836,936
Earned income credit used to offset income tax before credits	101,107	31,402	* 999	* 233	17,144	4,436
Refundable education credit used to offset income tax before credits	259,972	181,839	* 146	* 60	213,796	139,060
First time homebuyer credit used to offset income tax before credits	29,321	101,852	--	--	208,469	995,488
Prior year minimum tax credit used to offset income tax before credits	4,084	12,654	* 150	* 77	23,098	113,213
Income tax after credits	2,561,636	24,624,570	14,661	234,744	11,612,284	126,542,511
Total income tax	2,561,636	24,624,628	14,661	234,744	11,612,284	126,542,541
Total tax liability	2,645,643	25,853,250	14,840	241,852	11,984,326	131,868,810
Total tax payments	3,881,729	37,257,509	20,210	285,451	13,079,834	159,824,873
Income tax withheld	3,809,945	31,535,881	18,739	206,069	12,119,345	118,870,729
Estimated tax payments	148,349	4,558,619	2,376	63,035	1,838,026	33,998,448
Overpayment refunded	3,647,125	15,930,880	16,034	80,247	10,489,439	33,205,545
Tax due at time of filing	385,940	2,145,930	3,012	45,387	2,547,560	11,534,421

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to prevent disclosure of specific taxpayer information.

[1] Includes credits not shown separately.

NOTE: Detail may not add to totals because of rounding.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, 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	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents				
					Total				
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
								Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns, total	**140,494,127**	**284,239,508**	**186,212,252**	**7,874,191**	**53,029,907**	**98,027,256**	**3,589,580,222**	**23,712,877**	**380,998,382**
Under $5,000	12,959,560	13,109,693	10,279,470	4,337,870	1,694,971	2,830,223	-67,326,534	1,288	37,458
$5,000 under $10,000	12,220,335	15,955,882	11,169,650	2,290,475	3,118,515	4,786,232	24,744,343	61	855
$10,000 under $15,000	12,444,512	21,880,333	13,606,034	753,882	4,660,800	8,274,298	58,569,768	6,008	728
$15,000 under $20,000	11,400,228	21,109,196	13,199,580	280,686	4,312,298	7,909,615	75,281,694	77,461	14,989
$20,000 under $25,000	10,033,887	20,054,936	12,291,866	87,238	4,123,056	7,763,071	92,445,707	222,454	82,398
$25,000 under $30,000	8,662,392	17,467,329	10,857,771	56,723	3,485,939	6,609,558	95,720,342	285,636	196,270
$30,000 under $35,000	7,679,458	15,468,537	9,807,592	23,271	2,970,714	5,660,945	96,442,360	600,922	526,437
$35,000 under $40,000	6,692,189	13,766,398	8,910,728	11,998	2,525,240	4,855,670	94,645,987	828,653	1,023,064
$40,000 under $45,000	5,828,859	11,993,401	7,987,490	7,998	2,156,704	4,005,911	91,555,472	989,285	1,504,535
$45,000 under $50,000	4,967,553	10,373,098	6,886,426	5,989	1,868,107	3,486,672	88,504,131	982,129	1,815,354
$50,000 under $55,000	4,547,861	9,880,004	6,640,001	3,981	1,732,195	3,240,003	90,898,526	1,093,209	2,279,413
$55,000 under $60,000	4,118,100	9,177,753	6,224,279	97	1,603,882	2,953,474	92,122,271	1,133,801	2,723,736
$60,000 under $75,000	10,028,933	24,080,723	16,148,393	3,066	4,232,340	7,932,329	284,880,243	3,444,862	10,819,628
$75,000 under $100,000	11,463,725	29,905,098	20,017,659	5,033	5,318,851	9,887,439	460,599,560	4,928,736	25,384,918
$100,000 under $200,000	13,522,048	38,366,590	24,865,079	4,597	7,067,451	13,501,511	948,288,018	6,968,762	97,615,210
$200,000 under $500,000	3,195,039	9,448,565	5,971,761	910	1,761,866	3,476,804	502,551,463	1,754,615	97,377,900
$500,000 under $1,000,000	492,568	1,500,199	914,965	121	272,894	585,234	184,186,769	271,543	45,384,430
$1,000,000 under $1,500,000	108,096	321,579	198,996	64	57,663	122,582	69,528,002	57,399	18,000,305
$1,500,000 under $2,000,000	44,273	131,707	81,123	53	23,164	50,584	39,758,869	23,046	10,387,690
$2,000,000 under $5,000,000	61,918	182,555	112,695	93	31,963	69,861	94,276,802	31,790	24,724,242
$5,000,000 under $10,000,000	14,322	41,851	25,926	24	7,163	15,925	48,689,246	7,113	12,593,310
$10,000,000 or more	8,274	24,083	14,768	23	4,132	9,315	123,217,184	4,106	28,505,514
Taxable returns, total	**81,890,189**	**154,981,771**	**114,853,412**	**3,374,264**	**23,712,877**	**40,128,359**	**2,929,495,302**	**23,712,877**	**380,998,382**
Nontaxable returns, total	**58,603,939**	**129,257,738**	**71,358,840**	**4,499,928**	**29,317,029**	**57,898,897**	**660,084,920**	**--**	**--**

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**47,275,761**	**83,926,885**	**3,379,671,509**	**21,441,239**	**366,543,656**	**535,138**	**666,166**	**37,986,888**	**337,533**	**4,361,044**
Under $5,000	1,498,620	2,450,672	-65,695,691	1,178	36,747	10,327	14,117	-701,115	112	1,036
$5,000 under $10,000	2,608,465	3,887,057	20,659,870	61	855	13,572	19,428	102,013	--	--
$10,000 under $15,000	3,860,140	6,581,714	48,483,429	2,997	596	27,338	34,328	345,631	--	--
$15,000 under $20,000	3,541,010	6,073,514	61,797,305	21,086	4,448	23,038	28,017	403,159	--	--
$20,000 under $25,000	3,451,507	5,946,143	77,414,931	65,093	20,472	41,161	60,145	936,721	6,006	2,446
$25,000 under $30,000	2,983,705	5,201,182	81,962,859	122,752	72,694	29,034	34,043	796,994	8,995	2,637
$30,000 under $35,000	2,570,810	4,573,570	83,465,412	376,315	255,818	39,676	50,672	1,283,758	22,981	26,256
$35,000 under $40,000	2,226,555	4,031,602	83,494,712	628,611	716,702	33,147	45,152	1,260,766	18,040	32,642
$40,000 under $45,000	1,883,105	3,299,296	79,976,980	774,020	1,053,839	27,114	31,110	1,146,922	16,135	34,449
$45,000 under $50,000	1,690,993	2,964,057	80,132,954	837,277	1,434,193	18,959	21,957	894,507	16,960	43,599
$50,000 under $55,000	1,572,350	2,822,498	82,528,288	948,336	1,821,855	22,329	28,318	1,155,878	16,197	49,523
$55,000 under $60,000	1,458,847	2,604,147	83,792,326	999,188	2,200,529	29,149	31,185	1,671,234	25,973	110,350
$60,000 under $75,000	3,959,595	7,241,123	266,580,917	3,187,344	9,512,219	57,792	71,367	3,880,669	48,479	231,128
$75,000 under $100,000	5,042,149	9,246,996	436,755,502	4,655,779	23,249,178	68,271	81,367	5,995,614	64,973	572,649
$100,000 under $200,000	6,815,800	12,814,086	915,476,736	6,718,117	93,438,881	75,171	88,156	9,725,326	73,702	1,157,267
$200,000 under $500,000	1,720,789	3,354,550	491,294,095	1,713,691	95,168,110	15,282	21,096	4,276,472	15,227	865,852
$500,000 under $1,000,000	269,316	571,925	181,700,712	267,996	44,773,681	2,753	3,936	1,848,387	2,746	456,275
$1,000,000 under $1,500,000	56,581	119,848	68,242,801	56,330	17,663,691	507	918	602,266	505	162,081
$1,500,000 under $2,000,000	22,744	49,545	39,038,651	22,637	10,191,259	197	335	337,409	181	91,853
$2,000,000 under $5,000,000	31,546	68,549	93,055,308	31,375	24,400,982	231	369	663,044	231	182,152
$5,000,000 under $10,000,000	7,058	15,657	47,972,387	7,007	12,413,668	58	90	397,318	58	96,557
$10,000,000 or more	4,075	9,154	121,541,026	4,049	28,113,240	34	60	963,915	34	242,292
Taxable returns, total	**21,441,239**	**36,002,488**	**2,781,565,105**	**21,441,239**	**366,543,656**	**337,533**	**394,264**	**33,191,449**	**337,533**	**4,361,044**
Nontaxable returns, total	**25,834,522**	**47,924,397**	**598,106,405**	**--**	**--**	**197,606**	**271,902**	**4,795,438**	**--**	**--**

Footnotes at end of table.

Table 2.3 All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Exemptions for dependents—continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**2,769,155**	**3,330,871**	**154,039,438**	**1,425,712**	**12,341,928**	**6,512,094**	**10,103,334**	**207,573,015**	**1,623,074**	**8,712,100**
Under $5,000	65,250	77,041	-1,419,049	**	**	196,628	288,393	-666,630	**	**
$5,000 under $10,000	90,343	106,673	734,856	--	--	566,844	773,074	4,543,042	--	--
$10,000 under $15,000	184,646	206,700	2,338,206	** 1,006	** 53	973,618	1,451,557	12,273,514	** 2,009	** 282
$15,000 under $20,000	238,236	286,126	4,219,674	25,033	4,304	940,230	1,521,958	16,453,229	34,353	6,296
$20,000 under $25,000	265,633	328,453	5,967,244	71,200	24,793	873,819	1,428,329	19,571,887	100,195	39,309
$25,000 under $30,000	229,526	280,728	6,321,231	74,686	52,294	652,179	1,093,604	17,875,215	92,239	74,715
$30,000 under $35,000	213,252	249,182	6,922,901	98,300	113,557	457,453	787,521	14,920,670	128,376	148,752
$35,000 under $40,000	175,047	208,125	6,537,820	88,504	115,164	371,909	570,791	13,889,172	155,703	212,205
$40,000 under $45,000	169,101	200,516	7,169,872	99,216	199,451	287,499	474,988	12,184,766	152,235	278,260
$45,000 under $50,000	116,605	139,377	5,493,172	64,556	141,868	217,349	361,281	10,273,854	128,390	269,909
$50,000 under $55,000	119,225	145,799	6,241,967	81,703	211,869	159,543	243,388	8,344,696	112,028	291,405
$55,000 under $60,000	80,612	104,604	4,638,597	63,391	189,437	146,638	213,538	8,414,014	122,702	367,140
$60,000 under $75,000	235,448	281,783	15,727,641	194,637	785,556	237,428	338,057	15,878,691	186,298	763,394
$75,000 under $100,000	228,091	276,169	19,480,789	210,075	1,215,983	213,692	282,907	18,165,846	196,424	1,191,860
$100,000 under $200,000	296,051	361,566	39,504,778	291,559	4,087,958	188,429	237,703	24,202,449	183,424	2,657,201
$200,000 under $500,000	54,105	68,172	14,864,915	53,913	2,823,536	26,303	32,986	7,392,204	26,207	1,448,114
$500,000 under $1,000,000	5,850	7,240	3,930,518	5,822	966,715	1,691	2,132	1,336,398	1,669	337,147
$1,000,000 under $1,500,000	1,094	1,330	1,322,009	1,080	350,939	336	487	413,503	324	106,357
$1,500,000 under $2,000,000	406	472	699,589	405	189,542	184	233	318,051	183	90,846
$2,000,000 under $5,000,000	461	623	1,324,015	458	354,116	257	319	709,159	252	188,274
$5,000,000 under $10,000,000	119	130	800,922	119	211,308	37	48	278,662	37	80,660
$10,000,000 or more	56	63	1,217,772	55	303,487	28	38	800,626	27	159,977
Taxable returns, total	**1,425,715**	**1,695,452**	**119,911,099**	**1,425,715**	**12,341,928**	**1,623,074**	**2,036,154**	**104,881,121**	**1,623,074**	**8,712,100**
Nontaxable returns, total	**1,343,440**	**1,635,419**	**34,128,338**	**--**	**--**	**4,889,020**	**8,067,180**	**102,691,894**	**--**	**--**

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 2.4 All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	Number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents: Total: Number of returns	Exemptions for dependents: Total: Number of exemptions	Exemptions for dependents: Total: Adjusted gross income less deficit	Exemptions for dependents: Total: Total income tax: Number of returns	Exemptions for dependents: Total: Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	**140,494,127**	**284,239,508**	**186,212,252**	**7,874,191**	**53,029,907**	**98,027,256**	**3,589,580,222**	**23,712,877**	**380,998,382**
Returns of married persons filing jointly	53,570,158	163,495,090	107,134,748	* 5,559	28,103,045	56,360,342	2,825,714,274	17,199,298	338,538,964
Returns of married persons filing jointly, total:	2,539,588	3,491,933	2,558,762	* 2,994	606,678	933,171	34,523,783	365,500	4,771,907
Spouse filing	2,517,417	3,440,194	2,514,423	* 2,994	601,542	925,771	34,229,973	363,405	4,734,011
Spouse not filing	22,171	51,739	44,339	--	5,136	7,399	293,810	2,096	37,896
Returns of heads of household	21,496,275	56,607,382	21,496,275	--	20,717,744	35,111,107	637,876,696	5,285,764	31,162,253
Returns of surviving spouses	68,880	175,587	68,880	--	68,880	106,707	3,066,884	29,236	279,690
Returns of single persons	62,819,226	60,469,517	54,953,588	7,865,638	3,533,560	5,515,929	88,398,584	833,078	6,245,568

Marital status	Exemptions for dependents—continued: Exemptions for children at home: Number of returns	Exemptions for children at home: Number of exemptions	Exemptions for children at home: Adjusted gross income less deficit	Exemptions for children at home: Total income tax: Number of returns	Exemptions for children at home: Total income tax: Amount	Exemptions for children away from home: Number of returns	Exemptions for children away from home: Number of exemptions	Exemptions for children away from home: Adjusted gross income less deficit	Exemptions for children away from home: Total income tax: Number of returns	Exemptions for children away from home: Total income tax: Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns	**47,275,761**	**83,926,885**	**3,379,671,509**	**21,441,239**	**366,543,656**	**535,138**	**666,166**	**37,986,888**	**337,533**	**4,361,044**
Returns of married persons filing jointly	27,192,903	52,932,625	2,759,982,996	16,626,194	332,456,343	186,232	235,727	18,769,861	121,254	2,106,829
Returns of married persons filing jointly, total:	534,017	820,224	30,792,278	309,309	4,368,041	23,592	29,682	1,219,293	15,543	142,163
Spouse filing	529,884	813,829	30,536,383	308,217	4,332,264	23,592	29,682	1,219,293	15,543	142,163
Spouse not filing	4,132	6,396	255,895	* 1,092	* 35,777	--	--	--	--	--
Returns of heads of household	17,422,629	27,138,655	541,641,175	4,186,860	26,623,661	67,057	80,093	3,483,531	31,790	307,569
Returns of surviving spouses	68,880	103,668	3,066,884	29,236	279,690	--	--	--	--	--
Returns of single persons	2,057,333	2,931,713	44,188,176	289,639	2,815,922	258,258	320,663	14,514,203	168,947	1,804,484

Marital status	Exemptions for dependents—continued: Exemptions for parents: Number of returns	Exemptions for parents: Number of exemptions	Exemptions for parents: Adjusted gross income less deficit	Exemptions for parents: Total income tax: Number of returns	Exemptions for parents: Total income tax: Amount	Exemptions for other dependents: Number of returns	Exemptions for other dependents: Number of exemptions	Exemptions for other dependents: Adjusted gross income less deficit	Exemptions for other dependents: Total income tax: Number of returns	Exemptions for other dependents: Total income tax: Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns	**2,769,155**	**3,330,871**	**154,039,437**	**1,425,715**	**12,341,928**	**6,512,094**	**10,103,334**	**207,573,015**	**1,623,074**	**8,712,100**
Returns of married persons filing jointly	1,051,080	1,296,811	90,607,060	611,609	8,373,778	1,223,904	1,895,178	70,342,124	478,482	4,241,115
Returns of married persons filing jointly, total:	32,736	38,987	1,948,378	25,298	225,920	36,270	44,277	1,710,623	26,257	143,512
Spouse filing	32,736	38,987	1,948,378	25,298	225,920	35,267	43,273	1,672,708	25,253	141,393
Spouse not filing	--	--	--	--	--	* 1,004	* 1,004	* 37,915	* 1,004	* 2,119
Returns of heads of household	1,429,771	1,668,309	53,942,239	682,176	3,197,846	4,029,513	6,224,051	107,230,617	813,313	2,994,590
Returns of surviving spouses	* 1,995	* 1,995	* 79,604	* 996	* 888	* 1,043	* 1,043	* 67,703	* 40	* 8,789
Returns of single persons	253,572	324,769	7,462,156	105,637	543,497	1,221,363	1,938,784	28,221,947	304,982	1,324,095

* Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.5 Returns with Earned Income Credit, 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 with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			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)
Total	**27,041,498**	**457,906,455**	**23,745,440**	**403,173,625**	**6,698,445**	**44,191,557**	**27,035,498**	**447,706,361**	**27,041,498**	**59,239,462**
No adjusted gross income	265,820	-11,163,219	155,769	1,468,111	174,157	709,668	265,820	2,177,782	265,820	319,254
$1 under $1,000	363,608	188,599	243,615	247,452	137,695	176,716	363,608	444,352	363,608	57,048
$1,000 under $2,000	466,765	714,964	381,354	694,555	109,857	167,138	465,768	934,498	466,765	137,411
$2,000 under $3,000	555,984	1,404,326	457,918	1,321,304	134,678	235,139	555,984	1,556,444	555,984	272,446
$3,000 under $4,000	640,849	2,233,469	540,940	1,861,011	158,863	509,685	640,849	2,434,886	640,849	445,703
$4,000 under $5,000	719,851	3,236,544	585,358	2,667,499	191,600	736,115	719,851	3,494,773	719,851	673,232
$5,000 under $6,000	745,836	4,105,725	604,682	3,277,713	196,365	853,475	745,836	4,131,188	745,836	842,616
$6,000 under $7,000	918,652	5,966,484	764,804	4,744,302	250,840	1,095,468	918,652	5,839,771	918,652	1,123,835
$7,000 under $8,000	1,014,977	7,611,376	816,615	5,694,660	314,492	1,667,174	1,014,977	7,393,678	1,014,977	1,511,384
$8,000 under $9,000	1,123,541	9,584,015	867,115	6,607,357	396,174	2,535,552	1,123,541	9,162,718	1,123,541	2,043,051
$9,000 under $10,000	1,302,374	12,357,665	1,014,197	8,591,252	480,033	3,185,736	1,302,374	11,776,988	1,302,374	2,793,735
$10,000 under $11,000	1,120,699	11,761,681	966,606	8,994,467	304,352	2,069,370	1,120,699	11,063,837	1,120,699	2,380,937
$11,000 under $12,000	1,209,949	13,904,952	1,008,761	10,445,045	346,765	2,551,284	1,209,949	12,996,328	1,209,949	2,786,504
$12,000 under $13,000	1,302,116	16,280,392	1,062,495	11,834,967	440,338	3,564,915	1,302,116	15,399,882	1,302,116	3,542,152
$13,000 under $14,000	1,035,234	13,898,113	826,799	9,792,529	347,954	3,326,152	1,031,230	13,141,113	1,035,234	3,414,472
$14,000 under $15,000	795,497	11,528,844	678,027	8,836,815	234,018	2,198,903	795,497	11,040,923	795,497	2,983,878
$15,000 under $16,000	748,231	11,589,971	655,721	9,222,325	188,836	1,673,107	748,231	10,895,432	748,231	2,754,621
$16,000 under $17,000	751,868	12,414,375	664,869	9,899,807	190,186	1,695,096	751,868	11,594,903	751,868	2,760,727
$17,000 under $18,000	694,951	12,156,120	629,558	10,218,253	139,154	1,140,561	694,951	11,361,325	694,951	2,449,680
$18,000 under $19,000	654,167	12,099,430	617,206	10,665,357	111,110	776,599	653,167	11,441,957	654,167	2,358,717
$19,000 under $20,000	630,197	12,288,570	587,965	10,719,975	114,532	864,632	630,197	11,584,607	630,197	2,267,687
$20,000 under $25,000	3,058,979	68,600,934	2,900,499	61,281,339	517,786	3,714,333	3,058,979	65,001,358	3,058,979	9,696,075
$25,000 under $30,000	2,672,166	73,315,334	2,561,599	65,654,992	428,271	3,831,335	2,672,166	69,490,597	2,672,166	6,264,851
$30,000 under $35,000	2,216,347	71,891,854	2,159,176	65,864,853	361,676	2,383,545	2,216,347	68,249,455	2,216,347	3,409,182
$35,000 under $40,000	1,335,063	49,946,595	1,302,958	45,044,588	271,022	1,865,973	1,335,063	46,910,585	1,335,063	1,492,471
$40,000 under $45,000	565,699	23,874,657	560,821	21,742,418	120,713	555,573	565,699	22,297,991	565,699	415,994
$45,000 and over	132,078	6,114,685	130,015	5,780,676	36,975	108,313	132,078	5,888,989	132,078	41,798

Size of adjusted gross income	All returns with earned income credit—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Total	**1,488,984**	**489,444**	**512,600**	**263,789**	**5,157,511**	**4,764,828**	**24,920,512**	**53,985,190**	**22,029**	**341,179**
No adjusted gross income	* 353	* 21	* 31	* 76	130,640	80,364	190,658	238,870	* 6	* 3
$1 under $1,000	--	--	--	--	57,273	11,799	320,700	45,249	* 1,004	* 20,184
$1,000 under $2,000	--	--	--	--	98,766	16,300	393,129	121,111	* 1,997	* 72,805
$2,000 under $3,000	--	--	--	--	117,194	26,232	472,811	246,214	--	--
$3,000 under $4,000	--	--	--	--	138,558	46,705	558,551	398,999	* 3,001	* 64,191
$4,000 under $5,000	* 6	* 14	* 6	* 2	167,092	58,217	616,439	615,000	* 3,999	* 91,159
$5,000 under $6,000	--	--	--	--	169,778	72,571	640,175	770,045	--	--
$6,000 under $7,000	--	--	--	--	203,392	93,924	808,313	1,029,911	--	--
$7,000 under $8,000	--	--	--	--	266,529	142,745	889,616	1,368,639	* 1,997	* 31,844
$8,000 under $9,000	* 999	* 6	--	--	348,976	247,175	1,046,062	1,795,870	* 2,004	* 19,809
$9,000 under $10,000	16,296	1,154	--	--	420,963	330,989	1,243,484	2,461,592	--	--
$10,000 under $11,000	22,020	1,936	* 9,016	* 542	253,827	193,691	1,049,392	2,185,310	--	--
$11,000 under $12,000	60,010	4,444	17,989	2,355	288,099	255,648	1,124,484	2,526,412	--	--
$12,000 under $13,000	43,451	2,270	33,445	4,823	366,380	400,055	1,222,453	3,139,828	--	--
$13,000 under $14,000	38,038	394	27,036	3,549	294,405	365,817	989,050	3,048,262	* 1,997	* 22,431
$14,000 under $15,000	* 4,005	* 716	--	--	191,354	252,775	781,615	2,730,386	* 1,004	* 5,205
$15,000 under $16,000	* 4,998	* 955	--	--	153,056	208,420	735,145	2,545,245	--	--
$16,000 under $17,000	* 5,004	* 668	--	--	146,640	208,278	732,644	2,551,781	--	--
$17,000 under $18,000	10,008	1,801	--	--	104,084	153,929	685,515	2,293,950	* 1,004	* 2,511
$18,000 under $19,000	* 5,011	* 1,894	--	--	77,237	112,480	648,007	2,244,343	--	--
$19,000 under $20,000	17,043	2,941	--	--	76,176	121,752	619,610	2,142,994	--	--
$20,000 under $25,000	183,524	60,497	* 999	* 125	339,358	531,881	2,991,581	9,103,697	* 1,005	* 5,686
$25,000 under $30,000	302,773	154,359	26,082	6,797	305,706	423,564	2,553,054	5,686,927	* 1,004	* 4,270
$30,000 under $35,000	583,193	204,761	288,530	182,862	209,343	245,269	1,822,816	2,959,152	* 1,004	* 1,056
$35,000 under $40,000	165,953	47,536	90,161	54,568	154,522	126,992	1,153,646	1,317,943	* 1,004	* 24
$40,000 under $45,000	22,283	2,972	16,284	7,096	65,678	34,179	512,999	378,843	--	--
$45,000 and over	* 4,017	* 105	* 3,019	* 994	12,486	3,076	118,563	38,618	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with no qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Total	**6,241,264**	**41,266,079**	**5,132,431**	**37,936,668**	**1,746,932**	**5,681,942**	**6,235,263**	**43,627,872**	**6,241,264**	**1,613,563**
No adjusted gross income	164,466	-4,938,450	86,682	458,668	111,027	289,226	164,466	747,894	164,466	36,416
$1 under $1,000	298,424	148,915	190,465	200,169	122,613	115,036	298,424	315,205	298,424	18,998
$1,000 under $2,000	316,222	483,293	247,191	468,522	90,538	133,541	315,225	602,063	316,222	41,846
$2,000 under $3,000	351,269	878,708	268,539	758,155	108,171	209,115	351,269	967,270	351,269	70,919
$3,000 under $4,000	384,501	1,336,499	309,195	1,051,155	113,084	313,559	384,501	1,373,975	384,501	101,635
$4,000 under $5,000	415,114	1,867,565	317,735	1,387,380	130,696	491,785	415,114	1,879,165	415,114	136,928
$5,000 under $6,000	409,037	2,252,379	307,521	1,633,428	132,967	562,460	409,037	2,195,888	409,037	158,357
$6,000 under $7,000	528,729	3,432,058	426,859	2,695,036	155,152	636,220	528,729	3,331,256	528,729	219,153
$7,000 under $8,000	523,911	3,926,550	407,726	2,904,805	164,810	842,383	523,911	3,747,188	523,911	216,179
$8,000 under $9,000	498,390	4,236,290	429,230	3,397,880	120,364	534,193	498,390	3,932,073	498,390	174,158
$9,000 under $10,000	478,743	4,543,317	428,084	3,808,397	102,125	297,038	478,743	4,105,435	478,743	137,597
$10,000 under $11,000	454,326	4,771,974	408,140	3,830,812	90,161	444,873	454,326	4,275,685	454,326	104,965
$11,000 under $12,000	483,392	5,548,894	436,729	4,676,410	104,471	304,619	483,392	4,981,029	483,392	84,301
$12,000 under $13,000	466,346	5,827,291	436,685	5,080,800	80,489	160,080	466,346	5,240,880	466,346	52,095
$13,000 under $14,000	218,461	2,901,552	205,467	2,449,531	43,489	63,027	214,457	2,512,558	218,461	21,784
$14,000 under $15,000	59,240	860,066	52,731	692,347	22,666	70,501	59,240	762,848	59,240	15,989
$15,000 under $16,000	56,221	875,213	48,104	618,774	16,224	47,806	56,221	666,580	56,221	10,453
$16,000 under $17,000	58,243	964,481	51,125	704,109	21,228	116,412	58,243	820,520	58,243	7,705
$17,000 under $18,000	54,272	949,097	53,282	782,080	10,694	46,591	54,272	828,671	54,272	3,745
$18,000 under $19,000	21,956	400,387	20,943	338,212	* 5,964	* 3,478	20,957	341,690	21,956	340
$19,000 under $20,000	--	--	--	--	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--	--
$30,000 under $35,000	--	--	--	--	--	--	--	--	--	--
$35,000 under $40,000	--	--	--	--	--	--	--	--	--	--
$40,000 under $45,000	--	--	--	--	--	--	--	--	--	--
$45,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with no qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	**178,165**	**10,111**	**87,517**	**11,345**	**1,292,788**	**348,194**	**4,996,301**	**1,255,258**	*** 999**	*** 9,262**
No adjusted gross income	* 353	* 21	* 31	* 76	80,350	18,353	95,246	18,043	--	--
$1 under $1,000	--	--	--	--	46,427	5,178	255,516	13,820	--	--
$1,000 under $2,000	--	--	--	--	81,025	11,280	243,186	30,566	--	--
$2,000 under $3,000	--	--	--	--	95,335	20,357	268,236	50,562	--	--
$3,000 under $4,000	--	--	--	--	98,800	24,701	303,192	76,934	* 999	* 9,262
$4,000 under $5,000	--	--	--	--	115,325	35,394	311,756	101,534	--	--
$5,000 under $6,000	--	--	--	--	115,633	43,283	303,376	115,075	--	--
$6,000 under $7,000	--	--	--	--	125,022	50,301	418,675	168,851	--	--
$7,000 under $8,000	--	--	--	--	138,127	52,982	398,749	163,197	--	--
$8,000 under $9,000	* 999	* 6	--	--	86,454	29,040	420,910	145,113	--	--
$9,000 under $10,000	15,297	1,083	--	--	69,183	18,791	420,858	117,723	--	--
$10,000 under $11,000	22,020	1,936	* 9,016	* 542	66,620	14,331	384,019	88,698	--	--
$11,000 under $12,000	60,010	4,444	17,989	2,355	67,608	11,759	398,924	68,098	--	--
$12,000 under $13,000	42,452	2,249	33,445	4,823	47,180	5,609	387,720	44,236	--	--
$13,000 under $14,000	37,035	372	27,036	3,549	20,145	1,391	172,277	20,020	--	--
$14,000 under $15,000	--	--	--	--	9,848	2,057	49,392	13,932	--	--
$15,000 under $16,000	--	--	--	--	10,970	1,398	48,251	9,056	--	--
$16,000 under $17,000	--	--	--	--	12,246	1,671	46,279	6,034	--	--
$17,000 under $18,000	--	--	--	--	* 4,479	* 291	49,793	3,455	--	--
$18,000 under $19,000	--	--	--	--	* 2,010	* 29	19,946	311	--	--
$19,000 under $20,000	--	--	--	--	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--	--
$30,000 under $35,000	--	--	--	--	--	--	--	--	--	--
$35,000 under $40,000	--	--	--	--	--	--	--	--	--	--
$40,000 under $45,000	--	--	--	--	--	--	--	--	--	--
$45,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total	**9,960,234**	**179,104,672**	**8,927,333**	**158,336,095**	**2,195,624**	**14,316,509**	**9,960,234**	**172,752,159**	**9,960,234**	**20,976,032**
No adjusted gross income	50,274	-2,283,621	31,926	398,463	31,943	234,125	50,274	632,589	50,274	102,882
$1 under $1,000	41,606	23,915	35,594	20,695	7,536	9,092	41,606	49,972	41,606	12,484
$1,000 under $2,000	90,319	139,896	78,796	135,914	13,167	21,738	90,319	157,651	90,319	52,141
$2,000 under $3,000	125,177	319,849	115,011	368,792	19,139	5,267	125,177	374,059	125,177	114,486
$3,000 under $4,000	166,606	585,199	148,043	522,289	33,518	145,791	166,606	668,079	166,606	205,021
$4,000 under $5,000	178,674	803,935	158,739	693,735	38,331	142,049	178,674	875,381	178,674	273,552
$5,000 under $6,000	208,273	1,147,702	179,669	980,230	44,108	232,226	208,273	1,212,455	208,273	393,893
$6,000 under $7,000	241,811	1,572,571	208,152	1,279,090	56,417	277,716	241,811	1,556,806	241,811	513,607
$7,000 under $8,000	316,197	2,383,556	256,252	1,721,686	105,772	632,223	316,197	2,367,841	316,197	777,879
$8,000 under $9,000	431,605	3,698,662	285,327	2,019,298	214,554	1,570,683	431,605	3,592,964	431,605	1,204,766
$9,000 under $10,000	567,673	5,380,792	386,613	3,117,668	288,317	2,143,487	567,673	5,261,154	567,673	1,682,554
$10,000 under $11,000	388,429	4,069,693	333,369	3,087,254	111,214	820,003	388,429	3,907,257	388,429	1,125,567
$11,000 under $12,000	365,737	4,201,428	297,974	3,099,384	102,096	946,670	365,737	4,046,054	365,737	1,074,469
$12,000 under $13,000	324,574	4,054,521	271,833	3,161,772	86,642	731,999	324,574	3,893,771	324,574	969,529
$13,000 under $14,000	335,619	4,520,166	294,281	3,599,950	72,973	680,385	335,619	4,295,477	335,619	984,324
$14,000 under $15,000	342,898	4,975,395	308,795	4,105,229	69,633	601,519	342,898	4,711,953	342,898	1,001,422
$15,000 under $16,000	348,993	5,406,125	315,124	4,598,225	71,745	569,135	348,993	5,167,360	348,993	1,033,372
$16,000 under $17,000	337,619	5,571,396	309,176	4,699,025	64,903	411,515	337,619	5,110,540	337,619	977,399
$17,000 under $18,000	314,374	5,502,672	287,697	4,739,705	54,095	416,459	314,374	5,158,675	314,374	880,913
$18,000 under $19,000	301,314	5,576,761	287,582	5,094,263	51,642	186,530	301,314	5,280,793	301,314	813,088
$19,000 under $20,000	314,298	6,124,135	295,311	5,435,630	55,295	240,770	314,298	5,676,400	314,298	809,126
$20,000 under $25,000	1,502,738	33,733,126	1,439,282	30,597,963	200,765	1,297,371	1,502,738	31,895,334	1,502,738	3,271,384
$25,000 under $30,000	1,308,297	35,886,158	1,265,497	32,950,168	179,047	1,088,403	1,308,297	34,038,571	1,308,297	1,881,918
$30,000 under $35,000	1,015,084	32,893,150	1,000,086	30,506,136	139,543	631,048	1,015,084	31,137,184	1,015,084	694,156
$35,000 under $40,000	323,051	12,053,473	318,211	10,704,984	79,240	255,467	323,051	10,960,451	323,051	125,486
$40,000 under $45,000	18,993	764,016	18,993	698,548	* 3,988	* 24,839	18,993	723,387	18,993	613
$45,000 and over	--	--	--	--	--	--	--	--	--	--

Size of adjusted gross income	Returns with one qualifying child—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Total	**1,074,875**	**377,347**	**369,672**	**218,337**	**1,725,540**	**1,648,742**	**9,368,257**	**18,949,943**	*** 8,016**	*** 99,555**
No adjusted gross income	--	--	--	--	23,487	28,808	45,873	74,074	--	--
$1 under $1,000	--	--	--	--	* 4,543	* 932	41,606	11,552	* 1,004	* 20,184
$1,000 under $2,000	--	--	--	--	10,865	3,364	90,019	48,777	--	--
$2,000 under $3,000	--	--	--	--	15,158	3,435	125,177	111,051	--	--
$3,000 under $4,000	--	--	--	--	29,530	17,484	165,617	187,537	--	--
$4,000 under $5,000	* 6	* 14	* 6	* 2	33,038	12,484	178,659	261,054	* 2,002	* 39,598
$5,000 under $6,000	--	--	--	--	38,124	21,764	208,273	372,129	--	--
$6,000 under $7,000	--	--	--	--	46,084	29,007	241,672	484,601	--	--
$7,000 under $8,000	--	--	--	--	89,915	63,311	316,197	714,568	* 999	* 13,932
$8,000 under $9,000	--	--	--	--	207,561	170,671	431,605	1,034,095	* 1,005	* 2,982
$9,000 under $10,000	--	--	--	--	270,189	234,991	566,669	1,447,562	--	--
$10,000 under $11,000	--	--	--	--	96,039	87,935	388,429	1,037,631	--	--
$11,000 under $12,000	--	--	--	--	91,798	102,225	364,748	972,244	--	--
$12,000 under $13,000	--	--	--	--	66,694	88,740	324,535	880,789	--	--
$13,000 under $14,000	* 1,004	* 21	--	--	61,264	80,864	335,619	903,439	* 999	* 15,142
$14,000 under $15,000	* 2,007	* 236	--	--	55,385	70,349	340,568	930,837	* 1,004	* 5,205
$15,000 under $16,000	* 3,001	* 540	--	--	53,830	79,816	344,016	953,016	--	--
$16,000 under $17,000	* 4,000	* 615	--	--	48,705	68,601	333,648	908,183	--	--
$17,000 under $18,000	* 9,009	* 1,519	--	--	37,072	60,942	312,549	818,452	* 1,004	* 2,511
$18,000 under $19,000	* 5,011	* 1,894	--	--	30,736	40,742	297,169	770,452	--	--
$19,000 under $20,000	15,042	2,330	--	--	34,167	45,985	305,333	760,811	--	--
$20,000 under $25,000	165,495	52,833	* 999	* 125	135,371	181,763	1,451,637	3,036,788	--	--
$25,000 under $30,000	272,720	134,207	26,082	6,797	128,877	103,465	1,226,128	1,644,246	--	--
$30,000 under $35,000	512,000	167,153	282,539	178,783	76,297	41,495	681,834	485,508	--	--
$35,000 under $40,000	80,574	15,876	56,040	32,416	37,832	9,534	238,672	100,076	--	--
$40,000 under $45,000	* 5,004	* 111	* 4,005	* 214	* 2,983	* 34	12,005	468	--	--
$45,000 and over	--	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with two qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Total	**7,704,756**	**162,343,659**	**6,872,860**	**141,866,278**	**1,928,611**	**16,420,305**	**7,704,756**	**158,426,015**	**7,704,756**	**25,545,114**
No adjusted gross income	35,565	-2,729,011	26,160	458,854	21,730	98,815	35,565	557,672	35,565	118,730
$1 under $1,000	15,562	10,143	12,555	23,376	* 3,535	* 16,608	15,562	39,985	15,562	14,036
$1,000 under $2,000	47,901	72,861	44,048	70,380	* 4,848	* 10,282	47,901	153,468	47,901	33,901
$2,000 under $3,000	56,492	146,225	52,337	140,312	6,355	17,979	56,492	158,292	56,492	61,423
$3,000 under $4,000	65,525	228,374	59,524	209,655	10,188	45,833	65,525	280,060	65,525	101,440
$4,000 under $5,000	96,812	432,944	83,645	443,809	16,349	75,612	96,812	519,421	96,812	195,954
$5,000 under $6,000	93,471	513,239	84,441	501,077	16,289	42,564	93,471	543,641	93,471	209,710
$6,000 under $7,000	111,032	716,044	96,725	576,049	28,280	132,879	111,032	708,928	111,032	282,022
$7,000 under $8,000	122,214	910,422	107,982	727,973	28,329	146,525	122,214	892,410	122,214	347,690
$8,000 under $9,000	144,480	1,230,496	111,501	855,461	47,274	347,056	144,480	1,219,343	144,480	480,078
$9,000 under $10,000	204,326	1,941,837	158,258	1,294,848	72,015	600,052	204,326	1,894,900	204,326	753,089
$10,000 under $11,000	211,025	2,219,608	175,524	1,607,582	75,153	599,618	211,025	2,207,200	211,025	849,973
$11,000 under $12,000	265,694	3,058,624	204,455	1,975,397	100,186	955,792	265,694	2,931,190	265,694	1,162,430
$12,000 under $13,000	401,479	5,021,366	275,370	2,771,626	215,622	2,091,886	401,479	4,863,512	401,479	1,921,437
$13,000 under $14,000	377,956	5,090,592	247,987	2,890,044	188,407	2,130,024	377,956	5,027,356	377,956	1,856,984
$14,000 under $15,000	293,680	4,252,274	238,067	3,041,306	104,180	1,137,045	293,680	4,178,351	293,680	1,428,673
$15,000 under $16,000	257,924	3,989,608	220,394	3,071,226	79,889	793,632	257,924	3,864,858	257,924	1,262,327
$16,000 under $17,000	268,025	4,427,632	235,920	3,415,821	73,265	794,567	268,025	4,210,388	268,025	1,292,111
$17,000 under $18,000	236,122	4,126,701	212,018	3,573,809	47,450	367,306	236,122	3,941,115	236,122	1,109,917
$18,000 under $19,000	246,408	4,559,948	230,250	3,978,114	34,169	373,172	246,408	4,351,286	246,408	1,115,415
$19,000 under $20,000	224,534	4,379,677	212,094	3,856,671	35,017	374,524	224,534	4,231,195	224,534	996,414
$20,000 under $25,000	1,144,539	25,628,133	1,082,573	22,869,507	220,693	1,412,411	1,144,539	24,281,918	1,144,539	4,507,710
$25,000 under $30,000	969,852	26,592,036	925,483	23,652,755	162,796	1,585,022	969,852	25,237,777	969,852	2,902,355
$30,000 under $35,000	821,686	26,693,111	795,828	24,264,810	144,285	1,200,734	821,686	25,465,544	821,686	1,652,588
$35,000 under $40,000	651,893	24,355,632	640,500	22,429,485	115,764	731,814	651,893	23,161,323	651,893	712,470
$40,000 under $45,000	322,551	13,661,875	321,212	12,377,522	69,511	334,275	322,551	12,711,797	322,551	175,784
$45,000 and over	18,008	813,268	18,008	788,809	* 7,034	* 4,276	18,008	793,086	18,008	452

Size of adjusted gross income	Returns with two qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	**221,932**	**90,062**	**52,406**	**33,052**	**1,508,042**	**1,895,915**	**7,504,120**	**23,559,137**	*** 7,001**	*** 139,432**
No adjusted gross income	--	--	--	--	18,706	21,759	34,504	96,971	* 6	* 3
$1 under $1,000	--	--	--	--	* 2,331	* 1,729	15,562	12,307	--	--
$1,000 under $2,000	--	--	--	--	* 5,858	* 1,469	47,601	32,433	* 1,997	* 72,805
$2,000 under $3,000	--	--	--	--	* 5,688	* 2,190	56,352	59,233	--	--
$3,000 under $4,000	--	--	--	--	8,194	4,277	65,525	97,162	* 999	* 24,572
$4,000 under $5,000	--	--	--	--	13,358	8,136	96,773	187,818	--	--
$5,000 under $6,000	--	--	--	--	13,020	6,167	93,471	203,543	--	--
$6,000 under $7,000	--	--	--	--	23,288	11,282	110,887	270,740	--	--
$7,000 under $8,000	--	--	--	--	24,202	17,650	122,015	330,040	* 999	* 17,912
$8,000 under $9,000	--	--	--	--	42,973	39,218	144,480	440,860	* 999	* 16,827
$9,000 under $10,000	* 999	* 71	--	--	67,013	62,189	204,326	690,830	--	--
$10,000 under $11,000	--	--	--	--	66,644	66,503	210,026	783,470	--	--
$11,000 under $12,000	--	--	--	--	93,199	105,652	265,686	1,056,777	--	--
$12,000 under $13,000	* 999	* 21	--	--	199,445	240,874	401,479	1,680,542	--	--
$13,000 under $14,000	--	--	--	--	170,902	237,005	377,956	1,619,980	* 999	* 7,289
$14,000 under $15,000	* 1,997	* 480	--	--	91,902	133,103	293,276	1,295,089	--	--
$15,000 under $16,000	* 999	* 218	--	--	65,276	96,100	257,785	1,166,009	--	--
$16,000 under $17,000	* 1,004	* 53	--	--	60,029	91,286	265,734	1,200,772	--	--
$17,000 under $18,000	* 999	* 283	--	--	39,511	57,269	233,985	1,052,366	--	--
$18,000 under $19,000	--	--	--	--	31,146	49,734	246,408	1,065,681	--	--
$19,000 under $20,000	* 1,004	* 314	--	--	25,716	45,189	223,252	950,912	--	--
$20,000 under $25,000	17,025	6,802	--	--	131,112	226,106	1,131,026	4,274,802	--	--
$25,000 under $30,000	29,054	18,119	--	--	112,949	183,438	941,990	2,700,799	--	--
$30,000 under $35,000	68,188	33,132	* 4,988	* 3,958	87,751	119,725	779,006	1,499,730	--	--
$35,000 under $40,000	82,368	29,027	33,118	21,488	70,273	53,876	581,037	629,568	* 1,004	* 24
$40,000 under $45,000	14,279	1,476	11,281	6,611	35,574	13,950	290,972	160,359	--	--
$45,000 and over	* 3,019	* 66	* 3,019	* 994	* 1,982	* 40	13,008	346	--	--

Footnotes at end of table.

Table 2.5 Returns with Earned Income Credit, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Total	**3,135,245**	**75,192,044**	**2,812,816**	**65,034,584**	**827,277**	**7,772,800**	**3,135,245**	**72,900,315**	**3,135,245**	**11,104,754**
No adjusted gross income	15,515	-1,212,136	11,001	152,126	9,457	87,502	15,515	239,628	15,515	61,225
$1 under $1,000	* 8,016	* 5,626	* 5,002	* 3,212	* 4,011	* 35,979	* 8,016	* 39,191	* 8,016	* 11,531
$1,000 under $2,000	12,323	18,914	11,318	19,740	* 1,303	* 1,576	12,323	21,316	12,323	9,522
$2,000 under $3,000	23,046	59,544	22,032	54,045	* 1,013	* 2,778	23,046	56,823	23,046	25,617
$3,000 under $4,000	24,217	83,397	24,178	77,913	* 2,073	* 4,502	24,217	112,772	24,217	37,608
$4,000 under $5,000	29,251	132,100	25,239	142,576	* 6,225	* 26,669	29,251	220,806	29,251	66,798
$5,000 under $6,000	35,055	192,405	33,050	162,979	* 3,001	* 16,225	35,055	179,204	35,055	80,656
$6,000 under $7,000	37,079	245,810	33,067	194,126	10,991	48,654	37,079	242,781	37,079	109,053
$7,000 under $8,000	52,655	390,848	44,655	340,196	15,581	46,043	52,655	386,239	52,655	169,636
$8,000 under $9,000	49,066	418,567	41,058	334,718	13,982	83,619	49,066	418,338	49,066	184,049
$9,000 under $10,000	51,632	491,719	41,242	370,339	17,577	145,159	51,632	515,498	51,632	220,495
$10,000 under $11,000	66,919	700,406	49,573	468,820	27,823	204,875	66,919	673,695	66,919	300,433
$11,000 under $12,000	95,126	1,096,005	69,602	693,854	40,013	344,202	95,126	1,038,056	95,126	465,304
$12,000 under $13,000	109,717	1,377,213	78,608	820,769	57,585	580,950	109,717	1,401,719	109,717	599,092
$13,000 under $14,000	103,198	1,385,803	79,064	853,005	43,085	452,717	103,198	1,305,722	103,198	551,380
$14,000 under $15,000	99,679	1,441,110	78,434	997,933	37,539	389,839	99,679	1,387,771	99,679	537,793
$15,000 under $16,000	85,092	1,319,025	72,099	934,100	20,977	262,534	85,092	1,196,634	85,092	448,468
$16,000 under $17,000	87,980	1,450,866	68,648	1,080,853	30,791	372,603	87,980	1,453,455	87,980	483,511
$17,000 under $18,000	90,184	1,577,651	76,561	1,122,659	26,915	310,205	90,184	1,432,864	90,184	455,105
$18,000 under $19,000	84,489	1,562,333	78,432	1,254,769	19,334	213,420	84,489	1,468,188	84,489	429,873
$19,000 under $20,000	91,365	1,784,758	80,560	1,427,674	24,220	249,338	91,365	1,677,012	91,365	462,147
$20,000 under $25,000	411,702	9,239,675	378,644	7,813,869	96,329	1,004,551	411,702	8,824,106	411,702	1,916,982
$25,000 under $30,000	394,017	10,837,140	370,619	9,052,069	86,428	1,157,909	394,017	10,214,248	394,017	1,480,577
$30,000 under $35,000	379,578	12,305,592	363,262	11,093,907	77,848	551,764	379,578	11,646,727	379,578	1,062,438
$35,000 under $40,000	360,120	13,537,490	344,248	11,910,120	76,018	878,692	360,120	12,788,811	360,120	654,515
$40,000 under $45,000	224,155	9,448,766	220,617	8,666,349	47,215	196,459	224,155	8,862,807	224,155	239,597
$45,000 and over	114,069	5,301,417	112,006	4,991,866	29,942	104,037	114,069	5,095,903	114,069	41,347

Size of adjusted gross income	Returns with three or more qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total	**14,012**	**11,924**	*** 3,006**	*** 1,056**	**631,141**	**871,977**	**3,051,834**	**10,220,853**	*** 6,013**	*** 92,930**
No adjusted gross income	--	--	--	--	8,097	11,443	15,035	49,782	--	--
$1 under $1,000	--	--	--	--	* 3,972	* 3,961	* 8,016	* 7,571	--	--
$1,000 under $2,000	--	--	--	--	* 1,018	* 187	12,323	9,335	--	--
$2,000 under $3,000	--	--	--	--	* 1,013	* 250	23,046	25,368	--	--
$3,000 under $4,000	--	--	--	--	* 2,033	* 242	24,217	37,365	* 1,004	* 30,357
$4,000 under $5,000	--	--	--	--	* 5,371	* 2,204	29,251	64,594	* 1,997	* 51,562
$5,000 under $6,000	--	--	--	--	* 3,001	* 1,357	35,055	79,299	--	--
$6,000 under $7,000	--	--	--	--	* 8,997	* 3,333	37,079	105,719	--	--
$7,000 under $8,000	--	--	--	--	14,285	8,803	52,655	160,834	--	--
$8,000 under $9,000	--	--	--	--	11,988	8,246	49,066	175,802	--	--
$9,000 under $10,000	--	--	--	--	14,577	15,018	51,632	205,477	--	--
$10,000 under $11,000	--	--	--	--	24,524	24,922	66,919	275,511	--	--
$11,000 under $12,000	--	--	--	--	35,494	36,012	95,126	429,293	--	--
$12,000 under $13,000	--	--	--	--	53,061	64,832	108,718	534,260	--	--
$13,000 under $14,000	--	--	--	--	42,095	46,557	103,198	504,823	--	--
$14,000 under $15,000	--	--	--	--	34,219	47,266	98,380	490,528	--	--
$15,000 under $16,000	* 999	* 198	--	--	22,980	31,107	85,092	417,164	--	--
$16,000 under $17,000	--	--	--	--	25,661	46,720	86,983	436,791	--	--
$17,000 under $18,000	--	--	--	--	23,022	35,427	89,187	419,678	--	--
$18,000 under $19,000	--	--	--	--	13,344	21,975	84,486	407,898	--	--
$19,000 under $20,000	* 997	* 297	--	--	16,293	30,578	91,025	431,272	--	--
$20,000 under $25,000	* 1,004	* 862	--	--	72,876	124,012	408,918	1,792,107	* 1,005	* 5,686
$25,000 under $30,000	* 999	* 2,033	--	--	63,880	136,662	384,937	1,341,883	* 1,004	* 4,270
$30,000 under $35,000	* 3,004	* 4,476	* 1,004	* 121	45,295	84,048	361,975	973,914	* 1,004	* 1,056
$35,000 under $40,000	* 3,011	* 2,634	* 1,004	* 664	46,416	63,582	333,938	588,299	--	--
$40,000 under $45,000	* 3,000	* 1,385	* 998	* 271	27,121	20,196	210,023	218,016	--	--
$45,000 and over	* 998	* 39	--	--	10,504	3,036	105,555	38,272	--	--

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] For prior year returns, EIC earned income includes nontaxable earned income.

NOTE: Detail may not add to totals because of rounding.

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age

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

Age [1]	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends	
			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)
All returns	**45,695,736**	**5,098,314,390**	**45,695,736**	**5,176,678,533**	**38,808,579**	**3,560,572,270**	**29,540,698**	**111,525,040**	**4,179,050**	**61,620,148**	**16,541,382**	**133,652,682**
Under 18	31,616	1,229,806	31,616	1,233,885	3,247	136,045	23,702	110,730	6,261	16,952	21,604	211,270
18 under 26	709,460	36,765,977	709,460	37,038,786	686,663	32,093,538	270,191	418,333	20,488	125,205	111,199	659,982
26 under 35	5,713,417	466,713,954	5,713,417	471,292,341	5,578,913	430,346,812	2,797,240	2,358,863	124,942	559,575	1,136,902	2,281,589
35 under 45	10,233,557	1,157,476,083	10,233,557	1,172,432,687	9,839,613	969,405,713	5,697,367	10,562,188	395,632	2,577,285	2,688,328	9,751,310
45 under 55	12,133,366	1,517,838,099	12,133,366	1,542,868,113	11,444,207	1,184,261,048	7,710,908	21,440,254	815,524	8,938,004	4,147,397	23,195,963
55 under 65	9,658,460	1,187,443,383	9,658,460	1,211,860,408	8,398,830	771,900,936	6,979,425	27,715,198	1,093,046	14,992,918	4,077,520	32,815,010
65 and over	7,215,859	730,847,088	7,215,859	739,952,312	2,857,106	172,428,178	6,061,866	48,919,474	1,723,157	34,410,208	4,358,432	64,737,558

Age [1]	Qualified dividends		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns	**14,623,788**	**103,721,031**	**20,433,308**	**27,698,409**	**233,828**	**6,408,356**	**9,173,842**	**171,504,663**	**12,165,928**	**206,076,646**	**1,091,931**	**-1,461,592**
Under 18	20,601	137,593	6,889	17,173	--	--	* 1,007	* 73	20,596	468,663	611	2,021
18 under 26	102,097	506,634	161,965	119,418	--	--	63,440	716,266	89,473	976,545	7,028	-21,452
26 under 35	1,006,371	1,724,627	2,531,666	2,287,359	* 2,997	* 11,192	977,250	8,952,295	780,794	5,894,035	60,148	-285,913
35 under 45	2,367,086	7,227,952	5,015,353	6,079,776	30,802	858,002	2,195,748	33,312,081	1,996,634	31,962,257	207,760	21,243
45 under 55	3,633,808	17,320,726	5,932,733	7,992,358	91,763	2,446,021	2,717,526	56,983,125	2,939,149	52,830,819	300,073	-658,353
55 under 65	3,598,710	25,388,019	4,497,349	6,526,201	81,308	2,297,898	2,122,268	51,755,609	3,015,159	51,009,630	270,205	-365,726
65 and over	3,895,115	51,415,479	2,287,351	4,676,124	26,959	795,243	1,096,603	19,785,213	3,324,122	62,934,697	246,107	-153,412

Age [1]	Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S-corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns	**4,506,036**	**86,044,667**	**11,061,422**	**278,028,064**	**3,472,086**	**62,294,413**	**3,570,965**	**42,767,947**	**244,563**	**2,234,681**	**5,426,459**	**406,763,098**
Under 18	--	–	* 999	* 17,647	1,155	2,666	* 8	* [2]	--	--	8,035	246,964
18 under 26	* 3,000	* 4,649	37,428	275,291	7,166	65,753	12,391	66,917	* 997	* 1,957	23,020	859,310
26 under 35	133,921	1,044,744	350,991	2,194,353	136,948	1,073,406	291,476	2,937,393	1,045	-4,847	366,990	12,576,045
35 under 45	373,987	5,294,974	906,603	9,174,976	425,386	4,520,961	701,863	8,009,096	13,112	55,459	1,161,788	87,477,528
45 under 55	607,898	10,515,045	1,503,102	24,602,126	796,300	12,758,871	976,317	11,574,013	41,542	210,855	1,523,700	138,511,020
55 under 65	1,085,983	26,357,358	3,296,574	96,814,800	969,796	17,359,996	903,447	11,511,449	52,998	251,177	1,333,672	107,076,391
65 and over	2,301,247	42,827,897	4,965,725	144,948,870	1,135,335	26,512,760	685,462	8,669,078	134,868	1,720,081	1,009,254	60,015,840

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued

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

Age [1]	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign earned income exclusion		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns	**435,916**	**16,430,801**	**722,277**	**-6,483,085**	**3,475,265**	**28,362,836**	**7,263,368**	**99,875,201**	**89,878**	**6,243,842**	**3,343,037**	**21,221,772**
Under 18	1,359	18,331	--	--	--	–	* 2,187	* 1,490	--	--	1,218	494
18 under 26	5,338	191,455	* 350	* 10,151	45,106	246,354	* 1,100	* 2,469	* 984	* 35,649	27,060	165,582
26 under 35	17,774	899,804	40,866	-222,971	452,583	3,272,587	15,242	100,377	5,926	454,180	270,810	1,232,582
35 under 45	36,751	1,237,368	118,002	-1,356,381	892,251	6,936,983	91,607	915,101	30,057	2,029,689	621,453	4,524,138
45 under 55	78,524	2,517,471	219,607	-1,641,571	1,099,584	9,015,943	263,332	3,010,747	32,223	2,292,061	814,523	4,988,631
55 under 65	107,027	3,556,019	190,273	-1,818,979	777,479	7,148,175	1,282,128	13,397,820	18,600	1,288,920	854,695	5,557,688
65 and over	189,144	8,010,352	153,179	-1,453,334	208,262	1,742,792	5,607,772	82,447,197	2,087	143,343	753,279	4,752,657

Age [1]	Total statutory adjustments		Itemized deductions									
			Total	Itemized deductions limitation		Medical and dental expenses deduction						
						Total		Total medical expenses		Expenses in excess of limitation		
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	
All returns	**15,253,404**	**78,364,142**	**1,203,808,276**	**5,705,805**	**12,504,244**	**10,090,297**	**79,865,796**	**10,090,297**	**119,791,957**	**10,087,293**	**39,926,161**	
Under 18	718	4,079	561,254	734	4,068	2,880	94,256	2,880	102,590	2,880	8,334	
18 under 26	193,328	272,808	10,613,255	6,718	34,227	87,327	370,696	87,327	577,258	87,327	206,562	
26 under 35	2,369,786	4,578,388	115,624,627	328,725	476,181	595,264	2,566,852	595,264	4,705,266	595,264	2,138,414	
35 under 45	3,692,710	14,956,604	266,937,240	1,313,540	2,451,539	1,095,887	5,122,237	1,095,887	9,787,519	1,095,887	4,665,282	
45 under 55	4,248,702	25,030,015	332,720,045	1,877,956	4,065,547	1,654,136	9,153,674	1,654,136	16,205,318	1,654,136	7,051,643	
55 under 65	3,352,607	24,417,025	262,385,907	1,451,566	3,270,190	2,205,285	14,036,164	2,205,285	23,342,362	2,205,285	9,306,198	
65 and over	1,395,554	9,105,224	214,965,947	726,565	2,202,492	4,449,518	48,521,918	4,449,518	65,071,644	4,446,514	16,549,726	

Age [1]	Itemized deductions—continued									
	Taxes paid deduction									
	Total		State and local taxes						Real estate taxes	
			Total		Income tax		General sales tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns	**45,423,760**	**432,032,137**	**44,016,660**	**251,658,325**	**33,754,929**	**236,095,574**	**10,261,731**	**15,562,752**	**39,987,898**	**167,779,177**
Under 18	25,850	107,998	23,744	97,997	21,206	96,858	2,539	1,139	2,547	8,468
18 under 26	696,580	2,795,395	672,659	1,878,295	559,092	1,745,508	113,567	132,788	350,024	755,566
26 under 35	5,683,722	36,820,664	5,469,604	22,545,196	4,534,555	21,107,610	935,048	1,437,587	4,401,562	12,793,968
35 under 45	10,180,274	94,659,841	9,859,575	56,617,955	8,007,582	53,435,968	1,851,993	3,181,987	8,915,542	35,212,269
45 under 55	12,084,082	129,128,523	11,778,234	77,193,427	9,541,187	73,319,110	2,237,048	3,874,317	11,000,748	48,360,058
55 under 65	9,622,838	101,968,170	9,363,695	59,084,726	7,265,173	55,758,902	2,098,522	3,325,824	8,957,966	39,978,133
65 and over	7,130,414	66,551,546	6,849,150	34,240,729	3,826,135	30,631,619	3,023,015	3,609,110	6,359,508	30,670,715

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued

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

Age [1]	Itemized deductions—continued											
	Taxes paid deduction—continued						Interest paid deduction					
	New motor vehicle taxes		Personal property taxes		Other taxes		Total		Home mortgage interest			
									Total		Paid to financial institutions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns	**2,234,141**	**3,449,410**	**16,119,827**	**6,062,775**	**5,435,231**	**3,082,450**	**37,004,065**	**442,051,459**	**36,541,819**	**420,812,712**	**36,110,081**	**414,454,048**
Under 18	--	--	--	--	* 2,100	* 1,533	5,025	25,453	* 1,001	* 11,266	* 1,001	* 11,266
18 under 26	36,361	52,170	212,306	70,211	56,455	39,152	362,601	3,459,195	354,186	3,025,974	348,839	2,977,290
26 under 35	318,947	500,875	1,957,068	707,628	542,473	272,997	4,571,252	53,094,769	4,545,495	50,895,729	4,472,461	49,887,784
35 under 45	513,638	789,199	3,802,029	1,432,652	1,078,934	607,767	9,088,681	123,705,750	9,053,938	119,098,221	8,952,930	117,579,825
45 under 55	632,295	971,259	4,433,825	1,764,877	1,500,487	838,901	10,815,333	131,913,881	10,742,784	126,947,510	10,631,703	125,230,454
55 under 65	520,377	827,613	3,486,309	1,346,495	1,311,972	731,203	8,095,736	88,740,148	7,986,872	84,408,721	7,888,978	83,012,562
65 and over	212,522	308,295	2,228,290	740,912	942,810	590,895	4,065,437	41,112,263	3,857,543	36,425,291	3,814,169	35,754,866

Age [1]	Itemized deductions—continued											
	Interest paid deduction—continued								Contributions deduction			
	Home mortgage interest—cont.		Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions	
	Paid to individuals											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns	**1,070,248**	**6,358,663**	**2,812,342**	**1,684,526**	**3,596,975**	**5,467,406**	**1,578,759**	**14,086,816**	**37,243,302**	**158,016,526**	**34,311,435**	**129,946,302**
Under 18	--	--	--	--	* 998	* 1,217	4,024	12,970	7,014	6,807	7,012	6,751
18 under 26	7,656	48,683	22,136	48,332	161,177	267,193	11,634	117,696	370,971	758,472	323,723	578,332
26 under 35	130,987	1,007,945	193,918	207,514	1,092,755	1,674,211	70,454	317,315	4,029,460	9,370,931	3,437,917	7,364,214
35 under 45	228,552	1,518,396	593,378	446,802	1,016,766	1,518,891	255,141	2,641,836	8,004,755	24,523,905	7,102,069	19,196,213
45 under 55	310,373	1,717,056	902,031	468,846	750,695	1,174,088	411,449	3,323,437	10,060,825	40,790,118	9,336,987	33,437,455
55 under 65	265,226	1,396,159	741,705	346,149	423,559	571,474	422,282	3,413,805	8,413,369	39,351,240	7,914,195	32,909,726
65 and over	127,454	670,424	359,173	166,884	151,024	260,332	403,775	4,259,757	6,356,909	43,215,053	6,189,533	36,453,612

Age [1]	Itemized deductions—continued											
	Contributions deduction—cont.				Casualty or theft loss deduction		Limited miscellaneous deductions					
	Other than cash contributions		Carryover from prior years				Total after limitation		Unreimbursed employee business expenses		Tax preparation fees	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns	**21,867,440**	**31,816,050**	**557,316**	**27,783,719**	**134,237**	**2,330,132**	**11,867,883**	**80,902,507**	**14,942,268**	**75,607,218**	**22,082,123**	**6,646,100**
Under 18	* 998	* 56	--	--	--	--	19,086	93,493	* 2,003	* 20,921	5,424	3,732
18 under 26	216,137	195,172	7,153	17,293	* 1,576	* 15,343	351,530	3,108,834	354,542	2,875,677	278,866	52,079
26 under 35	2,456,016	1,871,152	49,168	197,734	17,674	389,274	1,904,537	13,140,703	2,412,094	14,639,611	2,542,132	477,621
35 under 45	5,081,346	5,214,706	103,179	700,611	22,715	319,072	2,768,787	18,505,934	3,898,061	20,872,668	4,885,149	1,116,668
45 under 55	6,180,917	7,360,555	123,191	2,674,284	40,786	500,045	3,003,256	19,837,808	4,296,152	20,883,580	5,829,138	1,574,494
55 under 65	4,879,285	6,732,313	121,425	3,660,850	19,022	526,346	2,226,959	14,609,160	3,034,496	12,622,552	4,751,414	1,560,963
65 and over	3,052,741	10,442,096	153,199	20,532,949	32,465	580,052	1,593,728	11,606,574	944,918	3,692,210	3,789,999	1,860,544

Footnotes at end of table

Table 2.6 Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age—Continued

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

Age [1]	Itemized deductions—continued										Exemptions	
	Limited miscellaneous deductions—continued				Unlimited miscellaneous deductions							
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Total		Gambling loss deduction		Miscellaneous deductions other than gambling			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)
All returns	**7,586,942**	**30,559,671**	**28,372,887**	**112,812,989**	**1,411,210**	**21,113,963**	**876,565**	**15,345,475**	**536,178**	**3,300,753**	**109,053,577**	**391,197,619**
Under 18	19,644	76,197	21,649	100,850	5,935	237,314	**	**	**	**	* 18	* 40
18 under 26	92,895	543,402	458,766	3,471,158	18,000	139,547	** 7,033	** 78,140	** 16,903	** 67,261	1,003,450	3,653,612
26 under 35	550,546	1,397,827	3,523,989	16,515,058	98,825	717,615	33,379	363,953	65,355	338,485	13,151,161	47,728,505
35 under 45	1,136,691	3,542,772	6,341,658	25,532,107	206,071	2,552,040	102,341	1,632,187	100,904	458,193	31,325,084	112,488,741
45 under 55	1,748,939	6,312,351	7,510,326	28,770,425	362,871	5,461,543	228,711	4,161,008	135,688	915,533	32,813,844	117,139,125
55 under 65	1,928,581	7,705,154	6,060,484	21,888,669	420,769	6,424,868	292,601	5,080,324	129,824	747,097	19,131,204	68,374,818
65 and over	2,109,645	10,981,968	4,456,015	16,534,722	298,738	5,581,034	212,499	4,029,863	87,505	774,185	11,628,817	41,812,777

Age [1]	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		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	Number of returns	Amount
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
All returns	**41,617,926**	**3,561,563,854**	**3,699,263**	**22,258,760**	**41,356,028**	**755,794,876**	**35,048,336**	**58,884,869**	**36,967,537**	**696,910,008**	**36,967,537**	**696,910,431**
Under 18	18,097	987,358	2,783	3,869	16,522	213,063	5,470	38,385	16,521	174,678	16,521	174,678
18 under 26	649,958	23,091,954	9,398	51,592	642,498	4,154,898	597,816	740,446	490,171	3,414,452	490,171	3,414,452
26 under 35	5,394,798	306,589,952	211,391	792,615	5,387,364	56,724,712	4,991,282	8,416,412	4,456,241	48,308,300	4,456,241	48,308,300
35 under 45	9,630,560	786,584,289	944,932	4,528,946	9,618,273	164,279,983	8,772,895	17,860,946	8,146,674	146,419,037	8,146,674	146,419,096
45 under 55	11,340,865	1,078,851,856	1,255,936	7,137,194	11,315,180	237,186,691	9,982,372	18,423,123	10,141,862	218,763,568	10,141,862	218,763,850
55 under 65	8,920,664	867,271,630	823,290	5,449,129	8,867,916	189,178,803	7,500,842	9,759,207	8,389,097	179,419,596	8,389,097	179,419,679
65 and over	5,662,983	498,186,816	451,533	4,295,416	5,508,275	104,056,726	3,197,660	3,646,350	5,326,972	100,410,376	5,326,972	100,410,376

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Less than $500.

NOTE: Detail may not add to totals because of rounding.

Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated)

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum 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)
Returns with regular tax computation only [2]												
Total	**83,875,376**	**4,561,681,833**	**2,842,200,452**	**83,875,376**	**469,655,924**	**83,875,376**	**470,159,305**	**--**	*** 4,010**	*** 22,882**	**1,404,321**	**5,019,946**
Under $5,000	189,311	449,400	151,326	189,311	14,622	189,311	15,181	--	--	--	**	**
$5,000 under $10,000	2,179,014	17,470,028	3,412,145	2,179,014	341,012	2,179,014	342,057	--	--	--	--	--
$10,000 under $15,000	5,739,474	71,914,813	19,066,849	5,739,474	1,914,521	5,739,474	1,916,831	--	* 2,007	* 311	** 3,003	** 981
$15,000 under $20,000	6,772,175	119,069,785	43,859,822	6,772,175	4,533,383	6,772,175	4,538,174	--	--	--	* 1,999	* 1,105
$20,000 under $25,000	7,521,387	169,286,414	67,228,677	7,521,387	7,644,538	7,521,387	7,649,929	--	--	--	* 1,019	* 972
$25,000 under $30,000	7,133,894	196,276,189	88,542,647	7,133,894	10,516,452	7,133,894	10,531,777	--	--	--	* 142	* 76
$30,000 under $40,000	12,398,912	431,121,852	223,889,836	12,398,912	27,676,004	12,398,912	27,700,352	--	* 6	* 1	* 1,136	* 2,794
$40,000 under $50,000	9,140,885	408,863,085	237,337,491	9,140,885	30,936,165	9,140,885	30,949,837	--	--	--	* 1,002	* 880
$50,000 under $75,000	14,924,391	915,004,142	574,999,328	14,924,391	82,399,199	14,924,391	82,490,859	--	* 1,996	* 22,569	59,344	45,432
$75,000 under $100,000	8,479,217	730,641,798	491,570,427	8,479,217	73,759,452	8,479,217	73,852,709	--	--	--	69,827	84,503
$100,000 under $200,000	8,157,021	1,058,625,387	757,694,388	8,157,021	134,421,037	8,157,021	134,622,919	--	--	--	466,821	911,742
$200,000 under $500,000	1,102,956	300,676,969	229,224,614	1,102,956	56,102,463	1,102,956	56,401,418	--	--	--	746,676	3,407,162
$500,000 under $1,000,000	104,071	68,563,417	53,191,891	104,071	17,513,476	104,071	17,599,465	--	--	--	50,651	458,969
$1,000,000 under $1,500,000	17,183	20,593,548	15,419,403	17,183	5,839,096	17,183	5,838,991	--	--	--	1,713	42,706
$1,500,000 under $2,000,000	6,225	10,712,205	7,913,797	6,225	3,133,233	6,225	3,117,187	--	--	--	416	17,975
$2,000,000 under $5,000,000	7,325	21,542,074	15,484,627	7,325	6,448,114	7,325	6,390,263	--	--	--	457	18,929
$5,000,000 under $10,000,000	1,393	9,277,092	6,205,738	1,393	2,838,065	1,393	2,757,808	--	--	--	80	11,937
$10,000,000 or more	542	11,593,635	7,007,445	542	3,625,093	542	3,443,549	--	--	--	36	13,784
Returns with Form 8615 tax computation [3]												
Total	**165,111**	**3,353,202**	**2,885,159**	**165,111**	**633,142**	**165,111**	**574,060**	**-59,082**	**--**	**--**	**5,697**	**11,663**
Under $5,000	62,070	201,587	140,815	62,070	14,092	62,070	19,720	5,628	--	--	--	--
$5,000 under $10,000	51,212	378,741	255,786	51,212	25,678	51,212	37,975	12,297	--	--	--	--
$10,000 under $15,000	14,960	180,119	128,436	14,960	13,713	14,960	21,286	7,573	--	--	--	--
$15,000 under $20,000	11,174	184,416	154,191	11,174	18,491	11,174	29,691	11,200	--	--	* 1,999	* 683
$20,000 under $25,000	* 5,615	* 120,177	* 109,909	* 5,615	* 14,146	* 5,615	* 18,533	* 4,387	--	--	* 1,999	* 1,771
$25,000 under $30,000	* 5,251	* 141,179	* 119,917	* 5,251	* 15,797	* 5,251	* 20,155	* 4,358	--	--	* 96	* 5
$30,000 under $40,000	* 3,713	* 122,105	* 110,001	* 3,713	* 14,945	* 3,713	* 15,775	* 830	--	--	* 1,096	* 3,283
$40,000 under $50,000	* 1,995	* 94,726	* 81,239	* 1,995	* 12,704	* 1,995	* 18,283	* 5,579	--	--	--	--
$50,000 under $75,000	* 1,089	* 59,306	* 40,656	* 1,089	* 6,162	* 1,089	* 2,903	* -3,259	--	--	* 96	* 496
$75,000 under $100,000	* 5,026	* 449,336	* 439,575	* 5,026	* 91,665	* 5,026	* 79,927	* -11,738	--	--	--	--
$100,000 under $200,000	* 1,895	* 268,543	* 226,338	* 1,895	* 51,698	* 1,895	* 52,758	* 1,061	--	--	* 301	* 3,225
$200,000 under $500,000	893	298,666	274,404	893	77,585	893	71,629	-5,955	--	--	* 83	* 1,184
$500,000 under $1,000,000	* 80	* 57,404	* 52,699	* 80	* 16,649	* 80	* 17,893	* 1,245	--	--	--	--
$1,000,000 under $1,500,000	* 21	* 25,347	* 22,094	* 21	* 7,274	* 21	* 4,100	* -3,173	--	--	* 8	* 258
$1,500,000 under $2,000,000	* 36	* 63,679	* 56,638	* 36	* 19,019	* 36	* 18,195	* -824	--	--	* 3	* 209
$2,000,000 under $5,000,000	50	160,477	155,016	50	53,144	50	36,562	-16,581	--	--	* 8	* 78
$5,000,000 under $10,000,000	18	133,075	130,381	18	45,224	18	24,903	-20,321	--	--	* 4	* 242
$10,000,000 or more	14	414,321	387,063	14	135,159	14	83,773	-51,387	--	--	* 4	* 229
Returns with Schedule D tax computation												
Total	**20,107,370**	**2,897,363,835**	**2,232,793,249**	**20,088,569**	**531,555,035**	**19,408,102**	**482,677,168**	**-48,877,867**	**5,625**	**8,912**	**2,388,690**	**16,815,062**
Under $5,000	191,041	448,333	139,635	180,721	13,741	63,853	3,639	-10,102	--	--	--	--
$5,000 under $10,000	154,801	1,166,171	265,682	151,825	26,470	125,498	19,756	-6,714	--	--	--	--
$10,000 under $15,000	472,991	6,070,307	1,332,461	471,999	133,840	347,782	92,600	-41,240	--	--	* 1,999	* 538
$15,000 under $20,000	503,382	8,782,764	3,292,014	502,378	335,355	434,678	250,627	-84,729	--	--	* 999	* 587
$20,000 under $25,000	607,642	13,774,305	4,968,793	605,643	558,809	525,275	446,473	-112,336	--	--	--	--
$25,000 under $30,000	710,985	19,522,338	8,136,354	710,780	956,076	668,688	817,516	-138,560	--	--	* 2,036	* 3,332
$30,000 under $40,000	1,426,215	50,009,423	25,170,304	1,425,913	3,079,074	1,358,765	2,703,008	-376,066	--	--	* 18	* 103
$40,000 under $50,000	1,471,946	66,132,115	37,806,618	1,470,950	4,862,862	1,427,174	4,403,269	-459,593	* 1,990	* 536	* 1,609	* 1,412
$50,000 under $75,000	3,623,359	225,408,288	145,516,168	3,623,357	21,177,528	3,567,397	19,627,982	-1,549,547	* 993	* 10	10,483	11,585
$75,000 under $100,000	2,939,440	255,824,547	176,824,019	2,939,440	26,809,851	2,910,970	25,181,126	-1,628,725	* 1,997	* 6,978	24,080	41,779
$100,000 under $200,000	5,333,464	738,603,981	547,253,083	5,333,463	99,980,004	5,309,838	95,955,661	-4,024,343	* 341	* 62	423,505	942,243
$200,000 under $500,000	2,083,076	601,928,469	484,588,645	2,083,072	116,432,164	2,079,470	110,698,718	-5,733,446	** 303	** 1,326	1,635,305	9,801,126
$500,000 under $1,000,000	386,186	261,902,800	224,248,291	386,186	66,713,823	385,958	61,822,377	-4,891,446	--	--	240,114	3,082,388
$1,000,000 under $1,500,000	90,324	108,824,687	94,826,314	90,324	30,189,234	90,278	27,395,933	-2,793,301	--	--	23,839	631,444
$1,500,000 under $2,000,000	37,791	64,998,662	57,060,598	37,791	18,615,417	37,787	16,696,604	-1,918,813	--	--	8,892	340,357
$2,000,000 under $5,000,000	54,223	160,303,440	142,108,969	54,223	47,314,666	54,191	41,741,821	-5,572,845	--	--	11,226	714,895
$5,000,000 under $10,000,000	12,835	87,573,374	78,187,607	12,835	26,400,310	12,832	22,471,877	-3,928,433	--	--	2,763	370,576
$10,000,000 or more	7,669	226,089,832	201,067,695	7,669	67,955,812	7,667	52,348,182	-15,607,631	**	**	1,822	872,698

Footnotes at end of table.

Table 3.1 Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of		Average income tax (dollars)
									Modified taxable income	Adjusted gross income	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Returns with regular tax computation only											
Total	**83,875,376**	**475,202,133**	**72,447,225**	**85,468,762**	**63,630,820**	**389,733,371**	**63,630,820**	**389,733,371**	**13.7**	**8.5**	**4,647**
Under $5,000	189,311	15,326	7,070	371	184,174	14,955	184,174	14,955	9.9	3.3	79
$5,000 under $10,000	2,179,014	342,057	448,047	18,296	1,736,915	323,760	1,736,915	323,760	9.5	1.9	149
$10,000 under $15,000	5,739,474	1,917,978	4,252,039	1,148,543	2,640,798	769,435	2,640,798	769,435	4.0	1.1	134
$15,000 under $20,000	6,772,175	4,539,280	5,714,514	2,213,348	4,512,836	2,325,931	4,512,836	2,325,931	5.3	2.0	343
$20,000 under $25,000	7,521,387	7,650,901	6,740,464	3,321,787	4,219,404	4,329,114	4,219,404	4,329,114	6.4	2.6	576
$25,000 under $30,000	7,133,894	10,531,853	6,458,128	4,323,375	4,081,680	6,208,478	4,081,680	6,208,478	7.0	3.2	870
$30,000 under $40,000	12,398,912	27,703,147	11,421,472	9,675,749	8,446,878	18,027,398	8,446,878	18,027,398	8.1	4.2	1,454
$40,000 under $50,000	9,140,885	30,950,717	8,461,137	9,039,704	7,161,716	21,911,013	7,161,716	21,911,013	9.2	5.4	2,397
$50,000 under $75,000	14,924,391	82,558,861	13,978,805	20,869,584	13,171,645	61,689,278	13,171,645	61,689,278	10.7	6.7	4,133
$75,000 under $100,000	8,479,217	73,937,211	7,838,771	15,096,341	8,144,783	58,840,870	8,144,783	58,840,870	12.0	8.1	6,939
$100,000 under $200,000	8,157,021	135,534,661	6,738,675	13,368,336	8,096,375	122,166,325	8,096,375	122,166,325	16.1	11.5	14,977
$200,000 under $500,000	1,102,956	59,808,580	333,092	2,199,206	1,098,337	57,609,374	1,098,337	57,609,374	25.1	19.2	52,232
$500,000 under $1,000,000	104,071	18,058,434	39,972	1,324,465	103,129	16,733,969	103,129	16,733,969	31.5	24.4	160,794
$1,000,000 under $1,500,000	17,183	5,881,697	7,603	601,918	16,959	5,279,779	16,959	5,279,779	34.2	25.6	307,268
$1,500,000 under $2,000,000	6,225	3,135,162	2,934	388,116	6,111	2,747,045	6,111	2,747,045	34.7	25.6	441,292
$2,000,000 under $5,000,000	7,325	6,409,192	3,428	803,706	7,187	5,605,486	7,187	5,605,486	36.2	26.0	765,254
$5,000,000 under $10,000,000	1,393	2,769,745	754	407,281	1,367	2,362,464	1,367	2,362,464	38.1	25.5	1,695,954
$10,000,000 or more	542	3,457,332	320	668,636	526	2,788,696	526	2,788,696	39.8	24.1	5,145,196
Returns with Form 8615 tax computation											
Total	**165,111**	**585,723**	**40,684**	**58,103**	**162,987**	**527,620**	**162,987**	**527,620**	**18.3**	**15.7**	**3,196**
Under $5,000	62,070	19,720	9,077	485	60,327	19,234	60,327	19,234	13.7	9.5	310
$5,000 under $10,000	51,212	37,975	13,310	2,287	50,844	35,688	50,844	35,688	14.0	9.4	697
$10,000 under $15,000	14,960	21,286	* 2,948	* 185	14,960	21,101	14,960	21,101	16.4	11.7	1,410
$15,000 under $20,000	11,174	30,373	* 4,174	* 260	11,174	30,113	11,174	30,113	19.5	16.3	2,695
$20,000 under $25,000	* 5,615	* 20,304	* 1,618	* 49	* 5,615	* 20,254	* 5,615	* 20,254	* 18.4	* 16.9	* 3,607
$25,000 under $30,000	* 5,251	* 20,159	* 2,248	* 346	* 5,251	* 19,813	* 5,251	* 19,813	* 16.5	* 14.0	* 3,773
$30,000 under $40,000	* 3,713	* 19,058	* 1,714	* 520	* 3,713	* 18,538	* 3,713	* 18,538	* 16.9	* 15.2	* 4,993
$40,000 under $50,000	* 1,995	* 18,283	* 1,995	* 497	* 1,995	* 17,786	* 1,995	* 17,786	* 21.9	* 18.8	* 8,915
$50,000 under $75,000	* 1,089	* 3,398	* 96	* 47	* 1,089	* 3,351	* 1,089	* 3,351	* 8.2	* 5.7	* 3,077
$75,000 under $100,000	* 5,026	* 79,927	* 2,043	* 1,731	* 5,026	* 78,196	* 5,026	* 78,196	* 17.8	* 17.4	* 15,558
$100,000 under $200,000	* 1,895	* 55,984	* 602	* 8	* 1,895	* 55,975	* 1,895	* 55,975	* 24.7	* 20.8	* 29,538
$200,000 under $500,000	893	72,813	678	1,494	884	71,319	884	71,319	26.0	23.9	79,865
$500,000 under $1,000,000	* 80	* 17,893	* 80	* 29	* 80	* 17,864	* 80	* 17,864	* 33.9	* 31.1	* 223,300
$1,000,000 under $1,500,000	* 21	* 4,359	* 21	* 1,125	* 17	* 3,234	* 17	* 3,234	* 14.6	* 12.8	* 154,000
$1,500,000 under $2,000,000	* 36	* 18,404	* 36	* 1,980	* 36	* 16,423	* 36	* 16,423	* 29.0	* 25.8	* 456,194
$2,000,000 under $5,000,000	50	36,641	* 21	* 126	50	36,515	50	36,515	23.6	22.8	730,300
$5,000,000 under $10,000,000	18	25,145	14	281	18	24,865	18	24,865	19.1	18.7	1,381,389
$10,000,000 or more	14	84,001	* 9	* 46,652	14	37,349	14	37,349	9.6	9.0	2,667,786
Returns with Schedule D tax computation											
Total	**19,412,486**	**499,501,142**	**14,977,505**	**24,497,615**	**18,071,231**	**475,003,528**	**18,071,231**	**475,003,951**	**21.3**	**16.4**	**23,623**
Under $5,000	63,853	3,639	8,828	210	61,367	3,429	61,367	3,429	2.5	0.8	18
$5,000 under $10,000	125,498	19,756	29,759	525	111,496	19,231	111,496	19,231	7.2	1.6	124
$10,000 under $15,000	347,782	93,138	187,771	36,693	227,857	56,445	227,857	56,445	4.2	0.9	119
$15,000 under $20,000	434,678	251,213	262,149	91,622	343,016	159,591	343,016	159,591	4.8	1.8	317
$20,000 under $25,000	525,275	446,473	342,086	127,625	411,397	318,848	411,397	318,848	6.4	2.3	525
$25,000 under $30,000	668,688	820,848	460,539	223,485	516,774	597,363	516,774	597,363	7.3	3.1	840
$30,000 under $40,000	1,358,774	2,703,111	1,014,454	605,493	1,137,271	2,097,618	1,137,271	2,097,618	8.3	4.2	1,471
$40,000 under $50,000	1,427,205	4,405,218	1,145,987	934,765	1,216,942	3,470,453	1,216,942	3,470,484	9.2	5.2	2,358
$50,000 under $75,000	3,567,548	19,639,577	2,910,268	3,378,241	3,276,143	16,261,335	3,276,143	16,261,335	11.2	7.2	4,488
$75,000 under $100,000	2,911,057	25,229,882	2,493,147	3,670,436	2,833,344	21,559,446	2,833,344	21,559,446	12.2	8.4	7,335
$100,000 under $200,000	5,311,918	96,897,966	4,477,612	6,877,142	5,272,027	90,020,824	5,272,027	90,020,824	16.4	12.2	16,878
$200,000 under $500,000	2,081,289	120,501,112	1,221,305	1,992,864	2,075,898	118,508,248	2,075,898	118,508,248	24.5	19.7	56,891
$500,000 under $1,000,000	386,106	64,904,765	267,037	1,312,051	385,333	63,592,714	385,333	63,592,714	28.4	24.3	164,669
$1,000,000 under $1,500,000	90,310	28,027,377	68,128	607,896	90,093	27,419,481	90,093	27,419,481	28.9	25.2	303,568
$1,500,000 under $2,000,000	37,788	17,036,961	28,891	450,531	37,712	16,586,430	37,712	16,586,430	29.1	25.5	438,899
$2,000,000 under $5,000,000	54,214	42,456,716	42,485	1,220,145	54,118	41,236,571	54,118	41,236,712	29.0	25.7	760,502
$5,000,000 under $10,000,000	12,834	22,842,453	10,477	654,524	12,802	22,187,929	12,802	22,187,929	28.4	25.3	1,728,705
$10,000,000 or more	7,669	53,220,938	6,579	2,313,366	7,640	50,907,572	7,640	50,907,824	25.3	22.5	6,638,131

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] See section 4 for the definition of modified taxable income

[2] Includes returns with Schedule J, *Income Averaging for Farmers and Fisherman,* and foreign-earned income tax computations

[3] See table 3.1A for more details on returns with Form 8615 tax computation.

Table 3.1A Returns with Form 8615 Tax Computation: Tax Items, by Type of Tax Computation, 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	Number of returns	Income tax before credits, regular tax computation	Tax generated with Schedule D computation [1]	Tax differences due to regular tax computation vs. with Schedule D computation	Tax generated	Tax differences due to Form 8615 computation vs. with Schedule D computation
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**165,111**	**633,142**	**419,503**	**-213,639**	**574,060**	**154,557**
Under $5,000	62,070	14,092	12,261	-1,831	19,720	7,459
$5,000 under $10,000	51,212	25,678	20,438	-5,240	37,975	17,537
$10,000 under $15,000	14,960	13,713	11,442	-2,271	21,286	9,844
$15,000 under $20,000	11,174	18,491	14,428	-4,063	29,691	15,263
$20,000 under $25,000	* 5,615	* 14,146	* 11,347	* -2,799	* 18,533	* 7,186
$25,000 under $30,000	* 5,251	* 15,797	* 9,935	* -5,862	* 20,155	* 10,220
$30,000 under $40,000	* 3,713	* 14,945	* 9,462	* -5,483	* 15,775	* 6,313
$40,000 under $50,000	* 1,995	* 12,704	* 7,342	* -5,362	* 18,283	* 10,941
$50,000 under $75,000	* 1,089	* 6,162	* 838	* -5,324	* 2,903	* 2,065
$75,000 under $100,000	* 5,026	* 91,665	* 49,606	* -42,059	* 79,927	* 30,321
$100,000 under $200,000	* 1,895	* 51,698	* 34,837	* -16,861	* 52,758	* 17,921
$200,000 under $500,000	893	77,585	59,691	-17,894	71,629	11,938
$500,000 under $1,000,000	* 80	* 16,649	* 16,423	* -226	* 17,893	* 1,470
$1,000,000 under $1,500,000	* 21	* 7,274	* 3,604	* -3,670	* 4,100	* 496
$1,500,000 under $2,000,000	* 36	* 19,019	* 17,401	* -1,618	* 18,195	* 794
$2,000,000 under $5,000,000	50	53,144	35,782	-17,362	36,562	780
$5,000,000 under $10,000,000	18	45,224	24,674	-20,550	24,903	229
$10,000,000 or more	* 14	* 135,159	* 79,994	* -55,165	* 83,773	* 3,779

* Estimate should be used with caution due to the small number of sample returns on which it is based.

[1] For returns that did not have Schedule D worksheet, the regular tax computation was used to calculate tax generated. For 2009, 90,186 returns had no worksheet.

NOTE: Detail may not add to totals because of rounding.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
Total	**81,890,189**	**6,777,684,912**	**865,948,695**	**27,230,539**	**1,078,790,166**	**30,248,139**	**12,680,148**	**685,144,935**	**41,359,287**
Under $5,000	310,407	-4,191,834	125,654	219,274	534,626	9,614	36,414	112,961	6,851
$5,000 under $10,000	1,899,331	14,394,215	379,851	1,828,792	13,889,516	326,673	16,024	112,866	6,696
$10,000 under $15,000	2,883,906	37,631,534	848,075	2,426,990	31,696,720	490,054	431,808	5,609,464	317,817
$15,000 under $20,000	4,868,050	85,257,126	2,516,274	4,469,321	78,239,079	2,007,737	191,883	3,381,870	202,864
$20,000 under $25,000	4,639,085	104,534,890	4,669,410	2,619,276	57,449,318	1,877,025	1,816,460	42,435,566	2,396,864
$25,000 under $30,000	4,603,763	126,758,904	6,827,564	1,503,944	41,437,038	905,363	1,719,228	45,920,858	2,914,240
$30,000 under $40,000	9,589,845	334,967,281	20,151,883	3,658,158	128,254,155	3,325,723	948,276	33,083,729	1,999,917
$40,000 under $50,000	8,381,017	375,777,731	25,404,304	2,814,074	124,969,746	3,642,018	1,497,737	68,325,290	4,003,628
$50,000 under $75,000	16,449,393	1,015,872,390	77,962,073	4,525,193	278,650,638	7,715,917	3,030,564	183,899,426	11,229,069
$75,000 under $100,000	10,987,101	950,450,965	80,492,622	2,274,779	194,424,203	6,075,343	1,887,711	164,079,065	9,858,591
$100,000 under $200,000	13,374,553	1,783,386,440	212,290,589	843,195	98,322,357	3,267,194	1,080,791	127,225,447	7,758,909
$200,000 or more	3,903,737	1,952,845,269	434,280,397	47,544	30,922,772	605,476	23,252	10,958,394	663,841
Returns of married persons filing joint									
Total	**36,328,386**	**4,587,716,829**	**614,475,742**	**10,999,417**	**684,970,434**	**19,508,914**	**5,731,796**	**452,543,979**	**27,323,275**
Under $5,000	d	d	d	--	--	--	--	--	--
$5,000 under $10,000	d	d	d	--	--	--	--	--	--
$10,000 under $15,000	* 212	* 2,624	* 237	d	d	d	--	--	--
$15,000 under $20,000	12,062	232,657	1,617	12,048	232,403	1,555	--	--	--
$20,000 under $25,000	293,795	6,786,138	52,985	d	d	d	--	--	--
$25,000 under $30,000	663,990	18,366,233	277,252	663,493	18,351,962	274,184	* 440	* 12,743	* 682
$30,000 under $40,000	1,829,929	64,587,354	1,682,149	1,810,380	63,833,207	1,641,089	19,536	753,657	40,771
$40,000 under $50,000	2,385,535	107,565,728	4,091,371	1,672,661	74,366,577	2,179,304	690,972	32,158,697	1,832,763
$50,000 under $75,000	8,431,000	531,080,354	28,339,174	3,550,300	221,138,261	5,976,455	2,197,291	134,344,688	8,191,578
$75,000 under $100,000	8,112,266	705,396,991	48,315,158	2,150,379	184,083,879	5,772,843	1,758,273	153,283,936	9,207,612
$100,000 under $200,000	11,215,624	1,504,719,338	166,410,222	810,331	94,216,920	3,157,719	1,045,441	122,990,104	7,502,706
$200,000 or more	3,381,865	1,652,259,182	365,251,661	35,825	21,958,573	452,776	19,843	9,000,153	547,163
Returns of single persons									
Total	**37,890,393**	**1,693,109,478**	**198,420,968**	**12,977,947**	**261,880,832**	**7,182,785**	**5,539,296**	**163,057,156**	**9,850,412**
Under $5,000	306,955	-336,254	61,935	218,270	529,781	9,575	36,414	112,961	6,851
$5,000 under $10,000	1,889,266	14,308,642	377,422	1,819,788	13,812,435	325,572	15,025	104,852	6,243
$10,000 under $15,000	2,808,602	36,627,564	829,566	2,356,703	30,759,023	476,563	428,799	5,572,038	315,540
$15,000 under $20,000	4,641,153	81,212,284	2,427,863	4,252,649	74,373,477	1,931,479	185,874	3,274,251	196,675
$20,000 under $25,000	3,998,388	89,881,263	4,366,269	2,064,788	44,814,733	1,695,237	1,743,283	40,722,592	2,300,245
$25,000 under $30,000	3,545,636	97,502,780	6,114,145	590,468	16,184,220	464,517	1,625,802	43,379,129	2,758,030
$30,000 under $40,000	6,243,769	216,753,979	16,287,673	853,206	29,273,994	818,450	655,281	22,570,853	1,384,118
$40,000 under $50,000	4,457,318	199,210,426	17,759,496	365,744	16,182,212	486,959	450,317	20,006,489	1,211,651
$50,000 under $75,000	5,914,729	357,411,025	40,742,728	364,819	21,850,414	652,238	323,100	19,004,107	1,170,369
$75,000 under $100,000	2,099,692	178,987,502	25,213,312	57,144	4,837,972	126,979	51,222	4,232,044	254,630
$100,000 under $200,000	1,587,467	205,607,355	34,917,547	25,597	3,216,932	83,444	21,643	2,588,715	157,058
$200,000 or more	397,419	215,942,913	49,323,010	8,773	6,045,639	111,772	2,537	1,489,123	89,000

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns									
Total	**19,795,536**	**1,261,424,719**	**107,104,197**	**6,870,369**	**630,713,414**	**69,301,939**	**7,693,900**	**897,053,750**	**120,972,630**
Under $5,000	28,216	98,930	7,605	* 6,013	* 20,810	* 2,231	* 4,010	* 13,757	* 1,746
$5,000 under $10,000	33,861	232,962	19,366	* 6,453	* 51,779	* 5,579	* 2,622	* 16,409	* 2,275
$10,000 under $15,000	* 6,985	* 94,256	* 7,877	* 8,010	* 99,532	* 10,761	* 7,002	* 92,735	* 12,419
$15,000 under $20,000	191,694	3,384,501	263,978	* 4,228	* 67,999	* 7,640	* 3,982	* 65,500	* 8,840
$20,000 under $25,000	196,576	4,505,441	368,525	* 3	* 70	* 7	* 1,150	* 23,950	* 3,307
$25,000 under $30,000	1,327,372	37,928,280	2,839,724	47,896	1,328,327	140,218	* 1,094	* 29,810	* 4,236
$30,000 under $40,000	4,853,236	168,925,159	14,308,120	116,426	4,223,123	444,426	* 8,027	* 295,495	* 39,047
$40,000 under $50,000	2,430,588	106,163,250	9,393,587	1,580,920	73,625,528	8,014,500	56,345	2,632,859	333,336
$50,000 under $75,000	4,363,861	275,547,972	22,666,853	1,248,786	74,805,562	8,288,749	2,700,836	162,481,583	21,698,818
$75,000 under $100,000	3,683,482	316,291,797	27,193,512	1,192,504	108,000,716	11,655,132	884,206	75,647,138	10,244,093
$100,000 under $200,000	2,619,654	319,994,855	27,587,771	2,576,916	334,713,216	36,979,783	3,706,267	520,357,683	69,842,170
$200,000 or more	60,011	28,257,315	2,447,281	82,214	33,776,751	3,752,911	318,360	135,396,832	18,782,342
Returns of married persons filing joint									
Total	**8,637,869**	**797,528,921**	**67,658,584**	**3,362,209**	**424,964,336**	**46,676,529**	**3,566,508**	**581,485,480**	**78,359,451**
Under $5,000	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	--	--	--	--	--	--	--
$15,000 under $20,000	--	--	--	--	--	--	d	d	d
$20,000 under $25,000	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--
$30,000 under $40,000	d	d	d	--	--	--	d	d	d
$40,000 under $50,000	d	d	d	--	--	--	--	--	--
$50,000 under $75,000	2,672,808	174,886,211	14,081,446	* 6,297	* 434,891	* 44,465	* 2,352	* 147,273	* 19,570
$75,000 under $100,000	3,350,307	288,516,780	24,784,150	834,685	77,762,164	8,313,336	15,168	1,442,740	181,295
$100,000 under $200,000	2,541,310	310,340,640	26,739,928	2,449,025	319,264,640	35,261,790	3,255,369	466,429,934	62,438,636
$200,000 or more	51,560	22,745,646	1,975,098	72,202	27,502,640	3,056,938	293,612	113,465,386	15,719,929
Returns of single persons									
Total	**9,656,479**	**378,734,376**	**32,297,810**	**3,031,046**	**167,781,243**	**18,459,738**	**3,581,511**	**260,742,103**	**35,234,563**
Under $5,000	28,210	98,902	7,603	* 6,013	* 20,810	* 2,231	* 4,010	* 13,757	* 1,746
$5,000 under $10,000	33,861	232,962	19,366	* 6,453	* 51,779	* 5,579	* 2,622	* 16,409	* 2,275
$10,000 under $15,000	* 4,984	* 65,507	* 5,354	* 8,010	* 99,532	* 10,761	* 7,002	* 92,735	* 12,419
$15,000 under $20,000	187,492	3,313,134	258,077	* 4,228	* 67,999	* 7,640	* 3,976	* 65,391	* 8,825
$20,000 under $25,000	183,553	4,199,599	343,839	* 3	* 70	* 7	* 1,142	* 23,744	* 3,278
$25,000 under $30,000	1,279,210	36,551,125	2,734,830	44,890	1,245,432	131,133	* 1,094	* 29,810	* 4,236
$30,000 under $40,000	4,622,473	160,831,359	13,635,481	102,104	3,712,559	390,718	* 4,995	* 180,007	* 24,537
$40,000 under $50,000	2,078,773	90,194,689	8,093,266	1,518,301	70,751,751	7,700,150	43,175	2,028,096	255,016
$50,000 under $75,000	1,035,002	60,505,627	5,221,410	1,069,879	63,149,205	7,032,321	2,574,198	154,632,702	20,662,003
$75,000 under $100,000	152,876	12,702,839	1,117,249	201,868	17,018,209	1,881,071	651,746	55,202,861	7,532,854
$100,000 under $200,000	42,428	5,374,309	462,247	61,534	7,531,464	840,769	268,325	32,129,820	4,438,317
$200,000 or more	7,619	4,664,323	399,089	7,763	4,132,431	457,357	19,229	16,326,771	2,289,057

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued								
	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns									
Total	**3,002,999**	**468,817,383**	**74,718,944**	**3,878,009**	**1,010,276,357**	**207,836,213**	**657,022**	**532,039,036**	**144,687,338**
Under $5,000	* 6,009	* 23,182	* 3,708	* 5,562	* 21,680	* 4,203	--	--	--
$5,000 under $10,000	d	d	d	* 7,508	* 60,219	* 12,363	* 1,008	* 8,050	* 2,203
$10,000 under $15,000	d	d	d	* 3,026	* 37,763	* 8,073	--	--	--
$15,000 under $20,000	* 3,002	* 53,813	* 8,531	* 935	* 15,405	* 3,252	* 2,000	* 32,126	* 8,111
$20,000 under $25,000	* 999	* 21,523	* 3,387	* 2,998	* 66,040	* 11,951	* 1,618	* 32,862	* 8,282
$25,000 under $30,000	* 1,200	* 32,271	* 4,962	* 2,972	* 80,793	* 16,436	* 8	* 248	* 67
$30,000 under $40,000	* 1,618	* 50,016	* 7,725	* 4,098	* 135,430	* 25,669	--	--	--
$40,000 under $50,000	* 8	* 350	* 57	--	--	--	* 1,320	* 59,642	* 15,559
$50,000 under $75,000	570,906	39,885,361	6,226,799	8,130	540,653	102,795	--	--	--
$75,000 under $100,000	633,643	53,475,874	8,597,096	428,374	38,314,886	6,803,407	* 1,332	* 130,508	* 36,116
$100,000 under $200,000	1,289,751	198,237,358	31,507,894	1,250,471	183,342,457	34,972,500	6,312	1,010,426	263,362
$200,000 or more	492,865	177,015,722	28,355,246	2,163,935	787,661,031	165,875,566	643,424	530,765,173	144,353,638
Returns of married persons filing joint									
Total	**1,340,441**	**304,281,433**	**48,520,479**	**2,140,367**	**735,971,073**	**152,894,716**	**494,122**	**439,187,271**	**119,359,285**
Under $5,000	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	--	--	--	--	--	--	--
$15,000 under $20,000	--	--	--	--	--	--	d	d	d
$20,000 under $25,000	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	d	d	d
$30,000 under $40,000	--	--	--	* 8	* 307	* 75	--	--	--
$40,000 under $50,000	* 8	* 350	* 57	--	--	--	--	--	--
$50,000 under $75,000	* 611	* 42,260	* 6,576	* 1,282	* 83,347	* 14,894	--	--	--
$75,000 under $100,000	* 973	* 86,228	* 13,056	2,418	215,914	40,704	* 48	* 4,033	* 1,068
$100,000 under $200,000	871,118	146,827,212	23,268,014	240,638	44,291,027	7,889,003	* 1,514	* 229,719	* 59,529
$200,000 or more	467,730	157,325,383	25,232,777	1,896,021	691,380,478	144,950,039	492,552	438,953,252	119,298,616
Returns of single persons									
Total	**1,454,688**	**137,231,747**	**21,856,580**	**1,510,802**	**225,950,559**	**45,018,529**	**118,684**	**66,297,687**	**18,031,989**
Under $5,000	* 6,009	* 23,182	* 3,708	* 5,562	* 21,680	* 4,203	--	--	--
$5,000 under $10,000	* 2,996	* 21,901	* 3,537	* 7,508	* 60,219	* 12,363	* 1,008	* 8,050	* 2,203
$10,000 under $15,000	--	--	--	* 3,026	* 37,763	* 8,073	--	--	--
$15,000 under $20,000	* 3,002	* 53,813	* 8,531	* 935	* 15,405	* 3,252	* 1,999	* 32,108	* 8,106
$20,000 under $25,000	* 999	* 21,523	* 3,387	* 2,998	* 66,040	* 11,951	* 1,618	* 32,862	* 8,282
$25,000 under $30,000	* 1,200	* 32,271	* 4,962	* 2,972	* 80,793	* 16,436	--	--	--
$30,000 under $40,000	* 1,618	* 50,016	* 7,725	* 4,090	* 135,123	* 25,595	--	--	--
$40,000 under $50,000	--	--	--	--	--	--	d	d	d
$50,000 under $75,000	541,112	37,832,240	5,902,725	5,573	379,686	73,370	--	--	--
$75,000 under $100,000	575,693	48,380,651	7,791,191	408,089	36,527,381	6,481,075	d	d	d
$100,000 under $200,000	300,964	36,831,258	5,914,717	864,498	117,594,117	22,925,653	2,164	287,666	77,443
$200,000 or more	21,094	13,984,890	2,216,097	205,552	71,032,351	15,456,560	110,897	65,890,254	17,923,695

Footnotes at end of table.

Table 3.2 Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Selected Marital Status and Size of Adjusted Gross Income—Continued

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

Selected marital status by size of adjusted gross income	Total income tax as a percentage of adjusted gross income—continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	**76,534**	**218,117,594**	**69,377,013**	**656**	**258,761**	**158,141**	**4,477**	**-4,951,204**	**184,854**
Under $5,000	* 928	* 4,367	* 1,868	--	--	--	3,980	-5,022,148	87,829
$5,000 under $10,000	* 31	* 271	* 122	--	--	--	d	d	d
$10,000 under $15,000	d	d	d	d	d	d	d	d	d
$15,000 under $20,000	* 1,006	* 16,833	* 5,321	--	--	--	--	--	--
$20,000 under $25,000	d	d	d	d	d	d	--	--	--
$25,000 under $30,000	* 40	* 1,007	* 485	--	--	--	* 9	* 272	* 1,833
$30,000 under $40,000	--	--	--	d	d	d	d	d	d
$40,000 under $50,000	* 14	* 652	* 282	d	d	d	d	d	d
$50,000 under $75,000	* 1,018	* 55,420	* 26,876	93	5,379	3,290	* 7	* 397	* 2,908
$75,000 under $100,000	* 1,045	* 84,669	* 27,443	14	1,233	816	* 10	* 875	* 1,074
$100,000 under $200,000	561	88,595	33,729	321	56,928	35,975	* 314	* 37,117	* 41,302
$200,000 or more	71,849	217,865,252	69,280,695	219	194,945	117,821	64	31,083	45,580
Returns of married persons filing joint									
Total	**52,623**	**169,809,732**	**53,923,260**	**527**	**191,618**	**121,153**	**2,507**	**-3,217,447**	**130,095**
Under $5,000	--	--	--	--	--	--	d	d	d
$5,000 under $10,000	--	--	--	--	--	--	d	d	d
$10,000 under $15,000	--	--	--	d	d	d	d	d	d
$15,000 under $20,000	* 6	* 127	* 42	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	d	d	d	--	--	--
$25,000 under $30,000	* 40	* 1,007	* 485	--	--	--	d	d	d
$30,000 under $40,000	--	--	--	--	--	--	d	d	d
$40,000 under $50,000	* 3	* 127	* 63	d	d	d	d	d	d
$50,000 under $75,000	* 7	* 524	* 227	49	2,717	1,696	* 3	* 184	* 2,265
$75,000 under $100,000	--	--	--	11	953	616	* 4	* 362	* 478
$100,000 under $200,000	246	35,324	16,279	321	56,928	35,975	* 312	* 36,891	* 40,644
$200,000 or more	52,321	169,772,623	53,906,164	140	130,800	82,670	* 58	* 24,247	* 29,490
Returns of single persons									
Total	**18,264**	**32,548,256**	**10,433,599**	**78**	**44,166**	**25,304**	**1,597**	**-1,158,646**	**29,659**
Under $5,000	* 928	* 4,367	* 1,868	--	--	--	1,539	-1,161,695	24,151
$5,000 under $10,000	--	--	--	--	--	--	* 6	* 34	* 283
$10,000 under $15,000	d	d	d	--	--	--	d	d	d
$15,000 under $20,000	* 999	* 16,705	* 5,278	--	--	--	--	--	--
$20,000 under $25,000	d	d	d	d	d	d	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--
$30,000 under $40,000	--	--	--	d	d	d	d	d	d
$40,000 under $50,000	d	d	d	--	--	--	--	--	--
$50,000 under $75,000	* 1,002	* 54,394	* 26,483	d	d	d	d	d	d
$75,000 under $100,000	d	d	d	d	d	d	d	d	d
$100,000 under $200,000	d	d	d	--	--	--	d	d	d
$200,000 or more	13,923	32,334,221	10,354,872	30	41,237	23,507	* 3	* 1,673	* 2,005

* Estimate should be used with caution due to the small number of sample returns on which it is based.

d Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.

NOTE: Detail may not add to totals because of rounding.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		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)
All returns, total	**140,494,127**	**87,501,186**	**110,076,320**	**6,309,847**	**13,060,099**	**6,286,241**	**3,317,379**	**10,598,706**	**10,836,636**
No adjusted gross income	2,511,925	6,556	19,236	69	5	* 4	* 3	952	1,435
$1 under $5,000	10,447,635	26,897	1,324	17,834	610	--	--	* 39	* 118
$5,000 under $10,000	12,220,335	495,168	21,620	30,018	1,912	--	--	58,989	2,754
$10,000 under $15,000	12,444,512	4,444,891	1,185,616	89,082	3,031	14,993	2,343	689,969	201,054
$15,000 under $20,000	11,400,228	5,984,136	2,305,647	119,920	8,507	190,767	45,215	794,843	441,075
$20,000 under $25,000	10,033,887	7,089,319	3,451,861	131,174	11,627	363,709	157,399	792,564	609,189
$25,000 under $30,000	8,662,392	6,920,961	4,547,242	157,555	25,538	397,946	231,145	749,812	627,842
$30,000 under $40,000	14,371,647	12,441,678	10,282,849	350,895	67,709	739,093	454,887	1,404,466	1,292,734
$40,000 under $50,000	10,796,412	9,610,264	9,975,366	395,825	68,066	562,203	297,765	1,080,089	1,159,576
$50,000 under $75,000	18,694,893	16,889,659	24,248,992	1,001,667	208,615	1,214,904	621,972	1,933,874	2,301,131
$75,000 under $100,000	11,463,725	10,337,228	18,776,796	876,270	209,758	1,043,096	556,253	1,531,880	1,980,367
$100,000 under $200,000	13,522,048	11,218,804	20,247,629	1,771,908	972,905	1,439,742	780,289	1,561,229	2,219,361
$200,000 under $500,000	3,195,039	1,556,129	4,200,558	979,122	2,666,119	283,428	146,618	--	--
$500,000 under $1,000,000	492,567	307,526	2,639,642	241,332	2,009,653	28,603	18,602	--	--
$1,000,000 under $1,500,000	108,096	75,879	1,213,608	63,389	917,600	4,163	2,424	--	--
$1,500,000 under $2,000,000	44,273	31,886	840,893	27,378	663,036	1,257	893	--	--
$2,000,000 under $5,000,000	61,918	46,017	2,025,458	40,106	1,639,914	1,916	1,281	--	--
$5,000,000 under $10,000,000	14,322	11,266	1,062,865	10,047	866,865	279	185	--	--
$10,000,000 or more	8,274	6,923	3,029,118	6,256	2,718,626	137	104	--	--
Taxable returns, total	**81,890,189**	**65,888,738**	**84,325,358**	**5,896,143**	**11,147,400**	**3,892,288**	**2,002,104**	**5,902,547**	**6,478,101**
No adjusted gross income	3,820	2,916	11,963	* 4	* [1]	**	**	844	1,286
$1 under $5,000	306,587	15,622	617	13,606	534	--	--	--	--
$5,000 under $10,000	1,899,331	34,712	3,696	27,648	1,672	--	--	* 31	* 107
$10,000 under $15,000	2,883,906	1,224,204	400,072	48,731	827	--	--	16,989	1,301
$15,000 under $20,000	4,868,050	3,629,849	1,411,457	86,188	4,342	--	--	121,606	21,957
$20,000 under $25,000	4,639,085	3,670,444	1,548,444	100,742	3,729	** 1,998	** 962	189,601	66,726
$25,000 under $30,000	4,603,763	3,716,829	1,782,136	120,510	8,459	* 4,005	* 3,304	202,398	124,142
$30,000 under $40,000	9,589,845	8,265,096	5,306,099	293,526	27,053	118,375	57,559	643,577	522,572
$40,000 under $50,000	8,381,017	7,419,722	6,002,468	330,176	37,188	213,700	90,189	520,282	481,738
$50,000 under $75,000	16,449,393	14,845,483	18,235,056	926,829	115,638	853,668	411,179	1,302,547	1,396,340
$75,000 under $100,000	10,987,101	9,923,062	16,830,464	844,214	148,936	964,940	505,896	1,369,451	1,686,972
$100,000 under $200,000	13,374,553	11,118,029	19,435,554	1,747,010	718,142	1,415,958	762,962	1,535,221	2,174,961
$200,000 under $500,000	3,178,420	1,546,002	3,646,613	970,978	2,280,155	283,320	146,575	--	--
$500,000 under $1,000,000	489,904	305,791	2,336,258	239,738	1,758,276	28,578	18,594	--	--
$1,000,000 or more	235,413	170,976	7,374,462	146,245	6,042,450	7,747	4,884	--	--
Nontaxable returns, total	**58,603,939**	**21,612,448**	**25,750,962**	**413,704**	**1,912,699**	**2,393,953**	**1,315,275**	**4,696,159**	**4,358,535**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Retirement savings contribution credit		Child tax credit		Adoption credit		Residential energy credit		General business credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**6,253,195**	**1,039,726**	**23,563,012**	**28,416,808**	**80,676**	**278,451**	**6,711,683**	**5,822,875**	**292,508**	**1,601,155**
No adjusted gross income	175	182	3,203	2,323	* 110	* 1,090	55	192	246	5,772
$1 under $5,000	--	--	* 2,001	* 119	--	--	--	--	* 1,006	* 16
$5,000 under $10,000	19,023	468	* 6,055	* 657	--	--	* 1,997	* 95	--	--
$10,000 under $15,000	242,941	39,183	86,600	9,437	--	--	56,265	9,721	* 1,167	* 282
$15,000 under $20,000	631,202	96,541	838,676	181,027	--	--	89,756	33,804	* 3,000	* 910
$20,000 under $25,000	1,115,189	180,285	1,601,079	685,417	--	--	155,394	77,978	* 3,666	* 1,162
$25,000 under $30,000	1,022,029	168,386	1,912,560	1,207,424	* 2,981	* 1,748	199,988	111,936	* 2,341	* 5,173
$30,000 under $40,000	1,419,334	274,061	3,569,611	3,150,049	14,017	13,752	529,579	347,890	10,267	11,485
$40,000 under $50,000	1,115,571	168,351	2,834,047	3,394,528	* 7,027	* 14,630	605,054	437,637	10,210	14,037
$50,000 under $75,000	687,731	112,269	5,539,324	8,691,799	27,246	79,590	1,561,200	1,265,512	31,876	43,682
$75,000 under $100,000	--	--	3,895,003	6,649,977	12,068	67,012	1,280,061	1,097,134	38,425	57,306
$100,000 under $200,000	--	--	3,273,460	4,443,471	15,554	90,897	1,781,932	1,771,641	82,303	205,214
$200,000 under $500,000	--	--	1,392	579	1,663	9,723	387,693	499,747	45,775	216,811
$500,000 under $1,000,000	--	--	--	--	--	--	45,367	93,934	28,270	222,438
$1,000,000 under $1,500,000	--	--	--	--	--	--	8,763	30,635	12,270	122,006
$1,500,000 under $2,000,000	--	--	--	--	--	--	3,268	11,751	6,118	102,962
$2,000,000 under $5,000,000	--	--	--	--	* 8	* 9	4,128	17,735	10,196	233,425
$5,000,000 under $10,000,000	--	--	--	--	--	--	788	7,494	2,994	127,394
$10,000,000 or more	--	--	--	--	--	--	393	8,037	2,377	231,082
Taxable returns, total	**3,096,345**	**412,836**	**12,762,569**	**18,347,065**	**17,869**	**60,342**	**5,676,733**	**4,973,061**	**258,470**	**1,515,733**
No adjusted gross income	137	172	905	1,598	* 104	* 1,077	47	161	105	1,102
$1 under $5,000	--	--	--	--	--	--	--	--	* 1,006	* 16
$5,000 under $10,000	--	--	* 31	* 61	--	--	* 999	* 9	--	--
$10,000 under $15,000	29,001	1,741	--	--	--	--	* 6,555	* 1,083	* 1,023	* 282
$15,000 under $20,000	358,580	34,535	* 6	* 19	--	--	32,008	9,585	* 999	* 3
$20,000 under $25,000	628,393	62,324	7,011	7,020	--	--	54,807	26,287	* 142	* 119
$25,000 under $30,000	417,108	47,440	49,101	49,085	--	--	101,790	57,112	--	--
$30,000 under $40,000	544,779	89,106	677,358	692,420	--	--	304,075	195,857	5,016	6,205
$40,000 under $50,000	647,664	99,708	1,214,292	1,406,756	--	--	449,134	328,859	* 5,390	* 6,572
$50,000 under $75,000	470,684	77,810	3,996,007	5,899,955	* 4,991	* 9,707	1,306,436	1,007,801	23,918	29,229
$75,000 under $100,000	--	--	3,593,625	5,959,850	* 998	* 866	1,212,210	1,018,093	35,398	46,506
$100,000 under $200,000	--	--	3,222,848	4,329,725	10,120	39,285	1,759,522	1,665,901	78,404	184,958
$200,000 under $500,000	--	--	* 1,387	* 576	* 1,647	* 9,397	386,500	494,762	44,976	209,461
$500,000 under $1,000,000	--	--	--	--	--	--	45,323	92,921	28,189	215,514
$1,000,000 or more	--	--	--	--	* 8	* 9	17,327	74,632	33,904	815,765
Nontaxable returns, total	**3,156,850**	**626,890**	**10,800,443**	**10,069,743**	**62,807**	**218,109**	**1,034,951**	**849,814**	**34,039**	**85,423**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Prior year minimum tax credit		Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**319,646**	**758,965**	**63,526**	**8,235**	**75,752**	**137,329**	**3,241**	**2,521**	*** 1,006**	*** 1,820**
No adjusted gross income	--	--	153	89	**	**	**	**	--	--
$1 under $5,000	* 1,004	* 50	* 1,556	* 128	--	--	--	--	--	--
$5,000 under $10,000	* 3,002	* 765	* 3	* 2	--	--	--	--	--	--
$10,000 under $15,000	* 1,551	* 379	34,195	5,688	--	--	--	--	--	--
$15,000 under $20,000	* 1,990	* 489	24,623	2,132	* 2,002	* 1,149	--	--	--	--
$20,000 under $25,000	* 2,290	* 1,268	* 2,996	* 195	* 5,003	* 7,064	--	--	--	--
$25,000 under $30,000	* 2,612	* 1,796	--	--	* 999	* 1,098	**	**	--	--
$30,000 under $40,000	2,812	1,593	--	--	** 5,007	** 6,372	--	--	--	--
$40,000 under $50,000	8,532	5,201	--	--	* 2,003	* 6,574	**	**	--	--
$50,000 under $75,000	25,460	29,672	--	--	18,022	33,993	**	**	* 998	* 1,808
$75,000 under $100,000	23,080	28,129	--	--	13,230	26,209	** 1,284	** 922	--	--
$100,000 under $200,000	163,318	202,589	--	--	17,023	29,018	* 1,326	* 943	--	--
$200,000 under $500,000	41,059	72,430	--	--	** 12,464	** 25,850	** 514	** 480	--	--
$500,000 under $1,000,000	26,229	110,558	--	--	**	**	**	**	--	--
$1,000,000 under $1,500,000	8,019	84,020	--	--	**	**	--	--	--	--
$1,500,000 under $2,000,000	3,179	42,242	--	--	**	**	* 42	* 51	--	--
$2,000,000 under $5,000,000	4,082	84,941	--	--	**	**	59	98	* 8	* 12
$5,000,000 under $10,000,000	905	42,409	--	--	**	**	* 9	* 14	--	--
$10,000,000 or more	522	50,435	--	--	**	**	* 8	* 12	--	--
Taxable returns, total	**289,904**	**693,143**	**28,780**	**3,797**	**53,609**	**101,858**	**1,212**	**1,330**	*** 1,006**	*** 1,820**
No adjusted gross income	--	--	144	85	**	**	--	--	--	--
$1 under $5,000	* 1,004	* 50	--	--	--	--	--	--	--	--
$5,000 under $10,000	* 3,002	* 765	* 3	* 2	--	--	--	--	--	--
$10,000 under $15,000	* 999	* 376	9,024	2,106	--	--	--	--	--	--
$15,000 under $20,000	* 997	* 9	19,608	1,604	--	--	--	--	--	--
$20,000 under $25,000	* 994	* 607	--	--	--	--	--	--	--	--
$25,000 under $30,000	* 573	* 196	--	--	--	--	**	**	--	--
$30,000 under $40,000	* 1,867	* 567	--	--	** 1,006	** 1,312	--	--	--	--
$40,000 under $50,000	5,501	4,065	--	--	--	--	--	--	--	--
$50,000 under $75,000	19,029	20,348	--	--	10,949	21,511	--	--	* 998	* 1,808
$75,000 under $100,000	18,469	17,219	--	--	13,220	26,197	** 281	** 196	--	--
$100,000 under $200,000	154,886	183,998	--	--	15,979	27,000	* 302	* 483	--	--
$200,000 under $500,000	39,821	59,153	--	--	** 12,455	** 25,837	** 511	** 475	--	--
$500,000 under $1,000,000	26,147	105,467	--	--	**	**	**	**	--	--
$1,000,000 or more	16,615	300,322	--	--	**	**	118	175	* 8	* 12
Nontaxable returns, total	**29,741**	**65,822**	**34,746**	**4,438**	**22,143**	**35,471**	*** 2,029**	*** 1,190**	**--**	**--**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued									
	Qualified plug-in electric vehicle credit		Making work pay credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		Refundable education credit used to offset income tax before credits		First time homebuyer credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**22,571**	**129,372**	**68,570,141**	**34,429,212**	**1,488,984**	**489,444**	**4,394,166**	**3,502,175**	**1,096,641**	**4,886,445**
No adjusted gross income	**	**	3,037	1,566	* 353	* 21	610	579	--	--
$1 under $5,000	--	--	* 4,050	* 268	* 6	* 14	--	--	--	--
$5,000 under $10,000	--	--	354,801	13,364	17,294	1,160	* 31	* 31	--	--
$10,000 under $15,000	--	--	3,472,672	886,912	167,524	9,760	* 2,999	* 301	9,188	2,885
$15,000 under $20,000	--	--	4,115,121	1,446,637	42,064	8,259	42,555	4,507	18,026	7,079
$20,000 under $25,000	--	--	4,460,686	1,589,689	183,524	60,497	109,938	24,620	17,317	12,105
$25,000 under $30,000	** 1,000	** 2,239	4,649,072	1,797,274	302,773	154,359	208,259	89,983	62,976	95,343
$30,000 under $40,000	* 1,366	* 1,645	9,151,672	3,810,869	749,146	252,298	371,773	222,674	132,249	317,810
$40,000 under $50,000	* 301	* 356	7,767,285	3,594,936	26,300	3,077	342,290	214,111	165,973	534,678
$50,000 under $75,000	* 2,244	* 12,497	14,981,582	8,424,245	--	--	974,453	741,582	321,567	1,586,110
$75,000 under $100,000	* 2,073	* 11,003	9,623,564	6,065,986	--	--	924,585	835,420	195,048	1,125,406
$100,000 under $200,000	8,489	49,786	** 9,986,601	** 6,797,466	--	--	1,416,674	1,368,366	165,289	1,147,218
$200,000 under $500,000	** 5,875	** 39,362	**	**	--	--	--	--	9,008	57,812
$500,000 under $1,000,000	**	**	**	**	--	--	--	--	--	--
$1,000,000 under $1,500,000	493	6,931	**	**	--	--	--	--	--	--
$1,500,000 under $2,000,000	225	1,734	**	**	--	--	--	--	--	--
$2,000,000 under $5,000,000	366	2,668	**	**	--	--	--	--	--	--
$5,000,000 under $10,000,000	80	579	**	**	--	--	--	--	--	--
$10,000,000 or more	58	573	**	**	--	--	--	--	--	--
Taxable returns, total	**16,339**	**105,021**	**59,974,519**	**31,768,954**	**512,600**	**169,086**	**3,725,776**	**3,182,160**	**347,949**	**2,322,867**
No adjusted gross income	**	**	2,442	1,483	* 31	* 9	604	565	--	--
$1 under $5,000	--	--	* 6	* 3	* 6	* 14	--	--	--	--
$5,000 under $10,000	--	--	* 2,999	* 1,049	--	--	* 31	* 31	--	--
$10,000 under $15,000	--	--	1,130,551	386,328	87,486	4,528	* 1,996	* 273	--	--
$15,000 under $20,000	--	--	3,482,107	1,311,577	--	--	20,554	2,621	--	--
$20,000 under $25,000	--	--	3,510,041	1,336,470	* 999	* 417	52,984	13,681	--	--
$25,000 under $30,000	--	--	3,541,443	1,419,576	26,082	24,902	60,307	24,808	* 2,002	* 2,504
$30,000 under $40,000	--	--	7,854,241	3,346,055	378,692	137,042	265,218	174,231	* 5,984	* 9,959
$40,000 under $50,000	--	--	7,049,280	3,308,162	19,303	2,173	236,005	165,719	* 4,989	* 17,272
$50,000 under $75,000	** 1,037	** 5,558	14,076,742	7,966,084	--	--	811,005	649,743	78,737	540,212
$75,000 under $100,000	* 1,032	* 6,626	9,381,228	5,920,681	--	--	871,456	792,435	97,674	636,399
$100,000 under $200,000	7,195	41,606	** 9,943,438	** 6,771,486	--	--	1,405,616	1,358,053	149,555	1,058,710
$200,000 under $500,000	** 5,852	** 38,760	**	**	--	--	--	--	9,008	57,812
$500,000 under $1,000,000	**	**	**	**	--	--	--	--	--	--
$1,000,000 or more	1,222	12,471	**	**	--	--	--	--	--	--
Nontaxable returns, total	**6,232**	**24,350**	**8,595,621**	**2,660,258**	**976,384**	**320,358**	**668,390**	**320,015**	**748,692**	**2,563,578**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax credits—continued				Income tax after credits		Total income tax		All other taxes	
	Prior year minimum tax credit used to offset income tax before credits		Other tax credits						Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	**194,988**	**908,416**	**5,320**	**16,952**	**81,890,189**	**865,948,271**	**81,890,189**	**865,948,695**	**23,862,681**	**54,746,989**
No adjusted gross income	243	5,654	* 3	* [1]	3,820	85,376	3,820	85,376	383,184	840,755
$1 under $5,000	--	--	--	--	306,587	40,278	306,587	40,278	1,340,384	838,248
$5,000 under $10,000	--	--	--	--	1,899,331	379,851	1,899,331	379,851	2,237,019	2,098,252
$10,000 under $15,000	* 8	* 44	--	--	2,883,906	848,075	2,883,906	848,075	2,326,196	3,105,305
$15,000 under $20,000	--	--	--	--	4,868,050	2,516,274	4,868,050	2,516,274	1,527,319	2,236,335
$20,000 under $25,000	* 8	* 61	--	--	4,639,085	4,669,410	4,639,085	4,669,410	1,275,451	1,947,461
$25,000 under $30,000	--	--	* 989	* 60	4,603,763	6,827,564	4,603,763	6,827,564	1,125,271	1,742,313
$30,000 under $40,000	* 3	* 54	--	--	9,589,845	20,151,883	9,589,845	20,151,883	1,944,129	3,119,306
$40,000 under $50,000	* 9	* 266	* 1,996	* 1,995	8,381,017	25,404,274	8,381,017	25,404,304	1,657,212	2,796,751
$50,000 under $75,000	**	**	** 990	** 3,355	16,449,393	77,962,073	16,449,393	77,962,073	3,278,704	6,417,108
$75,000 under $100,000	** 2,404	** 12,110	**	**	10,987,101	80,492,622	10,987,101	80,492,622	2,307,544	5,385,139
$100,000 under $200,000	48,556	108,597	--	--	13,374,553	212,290,589	13,374,553	212,290,589	3,090,523	11,248,107
$200,000 under $500,000	117,336	476,096	** 1,142	** 2,352	3,178,420	176,322,148	3,178,420	176,322,148	1,050,811	7,586,139
$500,000 under $1,000,000	21,573	164,498	**	**	489,904	80,458,185	489,904	80,458,185	209,385	2,405,832
$1,000,000 under $1,500,000	2,334	46,767	* 110	* 2,877	107,416	32,755,871	107,416	32,755,871	46,741	845,189
$1,500,000 under $2,000,000	932	17,634	* 29	* 49	44,015	19,393,235	44,015	19,393,235	20,561	424,983
$2,000,000 under $5,000,000	1,199	42,806	38	2,115	61,535	46,943,489	61,535	46,943,630	29,928	821,877
$5,000,000 under $10,000,000	223	16,650	* 13	* 1,173	14,236	24,617,005	14,236	24,617,005	7,404	306,762
$10,000,000 or more	159	17,178	* 9	* 2,975	8,211	53,790,072	8,211	53,790,324	4,916	581,125
Taxable returns, total	**185,243**	**649,892**	**2,334**	**8,523**	**81,890,189**	**865,948,271**	**81,890,189**	**865,948,695**	**13,078,122**	**39,082,484**
No adjusted gross income	** 132	** 4,402	* 3	* [1]	3,820	85,376	3,820	85,376	1,164	17,866
$1 under $5,000	--	--	--	--	306,587	40,278	306,587	40,278	19,203	203,088
$5,000 under $10,000	--	--	--	--	1,899,331	379,851	1,899,331	379,851	106,689	48,514
$10,000 under $15,000	--	--	--	--	2,883,906	848,075	2,883,906	848,075	225,742	212,649
$15,000 under $20,000	--	--	--	--	4,868,050	2,516,274	4,868,050	2,516,274	422,929	510,611
$20,000 under $25,000	--	--	--	--	4,639,085	4,669,410	4,639,085	4,669,410	412,174	509,522
$25,000 under $30,000	--	--	--	--	4,603,763	6,827,564	4,603,763	6,827,564	456,301	608,457
$30,000 under $40,000	--	--	--	--	9,589,845	20,151,883	9,589,845	20,151,883	1,042,758	1,419,685
$40,000 under $50,000	**	**	** 999	** 65	8,381,017	25,404,274	8,381,017	25,404,304	1,110,490	1,763,740
$50,000 under $75,000	**	**	--	--	16,449,393	77,962,073	16,449,393	77,962,073	2,697,867	4,952,747
$75,000 under $100,000	** 2,256	** 10,685	**	**	10,987,101	80,492,622	10,987,101	80,492,622	2,172,589	4,912,626
$100,000 under $200,000	43,414	58,466	--	--	13,374,553	212,290,589	13,374,553	212,290,589	3,045,995	11,006,683
$200,000 under $500,000	113,648	334,563	** 1,135	** 1,960	3,178,420	176,322,148	3,178,420	176,322,148	1,046,291	7,548,677
$500,000 under $1,000,000	21,167	126,072	**	**	489,904	80,458,185	489,904	80,458,185	208,753	2,399,596
$1,000,000 or more	4,626	115,705	196	6,498	235,413	177,499,672	235,413	177,500,065	109,176	2,968,024
Nontaxable returns, total	**9,745**	**258,523**	**2,986**	**8,429**	**--**	**--**	**--**	**--**	**10,784,559**	**15,664,505**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	All other taxes--continued								Making work pay credit used to offset other taxes	
	Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**17,436,420**	**47,659,080**	**164,103**	**22,743**	**5,874,254**	**5,312,413**	**207,338**	**1,039,678**	**8,818,000**	**3,439,850**
No adjusted gross income	324,506	669,918	* 433	* 279	54,162	92,406	12,638	70,417	253,829	102,185
$1 under $5,000	1,199,844	603,157	18,001	1,224	113,936	20,089	2,034	9,944	715,126	149,414
$5,000 under $10,000	2,005,934	2,037,592	36,288	4,547	171,695	36,899	5,524	13,761	1,830,669	628,074
$10,000 under $15,000	2,032,198	3,040,681	32,006	4,922	222,531	50,128	2,028	3,211	1,870,648	715,933
$15,000 under $20,000	1,202,275	2,139,403	17,995	3,388	269,941	86,907	311	469	964,793	403,203
$20,000 under $25,000	902,519	1,795,682	* 6,356	* 450	334,354	120,005	2,018	18,358	761,039	329,699
$25,000 under $30,000	753,086	1,567,872	9,863	2,780	343,863	151,594	785	7,301	577,183	243,306
$30,000 under $40,000	1,260,353	2,759,834	13,296	1,711	628,815	337,270	3,592	4,181	788,330	367,254
$40,000 under $50,000	1,035,365	2,391,712	* 7,137	* 417	592,410	360,640	5,650	31,453	470,289	216,351
$50,000 under $75,000	2,092,847	5,390,219	** 22,722	** 3,022	1,134,202	948,735	14,250	48,234	470,262	224,560
$75,000 under $100,000	1,448,486	4,446,464	**	**	827,008	811,429	12,694	89,541	86,320	42,371
$100,000 under $200,000	2,061,921	9,391,421	**	**	979,907	1,643,948	43,878	159,806	29,506	17,498
$200,000 under $500,000	841,654	6,773,348	**	**	179,587	559,638	56,745	229,102	** 6	** 3
$500,000 under $1,000,000	182,383	2,199,882	**	**	16,528	74,520	23,270	119,178	**	**
$1,000,000 under $1,500,000	40,617	748,571	--	--	2,613	8,019	7,405	54,960	--	--
$1,500,000 under $2,000,000	17,763	388,677	--	--	1,021	4,662	3,726	25,855	--	--
$2,000,000 under $5,000,000	25,066	684,942	* 8	* [1]	1,233	4,277	6,879	68,271	--	--
$5,000,000 under $10,000,000	5,838	230,157	--	--	306	677	2,065	31,491	--	--
$10,000,000 or more	3,765	399,548	--	--	142	569	1,846	54,146	--	--
Taxable returns, total	**8,491,980**	**33,136,260**	**58,736**	**5,334**	**4,184,051**	**4,503,773**	**168,545**	**783,418**	**--**	**--**
No adjusted gross income	926	14,484	--	--	155	903	145	2,138	--	--
$1 under $5,000	12,181	2,678	--	--	* 6,018	* 767	* 6	* 42	--	--
$5,000 under $10,000	73,664	43,620	* 7,989	* 358	25,036	4,299	--	--	--	--
$10,000 under $15,000	162,068	197,852	* 5,997	* 475	43,608	11,810	** 1,024	** 1,530	--	--
$15,000 under $20,000	289,401	468,502	* 3,995	* 135	116,947	41,023	--	--	--	--
$20,000 under $25,000	243,849	442,536	* 3,993	* 30	143,526	62,127	**	**	--	--
$25,000 under $30,000	269,257	529,198	* 3,553	* 1,518	158,703	66,177	--	--	--	--
$30,000 under $40,000	611,331	1,205,283	* 8,297	* 675	365,139	202,596	* 1,032	* 632	--	--
$40,000 under $50,000	655,125	1,472,325	* 4,182	* 315	415,152	264,049	* 3,984	* 15,964	--	--
$50,000 under $75,000	1,679,696	4,082,671	** 20,723	** 1,828	954,207	814,579	10,556	29,663	--	--
$75,000 under $100,000	1,353,521	4,092,935	**	**	785,382	761,835	8,959	28,413	--	--
$100,000 under $200,000	2,027,622	9,188,368	**	**	969,254	1,622,794	42,150	142,713	--	--
$200,000 under $500,000	838,585	6,753,372	**	**	179,200	558,375	55,751	213,218	--	--
$500,000 under $1,000,000	181,976	2,195,779	**	**	16,429	74,292	23,121	117,354	--	--
$1,000,000 or more	92,779	2,446,657	* 8	* [1]	5,293	18,146	21,817	231,751	--	--
Nontaxable returns, total	**8,944,440**	**14,522,820**	**105,367**	**17,409**	**1,690,203**	**808,640**	**38,793**	**256,260**	**8,818,000**	**3,439,850**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Earned income credit used to offset other taxes		Refundable education credit used to offset other taxes		First time homebuyer credit used to offset other taxes		Prior year minimum tax credit used to offset other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**5,157,511**	**4,764,828**	**377,587**	**219,247**	**171,167**	**219,807**	**11,757**	**29,093**	**86,293,526**	**910,981,120**
No adjusted gross income	130,640	80,364	8,041	5,701	* 697	* 705	5,055	11,152	280,003	680,295
$1 under $5,000	578,883	159,253	20,383	4,042	* 2,991	* 149	* 7	* 3	1,314,820	549,978
$5,000 under $10,000	1,409,638	887,404	30,590	11,011	* 7,003	* 5,014	* 9	* 114	2,772,803	908,679
$10,000 under $15,000	1,394,063	1,467,985	25,824	14,976	* 7,998	* 8,405	--	--	3,444,683	1,664,524
$15,000 under $20,000	557,193	804,860	19,223	10,428	* 2,348	* 3,244	* 61	* 272	5,185,178	3,467,616
$20,000 under $25,000	339,358	531,881	19,724	11,151	* 5,249	* 10,152	* 18	* 16	4,917,102	5,643,313
$25,000 under $30,000	305,706	423,564	28,545	13,752	* 6,496	* 16,547	* 991	* 9	4,803,974	7,789,348
$30,000 under $40,000	363,865	372,261	58,919	42,013	21,373	42,336	364	585	9,874,659	22,218,124
$40,000 under $50,000	78,164	37,255	64,543	35,459	25,606	30,171	135	200	8,592,413	27,724,092
$50,000 under $75,000	--	--	74,416	50,194	56,406	62,969	1,261	1,459	16,728,960	83,857,074
$75,000 under $100,000	--	--	21,950	14,938	29,725	34,972	700	1,621	11,063,233	85,745,172
$100,000 under $200,000	--	--	5,431	5,581	* 5,272	* 5,128	1,545	9,250	13,407,724	223,488,879
$200,000 under $500,000	--	--	--	--	* 3	* 13	1,369	2,754	3,181,852	183,901,934
$500,000 under $1,000,000	--	--	--	--	--	--	161	693	490,395	82,863,117
$1,000,000 under $1,500,000	--	--	--	--	--	--	35	532	107,548	33,600,528
$1,500,000 under $2,000,000	--	--	--	--	--	--	19	76	44,067	19,818,143
$2,000,000 under $5,000,000	--	--	--	--	--	--	** 21	** 280	61,625	47,765,239
$5,000,000 under $10,000,000	--	--	--	--	--	--	**	**	14,256	24,923,694
$10,000,000 or more	--	--	--	--	--	--	* 5	* 77	8,230	54,371,371
Taxable returns, total	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**81,890,189**	**905,009,131**
No adjusted gross income	--	--	--	--	--	--	--	--	3,820	103,242
$1 under $5,000	--	--	--	--	--	--	--	--	306,587	243,366
$5,000 under $10,000	--	--	--	--	--	--	--	--	1,899,331	428,365
$10,000 under $15,000	--	--	--	--	--	--	--	--	2,883,906	1,060,724
$15,000 under $20,000	--	--	--	--	--	--	--	--	4,868,050	3,026,885
$20,000 under $25,000	--	--	--	--	--	--	--	--	4,639,085	5,178,931
$25,000 under $30,000	--	--	--	--	--	--	--	--	4,603,763	7,427,992
$30,000 under $40,000	--	--	--	--	--	--	--	--	9,589,845	21,571,568
$40,000 under $50,000	--	--	--	--	--	--	--	--	8,381,017	27,168,044
$50,000 under $75,000	--	--	--	--	--	--	--	--	16,449,393	82,914,820
$75,000 under $100,000	--	--	--	--	--	--	--	--	10,987,101	85,397,052
$100,000 under $200,000	--	--	--	--	--	--	--	--	13,374,553	223,295,287
$200,000 under $500,000	--	--	--	--	--	--	--	--	3,178,420	183,867,250
$500,000 under $1,000,000	--	--	--	--	--	--	--	--	489,904	82,857,579
$1,000,000 or more	--	--	--	--	--	--	--	--	235,413	180,468,026
Nontaxable returns, total	**5,157,511**	**4,764,828**	**377,587**	**219,247**	**171,167**	**219,807**	**11,757**	**29,093**	**4,403,337**	**5,971,989**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax payments									
	Total		Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total	**124,181,648**	**1,103,571,296**	**120,134,277**	**827,302,476**	**10,139,259**	**224,536,503**	**21,290,682**	**27,499,364**	**1,304,953**	**49,625,940**
No adjusted gross income	861,115	5,451,293	688,064	2,672,900	187,276	2,509,075	146,886	229,183	26,430	243,509
$1 under $5,000	6,248,587	1,545,062	6,053,883	1,119,318	193,603	401,582	521,970	172,879	37,856	20,872
$5,000 under $10,000	8,963,115	4,015,049	8,715,749	3,483,597	262,212	477,270	2,392,530	1,751,409	36,175	31,510
$10,000 under $15,000	9,607,685	7,390,237	9,307,091	6,513,076	378,138	813,659	3,693,415	4,315,165	35,523	53,481
$15,000 under $20,000	9,808,631	11,408,687	9,518,126	10,358,005	408,496	1,010,764	3,463,377	4,919,019	27,555	32,078
$20,000 under $25,000	9,167,270	14,587,395	8,910,740	13,485,839	386,712	1,008,972	3,220,551	4,584,297	41,062	85,511
$25,000 under $30,000	8,136,764	17,410,395	7,899,904	16,181,047	377,534	1,156,134	2,324,920	3,466,949	26,180	63,980
$30,000 under $40,000	13,843,352	42,027,484	13,452,518	39,395,278	742,108	2,503,910	2,855,703	4,407,692	44,621	108,896
$40,000 under $50,000	10,539,355	45,802,800	10,227,749	42,516,149	720,545	3,163,237	1,405,749	1,945,142	50,973	112,693
$50,000 under $75,000	18,388,243	121,199,979	17,837,101	110,887,512	1,741,947	9,881,139	1,073,193	1,436,329	120,524	411,186
$75,000 under $100,000	11,338,926	112,620,117	11,029,005	102,678,769	1,233,494	9,335,107	157,810	221,612	118,146	580,867
$100,000 under $200,000	13,398,514	253,882,009	12,943,297	220,909,574	2,024,723	29,824,336	34,567	49,671	290,830	2,485,846
$200,000 under $500,000	3,157,749	186,247,029	2,928,238	134,593,289	1,054,861	44,668,201	10	19	280,825	6,111,560
$500,000 under $1,000,000	487,919	84,072,719	425,279	48,907,946	264,519	29,986,789	--	--	91,276	4,968,357
$1,000,000 under $1,500,000	106,962	34,575,894	90,413	16,926,655	70,680	14,597,076	--	--	29,314	3,007,019
$1,500,000 under $2,000,000	43,688	20,794,676	36,289	9,033,007	30,744	9,545,791	--	--	14,141	2,189,957
$2,000,000 under $5,000,000	61,328	50,951,093	51,712	21,252,887	44,400	22,892,877	--	--	22,611	6,764,265
$5,000,000 under $10,000,000	14,221	27,165,880	12,107	10,488,435	10,643	11,900,585	--	--	6,379	4,764,752
$10,000,000 or more	8,224	62,423,500	7,013	15,899,193	6,624	28,859,999	--	--	4,530	17,589,602
Taxable returns, total	**79,629,192**	**1,037,435,788**	**77,012,958**	**771,983,763**	**8,234,059**	**214,516,284**	**--**	**--**	**1,100,179**	**48,960,674**
No adjusted gross income	3,178	194,766	2,407	43,837	963	84,524	--	--	354	65,717
$1 under $5,000	118,339	25,415	102,532	12,444	11,483	8,510	--	--	6,344	4,461
$5,000 under $10,000	1,762,571	586,255	1,741,682	555,849	18,890	21,345	--	--	11,559	9,061
$10,000 under $15,000	2,483,012	2,219,778	2,406,633	2,046,792	107,127	160,655	--	--	10,031	10,819
$15,000 under $20,000	4,506,348	6,155,548	4,365,782	5,716,328	193,646	428,529	--	--	12,287	9,087
$20,000 under $25,000	4,417,309	8,504,470	4,276,109	7,950,410	217,881	524,110	--	--	17,694	28,551
$25,000 under $30,000	4,422,667	11,193,887	4,266,092	10,468,745	258,218	682,645	--	--	16,641	41,826
$30,000 under $40,000	9,380,877	32,216,379	9,089,519	30,306,947	576,043	1,830,819	--	--	32,492	75,016
$40,000 under $50,000	8,248,632	38,712,285	7,998,104	36,055,924	607,392	2,568,855	--	--	37,905	83,316
$50,000 under $75,000	16,259,662	111,513,382	15,772,978	102,384,233	1,602,332	8,771,489	--	--	108,707	342,134
$75,000 under $100,000	10,893,507	109,164,600	10,614,860	99,811,575	1,183,108	8,798,632	--	--	112,523	533,373
$100,000 under $200,000	13,267,329	251,916,531	12,835,220	219,866,293	1,982,811	28,963,039	--	--	285,887	2,438,753
$200,000 under $500,000	3,146,172	185,632,086	2,920,105	134,364,864	1,048,064	44,314,874	--	--	279,850	6,079,861
$500,000 under $1,000,000	486,183	83,891,493	424,072	48,842,561	263,643	29,883,189	--	--	91,091	4,956,598
$1,000,000 or more	233,407	195,508,914	196,864	73,556,962	162,458	87,475,068	--	--	76,814	34,282,100
Nontaxable returns, total	**44,552,456**	**66,135,508**	**43,121,319**	**55,318,713**	**1,905,199**	**10,020,219**	**21,290,682**	**27,499,364**	**204,774**	**665,266**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax payments—continued								Making work pay credit, refundable portion	
	Excess social security taxes withheld		Credit from regulated investment companies		Credit for Federal tax on gasoline and special fuels		Health coverage credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	**1,105,071**	**1,930,124,457**	**8,658**	**35,695**	**323,330**	**93,907**	**11,836**	**36,989**	**32,093,467**	**12,817,965**
No adjusted gross income	5,821	10,128,237	59	1,983	27,649	12,036	* 201	* 890	358,581	143,354
$1 under $5,000	* 110	* 282,913	* 1,006	* 61	12,373	2,807	--	--	3,067,180	574,196
$5,000 under $10,000	* 1,210	* 642,596	--	--	31,929	21,066	--	--	5,760,226	2,012,086
$10,000 under $15,000	* 104	* 40,078	* 1,004	* 1,331	25,476	7,010	* 1,004	* 1,631	5,936,277	1,939,231
$15,000 under $20,000	* 1,022	* 380,477	* 1,004	* 50	22,362	7,319	--	--	4,179,140	1,734,686
$20,000 under $25,000	* 37	* 19,718	** 1,000	** 897	26,548	6,106	--	--	3,645,731	1,616,277
$25,000 under $30,000	* 441	* 688,703	**	**	15,643	2,362	* 999	* 6,144	2,646,351	1,209,086
$30,000 under $40,000	* 1,753	* 1,106,081	* 997	* 17	33,312	8,596	* 1,998	* 9,620	3,200,717	1,650,784
$40,000 under $50,000	2,102	2,324,785	* 3	* 3	27,541	4,338	** 7,634	** 18,704	1,611,917	935,463
$50,000 under $75,000	6,308	6,434,388	* 2,000	* 729	36,414	7,596	**	**	1,402,838	832,153
$75,000 under $100,000	24,940	16,423,502	* 11	* 422	29,848	3,725	**	**	234,473	137,872
$100,000 under $200,000	610,347	645,752,088	* 376	* 8,018	23,953	4,390	**	**	50,022	32,773
$200,000 under $500,000	366,355	868,727,551	465	743	6,081	2,233	**	**	11	3
$500,000 under $1,000,000	57,203	205,593,592	** 733	** 21,440	2,496	1,940	--	--	** 4	** 1
$1,000,000 under $1,500,000	11,777	42,516,446	**	**	621	491	--	--	**	**
$1,500,000 under $2,000,000	5,012	22,831,504	**	**	281	357	--	--	--	--
$2,000,000 under $5,000,000	7,553	36,184,428	**	**	468	658	--	--	--	--
$5,000,000 under $10,000,000	1,855	8,594,722	**	**	172	421	--	--	--	--
$10,000,000 or more	1,123	61,452,646	**	**	163	457	--	--	--	--
Taxable returns, total	**1,087,112**	**1,901,976,870**	**5,267**	**23,806**	**142,427**	**29,432**	**6,635**	**16,296**	**--**	**--**
No adjusted gross income	111	558,477	* 6	* 64	34	65	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	* 1,004	* 1,331	* 2,001	* 180	--	--	--	--
$15,000 under $20,000	--	--	--	--	* 4,706	* 1,604	--	--	--	--
$20,000 under $25,000	--	--	--	--	* 6,116	* 1,399	--	--	--	--
$25,000 under $30,000	--	--	--	--	* 3,426	* 632	--	--	--	--
$30,000 under $40,000	** 1,007	** 24,748	* 997	* 17	17,527	3,513	--	--	--	--
$40,000 under $50,000	**	**	--	--	17,740	2,515	** 6,635	** 16,296	--	--
$50,000 under $75,000	4,515	3,990,298	* 1,997	* 710	29,647	5,503	**	**	--	--
$75,000 under $100,000	23,433	12,923,334	* 6	* 1	28,182	3,304	**	**	--	--
$100,000 under $200,000	608,206	640,075,892	* 73	* 12	22,872	4,311	**	**	--	--
$200,000 under $500,000	365,462	867,820,229	* 453	* 231	6,014	2,162	**	**	--	--
$500,000 under $1,000,000	57,105	205,136,235	** 730	** 21,440	2,483	1,916	--	--	--	--
$1,000,000 or more	27,273	171,447,658	**	**	1,679	2,328	--	--	--	--
Nontaxable returns, total	**17,960**	**28,147,586**	**3,392**	**11,889**	**180,903**	**64,476**	**5,201**	**20,694**	**32,093,467**	**12,817,965**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Earned income credit, refundable portion		Refundable education credit, refundable portion		First time homebuyer credit, refundable portion		Prior year minimum tax credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns, total	**24,920,512**	**53,985,190**	**4,859,005**	**3,890,928**	**999,266**	**4,657,491**	**49,115**	**1,619,547**
No adjusted gross income	190,658	238,870	82,210	73,344	31,363	181,201	13,555	198,202
$1 under $5,000	2,361,630	1,426,573	324,642	251,477	32,972	191,629	56	1,671
$5,000 under $10,000	4,627,650	7,426,057	651,503	515,333	21,877	138,097	931	18,186
$10,000 under $15,000	5,166,994	13,630,197	701,519	550,201	44,187	272,539	2,550	17,451
$15,000 under $20,000	3,420,921	11,778,313	617,384	480,755	39,487	238,801	451	3,588
$20,000 under $25,000	2,991,581	9,103,697	514,955	411,728	45,495	285,474	1,245	1,358
$25,000 under $30,000	2,553,054	5,686,927	465,223	338,524	83,485	474,912	1,308	14,596
$30,000 under $40,000	2,976,462	4,277,095	604,407	486,912	169,605	905,405	723	29,002
$40,000 under $50,000	631,562	417,460	394,833	333,622	179,073	822,543	2,043	9,375
$50,000 under $75,000	--	--	395,800	346,316	250,175	873,300	5,005	217,449
$75,000 under $100,000	--	--	89,166	86,884	88,062	250,844	2,909	40,130
$100,000 under $200,000	--	--	17,364	15,833	13,477	22,717	12,827	817,393
$200,000 under $500,000	--	--	--	--	* 7	* 30	4,573	175,862
$500,000 under $1,000,000	--	--	--	--	--	--	600	38,696
$1,000,000 under $1,500,000	--	--	--	--	--	--	182	14,956
$1,500,000 under $2,000,000	--	--	--	--	--	--	59	3,923
$2,000,000 under $5,000,000	--	--	--	--	--	--	62	10,171
$5,000,000 under $10,000,000	--	--	--	--	--	--	19	5,531
$10,000,000 or more	--	--	--	--	--	--	16	2,008
Taxable returns, total	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
No adjusted gross income	--	--	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	--	--	--	--	--	--
$15,000 under $20,000	--	--	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--
$30,000 under $40,000	--	--	--	--	--	--	--	--
$40,000 under $50,000	--	--	--	--	--	--	--	--
$50,000 under $75,000	--	--	--	--	--	--	--	--
$75,000 under $100,000	--	--	--	--	--	--	--	--
$100,000 under $200,000	--	--	--	--	--	--	--	--
$200,000 under $500,000	--	--	--	--	--	--	--	--
$500,000 under $1,000,000	--	--	--	--	--	--	--	--
$1,000,000 or more	--	--	--	--	--	--	--	--
Nontaxable returns, total	**24,920,512**	**53,985,190**	**4,859,005**	**3,890,928**	**999,266**	**4,657,491**	**49,115**	**1,619,547**

Footnotes at end of table.

Table 3.3 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2010 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**112,382,258**	**381,458,887**	**109,402,781**	**333,096,000**	**4,612,597**	**48,362,887**	**22,356,865**	**86,129,753**	**6,548,380**	**859,826**
No adjusted gross income	1,039,287	6,137,113	973,552	5,027,539	94,204	1,109,573	193,132	330,652	44,517	3,214
$1 under $5,000	7,217,088	4,080,360	7,142,753	3,918,770	91,336	161,590	1,104,128	465,611	17,887	762
$5,000 under $10,000	9,858,771	15,438,784	9,782,281	15,283,612	125,697	155,172	1,345,514	475,337	61,020	2,087
$10,000 under $15,000	10,658,132	27,100,146	10,570,971	26,859,595	157,729	240,551	1,191,610	718,087	185,652	7,384
$15,000 under $20,000	9,980,753	27,966,520	9,878,149	27,691,779	182,773	274,740	1,108,098	932,113	191,130	11,617
$20,000 under $25,000	8,874,659	25,889,100	8,783,764	25,621,103	166,282	267,997	1,021,868	1,027,426	215,990	11,194
$25,000 under $30,000	7,636,191	21,861,656	7,534,764	21,569,889	167,451	291,767	960,488	1,141,439	218,658	11,658
$30,000 under $40,000	12,429,826	33,685,056	12,240,360	33,150,846	337,265	534,210	1,877,613	2,361,839	448,595	25,870
$40,000 under $50,000	9,093,150	25,042,966	8,905,563	24,397,618	307,643	645,348	1,651,996	2,670,834	490,267	29,745
$50,000 under $75,000	14,991,226	48,090,073	14,515,272	46,205,082	755,140	1,884,991	3,660,916	7,295,136	1,282,068	82,953
$75,000 under $100,000	8,933,586	34,263,938	8,611,085	32,688,375	523,066	1,575,563	2,511,882	6,764,613	925,496	75,870
$100,000 under $200,000	9,500,718	50,082,227	8,909,493	44,314,979	916,830	5,767,248	3,995,706	18,942,452	1,628,031	180,262
$200,000 under $500,000	1,741,975	21,768,724	1,339,140	13,662,212	532,433	8,106,512	1,435,667	19,450,035	660,748	198,569
$500,000 under $1,000,000	274,954	9,885,354	151,638	4,289,224	150,358	5,596,130	214,440	8,725,195	121,018	87,933
$1,000,000 under $1,500,000	65,049	4,529,406	29,217	1,619,868	42,437	2,909,538	42,611	3,572,997	27,427	33,914
$1,500,000 under $2,000,000	27,471	2,918,154	11,150	902,611	19,110	2,015,543	16,564	1,955,837	10,960	18,139
$2,000,000 under $5,000,000	41,929	7,386,580	17,074	2,261,936	29,580	5,124,644	19,643	4,228,466	14,430	37,912
$5,000,000 under $10,000,000	10,779	4,159,124	4,260	1,165,828	7,856	2,993,296	3,453	1,927,848	2,897	16,380
$10,000,000 or more	6,713	11,173,608	2,295	2,465,135	5,407	8,708,473	1,536	3,143,836	1,587	24,364
Taxable returns, total	**62,313,359**	**214,709,283**	**59,856,586**	**170,085,858**	**3,729,373**	**44,623,424**	**19,489,624**	**83,130,483**	**5,933,303**	**821,587**
No adjusted gross income	2,230	127,114	1,622	70,795	895	56,320	1,590	35,755	545	164
$1 under $5,000	68,477	13,035	62,209	8,954	7,279	4,081	235,105	231,004	* 148	* 18
$5,000 under $10,000	1,222,227	288,344	1,208,061	279,211	16,514	9,133	669,115	131,075	15,473	621
$10,000 under $15,000	2,029,631	1,504,326	2,006,555	1,460,110	46,009	44,216	852,271	348,345	57,892	2,836
$15,000 under $20,000	3,928,160	3,809,382	3,875,910	3,720,512	98,247	88,869	936,884	691,291	120,375	8,689
$20,000 under $25,000	3,766,728	4,093,827	3,714,295	3,992,248	87,614	101,579	868,359	775,612	146,146	7,135
$25,000 under $30,000	3,745,690	4,708,791	3,682,981	4,584,329	106,710	124,462	852,065	960,877	174,701	9,211
$30,000 under $40,000	7,847,590	12,676,782	7,700,812	12,327,448	253,146	349,334	1,733,283	2,053,285	375,083	21,032
$40,000 under $50,000	6,806,260	13,939,460	6,643,476	13,473,717	258,778	465,743	1,566,796	2,421,161	443,820	25,788
$50,000 under $75,000	12,878,348	35,459,677	12,438,470	33,867,780	687,009	1,591,897	3,565,004	6,938,003	1,224,529	76,318
$75,000 under $100,000	8,493,316	30,340,453	8,184,874	28,992,837	493,365	1,347,615	2,488,528	6,655,511	912,879	74,410
$100,000 under $200,000	9,370,796	47,330,693	8,794,262	41,987,010	892,538	5,343,683	3,987,614	18,891,100	1,623,244	179,667
$200,000 under $500,000	1,729,857	21,008,509	1,329,700	13,086,422	527,662	7,922,087	1,434,926	19,444,554	660,257	197,138
$500,000 under $1,000,000	273,155	9,670,463	150,161	4,130,070	149,733	5,540,393	214,335	8,724,671	120,948	87,920
$1,000,000 or more	150,895	29,738,427	63,199	8,104,414	103,873	21,634,013	83,750	14,828,240	57,264	130,639
Nontaxable returns, total	**50,068,899**	**166,749,604**	**49,546,195**	**163,010,142**	**883,224**	**3,739,462**	**2,867,241**	**2,999,270**	**615,077**	**38,239**

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Less than $500.

NOTE: Detail may not add to totals because of rounding.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		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)
All returns, total	**0.01**	**0.19**	**0.40**	**0.58**	**1.85**	**1.17**	**1.40**	**0.92**	**1.15**
No adjusted gross income	1.35	17.52	24.30	45.87	35.83	--	--	45.56	44.41
$1 under $5,000	0.90	18.42	26.87	22.10	40.90	--	--	98.72	98.72
$5,000 under $10,000	0.82	4.46	7.39	17.63	35.01	--	--	13.00	20.51
$10,000 under $15,000	0.82	1.44	1.62	10.06	21.80	25.80	32.67	3.78	4.30
$15,000 under $20,000	0.87	1.24	1.42	8.42	33.12	7.23	8.73	3.52	4.07
$20,000 under $25,000	0.94	1.13	1.39	8.22	38.31	5.22	6.10	3.53	4.30
$25,000 under $30,000	1.02	1.15	1.44	7.46	26.25	4.99	5.56	3.63	4.39
$30,000 under $40,000	0.77	0.83	1.08	4.83	20.74	3.65	4.17	2.64	3.17
$40,000 under $50,000	0.87	0.94	1.27	4.54	22.53	4.18	4.86	3.00	3.53
$50,000 under $75,000	0.53	0.58	0.91	2.57	15.41	2.80	3.33	2.20	2.63
$75,000 under $100,000	0.79	0.85	1.24	2.89	13.10	3.04	3.58	2.48	3.05
$100,000 under $200,000	0.53	0.64	1.13	1.55	8.57	2.38	2.92	2.32	2.69
$200,000 under $500,000	0.64	1.00	3.97	1.12	5.74	2.96	3.63	--	--
$500,000 under $1,000,000	1.13	1.42	5.09	1.54	6.28	5.75	6.96	--	--
$1,000,000 under $1,500,000	1.45	1.73	6.26	1.87	7.89	8.52	10.12	--	--
$1,500,000 under $2,000,000	1.04	1.24	4.82	1.30	5.82	7.41	8.50	--	--
$2,000,000 under $5,000,000	0.67	0.78	2.86	0.82	3.42	4.95	5.77	--	--
$5,000,000 under $10,000,000	0.79	0.88	3.10	0.92	3.67	6.53	7.32	--	--
$10,000,000 or more	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.19**	**0.24**	**0.47**	**0.63**	**2.09**	**1.45**	**1.74**	**1.23**	**1.51**
No adjusted gross income	17.22	19.90	16.44	62.31	66.94	**	**	51.10	49.17
$1 under $5,000	5.68	24.31	40.92	25.90	46.13	--	--	--	--
$5,000 under $10,000	2.24	16.52	30.18	18.40	37.63	--	--	98.35	98.35
$10,000 under $15,000	1.82	2.82	3.04	13.83	27.45	--	--	24.24	31.56
$15,000 under $20,000	1.38	1.61	1.67	10.00	22.34	--	--	9.03	11.95
$20,000 under $25,000	1.42	1.60	1.74	9.41	22.04	** 70.64	** 96.57	7.23	9.58
$25,000 under $30,000	1.43	1.59	1.89	8.58	29.61	49.97	49.98	7.00	9.43
$30,000 under $40,000	0.97	1.04	1.38	5.37	23.28	9.19	10.17	3.92	5.00
$40,000 under $50,000	1.01	1.09	1.46	5.01	29.79	6.81	7.60	4.35	5.34
$50,000 under $75,000	0.59	0.64	0.99	2.70	17.22	3.37	3.97	2.70	3.21
$75,000 under $100,000	0.82	0.88	1.25	2.96	13.73	3.16	3.73	2.63	3.20
$100,000 under $200,000	0.53	0.64	1.11	1.56	9.99	2.40	2.95	2.34	2.72
$200,000 under $500,000	0.64	1.01	4.43	1.13	6.66	2.96	3.64	--	--
$500,000 under $1,000,000	1.13	1.42	5.60	1.55	7.13	5.75	6.97	--	--
$1,000,000 or more	0.67	0.78	1.44	0.81	1.69	4.89	5.47	--	--
Nontaxable returns, total	**0.26**	**0.60**	**0.96**	**4.34**	**3.32**	**2.01**	**2.37**	**1.42**	**1.80**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued									
	Retirement savings contribution credit		Child tax credit		Adoption credit		Residential energy credit		General business credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total	**1.22**	**1.69**	**0.56**	**0.68**	**10.85**	**13.59**	**1.10**	**1.51**	**4.15**	**3.61**
No adjusted gross income	35.04	41.29	25.57	25.39	93.89	98.37	23.26	13.20	42.44	69.64
$1 under $5,000	--	--	70.60	72.07	--	--	--	--	99.31	99.91
$5,000 under $10,000	22.89	28.49	40.40	45.16	--	--	70.67	90.97	--	--
$10,000 under $15,000	6.38	8.09	10.72	13.64	--	--	13.17	17.58	88.43	99.90
$15,000 under $20,000	3.95	5.56	3.43	4.29	--	--	10.52	12.61	57.71	91.62
$20,000 under $25,000	2.97	4.10	2.46	2.92	--	--	7.96	10.58	48.92	50.02
$25,000 under $30,000	3.10	4.38	2.24	2.54	57.70	63.12	6.98	8.95	61.84	67.64
$30,000 under $40,000	2.62	3.83	1.63	1.79	26.71	32.32	4.30	5.33	29.54	42.37
$40,000 under $50,000	2.95	3.42	1.83	1.99	37.57	44.03	4.01	5.00	29.59	43.76
$50,000 under $75,000	3.74	4.29	1.23	1.37	19.05	21.80	2.46	3.21	16.42	21.95
$75,000 under $100,000	--	--	1.51	1.71	28.82	29.95	2.72	3.53	14.81	23.81
$100,000 under $200,000	--	--	1.55	1.91	23.39	27.56	2.10	3.27	8.50	12.85
$200,000 under $500,000	--	--	43.66	48.75	41.11	62.39	2.48	3.58	6.40	14.27
$500,000 under $1,000,000	--	--	--	--	--	--	4.37	9.47	4.69	12.93
$1,000,000 under $1,500,000	--	--	--	--	--	--	5.71	15.66	4.50	11.92
$1,500,000 under $2,000,000	--	--	--	--	--	--	4.56	12.33	3.21	10.25
$2,000,000 under $5,000,000	--	--	--	--	93.70	93.70	3.23	6.81	1.88	4.92
$5,000,000 under $10,000,000	--	--	--	--	--	--	3.86	8.19	1.70	4.83
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**1.76**	**2.22**	**0.77**	**0.89**	**21.28**	**24.44**	**1.19**	**1.51**	**4.26**	**3.67**
No adjusted gross income	39.02	43.47	32.10	32.64	99.52	99.52	26.21	9.97	14.13	6.08
$1 under $5,000	--	--	--	--	--	--	--	--	99.31	99.91
$5,000 under $10,000	--	--	98.35	98.35	--	--	99.95	99.95	--	--
$10,000 under $15,000	18.56	24.87	--	--	--	--	38.30	68.25	99.95	99.95
$15,000 under $20,000	5.25	7.11	91.84	91.84	--	--	17.67	20.62	99.95	99.95
$20,000 under $25,000	3.96	5.05	37.68	37.63	--	--	13.43	17.65	99.65	99.65
$25,000 under $30,000	4.87	5.74	14.26	14.27	--	--	9.81	12.92	--	--
$30,000 under $40,000	4.25	5.62	3.82	3.86	--	--	5.70	7.15	40.73	59.97
$40,000 under $50,000	3.88	4.53	2.83	2.97	--	--	4.66	5.83	41.50	69.94
$50,000 under $75,000	4.54	5.19	1.48	1.62	44.69	52.99	2.70	3.38	19.42	25.34
$75,000 under $100,000	--	--	1.58	1.78	99.95	99.95	2.80	3.58	15.55	26.95
$100,000 under $200,000	--	--	1.57	1.93	27.97	31.43	2.11	2.86	8.71	13.43
$200,000 under $500,000	--	--	43.82	49.02	41.51	64.56	2.48	3.61	6.48	14.76
$500,000 under $1,000,000	--	--	--	--	--	--	4.37	9.57	4.70	13.09
$1,000,000 or more	--	--	--	--	93.70	93.70	3.11	6.95	1.81	2.71
Nontaxable returns, total	**1.74**	**2.40**	**0.90**	**1.19**	**12.56**	**15.97**	**3.05**	**5.42**	**15.19**	**17.90**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued									
	Prior year minimum tax credit		Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns, total	**3.89**	**4.31**	**12.43**	**15.27**	**10.34**	**11.83**	**45.87**	**40.10**	**99.13**	**99.27**
No adjusted gross income	--	--	29.59	31.24	**	**	**	**	--	--
$1 under $5,000	99.95	99.95	73.59	72.53	--	--	--	--	--	--
$5,000 under $10,000	57.70	87.29	81.71	81.71	--	--	--	--	--	--
$10,000 under $15,000	73.55	99.22	16.98	20.02	--	--	--	--	--	--
$15,000 under $20,000	70.68	98.13	20.06	23.77	70.68	92.11	--	--	--	--
$20,000 under $25,000	62.87	69.82	57.71	68.64	44.70	47.10	--	--	--	--
$25,000 under $30,000	57.02	65.16	--	--	99.95	99.95	**	**	--	--
$30,000 under $40,000	45.99	47.23	--	--	** 44.63	** 46.99	--	--	--	--
$40,000 under $50,000	32.97	58.41	--	--	70.38	95.98	**	**	--	--
$50,000 under $75,000	17.37	28.97	--	--	23.21	25.96	**	**	99.95	99.95
$75,000 under $100,000	17.28	25.34	--	--	27.17	30.57	** 78.83	** 79.63	--	--
$100,000 under $200,000	5.73	9.86	--	--	21.59	22.88	80.43	70.60	--	--
$200,000 under $500,000	7.27	15.50	--	--	** 12.68	** 15.37	** 42.57	** 40.07	--	--
$500,000 under $1,000,000	4.77	10.21	--	--	**	**	**	**	--	--
$1,000,000 under $1,500,000	5.73	16.95	--	--	**	**	--	--	--	--
$1,500,000 under $2,000,000	4.70	11.82	--	--	**	**	41.95	48.62	--	--
$2,000,000 under $5,000,000	3.12	7.25	--	--	**	**	24.34	24.69	93.76	93.76
$5,000,000 under $10,000,000	3.30	10.19	--	--	**	**	28.13	21.26	--	--
$10,000,000 or more	--	--	--	--	**	**	--	--	--	--
Taxable returns, total	**4.01**	**4.50**	**18.52**	**23.24**	**11.77**	**12.84**	**34.82**	**40.51**	**99.13**	**99.27**
No adjusted gross income	--	--	31.41	32.82	**	**	--	--	--	--
$1 under $5,000	99.95	99.95	--	--	--	--	--	--	--	--
$5,000 under $10,000	57.70	87.29	81.71	81.71	--	--	--	--	--	--
$10,000 under $15,000	99.95	99.95	33.31	36.78	--	--	--	--	--	--
$15,000 under $20,000	99.95	99.95	22.46	26.33	--	--	--	--	--	--
$20,000 under $25,000	99.85	99.84	--	--	--	--	--	--	--	--
$25,000 under $30,000	73.37	98.83	--	--	--	--	**	**	--	--
$30,000 under $40,000	63.15	76.87	--	--	** 99.27	** 98.88	--	--	--	--
$40,000 under $50,000	40.67	72.35	--	--	--	--	--	--	--	--
$50,000 under $75,000	20.39	37.73	--	--	30.13	32.59	--	--	99.95	99.95
$75,000 under $100,000	19.75	28.85	--	--	27.19	30.58	** 70.46	** 73.05	--	--
$100,000 under $200,000	5.88	10.17	--	--	22.15	23.48	99.50	99.69	--	--
$200,000 under $500,000	7.44	18.57	--	--	** 12.69	** 15.38	** 42.82	** 40.39	--	--
$500,000 under $1,000,000	4.79	10.71	--	--	**	**	**	**	--	--
$1,000,000 or more	3.00	5.61	--	--	**	**	19.34	19.87	93.76	93.76
Nontaxable returns, total	**14.95**	**15.05**	**16.79**	**20.19**	**20.98**	**27.20**	**70.25**	**71.83**	**--**	**--**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued									
	Qualified plug-in electric vehicle credit		Making work pay credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		Refundable education credit used to offset income tax before credits		First time homebuyer credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	**16.12**	**15.72**	**0.24**	**0.26**	**2.56**	**3.46**	**1.43**	**1.64**	**2.96**	**3.37**
No adjusted gross income	**	**	21.84	22.62	91.60	70.51	62.80	59.99	--	--
$1 under $5,000	--	--	49.42	59.29	91.96	91.96	--	--	--	--
$5,000 under $10,000	--	--	5.28	7.82	23.88	27.08	98.35	98.35	--	--
$10,000 under $15,000	--	--	1.64	1.83	7.71	10.44	57.71	66.56	32.65	42.47
$15,000 under $20,000	--	--	1.51	1.57	15.42	21.27	15.28	18.71	23.56	26.76
$20,000 under $25,000	--	--	1.45	1.51	7.37	9.34	9.52	11.30	23.86	27.64
$25,000 under $30,000	** 99.85	** 99.61	1.42	1.50	5.73	7.04	6.91	7.85	12.59	13.65
$30,000 under $40,000	77.84	82.62	0.99	1.05	3.63	4.59	5.17	5.97	8.68	9.27
$40,000 under $50,000	99.83	99.83	1.06	1.15	19.42	33.89	5.37	6.07	7.73	8.45
$50,000 under $75,000	63.36	65.23	0.64	0.71	--	--	3.14	3.45	5.52	6.08
$75,000 under $100,000	68.76	70.39	0.90	0.98	--	--	3.21	3.56	7.11	7.51
$100,000 under $200,000	28.72	30.02	** 0.71	** 0.77	--	--	2.44	2.77	7.43	7.60
$200,000 under $500,000	** 17.14	** 17.76	**	**	--	--	--	--	17.85	18.29
$500,000 under $1,000,000	**	**	**	**	--	--	--	--	--	--
$1,000,000 under $1,500,000	21.27	39.94	**	**	--	--	--	--	--	--
$1,500,000 under $2,000,000	17.01	25.25	**	**	--	--	--	--	--	--
$2,000,000 under $5,000,000	10.20	12.22	**	**	--	--	--	--	--	--
$5,000,000 under $10,000,000	11.89	10.19	**	**	--	--	--	--	--	--
$10,000,000 or more	--	--	**	**	--	--	--	--	--	--
Taxable returns, total	**17.18**	**16.63**	**0.27**	**0.29**	**4.40**	**5.96**	**1.55**	**1.74**	**5.17**	**5.36**
No adjusted gross income	**	**	23.26	23.79	98.35	98.35	63.42	61.42	--	--
$1 under $5,000	--	--	91.96	91.96	91.96	91.96	--	--	--	--
$5,000 under $10,000	--	--	57.68	58.79	--	--	98.35	98.35	--	--
$10,000 under $15,000	--	--	2.94	3.10	10.66	13.60	70.68	72.68	--	--
$15,000 under $20,000	--	--	1.64	1.67	--	--	21.92	25.59	--	--
$20,000 under $25,000	--	--	1.64	1.67	99.95	99.95	13.72	15.44	--	--
$25,000 under $30,000	--	--	1.64	1.69	19.60	20.24	12.84	15.22	70.68	72.11
$30,000 under $40,000	--	--	1.07	1.13	5.12	6.31	6.13	6.86	40.80	48.53
$40,000 under $50,000	--	--	1.12	1.20	22.64	43.25	6.48	7.11	44.67	47.41
$50,000 under $75,000	** 96.13	** 95.77	0.67	0.74	--	--	3.45	3.72	11.19	11.57
$75,000 under $100,000	96.20	97.31	0.91	0.99	--	--	3.31	3.66	10.05	10.41
$100,000 under $200,000	30.67	32.11	** 0.71	** 0.77	--	--	2.45	2.78	7.79	7.94
$200,000 under $500,000	** 17.21	** 18.03	**	**	--	--	--	--	17.85	18.29
$500,000 under $1,000,000	**	**	**	**	--	--	--	--	--	--
$1,000,000 or more	9.66	22.63	**	**	--	--	--	--	--	--
Nontaxable returns, total	**37.15**	**42.76**	**1.03**	**1.26**	**3.17**	**4.27**	**3.83**	**4.77**	**3.62**	**4.22**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax credits—continued				Income tax after credits		Total income tax		All other taxes	
	Prior year minimum tax credit used to offset income tax before credits		Other tax credits						Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	**3.68**	**7.16**	**38.44**	**26.41**	**0.19**	**0.18**	**0.19**	**0.18**	**0.42**	**0.69**
No adjusted gross income	19.70	5.17	81.12	81.12	17.22	7.33	17.22	7.33	3.39	4.51
$1 under $5,000	--	--	--	--	5.68	10.14	5.68	10.14	2.57	3.26
$5,000 under $10,000	--	--	--	--	2.24	3.03	2.24	3.03	1.92	2.31
$10,000 under $15,000	93.85	93.85	--	--	1.82	2.53	1.82	2.53	1.89	2.25
$15,000 under $20,000	--	--	--	--	1.38	1.64	1.38	1.64	2.44	3.23
$20,000 under $25,000	93.85	93.85	--	--	1.42	1.56	1.42	1.56	2.70	3.92
$25,000 under $30,000	--	--	99.95	99.95	1.43	1.59	1.43	1.59	2.88	4.25
$30,000 under $40,000	81.71	81.71	--	--	0.97	1.09	0.97	1.09	2.17	3.47
$40,000 under $50,000	83.84	66.39	70.67	96.75	1.01	1.14	1.01	1.14	2.33	3.85
$50,000 under $75,000	**	**	** 99.85	** 99.94	0.59	0.73	0.59	0.73	1.59	2.64
$75,000 under $100,000	** 58.86	** 74.32	**	**	0.82	0.94	0.82	0.94	1.90	3.13
$100,000 under $200,000	10.09	21.17	--	--	0.53	0.59	0.53	0.59	1.41	1.98
$200,000 under $500,000	4.17	10.77	** 42.36	** 41.20	0.64	0.64	0.64	0.64	1.33	1.93
$500,000 under $1,000,000	6.50	18.32	**	**	1.13	1.06	1.13	1.06	1.79	2.49
$1,000,000 under $1,500,000	9.30	14.90	51.68	65.56	1.46	1.48	1.46	1.48	2.24	3.66
$1,500,000 under $2,000,000	8.05	19.82	47.26	90.23	1.04	1.10	1.04	1.10	1.69	2.75
$2,000,000 under $5,000,000	5.29	11.82	27.72	18.58	0.68	0.63	0.68	0.63	1.06	1.95
$5,000,000 under $10,000,000	5.25	4.73	27.20	54.63	0.79	0.74	0.79	0.74	1.09	2.30
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**3.71**	**6.84**	**47.58**	**26.41**	**0.19**	**0.18**	**0.19**	**0.18**	**0.68**	**0.89**
No adjusted gross income	** 26.17	** 4.16	81.12	81.12	17.22	7.33	17.22	7.33	24.22	15.96
$1 under $5,000	--	--	--	--	5.68	10.14	5.68	10.14	22.93	0.47
$5,000 under $10,000	--	--	--	--	2.24	3.03	2.24	3.03	9.63	13.81
$10,000 under $15,000	--	--	--	--	1.82	2.53	1.82	2.53	6.58	9.08
$15,000 under $20,000	--	--	--	--	1.38	1.64	1.38	1.64	4.79	6.78
$20,000 under $25,000	--	--	--	--	1.42	1.56	1.42	1.56	4.87	7.50
$25,000 under $30,000	--	--	--	--	1.43	1.59	1.43	1.59	4.60	7.32
$30,000 under $40,000	--	--	--	--	0.97	1.09	0.97	1.09	3.03	5.15
$40,000 under $50,000	**	**	** 99.85	** 99.33	1.01	1.14	1.01	1.14	2.89	4.92
$50,000 under $75,000	**	**	--	--	0.59	0.73	0.59	0.73	1.78	2.98
$75,000 under $100,000	** 62.54	** 83.41	**	**	0.82	0.94	0.82	0.94	1.97	3.24
$100,000 under $200,000	10.44	23.00	--	--	0.53	0.59	0.53	0.59	1.42	2.00
$200,000 under $500,000	4.24	10.96	** 42.63	** 49.44	0.64	0.64	0.64	0.64	1.33	1.94
$500,000 under $1,000,000	6.58	13.98	**	**	1.13	1.06	1.13	1.06	1.80	2.50
$1,000,000 or more	5.04	6.69	30.40	31.25	0.67	0.31	0.67	0.31	1.02	1.24
Nontaxable returns, total	**21.20**	**18.40**	**57.50**	**45.91**	**--**	**--**	**--**	**--**	**0.70**	**1.23**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	All other taxes--continued								Making work pay credit used to offset other taxes	
	Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**0.43**	**0.75**	**7.72**	**12.56**	**1.21**	**2.03**	**4.67**	**6.62**	**0.82**	**1.01**
No adjusted gross income	3.70	4.77	79.37	71.65	8.54	10.18	22.46	25.49	4.05	4.22
$1 under $5,000	2.70	4.28	23.56	38.77	9.23	20.03	69.74	75.67	3.58	4.23
$5,000 under $10,000	2.01	2.32	16.54	24.57	7.57	14.27	39.07	54.10	2.15	2.31
$10,000 under $15,000	2.00	2.29	17.66	26.46	6.63	11.86	70.11	58.61	2.13	2.44
$15,000 under $20,000	2.73	3.33	23.56	34.76	6.03	11.91	96.30	93.72	3.10	3.61
$20,000 under $25,000	3.18	4.09	38.87	70.23	5.42	9.31	70.08	87.37	3.51	4.15
$25,000 under $30,000	3.49	4.54	31.10	50.54	5.35	9.91	74.97	87.45	4.04	4.82
$30,000 under $40,000	2.66	3.82	27.19	38.74	3.94	7.00	49.21	40.08	3.43	4.02
$40,000 under $50,000	2.89	4.31	36.83	52.31	4.06	6.72	37.72	53.30	4.43	5.19
$50,000 under $75,000	1.94	3.00	** 20.18	** 33.08	2.89	4.61	24.67	30.64	4.35	5.00
$75,000 under $100,000	2.32	3.54	**	**	3.40	5.41	26.67	42.57	9.84	11.02
$100,000 under $200,000	1.62	2.20	**	**	2.87	4.26	12.30	23.54	14.85	16.69
$200,000 under $500,000	1.46	2.05	**	**	3.71	6.37	6.11	9.99	** 0.00	** 0.00
$500,000 under $1,000,000	1.92	2.61	**	**	7.14	14.32	5.60	7.48	**	**
$1,000,000 under $1,500,000	2.42	3.47	--	--	10.21	20.21	5.80	8.87	--	--
$1,500,000 under $2,000,000	1.83	2.89	--	--	8.11	25.34	4.13	6.13	--	--
$2,000,000 under $5,000,000	1.18	1.89	93.85	93.85	6.03	24.26	2.28	3.46	--	--
$5,000,000 under $10,000,000	1.24	2.13	--	--	6.14	9.54	2.01	2.16	--	--
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.78**	**1.00**	**12.78**	**22.77**	**1.44**	**2.28**	**4.81**	**6.40**	**--**	**--**
No adjusted gross income	27.86	18.72	--	--	70.72	93.64	28.27	11.04	--	--
$1 under $5,000	28.86	32.55	--	--	40.80	50.70	91.84	91.84	--	--
$5,000 under $10,000	11.56	14.86	35.33	52.13	19.98	38.74	--	--	--	--
$10,000 under $15,000	7.74	9.59	40.80	67.27	15.09	24.00	** 99.85	** 99.61	--	--
$15,000 under $20,000	5.76	7.21	49.97	65.44	9.21	16.20	--	--	--	--
$20,000 under $25,000	6.29	8.36	49.97	76.10	8.32	13.88	**	**	--	--
$25,000 under $30,000	5.94	8.06	51.15	62.13	7.90	14.07	--	--	--	--
$30,000 under $40,000	3.92	5.85	34.25	55.70	5.20	9.00	96.63	83.65	--	--
$40,000 under $50,000	3.71	5.65	47.83	65.76	4.87	8.18	46.19	59.44	--	--
$50,000 under $75,000	2.21	3.43	** 21.05	** 27.69	3.16	5.01	28.94	39.36	--	--
$75,000 under $100,000	2.42	3.72	**	**	3.50	5.58	32.13	55.75	--	--
$100,000 under $200,000	1.64	2.22	**	**	2.89	4.29	12.76	26.21	--	--
$200,000 under $500,000	1.47	2.06	**	**	3.71	6.39	6.22	10.73	--	--
$500,000 under $1,000,000	1.93	2.62	**	**	7.17	14.36	5.64	7.60	--	--
$1,000,000 or more	1.13	1.27	93.85	93.85	5.47	12.44	2.21	2.45	--	--
Nontaxable returns, total	**0.72**	**1.26**	**9.68**	**14.85**	**2.35**	**4.21**	**13.60**	**18.42**	**0.82**	**1.01**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Earned income credit used to offset other taxes		Refundable education credit used to offset other taxes		First time homebuyer credit used to offset other taxes		Prior year minimum tax credit used to offset other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**1.11**	**1.57**	**4.87**	**6.09**	**7.52**	**11.92**	**13.78**	**21.15**	**0.18**	**0.18**
No adjusted gross income	6.46	9.07	16.14	16.88	77.31	51.68	17.68	17.66	4.09	4.91
$1 under $5,000	4.01	5.63	21.93	29.42	57.69	58.75	79.41	84.59	2.65	3.76
$5,000 under $10,000	2.47	2.87	17.91	22.07	37.73	40.48	62.50	90.04	1.84	3.05
$10,000 under $15,000	2.48	2.87	19.35	22.56	35.33	41.18	--	--	1.66	2.63
$15,000 under $20,000	4.12	4.74	22.22	26.52	62.38	63.37	65.77	67.11	1.34	1.92
$20,000 under $25,000	5.31	6.34	21.66	26.59	42.54	58.51	46.43	69.67	1.38	1.70
$25,000 under $30,000	5.58	7.15	18.31	22.66	38.07	50.62	99.75	56.95	1.40	1.63
$30,000 under $40,000	5.09	6.83	12.58	15.58	21.51	34.63	83.05	64.58	0.95	1.11
$40,000 under $50,000	10.96	13.81	11.91	14.02	19.58	28.84	77.20	94.72	0.99	1.15
$50,000 under $75,000	--	--	10.94	13.47	13.09	21.36	42.72	45.81	0.59	0.73
$75,000 under $100,000	--	--	18.95	25.67	18.03	25.98	32.23	51.09	0.81	0.93
$100,000 under $200,000	--	--	34.71	42.59	42.08	52.56	28.74	61.31	0.53	0.59
$200,000 under $500,000	--	--	--	--	--	--	33.12	22.86	0.64	0.64
$500,000 under $1,000,000	--	--	--	--	--	--	35.15	37.58	1.13	1.06
$1,000,000 under $1,500,000	--	--	--	--	--	--	26.01	18.67	1.45	1.48
$1,500,000 under $2,000,000	--	--	--	--	--	--	41.92	9.47	1.04	1.10
$2,000,000 under $5,000,000	--	--	--	--	--	--	** 23.89	** 38.29	0.68	0.63
$5,000,000 under $10,000,000	--	--	--	--	--	--	**	**	0.79	0.74
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**0.19**	**0.18**
No adjusted gross income	--	--	--	--	--	--	--	--	17.22	7.77
$1 under $5,000	--	--	--	--	--	--	--	--	5.68	1.74
$5,000 under $10,000	--	--	--	--	--	--	--	--	2.24	3.23
$10,000 under $15,000	--	--	--	--	--	--	--	--	1.82	2.86
$15,000 under $20,000	--	--	--	--	--	--	--	--	1.38	1.91
$20,000 under $25,000	--	--	--	--	--	--	--	--	1.42	1.69
$25,000 under $30,000	--	--	--	--	--	--	--	--	1.43	1.66
$30,000 under $40,000	--	--	--	--	--	--	--	--	0.97	1.12
$40,000 under $50,000	--	--	--	--	--	--	--	--	1.01	1.16
$50,000 under $75,000	--	--	--	--	--	--	--	--	0.59	0.73
$75,000 under $100,000	--	--	--	--	--	--	--	--	0.82	0.93
$100,000 under $200,000	--	--	--	--	--	--	--	--	0.53	0.59
$200,000 under $500,000	--	--	--	--	--	--	--	--	0.64	0.64
$500,000 under $1,000,000	--	--	--	--	--	--	--	--	1.13	1.06
$1,000,000 or more	--	--	--	--	--	--	--	--	0.67	0.31
Nontaxable returns, total	**1.11**	**1.57**	**4.87**	**6.09**	**7.52**	**11.92**	**13.78**	**21.15**	**1.30**	**2.30**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax payments									
	Total		Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total	**0.09**	**0.16**	**0.10**	**0.20**	**0.79**	**0.52**	**0.58**	**0.74**	**2.03**	**0.68**
No adjusted gross income	2.38	2.39	2.71	3.04	4.95	3.69	5.29	5.94	11.36	6.06
$1 under $5,000	1.18	4.31	1.20	3.71	6.81	12.66	4.33	7.91	15.75	19.40
$5,000 under $10,000	0.98	1.92	1.00	1.79	5.90	8.71	1.99	2.13	16.00	19.52
$10,000 under $15,000	0.95	1.58	0.97	1.42	4.98	7.74	1.58	1.65	16.14	21.87
$15,000 under $20,000	0.94	1.37	0.96	1.27	4.80	7.99	1.64	1.79	18.41	24.72
$20,000 under $25,000	0.98	1.27	1.00	1.25	4.92	6.73	1.71	2.01	15.12	27.62
$25,000 under $30,000	1.05	1.29	1.07	1.28	4.98	7.10	2.03	2.45	18.69	22.67
$30,000 under $40,000	0.78	0.93	0.80	0.93	3.52	4.76	1.83	2.26	14.45	21.58
$40,000 under $50,000	0.88	1.01	0.90	1.03	3.55	4.65	2.62	3.43	13.12	15.99
$50,000 under $75,000	0.54	0.65	0.55	0.66	2.24	3.02	2.96	3.96	8.53	11.75
$75,000 under $100,000	0.80	0.88	0.82	0.91	2.62	3.32	7.66	10.43	8.41	11.46
$100,000 under $200,000	0.53	0.59	0.55	0.62	1.71	2.09	14.86	20.58	4.38	5.18
$200,000 under $500,000	0.65	0.68	0.69	0.80	1.29	1.55	--	--	2.64	3.32
$500,000 under $1,000,000	1.14	1.09	1.27	1.48	1.55	1.71	--	--	2.73	3.05
$1,000,000 under $1,500,000	1.46	1.52	1.63	2.15	1.81	2.12	--	--	2.90	3.49
$1,500,000 under $2,000,000	1.05	1.28	1.19	1.68	1.32	2.07	--	--	2.06	2.71
$2,000,000 under $5,000,000	0.68	0.65	0.77	1.08	0.83	0.95	--	--	1.23	1.47
$5,000,000 under $10,000,000	0.79	0.73	0.88	1.23	0.91	0.96	--	--	1.19	1.29
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.19**	**0.18**	**0.20**	**0.22**	**0.87**	**0.53**	**--**	**--**	**2.13**	**0.68**
No adjusted gross income	19.33	6.28	23.49	11.72	25.11	10.44	--	--	15.94	8.17
$1 under $5,000	9.15	15.63	9.85	16.01	29.01	31.39	--	--	38.96	39.90
$5,000 under $10,000	2.33	3.28	2.34	3.18	22.48	31.81	--	--	28.97	32.50
$10,000 under $15,000	1.97	2.57	2.00	2.46	9.56	15.67	--	--	31.61	44.49
$15,000 under $20,000	1.44	1.82	1.46	1.72	7.04	12.17	--	--	28.30	35.36
$20,000 under $25,000	1.46	1.69	1.48	1.70	6.62	8.89	--	--	23.43	32.51
$25,000 under $30,000	1.46	1.64	1.49	1.67	6.09	7.79	--	--	24.13	30.64
$30,000 under $40,000	0.98	1.09	1.00	1.10	4.05	5.37	--	--	17.21	25.65
$40,000 under $50,000	1.02	1.12	1.04	1.14	3.91	4.96	--	--	15.53	19.84
$50,000 under $75,000	0.60	0.70	0.61	0.71	2.36	3.13	--	--	9.13	12.93
$75,000 under $100,000	0.82	0.91	0.84	0.93	2.69	3.44	--	--	8.71	12.29
$100,000 under $200,000	0.54	0.59	0.55	0.62	1.74	2.09	--	--	4.44	5.27
$200,000 under $500,000	0.65	0.68	0.70	0.80	1.30	1.56	--	--	2.65	3.34
$500,000 under $1,000,000	1.14	1.09	1.27	1.48	1.56	1.72	--	--	2.73	3.06
$1,000,000 or more	0.67	0.32	0.77	0.61	0.82	0.48	--	--	1.20	0.48
Nontaxable returns, total	**0.35**	**0.77**	**0.36**	**0.74**	**2.06**	**2.81**	**0.58**	**0.74**	**6.13**	**6.29**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Tax payments—continued								Making work pay credit, refundable portion	
	Excess social security taxes withheld		Credit from regulated investment companies		Credit for Federal tax on gasoline and special fuels		Health coverage credit			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	**2.15**	**2.22**	**30.91**	**23.92**	**4.76**	**14.29**	**28.21**	**34.18**	**0.45**	**0.54**
No adjusted gross income	13.50	13.24	52.51	0.47	12.13	15.12	98.76	98.18	3.67	3.68
$1 under $5,000	94.05	86.72	99.85	98.16	27.23	35.27	--	--	1.75	2.05
$5,000 under $10,000	83.70	69.11	--	--	17.24	57.99	--	--	1.26	1.32
$10,000 under $15,000	99.52	99.52	99.95	99.95	19.08	35.16	99.95	99.95	1.24	1.43
$15,000 under $20,000	95.27	72.91	99.95	99.95	20.16	31.77	--	--	1.49	1.64
$20,000 under $25,000	82.66	90.17	** 99.85	** 99.95	18.31	23.91	--	--	1.61	1.76
$25,000 under $30,000	72.20	67.29	**	**	23.49	32.32	99.95	99.95	1.90	2.12
$30,000 under $40,000	62.75	69.71	99.95	99.95	15.96	30.24	70.68	89.09	1.72	1.90
$40,000 under $50,000	53.58	58.05	--	--	17.19	23.18	** 34.93	** 35.98	2.45	2.66
$50,000 under $75,000	33.46	46.84	70.34	70.78	14.42	20.06	**	**	2.59	2.83
$75,000 under $100,000	19.24	31.33	50.11	0.29	15.42	21.31	**	**	6.33	6.89
$100,000 under $200,000	3.46	4.50	80.97	99.44	14.30	24.33	**	**	12.36	13.10
$200,000 under $500,000	2.53	3.35	46.39	16.50	15.58	21.64	**	**	--	--
$500,000 under $1,000,000	3.90	5.16	** 24.22	** 11.87	16.62	35.36	--	--	** 0.00	** 0.00
$1,000,000 under $1,500,000	4.86	6.36	**	**	18.27	23.34	--	--	**	**
$1,500,000 under $2,000,000	3.65	5.13	**	**	14.48	32.27	--	--	--	--
$2,000,000 under $5,000,000	2.31	3.28	**	**	7.79	15.68	--	--	--	--
$5,000,000 under $10,000,000	2.31	2.81	**	**	6.30	6.20	--	--	--	--
$10,000,000 or more	--	--	**	**	--	--	--	--	--	--
Taxable returns, total	**2.17**	**2.24**	**38.25**	**12.27**	**6.88**	**9.87**	**37.28**	**38.60**	**--**	**--**
No adjusted gross income	39.68	49.45	40.92	0.82	25.97	5.63	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	99.95	99.95	70.68	85.89	--	--	--	--
$15,000 under $20,000	--	--	--	--	43.36	93.48	--	--	--	--
$20,000 under $25,000	--	--	--	--	39.17	52.66	--	--	--	--
$25,000 under $30,000	--	--	--	--	51.00	78.92	--	--	--	--
$30,000 under $40,000	** 99.75	** 32.47	99.95	99.95	21.91	32.65	--	--	--	--
$40,000 under $50,000	**	**	--	--	21.56	26.38	** 37.28	** 38.60	--	--
$50,000 under $75,000	40.11	66.01	70.45	72.59	16.19	20.20	**	**	--	--
$75,000 under $100,000	19.98	37.29	91.39	91.39	15.90	22.26	**	**	--	--
$100,000 under $200,000	3.47	4.52	67.46	54.27	14.34	24.77	**	**	--	--
$200,000 under $500,000	2.53	3.36	47.62	53.02	15.76	22.35	**	**	--	--
$500,000 under $1,000,000	3.91	5.17	**24	**12	16.71	35.80	--	--	--	--
$1,000,000 or more	2.28	1.85	**	**	7.52	8.34	--	--	--	--
Nontaxable returns, total	**14.75**	**14.26**	**51.94**	**67.49**	**6.67**	**20.33**	**43.12**	**53.01**	**0.45**	**0.54**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Earned income credit, refundable portion		Refundable education credit, refundable portion		First time homebuyer credit, refundable portion		Prior year minimum tax credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns, total	**0.51**	**0.67**	**1.39**	**1.57**	**3.13**	**3.51**	**9.16**	**29.80**
No adjusted gross income	5.47	8.03	9.18	9.70	16.89	18.04	11.64	21.75
$1 under $5,000	2.02	2.98	5.50	5.98	17.15	18.47	56.48	59.78
$5,000 under $10,000	1.42	1.79	3.89	4.24	21.15	21.93	64.77	91.85
$10,000 under $15,000	1.33	1.62	3.75	4.14	15.00	16.00	51.23	90.69
$15,000 under $20,000	1.66	1.80	4.00	4.36	15.84	16.93	55.84	86.15
$20,000 under $25,000	1.78	1.92	4.38	4.76	14.75	15.37	81.74	47.91
$25,000 under $30,000	1.93	2.18	4.61	5.24	10.91	11.56	79.78	64.70
$30,000 under $40,000	1.79	2.14	4.04	4.61	7.66	8.14	49.75	88.34
$40,000 under $50,000	3.96	4.79	4.98	5.76	7.44	8.06	54.44	71.59
$50,000 under $75,000	--	--	4.94	5.74	6.27	7.38	36.44	86.90
$75,000 under $100,000	--	--	10.32	12.99	10.62	13.15	26.38	63.07
$100,000 under $200,000	--	--	21.77	25.25	27.03	38.24	21.30	53.46
$200,000 under $500,000	--	--	--	--	--	--	18.76	27.20
$500,000 under $1,000,000	--	--	--	--	--	--	27.60	23.29
$1,000,000 under $1,500,000	--	--	--	--	--	--	24.69	22.00
$1,500,000 under $2,000,000	--	--	--	--	--	--	26.74	34.78
$2,000,000 under $5,000,000	--	--	--	--	--	--	12.39	13.67
$5,000,000 under $10,000,000	--	--	--	--	--	--	26.35	0.98
$10,000,000 or more	--	--	--	--	--	--	--	--
Taxable returns, total	**--**	**--**	**--**	**--**	**--**	**--**	**--**	**--**
No adjusted gross income	--	--	--	--	--	--	--	--
$1 under $5,000	--	--	--	--	--	--	--	--
$5,000 under $10,000	--	--	--	--	--	--	--	--
$10,000 under $15,000	--	--	--	--	--	--	--	--
$15,000 under $20,000	--	--	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--
$30,000 under $40,000	--	--	--	--	--	--	--	--
$40,000 under $50,000	--	--	--	--	--	--	--	--
$50,000 under $75,000	--	--	--	--	--	--	--	--
$75,000 under $100,000	--	--	--	--	--	--	--	--
$100,000 under $200,000	--	--	--	--	--	--	--	--
$200,000 under $500,000	--	--	--	--	--	--	--	--
$500,000 under $1,000,000	--	--	--	--	--	--	--	--
$1,000,000 or more	--	--	--	--	--	--	--	--
Nontaxable returns, total	**0.51**	**0.67**	**1.39**	**1.57**	**3.13**	**3.51**	**9.16**	**29.80**

Footnotes at end of table.

Table 3.3CV Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2010 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**0.12**	**0.31**	**0.13**	**0.34**	**1.19**	**0.88**	**0.56**	**0.71**	**1.04**	**1.61**
No adjusted gross income	2.25	2.36	2.36	2.62	6.54	4.71	5.18	6.67	9.29	12.07
$1 under $5,000	1.10	2.46	1.10	2.36	9.84	23.66	2.90	3.28	22.11	21.97
$5,000 under $10,000	0.93	1.38	0.94	1.39	8.53	12.32	2.65	4.43	12.31	14.99
$10,000 under $15,000	0.90	1.27	0.90	1.27	7.69	18.13	2.85	4.48	7.17	8.48
$15,000 under $20,000	0.94	1.32	0.94	1.32	7.12	15.68	2.95	4.53	7.06	16.21
$20,000 under $25,000	1.00	1.37	1.01	1.38	7.46	10.59	3.08	4.79	6.60	8.30
$25,000 under $30,000	1.09	1.46	1.10	1.47	7.40	13.54	3.17	4.91	6.60	8.92
$30,000 under $40,000	0.83	1.14	0.84	1.15	5.20	7.56	2.26	3.70	4.59	6.10
$40,000 under $50,000	0.97	1.31	0.98	1.32	5.41	8.23	2.39	3.77	4.38	6.77
$50,000 under $75,000	0.63	1.03	0.65	1.04	3.41	5.20	1.55	2.38	2.67	6.49
$75,000 under $100,000	0.93	1.26	0.96	1.29	4.03	5.41	1.88	2.96	3.12	11.70
$100,000 under $200,000	0.73	1.43	0.77	1.48	2.55	4.52	1.29	1.82	2.06	3.05
$200,000 under $500,000	1.02	1.70	1.24	2.13	1.86	2.56	1.15	1.73	1.77	2.77
$500,000 under $1,000,000	1.58	2.18	2.32	3.29	2.07	2.58	1.92	2.59	2.47	3.72
$1,000,000 under $1,500,000	1.92	2.59	3.03	4.39	2.35	3.00	2.51	3.46	3.08	4.89
$1,500,000 under $2,000,000	1.41	4.26	2.36	3.99	1.74	5.79	1.92	2.93	2.40	4.31
$2,000,000 under $5,000,000	0.86	1.20	1.51	2.22	1.03	1.33	1.43	1.91	1.63	2.74
$5,000,000 under $10,000,000	0.92	0.98	1.58	1.85	1.05	1.12	1.77	2.18	1.83	3.23
$10,000,000 or more	--	--	--	--	--	--	--	--	--	--
Taxable returns, total	**0.26**	**0.39**	**0.27**	**0.44**	**1.31**	**0.86**	**0.60**	**0.73**	**1.10**	**1.68**
No adjusted gross income	23.40	7.73	30.59	9.79	26.95	9.83	25.21	15.79	43.32	23.71
$1 under $5,000	12.01	18.16	12.62	16.97	36.30	41.57	6.49	1.41	97.59	63.57
$5,000 under $10,000	2.81	4.46	2.83	4.33	23.76	35.93	3.83	7.11	25.08	29.90
$10,000 under $15,000	2.18	3.11	2.20	3.07	14.64	22.07	3.40	6.14	12.97	15.08
$15,000 under $20,000	1.54	2.16	1.55	2.16	9.86	17.17	3.23	5.13	9.02	21.22
$20,000 under $25,000	1.58	2.13	1.59	2.13	10.37	15.78	3.36	5.35	8.14	9.78
$25,000 under $30,000	1.59	2.14	1.61	2.15	9.40	12.00	3.38	5.43	7.45	10.46
$30,000 under $40,000	1.08	1.45	1.09	1.46	6.07	8.82	2.36	3.99	5.06	6.87
$40,000 under $50,000	1.14	1.46	1.15	1.47	6.00	8.56	2.46	3.95	4.64	7.38
$50,000 under $75,000	0.71	1.04	0.73	1.04	3.61	5.60	1.57	2.44	2.74	6.96
$75,000 under $100,000	0.96	1.29	0.99	1.32	4.18	5.60	1.89	2.99	3.14	11.92
$100,000 under $200,000	0.74	1.13	0.77	1.13	2.60	4.05	1.29	1.83	2.07	3.06
$200,000 under $500,000	1.03	1.72	1.25	2.14	1.88	2.60	1.15	1.73	1.77	2.79
$500,000 under $1,000,000	1.59	2.21	2.34	3.35	2.08	2.61	1.92	2.59	2.47	3.73
$1,000,000 or more	0.86	0.64	1.50	1.18	1.02	0.75	1.35	1.08	1.58	1.65
Nontaxable returns, total	**0.31**	**0.58**	**0.31**	**0.58**	**2.99**	**5.11**	**1.66**	**2.88**	**3.66**	**4.51**

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 3.4 Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income less deficit	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	**104,164,970**	**7,461,943,533**	**5,091,769,819**	**1,818,984,990**	**953,407,786**	**412,072,679**	**865,272,068**	**11.6**	**17.0**
0 percent (capital gains)	697,273	20,895,400	5,483,080	5,483,080	--	--	73,309	0.4	1.3
5 percent	15,619	321,030	93,543	93,543	4,677	4,677	3,287	1.0	3.5
10 percent	26,836,661	604,551,129	152,959,513	145,800,461	14,591,211	14,580,046	4,242,568	0.7	2.8
10 percent (Form 8814)	19,108	-429,655	15,557	15,557	1,565	1,565	7,549	[2]	48.5
15 percent	41,537,389	1,989,373,628	1,183,128,472	675,309,840	152,079,486	101,296,476	101,280,263	5.1	8.6
15 percent (capital gains)	7,314,707	566,713,901	367,028,103	84,770,642	45,772,310	12,715,596	39,380,548	6.9	10.7
25 percent	21,534,962	2,116,426,836	1,568,261,541	286,223,686	265,213,509	71,555,922	242,646,266	11.5	15.5
25 percent (capital gains)	110,882	20,183,267	16,422,728	1,751,036	2,765,754	437,759	2,855,476	14.1	17.4
28 percent	3,714,412	685,010,301	545,834,436	46,365,294	115,128,765	12,982,282	117,549,740	17.2	21.5
28 percent (capital gains)	7,943	2,347,188	1,820,158	583,558	380,500	163,396	408,633	17.4	22.5
33 percent	1,420,839	467,551,823	387,601,030	84,881,737	95,205,412	28,010,973	100,958,703	21.6	26.0
35 percent	790,063	985,645,480	860,236,500	485,043,315	261,690,538	169,765,160	255,338,106	25.9	29.7
Form 8615	165,111	3,353,202	2,885,159	2,663,242	574,060	558,827	527,620	15.7	18.3
Joint returns and returns of surviving spouses									
All tax rates	**44,204,143**	**4,940,545,961**	**3,446,143,449**	**1,171,760,403**	**669,388,830**	**282,562,723**	**614,295,750**	**12.4**	**17.8**
0 percent (capital gains)	216,743	11,806,630	3,167,988	3,167,988	--	--	63,106	0.5	2.0
5 percent	* 3,731	* 138,614	* 28,546	* 28,546	* 1,427	* 1,427	* 235	* 0.2	* 0.8
10 percent	7,844,690	277,674,798	68,470,202	63,671,915	6,370,678	6,367,192	1,743,530	0.6	2.5
10 percent (Form 8814)	9,938	-466,624	8,509	8,509	855	855	6,979	[2]	82.0
15 percent	16,869,399	1,161,976,683	684,084,550	402,352,379	88,526,621	60,352,857	56,580,605	4.9	8.3
15 percent (capital gains)	4,711,191	430,915,187	277,292,671	57,659,060	34,718,249	8,648,859	29,260,529	6.8	10.6
25 percent	10,530,785	1,366,177,803	996,786,568	153,019,813	166,955,078	38,254,953	150,756,887	11.0	15.1
25 percent (capital gains)	69,800	15,034,393	12,167,955	1,338,189	2,047,396	334,547	2,122,559	14.1	17.4
28 percent	2,167,488	472,387,785	371,170,043	24,570,721	76,839,827	6,879,802	78,943,904	16.7	21.3
28 percent (capital gains)	4,409	1,453,515	1,076,074	322,557	213,081	90,316	230,669	15.9	21.4
33 percent	1,110,995	381,170,662	314,305,981	66,766,987	76,327,953	22,033,106	81,454,736	21.4	25.9
35 percent	664,972	822,276,514	717,584,363	398,853,739	217,387,666	139,598,809	213,132,010	25.9	29.7
Form 8615	--	--	--	--	--	--	--	--	--
Returns of married persons filing separately									
All tax rates	**2,068,015**	**130,292,902**	**94,213,470**	**43,246,401**	**19,620,378**	**11,282,085**	**18,292,633**	**14.0**	**19.4**
0 percent (capital gains)	5,350	183,396	49,185	49,185	--	--	371	0.2	0.8
5 percent	* 595	* 9,619	* 452	* 452	* 23	* 23	* [3]	[2]	[2]
10 percent	353,184	5,809,755	1,565,547	1,504,202	150,450	150,420	51,990	0.9	3.3
10 percent (Form 8814)	1,054	-20,767	453	453	46	46	570	[2]	125.8
15 percent	954,135	32,074,719	19,024,246	11,057,221	2,455,310	1,658,583	1,843,640	5.7	9.7
15 percent (capital gains)	97,657	8,097,977	5,700,777	3,292,585	740,768	493,888	758,507	9.4	13.3
25 percent	482,935	30,932,874	22,781,610	4,950,542	3,813,936	1,237,636	3,602,872	11.6	15.8
25 percent (capital gains)	2,757	410,191	350,591	27,140	58,883	6,785	61,710	15.0	17.6
28 percent	100,283	10,761,827	8,402,512	928,578	1,734,170	260,002	1,780,309	16.5	21.2
28 percent (capital gains)	* 6	* 54,787	* 44,822	* 21,932	* 9,572	* 6,141	* 11,722	* 21.4	* 26.2
33 percent	42,158	7,470,869	6,341,497	1,318,870	1,513,537	435,227	1,573,616	21.1	24.8
35 percent	27,901	34,507,657	29,951,777	20,095,241	9,143,684	7,033,334	8,607,325	24.9	28.7
Form 8615	--	--	--	--	--	--	--	--	--

Footnotes at end of table.

Table 3.4 Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed—Continued

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income less deficit	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Returns of heads of households									
All tax rates	**13,187,433**	**575,679,887**	**304,949,881**	**136,269,927**	**47,365,088**	**23,776,774**	**34,404,322**	**6.0**	**11.3**
0 percent (capital gains)	13,070	434,231	124,318	124,318	--	--	1,890	0.4	1.5
5 percent	--	--	--	--	--	--	--	--	--
10 percent	5,840,681	144,037,271	32,545,857	32,372,669	3,238,865	3,237,267	173,007	0.1	0.5
10 percent (Form 8814)	8,113	61,753	6,592	6,592	664	664	--	[2]	[2]
15 percent	5,584,079	242,987,124	132,392,439	65,656,635	16,522,230	9,848,495	8,084,857	3.3	6.1
15 percent (capital gains)	276,391	16,720,489	10,161,798	2,051,941	1,262,547	307,791	941,834	5.6	9.3
25 percent	1,308,865	118,613,236	85,420,124	20,898,784	14,547,382	5,224,696	13,458,205	11.3	15.8
25 percent (capital gains)	6,134	719,328	582,834	54,619	100,229	13,655	97,500	13.6	16.7
28 percent	95,432	17,885,610	14,136,291	1,384,431	3,078,275	387,641	3,343,577	18.7	23.7
28 percent (capital gains)	* 3	* 16,805	* 2,129	* 1,959	* 572	* 549	* 4,383	* 26.1	* 205.9
33 percent	36,447	11,535,947	9,532,334	2,263,798	2,423,568	747,053	2,627,769	22.8	27.6
35 percent	18,218	22,668,095	20,045,166	11,454,181	6,190,758	4,008,963	5,671,300	25.0	28.3
Form 8615	--	--	--	--	--	--	--	--	--
Returns of single persons									
All tax rates	**44,705,378**	**1,815,424,782**	**1,246,463,019**	**467,708,258**	**217,033,490**	**94,451,100**	**198,279,364**	**10.9**	**15.9**
0 percent (capital gains)	462,110	8,471,144	2,141,588	2,141,588	--	--	7,942	0.1	0.4
5 percent	11,293	172,798	64,544	64,544	3,227	3,227	3,052	1.8	4.7
10 percent	12,798,106	177,029,304	50,377,908	48,251,675	4,831,217	4,825,168	2,274,041	1.3	4.5
10 percent (Form 8814)	* 3	* -4,017	* 4	* 4	* [3]	* [3]	* [3]	[2]	[2]
15 percent	18,129,776	552,335,102	347,627,237	196,243,604	44,575,325	29,436,541	34,771,161	6.3	10.0
15 percent (capital gains)	2,229,467	110,980,248	73,872,856	21,767,055	9,050,748	3,265,058	8,419,679	7.6	11.4
25 percent	9,212,378	600,702,923	463,273,239	107,354,547	79,897,114	26,838,637	74,828,302	12.5	16.2
25 percent (capital gains)	32,190	4,019,355	3,321,347	331,087	559,246	82,772	573,708	14.3	17.3
28 percent	1,351,208	183,975,080	152,125,590	19,481,564	33,476,492	5,454,838	33,481,949	18.2	22.0
28 percent (capital gains)	3,525	822,081	697,134	237,110	157,275	66,391	161,859	19.7	23.2
33 percent	231,238	67,374,346	57,421,218	14,532,083	14,940,355	4,795,587	15,302,581	22.7	26.6
35 percent	78,972	106,193,215	92,655,194	54,640,154	28,968,431	19,124,054	27,927,470	26.3	30.1
Form 8615	165,111	3,353,202	2,885,159	2,663,242	574,060	558,827	527,620	15.7	18.3

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] See section 4 for the definition of modified taxable income.

[2] Percentage not computed.

[3] Less than $500.

NOTE: Detail may not add to totals because of rounding.

Table 3.5 Returns with Modified Taxable Income [1]: Tax Generated, by Rate 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	Number of returns	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate							
					0 percent (capital gains)		5 percent			10 percent		
					Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total	**104,164,970**	**5,088,382,848**	**5,091,769,819**	**953,407,786**	**10,419,886**	**41,056,482**	**70,321**	**468,615**	**23,421**	**103,285,579**	**1,110,280,331**	**111,028,033**
Under $2,000	181,356	75,075	77,733	4,524	93,528	31,565	* 3,001	* 1,316	* 66	104,908	42,176	4,218
$2,000 under $4,000	190,888	230,239	230,715	19,831	75,531	54,125	* 997	* 168	* 8	145,791	138,226	13,823
$4,000 under $6,000	308,951	268,516	278,086	28,075	50,110	38,673	--	--	--	282,419	181,246	18,125
$6,000 under $8,000	963,247	1,336,270	1,341,903	135,492	65,546	22,714	* 999	* 6,783	* 339	955,624	1,266,345	126,635
$8,000 under $10,000	1,189,777	2,441,332	2,444,341	250,784	53,133	11,273	* 1,999	* 11,630	* 582	1,172,145	2,287,204	228,720
$10,000 under $12,000	2,382,086	5,186,297	5,185,635	515,072	137,298	67,220	* 3,011	* 3,374	* 169	2,336,722	5,071,405	507,141
$12,000 under $14,000	2,585,795	9,241,543	9,257,844	912,967	213,145	178,712	* 4,933	* 3,904	* 195	2,532,215	9,010,597	901,060
$14,000 under $16,000	2,577,008	13,218,905	13,234,727	1,302,551	224,212	342,026	* 1,300	* 3,642	* 182	2,521,883	12,618,120	1,261,812
$16,000 under $18,000	2,940,938	17,928,879	17,949,972	1,794,176	195,921	297,043	* 595	* 452	* 23	2,913,690	17,211,862	1,721,186
$18,000 under $20,000	3,033,397	22,253,926	22,277,907	2,321,501	194,958	323,746	* 999	* 9,914	* 496	3,010,629	19,441,139	1,944,114
$20,000 under $25,000	8,136,648	72,337,063	72,410,672	8,114,059	600,073	921,845	* 6,575	* 20,556	* 1,027	8,051,254	52,192,664	5,219,266
$25,000 under $30,000	7,850,131	96,902,694	97,042,104	11,367,853	705,997	1,113,790	* 4,988	* 14,710	* 735	7,804,909	60,465,663	6,046,566
$30,000 under $40,000	13,831,865	249,325,246	249,529,074	30,417,297	1,418,167	2,952,773	* 8,045	* 60,435	* 3,023	13,759,699	131,345,473	13,134,547
$40,000 under $50,000	10,614,939	275,258,806	275,440,359	35,370,888	1,270,258	3,133,709	10,223	92,900	4,646	10,565,435	120,476,397	12,047,640
$50,000 under $75,000	18,548,852	720,889,704	721,562,064	102,122,545	2,428,008	8,590,969	12,102	100,003	4,988	18,477,092	242,850,511	24,285,051
$75,000 under $100,000	11,423,685	669,533,805	670,059,124	99,114,419	1,888,211	8,445,075	7,079	70,719	3,537	11,379,098	167,760,607	16,776,061
$100,000 under $200,000	13,492,427	1,306,332,425	1,307,382,876	230,634,470	686,283	9,765,427	2,508	18,648	933	13,420,232	207,578,837	20,757,884
$200,000 under $500,000	3,186,977	718,620,471	719,705,758	167,171,797	86,816	3,140,053	724	37,479	1,874	3,149,368	49,424,622	4,942,462
$500,000 under $1,000,000	490,338	280,537,174	280,826,943	79,439,735	18,878	900,353	* 137	* 6,835	* 342	478,198	7,462,087	746,209
$1,000,000 under $1,500,000	107,529	111,652,589	111,663,222	33,239,025	5,474	274,486	* 38	* 2,069	* 103	103,388	1,599,813	159,981
$1,500,000 under $2,000,000	44,060	65,749,557	65,708,338	19,831,986	2,341	124,233	* 6	* 394	* 20	42,127	650,527	65,053
$2,000,000 under $5,000,000	61,602	158,702,289	158,544,959	48,168,647	3,877	205,550	40	1,525	76	58,282	894,056	89,406
$5,000,000 under $10,000,000	14,249	84,805,917	84,578,708	25,254,588	1,206	67,656	* 10	* 616	* 31	13,147	200,357	20,036
$10,000,000 or more	8,225	205,554,127	205,036,755	55,875,503	917	53,466	* 9	* 541	* 27	7,324	110,396	11,040

Size of adjusted gross income	Tax generated at specified rate—continued											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)			25 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	**108,342**	**80,673**	**8,107**	**76,240,965**	**1,919,450,700**	**287,917,605**	**10,434,237**	**242,309,836**	**36,346,749**	**27,552,302**	**807,873,171**	**201,968,293**
Under $2,000	** 2,914	** 2,444	** 245	--	--	--	--	--	--	--	--	--
$2,000 under $4,000	**	**	**	--	--	--	--	--	--	--	--	--
$4,000 under $6,000	* 999	* 465	* 47	* 1,004	* 896	* 134	--	--	--	--	--	--
$6,000 under $8,000	* 999	* 355	* 36	* 1,023	* 1,010	* 152	--	--	--	--	--	--
$8,000 under $10,000	* 3,018	* 2,733	* 276	--	--	--	--	--	--	--	--	--
$10,000 under $12,000	* 1,037	* 392	* 40	* 3,007	* 3,057	* 459	--	--	--	--	--	--
$12,000 under $14,000	* 1,000	* 711	* 72	9,965	13,783	2,067	--	--	--	--	--	--
$14,000 under $16,000	* 2,240	* 1,106	* 112	186,690	218,691	32,804	--	--	--	--	--	--
$16,000 under $18,000	* 1,004	* 1,069	* 108	378,811	373,605	56,041	--	--	--	--	--	--
$18,000 under $20,000	* 998	* 947	* 95	1,777,704	2,473,220	370,983	--	--	--	--	--	--
$20,000 under $25,000	* 2,997	* 4,173	* 418	4,363,765	19,167,745	2,875,162	--	--	--	--	--	--
$25,000 under $30,000	* 2,050	* 1,327	* 133	4,406,276	35,355,002	5,303,250	--	--	--	* 1,946	* 969	* 242
$30,000 under $40,000	14,050	9,194	926	9,537,205	115,007,068	17,251,060	--	--	--	9,960	46,052	11,513
$40,000 under $50,000	7,161	6,126	616	9,236,868	145,896,890	21,884,534	264,636	247,207	37,094	1,878,988	5,513,796	1,378,449
$50,000 under $75,000	15,174	8,678	876	17,849,420	393,436,294	59,015,444	1,359,936	3,211,732	481,809	5,896,318	73,279,314	18,319,829
$75,000 under $100,000	16,706	13,472	1,352	11,283,040	407,154,171	61,073,126	1,212,060	3,867,643	580,174	4,037,425	81,571,001	20,392,750
$100,000 under $200,000	19,228	13,430	1,348	13,368,325	617,021,129	92,553,169	4,939,130	24,280,260	3,642,163	11,950,611	399,561,170	99,890,293
$200,000 under $500,000	11,350	8,584	860	3,137,586	150,146,938	22,522,041	2,070,848	35,724,110	5,358,664	3,087,298	202,477,848	50,619,462
$500,000 under $1,000,000	3,133	3,017	302	476,603	22,665,051	3,399,758	385,112	25,800,747	3,870,120	469,294	30,985,426	7,746,357
$1,000,000 under $1,500,000	1,007	1,059	106	103,117	4,867,373	730,106	90,112	14,252,905	2,137,938	101,416	6,652,723	1,663,181
$1,500,000 under $2,000,000	371	332	33	42,027	1,979,567	296,935	37,767	9,649,376	1,447,407	41,516	2,724,971	681,243
$2,000,000 under $5,000,000	631	754	75	58,115	2,721,854	408,278	54,149	27,836,311	4,175,448	57,345	3,748,709	937,177
$5,000,000 under $10,000,000	165	171	17	13,107	610,443	91,566	12,827	19,533,997	2,930,100	12,938	842,653	210,663
$10,000,000 or more	110	135	14	7,308	336,913	50,537	7,661	77,905,548	11,685,832	7,248	468,538	117,135

Footnotes at end of table.

Table 3.5 Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Tax generated at specified rate—continued								
	25 percent (capital gains)			28 percent			28 percent (capital gains)		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Total	**175,334**	**3,110,508**	**777,647**	**5,928,152**	**262,890,351**	**73,609,298**	**10,758**	**1,015,444**	**284,325**
Under $2,000	--	--	--	--	--	--	--	--	--
$2,000 under $4,000	--	--	--	--	--	--	--	--	--
$4,000 under $6,000	--	--	--	--	--	--	--	--	--
$6,000 under $8,000	--	--	--	--	--	--	--	--	--
$8,000 under $10,000	--	--	--	--	--	--	--	--	--
$10,000 under $12,000	--	--	--	--	--	--	--	--	--
$12,000 under $14,000	--	--	--	--	--	--	--	--	--
$14,000 under $16,000	--	--	--	--	--	--	--	--	--
$16,000 under $18,000	--	--	--	--	--	--	--	--	--
$18,000 under $20,000	--	--	--	--	--	--	--	--	--
$20,000 under $25,000	--	--	--	--	--	--	--	--	--
$25,000 under $30,000	--	--	--	--	--	--	--	--	--
$30,000 under $40,000	--	--	--	--	--	--	--	--	--
$40,000 under $50,000	* 1,996	* 9	* 2	--	--	--	--	--	--
$50,000 under $75,000	15,964	37,941	9,485	* 2,252	* 5,966	* 1,670	--	--	--
$75,000 under $100,000	11,100	21,036	5,261	169,705	699,499	195,860	* 1,024	* 60	* 17
$100,000 under $200,000	74,011	460,447	115,121	2,174,982	47,412,023	13,275,366	4,366	3,804	1,065
$200,000 under $500,000	51,761	984,983	246,252	2,903,268	165,620,933	46,373,861	3,582	165,698	46,395
$500,000 under $1,000,000	11,906	535,450	133,864	460,723	33,421,801	9,358,104	896	56,064	15,698
$1,000,000 under $1,500,000	3,221	213,809	53,453	99,604	7,221,410	2,021,995	235	43,687	12,232
$1,500,000 under $2,000,000	1,470	151,538	37,885	40,908	2,959,537	828,670	133	72,370	20,264
$2,000,000 under $5,000,000	2,525	341,478	85,370	56,658	4,101,377	1,148,386	315	234,166	65,566
$5,000,000 under $10,000,000	788	191,394	47,849	12,845	929,942	260,384	117	199,072	55,740
$10,000,000 or more	593	172,423	43,106	7,208	517,863	145,002	90	240,523	67,346

Size of adjusted gross income	Tax generated at specified rate—continued								
	33 percent			35 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Total	**2,210,902**	**215,527,152**	**71,123,960**	**790,063**	**485,043,315**	**169,765,160**	**165,111**	**2,663,242**	**558,827**
Under $2,000	--	--	--	--	--	--	2,882	234	39
$2,000 under $4,000	--	--	--	--	--	--	43,224	38,193	7,855
$4,000 under $6,000	--	--	--	--	--	--	26,962	56,806	11,296
$6,000 under $8,000	--	--	--	--	--	--	16,383	44,697	8,967
$8,000 under $10,000	--	--	--	--	--	--	23,831	131,501	22,232
$10,000 under $12,000	--	--	--	--	--	--	7,023	40,186	7,483
$12,000 under $14,000	--	--	--	--	--	--	6,937	50,137	9,674
$14,000 under $16,000	--	--	--	--	--	--	5,221	51,141	8,005
$16,000 under $18,000	--	--	--	--	--	--	4,949	65,941	16,763
$18,000 under $20,000	--	--	--	--	--	--	2,003	28,941	5,690
$20,000 under $25,000	--	--	--	--	--	--	* 5,615	* 103,688	* 18,225
$25,000 under $30,000	--	--	--	--	--	--	* 5,251	* 90,643	* 16,787
$30,000 under $40,000	--	--	--	--	--	--	* 3,713	* 108,080	* 15,775
$40,000 under $50,000	--	--	--	--	--	--	* 1,995	* 73,324	* 17,492
$50,000 under $75,000	--	--	--	--	--	--	* 1,089	* 40,656	* 2,903
$75,000 under $100,000	* 1,890	* 20,023	* 6,608	--	--	--	* 5,026	* 435,817	* 79,831
$100,000 under $200,000	48,269	1,038,704	342,772	715	2,660	931	* 1,895	* 226,338	* 52,758
$200,000 under $500,000	1,493,240	105,357,586	34,768,003	155,402	6,343,845	2,220,346	893	273,078	71,629
$500,000 under $1,000,000	453,248	73,851,669	24,371,051	424,970	85,085,744	29,780,010	* 80	* 52,699	* 17,893
$1,000,000 under $1,500,000	98,054	16,165,279	5,334,542	95,356	60,346,521	21,121,282	* 21	* 22,090	* 4,100
$1,500,000 under $2,000,000	40,246	6,615,924	2,183,255	39,208	40,722,929	14,253,025	* 36	* 56,638	* 18,195
$2,000,000 under $5,000,000	56,043	9,208,224	3,038,714	54,800	109,095,966	38,183,588	50	154,989	36,561
$5,000,000 under $10,000,000	12,744	2,095,695	691,579	12,529	59,776,343	20,921,720	18	130,369	24,903
$10,000,000 or more	7,168	1,174,048	387,436	7,082	123,669,307	43,284,257	14	387,054	83,772

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] See section 4 for the definition of modified taxable income.

NOTE: Detail may not add to totals because of rounding.

Table 3.6 Returns with Modified Taxable Income [1]: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

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

Tax rate classes	All returns			Returns of married person filing jointly and returns of surviving spouses			Returns of married persons filing separately		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	**104,164,970**	**5,091,769,819**	**953,411,142**	**44,204,143**	**3,446,143,449**	**669,387,073**	**2,068,015**	**94,213,470**	**19,620,272**
0 percent (capital gains)	10,419,886	41,056,482	--	6,149,119	27,850,216	--	125,170	626,016	--
5 percent	70,321	468,615	23,431	26,106	204,467	10,223	632	1,388	69
10 percent	103,285,579	1,110,280,331	111,028,033	43,912,895	665,781,428	66,578,143	2,053,676	15,688,291	1,568,829
10 percent (Form 8814)	108,342	80,673	8,107	80,797	60,164	6,045	2,116	2,397	240
15 percent	76,240,965	1,919,450,700	287,917,605	36,038,215	1,269,358,078	190,403,712	1,697,580	29,004,482	4,350,672
15 percent (capital gains)	10,434,237	242,309,836	36,346,475	6,886,842	179,721,768	26,958,265	161,287	9,359,884	1,403,983
25 percent	27,552,302	807,873,171	201,968,293	14,531,468	536,554,889	134,138,722	655,725	11,919,952	2,979,988
25 percent (capital gains)	175,334	3,110,508	777,627	120,778	2,457,683	614,421	4,154	55,992	13,998
28 percent	5,928,152	262,890,351	73,609,298	3,944,319	188,751,601	52,850,448	170,342	3,814,580	1,068,082
28 percent (capital gains)	10,758	1,015,444	284,324	6,753	660,448	184,925	29	37,127	10,396
33 percent	2,210,902	215,527,152	71,123,960	1,775,968	175,888,968	58,043,359	70,059	3,608,120	1,190,680
35 percent	790,063	485,043,315	169,765,160	664,972	398,853,739	139,598,809	27,901	20,095,241	7,033,334
Form 8615	165,111	2,663,242	558,827	--	--	--	--	--	--

Tax rate classes	Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	**13,187,433**	**304,949,881**	**47,364,547**	**44,705,378**	**1,246,463,019**	**217,039,251**
0 percent (capital gains)	387,112	919,234	--	3,758,485	11,661,015	--
5 percent	10,737	43,796	2,190	32,847	218,963	10,948
10 percent	13,162,412	119,863,859	11,986,386	44,156,596	308,946,753	30,894,675
10 percent (Form 8814)	23,068	16,492	1,660	2,361	1,620	163
15 percent	7,320,912	118,999,272	17,849,891	31,184,257	502,088,868	75,313,330
15 percent (capital gains)	277,037	5,403,741	810,561	3,109,071	47,824,442	7,173,666
25 percent	1,462,970	36,073,250	9,018,313	10,902,140	223,325,079	55,831,270
25 percent (capital gains)	6,869	78,851	19,713	43,533	517,983	129,496
28 percent	150,097	6,501,792	1,820,502	1,663,394	63,822,378	17,870,266
28 percent (capital gains)	* 5	* 2,342	* 656	3,972	315,526	88,347
33 percent	54,665	5,593,069	1,845,713	310,210	30,436,995	10,044,208
35 percent	18,218	11,454,181	4,008,963	78,972	54,640,154	19,124,054
Form 8615	--	--	--	165,111	2,663,242	558,827

* Estimate should be used with caution because of the small number of sample returns on which it is based.

[1] See section 4 for the definition of modified taxable income.

NOTE: Detail may not add to totals because of rounding.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age

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

Age [1]	All returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		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)
All returns	**140,494,127**	**87,501,186**	**110,076,320**	**6,309,847**	**13,060,099**	**6,286,241**	**3,317,379**	**10,598,706**	**10,836,636**
Under 18	1,793,202	47,630	61,005	26,627	48,380	--	--	* 999	* 288
18 under 26	21,700,462	9,696,889	6,368,952	199,492	66,730	321,897	153,095	2,054,477	1,453,781
26 under 35	24,392,888	17,413,716	21,290,535	458,090	974,297	2,157,496	1,218,208	2,478,485	2,231,854
35 under 45	25,596,464	18,809,946	30,906,232	831,476	3,363,244	2,759,403	1,478,001	1,856,014	1,798,275
45 under 55	26,297,862	19,855,806	29,651,637	1,315,129	4,600,722	910,585	408,248	2,919,634	3,698,529
55 under 65	20,399,964	14,843,895	16,201,480	1,517,447	2,436,998	120,732	51,999	1,145,215	1,513,137
65 and over	20,313,285	6,833,304	5,596,478	1,961,585	1,569,729	16,128	7,827	143,881	140,772

Age [1]	Tax credits—continued									
	Retirement savings contribution credit		Child tax credit		Adoption credit		Residential energy credit		General business credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns	**6,253,195**	**1,039,726**	**23,563,012**	**28,416,808**	**80,676**	**278,451**	**6,711,683**	**5,822,875**	**292,508**	**1,601,155**
Under 18	* 1,004	* 201	* 2,996	* 3,840	–	--	* 2,003	* 2,795	* 2,027	* 1,268
18 under 26	815,673	99,790	1,245,873	905,240	–	--	91,586	66,893	1,807	5,907
26 under 35	1,424,599	197,698	6,219,179	7,124,609	18,619	62,094	750,390	527,166	16,897	45,193
35 under 45	1,376,800	212,551	9,530,533	12,894,404	35,198	117,148	1,360,084	1,142,421	53,252	221,318
45 under 55	1,468,334	271,692	5,323,858	6,202,730	18,919	79,194	1,779,400	1,593,732	80,407	430,624
55 under 65	943,029	201,845	1,064,049	1,108,100	3,981	11,047	1,627,595	1,490,163	72,310	488,381
65 and over	223,757	55,949	176,523	177,885	* 3,958	* 8,968	1,100,625	999,706	65,809	408,466

Age [1]	Tax credits—continued									
	Prior year minimum tax credit		Credit for the elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All returns	**319,646**	**758,965**	**63,526**	**8,235**	**75,752**	**137,329**	**3,241**	**2,521**	*** 1,006**	*** 1,820**
Under 18	* 3,003	* 1,096	--	--	–	–	--	--	--	--
18 under 26	2,293	1,067	--	--	* 6,984	* 10,833	--	--	--	--
26 under 35	5,112	11,360	* 1,004	* 240	8,685	12,980	* 1,027	* 464	--	--
35 under 45	47,798	124,621	--	--	13,110	17,762	1,229	933	--	--
45 under 55	83,143	237,464	--	--	17,204	36,295	101	150	* 8	* 12
55 under 65	87,209	226,300	3,018	567	18,829	38,942	677	782	* 998	* 1,808
65 and over	91,088	157,058	59,504	7,428	10,941	20,517	207	192	--	--

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age--Continued

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

Age [1]	Tax credits—continued									
	Qualified plug-in electric vehicle credit		Making work pay credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		Refundable education credit used to offset income tax before credits		First time homebuyer credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns	**22,571**	**129,372**	**68,570,141**	**34,429,212**	**1,488,984**	**489,444**	**4,394,166**	**3,502,175**	**1,096,641**	**4,886,445**
Under 18	--	--	11,978	3,140	--	--	--	--	--	--
18 under 26	--	--	7,541,494	2,861,832	90,254	29,956	415,108	208,132	151,025	480,528
26 under 35	2,263	10,234	13,183,181	6,383,057	267,176	70,401	645,119	431,301	399,749	1,918,662
35 under 45	4,572	27,496	14,011,849	7,585,716	472,073	158,822	688,037	501,105	235,733	1,085,694
45 under 55	5,004	36,094	16,498,101	9,066,962	471,306	170,460	1,818,971	1,617,670	152,997	739,620
55 under 65	3,052	19,411	13,060,603	7,083,551	158,237	47,364	746,018	682,095	105,909	447,788
65 and over	7,680	36,136	4,262,935	1,444,954	29,937	12,441	80,912	61,872	51,228	214,153

Age [1]	Tax credits—continued				Income tax after credits		Total income tax		All other taxes	
	Prior year minimum tax credit used to offset income tax before credits		Other tax credits						Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns	**194,988**	**908,416**	**5,320**	**16,952**	**81,890,189**	**865,948,271**	**81,890,189**	**865,948,695**	**23,862,681**	**54,746,989**
Under 18	--	--	--	--	492,689	544,287	492,689	544,287	66,574	50,697
18 under 26	* 609	* 448	* 998	* 65	8,690,395	14,730,565	8,690,395	14,730,565	1,800,775	1,396,972
26 under 35	1,399	10,565	* 15	* 74	12,448,516	75,592,649	12,448,516	75,592,649	3,946,122	5,769,873
35 under 45	25,605	56,551	2,348	6,383	14,566,606	172,900,184	14,566,606	172,900,242	5,606,268	12,610,802
45 under 55	60,193	332,509	1,383	3,762	17,648,297	253,732,824	17,648,297	253,733,106	6,080,249	16,581,568
55 under 65	55,961	280,147	302	4,839	15,284,452	214,358,123	15,284,452	214,358,206	4,141,584	12,740,459
65 and over	51,221	228,196	274	1,829	12,759,233	134,089,639	12,759,233	134,089,639	2,221,109	5,596,617

Age [1]	All other taxes--continued								Making work pay credit used to offset other taxes	
	Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns	**17,436,420**	**47,659,080**	**164,103**	**22,743**	**5,874,254**	**5,312,413**	**207,338**	**1,039,678**	**8,818,000**	**3,439,850**
Under 18	61,912	34,416	* 999	* 9	* 3,001	* 8,094	662	8,178	* 4,993	* 1,931
18 under 26	1,335,794	1,320,583	63,017	6,919	375,834	57,680	44	545	1,016,179	300,366
26 under 35	2,771,230	4,960,152	37,089	5,128	1,136,164	526,227	9,475	32,509	1,923,742	718,709
35 under 45	3,944,539	10,743,082	21,430	3,639	1,720,997	1,578,433	51,888	187,639	2,339,557	1,008,482
45 under 55	4,305,996	14,045,942	31,025	5,251	1,854,093	2,209,983	31,439	152,449	2,076,376	884,040
55 under 65	3,217,490	11,572,576	7,807	1,427	734,746	897,598	35,287	136,428	1,096,063	433,098
65 and over	1,799,459	4,982,330	* 2,737	* 370	49,419	34,398	78,543	521,929	361,090	93,225

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age--Continued

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

Age [1]	Earned income credit used to offset other taxes		Refundable education credit used to offset other taxes		First time homebuyer credit used to offset other taxes		Prior year minimum tax credit used to offset other taxes		Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns	**5,157,511**	**4,764,828**	**377,587**	**219,247**	**171,167**	**219,807**	**11,757**	**29,093**	**86,293,526**	**910,981,120**
Under 18	* 2,002	* 1,704	--	--	--	--	--	–	539,117	591,349
18 under 26	495,251	436,304	52,537	17,297	16,521	10,009	* 4	* 2	9,117,244	15,355,249
26 under 35	1,206,848	1,123,175	52,321	22,195	70,332	89,193	* 342	* 296	13,033,607	79,206,203
35 under 45	1,473,981	1,563,494	72,139	33,977	35,430	36,460	2,568	1,243	15,393,792	182,339,874
45 under 55	1,285,129	1,202,013	147,399	105,796	23,777	50,250	2,885	7,365	18,671,662	267,804,050
55 under 65	598,044	367,956	50,880	39,623	16,836	28,954	3,483	12,257	16,107,883	226,182,631
65 and over	96,257	70,183	2,312	361	8,271	4,941	2,475	7,931	13,430,221	139,501,763

Age [1]	Tax payments									
	Total		Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns	**124,181,648**	**1,103,571,296**	**120,134,277**	**827,302,476**	**10,139,259**	**224,536,503**	**21,290,682**	**27,499,364**	**1,304,953**	**49,625,940**
Under 18	1,088,231	687,980	1,011,958	329,195	72,266	270,332	17,036	15,462	15,701	88,390
18 under 26	19,633,192	29,762,469	19,521,378	28,420,550	158,286	1,019,402	3,291,575	3,555,072	43,035	313,723
26 under 35	22,047,630	114,776,947	21,906,688	107,455,684	360,450	5,377,836	6,997,927	9,590,328	81,118	1,754,575
35 under 45	22,893,056	226,772,676	22,591,390	187,165,419	846,720	29,937,878	6,689,892	9,268,388	206,201	9,092,858
45 under 55	23,850,163	311,922,690	23,296,241	239,023,644	1,587,614	56,889,603	3,321,264	3,988,467	347,367	15,273,697
55 under 65	18,520,775	255,787,013	17,840,157	185,695,921	2,100,683	57,540,096	798,888	901,867	320,859	12,055,659
65 and over	16,148,601	163,861,522	13,966,464	79,212,064	5,013,240	73,501,356	174,102	179,780	290,671	11,047,038

Age [1]	Tax payments—continued									
	Excess social security taxes withheld		Credit from regulated investment companies		Credit for Federal tax on gasoline and special fuels		Health coverage credit		Making work pay credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns	**1,105,071**	**1,930,124**	**8,658**	**35,695**	**323,330**	**93,907**	**11,836**	**36,989**	**32,093,467**	**12,817,965**
Under 18	**	**	* 1,005	* 60	--	--	--	--	60,942	16,234
18 under 26	** 3,450	** 1,233	**	**	13,839	6,568	--	--	7,953,509	2,730,246
26 under 35	110,117	162,915	** 6	** 4,867	27,813	19,873	* 999	* 1,118	8,209,619	3,439,671
35 under 45	341,090	556,416	160	1,349	47,061	15,854	* 1,204	* 2,516	7,011,742	3,136,504
45 under 55	381,778	702,798	2,380	4,778	78,569	23,342	* 1,145	* 2,480	5,180,419	2,195,782
55 under 65	233,823	443,819	1,439	8,872	72,580	14,133	7,514	28,449	2,581,914	1,022,370
65 and over	34,815	62,944	3,668	15,769	83,468	14,138	* 974	* 2,426	1,095,321	277,158

Footnotes at end of table.

Table 3.7 All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age--Continued

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

Age [1]	Earned income credit, refundable portion		Refundable education credit, refundable portion		First time homebuyer credit, refundable portion		Prior year minimum tax credit, refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
All returns	**24,920,512**	**53,985,190**	**4,859,005**	**3,890,928**	**999,266**	**4,657,491**	**49,115**	**1,619,547**
Under 18	* 9,011	* 17,586	* 999	* 192	--	--	**	**
18 under 26	3,550,733	8,602,843	1,602,271	1,207,707	191,761	969,848	** 51	** 428
26 under 35	7,637,902	16,767,446	1,186,436	940,146	334,692	1,536,534	252	1,318
35 under 45	6,601,142	15,505,942	827,660	665,871	191,882	891,714	5,845	39,414
45 under 55	4,765,525	9,460,428	895,762	784,573	121,637	484,596	15,736	751,369
55 under 65	1,979,908	2,963,911	302,469	257,731	98,426	444,612	12,890	605,074
65 and over	376,291	667,033	43,408	34,708	60,868	330,187	14,341	221,943

Age [1]	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2010 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns	**112,382,258**	**381,458,887**	**109,402,781**	**333,096,000**	**4,612,597**	**48,362,887**	**22,356,865**	**86,129,753**	**6,548,380**	**859,826**
Under 18	972,970	403,861	934,170	284,066	45,933	119,796	322,420	258,136	13,602	979
18 under 26	19,161,764	32,645,034	19,109,049	32,363,030	73,598	282,004	1,888,674	1,160,113	127,383	6,930
26 under 35	21,852,049	73,618,263	21,759,880	72,386,468	139,519	1,231,795	2,288,697	5,998,862	590,482	54,816
35 under 45	21,834,587	89,199,944	21,609,583	83,393,315	341,075	5,806,629	3,400,132	15,895,874	1,094,171	163,251
45 under 55	21,102,350	84,939,799	20,609,957	73,040,276	756,774	11,899,523	4,755,333	23,640,905	1,580,176	253,333
55 under 65	15,116,287	56,785,371	14,500,812	44,851,057	958,090	11,934,315	4,669,713	21,214,967	1,523,252	210,183
65 and over	12,342,252	43,866,615	10,879,329	26,777,790	2,297,607	17,088,825	5,031,896	17,960,896	1,619,314	170,334

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

NOTE: Detail may not add to totals because of rounding.

Section 4

Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol ∆ have been revised for 2009 to reflect changes in the law.

Additional Child Tax Credit

(line 65, Form 1040)

See "Child Tax Credit."

Additional Standard Deduction

(line 39a, and included in line 40a, Form 1040)

See "Standard Deduction."

Additional Taxes

(line 44b, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

Adjusted Gross Income Less Deficit

(line 37, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;

- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account or qualified tuition program;
- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends; and
- Alternative trade adjustment assistance payments;
- Income from an activity not engaged in for profit;
- Loss on certain corrective distributions of excess deferrals;
- Dividends on insurance policies if they exceeded the total of all net premiums paid;
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property or if the charitable organization disposes of the donated property within 3 years of the contribution;
- Cancelled debts;

Some reported income was fully or partially excluded from total income for 2009. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to $250,000 ($500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 35, Form 1040) were subtracted to arrive at adjusted gross income (line 37, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;
- Moving expenses;
- One-half of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation; and
- Attorney fees and court costs paid after October 22, 2004, for actions settled or decided after that date involving certain unlawful discrimination claims but only to the extent of gross income from such actions;

A deficit occurred if the allowable exclusions

and deductions exceeded gross income, (i.e., the amount on line 36 was greater than the amount on line 22).

Adjusted Gross Income or Loss

See "Adjusted Gross Income Less Deficit."

Adjustments

See "Statutory Adjustments."

Adoption Credit Δ

(line 52b, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2008 for an adoption that was not final at the end of 2008, or for qualified expenses paid in 2009, for an adoption that was final in or before 2009. The credit could have been as much as $12,150 for each child.

Advance Earned Income Credit Payments

(line 59a, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

Alimony Paid

(line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

All Other Taxes

(lines 57, 58, 59, 60b, 61 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; additional tax on health savings account distributions; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the first time homebuyer credit, the low income housing credit, qualified electric vehicle credit, the Indian employment credit, the new markets credit, credit for employer provided child care facilities, alternative motor vehicle credit and the alternative fuel vehicle refueling credit; social security and Medicare taxes on tip income and wages, penalty tax on qualified retirement plans; household employment taxes, recapture of federal mortgage subsidy, COBRA premium assistance, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; section 72 penalty taxes; excise tax on stock compensation from an expatriated corporation; an additional tax on income from a nonqualified deferred compensation plan; interest of the tax due from the sale of residential lots and timeshares; and the statistics included tax from recapture of education credits. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item that is not included in all other taxes but instead is included in "total income tax" is tax from Form 4970, *Tax on Accumulation Distribution of Trusts*. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

Alternative Minimum Tax Δ

(line 45, Form 1040)

The Revenue Act of 1978 established the alternative minimum tax to ensure that a minimum amount of income tax was paid by taxpayers who might otherwise be able to legally reduce, or totally eliminate, their tax burdens. The alternative minimum tax (AMT) was levied on income including benefits received in the form

of deductions and exclusions, which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 29, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was $70,950. The maximum amount for a single or head of household taxpayer was $46,700, and for a married couple filing separately, $35,475. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at $112,500 and ended at $299,300. For joint returns the range was $150,000 to $433,800, and for married couples filing separately, the range was $75,000 to $216,900.

If there was an amount remaining after subtracting the exemption, the first $175,000 (the first $87,500 if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 44, Form 1040 minus the regular foreign tax credit, line 47, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

Alternative Motor Vehicle Credit

(included in line 53c, Form 1040)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle they put into service during the tax year. An alternative motor vehicle is a new vehicle that qualifies as one of the following five types of vehicles:

- Advanced lean burn techonology vehicle,
- Qualified hybrid vehicle,
- Qualified alternative fuel vehicle,
- Qualified fuel cell vehicle, and
- Qualified plug-in electric drive motor vehicle.

Archer Medical Savings Account Deduction Δ

(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to $1,950 ($4,537.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, Archer MSA's and Long-Term Care Insurance Contracts, was used for the medical savings accounts.

Basic Standard Deduction

(included in line 40a, Form 1040)

See "Standard Deduction."

Business or Profession Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C)

to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was included in computing net income, and was not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the Summer 2011 issue of the *Statistics of Income Bulletin*.

Business or Profession Net Income Less Loss

See "Business or Profession Net Income or Loss."

Cancellation of Debt

(included in line 21, Form 1040)

Taxpayers had to report any nonbusiness debt that was cancelled or forgiven as income on Form 1040, line 21. Taxpayers also had to include any forgiven interest on the forgiven debt if the interest would not have been deductible. If the interest would have been deductible, taxpayers did not have to include it as income. Also, a taxpayer did not have to report forgiven debt as income if the forgiven amount was intended as a gift.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Construction Fund Reduction

(included in line 43, Form 1040)

The Capital Construction Fund (CCF) is a special investment program administered by the National Marine Fisheries Service and the Internal Revenue Service. This program allows fisherman to defer paying income tax on certain income they invest in a CCF account and later use to aquire, build, or rebuild fishing vessels.

Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040.

Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty or Theft Loss Deduction, Nonbusiness Δ

(line 20, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded $500, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

Casualty or Theft Loss of Income-Producing Property

(included in line 28, Schedule A)

See "Miscellaneous Itemized Deductions."

Certain business expenses of reservists, performing artists, and fee-basis government officials

(line 24, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis state or local government officials, whether or not the taxpayer itemized their deductions.

Child Care Credit

(line 48, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of children under the age of 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS used mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or $3,000; with more than one dependent the credit was based on the smaller of earned income or $6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with adjusted gross income of $15,000 or less. The credit was reduced by one percentage point for each $2,000 or fraction thereof of adjusted gross income in excess of $15,000 up to $43,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over $43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Child Tax Credit Δ

(line 51, Form 1040)

A credit was allowed for each qualifying child under 19 (or under 24 and a student). To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, bother, sister, stepbrother, stepsister, or a descendant of any of them (for example, grandchild, nephew, niece), for whom the taxpayer claims a dependent exemption. The taxpayer could claim up to $1,000 for each child meeting the AGI phase out guidelines. The credit was phased out by $50 for each $1,000, or fraction thereof, that AGI exceeded: $110,000 for taxpayers filing jointly; $55,000 for married filing separately; and $75,000 for single filers, head of households, or widow(ers).

An additional child tax credit could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 65, Form 1040). The credit limit based on earned income was 15 percent of the taxpayer's earned income that exceeded $3,000. Members of the US Armed Forces, who served in a combat zone, had their nontaxable combat pay count as earned income in figuring this credit.

Contributions Deduction

(lines 16-19, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of $250 or more, a written acknowledgment from the qualified recipient organization was required.

Taxpayers were able to make a tax free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70 ½ years old. However, the

taxpayer could not take a charitable deduction on Schedule A for the same contribution.

Credit for Federal Tax on Gasoline and Special Fuels

(line 70b, Form 1040)

This refundable credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded.

Credit for the Elderly or Disabled

(line 53c, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available ($1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 70a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

Credit to 2010 Estimated Tax

(line 74, Form 1040)

This amount was the part of the overpayment of 2009 tax which taxpayers specifically requested to be credited to their estimated tax for 2010. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax

(line 27, From 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also "Self-Employment Tax.")

Dividends

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds.

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks,

savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent. Starting in 2008, the 5 percent tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10 percent or 15 percent rate) was reduced to zero.

Domestic Production Activities Deduction

(line 35, Form 1040)

A taxpayer could have deducted up to 6 percent of qualified production activities with some limitations. Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, exchange. Other dispositions were also deductible, such as tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States.

Earned Income Credit Δ

(line 64a, Form 1040)

The earned income credit (EIC) for 2009 was a maximum of $457 for taxpayers with no qualifying children, $3,043 for one qualifying child, $5,028 for two qualifying children, and new for 2009, $5,657 for taxpayers with three or more qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year and have had earned income and adjusted gross income each less than $35,463 ($40,295 if two qualifying children and $43,279 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than $40,463 for one child, $45,295 for two children and $48,279 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than $13,440 ($18,440 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. A taxpayer, who was a member of the US Armed Forces and served in a combat zone, had certain pay excluded from their income. The taxpayer could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than $3,100 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Earned Income Credit, Refundable Portion

See "Earned Income Credit."

Earned Income Credit Used to Offset Income Tax Before Credits

See "Earned Income Credit."

Earned Income Credit Used to Offset Other Taxes

See "Earned Income Credit."

Education Credits Δ

(line 50, Form 1040)

There were three credits available, the Hope credit, the Lifetime Learning credit and new for 2009, the American Opportunity credit. A taxpayer was only able to claim one of the credits per student. The Hope and Lifetime Learning credits were phased out for AGI between $50,000 and $60,000 ($100,000 and $120,000 for married filing jointly). The American Opportunity credit was phased out for AGI between $80,000 and $90,000 ($160,000 and $180,000 if married filing jointly). A taxpayer could not take any of the credits if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

The Hope credit allowed a maximum credit per student of 100 percent of the first $1,200 of qualified tuition and related expenses and 50 percent credit of the next $1,200 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education. For 2009, taxpayers could only claim the Hope credit if at least one eligible student was attending an eligible educational institution in a Midwestern disaster area.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of 20 percent of the first $10,000 of eligible expenses, or $2,000 per return.

For 2008 and 2009, The Hope and Lifetime Learning credits were expanded for students attending an eligible educational institution in the Midwestern disaster area. The Hope credit was increased to 100 percent of the first $2,400 and 50 percent of the next $2,400. The Lifetime Learning credit was also increased from 20 percent to 40 percent of the first $10,000 of eligible expenses.

The American Opportunity credit was a new education credit (a modification of the Hope credit) available for 2009. The maximum credit per student was $2,500 (100% of the first $2,000 and 25% of the next $2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40% of the credit (up to $1,000) was refundable.

Education IRA (Coverdell Education Savings Accounts)

Taxpayers could have made nondeductible contributions up to $2,000 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between $95,000 and $110,000 (between $190,000 and $220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

Educator Expenses

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2009, a deduction of $250 ($500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the $250 limit on Schedule A, line 21.

Employee Business Expense

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from

any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

Estate or Trust Net Income Less Loss

See "Estate or Trust Net Income or Loss."

Estimated Tax Payments

(line 62, Form 1040)

This figure represents the total of the tax payments made for 2009 using Form 1040-ES, and any overpayment from the taxpayer's 2008 return that was applied to the 2009 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least $1,000 in tax for 2009, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2009, or (b) 100 percent of the tax shown on Form 1040 for 2008 (110 percent of the tax shown on Form 1040 for 2008 for taxpayers with adjusted gross income greater than $150,000 ($75,000 for married filing separately)).

Excess Social Security Taxes Withheld Δ

(line 69, Form 1040)

If a taxpayer earned more than $106,800 in total wages from two or more employers in 2009, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 42, Form 1040)

In the computation of taxable income, a $3,650 deduction was allowed for each exemption claimed if adjusted gross income was less than $125,100. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2009:

1) The individual was related to the taxpayer (such as a son, daughter, or parent);

2) The individual was under age 19 or a full-time student under age 24 or any age and was permanently and totally disabled;

3) The individual did not provide half of his or her support for 2009;

4) The individual lived with the taxpayer for more than half of 2009;

5) The individual met certain citizenship requirements;

6) The individual did not file a joint return with his or her spouse;

These statistics classify the exemptions as

children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced to two-third of the full amount. For single taxpayers, the phaseout began at $166,800 and was completed at $289,300; for married persons filing jointly and surviving spouses, the phaseout began at $250,200 and was completed at $372,700; for heads of household, the phaseout began at $208,500 and was completed at $331,000; and for married persons filing separately, the phaseout began at $125,100 and was completed at $186,350. The taxpayer may have been able to claim an additional exemption amount of $500 per person (up to $2,000) if they provided housing to a person displaced from their home in a Midwestern disaster area.

Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

Filing Status

See "Marital Filing Status."

First-Time Homebuyer Credit Δ

(line 69, Form 1040)

For Tax Year 2009, a taxpayer may have claimed this credit (up to $8,000, or $4,000 if married filing separately) if they bought a home after 2008, and before October 1, 2010 (if the taxpayer entered a written binding contract before May 1, 2010), and did not own a main home during the prior 3 years. Taxpayers were only allowed to claim this credit in Tax Year 2009 if their modified AGI was below $95,000 ($170,000 if married filing jointly), and they purchased the home before November 7, 2009. If the home was purchased after November 6, 2009, this income limit was increased to $145,000 ($245,000 if married filing jointly). For homes purchased in 2009 or 2010, taxpayers had to repay the credit only if the home ceases to be their main home within a 36-month period beginning on the purchase date.

Foreign-Earned Income Exclusion Δ

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country. Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a $91,400 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing

expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also "Other Income.")

Foreign Housing Deduction Δ

(included in line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction was generally limited to $27,420. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2009.

Foreign Tax Credit

(line 47, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2009 could be carried back 1 year and then forward 10 years.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically filed form. Returns of all types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form is classified by the form on which it was actually filed.

The forms represented different levels of complexity in regard to the information reported. The Form 1040EZ for instance, could only be used if taxable income was less than $100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions, have any dependents to claim, and had no adjustments to income. The Form 1040A could only be used if taxable income was less than $100,000, non-wage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than $100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5, 2009 Forms.)

Gambling Earnings

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Income.")

Gambling Loss Deduction

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Miscellaneous Itemized Deductions.")

General Business Credit Δ

(line 53a, Form 1040)

The general business credit consisted of the:

- investment credit,
- the welfare-to-work credit,
- the research credit,
- the low-income housing credit,
- the disabled access credit,
- the renewable electricity production credit,
- the Indian employment credit,
- the orphan drug credit,
- the new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- biodiesel fuels credit,
- low sulfur diesel fuel production credit,
- distilled spirits credit,
- nonconventional source fuel credit,
- energy efficient home credit,
- energy efficient appliance credit,
- alternative motor vehicle credit,
- alternative fuel vehicle refueling property credit,
- credits for affected Midwestern disaster area employers,
- mine rescue team training credit,
- agricultural chemicals security credit,
- credit for employer differential wage payments,
- carbon dioxide sequestration credit,
- qualified plug-in electric drive motor vehicle credit,
- qualified plug-in electric vehicle credit,
- the community development corporation credit, and
- the credit from electing large partnerships,

Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first $25,000 ($12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over $25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

Starting in 2008, part II of the general business credit was expanded to accommodate all of the general business credits that are allowed against alternative minimum tax.

General Sales Tax Deduction

See "Sales Tax Deduction."

Government Retiree Credit Δ

(line 63, Form 1040)

Taxpayers were eligible for this new credit if they received a pension or annuity payment in 2009 for service performed for the federal, state, or local government and the service was not covered by social security. The credit was $250 ($500 if married filing jointly and both the taxpayer and spouse received qualifying pensions or annuities). A taxpayer could not take the credit if they already received a $250 economic recovery payment (or in the case of joint returns where both received $250 payments) in 2009. The credit reduced the making work pay credit. The government retiree credit portion was included in the statistics for the making work pay credit. (See also "Making Work Pay Credit.")

Health Coverage Credit (formerly Health Insurance Credit) Δ

(line 68d, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance from January through April, and 80 percent from May through December for 2009 minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount.

Health Savings Account Deduction Δ
(line 25, Form 1040)

A taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than $3,000 ($5,950, if family coverage). These limits were $1000 higher if the taxpayer was age 55 or older ($2,000 higher if both spouses were 55 or older). A taxpayer could not contribute to an HSA starting the first month he or she was enrolled in Medicare. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution that was made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

Home Mortgage Interest Deduction
(lines 10+11, Schedule A)

See "Interest Paid Deduction."

Household Employment Taxes Δ
(line 59b, Form 1040)

Taxpayers paying domestic employees more than $1,600 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits
(line 55 minus part or all of line 63, 64a, 67, and 70c Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 54, Form 1040) from income tax before credits (line 46, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit, first-time homebuyer credit, refundable prior year minimum tax credit and the recovery rebate credit which did not result in a negative tax. The portion of the earned income credit and first-time homebuyer credit were included in the total credits as "earned income credit used to offset income tax before credits," and "first-time homebuyer credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the credits mentioned above, was tabulated as "income tax after credits."

Income Tax Before Credits
(line 46, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Schedule J (Income averaging for farmers and fishermen), or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), and the alternative minimum tax (line 45). (See also "Tax Generated.")

Income Tax Withheld
(line 61, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

Individual Retirement Arrangement (Deductible) Payments Δ
(line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and the Roth

IRA. Information on these two IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between $89,000 and $109,000 of modified AGI for married persons filing jointly and surviving spouses; between $55,000 and $65,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between $0 and $10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of $166,000 and $176,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) $5,000 ($6,000 if age 50 or older). Married couples filing a joint return could contribute up to $5,000 ($6,000 if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to $10,000 ($12,000 if age 50 or older) for a year. A taxpayer may have been able to deduct an additional $3,000 if they were a participant in a 401(k) plan and their employer was in bankruptcy in an earlier year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to $10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income, a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

Individual Retirement Arrangement Taxable Distributions Δ

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, distributions from a Roth IRA, distribution made to the taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization where the taxpayer was at least 70 ½ when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Qualified disaster recovery assistance distributions were not subject to the additional 10 percent tax on early distributions by taxpayers affected by the Kansas and Midwestern disasters.

Interest Paid Deduction

(line 15, Schedule A, includes all lines 10-14)

The rules for deducting home mortgage interest for 2009 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages

on the property was $1 million or less ($500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional $100,000 ($50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains that were taxed on the capital gain tax rates or qualified dividends. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Investment Interest Expense Deduction

(line 14, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

Itemized Deductions

See "Total Itemized Deductions" and specific itemized deductions.

Itemized Deduction Limitation

See "Total Itemized Deductions."

Limited Miscellaneous Deductions

(lines 21-27, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

Long-Term Capital Gain or Loss

(line 15, Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also "Sales of Capital Assets, Net Gain or Loss.")

Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Making Work Pay Credit Δ

(lines 63, Form 1040)

Taxpayers were able to take a credit equal to 6.2% of their earned income up to $400 ($800 if married filing jointly) if they had earned income from work and were not a dependent on another tax return. A taxpayer could not take the credit if their modified AGI was greater than or equal to $95,000 ($190,000 if married filing jointly). The credit phased out between $75,000 and $95,000 ($150,000 and $190,000 if married filing jointly). The credit was reduced if the taxpayer received a $250 economic recovery payment in 2009 or

took the government retiree credit. However, the government retiree credit portion of this was included in the statistics for the making work pay credit. (See also "Government Retiree Credit.")

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

(1) returns of single persons (not heads of household or surviving spouses);
(2) joint returns of married persons;
(3) separate returns of married persons;
(4) returns of heads of household; and
(5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 2007 or 2008, and had a qualifying dependent.

Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of $50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

Medical Savings Account Deduction

See "Archer Medical Savings Account Deduction."

Minimum Tax Credit Δ

(line 53b, Form 1040)

A minimum tax credit could be taken for 2009 by certain taxpayers who paid alternative minimum tax for 2008 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2009, the excess could be carried forward to later years. A refundable credit was available to a taxpayer with credit carryforward from 2006 or earlier. (see also "refundable prior-year minimum tax credit.")

Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 21-27, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

Miscellaneous Itemized Deductions
(lines 21-28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 , 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, *Parents' Election To Report Child's Interest and Dividends* attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 10 percent rate, as well as the parent's taxable income.

For prior year returns included in the 2009 statistics, a modified taxable income was calculated by using the tax rate schedule for 2009 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

Motor Vehicles Tax Deduction Δ
(line 7, Schedule A)

New for 2009, a taxpayer could have deducted any state or local sales or excise taxes on the purchase of a new motor vehicle. In states without a sales tax, the taxpayer may have been able to deduct other taxes or fees. The motor vehicle must have been purchased after February 16, 2009 and the amount the taxpayer could include for state or local sales and excise taxes was limited to the taxes imposed on the first $49,500 of the purchase price. Taxpayers were allowed to take this deduction if their AGI was less than $135,000 ($260,000 if married filing jointly). The deduction of the taxes was taken on Schedule A if the taxpayer itemized. If the taxpayer did not itemize, the taxes increased the taxpayer's standard deduction using Schedule L, Standard Deduction for Certain Fliers.

Moving Expenses Adjustment
(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

Net Capital Gain Less Loss in AGI

See "Sales of Capital Assets, Net Gain or Loss."

Net Long-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss," also "Long-Term Capital Gain or Loss."

Net Operating Loss Δ
(included in line 21, Form 1040)

Net operating loss was the excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. Taxpayers could have elected to

carryback a 2008 or 2009 net operating loss, but not both, for a period of 3, 4 or 5 years. (See also "Other Income.")

Net Short-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss," also "Short-Term Capital Gain or Loss."

Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current year passive losses (lines 1b+2a+3b) and were limited to zero.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Nontaxable Combat Pay Election

(line 64b, Form 1040)

For Tax Year 2009, members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

One-Half of Self-Employment Tax

See "Deduction for Self-Employment Tax."

Ordinary Dividends

(line 9a, Form 1040)

See "Dividends."

Other Adjustments

(included in line 36, Form 1040)

See "Statutory Adjustments."

Other Income

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer's qualified higher education expenses), taxable distributions from health savings accounts or Archer MSA's, prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children's interest and non-qualified dividends from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2009) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were edited into a separate field during service center processing.

Other Income Less Loss

See "Other Income."

Other Payments

(line 70, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels", "Credit from Regulated Investment Companies", "Health Coverage Credit" (formally known as Health Insurance Credit), and "Refundable Prior-Year Minimum Tax Credit"

Other Tax Credits

(included in lines 53c, 54, Form 1040)

"Other tax credits" is a residual category in the

statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or U.S. possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

Overpayment

(line 72, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2010 Estimated Tax" and "Refund.")

Overpayment Refunded

(line 73a, Form 1040)

See "Overpayment" and "Refund."

Parents' Election to Report Child's Interest and Dividends Δ

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 19 (or under 24 if full time student) on January 1, 2010;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2009 that was more than $950 but less than $9,500;
- did not file a joint return;
- had no estimated tax payments for 2009;
- did not have any overpayment of tax shown on his or her 2008 return applied to the 2009 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income" and "other income.")

Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or Loss."

Passive Activity Losses

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the

owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

Payment with Request for Extension of Filing Time

(line 68, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self- employment.

Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Penalty Tax on Qualified Retirement Plans

(line 58, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the IRA in excess of the legal limitation for the year (the lesser of $5,000, $10,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

Personal Property Taxes Deduction
(included on line 8, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

Predetermined Estimated Tax Penalty
(line 76, Form 1040)

If a return showed taxes of $1,000 or more owed on line 75 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2009 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Qualified Dividends
(line 9b, Form 1040)

See "Dividends."

Qualified Mortgage Insurance Premiums
(line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with AGI between $100,000 and $109,000 ($50,000 and $54,500 for married filing separately). This amount was reported on the Schedule A, line 13.

Real Estate Tax, New Motor Vehicle Taxes and Net Disaster Loss Deduction Δ
(line 40b, and included in line 40a, Form 1040)

A taxpayer could have increased their standard deduction by the amount they paid for certain state and local real estate taxes, new motor vehicle taxes and their net disaster loss using Schedule L. A taxpayer could have increased their standard deduction by the state and local real estate taxes paid, up to $500 ($1,000 if married filing jointly). The real estate taxes must be taxes that would have been deductible on Schedule A if a taxpayer had itemized their deductions. A taxpayer's net disaster loss was figured by taking their personal casualty losses from a federally declared disaster minus any personal casualty gains.

New for 2009, a taxpayer could have deducted any state or local sales or excise taxes on the purchase of a new motor vehicle. In states without a sales tax, the taxpayer may have been able to deduct other taxes or fees. The motor vehicle must have been purchased after February 16, 2009 and the amount the taxpayer could include for state or local sales and excise taxes was limited to the taxes imposed on the first $49,500 of the purchase price. Taxpayers were allowed to take this deduction if their AGI was less than $135,000 ($260,000 if married filing jointly). (See also "Standard Deduction." and "New Motor Vehicles Tax.")

Real Estate Taxes
(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

Recapture Taxes
(included in line 60, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

Refund
(line 73a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Refund Credited to Next Year
(line 74, Form 1040)

See "Credit to 2010 Estimated Tax."

Refundable prior-year minimum tax credit
(line 68c, Form 1040)

A refundable credit was available to a taxpayer who had any unused minimum tax credit carryforward from 2006 or earlier years. The taxpayer could have qualified for the refundable credit for part or the entire unused amount, even if the total amount of the 2009 credit exceeds the tax liability amount.

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, or had foreign-earned income exclusion, then they were not considered as regular tax computations.

Rent and Royalty Net Income
(lines 24, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a positive amount it was considered rent and royalty net income. It is possible for a taxpayer to have both rent and royalty income and losses.

Rent and Royalty Net Loss
(lines 25, Schedule E)

If the combination of rent income and losses and royalty income and losses resulted in a negative amount it was considered rent and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

Rent Net Income or Loss
(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses" and "Total Rent and Royalty Income or Loss in AGI.")

Rent Net Income Less Loss

See "Rent Net Income or Loss."

Residential Energy Credit Δ
(line 53c, Form 1040)

For 2009, the nonbusiness energy property credit was reinstated for qualified property placed in service after 2008. A taxpayer was able to take a credit of 30% of the costs paid or incurred in 2009 for qualified energy efficient improvements and residential energy property. The credit was limited to a total of $1,500. The credit was not available for nonbusiness property in 2008. There was also a credit for residential energy efficient property credit in 2009. For 2009, the annual maximum credit limits were eliminated for qualified solar, small wind energy, and geothermal heat pump property costs. A taxpayer could have taken a credit of 30% of their costs of qualified solar electric property, solar water heating property, small wind energy property, and geothermal heat pump property.

Retirement Savings Contribution Credit (Saver's Credit) Δ

(line 51, Form 1040)

A taxpayer could take a credit of up to $1,000 ($2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to $27,500 ($41,625 if head of household, $55,500 if married filing jointly).

Roth IRA Δ

(lines 16-25, Form 8606)

Similar to traditional IRAs Roth IRAs were generally used for retirement. Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of $5,000 ($6,000 if age 50 or older), $10,000, ($10,000, or $12,000 depending on if none, one, or two of the taxpayers were age 50 or older and married filing jointly) or the individual's taxable compensation unless the taxpayer contributed to both Roth IRAs and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between $166,000 and $176,000, married taxpayers filing separately and living with their spouses with modified AGI between $0 and $10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between $105,000 and $120,000. Contributions to Roth IRAs could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Some taxpayers were also eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified AGI of $100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Married taxpayers filing separately could not take advantage of this rollover provision. (See also "Individual Retirement Arrangement Taxable Distributions.")

Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss.")

Royalty Net Income Less Loss

See "Royalty Net Income or Loss."

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;

- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for the statistics.

Sales of Capital Assets, Net Gain or Loss Δ

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were homes, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions (distributions from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long-term. Short-term capital gains were taxed at ordinary rates.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or $3,000 ($1,500 for married persons filing separately). Any excess capital losses over the $3,000 limit could be carried over to subsequent tax years ("long-term loss carryover" and "short-term loss carryover" in the statistics).

The maximum rate for most long-term net capital gains was 15 percent. For taxpayers in the 15 percent ordinary income bracket or lower, the capital gains rate was reduced to 0 percent. Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 0-percent, 15-percent, 25-percent, or 28-percent. Taxpayers were generally able to exclude from income up to $250,000 ($500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

Sales of Property Other Than Capital Assets, Net Gain Less Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

(1) certain depreciable, depletable, and real business property;
(2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
(3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
(4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Sales Tax Deduction

(line 5b, Schedule A)

Taxpayers could have elected to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional state sales tax tables.

Saver's Credit

See "Retirement Savings Contribution Credit."

Schedule D Capital Gain Distributions

See "Sales of Capital Assets, Net Gain or Loss."

Self-Employed Health Insurance Deduction

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

Self-Employment Tax Δ

(line 56, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2009 was $106,800. The limit did not apply for purposes of the Medicare tax. All net earnings greater than $400 ($108.28 for church employees) were also subject to the Medicare tax portion. (See also "Total Tax Liability.")

Short-Term Capital Gain or Loss

(line 7, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See "Sales of Capital Assets, Net Gain or Loss.")

Short-Term Gain or Loss from Other Forms

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

Short-Term Loss Carryover

(line 6, Schedule D)

These are short-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

Size of Adjusted Gross Income

(line 37, Form 1040)

The amount of adjusted gross income reported

by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class. (See "Adjusted Gross Income Less Deficit.")

Social Security Benefits

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers were required to report gross social security benefits on line 20a even if the taxpayer had no taxable social security benefits.

Social Security and Medicare Taxes Δ

For 2009, the maximum wages subject to social security tax (6.2%) increased to $106,800. All wages were subject to medicare tax (1.45%).

Social Security and Medicare Tax on Tip Income

(line 57a, Form 1040)

Cash tips amounting to $20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(included in line 40a, Form 1040)

For 2009, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of $1,100 or $1,400 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of $5,700;

Each taxpayer 65 or over or blind was allowed an additional $1,400 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of $11,400;

Each taxpayer 65 or over or blind was allowed an additional $1,100 deduction each for age and blindness.

Married, filing separately

Basic deduction of $5,700;

Each taxpayer 65 or over or blind was allowed an additional $1,100 deduction each for age and blindness.

Head of Household

Basic deduction of $8,350;

Each taxpayer 65 or over or blind was allowed an additional $1,400 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of $950 or the dependent's earned income plus $300 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by

those taxpayers who were 65 or over and/or blind. Included in total standard deduction are the real estate tax and net disaster loss deduction claimed by nonitemizers.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2008 that was paid or deducted before 2008, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local income taxes had previously resulted in a tax benefit.

State and Local Income Taxes

(line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 2009; had paid state and local income taxes directly during 2009 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

State and Local Taxes

(line 5, Schedule A)

This is the total of State and Local Income Taxes or Sales Tax Deduction. The taxpayer could elect to use either, but not both.

Statutory Adjustments

(lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2009, statutory adjustments included educator expenses, certain business expenses of certain reservists, performing artists, and fee-basis government officials, health savings account deduction, moving expenses, the deduction for one-half of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), the self-employed health insurance deduction, penalty on early withdrawal of savings, alimony paid, payments to an IRA, student loan interest deductions, tuition and fees deductions, deduction for certain domestic production activities, Archer MSA deductions, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deduction for clean-fuel vehicles, performing-arts-related expenses, deductible expenses related to income of personal property, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

Student Loan Interest Deduction Δ

(line 33, Form 1040)

For 2009, eligible taxpayers were allowed to deduct up to $2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between $60,000 to $75,000 ($120,000 to $150,000 for taxpayers filing a joint return).

Tax Credits

See "Total Tax Credits."

Tax Due at Time of Filing

(line 75, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax from Recomputing Prior-Year Investment Credit

(included in line 60, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit

originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also tax from recapture of an education credit was reported here.

Tax Generated Δ

This amount was the tax computed on modified taxable income. The tax rates for 2009 were 10, 15, 25, 28, 33, and 35 percent. The 10-percent bracket applied to taxable income equal to or below $8,350 for single filers and married persons filing separately; $16,700 for joint filers or surviving spouses; and $11,950 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below $33,950 for single filers; $67,900 for joint filers or surviving spouses; $33,950 for married persons filing separately; and $45,500 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below $82,250 for single filers; $137,050 for joint filers or surviving spouses; $68,525 for married persons filing separately; and $117,450 for heads of household. The 28 percent tax rate applied to taxable income in excess of the 25 percent tax bracket ceiling and equal to or below $171,550 for single filers; $208,850 for joint filers or surviving spouses; $104,425 for married persons filing separately; and $190,200 for heads of households. The 33 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below $372,950 for single filers, joint filers, or surviving spouses and heads of households and $186,475 for married persons filing separately. The 35 percent tax rate applied to taxable income in excess of the upper boundary for the 33 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a full-time student, had investment income that exceeded $1,900, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded $1,900 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of $1,900 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the $950 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income")

Tax Payments Δ

(lines 61, 62, 68, 69, 70, 71, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

(1) income tax withheld, including backup withholding;
(2) estimated tax payments (including those from overpayment on 2008 return);
(3) payment with request for extension of filing time;
(4) excess social security, Medicare, or railroad retirement tax withheld;
(5) credit for tax on certain gasoline, fuel, and oil; and
(6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit and first-time homebuyer credit were included with tax payments on the tax return itself (line 64a and 69, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit," and "First-Time Homebuyer Credit.")

Also, the additional child credit, recovery rebate credit and the refundable prior-year minimut tax credit were included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty
(line 76, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees
(line 22, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld
(line 62, Form 1040)

See "Income Tax Withheld."

Tax-Exempt Interest
(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax". Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also, "Total Income Tax.")

Taxable Income
(line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

Taxable Interest (Received)
(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained

tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

Taxable Social Security Benefits

(line 20b, Form 1040)

See "Social Security Benefits."

Taxes Paid Deduction

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible. New for 2009, a taxpayer could have deducted any state or local sales or excise taxes on the purchase of a new motor vehicle. (see "Motor Vehicle Tax Deduction."

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

Total Income Tax

(line 55 + any Form 4970 tax on line 60 - line 64a - line 70c - line 67 - line 66 - line 63, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit) plus the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions Δ

(included in line 40a, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of $166,800 ($83,400 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in

excess of $166,800 ($83,400) or b) 80 percent of the non-exempt deductions. For tax year 2008 and 2009, the reduction amount was then divided by 1.5 and subtracted from the original reduction amount. For tax years 2006 and 2007, however, the reduction amount was divided by 3 and subtracted. As a result, the amount by which the deduction was reduced was 1/2 of the amount of the reduction that would have applied for 2006 and 2007 and 1/3 of the amount that would have otherwise applied (for 2005 and previous years).

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Rent and Royalty Income or Loss

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

Total Statutory Adjustments

(line 36, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-36) (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36).

Total Tax Credits Δ

(lines 54, 64a, 67, 70c Form 1040)

For this report, total tax credits consists of the following:

(1) foreign tax credit;
(2) child care credit;
(3) education credits;
(4) retirement savings contributions credit;
(5) child tax credit;
(6) mortgage interest credit;
(7) adoption credit
(8) residential energy credits;
(9) general business credit;
(10) minimum tax credit;
(11) credit for the elderly and disabled;
(12) District of Columbia first time homebuyers credit;
(13) qualified plug-in electric drive motor vehicle credit;
(14) qualified plug-in electric vehicle credit;
(15) qualified electric vehicle credit;
(16) alternative motor vehicle credit;
(17) alternative fuel vehicle refueling property credit;
(18) alternative motor vehicle credit;
(19) other tax credits;
(20) earned income credit (EIC) used to offset income tax before credits
(21) first-time homebuyer (FTHC) credit used to offset income tax before credits
(22) making work pay credit;
(23) refundable prior year minimum tax credit used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC and FTHC that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits," and "first-time homebuyer credit used to offset income tax before credits." Any remaining EIC or FTHC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," and "first-time homebuyer credit refundable portion," or "earned income credit used to offset other taxes," and "first-time homebuyer credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit, recovery rebate credit and refundable prior year minimum tax credit – see "Child Tax Credit," "Recovery Rebate Credit," and "Refundable Prior Year Minimum Tax Credit.") or used to offset any other taxes.

Total Tax Liability Δ

(line 60 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, additional tax on HSA and MSA distributions, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, Indian employment credit, new market credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit, tax from recapture of federal mortgage subsidy, taxes from qualified plans (including individual retirement accounts) and other tax favored accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, and interest on tax due on installment income from sale of residential lots and timeshares. These taxes were then reduced by the earned income credit used to offset all other taxes, first-time homebuyer credit, recovery rebate credit and the refundable prior year minimum tax credit, limited to zero. For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

Total Tax Payments

See "Tax Payments."

Total Taxable IRA Distributions

See "Individual Retirement Arrangement Taxable Distributions."

Total Unlimited Miscellaneous Deductions

(line 28, Schedule A)

See "Miscellaneous Itemized Deductions."

Tuition and Fees Deduction

(line 34, Form 1040)

A taxpayer was able to deduct up to $4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under $65,000 ($130,000 if married filing jointly). A taxpayer was able to deduct up to $2,000 if their AGI was higher than the limit but not more than $80,000 ($160,000 if married filing jointly). This deduction (calculated on Form 8917) could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

Type of Tax Computation

(line 44, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

(1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, returns are included with regular tax. (See also "Regular Tax Computation");

(2) Form 8615, used to compute the tax on investment income of children under 19 (See also table 3.1A); and

(3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates, 0, 15, 25, or 28 percent.

Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages. For 2009, a taxpayer did not have to pay taxes on the first $2,400 of unemployment compensation received per recipient. Amounts over $2,400 were still taxable.

Unreimbursed Employee Business Expenses

(line 21, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

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Age 1.5
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