

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns, by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2014  
(All figures are estimates based on samples)

Tax status, effective tax rate	Total			Size of adjusted gross income											
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Under \$50,000 [1]		\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more			
				Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
<b>All returns</b>	<b>148,606,578</b>	<b>100.0</b>	<b>7.9</b>	<b>92,661,098</b>	<b>100.0</b>	<b>1.0</b>	<b>32,220,417</b>	<b>100.0</b>	<b>2.0</b>	<b>17,501,251</b>	<b>100.0</b>	<b>3.5</b>	<b>6,223,813</b>	<b>100.0</b>	<b>18.6</b>
Returns without U.S. income tax	52,062,499	35.0	1.9	50,408,668	54.4	1.0	1,521,690	4.7	4.8	121,237	0.7	13.1	10,905	0.2	10.2
Effective tax rate:															
0 percent	18,501,983	12.5	5.6	18,106,471	19.5	3.4	303,862	0.9	15.1	80,789	0.5	15.7	10,861	0.2	10.3
Under 0 over -5 percent	7,724,696	5.2	1.0	6,610,452	7.1	0.4	** 1,217,820	** 3.8	** 2.0	** 40,442	** 0.2	** 7.5	** 44	** [2]	** 4.0
-5 over -10 percent	7,098,295	4.8	0.2	6,963,455	7.5	0.1	**	**	**	**	**	**	**	**	**
-10 over -15 percent	3,341,524	2.2	0.1	3,332,303	3.6	0.1	**	**	**	**	**	**	**	**	**
-15 over -20 percent	2,107,950	1.4	0.0	2,107,942	2.3	0.0	8	[2]	0.0	0	0.0	0.0	0	0.0	0.0
-20 percent and under	13,288,051	8.9	0.0	13,288,045	14.3	0.0	0	0.0	0.0	6	[2]	1.6	0	0.0	0.0
Returns with U.S. income tax	<b>96,544,079</b>	<b>65.0</b>	<b>8.3</b>	<b>42,252,430</b>	<b>45.6</b>	<b>1.1</b>	<b>30,698,726</b>	<b>95.3</b>	<b>1.9</b>	<b>17,380,014</b>	<b>99.3</b>	<b>3.5</b>	<b>6,212,908</b>	<b>99.8</b>	<b>18.6</b>
Effective tax rate:															
Under 5 percent	25,280,622	17.0	4.4	19,400,451	20.9	1.8	5,187,560	16.1	4.3	625,651	3.6	15.1	66,961	1.1	14.4
5 under 10 percent	36,786,772	24.8	2.7	18,945,187	20.4	0.6	13,918,898	43.2	1.6	3,816,991	21.8	5.0	105,696	1.7	34.8
10 under 15 percent	22,367,980	15.1	4.4	3,838,710	4.1	0.5	9,096,376	28.2	1.4	8,841,118	50.5	2.9	591,775	9.5	27.5
15 under 20 percent	8,641,666	5.8	10.3	43,417	[2]	44.5	2,488,021	7.7	0.7	3,685,215	21.1	2.2	2,425,013	39.0	18.9
20 under 25 percent	2,186,627	1.5	28.4	10,427	[2]	22.1	4,545	[2]	12.4	402,969	2.3	0.9	1,768,686	28.4	30.4
25 under 30 percent	920,847	0.6	13.0	1,001	[2]	0.0	37	[2]	0.0	4,798	[2]	1.6	915,011	14.7	13.1
30 under 35 percent	284,584	0.2	7.0	2,154	[2]	0.0	994	[2]	64.0	1,396	[2]	31.0	280,040	4.5	7.0
35 under 40 percent	59,350	[2]	3.3	1,002	[2]	0.0	2,024	[2]	0.0	481	[2]	7.6	55,844	0.9	3.3
40 under 45 percent	3,992	[2]	3.2	1,005	[2]	0.0	31	[2]	0.0	39	[2]	4.3	2,917	[2]	3.3
45 under 50 percent	1,511	[2]	8.5	0	0.0	0.0	3	[2]	0.0	1,014	[2]	0.0	494	[2]	13.2
50 under 60 percent	344	[2]	9.0	150	[2]	0.0	** 66	** [2]	** 0.1	** 305	** [2]	** 6.0	125	[2]	9.0
60 under 70 percent	1,340	[2]	4.8	1,004	[2]	0.0	**	**	**	**	**	**	34	[2]	4.6
70 under 80 percent	208	[2]	6.9	0	0.0	0.0	4	[2]	0.0	3	[2]	0.5	200	[2]	6.9
80 percent or more	8,238	[2]	[3]	7,924	[2]	0.0	169	[2]	0.0	34	[2]	1.0	111	[2]	7.0

Tax status, effective tax rate	Total			Size of expanded income											
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Under \$50,000 [1]		\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more			
				Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
<b>All returns</b>	<b>148,606,578</b>	<b>100.0</b>	<b>7.7</b>	<b>90,294,751</b>	<b>100.0</b>	<b>0.8</b>	<b>34,521,485</b>	<b>100.0</b>	<b>1.9</b>	<b>17,510,914</b>	<b>100.0</b>	<b>3.5</b>	<b>6,279,428</b>	<b>100.0</b>	<b>18.5</b>
Returns without U.S. income tax	52,062,499	35.0	1.5	49,757,747	55.1	0.7	2,114,710	6.1	3.9	168,990	1.0	10.2	21,052	0.3	7.8
Effective tax rate:															
0 percent	18,501,983	12.5	5.5	17,442,759	19.3	3.9	912,497	2.6	6.3	126,288	0.7	11.2	20,439	0.3	7.9
Under 0 over -5 percent	8,129,976	5.5	1.0	7,035,523	7.8	0.4	** 1,202,201	** 3.5	** 2.1	39,728	0.2	7.7	** 613	** [2]	** 15.7
-5 over -10 percent	6,859,028	4.6	0.2	6,722,532	7.4	0.1	**	**	**	2,971	[2]	0.0	**	**	**
-10 over -15 percent	3,448,951	2.3	0.1	3,434,386	3.8	0.1	**	**	**	0	0.0	0.0	**	**	**
-15 over -20 percent	2,161,151	1.5	0.0	2,161,143	2.4	0.0	8	[2]	0.0	0	0.0	0.0	0	0.0	0.0
-20 percent and under	12,961,410	8.7	0.0	12,961,404	14.4	0.0	3	[2]	6.4	3	[2]	0.7	0	0.0	0.0
Returns with U.S. income tax	<b>96,544,079</b>	<b>65.0</b>	<b>8.2</b>	<b>40,537,004</b>	<b>44.9</b>	<b>0.8</b>	<b>32,406,775</b>	<b>93.9</b>	<b>1.8</b>	<b>17,341,924</b>	<b>99.0</b>	<b>3.5</b>	<b>6,258,376</b>	<b>99.7</b>	<b>18.5</b>
Effective tax rate:															
Under 5 percent	26,004,860	17.5	4.2	18,402,423	20.4	1.3	6,901,908	20.0	3.7	610,729	3.5	17.1	89,800	1.4	15.9
5 under 10 percent	35,979,895	24.2	2.9	17,991,450	19.9	0.4	14,060,752	40.7	1.5	3,783,013	21.6	5.3	144,679	2.3	33.4
10 under 15 percent	22,400,317	15.1	4.5	4,072,276	4.5	0.5	8,849,163	25.6	1.2	8,852,904	50.6	2.8	625,974	10.0	28.1
15 under 20 percent	8,676,673	5.8	10.3	41,995	[2]	39.4	2,581,087	7.5	0.5	3,665,822	20.9	1.8	2,387,769	38.0	19.3
20 under 25 percent	2,207,942	1.5	27.7	11,408	[2]	19.5	7,841	[2]	8.6	423,331	2.4	0.8	1,765,362	28.1	29.7
25 under 30 percent	921,591	0.6	12.5	1,000	[2]	0.0	2,970	[2]	0.0	3,801	[2]	1.5	913,821	14.6	12.5
30 under 35 percent	280,718	0.2	6.8	2,102	[2]	0.1	1,974	[2]	35.1	1,991	[2]	20.5	274,651	4.4	6.8
35 under 40 percent	55,475	[2]	3.1	1,004	[2]	0.0	1,028	[2]	0.0	278	[2]	14.5	53,165	0.8	3.1
40 under 45 percent	3,694	[2]	2.8	1,006	[2]	0.0	0	0.0	0.0	10	[2]	24.1	2,678	[2]	2.8
45 under 50 percent	74	[2]	15.7	0	0.0	0.0	12	[2]	0.0	13	[2]	26.5	48	[2]	15.7
50 under 60 percent	2,523	[2]	7.0	2,168	[2]	0.4	8	[2]	0.0	5	[2]	0.0	341	[2]	7.3
60 under 70 percent	1,055	[2]	3.7	** 2,010	** [2]	** 0.4	** 8	** [2]	** 0.7	0	0.0	0.0	35	[2]	4.1
70 under 80 percent	1,021	[2]	6.9	**	**	**	**	**	**	**	[2]	1.3	14	[2]	11.0
80 percent or more	8,240	[2]	0.0	8,161	[2]	0.0	22	[2]	44.1	17	[2]	1.6	40	[2]	7.0

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

[3] Percentage not computed.

Note: Detail may not add to totals because of rounding. Starting in 2009, the portion of refundable credits that offset income taxes before credits were factored in to determine tax liability. As a result, data may not be comparable to Tax Years 2007 and 2008 published tables.

Source: IRS, Statistics of Income - Individual High Income Tax Returns, Table 11.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns, by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2013  
(All figures are estimates based on samples)

Tax status, effective tax rate	Total			Size of adjusted gross income											
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Under \$50,000 [1]			\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more		
				Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
All returns	147,351,299	100.0	6.0	93,564,192	100.0	0.9	31,803,416	100.0	1.7	16,425,446	100.0	3.0	5,558,244	100.0	14.8
Returns without U.S. income tax	52,818,806	35.8	1.7	51,221,799	54.7	0.9	1,477,292	4.6	4.6	107,198	0.7	13.8	12,517	0.2	9.2
Effective tax rate:															
0 percent	18,998,227	12.9	5.0	18,627,691	19.9	2.9	285,556	0.9	15.3	72,539	0.4	15.1	12,440	0.2	9.0
Under 0 over -5 percent	7,632,780	5.2	0.9	6,541,209	7.0	0.3	1,059,835	3.3	1.9	31,667	0.2	11.5	** 71	** [2]	** 17.2
-5 over -10 percent	7,105,732	4.8	0.1	6,981,927	7.5	0.1	120,813	0.4	0.4	2,992	[2]	0.0	**	**	**
-10 over -15 percent	3,477,777	2.4	0.1	3,466,689	3.7	0.0	11,088	[2]	6.8	0	0.0	0.0	0	0.0	0.0
15 over -20 percent	2,152,060	1.5	0.0	2,152,059	2.3	0.0	0	0.0	0.0	0	0.0	0.0	**	**	**
-20 percent and under	13,452,228	9.1	0.0	13,452,223	14.4	0.0	0	0.0	0.0	0	0.0	0.0	5	[2]	30.6
Returns with U.S. income tax	94,532,494	64.2	6.3	42,342,394	45.3	0.9	30,326,124	95.4	1.6	16,318,248	99.3	2.9	5,545,728	99.8	14.8
Effective tax rate:															
Under 5 percent	25,454,353	17.3	3.6	19,640,802	21.0	1.6	5,162,494	16.2	3.4	588,109	3.6	11.7	62,948	1.1	14.1
5 under 10 percent	36,303,059	24.6	2.3	18,782,392	20.1	0.5	13,810,088	43.4	1.3	3,613,689	22.0	4.1	96,890	1.7	29.8
10 under 15 percent	21,483,195	14.6	3.8	3,843,784	4.1	0.4	8,879,387	27.9	1.2	8,261,461	50.3	2.5	498,563	9.0	27.2
15 under 20 percent	8,135,705	5.5	7.9	40,276	[2]	32.5	2,465,823	7.8	0.7	3,474,981	21.2	1.9	2,154,624	38.8	15.0
20 under 25 percent	1,983,318	1.3	21.8	16,644	[2]	10.9	3,087	[2]	1.7	369,162	2.2	1.3	1,594,424	28.7	23.4
25 under 30 percent	854,639	0.6	10.0	3,951	[2]	37.6	456	[2]	12.0	7,776	[2]	1.4	842,456	15.2	10.0
30 under 35 percent	253,435	0.2	5.6	6,054	[2]	0.1	3,420	[2]	8.1	821	[2]	17.3	243,140	4.4	5.6
35 under 40 percent	52,970	[2]	2.7	1,226	[2]	0.5	1,031	[2]	1.0	1,596	[2]	1.7	49,118	0.9	2.7
40 under 45 percent	2,977	[2]	2.8	300	[2]	37.6	50	[2]	4.2	357	[2]	2.4	2,270	[2]	2.7
45 under 50 percent	436	[2]	18.1	13	[2]	0.0	30	[2]	0.0	52	[2]	6.3	342	[2]	18.6
50 under 60 percent	838	[2]	6.6	14	[2]	0.0	39	[2]	0.0	142	[2]	0.2	644	[2]	7.2
60 under 70 percent	182	[2]	7.4	42	[2]	1.7	** 49	** [2]	** 2.1	62	[2]	2.9	30	[2]	8.3
70 under 80 percent	194	[2]	9.0	137	[2]	0.0	**	**	**	9	[2]	2.2	47	[2]	9.6
80 percent or more	7,191	[2]	[3]	6,759	[2]	0.0	169	[2]	23.7	32	[2]	12.1	232	[2]	20.6

Tax status, effective tax rate	Total			Size of expanded income											
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Under \$50,000 [1]			\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more		
				Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
All returns	147,351,299	100.0	5.8	91,119,995	100.0	0.6	34,188,397	100.0	1.6	16,426,852	100.0	3.0	5,616,056	100.0	14.7
Returns without U.S. income tax	52,818,806	35.8	1.4	50,597,216	55.5	0.6	2,047,738	6.0	3.9	147,926	0.9	10.3	25,926	0.5	7.0
Effective tax rate:															
0 percent	18,998,227	12.9	5.0	17,979,781	19.7	3.2	880,866	2.6	6.7	112,756	0.7	10.0	24,825	0.4	7.0
Under 0 over -5 percent	8,005,155	5.4	0.9	6,950,684	7.6	0.3	1,020,205	3.0	1.9	33,171	0.2	12.3	** 1,096	** [2]	** 5.1
-5 over -10 percent	6,886,914	4.7	0.1	6,752,308	7.4	0.1	132,607	0.4	0.4	1,999	[2]	0.1	0	0.0	0.0
-10 over -15 percent	3,569,797	2.4	0.1	3,555,736	3.9	0.0	14,059	[2]	5.2	0	0.0	0.0	**	**	**
15 over -20 percent	2,236,909	1.5	0.0	2,236,909	2.5	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
-20 percent and under	13,121,803	8.9	0.0	13,121,798	14.4	0.0	0	0.0	0.0	0	0.0	0.0	5	[2]	30.6
Returns with U.S. income tax	94,532,494	64.2	6.2	40,522,779	44.5	0.7	32,140,659	94.0	1.5	16,278,926	99.1	2.9	5,590,130	99.5	14.8
Effective tax rate:															
Under 5 percent	26,279,706	17.8	3.4	18,665,402	20.5	1.1	6,939,279	20.3	3.1	587,997	3.6	13.0	87,028	1.5	15.4
5 under 10 percent	35,463,715	24.1	2.4	17,758,227	19.5	0.4	14,021,965	41.0	1.2	3,556,969	21.7	4.4	126,555	2.3	28.5
10 under 15 percent	21,441,730	14.6	4.0	4,029,630	4.4	0.3	8,600,956	25.2	1.0	8,275,419	50.4	2.4	535,725	9.5	27.2
15 under 20 percent	8,214,800	5.6	7.9	36,315	[2]	40.5	2,572,422	7.5	0.6	3,472,647	21.1	1.6	2,133,416	38.0	15.4
20 under 25 percent	1,972,645	1.3	21.2	11,409	[2]	20.1	1,026	[2]	0.0	376,111	2.3	1.0	1,584,100	28.2	22.8
25 under 30 percent	849,726	0.6	9.5	3,953	[2]	37.5	2,319	[2]	3.1	7,829	[2]	2.1	835,626	14.9	9.5
30 under 35 percent	249,130	0.2	5.3	8,046	[2]	0.0	2,194	[2]	5.1	392	[2]	0.6	238,499	4.2	5.3
35 under 40 percent	49,328	[2]	2.6	1,385	[2]	13.6	36	[2]	23.3	912	[2]	2.8	46,995	0.8	2.6
40 under 45 percent	2,096	[2]	2.4	31	[2]	0.0	** 16	** [2]	** 0.9	348	[2]	1.9	1,701	[2]	2.4
45 under 50 percent	361	[2]	23.4	6	[2]	0.0	**	**	**	81	[2]	0.0	272	[2]	25.0
50 under 60 percent	545	[2]	2.4	10	[2]	0.0	313	[2]	0.0	185	[2]	0.8	37	[2]	4.7
60 under 70 percent	93	[2]	3.0	45	[2]	0.0	** 4	** [2]	** 3.8	** 10	** [2]	** 4.9	36	[2]	3.1
70 under 80 percent	66	[2]	19.9	4	[2]	18.7	**	**	**	**	**	**	60	[2]	19.9
80 percent or more	8,552	[2]	[3]	8,316	[2]	0.0	130	[2]	29.2	26	[2]	16.5	80	[2]	33.3

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

Note: Detail may not add to totals because of rounding. . Starting in 2009, the portion of refundable credits that offset income taxes before credits were factored in to determine tax liability. As a result, data may not be comparable to Tax Years 2007 and 2008 published tables.

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	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
All returns	144,928,472	100	8	92,940,570	100	1	31,089,262	100	2	15,646,648	100	3	5,251,992	100	21
Returns without U.S. income tax	51,818,751	36	1.7	50,298,705	54	1	1,406,093	5	4	93,650	1	13	20,304	0	16
Effective tax rate:															
0 percent	18,578,706	13	19.3	18,263,836	20	37	238,849	1	13	56,786	0	12	19,236	0	16
Under 0 over -5 percent	7,600,676	5	0.9	6,537,987	7	0	1,026,543	3	2	35,362	0	14	784	[2]	8
-5 over -10 percent	6,958,607	5	0.2	6,823,963	7	0	133,984	0	1	475	[2]	30	185	[2]	30
-10 over -15 percent	3,692,017	3	0.1	3,684,618	4	0	** 6,694	** [2]	** 3.1	** 1,010	** [2]	** 0.1	66	[2]	51
15 over -20 percent	2,134,459	2	0.1	2,134,074	2	0	**	**	**	**	**	**	13	[2]	51
-20 percent and under	12,854,285	9	0.1	12,854,227	14	0	23	[2]	2	16	[2]	7	19	[2]	68
Returns with U.S. income tax	93,109,721	64	8.5	42,641,865	46	1	29,683,169	96	1	15,552,998	99	3	5,231,689	100	21
Effective tax rate:															
Under 5 percent	25,773,359	18	3.4	19,939,196	22	1	5,246,786	17	3	523,394	3	10	63,982	1	19
5 under 10 percent	35,872,837	25	2.8	18,636,693	20	0	13,633,414	44	1	3,503,062	22	4	99,668	2	39
10 under 15 percent	20,715,318	14	10.5	3,997,331	4	0	8,346,840	27	1	7,872,893	50	2	498,255	10	60
15 under 20 percent	7,733,351	5	19	34,704	[2]	7	2,437,950	8	1	3,245,429	21	2	2,015,267	38	34
20 under 25 percent	2,016,636	1	10.4	16,477	[2]	3	15,539	[2]	2	401,502	3	1	1,583,118	30	11
25 under 30 percent	903,487	1	3.9	5,064	[2]	48	1,337	[2]	14	5,569	[2]	0	891,517	17	4
30 under 35 percent	83,462	0	1.8	4,064	[2]	0	1,022	[2]	0	366	[2]	25	78,009	2	2
35 under 40 percent	1,095	[2]	14.4	0	0	0	187	[2]	0	158	[2]	0	751	[2]	15
40 under 45 percent	483	[2]	10.3	6	[2]	0	13	[2]	0	20	[2]	33	443	[2]	10
45 under 50 percent	951	[2]	10.6	831	[2]	0	8	[2]	0	35	[2]	9	78	[2]	12
50 under 60 percent	520	[2]	22.3	6	[2]	0	** 51	** [2]	** 4.0	** 17	** [2]	** 20.2	457	[2]	23
60 under 70 percent	67	[2]	2.4	0	0	0	**	**	**	**	**	**	56	[2]	2
70 under 80 percent	138	[2]	1.4	39	[2]	0	0	0	0	47	[2]	1	51	[2]	2
80 percent or more	8,017	[2]	[3]	7,453	[2]	0	23	[2]	15	505	[2]	1	37	[2]	34

Tax status, effective tax rate	Total			Size of expanded income											
				Under \$50,000 [1]			\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 or more		
	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
All returns	144,928,472	100	7.7	90,550,444	100	0.6	33,448,930	100	1.4	15,620,227	100	2.6	5,308,871	100	20.4
Returns without U.S. income tax	51,818,751	36	1.4	49,712,223	55	0.5	1,932,939	6	3.2	141,264	1	9.4	32,326	1	13.3
Effective tax rate:															
0 percent	18,578,706	13	4.6	17,664,225	20	3	786,766	2	6	97,770	1	8	29,944	1	14
Under 0 over -5 percent	7,977,974	6	0.8	6,935,529	8	0	998,455	3	2	41,922	0	13	2,067	[2]	7
-5 over -10 percent	6,766,105	5	0.2	6,627,352	7	0	138,038	0	0	491	[2]	27	224	[2]	28
-10 over -15 percent	3,787,476	3	0.1	3,777,755	4	0	9,647	[2]	2	24	[2]	2	50	[2]	49
15 over -20 percent	2,204,984	2	0	2,203,902	2	0	14	[2]	18	1,046	[2]	0	21	[2]	74
-20 percent and under	12,503,506	9	0.1	12,503,459	14	0	18	[2]	5	9	[2]	2	20	[2]	66
Returns with U.S. income tax	93,109,721	64	8.4	40,838,221	45	0.6	31,515,992	94	1.3	15,478,963	99	2.5	5,276,545	99	20.4
Effective tax rate:															
Under 5 percent	26,643,120	18	3.3	19,034,640	21	1	7,004,336	21	2.7	521,739	3	12.8	82,406	2	20
5 under 10 percent	34,999,247	24	2.9	17,564,410	19	0.3	13,906,210	42	1.2	3,405,633	22	3.7	122,995	2	37.5
10 under 15 percent	20,714,589	14	10.7	4,169,779	5	0.3	8,090,036	24	0.9	7,908,889	51	2.1	545,885	10	57.9
15 under 20 percent	7,749,400	5	18.5	30,524	[2]	5.5	2,507,612	8	0.4	3,221,923	21	1.3	1,989,341	38	33.2
20 under 25 percent	2,019,688	1	9.9	14,424	[2]	3.3	4,482	[2]	1.6	413,273	3	0.6	1,587,508	30	10.7
25 under 30 percent	890,698	1	3.7	10,084	[2]	15.5	1,988	[2]	9.8	5,868	[2]	0.1	872,759	16	3.7
30 under 35 percent	80,400	0	1.7	4,008	[2]	0	1,062	[2]	0	706	[2]	17.7	74,623	1	1.7
35 under 40 percent	754	[2]	14	3	[2]	0	153	[2]	0.2	21	[2]	0.1	577	[2]	14.5
40 under 45 percent	1,136	[2]	17.5	1,024	[2]	0	13	[2]	8	11	[2]	0	89	[2]	23.9
45 under 50 percent	1,237	[2]	11.8	831	[2]	0	8	[2]	0	312	[2]	0	86	[2]	29.5
50 under 60 percent	256	[2]	11.1	6	[2]	0	9	[2]	13.7	49	[2]	29.2	192	[2]	10.2
60 under 70 percent	109	[2]	7.5	3	[2]	0	52	[2]	0.6	6	[2]	0.5	48	[2]	9
70 under 80 percent	61	[2]	4.9	3	[2]	0	0	0	0	45	[2]	0.8	12	[2]	9
80 percent or more	9,024	[2]	[3]	8,482	[2]	0	30	[2]	11.7	488	[2]	0.6	24	[2]	16.3

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

Note: Detail may not add to totals because of rounding. . Starting in 2009, the portion of refundable credits that offset income taxes before credits were factored in to determine tax liability. As a result, data may not be comparable to Tax Years 2007 and 2008 published tables.

Source: IRS, Statistics of Income - Individual High Income Tax Returns, Table 11.

1-Feb-16

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2011  
(All figures are estimates based on samples)

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of Total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
All returns	145,370,240	100	95,038,739	100	30,875,679	100	14,755,766	100	4,700,056	100
Returns without U.S. income tax	53,676,039	36.9	52,021,839	54.7	1,519,640	4.9	114,998	0.8	19,563	0.4
Returns with U.S. income tax	91,694,201	63.1	43,016,900	45.3	29,356,039	95.1	14,640,768	99.2	4,680,493	99.6
Effective tax rate:										
Under 5 percent	25,533,222	17.6	19,759,443	20.8	5,191,683	16.8	529,957	3.6	52,139	1.1
5 under 10 percent	35,533,966	24.4	18,795,954	19.8	13,412,369	43.4	3,234,199	21.9	91,445	1.9
10 under 15 percent	20,439,034	14.1	4,409,947	4.6	8,254,869	26.7	7,350,487	49.8	423,730	9
15 under 20 percent	7,404,799	5.1	24,066	[2]	2,486,548	8.1	3,135,047	21.2	1,759,137	37.4
20 under 25 percent	1,873,640	1.3	12,277	[2]	8,192	[2]	382,334	2.6	1,470,838	31.3
25 under 30 percent	824,613	0.6	4,218	[2]	1,096	[2]	6,812	[2]	812,486	17.3
30 under 35 percent	73,984	0.1	2,408	[2]	1,021	[2]	1,758	[2]	68,797	1.5
35 under 40 percent	1,615	[2]	383	[2]	17	[2]	81	[2]	1,133	[2]
40 under 45 percent	563	[2]	104	[2]	44	[2]	** 52	** [2]	364	[2]
45 under 50 percent	429	[2]	** 104	** [2]	102	[2]	**	**	223	[2]
50 under 60 percent	181	[2]	**	**	56	[2]	13	[2]	111	[2]
60 under 70 percent	373	[2]	319	[2]	25	[2]	3	[2]	27	[2]
70 under 80 percent	125	[2]	108	[2]	0	0	0	0	18	[2]
80 percent or more	7,657	[2]	7,568	[2]	18	[2]	25	[2]	46	[2]

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of Total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
All returns	145,370,240	100	92,994,879	100	32,820,012	100	14,797,094	100	4,758,256	100
Returns without U.S. income tax	53,676,039	36.9	51,565,148	55.4	1,923,258	5.9	154,732	1	32,902	0.7
Returns with U.S. income tax	91,694,201	63.1	41,429,731	44.6	30,896,754	94.1	14,642,362	99	4,725,354	99.3
Effective tax rate:										
Under 5 percent	26,377,773	18.1	19,118,961	20.6	6,630,787	20.2	552,034	3.7	75,990	1.6
5 under 10 percent	34,657,279	23.8	17,696,291	19	13,660,559	41.6	3,179,029	21.5	121,400	2.6
10 under 15 percent	20,412,853	14	4,565,389	4.9	8,014,659	24.4	7,377,523	49.9	455,283	9.6
15 under 20 percent	7,489,688	5.2	22,661	[2]	2,582,762	7.9	3,139,032	21.2	1,745,233	36.7
20 under 25 percent	1,869,056	1.3	11,181	[2]	6,000	[2]	380,618	2.6	1,471,258	30.9
25 under 30 percent	808,101	0.6	4,595	[2]	617	[2]	12,100	0.1	790,789	16.6
30 under 35 percent	68,589	[2]	1,109	[2]	1,285	[2]	1,512	[2]	64,684	1.4
35 under 40 percent	614	[2]	6	[2]	11	[2]	140	[2]	456	[2]
40 under 45 percent	1,620	[2]	1,129	[2]	31	[2]	345	[2]	115	[2]
45 under 50 percent	174	[2]	103	[2]	** 17	** [2]	3	[2]	53	[2]
50 under 60 percent	57	[2]	8	[2]	**	**	0	0	47	[2]
60 under 70 percent	1,041	[2]	1,000	[2]	17	[2]	** 5	** [2]	21	[2]
70 under 80 percent	11	[2]	6	[2]	0	0	**	**	3	[2]
80 percent or more	7,345	[2]	7,293	[2]	9	[2]	21	[2]	21	[2]

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

Note: Detail may not add to totals because of rounding. . Starting in 2009, the portion of refundable credits that offset income taxes before credits were factored in to determine tax liability. As a result, data may not be comparable to Tax Years 2007 and 2008 published tables.

Source: IRS, Statistics of Income - Individual High Income Tax Returns, Table 11.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2010  
(All figures are estimates based on samples)

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of Total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
All returns	142,892,051	100	94,065,541	100	30,532,552	100	13,997,651	100	4,296,307	100
Returns without U.S. income tax	58,416,118	40.9	55,888,271	59.4	2,381,400	7.8	127,444	0.9	19,003	0.4
Returns with U.S. income tax	84,475,933	59.1	38,177,270	40.6	28,151,152	92.2	13,870,207	99.1	4,277,304	99.6
Effective tax rate:										
Under 5 percent	26,926,998	18.8	19,510,140	20.7	6,586,343	21.6	784,386	5.6	46,129	1.1
5 under 10 percent	33,358,806	23.3	16,607,937	17.7	13,047,553	42.7	3,619,796	25.9	83,520	1.9
10 under 15 percent	15,583,218	10.9	2,010,757	2.1	6,566,630	21.5	6,594,434	47.1	411,397	9.6
15 under 20 percent	6,069,623	4.2	22,310	[2]	1,944,164	6.4	2,501,794	17.9	1,601,355	37.3
20 under 25 percent	1,719,917	1.2	11,164	[2]	4,056	[2]	365,474	2.6	1,339,223	31.2
25 under 30 percent	736,416	0.5	3,366	[2]	1,882	[2]	3,550	[2]	727,618	16.9
30 under 35 percent	70,584	[2]	3,364	[2]	299	[2]	361	[2]	66,561	1.5
35 under 40 percent	1,173	[2]	146	[2]	112	[2]	0	0	916	[2]
40 under 45 percent	346	[2]	182	[2]	31	[2]	3	[2]	130	[2]
45 under 50 percent	99	[2]	6	[2]	11	[2]	6	[2]	76	[2]
50 under 60 percent	984	[2]	403	[2]	4	[2]	298	[2]	279	[2]
60 under 70 percent	80	[2]	6	[2]	9	[2]	** 53	** [2]	12	[2]
70 under 80 percent	90	[2]	45	[2]	0	0	**	**	44	[2]
80 percent or more	7,597	[2]	7,443	[2]	56	[2]	53	[2]	45	[2]

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of Total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
All returns	142,892,051	100	91,885,355	100	32,647,401	100	14,011,538	100	4,347,756	100
Returns without U.S. income tax	58,416,118	40.9	55,303,767	60.2	2,901,352	8.9	178,558	1.3	32,441	0.7
Returns with U.S. income tax	84,475,933	59.1	36,581,589	39.8	29,746,049	91.1	13,832,981	98.7	4,315,315	99.3
Effective tax rate:										
Under 5 percent	27,724,284	19.4	18,752,580	20.4	8,152,271	25	751,297	5.4	68,135	1.6
5 under 10 percent	32,645,765	22.8	15,770,327	17.2	13,186,917	40.4	3,575,065	25.5	113,455	2.6
10 under 15 percent	15,502,063	10.8	2,015,724	2.2	6,414,988	19.6	6,640,491	47.4	430,860	9.9
15 under 20 percent	6,103,911	4.3	21,714	[2]	1,985,223	6.1	2,499,588	17.8	1,597,386	36.7
20 under 25 percent	1,709,794	1.2	9,336	[2]	4,854	[2]	361,776	2.6	1,333,829	30.7
25 under 30 percent	714,670	0.5	3,358	[2]	296	[2]	3,350	[2]	707,667	16.3
30 under 35 percent	67,708	[2]	3,000	[2]	1,007	[2]	936	[2]	32,765	1.4
35 under 40 percent	1,250	[2]	3	[2]	398	[2]	** 49	** [2]	801	[2]
40 under 45 percent	134	[2]	35	[2]	29	[2]	**	**	68	[2]
45 under 50 percent	1,045	[2]	1003	[2]	** 13	** [2]	0	0	30	[2]
50 under 60 percent	444	[2]	138	[2]	0	0	12	[2]	293	[2]
60 under 70 percent	311	[2]	6	[2]	0	0	** 296	** [2]	** 12	** [2]
70 under 80 percent	12	[2]	8	[2]	**	**	**	**	**	**
80 percent or more	4,541	[2]	4,354	[2]	53	[2]	121	[2]	13	[2]

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

Note: Detail may not add to totals because of rounding. . Starting in 2009, the portion of refundable credits that offset income taxes before credits were factored in to determine tax liability. As a result, data may not be comparable to Tax Years 2007 and 2008 published tables.

Source: IRS, Statistics of Income Spring 2012 Bulletin, "High-Income Tax Returns for 2010," Table 11.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2009  
(All figures are estimates based on samples)

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of Total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
All returns	140,494,127	100	92,888,972	100	30,158,618	100	13,522,048	100	3,924,489	100
Returns without U.S. income tax	58,603,939	41.7	55,713,568	60	2,722,124	9	147,494	1.1	20,752	0.5
Returns with U.S. income tax	81,890,189	58.3	37,175,404	40	27,436,494	91	13,374,553	98.9	3,903,737	99.5
Effective tax rate:										
Under 5 percent	26,921,262	19.2	19,365,653	20.8	6,687,692	22.2	820,865	6.1	47,052	1.2
5 under 10 percent	32,596,181	23.2	15,849,112	17.1	12,990,081	43.1	3,673,997	27.2	82,992	2.1
10 under 15 percent	14,648,803	10.4	1,905,007	2.1	6,063,960	20.1	6,286,044	46.5	393,791	10
15 under 20 percent	5,424,349	3.9	32,350	[2]	1,687,715	5.6	2,244,925	16.6	1,459,359	37.2
20 under 25 percent	1,548,347	1.1	11,178	[2]	3,527	[2]	340,912	2.5	1,192,730	30.4
25 under 30 percent	667,903	0.5	5,954	[2]	1,332	[2]	6,613	[2]	654,004	16.7
30 under 35 percent	74,735	0.1	1,006	[2]	1,047	[2]	334	[2]	72,349	1.8
35 under 40 percent	1,009	[2]	46	[2]	4	[2]	0	0	959	[2]
40 under 45 percent	1,078	[2]	937	[2]	7	[2]	40	[2]	95	[2]
45 under 50 percent	1,390	[2]	73	[2]	1,005	[2]	188	[2]	124	[2]
50 under 60 percent	209	[2]	0	0	83	[2]	0	0	126	[2]
60 under 70 percent	381	[2]	**	**	**	**	307	[2]	62	[2]
70 under 80 percent	36	[2]	** 3	** [2]	** 23	** [2]	11	[2]	10	[2]
80 percent or more	4,506	[2]	4,087	[2]	18	[2]	317	[2]	85	[2]

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of Total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
All returns	140,494,127	100	90,833,330	100	32,191,625	100	13,493,885	100	3,975,288	100
Returns without U.S. income tax	58,603,939	41.7	55,209,754	60.8	3,173,248	9.9	185,876	1.4	35,061	0.9
Returns with U.S. income tax	81,890,189	58.3	35,623,575	39.2	29,018,377	90.1	13,308,009	98.6	3,940,227	99.1
Effective tax rate:										
Under 5 percent	27,590,377	19.6	18,533,751	20.4	8,175,443	25.4	810,941	6	70,242	1.8
5 under 10 percent	31,980,264	22.8	15,117,718	16.6	13,191,181	41	3,561,823	26.4	109,541	2.8
10 under 15 percent	14,550,695	10.4	1,921,579	2.1	5,890,111	18.3	6,326,537	46.9	412,467	10.4
15 under 20 percent	5,488,669	3.9	30,492	[2]	1,752,946	5.4	2,254,472	16.7	1,450,759	36.5
20 under 25 percent	1,551,295	1.1	9,246	[2]	5,268	[2]	345,388	2.6	1,191,393	30
25 under 30 percent	648,558	0.5	4,942	[2]	1,336	[2]	7,343	0.1	634,937	16
30 under 35 percent	72,666	0.1	1,009	[2]	1,007	[2]	677	[2]	69,973	1.8
35 under 40 percent	934	[2]	82	[2]	0	0	184	[2]	667	[2]
40 under 45 percent	999	[2]	** 938	** [2]	11	[2]	** 15	** [2]	47	[2]
45 under 50 percent	1,084	[2]	**	**	1,001	[2]	**	**	71	[2]
50 under 60 percent	125	[2]	6	[2]	40	[2]	8	[2]	70	[2]
60 under 70 percent	356	[2]	17	[2]	8	[2]	304	[2]	27	[2]
70 under 80 percent	323	[2]	301	[2]	3	[2]	8	[2]	11	[2]
80 percent or more	3,842	[2]	3,495	[2]	19	[2]	307	[2]	22	[2]

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

Note: Detail may not add to totals because of rounding. . Starting in 2009, the portion of refundable credits that offset income taxes before credits were factored in to determine tax liability. As a result, data may not be comparable to Tax Years 2007 and 2008 published tables.

Source: IRS, Statistics of Income Spring 2012 Bulletin, "High-Income Tax Returns for 2009," Table 11.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2008  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	142,450,569	100.0	93,297,623	100.0	30,925,946	100.0	13,851,341	100.0	4,375,660	100.0
Returns without U.S. income tax.....	47,261,857	33.2	45,728,059	49.0	1,424,858	4.6	90,158	0.7	18,783	0.4
Returns with U.S. income tax.....	95,188,712	66.8	47,569,564	51.0	29,501,088	95.4	13,761,183	99.3	4,356,877	99.6
Effective tax rate:										
Under 5 percent.....	28,020,852	19.7	22,208,754	23.8	5,255,224	17.0	499,713	3.6	57,161	1.3
5 under 10 percent.....	36,376,239	25.5	19,760,597	21.2	13,589,351	43.9	2,927,531	21.1	98,760	2.3
10 under 15 percent.....	20,799,115	14.6	5,504,488	5.9	8,012,378	25.9	6,836,292	49.4	445,957	10.2
15 under 20 percent.....	7,318,286	5.1	51,654	0.1	2,632,964	8.5	3,081,035	22.2	1,552,634	35.5
20 under 25 percent.....	1,797,226	1.3	21,566	[2]	8,652	[2]	409,925	3.0	1,357,082	31.0
25 under 30 percent.....	766,446	0.5	12,030	[2]	666	[2]	5,834	[2]	747,916	17.1
30 under 35 percent.....	100,320	0.1	3,942	[2]	800	[2]	318	[2]	95,260	2.2
35 under 40 percent.....	2,524	[2]	** 1,184	** [2]	** 310	** [2]	23	[2]	1,006	[2]
40 under 45 percent.....	1,310	[2]	** 664	** [2]	** 53	** [2]	153	[2]	446	[2]
45 under 50 percent.....	345	[2]	0	0.0	15	[2]	0	0.0	324	[2]
50 under 60 percent.....	457	[2]	0	0.0	4	[2]	183	[2]	310	[2]
60 under 70 percent.....	983	[2]	796	[2]	0	0.0	147	[2]	0	0.0
70 under 80 percent.....	96	[2]	69	[2]	8	[2]	9	[2]	10	[2]
80 percent or more.....	4,513	[2]	3,820	[2]	662	[2]	20	[2]	11	[2]

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	142,450,569	100.0	91,824,448	100.0	32,444,747	100.0	13,764,389	100.0	4,416,986	100.0
Returns without U.S. income tax.....	47,261,857	33.2	45,466,675	49.5	1,641,378	5.1	126,405	0.9	27,399	0.6
Returns with U.S. income tax.....	95,188,712	66.8	46,357,772	50.5	30,803,369	94.9	13,637,984	99.1	4,389,587	99.4
Effective tax rate:										
Under 5 percent.....	28,675,845	20.1	21,715,757	23.6	6,391,688	19.7	492,003	3.6	76,397	1.7
5 under 10 percent.....	35,556,910	25.0	18,852,290	20.5	13,798,604	42.5	2,792,227	20.3	113,789	2.6
10 under 15 percent.....	20,902,085	14.7	5,694,546	6.2	7,874,372	24.3	6,857,137	49.8	476,030	10.8
15 under 20 percent.....	7,391,310	5.2	51,757	0.1	2,723,247	8.4	3,073,131	22.3	1,543,175	34.9
20 under 25 percent.....	1,803,465	1.3	15,954	[2]	11,055	[2]	413,964	3.0	1,362,492	30.8
25 under 30 percent.....	748,886	0.5	12,659	[2]	1,976	[2]	7,840	0.1	726,411	16.4
30 under 35 percent.....	98,134	0.1	6,483	[2]	726	[2]	1,133	[2]	89,792	2.0
35 under 40 percent.....	2,290	[2]	490	[2]	966	[2]	17	[2]	817	[2]
40 under 45 percent.....	458	[2]	10	[2]	54	[2]	158	[2]	247	[2]
45 under 50 percent.....	194	[2]	0	0.0	0	0.0	0	0.0	203	[2]
50 under 60 percent.....	1,041	[2]	** 657	** [2]	**	**	172	[2]	212	[2]
60 under 70 percent.....	998	[2]	793	[2]	0	0.0	** 184	** [2]	**	**
70 under 80 percent.....	762	[2]	** 69	** [2]	** 673	** [2]	** 8	** [2]	** 12	** [2]
80 percent or more.....	6,333	[2]	6,306	[2]	9	[2]	8	[2]	10	[2]

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Source: IRS, Statistics of Income Division, January 2011.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2007  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	142,978,806	100.0	93,790,430	100.0	31,194,877	100.0	13,457,876	100.0	4,535,623	100.0
Returns without U.S. income tax.....	44,609,667	31.2	43,214,363	46.1	1,316,681	4.2	68,158	0.5	10,465	0.2
Returns with U.S. income tax.....	98,369,139	68.8	50,576,067	53.9	29,878,195	95.8	13,389,718	99.5	4,525,158	99.8
Effective tax rate:										
Under 5 percent.....	29,571,787	20.7	23,783,171	25.4	5,261,631	16.9	475,500	3.5	51,484	1.1
5 under 10 percent.....	37,513,533	26.2	20,800,017	22.2	13,850,967	44.4	2,760,418	20.5	102,131	2.3
10 under 15 percent.....	21,310,121	14.9	5,889,453	6.3	8,164,394	26.2	6,768,726	50.3	487,547	10.7
15 under 20 percent.....	7,223,210	5.1	68,754	0.1	2,588,205	8.3	2,958,506	22.0	1,607,746	35.4
20 under 25 percent.....	1,867,542	1.3	17,363	[2]	10,315	[2]	417,958	3.1	1,421,906	31.3
25 under 30 percent.....	753,328	0.5	5,831	[2]	2,457	[2]	6,359	[2]	738,681	16.3
30 under 35 percent.....	117,533	0.1	3,934	[2]	56	[2]	1,141	[2]	112,402	2.5
35 under 40 percent.....	2,202	[2]	** 10	** [2]	** 18	** [2]	709	[2]	1,481	[2]
40 under 45 percent.....	566	[2]	**	**	**	**	13	[2]	538	[2]
45 under 50 percent.....	645	[2]	0	0.0	0	0.0	47	[2]	599	[2]
50 under 60 percent.....	1,925	[2]	1,642	[2]	0	0.0	0	0.0	283	[2]
60 under 70 percent.....	298	[2]	0	0.0	0	0.0	10	[2]	288	[2]
70 under 80 percent.....	11	[2]	0	0.0	0	0.0	5	[2]	6	[2]
80 percent or more.....	6,439	[2]	5,892	[2]	152	[2]	327	[2]	67	[2]

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	142,978,806	100.0	92,598,221	100.0	32,439,655	100.0	13,364,614	100.0	4,576,315	100.0
Returns without U.S. income tax.....	44,609,667	31.2	43,083,386	46.5	1,434,026	4.4	79,113	0.6	13,142	0.3
Returns with U.S. income tax.....	98,369,139	68.8	49,514,835	53.5	31,005,629	95.6	13,285,501	99.4	4,563,174	99.7
Effective tax rate:										
Under 5 percent.....	30,274,195	21.2	23,511,197	25.4	6,241,954	19.2	457,190	3.4	63,854	1.4
5 under 10 percent.....	36,613,232	25.6	19,787,710	21.4	14,056,482	43.3	2,642,850	19.8	126,191	2.8
10 under 15 percent.....	21,473,864	15.0	6,101,942	6.6	8,026,529	24.7	6,818,297	51.0	527,096	11.5
15 under 20 percent.....	7,299,978	5.1	80,576	0.1	2,666,009	8.2	2,943,787	22.0	1,609,606	35.2
20 under 25 percent.....	1,844,063	1.3	17,987	[2]	12,820	[2]	415,971	3.1	1,397,285	30.5
25 under 30 percent.....	743,474	0.5	5,196	[2]	1,319	[2]	6,311	[2]	730,648	16.0
30 under 35 percent.....	111,968	0.1	3,894	[2]	56	[2]	976	[2]	107,042	2.3
35 under 40 percent.....	1,074	[2]	41	[2]	305	[2]	25	[2]	703	[2]
40 under 45 percent.....	282	[2]	0	0.0	0	0.0	39	[2]	243	[2]
45 under 50 percent.....	194	[2]	3	[2]	0	0.0	17	[2]	173	[2]
50 under 60 percent.....	917	[2]	** 645	** [2]	** 11	** [2]	3	[2]	264	[2]
60 under 70 percent.....	23	[2]	0	0.0	3	[2]	** 22	** [2]	** 11	** [2]
70 under 80 percent.....	18	[2]	**	**	**	**	**	**	**	**
80 percent or more.....	5,857	[2]	5,644	[2]	142	[2]	14	[2]	56	[2]

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Source: IRS, Statistics of Income Division, January 2010.



Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2006  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	138,394,754	100	92,246,123	100	29,995,324	100	12,088,423	100	4,064,883	100
Returns without U.S. income tax.....	43,884,863	32	42,633,316	46	1,196,254	4	47,040	0	8,252	0
Returns with U.S. income tax.....	94,509,891	68	49,612,807	54	28,799,070	96	12,041,382	100	4,056,631	100
Effective tax rate:										
Under 5 percent.....	28,462,773	21	22,992,599	25	5,015,063	17	413,310	3	41,801	1
5 under 10 percent.....	36,049,153	26	20,525,730	22	13,213,394	44	2,220,694	18	89,335	2
10 under 15 percent.....	20,433,144	15	6,005,739	7	7,935,616	27	6,083,516	50	408,273	10
15 under 20 percent.....	6,993,525	5	43,326	[2]	2,621,191	9	2,929,940	24	1,399,068	34
20 under 25 percent.....	1,722,300	1	22,371	[2]	9,859	[2]	385,070	3	1,305,000	32
25 under 30 percent.....	713,494	1	9,458	[2]	2,006	[2]	7,384	0	694,647	17
30 under 35 percent.....	125,059	0	6,755	[2]	1,549	[2]	819	[2]	115,935	3
35 under 40 percent.....	1,075	[2]	15	[2]	8	[2]	10	[2]	1,042	[2]
40 under 45 percent.....	710	[2]	19	[2]	3	[2]	314	[2]	374	[2]
45 under 50 percent.....	273	[2]	--	--	19	[2]	4	[2]	250	[2]
50 under 60 percent.....	911	[2]	**158	**[2]	118	[2]	**5	**[2]	641	[2]
60 under 70 percent.....	252	[2]	**	**	143	[2]	**	**	98	[2]
70 under 80 percent.....	165	[2]	6	[2]	--	--	152	[2]	7	[2]
80 percent or more.....	7,057	[2]	6,631	[2]	100	[2]	165	[2]	161	[2]

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	138,394,754	100	91,129,221	100	31,233,695	100	11,936,885	100	4,094,953	100
Returns without U.S. income tax.....	43,884,863	32	42,505,018	47	1,309,156	4	59,674	1	11,014	0
Returns with U.S. income tax.....	94,509,891	68	48,624,203	53	29,924,539	96	11,877,211	100	4,083,938	100
Effective tax rate:										
Under 5 percent.....	29,174,772	21	22,842,747	25	5,886,327	19	394,162	3	51,535	1
5 under 10 percent.....	35,123,198	25	19,419,607	21	13,478,960	43	2,112,196	18	112,436	3
10 under 15 percent.....	20,572,794	15	6,262,178	7	7,823,973	25	6,039,208	51	447,436	11
15 under 20 percent.....	7,080,487	5	56,103	0	2,713,947	9	2,930,376	25	1,380,062	34
20 under 25 percent.....	1,720,137	1	20,475	[2]	15,934	0	391,623	3	1,292,105	32
25 under 30 percent.....	712,572	1	10,712	[2]	3,590	[2]	8,426	0	689,844	17
30 under 35 percent.....	116,426	0	5,098	[2]	1,588	[2]	688	[2]	109,053	3
35 under 40 percent.....	635	[2]	4	[2]	14	[2]	6	[2]	611	[2]
40 under 45 percent.....	608	[2]	40	[2]	19	[2]	325	[2]	224	[2]
45 under 50 percent.....	174	[2]	--	--	14	[2]	--	--	160	[2]
50 under 60 percent.....	540	[2]	**164	**[2]	**123	**[2]	4	[2]	260	[2]
60 under 70 percent.....	229	[2]	**	**	**	**	30	[2]	191	[2]
70 under 80 percent.....	24	[2]	**	**	**	**	10	[2]	11	[2]
80 percent or more.....	7,294	[2]	7,075	[2]	50	[2]	158	[2]	12	[2]

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Source: IRS, Statistics of Income Division, March 2009.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2005  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	134,372,678	100.0	91,195,160	100.0	28,801,026	100.0	10,810,367	100.0	3,566,125	100.0
Returns without U.S. income tax.....	42,029,489	31.3	40,999,249	45.0	979,868	3.4	42,984	0.4	7,389	0.2
Returns with U.S. income tax.....	92,343,188	68.7	50,195,911	55.0	27,821,158	96.6	10,767,383	99.6	3,558,736	99.8
Effective tax rate:										
Under 5 percent.....	28,134,683	20.9	23,065,132	25.3	4,705,119	16.3	324,398	3.0	40,034	1.1
5 under 10 percent.....	35,532,603	26.4	20,852,801	22.9	12,757,418	44.3	1,854,681	17.2	67,703	1.9
10 under 15 percent.....	19,688,239	14.7	6,233,690	6.8	7,673,587	26.6	5,444,860	50.4	336,102	9.4
15 under 20 percent.....	6,594,318	4.9	20,809	[2]	2,669,644	9.3	2,775,312	25.7	1,128,554	31.6
20 under 25 percent.....	1,563,842	1.2	7,813	[2]	13,570	[2]	359,398	3.3	1,183,060	33.2
25 under 30 percent.....	684,997	0.5	4,130	[2]	1,298	[2]	7,222	0.1	672,348	18.9
30 under 35 percent.....	133,474	0.1	5,192	[2]	316	[2]	943	[2]	127,023	3.6
35 under 40 percent.....	2,421	[2]	352	[2]	11	[2]	376	[2]	1,681	[2]
40 under 45 percent.....	476	[2]	42	[2]	8	[2]	9	[2]	417	[2]
45 under 50 percent.....	480	[2]	3	[2]	12	[2]	52	[2]	413	[2]
50 under 60 percent.....	994	[2]	354	[2]	143	[2]	106	[2]	391	[2]
60 under 70 percent.....	757	[2]	71	[2]	8	[2]	**10	**	**667	**
70 under 80 percent.....	289	[2]	--	--	--	--	**	**	**289	**
80 percent or more.....	5,615	[2]	5,522	[2]	23	[2]	15	[2]	55	[2]

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	134,372,678	100.0	90,292,532	100.0	29,853,509	100.0	10,642,626	100.0	3,584,012	100.0
Returns without U.S. income tax.....	42,029,489	31.3	40,912,881	45.3	1,046,370	3.5	59,558	0.6	10,680	0.3
Returns with U.S. income tax.....	92,343,188	68.7	49,379,651	54.7	28,807,139	96.5	10,583,067	99.4	3,573,331	99.7
Effective tax rate:										
Under 5 percent.....	28,718,318	21.4	22,967,114	25.4	5,365,746	18.0	325,443	3.1	60,015	1.7
5 under 10 percent.....	34,621,047	25.8	19,822,283	22.0	13,025,772	43.6	1,687,823	15.9	85,169	2.4
10 under 15 percent.....	19,875,835	14.8	6,521,423	7.2	7,658,730	25.7	5,341,088	50.2	354,594	9.9
15 under 20 percent.....	6,694,150	5.0	45,037	[2]	2,733,006	9.2	2,822,030	26.5	1,094,077	30.5
20 under 25 percent.....	1,597,287	1.2	6,825	[2]	21,530	0.1	390,853	3.7	1,178,079	32.9
25 under 30 percent.....	697,658	0.5	5,401	[2]	1,985	[2]	14,377	0.1	675,895	18.9
30 under 35 percent.....	129,702	0.1	4,562	[2]	317	[2]	902	[2]	123,920	3.5
35 under 40 percent.....	1,595	[2]	357	[2]	--	--	367	[2]	871	[2]
40 under 45 percent.....	780	[2]	672	[2]	8	[2]	47	[2]	53	[2]
45 under 50 percent.....	279	[2]	8	[2]	11	[2]	9	[2]	250	[2]
50 under 60 percent.....	646	[2]	369	[2]	9	[2]	109	[2]	158	[2]
60 under 70 percent.....	84	[2]	14	[2]	8	[2]	9	[2]	53	[2]
70 under 80 percent.....	10	[2]	--	--	--	--	3	[2]	7	[2]
80 percent or more.....	5,797	[2]	5,586	[2]	16	[2]	6	[2]	188	[2]

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Source: IRS, Statistics of Income Division, March 2008.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2004  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	132,226,042	100.0	91,302,396	100.0	28,166,641	100.0	9,735,569	100.0	3,021,435	100.0
Returns without U.S. income tax.....	41,349,370	31.3	40,534,531	44.4	794,866	2.8	17,139	0.2	2,833	0.1
Returns with U.S. income tax.....	90,876,672	68.7	50,767,865	55.6	27,371,775	97.2	9,718,430	99.8	3,018,602	99.9
Effective tax rate:										
Under 5 percent.....	27,605,128	20.9	22,922,866	25.1	4,422,939	15.7	227,784	2.3	31,538	1.0
5 under 10 percent.....	34,719,637	26.3	20,948,958	22.9	12,261,325	43.5	1,457,294	15.0	52,060	1.7
10 under 15 percent.....	19,886,198	15.0	6,832,607	7.5	7,921,129	28.1	4,895,657	50.3	236,805	7.8
15 under 20 percent.....	6,505,055	4.9	43,919	[2]	2,742,216	9.7	2,790,639	28.7	928,280	30.7
20 under 25 percent.....	1,429,411	1.1	4,913	[2]	22,585	0.1	335,101	3.4	1,066,812	35.3
25 under 30 percent.....	598,667	0.5	3,624	[2]	953	[2]	8,961	0.1	585,129	19.4
30 under 35 percent.....	116,177	0.1	1,942	[2]	160	[2]	514	[2]	113,561	3.8
35 under 40 percent.....	4,350	[2]	2,269	[2]	13	[2]	517	[2]	1,550	0.1
40 under 45 percent.....	3,746	[2]	971	[2]	35	[2]	1,509	[2]	1,230	[2]
45 under 50 percent.....	990	[2]	38	[2]	9	[2]	60	[2]	882	[2]
50 under 60 percent.....	1,063	[2]	10	[2]	359	[2]	18	[2]	676	[2]
60 under 70 percent.....	470	[2]	104	[2]	--	[2]	359	[2]	6	[2]
70 under 80 percent.....	1,002	[2]	935	[2]	7	[2]	3	[2]	58	[2]
80 percent or more.....	4,780	[2]	4,708	[2]	45	[2]	13	[2]	14	[2]

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	132,226,042	100.0	90,478,783	100.0	29,115,600	100.0	9,564,057	100.0	3,067,602	100.0
Returns without U.S. income tax.....	41,349,370	31.3	40,474,945	44.7	837,458	2.9	31,938	0.3	5,028	0.2
Returns with U.S. income tax.....	90,876,672	68.7	50,003,838	55.3	28,278,142	97.1	9,532,119	99.7	3,062,574	99.8
Effective tax rate:										
Under 5 percent.....	28,244,110	21.4	22,970,126	25.4	4,980,380	17.1	240,801	2.5	52,803	1.7
5 under 10 percent.....	33,835,447	25.6	19,866,505	22.0	12,546,260	43.1	1,343,366	14.0	79,316	2.6
10 under 15 percent.....	20,014,185	15.1	7,082,794	7.8	7,908,803	27.2	4,759,612	49.8	262,976	8.6
15 under 20 percent.....	6,588,424	5.0	62,528	0.1	2,802,827	9.6	2,818,638	29.5	904,431	29.5
20 under 25 percent.....	1,459,612	1.1	6,923	[2]	33,891	0.1	355,761	3.7	1,063,037	34.7
25 under 30 percent.....	610,020	0.5	5,034	[2]	3,479	[2]	11,724	0.1	589,783	19.2
30 under 35 percent.....	114,013	0.1	1,977	[2]	1,661	[2]	1,133	[2]	109,242	3.6
35 under 40 percent.....	858	[2]	223	[2]	13	[2]	4	[2]	618	[2]
40 under 45 percent.....	2,277	[2]	972	[2]	34	[2]	1,007	[2]	264	[2]
45 under 50 percent.....	160	[2]	38	[2]	11	[2]	52	[2]	59	[2]
50 under 60 percent.....	1,680	[2]	946	[2]	717	[2]	10	[2]	7	[2]
60 under 70 percent.....	368	[2]	355	[2]	--	--	4	[2]	9	[2]
70 under 80 percent.....	16	[2]	--	--	--	--	--	--	16	[2]
80 percent or more.....	5,501	[2]	5,417	[2]	65	[2]	6	[2]	13	[2]

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Source: IRS, Statistics of Income Division, June 2007.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2003  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	130,423,626	100.0	92,093,453	100.0	26,915,091	100.0	8,878,643	100.0	2,536,439	100.0
Returns without U.S. income tax.....	39,314,263	30.1	38,890,513	42.2	404,047	1.5	16,879	0.2	2,824	0.1
Returns with U.S. income tax.....	91,109,363	69.9	53,202,940	57.8	26,511,044	98.5	8,861,764	99.8	2,533,615	99.9
Effective tax rate:										
Under 5 percent.....	27,425,881	21.0	24,157,258	26.2	3,093,314	11.5	148,707	1.7	26,601	1.0
5 under 10 percent.....	35,724,197	27.4	21,913,840	23.8	12,703,314	47.2	1,066,203	12.0	40,839	1.6
10 under 15 percent.....	19,606,781	15.0	7,043,806	7.6	7,959,156	29.6	4,451,496	50.1	152,324	6.0
15 under 20 percent.....	6,333,719	4.9	55,030	0.1	2,695,236	10.0	2,846,011	32.1	737,442	29.1
20 under 25 percent.....	1,342,259	1.0	15,035	[2]	57,153	0.2	337,453	3.8	932,618	36.8
25 under 30 percent.....	548,390	0.4	2,618	[2]	1,132	[2]	7,912	0.1	536,729	21.2
30 under 35 percent.....	110,857	0.1	4,856	[2]	1,285	[2]	1,172	[2]	103,544	4.1
35 under 40 percent.....	3,030	[2]	--	--	296	[2]	593	[2]	2,141	0.1
40 under 45 percent.....	1,088	[2]	6	[2]	--	--	302	[2]	780	[2]
45 under 50 percent.....	702	[2]	382	[2]	51	[2]	202	[2]	66	[2]
50 under 60 percent.....	1,790	[2]	12	[2]	44	[2]	1,346	[2]	387	[2]
60 under 70 percent.....	205	[2]	40	[2]	46	[2]	7	[2]	111	[2]
70 under 80 percent.....	13	[2]	--	--	--	--	--	--	13	[2]
80 percent or more.....	10,451	[2]	10,056	[2]	16	[2]	361	[2]	18	[2]

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	130,423,626	100.0	91,306,994	100.0	27,767,147	100.0	8,776,352	100.0	2,573,133	100.0
Returns without U.S. income tax.....	39,314,263	30.1	38,781,004	42.5	495,314	1.8	32,107	0.4	5,839	0.2
Returns with U.S. income tax.....	91,109,363	69.9	52,525,990	57.5	27,271,833	98.2	8,744,245	99.6	2,567,295	99.8
Effective tax rate:										
Under 5 percent.....	28,201,547	21.6	24,423,093	26.7	3,552,612	12.8	175,576	2.0	50,266	2.0
5 under 10 percent.....	34,705,607	26.6	20,682,800	22.7	12,977,651	46.7	982,065	11.2	63,090	2.5
10 under 15 percent.....	19,690,932	15.1	7,296,690	8.0	7,876,427	28.4	4,344,809	49.5	173,006	6.7
15 under 20 percent.....	6,476,596	5.0	92,515	0.1	2,794,910	10.1	2,878,939	32.8	710,233	27.6
20 under 25 percent.....	1,348,949	1.0	14,147	[2]	61,614	0.2	346,860	4.0	926,328	36.0
25 under 30 percent.....	563,179	0.4	2,615	[2]	2,821	[2]	14,470	0.2	543,272	21.1
30 under 35 percent.....	107,050	0.1	4,820	[2]	2,716	[2]	226	[2]	99,288	3.9
35 under 40 percent.....	2,266	[2]	**	**	**	**	748	[2]	1,518	0.1
40 under 45 percent.....	544	[2]	**	**	**	**	492	[2]	52	[2]
45 under 50 percent.....	1,334	[2]	1,309	[2]	8	[2]	3	[2]	13	[2]
50 under 60 percent.....	286	[2]	18	[2]	37	[2]	42	[2]	190	[2]
60 under 70 percent.....	27	[2]	11	[2]	--	--	--	--	15	[2]
70 under 80 percent.....	1,019	[2]	9	[2]	998	[2]	--	--	12	[2]
80 percent or more.....	10,027	[2]	7,962	[2]	2,039	[2]	13	[2]	12	[2]

\*\* Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Source: IRS, Statistics of Income Spring 2006 Bulletin, Publication 1136, July 2006.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2002  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	130,076,443	100.0	92,594,957	100.0	26,644,756	100.0	8,422,603	100.0	2,414,128	100.0
Returns without U.S. income tax.....	36,511,079	28.1	36,224,998	39.1	268,196	1.0	14,926	0.2	2,959	0.1
Returns with U.S. income tax.....	93,565,364	71.9	56,369,959	60.9	26,376,560	99.0	8,407,677	99.8	2,411,169	99.9
Effective tax rate:										
Under 5 percent.....	26,394,740	20.3	23,792,220	25.7	2,497,863	9.4	82,433	1.0	22,224	0.9
5 under 10 percent.....	34,863,920	26.8	24,044,654	26.0	10,301,592	38.7	495,504	5.9	22,170	0.9
10 under 15 percent.....	20,399,529	15.7	8,101,722	8.7	9,341,375	35.1	2,897,351	34.4	59,080	2.4
15 under 20 percent.....	8,887,738	6.8	397,045	0.4	3,965,826	14.9	4,077,473	48.4	447,394	18.5
20 under 25 percent.....	2,046,960	1.6	14,509	[2]	268,094	1.0	802,146	9.5	962,210	39.9
25 under 30 percent.....	665,998	0.5	7,569	[2]	50	[2]	47,201	0.6	611,178	25.3
30 under 35 percent.....	256,421	0.2	4,618	[2]	1,272	[2]	2,413	[2]	248,118	10.3
35 under 40 percent.....	40,242	[2]	1,933	[2]	--	--	1,120	[2]	37,189	1.5
40 under 45 percent.....	1,839	[2]	29	[2]	9	[2]	1,008	[2]	793	[2]
45 under 50 percent.....	786	[2]	455	[2]	3	[2]	87	[2]	241	[2]
50 under 60 percent.....	398	[2]	8	[2]	**	**	93	[2]	294	[2]
60 under 70 percent.....	156	[2]	**	**	--	--	110	[2]	43	[2]
70 under 80 percent.....	211	[2]	**	**	**	**	10	[2]	197	[2]
80 percent or more.....	6,425	[2]	5,190	[2]	470	[2]	728	[2]	37	[2]

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	130,076,443	100.0	91,896,545	70.6	27,403,702	21.1	8,311,681	6.4	2,464,515	100.0
Returns without U.S. income tax.....	36,511,079	28.1	36,135,057	39.3	336,187	1.2	34,184	0.4	5,650	0.2
Returns with U.S. income tax.....	93,565,364	71.9	55,761,488	60.7	27,067,514	98.8	8,277,497	99.6	2,458,865	99.8
Effective tax rate:										
Under 5 percent.....	27,166,329	20.9	24,262,289	26.4	2,751,258	10.0	112,045	1.3	40,736	1.7
5 under 10 percent.....	33,929,052	26.1	22,805,966	24.8	10,624,096	38.8	456,790	5.5	42,200	1.7
10 under 15 percent.....	20,460,923	15.7	8,175,619	8.9	9,456,243	34.5	2,749,383	33.1	79,678	3.2
15 under 20 percent.....	8,974,348	6.9	475,539	0.5	3,949,313	14.4	4,093,907	49.3	455,589	18.5
20 under 25 percent.....	2,060,993	1.6	18,425	[2]	283,479	1.0	805,054	9.7	954,035	38.7
25 under 30 percent.....	675,731	0.5	7,694	[2]	1,947	[2]	55,798	0.7	610,292	24.8
30 under 35 percent.....	250,619	0.2	6,508	[2]	392	[2]	2,342	[2]	241,377	9.8
35 under 40 percent.....	36,079	[2]	1,933	[2]	18	[2]	44	[2]	34,084	1.4
40 under 45 percent.....	1,799	[2]	21	[2]	359	[2]	967	[2]	452	[2]
45 under 50 percent.....	1,009	[2]	351	[2]	4	[2]	435	[2]	219	[2]
50 under 60 percent.....	728	[2]	253	[2]	351	[2]	13	[2]	111	[2]
60 under 70 percent.....	36	[2]	3	[2]	3	[2]	--	--	30	[2]
70 under 80 percent.....	43	[2]	--	--	--	--	--	--	43	[2]
80 percent or more.....	7,676	[2]	6,888	[2]	53	[2]	717	[2]	19	[2]

\*\* Data deleted to avoid disclosure of information for specific taxpayers. However, deleted data are included in the appropriate totals.

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Source: IRS, Statistics of Income Spring Bulletin, Publication 1136, June 2005.

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2001  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	130,255,237	100.0	92,755,147	100.0	26,463,672	100.0	8,469,199	100.0	2,567,220	100.0
Returns without U.S. income tax.....	32,864,884	25.2	32,659,087	35.2	194,293	0.7	8,119	0.1	3,385	0.1
Returns with U.S. income tax.....	97,390,354	74.8	60,096,061	64.8	26,269,379	99.3	8,461,079	99.9	2,563,835	99.9
Effective tax rate:										
Under 5 percent.....	21,418,831	16.4	19,875,594	21.4	1,454,448	5.5	69,333	0.8	19,456	0.8
5 under 10 percent.....	33,789,529	25.9	25,063,038	27.0	8,380,057	31.7	323,230	3.8	23,204	0.9
10 under 15 percent.....	27,124,973	20.8	13,675,326	14.7	10,958,949	41.4	2,424,573	28.6	66,125	2.6
15 under 20 percent.....	10,958,407	8.4	1,216,218	1.3	4,961,903	18.7	4,382,454	51.7	397,832	15.5
20 under 25 percent.....	2,733,927	2.1	34,011	[2]	504,377	1.9	1,190,140	14.1	1,005,400	39.2
25 under 30 percent.....	787,239	0.6	20,446	[2]	162	[2]	65,658	0.8	700,973	27.3
30 under 35 percent.....	303,500	0.2	5,986	[2]	942	[2]	2,389	[2]	294,183	11.5
35 under 40 percent.....	55,630	[2]	1,068	[2]	--	--	1,208	[2]	53,354	2.1
40 under 45 percent.....	4,447	[2]	2,221	[2]	99	[2]	1,339	[2]	788	[2]
45 under 50 percent.....	710	[2]	8	[2]	--	--	25	[2]	676	[2]
50 under 60 percent.....	5,398	[2]	238	[2]	4,105	[2]	149	[2]	905	[2]
60 under 70 percent.....	816	[2]	11	[2]	390	[2]	4	[2]	410	[2]
70 under 80 percent.....	61	[2]	3	[2]	8	[2]	14	[2]	35	[2]
80 percent or more.....	8,243	[2]	7,451	[2]	96	[2]	239	[2]	458	[2]

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	130,255,237	100.0	92,037,669	100.0	27,212,352	100.0	8,400,195	100.0	2,605,021	100.0
Returns without U.S. income tax.....	32,864,884	25.2	32,592,993	35.4	246,945	0.9	20,036	0.2	4,910	0.2
Returns with U.S. income tax.....	97,390,354	74.8	59,444,676	64.6	26,965,407	99.1	8,380,160	99.8	2,600,111	99.8
Effective tax rate:										
Under 5 percent.....	22,430,147	17.2	20,747,881	22.5	1,558,442	5.7	85,931	1.0	37,892	1.5
5 under 10 percent.....	33,154,110	25.5	23,861,029	25.9	8,929,648	32.8	326,361	3.9	37,072	1.4
10 under 15 percent.....	26,634,155	20.4	13,343,982	14.5	10,929,636	40.2	2,272,784	27.1	87,753	3.4
15 under 20 percent.....	11,081,574	8.5	1,218,517	1.3	5,017,804	18.4	4,439,621	52.9	405,632	15.6
20 under 25 percent.....	2,718,700	2.1	36,986	[2]	511,383	1.9	1,175,847	14.0	994,484	38.2
25 under 30 percent.....	786,435	0.6	19,400	[2]	4,380	[2]	71,868	0.9	690,787	26.5
30 under 35 percent.....	304,063	0.2	5,985	[2]	945	[2]	4,282	0.1	292,851	11.2
35 under 40 percent.....	52,374	[2]	962	[2]	48	[2]	1,005	[2]	50,358	1.9
40 under 45 percent.....	4,590	[2]	2,084	[2]	346	[2]	1,384	[2]	776	[2]
45 under 50 percent.....	3,745	[2]	1,004	[2]	2,097	[2]	9	[2]	635	[2]
50 under 60 percent.....	3,253	[2]	--	--	2,202	[2]	166	[2]	885	[2]
60 under 70 percent.....	642	[2]	248	[2]	4	[2]	11	[2]	379	[2]
70 under 80 percent.....	53	[2]	8	[2]	8	[2]	11	[2]	25	[2]
80 percent or more.....	7,682	[2]	7,012	[2]	96	[2]	84	[2]	491	[2]

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Source: IRS Statistics of Income Bulletin, Summer 2004, Publication 1136 (Rev. 09-2004.)

Individual Income Tax Returns With and Without U.S. Income Tax: Number and Percentages of Returns,  
by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2000  
[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	129,373,500	100.0	92,844,989	100.0	25,673,487	100.0	8,083,447	100.0	2,771,577	100.0
Returns without U.S. income tax.....	29,208,066	22.6	29,068,195	31.3	131,965	0.5	5,578	0.1	2,328	0.1
Returns with U.S. income tax.....	100,165,434	77.4	63,776,794	68.7	25,541,521	99.5	8,077,869	99.9	2,769,249	99.9
Effective tax rate:										
Under 5 percent.....	19,215,207	14.9	18,147,487	19.5	999,617	3.9	52,140	0.6	15,962	0.6
5 under 10 percent.....	36,386,666	28.1	28,536,812	30.7	7,608,533	29.6	224,313	2.8	17,007	0.6
10 under 15 percent.....	27,976,551	21.6	15,191,383	16.4	10,834,200	42.2	1,885,379	23.3	65,589	2.4
15 under 20 percent.....	12,060,252	9.3	1,741,269	1.9	5,458,244	21.3	4,471,438	55.3	389,302	14.0
20 under 25 percent.....	3,183,818	2.5	113,357	0.1	637,003	2.5	1,340,566	16.6	1,092,892	39.4
25 under 30 percent.....	881,189	0.7	20,599	[2]	1,366	[2]	93,045	1.2	766,179	27.6
30 under 35 percent.....	352,989	0.3	13,583	[2]	1,011	[2]	3,355	[2]	335,040	12.1
35 under 40 percent.....	85,022	0.1	2,929	[2]	48	[2]	2,742	[2]	79,303	2.9
40 under 45 percent.....	3,371	[2]	8	[2]	152	[2]	704	[2]	2,507	0.1
45 under 50 percent.....	2,786	[2]	7	[2]	1,042	[2]	403	[2]	1,335	[2]
50 under 60 percent.....	5,137	[2]	2,036	[2]	277	[2]	1,197	[2]	1,627	0.1
60 under 70 percent.....	1,051	[2]	356	[2]	3	[2]	42	[2]	650	[2]
70 under 80 percent.....	802	[2]	51	[2]	11	[2]	353	[2]	387	[2]
80 percent or more.....	10,592	[2]	6,918	[2]	15	[2]	2,191	[2]	1,469	0.1

  

Tax status, effective tax rate	Total		Size of expanded income							
			Under \$50,000 [1]		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns.....	129,373,500	100.0	92,241,597	100.0	26,290,390	100.0	8,033,709	100.0	2,807,804	100.0
Returns without U.S. income tax.....	29,208,066	22.6	29,003,531	31.4	180,616	0.7	21,153	0.3	2,766	0.1
Returns with U.S. income tax.....	100,165,434	77.4	63,238,066	68.6	26,109,775	99.3	8,012,556	99.7	2,805,037	99.9
Effective tax rate:										
Under 5 percent.....	20,296,533	15.7	19,169,480	20.8	1,022,275	3.9	75,116	0.9	29,661	1.1
5 under 10 percent.....	35,665,423	27.6	27,296,399	29.6	8,116,193	30.9	219,911	2.7	32,921	1.2
10 under 15 percent.....	27,593,098	21.3	14,863,699	16.1	10,874,496	41.4	1,775,418	22.1	79,486	2.8
15 under 20 percent.....	12,089,817	9.3	1,746,414	1.9	5,429,916	20.7	4,503,416	56.1	410,072	14.6
20 under 25 percent.....	3,167,816	2.4	116,180	0.1	657,352	2.5	1,320,751	16.4	1,073,533	38.2
25 under 30 percent.....	895,038	0.7	21,596	[2]	3,362	[2]	107,250	1.3	762,829	27.2
30 under 35 percent.....	348,477	0.3	11,594	[2]	1,988	[2]	3,397	[2]	331,498	11.8
35 under 40 percent.....	84,372	0.1	2,892	[2]	2,033	[2]	2,402	[2]	77,046	2.7
40 under 45 percent.....	3,762	[2]	20	[2]	152	[2]	1,041	[2]	2,549	0.1
45 under 50 percent.....	3,577	[2]	1,011	[2]	1,148	[2]	562	[2]	855	[2]
50 under 60 percent.....	3,493	[2]	10	[2]	829	[2]	709	[2]	1,945	0.1
60 under 70 percent.....	1,242	[2]	358	[2]	3	[2]	42	[2]	839	[2]
70 under 80 percent.....	394	[2]	51	[2]	8	[2]	11	[2]	324	[2]
80 percent or more.....	12,392	[2]	8,362	[2]	20	[2]	2,530	[2]	1,479	0.1

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

SOURCE: IRS, Statistics of Income Bulletin, Spring 2003, Publication 1136 (Revised 6-03).