

## Deduction Type by Marital Status, 2014

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	148,606,578	43,965,083	29.6	102,594,719	69.0	53,924,864	24,751,035	45.9	28,555,497	53.0
No adjusted gross income	2,034,138	0	0.0	0	0.0	617,311	0	0.0	0	0.0
\$1 under \$5,000	10,262,509	324,524	3.2	9,935,971	96.8	690,315	62,660	9.1	626,635	90.8
\$5,000 under \$10,000	11,790,191	396,337	3.4	11,389,838	96.6	1,052,754	92,659	8.8	960,094	91.2
\$10,000 under \$15,000	12,289,794	612,938	5.0	11,676,856	95.0	1,453,898	95,652	6.6	1,358,247	93.4
\$15,000 under \$20,000	11,331,450	831,567	7.3	10,499,883	92.7	1,786,328	186,235	10.4	1,600,094	89.6
\$20,000 under \$25,000	10,061,750	934,634	9.3	9,127,116	90.7	1,956,301	181,569	9.3	1,774,732	90.7
\$25,000 under \$30,000	8,818,876	1,157,769	13.1	7,660,108	86.9	1,872,635	264,204	14.1	1,608,431	85.9
\$30,000 under \$40,000	14,599,675	2,637,413	18.1	11,961,272	81.9	3,800,596	609,809	16.0	3,190,787	84.0
\$40,000 under \$50,000	11,472,714	3,071,359	26.8	8,399,333	73.2	3,692,686	740,405	20.1	2,952,282	79.9
\$50,000 under \$75,000	19,394,648	7,580,873	39.1	11,812,790	60.9	9,054,829	2,730,639	30.2	6,324,190	69.8
\$75,000 under \$100,000	12,825,769	7,179,544	56.0	5,646,225	44.0	8,581,461	4,252,974	49.6	4,328,487	50.4
\$100,000 under \$200,000	17,501,251	13,455,839	76.9	4,044,412	23.1	14,048,334	10,566,524	75.2	3,481,809	24.8
\$200,000 under \$500,000	4,978,534	4,639,462	93.2	338,464	6.8	4,257,848	3,986,926	93.6	270,922	6.4
\$500,000 under \$1,000,000	834,981	770,130	92.2	64,851	7.8	716,306	667,831	93.2	48,475	6.8
\$1,000,000 under \$1,500,000	180,446	162,973	90.3	17,473	9.7	153,659	139,767	91.0	13,893	9.0
\$1,500,000 under \$2,000,000	77,065	69,305	89.9	7,760	10.1	64,333	57,927	90.0	6,406	10.0
\$2,000,000 under \$5,000,000	109,475	99,160	90.6	10,315	9.4	90,279	81,902	90.7	8,378	9.3
\$5,000,000 under \$10,000,000	26,579	25,075	94.3	1,505	5.7	21,603	20,388	94.4	1,214	5.6
\$10,000,000 or more	16,733	16,183	96.7	547	3.3	13,388	12,965	96.8	423	3.2
Size of adjusted gross income	Returns of married persons filing separately					Returns of heads of household				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,949,371	1,128,475	38.3	1,731,707	58.7	22,077,498	3,755,867	17.0	18,239,208	82.6
No adjusted gross income	78,579	0	0.0	0	0.0	82,422	0	0.0	0	0.0
\$1 under \$5,000	145,399	14,169	9.7	130,236	89.6	571,212	14,001	2.5	557,211	97.5
\$5,000 under \$10,000	140,075	23,105	16.5	112,953	80.6	1,672,515	28,197	1.7	1,644,318	98.3
\$10,000 under \$15,000	173,637	20,594	11.9	153,043	88.1	3,017,605	52,657	1.7	2,964,948	98.3
\$15,000 under \$20,000	177,328	32,730	18.5	144,598	81.5	2,989,169	69,045	2.3	2,920,124	97.7
\$20,000 under \$25,000	222,544	27,718	12.5	194,826	87.5	2,493,715	124,296	5.0	2,369,419	95.0
\$25,000 under \$30,000	218,740	46,753	21.4	171,987	78.6	2,043,358	157,038	7.7	1,886,321	92.3
\$30,000 under \$40,000	422,965	123,652	29.2	298,323	70.5	3,108,071	440,853	14.2	2,667,217	85.8
\$40,000 under \$50,000	355,213	138,848	39.1	214,343	60.3	1,986,394	543,673	27.4	1,442,721	72.6
\$50,000 under \$75,000	** 759,118	** 493,991	65.1	** 264,142	34.8	2,402,363	1,049,586	43.7	1,352,777	56.3
\$75,000 under \$100,000	**	**	n.a.	**	n.a.	918,297	619,858	67.5	298,439	32.5
\$100,000 under \$200,000	192,027	152,472	79.4	**	n.a.	649,219	524,384	80.8	124,835	19.2
\$200,000 under \$500,000	** 54,870	** 46,254	84.3	** 46,571	84.9	114,834	107,688	93.8	7,145	6.2
\$500,000 under \$1,000,000	**	**	n.a.	**	n.a.	18,882	16,328	86.5	2,554	13.5
\$1,000,000 under \$1,500,000	3,047	2,719	89.2	**	n.a.	3,786	3,245	85.7	541	14.3
\$1,500,000 under \$2,000,000	1,522	1,411	92.7	** 439	28.8	1,942	1,704	87.7	238	12.3
\$2,000,000 under \$5,000,000	2,582	2,388	92.5	** 209	8.1	2,719	2,382	87.6	336	12.4
\$5,000,000 under \$10,000,000	871	833	95.6	38	4.4	619	577	93.2	42	6.8
\$10,000,000 or more	856	838	97.9	**	n.a.	377	355	94.2	22	5.8
Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	75,256	16,613	22.1	57,437	76.3	69,579,590	14,313,093	20.6	54,010,870	77.6
No adjusted gross income	* 1,205	0	0.0	0	0.0	1,254,622	0	0.0	0	0.0
\$1 under \$5,000	9,069	8	0.1	9,061	99.9	8,846,514	233,686	2.6	8,612,828	97.4
\$5,000 under \$10,000	* 3,040	0	0.0	* 3,040	100.0	8,921,808	252,376	2.8	8,669,432	97.2
\$10,000 under \$15,000	* 6,289	0	0.0	* 6,289	100.0	7,638,364	444,035	5.8	7,194,329	94.2
\$15,000 under \$20,000	* 5,037	* 3	0.1	* 5,034	99.9	6,373,588	543,554	8.5	5,830,034	91.5
\$20,000 under \$25,000	* 6,060	* 1,053	17.4	* 5,007	82.6	5,383,130	599,999	11.1	4,783,132	88.9
\$25,000 under \$30,000	* 4,990	* 3	0.1	* 4,987	99.9	4,679,153	689,771	14.7	3,988,383	85.2
\$30,000 under \$40,000	* 5,176	* 1,150	22.2	* 4,025	77.8	7,262,868	1,461,948	20.1	5,800,920	79.9
\$40,000 under \$50,000	* 7,149	* 2,144	30.0	* 5,005	70.0	5,431,272	1,646,289	30.3	3,784,983	69.7
\$50,000 under \$75,000	** 18,552	** 5,647	30.4	** 12,904	69.6	7,406,959	3,487,106	47.1	3,919,853	52.9
\$75,000 under \$100,000	**	**	n.a.	**	n.a.	3,078,839	2,120,616	68.9	958,223	31.1
\$100,000 under \$200,000	5,909	3,882	65.7	**	n.a.	2,605,763	2,208,577	84.8	397,183	15.2
\$200,000 under \$500,000	** 2,563	** 2,518	98.2	** 2,071	80.8	558,277	504,487	90.4	53,786	9.6
\$500,000 under \$1,000,000	**	**	n.a.	**	n.a.	89,936	77,561	86.2	12,375	13.8
\$1,000,000 under \$1,500,000	* 59	* 58	98.3	**	n.a.	19,895	17,184	86.4	2,711	13.6
\$1,500,000 under \$2,000,000	84	75	89.3	** 9	10.7	9,184	8,187	89.1	997	10.9
\$2,000,000 under \$5,000,000	50	47	94.0	** 4	8.0	13,844	12,440	89.9	1,404	10.1
\$5,000,000 under \$10,000,000	19	19	100.0	0	0.0	3,467	3,257	93.9	211	6.1
\$10,000,000 or more	* 6	* 5	83.3	**	n.a.	2,106	2,020	95.9	86	4.1

n.a.: Not applicable.

\* 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.

Source: IRS, Statistics of Income Division, July 2016

## Deduction Type by Marital Status, 2013

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	147,351,299	44,330,496	30.1	100,898,698	68.5	53,910,326	24,967,885	46.3	28,300,517	52.5
No adjusted gross income	2,113,013	0	0.0	0	0.0	641,917	0	0.0	0	0.0
\$1 under \$5,000	10,608,111	352,950	3.3	10,253,170	96.7	738,709	80,676	10.9	658,033	89.1
\$5,000 under \$10,000	12,030,388	434,830	3.6	11,592,563	96.4	1,064,097	96,753	9.1	967,344	90.9
\$10,000 under \$15,000	12,503,345	742,962	5.9	11,760,383	94.1	1,535,050	137,157	8.9	1,397,893	91.1
\$15,000 under \$20,000	11,621,535	902,415	7.8	10,717,117	92.2	1,903,472	176,968	9.3	1,726,504	90.7
\$20,000 under \$25,000	10,125,285	988,360	9.8	9,136,926	90.2	2,063,173	214,393	10.4	1,848,779	89.6
\$25,000 under \$30,000	8,809,515	1,211,423	13.8	7,596,095	86.2	2,033,043	291,244	14.3	1,741,800	85.7
\$30,000 under \$40,000	14,473,606	2,886,977	19.9	11,586,629	80.1	4,003,456	680,531	17.0	3,322,925	83.0
\$40,000 under \$50,000	11,279,394	3,292,604	29.2	7,986,791	70.8	3,841,729	829,379	21.6	3,012,350	78.4
\$50,000 under \$75,000	19,229,309	8,015,510	41.7	11,213,800	58.3	9,335,154	3,104,701	33.3	6,230,453	66.7
\$75,000 under \$100,000	12,574,107	7,356,600	58.5	5,217,504	41.5	8,620,843	4,543,639	52.7	4,077,203	47.3
\$100,000 under \$200,000	16,425,446	12,950,515	78.8	3,474,911	21.2	13,370,851	10,344,533	77.4	3,026,317	22.6
\$200,000 under \$500,000	4,488,110	4,208,986	93.8	279,097	6.2	3,849,937	3,624,630	94.1	225,304	5.9
\$500,000 under \$1,000,000	724,251	668,727	92.3	55,515	7.7	621,171	578,201	93.1	42,970	6.9
\$1,000,000 under \$1,500,000	156,269	142,203	91.0	14,023	9.0	131,083	120,064	91.6	11,019	8.4
\$1,500,000 under \$2,000,000	64,235	58,573	91.2	5,660	8.8	53,759	48,984	91.1	4,775	8.9
\$2,000,000 under \$5,000,000	91,128	83,993	92.2	7,135	7.8	75,205	69,428	92.3	5,777	7.7
\$5,000,000 under \$10,000,000	21,412	20,375	95.2	1,035	4.8	17,407	16,594	95.3	813	4.7
\$10,000,000 or more	12,839	12,493	97.3	345	2.7	10,269	10,010	97.5	258	2.5

  

Size of adjusted gross income	Returns of married persons filing separately					Returns of heads of household				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,811,050	1,139,083	40.5	1,576,228	56.1	21,991,339	3,786,678	17.2	18,131,960	82.5
No adjusted gross income	86,701	0	0.0	0	0.0	72,699	0	0.0	0	0.0
\$1 under \$5,000	138,955	12,944	9.3	124,020	89.3	615,837	14,033	2.3	601,804	97.7
\$5,000 under \$10,000	157,384	18,983	12.1	135,406	86.0	1,810,198	21,233	1.2	1,788,965	98.8
\$10,000 under \$15,000	155,390	29,941	19.3	125,449	80.7	3,020,374	57,067	1.9	2,963,308	98.1
\$15,000 under \$20,000	179,303	34,063	19.0	143,237	79.9	3,106,387	99,072	3.2	3,007,316	96.8
\$20,000 under \$25,000	200,288	**	n.a.	165,875	82.8	2,513,266	123,268	4.9	2,389,998	95.1
\$25,000 under \$30,000	224,388	** 94,246	42.0	162,558	72.4	2,134,205	187,633	8.8	1,946,572	91.2
\$30,000 under \$40,000	410,246	146,952	35.8	263,295	64.2	3,059,801	505,878	16.5	2,553,924	83.5
\$40,000 under \$50,000	356,227	169,516	47.6	186,711	52.4	1,823,777	541,756	29.7	1,282,020	70.3
\$50,000 under \$75,000	** 676,317	** 440,341	65.1	188,164	27.8	2,254,679	1,047,564	46.5	1,207,115	53.5
\$75,000 under \$100,000	**	**	n.a.	47,811	n.a.	872,308	583,941	66.9	288,367	33.1
\$100,000 under \$200,000	171,755	144,881	84.4	** 32,089	18.7	573,630	480,091	83.7	93,538	16.3
\$200,000 under \$500,000	38,045	32,794	86.2	**	n.a.	107,605	101,527	94.4	6,077	5.6
\$500,000 under \$1,000,000	8,137	7,014	86.2	1,114	13.7	18,577	16,828	90.6	1,749	9.4
\$1,000,000 under \$1,500,000	2,827	2,611	92.4	213	7.5	3,428	2,698	78.7	730	21.3
\$1,500,000 under \$2,000,000	1,328	1,225	92.2	101	7.6	1,507	1,347	89.4	160	10.6
\$2,000,000 under \$5,000,000	2,390	2,243	93.8	147	6.2	2,329	2,056	88.3	274	11.8
\$5,000,000 under \$10,000,000	708	681	96.2	25	3.5	454	420	92.5	34	7.5
\$10,000,000 or more	661	648	98.0	13	2.0	280	269	96.1	11	3.9

  

Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	75,231	27,890	37.1	45,920	61.0	68,563,354	14,408,959	21.0	52,844,073	77.1
No adjusted gross income	1,421	0	0.0	0	0.0	1,310,275	0	0.0	0	0.0
\$1 under \$5,000	* 5,002	* 993	19.9	* 4,009	80.1	9,109,609	244,305	2.7	8,865,304	97.3
\$5,000 under \$10,000	* 2,995	0	0.0	* 2,995	100.0	8,995,715	297,861	3.3	8,697,854	96.7
\$10,000 under \$15,000	* 7,027	* 3	0.0	* 7,024	100.0	7,785,504	518,795	6.7	7,266,710	93.3
\$15,000 under \$20,000	* 4,008	0	0.0	* 4,008	100.0	6,428,365	592,312	9.2	5,836,052	90.8
\$20,000 under \$25,000	* 3,990	**	n.a.	* 3,989	100.0	5,344,569	616,285	11.5	4,728,284	88.5
\$25,000 under \$30,000	* 5,333	** 1,007	18.9	* 4,327	81.1	4,412,546	671,708	15.2	3,740,838	84.8
\$30,000 under \$40,000	* 7,009	* 2,022	28.8	* 4,987	71.2	6,993,094	1,551,596	22.2	5,441,499	77.8
\$40,000 under \$50,000	7,139	4,145	58.1	2994.0	41.9	5,250,523	1,747,808	33.3	3,502,715	66.7
\$50,000 under \$75,000	** 22,923	** 12,323	53.8	8396.0	36.6	7,131,645	3,551,972	49.8	3,579,672	50.2
\$75,000 under \$100,000	**	**	n.a.	2204.0	n.a.	2,889,547	2,087,628	72.2	801,918	27.8
\$100,000 under \$200,000	6,379	5,396	84.6	** 984	15.4	2,302,831	1,975,613	85.8	327,218	14.2
\$200,000 under \$500,000	1,778	1,777	99.9	**	n.a.	490,746	448,259	91.3	42,482	8.7
\$500,000 under \$1,000,000	* 119	* 119	100.0	0.0	0.0	76,247	66,565	87.3	9,682	12.7
\$1,000,000 under \$1,500,000	* 11	* 11	100.0	0.0	0.0	18,920	16,818	88.9	2,062	10.9
\$1,500,000 under \$2,000,000	* 42	* 42	100.0	0.0	0.0	7,598	6,975	91.8	624	8.2
\$2,000,000 under \$5,000,000	44	* 41	93.2	* 3	6.8	11,160	10,225	91.6	935	8.4
\$5,000,000 under \$10,000,000	* 8	* 8	100.0	0.0	0.0	2,835	2,672	94.3	162	5.7
\$10,000,000 or more	* 4	* 4	100.0	0	0.0	1,625	1,562	96.1	63	3.9

n.a.: Not applicable.

\* 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.

Source: IRS, Statistics of Income Division, July 2015

## Deduction Type by Marital Status, 2012

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	144,928,472	45,581,697	31.5	97,208,513	67.1	53,718,396	25,887,574	48.2	27,180,572	50.6
No adjusted gross income	2,128,548	0	0.0	0	0.0	649,242	0	0.0	0	0.0
\$1 under \$5,000	10,378,183	343,685	3.3	10,034,155	96.7	742,270	75,632	10.2	666,637	89.8
\$5,000 under \$10,000	11,958,135	504,532	4.2	11,453,603	95.8	1,082,806	108,903	10.1	973,902	89.9
\$10,000 under \$15,000	12,632,192	855,280	6.8	11,774,919	93.2	1,633,275	154,758	9.5	1,478,517	90.5
\$15,000 under \$20,000	11,615,578	979,496	8.4	10,634,096	91.6	1,954,372	208,631	10.7	1,745,741	89.3
\$20,000 under \$25,000	10,168,630	1,131,529	11.1	9,035,104	88.9	2,234,946	257,562	11.5	1,977,384	88.5
\$25,000 under \$30,000	8,734,480	1,317,207	15.1	7,417,273	84.9	2,097,107	351,725	16.8	1,745,382	83.2
\$30,000 under \$40,000	14,451,152	3,206,077	22.2	11,244,777	77.8	4,144,944	756,058	18.2	3,388,886	81.8
\$40,000 under \$50,000	10,873,672	3,503,887	32.2	7,367,778	67.8	3,817,484	945,367	24.8	2,871,111	75.2
\$50,000 under \$75,000	18,985,371	8,494,231	44.7	10,490,147	55.3	9,589,642	3,594,043	37.5	5,995,599	62.5
\$75,000 under \$100,000	12,103,891	7,545,860	62.3	4,558,031	37.7	8,484,178	4,887,166	57.6	3,597,012	42.4
\$100,000 under \$200,000	15,646,648	12,718,966	81.3	2,927,666	18.7	12,807,960	10,281,444	80.3	2,526,515	19.7
\$200,000 under \$500,000	4,154,112	3,918,786	94.3	235,311	5.7	3,550,133	3,362,743	94.7	187,390	5.3
\$500,000 under \$1,000,000	705,029	678,651	96.3	26,333	3.7	603,943	583,872	96.7	20,070	3.3
\$1,000,000 under \$1,500,000	169,413	164,396	97.0	5,016	3.0	142,111	138,536	97.5	3,574	2.5
\$1,500,000 under \$2,000,000	71,874	70,320	97.8	1,554	2.2	60,363	59,278	98.2	1,085	1.8
\$2,000,000 under \$5,000,000	106,711	104,472	97.9	2,223	2.1	87,501	86,037	98.3	1,464	1.7
\$5,000,000 under \$10,000,000	27,167	26,784	98.6	383	1.4	21,981	21,756	99.0	224	1.0
\$10,000,000 or more	17,685	17,539	99.2	145	0.8	14,139	14,061	99.4	78	0.6

  

Size of adjusted gross income	Returns of married persons filing separately					Returns of heads of household				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,663,017	1,149,825	43.2	1,405,757	52.8	21,814,184	3,877,508	17.8	17,855,669	81.9
No adjusted gross income	100,723	0	0.0	0	0.0	80,008	0	0.0	0	0.0
\$1 under \$5,000	153,539	18,100	11.8	135,096	88.0	633,558	22,124	3.5	611,434	96.5
\$5,000 under \$10,000	145,241	21,880	15.1	123,361	84.9	1,817,998	42,607	2.3	1,775,391	97.7
\$10,000 under \$15,000	156,758	29,506	18.8	125,260	79.9	3,028,122	62,776	2.1	2,965,346	97.9
\$15,000 under \$20,000	173,404	28,098	16.2	144,312	83.2	3,141,608	93,386	3.0	3,048,222	97.0
\$20,000 under \$25,000	202,105	42,100	20.8	159,006	78.7	2,569,899	136,163	5.3	2,432,737	94.7
\$25,000 under \$30,000	191,319	51,785	27.1	139,534	72.9	2,112,536	190,245	9.0	1,922,292	91.0
\$30,000 under \$40,000	** 415,384	** 164,105	39.5	250,981	60.4	2,999,359	539,284	18.0	2,460,075	82.0
\$40,000 under \$50,000	327,871	176,571	53.9	150,300	45.8	1,761,729	569,139	32.3	1,192,590	67.7
\$50,000 under \$75,000	** 598,347	** 446,460	74.6	118,925	19.9	2,217,512	1,070,334	48.3	1,147,178	51.7
\$75,000 under \$100,000	**	**	n.a.	31,969	n.a.	776,697	562,610	72.4	214,087	27.6
\$100,000 under \$200,000	140,404	118,983	84.7	21,405	15.2	544,952	466,701	85.6	78,250	14.4
\$200,000 under \$500,000	41,743	** 52,238	125.1	4,330	10.4	105,839	98,784	93.3	7,054	6.7
\$500,000 under \$1,000,000	** 16,178	**	n.a.	972	n.a.	15,059	14,444	95.9	615	4.1
\$1,000,000 under \$1,500,000	**	**	n.a.	168	n.a.	4,206	4,044	96.1	162	3.9
\$1,500,000 under \$2,000,000	**	**	n.a.	52	n.a.	1,502	1,402	93.3	100	6.7
\$2,000,000 under \$5,000,000	**	**	n.a.	52	n.a.	2,469	2,364	95.7	105	4.3
\$5,000,000 under \$10,000,000	**	**	n.a.	24	n.a.	679	660	97.2	19	2.8
\$10,000,000 or more	**	**	n.a.	10	n.a.	450	441	98.0	9	2.0

  

Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	77,021	31,620	41.1	43,147	56.0	66,655,855	14,635,170	22.0	50,723,368	76.1
No adjusted gross income	2,253	0	0.0	0	0.0	1,296,321	0	0.0	0	0.0
\$1 under \$5,000	* 3,985	* 999	25.1	* 2,986	74.9	8,844,831	226,830	2.6	8,618,001	97.4
\$5,000 under \$10,000	* 2,987	* 999	33.4	* 1,988	66.6	8,909,102	330,142	3.7	8,578,960	96.3
\$10,000 under \$15,000	8,116	103	1.3	8013.0	98.7	7,805,921	608,137	7.8	7,197,784	92.2
\$15,000 under \$20,000	* 4,949	* 947	19.1	* 4,002	80.9	6,341,245	648,434	10.2	5,691,818	89.8
\$20,000 under \$25,000	* 2,988	* 8	0.3	* 2,980	99.7	5,158,692	695,695	13.5	4,462,996	86.5
\$25,000 under \$30,000	* 1,687	* 351	20.8	* 1,335	79.1	4,331,831	723,102	16.7	3,608,729	83.3
\$30,000 under \$40,000	* 6,991	* 1,999	28.6	* 4,992	71.4	6,884,473	1,744,631	25.3	5,139,842	74.7
\$40,000 under \$50,000	15,169	6,970	45.9	8200.0	54.1	4,951,418	1,805,841	36.5	3,145,577	63.5
\$50,000 under \$75,000	** 18,865	** 12,470	66.1	5376.0	28.5	6,730,748	3,507,680	52.1	3,223,068	47.9
\$75,000 under \$100,000	**	**	n.a.	* 1,019	n.a.	2,673,273	1,959,329	73.3	713,944	26.7
\$100,000 under \$200,000	6,291	4,662	74.1	1629.0	25.9	2,147,042	1,847,175	86.0	299,867	14.0
\$200,000 under \$500,000	2,426	** 2,114	87.1	606.0	25.0	453,971	418,039	92.1	35,931	7.9
\$500,000 under \$1,000,000	** 313	**	n.a.	0.0	n.a.	78,147	73,470	94.0	4,676	6.0
\$1,000,000 under \$1,500,000	**	**	n.a.	* 8	n.a.	20,233	19,128	94.5	1,104	5.5
\$1,500,000 under \$2,000,000	**	**	n.a.	0.0	n.a.	8,577	8,260	96.3	317	3.7
\$2,000,000 under \$5,000,000	**	**	n.a.	11.0	n.a.	14,162	13,571	95.8	590	4.2
\$5,000,000 under \$10,000,000	**	**	n.a.	0.0	n.a.	3,585	3,470	96.8	115	3.2
\$10,000,000 or more	**	**	n.a.	0	n.a.	2,283	2,235	97.9	48	2.1

n.a.: Not applicable.

\* 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.

Source: IRS, Statistics of Income Division, July 2014

## Deduction Type by Marital Status, 2011

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	145,370,240	46,293,834	31.8	96,619,312	66.5	53,353,614	26,442,464	49.6	26,219,022	49.1
No adjusted gross income	2,450,924	0	0.0	0	0.0	692,121	0	0.0	0	0.0
\$1 under \$5,000	10,692,838	398,823	3.7	10,292,029	96.3	762,132	71,774	9.4	690,357	90.6
\$5,000 under \$10,000	12,386,716	539,338	4.4	11,845,264	95.6	1,200,915	124,897	10.4	1,076,018	89.6
\$10,000 under \$15,000	12,925,831	895,102	6.9	12,030,729	93.1	1,763,357	179,779	10.2	1,583,578	89.8
\$15,000 under \$20,000	11,880,059	1,069,474	9.0	10,810,585	91.0	2,037,870	245,244	12.0	1,792,626	88.0
\$20,000 under \$25,000	10,210,706	1,199,527	11.7	9,011,179	88.3	2,171,240	286,554	13.2	1,884,686	86.8
\$25,000 under \$30,000	8,987,613	1,416,379	15.8	7,571,234	84.2	2,122,016	358,467	16.9	1,763,549	83.1
\$30,000 under \$40,000	14,520,079	3,394,275	23.4	11,125,804	76.6	4,070,283	841,428	20.7	3,228,855	79.3
\$40,000 under \$50,000	10,983,973	3,640,692	33.1	7,342,287	66.8	3,974,111	1,028,372	25.9	2,945,738	74.1
\$50,000 under \$75,000	18,949,278	9,123,783	48.1	9,825,494	51.9	9,774,323	4,062,749	41.6	5,711,574	58.4
\$75,000 under \$100,000	11,926,401	7,768,346	65.1	4,157,058	34.9	8,512,981	5,202,282	61.1	3,310,699	38.9
\$100,000 under \$200,000	14,755,766	12,348,754	83.7	2,406,985	16.3	12,229,408	10,160,628	83.1	2,068,777	16.9
\$200,000 under \$500,000	3,801,641	3,625,845	95.4	175,767	4.6	3,278,621	3,134,728	95.6	143,891	4.4
\$500,000 under \$1,000,000	597,525	578,811	96.9	18,705	3.1	512,619	498,167	97.2	14,451	2.8
\$1,000,000 under \$1,500,000	134,907	131,554	97.5	3,352	2.5	115,095	112,708	97.9	2,388	2.1
\$1,500,000 under \$2,000,000	55,986	54,873	98.0	1,112	2.0	46,567	45,760	98.3	807	1.7
\$2,000,000 under \$5,000,000	79,363	77,979	98.3	1,375	1.7	65,272	64,420	98.7	851	1.3
\$5,000,000 under \$10,000,000	19,189	18,934	98.7	254	1.3	15,557	15,425	99.2	132	0.8
\$10,000,000 or more	11,445	11,345	99.1	98	0.9	9,127	9,083	99.5	44	0.5

  

Size of adjusted gross income	Returns of married persons filing separately					Returns of heads of household				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,591,000	1,102,106	42.5	1,397,801	53.9	22,061,944	4,040,879	18.3	17,913,602	81.2
No adjusted gross income	84,933	0	0.0	0	0.0	107,462	0	0.0	0	0.0
\$1 under \$5,000	126,515	19,036	15.0	105,493	83.4	627,508	20,791	3.3	606,717	96.7
\$5,000 under \$10,000	151,555	23,289	15.4	126,152	83.2	1,927,132	43,006	2.2	1,884,125	97.8
\$10,000 under \$15,000	197,582	30,878	15.6	166,704	84.4	3,190,256	73,728	2.3	3,116,529	97.7
\$15,000 under \$20,000	181,382	32,227	17.8	149,154	82.2	3,203,117	111,110	3.5	3,092,007	96.5
\$20,000 under \$25,000	217,821	54,614	25.1	163,207	74.9	2,535,748	153,681	6.1	2,382,068	93.9
\$25,000 under \$30,000	200,491	68,166	34.0	132,325	66.0	2,188,512	219,938	10.0	1,968,574	90.0
\$30,000 under \$40,000	** 682,401	** 298,125	43.7	249,568	36.6	3,013,490	576,886	19.1	2,436,604	80.9
\$40,000 under \$50,000	**	**	n.a.	133,716	n.a.	1,744,578	604,610	34.7	1,139,967	65.3
\$50,000 under \$75,000	411,486	285,636	69.4	125,849	30.6	2,159,311	1,129,597	52.3	1,029,714	47.7
\$75,000 under \$100,000	150,322	124,234	82.6	25,091	16.7	740,972	558,380	75.4	182,593	24.6
\$100,000 under \$200,000	137,829	121,130	87.9	16,677	12.1	514,538	447,039	86.9	67,499	13.1
\$200,000 under \$500,000	33,936	30,715	90.5	3,196	9.4	89,544	83,397	93.1	6,146	6.9
\$500,000 under \$1,000,000	7,813	7,410	94.8	395	5.1	13,358	12,552	94.0	806	6.0
\$1,000,000 under \$1,500,000	2,401	2,308	96.1	91	3.8	2,431	2,307	94.9	123	5.1
\$1,500,000 under \$2,000,000	1,257	1,195	95.1	61	4.9	1,280	1,248	97.5	32	2.5
\$2,000,000 under \$5,000,000	2,095	1,993	95.1	92	4.4	1,940	1,865	96.1	75	3.9
\$5,000,000 under \$10,000,000	624	600	96.2	22	3.5	489	477	97.5	12	2.5
\$10,000,000 or more	559	549	98.2	8	1.4	276	266	96.4	10	3.6

  

Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	69,176	22,206	32.1	43,652	63.1	67,294,506	14,686,179	21.8	51,045,235	75.9
No adjusted gross income	3,318	0	0.0	0	0.0	1,563,091	0	0.0	0	0.0
\$1 under \$5,000	* 3,105	0	0.0	* 3,105	100.0	9,173,578	287,221	3.1	8,886,357	96.9
\$5,000 under \$10,000	* 2,311	* 1,005	43.5	* 1,306	56.5	9,104,803	347,141	3.8	8,757,662	96.2
\$10,000 under \$15,000	* 4,022	0	0.0	* 4,022	100.0	7,770,614	610,717	7.9	7,159,897	92.1
\$15,000 under \$20,000	* 6,592	* 1,564	23.7	* 5,028	76.3	6,451,097	679,329	10.5	5,771,769	89.5
\$20,000 under \$25,000	* 7,168	* 1,198	16.7	* 5,970	83.3	5,278,728	703,480	13.3	4,575,248	86.7
\$25,000 under \$30,000	* 2,984	0	0.0	* 2,984	100.0	4,473,611	769,809	17.2	3,703,802	82.8
\$30,000 under \$40,000	** 12,843	** 2,603	20.3	5,255	40.9	7,032,475	1,826,953	26.0	5,205,522	74.0
\$40,000 under \$50,000	**	**	n.a.	* 4,984	n.a.	4,973,871	1,855,989	37.3	3,117,882	62.7
\$50,000 under \$75,000	12,118	4,744	39.1	7,374	60.9	6,592,040	3,641,057	55.2	2,950,983	44.8
\$75,000 under \$100,000	* 4,328	* 2,055	47.5	* 2,273	52.5	2,517,798	1,881,396	74.7	636,402	25.3
\$100,000 under \$200,000	8,587	7,539	87.8	1,047	12.2	1,865,403	1,612,417	86.4	252,985	13.6
\$200,000 under \$500,000	1,576	1,273	80.8	303	19.2	397,964	375,732	94.4	22,231	5.6
\$500,000 under \$1,000,000	* 60	* 60	100.0	0	n.a.	63,675	60,621	95.2	3,053	4.8
\$1,000,000 under \$1,500,000	* 52	* 52	100.0	0	n.a.	14,929	14,179	95.0	750	5.0
\$1,500,000 under \$2,000,000	* 29	* 29	100.0	0	n.a.	6,854	6,641	96.9	212	3.1
\$2,000,000 under \$5,000,000	61	61	100.0	0	n.a.	9,996	9,640	96.4	356	3.6
\$5,000,000 under \$10,000,000	18	18	100.0	0	n.a.	2,501	2,413	96.5	88	3.5
\$10,000,000 or more	* 4	* 4	100.0	0	n.a.	1,479	1,443	97.6	36	2.4

n.a.: Not applicable.

\* 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.

Source: IRS, Statistics of Income Division, July 2013

## Deduction Type by Marital Status, 2010

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	142,892,051	46,644,509	32.6	93,678,175	65.6	53,526,090	27,014,874	50.5	25,819,133	48.2
No adjusted gross income	2,554,170	0	0.0	0	0.0	692,080	0	0.0	0	0.0
\$1 under \$5,000	9,963,765	419,841	4.2	9,541,981	95.8	788,652	92,689	11.8	695,963	88.2
\$5,000 under \$10,000	12,277,702	593,327	4.8	11,681,405	95.1	1,175,853	133,869	11.4	1,041,985	88.6
\$10,000 under \$15,000	12,806,501	911,539	7.1	11,893,018	92.9	1,820,592	188,485	10.4	1,632,107	89.6
\$15,000 under \$20,000	11,722,728	1,132,656	9.7	10,588,934	90.3	2,147,912	263,165	12.3	1,884,748	87.7
\$20,000 under \$25,000	10,185,282	1,269,230	12.5	8,914,079	87.5	2,224,614	358,057	16.1	1,866,557	83.9
\$25,000 under \$30,000	8,950,075	1,537,327	17.2	7,411,750	82.8	2,263,787	414,510	18.3	1,849,277	81.7
\$30,000 under \$40,000	14,613,296	3,563,770	24.4	11,047,528	75.6	4,288,569	1,005,309	23.4	3,283,260	76.6
\$40,000 under \$50,000	10,992,023	3,964,667	36.1	7,026,299	63.9	4,060,833	1,214,309	29.9	2,846,524	70.1
\$50,000 under \$75,000	18,727,169	9,381,311	50.1	9,344,861	49.9	10,070,659	4,457,635	44.3	5,613,025	55.7
\$75,000 under \$100,000	11,805,382	7,876,832	66.7	3,928,551	33.3	8,619,012	5,479,611	63.6	3,139,401	36.4
\$100,000 under \$200,000	13,997,651	11,873,957	84.8	2,123,674	15.2	11,683,292	9,854,876	84.4	1,828,415	15.6
\$200,000 under \$500,000	3,471,723	3,317,311	95.6	154,395	4.4	2,992,012	2,869,916	95.9	122,094	4.1
\$500,000 under \$1,000,000	544,224	527,916	97.0	16,167	3.0	464,847	452,723	97.4	12,124	2.6
\$1,000,000 under \$1,500,000	126,941	123,984	97.7	2,957	2.3	106,933	104,748	98.0	2,184	2.0
\$1,500,000 under \$2,000,000	51,550	50,702	98.4	848	1.6	43,064	42,504	98.7	560	1.3
\$2,000,000 under \$5,000,000	73,078	71,694	98.1	1,383	1.9	60,234	59,502	98.8	733	1.2
\$5,000,000 under \$10,000,000	17,527	17,280	98.6	247	1.4	14,113	13,987	99.1	126	0.9
\$10,000,000 or more	11,264	11,166	99.1	98	0.9	9,031	8,980	99.4	51	0.6

  

Size of adjusted gross income	Returns of married persons filing separately					Returns of heads of household				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,532,292	1,074,764	42.4	1,353,443	53.4	21,916,717	4,026,260	18.4	17,807,367	81.3
No adjusted gross income	88,896	0	0.0	0	0.0	83,089	0	0.0	0	0.0
\$1 under \$5,000	143,040	**	n.a.	**	n.a.	647,030	24,255	3.7	622,775	96.3
\$5,000 under \$10,000	162,841	** 48,152	29.6	** 252,816	155.3	1,992,364	48,147	2.4	1,944,216	97.6
\$10,000 under \$15,000	156,921	30,673	19.5	124,305	79.2	3,171,717	74,821	2.4	3,096,896	97.6
\$15,000 under \$20,000	197,128	43,931	22.3	152,060	77.1	3,050,526	116,691	3.8	2,933,835	96.2
\$20,000 under \$25,000	209,166	** 105,952	50.7	** 305,238	145.9	2,667,446	150,540	5.6	2,516,907	94.4
\$25,000 under \$30,000	204,994	**	n.a.	**	n.a.	2,198,467	232,498	10.6	1,965,969	89.4
\$30,000 under \$40,000	372,657	152,732	41.0	217,926	58.5	2,987,262	574,738	19.2	2,412,524	80.8
\$40,000 under \$50,000	286,102	165,199	57.7	119,846	41.9	1,771,865	656,955	37.1	1,114,910	62.9
\$50,000 under \$75,000	401,672	275,355	68.6	125,320	31.2	2,066,993	1,116,588	54.0	950,405	46.0
\$75,000 under \$100,000	146,214	110,544	75.6	35,669	24.4	719,487	535,536	74.4	183,950	25.6
\$100,000 under \$200,000	115,734	98,273	84.9	** 17,444	15.1	465,678	404,846	86.9	60,830	13.1
\$200,000 under \$500,000	** 46,928	** 43,953	93.7	** 2,818	6.0	74,952	71,995	96.1	2,957	3.9
\$500,000 under \$1,000,000	**	**	n.a.	**	n.a.	13,812	12,864	93.1	948	6.9
\$1,000,000 under \$1,500,000	**	**	n.a.	**	n.a.	2,551	2,440	95.6	110	4.3
\$1,500,000 under \$2,000,000	**	**	n.a.	**	n.a.	1,172	1,137	97.0	35	3.0
\$2,000,000 under \$5,000,000	**	**	n.a.	**	n.a.	1,602	1,529	95.4	74	4.6
\$5,000,000 under \$10,000,000	**	**	n.a.	**	n.a.	440	417	94.8	22	5.0
\$10,000,000 or more	**	**	n.a.	**	n.a.	266	263	98.9	3	1.1

  

Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	70,595	27,424	38.8	42,200	59.8	64,846,356	14,501,187	22.4	48,656,032	75.0
No adjusted gross income	* 971	0	0.0	0	0.0	1,689,134	0	0.0	0	0.0
\$1 under \$5,000	* 973	**	n.a.	**	n.a.	8,384,071	280,147	3.3	8,103,924	96.7
\$5,000 under \$10,000	* 6,595	** 1,547	23.5	** 6,021	91.3	8,940,049	384,362	4.3	8,555,687	95.7
\$10,000 under \$15,000	* 10,030	1,990	19.8	8,040	80.2	7,647,241	615,570	8.0	7,031,671	92.0
\$15,000 under \$20,000	* 6,025	* 1,994	33.1	* 4,031	66.9	6,321,136	706,876	11.2	5,614,260	88.8
\$20,000 under \$25,000	* 5,178	** 1,709	33.0	** 6,019	116.2	5,078,877	715,908	14.1	4,362,970	85.9
\$25,000 under \$30,000	* 2,550	**	n.a.	**	n.a.	4,280,277	827,383	19.3	3,452,894	80.7
\$30,000 under \$40,000	* 5,010	* 1,976	39.4	* 3,034	60.6	6,959,798	1,829,015	26.3	5,130,783	73.7
\$40,000 under \$50,000	* 7,578	* 2,330	30.7	* 5,248	69.3	4,865,645	1,925,874	39.6	2,939,771	60.4
\$50,000 under \$75,000	16,482	8,540	51.8	7,943	48.2	6,171,363	3,523,195	57.1	2,648,168	42.9
\$75,000 under \$100,000	* 3,936	2,665	67.7	1,271	32.3	2,316,734	1,748,475	75.5	568,259	24.5
\$100,000 under \$200,000	3,885	3,587	92.3	297	7.6	1,729,062	1,512,373	87.5	216,688	12.5
\$200,000 under \$500,000	** 1,382	** 1,085	78.5	297	21.5	370,573	343,774	92.8	26,797	7.2
\$500,000 under \$1,000,000	**	**	n.a.	0	n.a.	58,750	55,904	95.2	2,846	4.8
\$1,000,000 under \$1,500,000	**	**	n.a.	0	n.a.	14,584	14,072	96.5	512	3.5
\$1,500,000 under \$2,000,000	**	**	n.a.	0	n.a.	6,118	5,911	96.6	207	3.4
\$2,000,000 under \$5,000,000	**	**	n.a.	0	n.a.	9,220	8,740	94.8	481	5.2
\$5,000,000 under \$10,000,000	**	**	n.a.	0	n.a.	2,321	2,244	96.7	77	3.3
\$10,000,000 or more	**	**	n.a.	0	n.a.	1,403	1,365	97.3	38	2.7

n.a.: Not applicable.

\* 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.

Source: IRS, Statistics of Income Division, July 2012

## Deduction Type by Marital Status, 2009

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	140,494,127	45,695,736	32.5	92,268,979	65.7	53,570,158	26,274,535	49.0	26,492,078	49.5
No adjusted gross income	2,511,925	0	0.0	0	0.0	803,536	0	0.0	0	0.0
\$1 under \$5,000	10,447,635	439,203	4.2	10,005,431	95.8	852,224	106,157	12.5	746,067	87.5
\$5,000 under \$10,000	12,220,335	629,928	5.2	11,586,408	94.8	1,238,790	134,898	10.9	1,103,892	89.1
\$10,000 under \$15,000	12,444,512	922,814	7.4	11,517,694	92.6	1,911,404	208,464	10.9	1,702,940	89.1
\$15,000 under \$20,000	11,400,228	1,168,782	10.3	10,229,448	89.7	2,076,035	261,269	12.6	1,814,766	87.4
\$20,000 under \$25,000	10,033,887	1,319,637	13.2	8,713,252	86.8	2,341,212	372,959	15.9	1,968,254	84.1
\$25,000 under \$30,000	8,662,392	1,533,209	17.7	7,128,185	82.3	2,251,098	407,001	18.1	1,844,096	81.9
\$30,000 under \$40,000	14,371,647	3,619,951	25.2	10,750,692	74.8	4,379,940	998,969	22.8	3,380,971	77.2
\$40,000 under \$50,000	10,796,412	3,994,552	37.0	6,800,862	63.0	4,090,486	1,254,238	30.7	2,836,248	69.3
\$50,000 under \$75,000	18,694,893	9,272,525	49.6	9,422,368	50.4	10,322,929	4,410,142	42.7	5,912,788	57.3
\$75,000 under \$100,000	11,463,725	7,583,001	66.1	3,880,724	33.9	8,557,969	5,334,089	62.3	3,223,880	37.7
\$100,000 under \$200,000	13,522,048	11,454,028	84.7	2,067,568	15.3	11,347,616	9,524,342	83.9	1,823,274	16.1
\$200,000 under \$500,000	3,195,039	3,051,936	95.5	143,092	4.5	2,777,616	2,660,505	95.8	117,111	4.2
\$500,000 under \$1,000,000	492,567	475,847	96.6	16,720	3.4	422,476	409,498	96.9	12,979	3.1
\$1,000,000 under \$1,500,000	108,096	104,559	96.7	3,525	3.3	90,920	88,200	97.0	2,720	3.0
\$1,500,000 under \$2,000,000	44,273	43,015	97.2	1,248	2.8	36,903	36,008	97.6	886	2.4
\$2,000,000 under \$5,000,000	61,918	60,522	97.7	1,395	2.3	50,864	49,876	98.1	988	1.9
\$5,000,000 under \$10,000,000	14,322	14,079	98.3	241	1.7	11,623	11,465	98.6	158	1.4
\$10,000,000 or more	8,274	8,148	98.5	126	1.5	6,517	6,456	99.1	61	0.9

  

Size of adjusted gross income	Returns of married persons filing separately					Returns of heads of household				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,539,588	1,057,315	41.6	1,377,089	54.2	21,496,275	4,122,754	19.2	17,262,625	80.3
No adjusted gross income	88,707	0	0.0	0	0.0	110,894	0	0.0	0	0.0
\$1 under \$5,000	156,281	19,053	12.2	134,226	85.9	752,280	24,133	3.2	728,147	96.8
\$5,000 under \$10,000	192,961	31,103	16.1	157,859	81.8	2,049,601	51,009	2.5	1,998,592	97.5
\$10,000 under \$15,000	184,461	33,021	17.9	148,434	80.5	3,084,002	80,472	2.6	3,003,530	97.4
\$15,000 under \$20,000	194,003	27,328	14.1	164,677	84.9	2,940,094	140,781	4.8	2,799,313	95.2
\$20,000 under \$25,000	203,274	41,839	20.6	160,438	78.9	2,632,356	221,427	8.4	2,410,930	91.6
\$25,000 under \$30,000	193,709	68,679	35.5	124,031	64.0	2,137,574	248,340	11.6	1,889,233	88.4
\$30,000 under \$40,000	385,504	163,923	42.5	220,577	57.2	2,955,760	671,547	22.7	2,284,213	77.3
\$40,000 under \$50,000	288,908	159,505	55.2	128,404	44.4	1,735,030	652,052	37.6	1,082,978	62.4
\$50,000 under \$75,000	361,974	258,171	71.3	103,804	28.7	1,913,255	1,055,843	55.2	857,412	44.8
\$75,000 under \$100,000	144,028	121,982	84.7	22,046	15.3	636,468	493,247	77.5	143,221	22.5
\$100,000 under \$200,000	105,338	95,248	90.4	** 12,046	11.4	464,016	403,220	86.9	60,795	13.1
\$200,000 under \$500,000	** 34,446	** 31,684	92.0	**	n.a.	68,995	65,716	95.2	3,278	4.8
\$500,000 under \$1,000,000	**	**	n.a.	347	n.a.	10,539	9,924	94.2	615	5.8
\$1,000,000 under \$1,500,000	2,071	2,024	97.7	35	1.7	2,308	2,100	91.0	209	9.1
\$1,500,000 under \$2,000,000	1,080	993	91.9	86	8.0	1,102	1,034	93.8	68	6.2
\$2,000,000 under \$5,000,000	1,878	1,819	96.9	58	3.1	1,464	1,399	95.6	65	4.4
\$5,000,000 under \$10,000,000	532	516	97.0	14	2.6	** 536	** 510	95.1	12	2.2
\$10,000,000 or more	434	428	98.6	6	1.4	**	**	n.a.	14	n.a.

  

Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	68,880	21,390	31.1	45,825	66.5	62,819,226	14,219,741	22.6	47,091,362	75.0
No adjusted gross income	1,665	0	0.0	0	0.0	1,507,123	0	0.0	0	0.0
\$1 under \$5,000	* 2,147	* 145	6.8	* 2,002	93.2	8,684,704	289,716	3.3	8,394,988	96.7
\$5,000 under \$10,000	* 4,001	0	0.0	* 4,001	100.0	8,734,982	412,918	4.7	8,322,064	95.3
\$10,000 under \$15,000	* 6,526	* 997	15.3	* 5,529	84.7	7,258,118	599,859	8.3	6,657,260	91.7
\$15,000 under \$20,000	* 5,684	0	0.0	* 5,684	100.0	6,184,412	739,404	12.0	5,445,008	88.0
\$20,000 under \$25,000	* 6,998	0	0.0	* 6,998	100.0	4,850,046	683,413	14.1	4,166,632	85.9
\$25,000 under \$30,000	* 7,008	* 1,999	28.5	* 5,009	71.5	4,073,004	807,190	19.8	3,265,815	80.2
\$30,000 under \$40,000	11,350	3,031	26.7	8,318	73.3	6,639,094	1,782,481	26.8	4,856,613	73.2
\$40,000 under \$50,000	* 2,999	* 1,002	33.4	* 1,996	66.6	4,678,990	1,927,754	41.2	2,751,235	58.8
\$50,000 under \$75,000	12,446	6,473	52.0	5,973	48.0	6,084,288	3,541,897	58.2	2,542,391	41.8
\$75,000 under \$100,000	* 2,762	* 2,460	89.1	* 301	10.9	2,122,498	1,631,222	76.9	491,276	23.1
\$100,000 under \$200,000	4,238	4,236	100.0	** 4	0.1	1,600,840	1,426,983	89.1	173,856	10.9
\$200,000 under \$500,000	** 1,005	** 1,003	99.8	**	0.0	319,065	298,767	93.6	20,297	6.4
\$500,000 under \$1,000,000	**	**	**	0	n.a.	53,464	50,685	94.8	2,780	5.2
\$1,000,000 under \$1,500,000	0	0	n.a.	0	n.a.	12,797	12,235	95.6	562	4.4
\$1,500,000 under \$2,000,000	* 17	* 9	52.9	* 8	47.1	5,170	4,972	96.2	199	3.8
\$2,000,000 under \$5,000,000	* 27	* 27	100.0	0	0.0	7,685	7,401	96.3	284	3.7
\$5,000,000 under \$10,000,000	** 8	** 8	100.0	0	0.0	1,855	1,799	97.0	57	3.1
\$10,000,000 or more	**	**	**	0	n.a.	1,090	1,045	95.9	45	4.1

n.a.: Not applicable.

\* 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.

Source: IRS, Statistics of Income Division, July 2011

## Deduction Type by Marital Status, 2008

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	142,450,569	48,167,223	34	91,780,792	64	53,655,844	27,973,756	52	24,932,896	46
No adjusted gross income	2,489,989	0	0	0	0	748,538	0	0	0	0
\$1 under \$5,000	11,638,707	412,196	4	11,223,857	96	804,848	99,730	12	705,118	88
\$5,000 under \$10,000	12,139,638	606,640	5	11,531,209	95	1,170,377	134,186	11	1,036,191	89
\$10,000 under \$15,000	11,702,056	902,786	8	10,797,948	92	1,673,127	195,795	12	1,476,684	88
\$15,000 under \$20,000	11,076,002	1,162,536	10	9,913,466	90	2,058,789	301,332	15	1,757,457	85
\$20,000 under \$25,000	9,866,247	1,361,007	14	8,504,217	86	2,211,761	379,350	17	1,832,411	83
\$25,000 under \$30,000	8,743,581	1,618,649	19	7,124,794	81	2,047,192	448,593	22	1,598,599	78
\$30,000 under \$40,000	14,554,280	3,886,361	27	10,667,138	73	4,227,821	1,062,171	25	3,165,650	75
\$40,000 under \$50,000	11,087,123	4,198,969	38	6,885,836	62	4,115,704	1,328,790	32	2,786,914	68
\$50,000 under \$75,000	19,196,461	9,896,667	52	9,298,435	48	10,574,313	4,868,266	46	5,706,048	54
\$75,000 under \$100,000	11,729,485	8,045,685	69	3,682,799	31	8,736,530	5,715,072	65	3,021,458	35
\$100,000 under \$200,000	13,851,341	11,901,882	86	1,949,444	14	11,541,140	9,855,274	85	1,685,864	15
\$200,000 under \$500,000	3,476,747	3,311,619	95	164,976	5	2,989,267	2,856,872	96	132,390	4
\$500,000 under \$1,000,000	577,618	551,398	95	26,218	5	490,022	469,868	96	20,154	4
\$1,000,000 under \$1,500,000	140,635	135,285	96	5,349	4	118,048	113,734	96	4,314	4
\$1,500,000 under \$2,000,000	59,460	57,336	96	2,121	4	49,495	47,966	97	1,529	3
\$2,000,000 under \$5,000,000	86,329	83,943	97	2,382	3	70,796	69,060	98	1,737	2
\$5,000,000 under \$10,000,000	21,390	20,953	98	434	2	17,288	17,009	98	279	2
\$10,000,000 or more	13,480	13,312	99	168	1	10,786	10,688	99	98	1

  

Size of adjusted gross income	Returns of married persons filing separately					Returns of head of households				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,717,037	1,184,876	44	1,432,223	53	21,098,890	4,316,211	20	16,664,247	79
No adjusted gross income	89,030	0	0	0	0	118,433	0	0	0	0
\$1 under \$5,000	144,669	17,843	12	125,174	87	793,041	30,689	4	762,352	96
\$5,000 under \$10,000	169,896	25,888	15	142,218	84	1,944,198	52,145	3	1,892,053	97
\$10,000 under \$15,000	156,767	26,553	17	129,540	83	2,952,367	84,337	3	2,868,030	97
\$15,000 under \$20,000	214,514	42,508	20	172,006	80	2,821,601	139,858	5	2,681,742	95
\$20,000 under \$25,000	207,811	53,303	26	153,485	74	2,528,088	194,370	8	2,333,718	92
\$25,000 under \$30,000	225,041	70,366	31	154,537	69	2,160,305	291,392	13	1,868,913	87
\$30,000 under \$40,000	425,138	167,777	39	256,580	60	2,921,484	720,439	25	2,201,046	75
\$40,000 under \$50,000	339,337	176,219	52	** 269,459	79	1,752,866	708,120	40	1,044,746	60
\$50,000 under \$75,000	412,336	302,316	73	**	0	1,958,545	1,141,926	58	816,619	42
\$75,000 under \$100,000	153,956	138,595	90	14,359	9	612,698	468,205	76	144,493	24
\$100,000 under \$200,000	131,314	119,698	91	11,603	9	439,211	392,723	89	** 49,605	11
\$200,000 under \$500,000	32,848	30,217	92	2,484	8	78,148	75,045	96	**	0
\$500,000 under \$1,000,000	7,150	6,659	93	489	7	** 17,907	** 16,963	95	556	3
\$1,000,000 under \$1,500,000	2,255	2,173	96	82	4	**	**	**	184	**
\$1,500,000 under \$2,000,000	1,244	1,158	93	84	7	**	**	**	81	**
\$2,000,000 under \$5,000,000	2,360	2,266	96	90	4	**	**	**	94	**
\$5,000,000 under \$10,000,000	698	673	96	22	3	**	**	**	**	**
\$10,000,000 or more	674	664	99	10	1	**	**	**	15	**

  

Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	82,276	35,764	43	42,928	52	64,896,521	14,656,617	23	48,708,499	75
No adjusted gross income	3,585	0	0	0	0	1,530,402	0	0	0	0
\$1 under \$5,000	* 2,304	0	0	2,304	100	9,893,845	263,934	3	9,628,909	97
\$5,000 under \$10,000	* 1,297	0	0	1,297	100	8,853,871	394,421	4	8,459,450	96
\$10,000 under \$15,000	6,704	648	10	6,055	90	6,913,092	595,452	9	6,317,639	91
\$15,000 under \$20,000	7,414	2,844	38	4,570	62	5,973,684	675,993	11	5,297,691	89
\$20,000 under \$25,000	11,853	3,917	33	7,936	67	4,906,735	730,067	15	4,176,668	85
\$25,000 under \$30,000	* 4,901	1,273	26	3,628	74	4,306,143	807,025	19	3,499,118	81
\$30,000 under \$40,000	8,270	3,684	45	4,586	55	6,971,566	1,932,290	28	5,039,276	72
\$40,000 under \$50,000	7,710	4,705	61	** 9,881	128	4,871,506	1,981,135	41	2,890,372	59
\$50,000 under \$75,000	14,775	7,899	53	**	0	6,236,492	3,576,260	57	2,660,232	43
\$75,000 under \$100,000	4,362	4,362	100	0	0	2,221,940	1,719,452	77	502,488	23
\$100,000 under \$200,000	7,264	4,596	63	** 2,671	37	1,732,412	1,529,591	88	202,821	12
\$200,000 under \$500,000	1,466	1,464	100	**	0	375,018	348,020	93	26,997	7
\$500,000 under \$1,000,000	** 371	** 370	100	0	0	69,405	64,387	93	5,018	7
\$1,000,000 under \$1,500,000	**	**	**	0	**	17,222	16,453	96	769	4
\$1,500,000 under \$2,000,000	**	**	**	0	**	7,401	6,973	94	428	6
\$2,000,000 under \$5,000,000	**	**	**	0	**	11,182	10,721	96	461	4
\$5,000,000 under \$10,000,000	**	**	**	**	**	2,899	2,781	96	118	4
\$10,000,000 or more	**	**	**	0	**	1,707	1,662	97	45	3

\* 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.

Source: IRS, Statistics of Income Division, July 2010

## Deduction Type by Marital Status, 2007

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns [1]	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	142,978,806	50,544,470	35%	90,510,904	63%	54,065,030	29,587,426	55%	23,906,603	44%
No adjusted gross income	1,907,835	--	--	--	--	571,000	--	--	--	--
\$1 under \$5,000	11,930,752	344,143	3%	11,584,608	97%	709,435	100,402	14%	609,033	86%
\$5,000 under \$10,000	12,114,741	560,836	5%	11,551,250	95%	1,140,002	142,070	12%	997,932	88%
\$10,000 under \$15,000	11,914,564	1,015,734	9%	10,895,549	91%	1,662,996	220,471	13%	1,442,525	87%
\$15,000 under \$20,000	11,061,903	1,251,029	11%	9,807,592	89%	2,103,587	300,069	14%	1,803,518	86%
\$20,000 under \$25,000	9,963,693	1,461,861	15%	8,499,833	85%	2,169,228	399,169	18%	1,770,059	82%
\$25,000 under \$30,000	9,005,338	1,791,895	20%	7,213,443	80%	2,144,901	467,665	22%	1,677,236	78%
\$30,000 under \$40,000	14,740,806	4,307,792	29%	10,432,015	71%	4,344,019	1,181,473	27%	3,162,546	73%
\$40,000 under \$50,000	11,150,798	4,529,246	41%	6,621,552	59%	4,200,772	1,507,895	36%	2,692,877	64%
\$50,000 under \$75,000	19,450,744	10,779,607	55%	8,670,135	45%	11,053,415	5,619,221	51%	5,434,194	49%
\$75,000 under \$100,000	11,744,132	8,525,889	73%	3,217,944	27%	8,918,571	6,289,411	71%	2,629,160	29%
\$100,000 under \$200,000	13,457,876	11,693,315	87%	1,764,546	13%	11,222,279	9,731,650	87%	1,490,629	13%
\$200,000 under \$500,000	3,492,353	3,296,436	94%	195,868	6%	2,952,302	2,800,374	95%	151,926	5%
\$500,000 under \$1,000,000	651,049	611,121	94%	39,926	6%	547,937	516,264	94%	31,673	6%
\$1,000,000 under \$1,500,000	166,362	157,556	95%	8,805	5%	138,628	131,401	95%	7,227	5%
\$1,500,000 under \$2,000,000	70,733	67,514	95%	3,218	5%	58,569	56,067	96%	2,502	4%
\$2,000,000 under \$5,000,000	108,641	104,883	97%	3,751	3%	89,698	86,791	97%	2,907	3%
\$5,000,000 under \$10,000,000	28,090	27,479	98%	610	2%	22,813	22,351	98%	462	2%
\$10,000,000 or more	18,394	18,135	99%	259	1%	14,878	14,681	99%	197	1%

  

Size of adjusted gross income	Returns of married persons filing separately					Returns of head of households				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,730,935	1,185,837	43%	1,444,981	53%	21,169,039	4,645,274	22%	16,416,723	78%
No adjusted gross income	85,168	--	--	--	--	107,041	--	--	--	--
\$1 under \$5,000	141,905	13,204	9%	126,700	89%	887,484	33,983	4%	853,501	96%
\$5,000 under \$10,000	165,466	21,085	13%	141,726	86%	2,028,117	53,917	3%	1,974,199	97%
\$10,000 under \$15,000	180,632	25,657	14%	152,336	84%	2,881,496	101,107	4%	2,780,389	96%
\$15,000 under \$20,000	208,675	44,299	21%	161,095	77%	2,773,242	163,352	6%	2,609,890	94%
\$20,000 under \$25,000	249,945	57,671	23%	190,275	76%	2,568,034	242,765	9%	2,325,270	91%
\$25,000 under \$30,000	257,680	82,528	32%	175,152	68%	2,207,368	336,259	15%	1,871,109	85%
\$30,000 under \$40,000	451,430	189,910	42%	**263,702	**54%	2,905,464	795,409	27%	2,110,055	73%
\$40,000 under \$50,000	312,957	185,750	59%	127,206	41%	1,798,300	792,499	44%	1,005,801	56%
\$50,000 under \$75,000	**626,567	**519,689	**83%	78,087	**12%	1,954,143	1,217,056	62%	737,088	38%
\$75,000 under \$100,000	**	**	**	16,374	**	558,820	454,134	81%	104,686	19%
\$100,000 under \$200,000	**	**	**	11,100	**	401,053	362,606	90%	38,447	10%
\$200,000 under \$500,000	33,672	30,447	90%	**	**	78,087	73,423	94%	4,664	6%
\$500,000 under \$1,000,000	7,998	7,183	90%	813	10%	12,349	11,271	91%	1,078	9%
\$1,000,000 under \$1,500,000	2,860	2,682	94%	178	6%	3,487	3,243	93%	244	7%
\$1,500,000 under \$2,000,000	1,560	1,464	94%	94	6%	1,373	1,208	88%	165	12%
\$2,000,000 under \$5,000,000	2,673	2,556	96%	110	4%	2,251	2,141	95%	110	5%
\$5,000,000 under \$10,000,000	877	854	97%	21	2%	574	552	96%	21	4%
\$10,000,000 or more	870	858	99%	12	1%	356	349	98%	7	2%

  

Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	86,923	35,349	41%	50,544	58%	64,926,879	15,090,583	23%	48,692,053	75%
No adjusted gross income	1,030	--	--	--	--	1,143,597	--	--	--	--
\$1 under \$5,000	*5,958	*1,642	*28%	*4,315	*72%	10,185,970	194,912	2%	9,991,058	98%
\$5,000 under \$10,000	*5,237	*999	*19%	*4,238	*81%	8,775,919	342,765	4%	8,433,154	96%
\$10,000 under \$15,000	*4,584	--	--	*4,584	*100%	7,184,856	668,499	9%	6,515,714	91%
\$15,000 under \$20,000	8,311	2,628	32%	5,683	68%	5,968,087	740,681	12%	5,227,406	88%
\$20,000 under \$25,000	7,866	1,637	21%	6,230	79%	4,968,619	760,620	15%	4,207,999	85%
\$25,000 under \$30,000	10,708	4,158	39%	6,550	61%	4,384,681	901,285	21%	3,483,396	79%
\$30,000 under \$40,000	8,849	644	7%	**8,342	**74%	7,031,044	2,140,355	30%	4,890,689	70%
\$40,000 under \$50,000	*3,935	*1,932	*49%	*2,003	*51%	4,834,835	2,041,170	42%	2,793,664	58%
\$50,000 under \$75,000	**27,596	**19,010	**69%	5,272	**19%	6,071,746	3,656,251	60%	2,415,495	40%
\$75,000 under \$100,000	**	**	**	2,145	**	2,101,881	1,636,301	78%	465,580	22%
\$100,000 under \$200,000	**	**	**	1,171	**	1,716,682	1,493,482	87%	223,199	13%
\$200,000 under \$500,000	2,397	2,260	94%	**	**	425,895	389,931	92%	35,961	8%
\$500,000 under \$1,000,000	*308	*308	*100%	--	--	82,456	76,094	92%	6,362	8%
\$1,000,000 under \$1,500,000	*28	*20	*71%	*8	*29%	21,359	20,210	95%	1,149	5%
\$1,500,000 under \$2,000,000	*20	*20	*100%	--	--	9,212	8,755	95%	457	5%
\$2,000,000 under \$5,000,000	65	62	95%	3	5%	13,954	13,333	96%	621	4%
\$5,000,000 under \$10,000,000	22	22	100%	--	--	3,804	3,699	97%	105	3%
\$10,000,000 or more	*8	*8	*100%	--	--	2,282	2,239	98%	43	2%

\* 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.

[1] 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.

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





## Deduction Type by Marital Status, 2006

Size of adjusted gross income	All returns					Returns of married persons filing jointly				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	138,394,754	49,123,555	35%	86,583,732	63%	53,294,930	28,934,283	54%	23,562,712	44%
No adjusted gross income	2,675,594	--	--	--	--	797,892	--	--	--	--
\$1 under \$5,000	11,633,370	345,274	3%	11,287,057	97%	742,980	87,501	12%	655,479	88%
\$5,000 under \$10,000	11,786,747	577,704	5%	11,207,720	95%	1,181,314	151,687	13%	1,029,628	87%
\$10,000 under \$15,000	11,711,680	1,029,474	9%	10,682,206	91%	1,731,597	225,476	13%	1,506,121	87%
\$15,000 under \$20,000	10,937,694	1,276,531	12%	9,661,065	88%	2,191,926	334,553	15%	1,857,373	85%
\$20,000 under \$25,000	9,912,261	1,536,608	16%	8,375,654	84%	2,289,462	437,856	19%	1,851,606	81%
\$25,000 under \$30,000	8,749,761	1,821,779	21%	6,927,002	79%	2,214,262	477,392	22%	1,736,870	78%
\$30,000 under \$40,000	14,151,824	4,363,179	31%	9,784,646	69%	4,430,880	1,252,491	28%	3,178,389	72%
\$40,000 under \$50,000	10,687,193	4,546,362	43%	6,140,831	57%	4,349,177	1,582,623	36%	2,766,554	64%
\$50,000 under \$75,000	18,854,917	10,818,922	57%	8,032,741	43%	11,115,519	5,889,835	53%	5,225,684	47%
\$75,000 under \$100,000	11,140,408	8,297,996	74%	2,842,375	26%	8,638,586	6,266,135	73%	2,372,451	27%
\$100,000 under \$200,000	12,088,423	10,655,930	88%	1,431,428	12%	10,173,366	8,952,560	88%	1,220,805	12%
\$200,000 under \$500,000	3,121,485	2,962,237	95%	159,232	5%	2,646,577	2,525,334	95%	121,243	5%
\$500,000 under \$1,000,000	589,306	552,797	94%	36,460	6%	498,556	470,132	94%	28,381	6%
\$1,000,000 under \$1,500,000	150,431	142,284	95%	8,145	5%	125,990	119,382	95%	6,607	5%
\$1,500,000 under \$2,000,000	64,007	61,068	95%	2,928	5%	53,188	50,855	96%	2,333	4%
\$2,000,000 under \$5,000,000	98,724	95,326	97%	3,396	3%	80,316	77,759	97%	2,557	3%
\$5,000,000 under \$10,000,000	24,975	24,348	97%	627	3%	20,494	20,018	98%	477	2%
\$10,000,000 or more	15,956	15,735	99%	219	1%	12,849	12,694	99%	155	1%

  

Size of adjusted gross income	Returns of married persons filing separately					Returns of head of households				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	2,524,941	1,193,892	47%	1,253,567	50%	20,669,369	4,497,298	22%	16,021,055	78%
No adjusted gross income	69,397	--	--	--	--	151,015	--	--	--	--
\$1 under \$5,000	122,444	16,380	13%	105,664	86%	1,037,708	28,678	3%	1,009,030	97%
\$5,000 under \$10,000	137,992	26,951	20%	109,718	80%	2,091,056	56,495	3%	2,034,561	97%
\$10,000 under \$15,000	185,194	38,801	21%	146,393	79%	2,867,684	91,416	3%	2,776,268	97%
\$15,000 under \$20,000	218,430	40,952	19%	177,475	81%	2,720,570	160,600	6%	2,559,970	94%
\$20,000 under \$25,000	223,598	70,356	31%	153,243	69%	2,596,441	267,871	10%	2,328,570	90%
\$25,000 under \$30,000	236,600	77,484	33%	158,137	67%	2,089,934	350,262	17%	1,739,672	83%
\$30,000 under \$40,000	413,915	204,516	49%	206,399	50%	2,692,596	806,356	30%	1,886,240	70%
\$40,000 under \$50,000	300,619	205,107	68%	95,512	32%	1,646,100	731,761	44%	914,338	56%
\$50,000 under \$75,000	**570,605	**469,933	**82%	75,551	**13%	1,837,265	1,193,506	65%	643,759	35%
\$75,000 under \$100,000	**	**	**	12,975	**	516,754	420,738	81%	96,016	19%
\$100,000 under \$200,000	**	**	**	9,803	**	333,837	308,931	93%	24,906	7%
\$200,000 under \$500,000	**46,147	**43,414	**94%	1,851	**6%	68,452	62,447	91%	6,004	9%
\$500,000 under \$1,000,000	**	**	**	609	**	13,175	11,848	90%	1,327	10%
\$1,000,000 under \$1,500,000	**	**	**	94	**	2,741	2,596	95%	145	5%
\$1,500,000 under \$2,000,000	**	**	**	44	**	1,257	1,162	92%	95	8%
\$2,000,000 under \$5,000,000	**	**	**	84	**	1,999	1,866	93%	133	7%
\$5,000,000 under \$10,000,000	**	**	**	10	**	451	436	97%	15	3%
\$10,000,000 or more	**	**	**	8	**	333	328	98%	*5	*2%

  

Size of adjusted gross income	Returns of surviving spouses					Returns of single persons				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	Percentage of returns	Number of returns	Percentage of returns		Number of returns	Percentage of returns	Number of returns	Percentage of returns
All returns, total	74,771	22,174	30%	50,801	68%	61,830,743	14,475,908	23%	45,695,598	74%
No adjusted gross income	1,796	--	--	--	--	1,655,493	--	--	--	--
\$1 under \$5,000	*7,598	*1,660	*22%	*5,939	*78%	9,722,639	211,055	2%	9,510,946	98%
\$5,000 under \$10,000	*4,589	*1,287	*28%	*3,302	*72%	8,371,796	341,284	4%	8,030,512	96%
\$10,000 under \$15,000	*7,593	*650	*9%	*6,943	*91%	6,919,612	673,131	10%	6,246,482	90%
\$15,000 under \$20,000	8,803	2,302	26%	6,501	74%	5,797,965	738,125	13%	5,059,745	87%
\$20,000 under \$25,000	*3,664	--	--	*3,664	*100%	4,799,096	760,526	16%	4,038,571	84%
\$25,000 under \$30,000	*5,656	*1,007	*18%	*4,649	*82%	4,203,307	915,633	22%	3,287,674	78%
\$30,000 under \$40,000	*8,301	*1,018	*12%	*7,283	*88%	6,606,133	2,098,798	32%	4,506,335	68%
\$40,000 under \$50,000	*4,973	*1,352	*27%	*3,621	*73%	4,386,324	2,025,518	46%	2,360,805	54%
\$50,000 under \$75,000	**20,072	**11,178	**56%	7,249	**44%	5,528,047	3,445,551	62%	2,080,499	38%
\$75,000 under \$100,000	**	**	**	*1,644	**	1,862,928	1,503,627	81%	359,289	19%
\$100,000 under \$200,000	**	**	**	--	--	1,486,770	1,310,856	88%	175,914	12%
\$200,000 under \$500,000	1,725	1,719	100%	--	**0%	375,371	345,237	92%	30,134	8%
\$500,000 under \$1,000,000	**	**	**	--	--	69,977	63,832	91%	6,143	9%
\$1,000,000 under \$1,500,000	**	**	**	*3	**	19,184	17,888	93%	1,295	7%
\$1,500,000 under \$2,000,000	**	**	**	--	--	8,216	7,760	94%	456	6%
\$2,000,000 under \$5,000,000	**	**	**	*3	**	12,729	12,109	95%	620	5%
\$5,000,000 under \$10,000,000	**	**	**	--	--	3,191	3,066	96%	125	4%
\$10,000,000 or more	**	**	**	--	--	1,963	1,912	97%	51	3%

\* 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.

Source: IRS, Statistics of Income Division, July 2008

17-Aug-07

## Deduction Type by Marital Status, 2005

Size of adjusted gross income	All returns					Returns of head of households				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	% Returns	Number of returns	% Returns		Number of returns	% Returns	Number of returns	% Returns
All returns, total	134,372,678	47,755,427	36%	84,841,222	63%	19,985,059	4,305,419	22%	15,540,936	78%
No adjusted gross income	1,761,041	--	--	--	--	138,704	--	--	--	--
\$1 under \$5,000	11,476,415	339,901	3%	11,134,021	97%	934,807	22,491	2%	912,316	98%
\$5,000 under \$10,000	12,114,236	611,056	5%	11,502,174	95%	2,163,219	56,105	3%	2,107,114	97%
\$10,000 under \$15,000	11,635,684	1,049,971	9%	10,585,057	91%	2,868,497	98,014	3%	2,770,483	97%
\$15,000 under \$20,000	11,126,599	1,375,084	12%	9,750,522	88%	2,753,500	166,454	6%	2,587,045	94%
\$20,000 under \$25,000	9,784,167	1,635,440	17%	8,147,728	83%	2,511,099	294,322	12%	2,216,777	88%
\$25,000 under \$30,000	8,738,107	1,926,931	22%	6,811,176	78%	2,025,881	362,009	18%	1,663,872	82%
\$30,000 under \$40,000	13,940,405	4,363,179	31%	9,574,571	69%	2,630,136	809,800	31%	1,820,337	69%
\$40,000 under \$50,000	10,618,506	4,630,770	44%	5,986,088	56%	1,522,170	724,988	48%	797,182	52%
\$50,000 under \$75,000	18,351,037	10,824,518	59%	7,526,518	41%	1,647,339	1,084,819	66%	562,520	34%
\$75,000 under \$100,000	10,449,989	7,978,361	76%	2,470,617	24%	427,715	353,058	83%	74,658	17%
\$100,000 under \$200,000	10,810,367	9,681,401	90%	1,125,928	10%	285,783	262,051	92%	23,733	8%
\$200,000 under \$500,000	2,737,802	2,577,872	94%	159,625	6%	58,441	55,661	95%	2,780	5%
\$500,000 under \$1,000,000	524,506	482,243	92%	42,082	**8%	11,880	10,456	88%	1,424	12%
\$1,000,000 under \$1,500,000	127,925	116,261	91%	11,664	**	2,165	1,893	87%	272	13%
\$1,500,000 under \$2,000,000	56,615	50,933	90%	5,681	**	1,252	1,043	83%	209	17%
\$2,000,000 under \$5,000,000	84,070	77,611	92%	6,459	**	1,785	1,603	90%	182	10%
\$5,000,000 under \$10,000,000	21,431	20,453	95%	977	**	437	412	94%	24	5%
\$10,000,000 or more	13,776	13,443	98%	333	**	247	241	98%	6	2%
Returns of married persons filing jointly						Returns of surviving spouses				
All returns, total	52,505,729	28,298,436	54%	23,676,473	45%	71,111	25,519	36%	44,586	63%
No adjusted gross income	528,968	--	--	--	--	1,006	--	--	--	--
\$1 under \$5,000	758,216	90,092	12%	666,940	88%	*3,312	--	--	3,312	*100%
\$5,000 under \$10,000	1,228,195	143,493	12%	1,084,701	88%	*6,536	1,656	*25%	4,880	*75%
\$10,000 under \$15,000	1,772,123	214,821	12%	1,556,646	88%	10,955	1,301	12%	9,654	88%
\$15,000 under \$20,000	2,405,649	372,754	15%	2,032,887	85%	*4,934	--	--	4,934	*100%
\$20,000 under \$25,000	2,325,710	451,424	19%	1,874,287	81%	*3,326	1,629	*49%	1,697	*51%
\$25,000 under \$30,000	2,343,131	532,539	23%	1,810,592	77%	*4,000	1,005	*25%	2,995	*75%
\$30,000 under \$40,000	4,618,093	1,278,262	28%	3,339,831	72%	9,667	2,010	21%	7,657	79%
\$40,000 under \$50,000	4,635,351	1,695,845	37%	2,939,506	63%	**21,690	**12,811	**59%	**9,364	**38%
\$50,000 under \$75,000	11,384,967	6,237,153	55%	5,147,813	45%	**	**	**	**	**
\$75,000 under \$100,000	8,295,031	6,215,996	75%	2,079,035	25%	**	**	**	--	--
\$100,000 under \$200,000	9,196,606	8,224,471	89%	972,133	11%	3,159	2,855	90%	**	**
\$200,000 under \$500,000	2,321,167	2,200,994	95%	120,173	5%	**2,524	**2,251	**89%	**92	**4%
\$500,000 under \$1,000,000	441,070	409,622	93%	31,448	7%	**	**	**	**	**
\$1,000,000 under \$1,500,000	106,003	96,342	91%	9,662	9%	**	**	**	**	**
\$1,500,000 under \$2,000,000	47,384	42,790	90%	4,594	10%	**	**	**	**	**
\$2,000,000 under \$5,000,000	69,650	64,413	92%	5,237	8%	**	**	**	**	**
\$5,000,000 under \$10,000,000	17,416	16,674	96%	742	4%	**	**	**	**	**
\$10,000,000 or more	11,000	10,753	98%	247	2%	**	**	**	**	**
Returns of married persons filing separately						Returns of single persons				
All returns, total	2,462,804	1,159,594	47%	1,228,466	50%	59,347,974	13,966,458	24%	44,350,762	75%
No adjusted gross income	63,256	--	--	--	--	1,029,106	--	--	--	--
\$1 under \$5,000	140,185	18,508	13%	121,018	86%	9,639,895	208,810	2%	9,430,434	98%
\$5,000 under \$10,000	149,124	17,643	12%	130,475	87%	8,567,162	392,159	5%	8,175,004	95%
\$10,000 under \$15,000	158,655	30,071	19%	128,584	81%	6,825,453	705,763	10%	6,119,689	90%
\$15,000 under \$20,000	210,406	58,781	28%	150,639	72%	5,752,111	777,095	14%	4,975,017	86%
\$20,000 under \$25,000	224,736	70,342	31%	153,396	68%	4,719,296	817,724	17%	3,901,572	83%
\$25,000 under \$30,000	233,122	82,789	36%	150,333	64%	4,131,973	948,589	23%	3,183,384	77%
\$30,000 under \$40,000	428,494	213,591	50%	212,248	50%	6,254,015	2,059,516	33%	4,194,499	67%
\$40,000 under \$50,000	**727,817	**554,383	**76%	**180,778	**21%	4,178,964	2,021,896	48%	2,156,071	52%
\$50,000 under \$75,000	**	**	**	**	**	4,971,661	3,228,075	65%	1,743,586	35%
\$75,000 under \$100,000	**	**	**	**	**	1,606,826	1,303,903	81%	302,923	19%
\$100,000 under \$200,000	89,711	79,487	89%	**	**	1,235,107	1,112,537	90%	122,570	10%
\$200,000 under \$500,000	**37,299	**33,999	**91%	**	**	331,609	297,658	90%	33,950	10%
\$500,000 under \$1,000,000	**	**	**	**994	**	65,318	56,811	87%	8,507	13%
\$1,000,000 under \$1,500,000	**	**	**	**	**	17,552	15,944	91%	1,606	9%
\$1,500,000 under \$2,000,000	**	**	**	**	**	6,711	5,930	88%	782	12%
\$2,000,000 under \$5,000,000	**	**	**	**	**	10,567	9,632	91%	934	9%
\$5,000,000 under \$10,000,000	**	**	**	**	**	2,855	2,687	94%	169	6%
\$10,000,000 or more	**	**	**	**	**	1,794	1,729	96%	65	4%

\* 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.

Source: IRS, Statistics of Income Division, July 2007

## Deduction Type by Marital Status, 2004

Size of adjusted gross income	All returns					Returns of head of households				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	% Returns	Number of returns	% Returns		Number of returns	% Returns	Number of returns	% Returns
All returns, total	132,226,042	46,335,237	35%	84,016,753	64%	19,647,748	4,248,708	22%	15,245,110	78%
No adjusted gross income	1,854,886	--		--		153,929	--		--	
\$1 under \$5,000	11,670,444	327,379	3%	11,339,898	97%	902,014	22,406	2%	879,608	98%
\$5,000 under \$10,000	12,135,417	642,831	5%	11,492,586	95%	2,152,294	54,774	3%	2,097,520	97%
\$10,000 under \$15,000	11,656,193	1,078,646	9%	10,573,534	91%	2,757,369	112,880	4%	2,644,489	96%
\$15,000 under \$20,000	11,281,291	1,408,086	12%	9,872,234	88%	2,715,309	164,850	6%	2,550,460	94%
\$20,000 under \$25,000	9,705,192	1,591,869	16%	8,113,323	84%	2,526,231	245,444	10%	2,280,787	90%
\$25,000 under \$30,000	8,512,113	1,897,697	22%	6,608,405	78%	1,960,599	362,150	18%	1,598,449	82%
\$30,000 under \$40,000	13,915,452	4,539,560	33%	9,373,908	67%	2,567,202	863,027	34%	1,704,175	66%
\$40,000 under \$50,000	10,571,408	4,654,789	44%	5,917,645	56%	1,546,815	711,909	46%	834,906	54%
\$50,000 under \$75,000	18,047,126	10,658,268	59%	7,388,858	41%	1,634,327	1,071,877	66%	562,450	34%
\$75,000 under \$100,000	10,119,515	7,926,317	78%	2,193,198	22%	412,977	354,850	86%	58,127	14%
\$100,000 under \$200,000	9,735,569	8,776,391	90%	959,177	10%	251,495	222,955	89%	28,540	11%
\$200,000 under \$500,000	2,348,163	2,215,675	94%	132,485	6%	53,967	50,200	93%	**4,994	**8%
\$500,000 under \$1,000,000	433,145	398,317	92%	**55,502	**8%	8,264	7,036	85%	**	**
\$1,000,000 under \$1,500,000	103,964	93,599	90%	**	**	2,290	2,011	88%	279	12%
\$1,500,000 under \$2,000,000	45,104	40,698	90%	**	**	991	808	82%	183	18%
\$2,000,000 under \$5,000,000	65,548	60,674	93%	**	**	1,148	1,034	90%	114	10%
\$5,000,000 under \$10,000,000	15,835	15,036	95%	**	**	326	306	94%	20	6%
\$10,000,000 or more	9,677	9,404	97%	**	**	201	193	96%	8	4%
	Returns of married persons filing jointly					Returns of surviving spouses				
All returns, total	51,975,649	27,604,020	53%	23,823,437	46%	82,188	21,958	27%	59,802	73%
No adjusted gross income	548,151	--		--		*428	--		--	
\$1 under \$5,000	752,063	79,395	11%	672,668	89%	*972	**	**	971	*100%
\$5,000 under \$10,000	1,240,687	136,149	11%	1,104,539	89%	*2,980	**	**	2,979	*100%
\$10,000 under \$15,000	2,051,802	212,562	10%	1,839,240	90%	*10,942	**2,002	**13%	8,943	*82%
\$15,000 under \$20,000	2,639,435	418,312	16%	2,221,122	84%	*9,876	--		9,876	*100%
\$20,000 under \$25,000	2,377,057	466,802	20%	1,910,256	80%	*9,024	**	**	9,023	*100%
\$25,000 under \$30,000	2,397,392	538,754	22%	1,858,639	78%	*7,981	**2,001	**12%	5,982	*75%
\$30,000 under \$40,000	4,683,398	1,325,566	28%	3,357,832	72%	*14,972	2,998	*20%	11,973	*80%
\$40,000 under \$50,000	4,693,089	1,785,458	38%	2,907,632	62%	*7,462	**10,333	**59%	2,974	*40%
\$50,000 under \$75,000	11,522,550	6,378,086	55%	5,144,464	45%	*6,404	**	**	4,213	*66%
\$75,000 under \$100,000	8,158,583	6,297,921	77%	1,860,662	23%	*3,653	**	**	--	
\$100,000 under \$200,000	8,342,152	7,539,607	90%	802,544	10%	7,019	4,161	59%	2,859	41%
\$200,000 under \$500,000	1,997,961	1,898,614	95%	99,348	5%	183	183	100%	--	
\$500,000 under \$1,000,000	371,272	343,806	93%	27,425	7%	*190	190	*100%	--	
\$1,000,000 under \$1,500,000	87,152	78,582	90%	8,570	10%	*31	31	*100%	--	
\$1,500,000 under \$2,000,000	37,703	34,065	90%	3,638	10%	*41	33	*80%	**9	**19%
\$2,000,000 under \$5,000,000	54,604	50,565	93%	4,039	7%	*15	15	*100%	--	
\$5,000,000 under \$10,000,000	12,891	12,277	95%	615	5%	*7	6	*86%	**	**
\$10,000,000 or more	7,705	7,499	97%	206	3%	*5	5	*100%	--	
	Returns of married persons filing separately					Returns of single persons				
All returns, total	2,453,292	1,157,982	47%	1,210,744	49%	58,067,165	13,302,569	23%	43,677,660	75%
No adjusted gross income	67,636	--		--		1,084,742	--		--	
\$1 under \$5,000	101,708	**86,251	**19%	87,079	86%	9,913,686	211,921	2%	9,699,571	98%
\$5,000 under \$10,000	150,416	**	**	122,247	81%	8,589,040	423,739	5%	8,165,301	95%
\$10,000 under \$15,000	200,867	**	**	152,428	76%	6,635,212	706,778	11%	5,928,435	89%
\$15,000 under \$20,000	218,349	42,918	20%	174,460	80%	5,698,322	782,006	14%	4,916,316	86%
\$20,000 under \$25,000	241,520	**196,189	**39%	153,775	64%	4,551,359	791,878	17%	3,759,482	83%
\$25,000 under \$30,000	258,814	**	**	144,358	56%	3,887,327	886,350	23%	3,000,977	77%
\$30,000 under \$40,000	416,605	209,734	50%	204,887	49%	6,233,277	2,138,235	34%	4,095,041	66%
\$40,000 under \$50,000	285,103	**537,824	**76%	95,688	34%	4,038,939	1,966,494	49%	2,072,445	51%
\$50,000 under \$75,000	329,720	**	**	57,028	17%	4,554,123	2,933,420	64%	1,620,703	36%
\$75,000 under \$100,000	90,359	**	**	**16,502	**11%	1,453,942	1,191,201	82%	**383,141	**15%
\$100,000 under \$200,000	62,103	57,269	92%	**	**	1,072,800	952,399	89%	**	**
\$200,000 under \$500,000	19,824	18,355	93%	**1,989	**8%	276,228	248,323	90%	27,905	10%
\$500,000 under \$1,000,000	5,152	4,629	90%	**	**	48,267	42,655	88%	5,612	12%
\$1,000,000 under \$1,500,000	1,452	1,316	91%	136	9%	13,039	11,659	89%	1,380	11%
\$1,500,000 under \$2,000,000	935	870	93%	**93	**6%	5,434	4,922	91%	512	9%
\$2,000,000 under \$5,000,000	1,643	1,573	96%	70	4%	8,138	7,487	92%	651	8%
\$5,000,000 under \$10,000,000	571	543	95%	**	**	2,039	1,904	93%	135	7%
\$10,000,000 or more	514	509	99%	5	1%	1,252	1,198	96%	54	4%

\* 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.

Source: IRS, Statistics of Income, Individual Complete Report 2004, Publication 1304, September 2006.

## Deduction Type by Marital Status, 2003

Size of adjusted gross income	All returns					Returns of head of households				
	Number of returns	Itemized deductions		Standard deduction		Number of returns	Itemized deductions		Standard deduction	
		Number of returns	% Returns	Number of returns	% Returns		Number of returns	% Returns	Number of returns	% Returns
All returns, total	130,423,626	43,949,591	34%	84,643,281	65%	19,506,611	3,984,708	20%	15,417,117	79%
No adjusted gross income	1,813,840	--	--	--	--	104,786	--	--	--	--
\$1 under \$5,000	11,697,628	344,323	3%	11,353,305	97%	1,070,267	23,841	2%	1,046,426	98%
\$5,000 under \$10,000	12,503,409	644,463	5%	11,858,947	95%	2,115,518	54,178	3%	2,061,340	97%
\$10,000 under \$15,000	12,002,004	1,039,910	9%	10,958,090	91%	2,818,666	88,512	3%	2,730,154	97%
\$15,000 under \$20,000	11,293,967	1,326,842	12%	9,964,186	88%	2,944,084	152,444	5%	2,791,640	95%
\$20,000 under \$25,000	9,831,150	1,617,007	16%	8,211,219	84%	2,515,884	251,410	10%	2,264,474	90%
\$25,000 under \$30,000	8,541,753	1,841,897	22%	6,696,937	78%	1,883,534	354,446	19%	1,529,088	81%
\$30,000 under \$40,000	13,957,257	4,449,065	32%	9,504,261	68%	2,454,533	838,311	34%	1,616,223	66%
\$40,000 under \$50,000	10,452,444	4,501,574	43%	5,950,870	57%	1,469,422	680,369	46%	789,053	54%
\$50,000 under \$75,000	17,372,492	10,321,837	59%	7,050,508	41%	1,459,207	974,354	67%	484,853	33%
\$75,000 under \$100,000	9,542,599	7,475,102	78%	2,067,496	22%	**659,905	**566,844	**84%	77,809	**
\$100,000 under \$200,000	8,878,643	8,016,424	90%	862,219	10%	**	**	**	21,561	**
\$200,000 under \$500,000	1,999,016	1,876,601	94%	122,413	6%	**	**	**	**4,118	**
\$500,000 under \$1,000,000	356,140	329,147	92%	26,953	8%	7,401	**	**	**	**
\$1,000,000 under \$1,500,000	81,695	73,232	90%	8,463	10%	1,577	**	**	177	11%
\$1,500,000 under \$2,000,000	34,016	30,700	90%	3,316	10%	633	**	**	77	12%
\$2,000,000 under \$5,000,000	48,278	44,803	93%	3,469	7%	868	**	**	108	12%
\$5,000,000 under \$10,000,000	11,168	10,709	96%	458	4%	210	**	**	13	6%
\$10,000,000 or more	6,126	5,955	97%	171	3%	114	**	**	3	3%
Returns of married persons filing jointly						Returns of surviving spouses				
All returns, total	51,510,779	26,361,452	51%	24,596,583	48%	83,179	31,873	38%	49,579	60%
No adjusted gross income	552,744	--	--	--	--	1,728	--	--	--	--
\$1 under \$5,000	784,512	97,983	12%	686,529	88%	*227	227	*100%	--	--
\$5,000 under \$10,000	1,399,420	142,415	10%	1,257,005	90%	*5,336	402	*8%	4,934	*92%
\$10,000 under \$15,000	2,095,521	219,780	10%	1,875,740	90%	13,831	953	7%	12,877	93%
\$15,000 under \$20,000	2,575,454	359,729	14%	2,215,725	86%	*5,973	1,991	*33%	3,982	*67%
\$20,000 under \$25,000	2,518,965	471,990	19%	2,046,975	81%	*6,267	953	*15%	5,313	*85%
\$25,000 under \$30,000	2,582,876	500,170	19%	2,082,706	81%	*8,913	2,942	*33%	5,971	*67%
\$30,000 under \$40,000	4,998,730	1,366,396	27%	3,632,334	73%	*8,746	3,948	*45%	4,798	*55%
\$40,000 under \$50,000	5,044,550	1,891,780	38%	3,152,770	62%	13,656	5,901	43%	7,754	57%
\$50,000 under \$75,000	11,354,972	6,344,131	56%	5,010,841	44%	12,087	9,137	76%	2,950	24%
\$75,000 under \$100,000	7,787,369	6,032,588	77%	1,754,782	23%	**6,241	**5,417	**86%	**999	**16%
\$100,000 under \$200,000	7,643,551	6,892,016	90%	751,536	10%	**	**	**	**	**
\$200,000 under \$500,000	1,717,983	1,622,377	94%	95,606	6%	**	**	**	**	**
\$500,000 under \$1,000,000	303,057	281,790	93%	21,267	7%	*74	**	**	**	**
\$1,000,000 under \$1,500,000	68,027	61,324	90%	6,703	10%	*56	**	**	**	**
\$1,500,000 under \$2,000,000	28,817	26,061	90%	2,756	10%	*3	**	**	**	**
\$2,000,000 under \$5,000,000	40,209	37,377	93%	2,831	7%	35	**	**	**	**
\$5,000,000 under \$10,000,000	9,114	8,762	96%	353	4%	*4	**	**	**	**
\$10,000,000 or more	4,908	4,783	97%	125	3%	*3	**	**	**	**
Returns of married persons filing separately						Returns of single persons				
All returns, total	2,320,275	1,029,303	44%	1,211,416	52%	57,002,781	12,542,255	22%	43,368,586	76%
No adjusted gross income	62,643	--	--	--	--	1,091,940	--	--	--	--
\$1 under \$5,000	93,818	8,945	10%	84,872	90%	9,748,804	213,327	2%	9,535,477	98%
\$5,000 under \$10,000	179,665	25,510	14%	154,155	86%	8,803,470	421,958	5%	8,381,513	95%
\$10,000 under \$15,000	175,314	37,016	21%	134,294	77%	6,898,672	693,648	10%	6,205,024	90%
\$15,000 under \$20,000	250,342	42,180	17%	205,223	82%	5,518,114	770,497	14%	4,747,616	86%
\$20,000 under \$25,000	224,281	85,466	38%	135,890	61%	4,565,754	807,188	18%	3,758,566	82%
\$25,000 under \$30,000	252,791	91,018	36%	158,854	63%	3,813,639	893,321	23%	2,920,318	77%
\$30,000 under \$40,000	400,594	209,359	52%	**337,823	**31%	6,094,654	2,031,051	33%	4,063,603	67%
\$40,000 under \$50,000	245,457	167,203	68%	**	**	3,679,360	1,756,321	48%	1,923,040	52%
\$50,000 under \$75,000	262,286	208,171	79%	**	**	4,283,940	2,786,043	65%	1,497,897	35%
\$75,000 under \$100,000	92,759	80,944	87%	**	**	1,273,563	1,051,470	83%	222,093	17%
\$100,000 under \$200,000	54,889	49,693	91%	**	**	947,006	863,080	91%	83,926	9%
\$200,000 under \$500,000	16,775	16,027	96%	**	**	220,214	197,455	90%	22,759	10%
\$500,000 under \$1,000,000	4,774	4,192	88%	**	**	40,835	36,506	89%	4,328	11%
\$1,000,000 under \$1,500,000	1,296	1,132	87%	164	13%	10,737	9,318	87%	1,418	13%
\$1,500,000 under \$2,000,000	663	601	91%	61	9%	3,901	3,479	89%	422	11%
\$2,000,000 under \$5,000,000	1,216	1,153	95%	57	5%	5,951	5,478	92%	472	8%
\$5,000,000 under \$10,000,000	397	378	95%	18	5%	1,442	1,369	95%	73	5%
\$10,000,000 or more	316	312	99%	4	1%	785	746	95%	39	5%

\* 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.

Source: IRS, Statistics of Income, Individual Complete Report 2003, Publication 1304, October 2005.

Deduction Type by Marital Status, 2002

Size of adjusted gross income	All returns				
	Number of returns	Itemized deductions		Standard deduction	
		Number of returns	% Returns	Number of returns	% Returns
All returns, total	130,076,443	45,647,551	35%	82,655,191	64%
No adjusted gross income	1,752,457	--		--	
\$1 under \$5,000	11,808,875	296,049	3%	11,508,805	97%
\$5,000 under \$10,000	12,472,745	578,139	5%	11,890,585	95%
\$10,000 under \$15,000	12,142,182	1,043,918	9%	11,095,992	91%
\$15,000 under \$20,000	11,290,146	1,365,834	12%	9,923,353	88%
\$20,000 under \$25,000	10,023,419	1,748,681	17%	8,274,737	83%
\$25,000 under \$30,000	8,574,575	1,993,119	23%	6,576,477	77%
\$30,000 under \$40,000	13,980,103	4,744,833	34%	9,231,261	66%
\$40,000 under \$50,000	10,550,456	4,970,941	47%	5,579,516	53%
\$50,000 under \$75,000	17,396,916	11,296,148	65%	6,100,768	35%
\$75,000 under \$100,000	9,247,839	7,636,441	83%	1,610,431	17%
\$100,000 under \$200,000	8,422,603	7,704,664	91%	717,939	9%
\$200,000 under \$500,000	1,908,466	1,803,941	95%	104,525	5%
\$500,000 under \$1,000,000	336,684	309,788	92%	26,896	8%
\$1,000,000 under \$1,500,000	78,121	70,321	90%	7,784	10%
\$1,500,000 under \$2,000,000	31,316	28,717	92%	2,599	8%
\$2,000,000 under \$5,000,000	44,205	41,301	93%	2,905	7%
\$5,000,000 under \$10,000,000	10,026	9,577	96%	449	4%
\$10,000,000 or more	5,309	5,139	97%	170	3%
Returns of married persons filing jointly					
All returns, total	51,302,089	28,683,315	56%	22,058,960	43%
No adjusted gross income	559,815	--		--	
\$1 under \$5,000	697,241	89,944	13%	607,297	87%
\$5,000 under \$10,000	1,411,034	164,862	12%	1,246,172	88%
\$10,000 under \$15,000	2,111,288	283,038	13%	1,828,250	87%
\$15,000 under \$20,000	2,573,551	460,195	18%	2,113,356	82%
\$20,000 under \$25,000	2,643,885	585,836	22%	2,058,049	78%
\$25,000 under \$30,000	2,542,103	633,375	25%	1,908,729	75%
\$30,000 under \$40,000	5,071,003	1,741,572	34%	3,329,431	66%
\$40,000 under \$50,000	5,167,969	2,361,739	46%	2,806,231	54%
\$50,000 under \$75,000	11,689,045	7,522,852	64%	4,166,193	36%
\$75,000 under \$100,000	7,569,230	6,248,013	83%	1,321,217	17%
\$100,000 under \$200,000	7,199,349	6,630,276	92%	569,074	8%
\$200,000 under \$500,000	1,636,335	1,563,168	96%	73,167	4%
\$500,000 under \$1,000,000	289,322	268,843	93%	20,479	7%
\$1,000,000 under \$1,500,000	65,348	59,030	90%	6,318	10%
\$1,500,000 under \$2,000,000	26,403	24,263	92%	2,140	8%
\$2,000,000 under \$5,000,000	36,783	34,401	94%	2,382	6%
\$5,000,000 under \$10,000,000	8,205	7,856	96%	349	4%
\$10,000,000 or more	4,179	4,052	97%	127	3%
Returns of married persons filing separately, heads of households, and surviving spouses					
All returns, total	21,574,566	4,893,226	23%	16,467,241	76%
No adjusted gross income	192,863	--		--	
\$1 under \$5,000	1,174,766	36,092	3%	1,134,653	97%
\$5,000 under \$10,000	2,489,605	69,498	3%	2,416,086	97%
\$10,000 under \$15,000	3,151,023	130,682	4%	3,018,068	96%
\$15,000 under \$20,000	3,013,000	202,994	7%	2,809,048	93%
\$20,000 under \$25,000	2,778,561	380,381	14%	2,398,180	86%
\$25,000 under \$30,000	2,010,593	437,943	22%	1,567,671	78%
\$30,000 under \$40,000	2,742,285	996,822	36%	1,741,454	64%
\$40,000 under \$50,000	1,652,751	857,178	52%	795,573	48%
\$50,000 under \$75,000	1,603,486	1,114,757	70%	488,729	30%
\$75,000 under \$100,000	429,574	362,293	84%	66,313	15%
\$100,000 under \$200,000	260,125	234,775	90%	25,350	10%
\$200,000 under \$500,000	58,410	53,760	92%	4,650	8%
\$500,000 under \$1,000,000	10,519	9,622	91%	897	9%
\$1,000,000 under \$1,500,000	2,899	2,566	89%	325	11%
\$1,500,000 under \$2,000,000	1,204	1,111	92%	93	8%
\$2,000,000 under \$5,000,000	1,960	1,846	94%	114	6%
\$5,000,000 under \$10,000,000	551	526	95%	25	5%
\$10,000,000 or more	391	381	97%	10	3%
Returns of single persons					
All returns, total	57,199,788	12,071,010	21%	44,128,991	77%
No adjusted gross income	999,779	--		--	
\$1 under \$5,000	9,936,868	170,014	2%	9,766,854	98%
\$5,000 under \$10,000	8,572,106	343,779	4%	8,228,327	96%
\$10,000 under \$15,000	6,879,872	630,198	9%	6,249,673	91%
\$15,000 under \$20,000	5,703,594	702,645	12%	5,000,949	88%
\$20,000 under \$25,000	4,600,973	782,464	17%	3,818,509	83%
\$25,000 under \$30,000	4,021,878	921,801	23%	3,100,077	77%
\$30,000 under \$40,000	6,166,815	2,006,439	33%	4,160,376	67%
\$40,000 under \$50,000	3,729,736	1,752,024	47%	1,977,711	53%
\$50,000 under \$75,000	4,104,385	2,658,539	65%	1,445,846	35%
\$75,000 under \$100,000	1,249,036	1,026,135	82%	222,901	18%
\$100,000 under \$200,000	963,129	839,613	87%	123,515	13%
\$200,000 under \$500,000	213,722	187,013	88%	26,709	12%
\$500,000 under \$1,000,000	36,843	31,323	85%	5,519	15%
\$1,000,000 under \$1,500,000	9,873	8,724	88%	1,141	12%
\$1,500,000 under \$2,000,000	3,709	3,343	90%	366	10%
\$2,000,000 under \$5,000,000	5,463	5,053	92%	409	7%
\$5,000,000 under \$10,000,000	1,270	1,195	94%	75	6%
\$10,000,000 or more	739	706	96%	33	4%

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

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

Source: IRS, Statistics of Income, Individual Complete Report 2002, Publication 1304, February 2005.

## Deduction Type by Marital Status, 2001

Size of adjusted gross income	All returns				
	Number of returns	Itemized deductions		Standard deduction	
		Number of returns	% Returns	Number of returns	% Returns
All returns, total	130,255,237	44,562,308	34%	84,238,233	65%
No adjusted gross income	1,438,187	--		--	
\$1 under \$5,000	12,592,044	271,231	2%	12,318,577	98%
\$5,000 under \$10,000	12,354,102	536,933	4%	11,817,169	96%
\$10,000 under \$15,000	11,903,188	962,254	8%	10,937,945	92%
\$15,000 under \$20,000	11,476,963	1,323,606	12%	10,149,233	88%
\$20,000 under \$25,000	9,971,372	1,609,441	16%	8,358,957	84%
\$25,000 under \$30,000	8,563,035	1,899,725	22%	6,661,297	78%
\$30,000 under \$40,000	13,843,640	4,521,917	33%	9,319,709	67%
\$40,000 under \$50,000	10,612,617	4,761,828	45%	5,850,777	55%
\$50,000 under \$75,000	17,559,778	11,233,859	64%	6,325,919	36%
\$75,000 under \$100,000	8,903,894	7,310,154	82%	1,593,739	18%
\$100,000 under \$200,000	8,469,199	7,715,862	91%	753,325	9%
\$200,000 under \$500,000	2,018,372	1,910,378	95%	107,982	5%
\$500,000 under \$1,000,000	355,617	326,597	92%	28,894	8%
\$1,000,000 under \$1,500,000	85,479	77,997	91%	7,482	9%
\$1,500,000 under \$2,000,000	36,491	33,462	92%	3,029	8%
\$2,000,000 under \$5,000,000	52,157	48,754	93%	3,403	7%
\$5,000,000 under \$10,000,000	12,266	11,673	95%	594	5%
\$10,000,000 or more	6,836	6,634	97%	201	3%
Returns of married persons filing jointly					
All returns, total	51,034,384	28,196,718	55%	22,371,245	44%
No adjusted gross income	466,421	--		--	
\$1 under \$5,000	657,602	84,611	13%	572,992	87%
\$5,000 under \$10,000	1,304,696	133,563	10%	1,171,133	90%
\$10,000 under \$15,000	2,036,838	234,976	12%	1,801,862	88%
\$15,000 under \$20,000	2,562,810	410,201	16%	2,152,609	84%
\$20,000 under \$25,000	2,615,866	564,674	22%	2,051,192	78%
\$25,000 under \$30,000	2,468,412	613,091	25%	1,855,320	75%
\$30,000 under \$40,000	5,001,147	1,650,945	33%	3,350,202	67%
\$40,000 under \$50,000	5,327,662	2,246,065	42%	3,081,597	58%
\$50,000 under \$75,000	11,918,849	7,577,978	64%	4,340,871	36%
\$75,000 under \$100,000	7,246,383	5,969,346	82%	1,277,038	18%
\$100,000 under \$200,000	7,230,313	6,627,646	92%	602,667	8%
\$200,000 under \$500,000	1,734,924	1,654,914	95%	80,010	5%
\$500,000 under \$1,000,000	301,226	279,229	93%	21,997	7%
\$1,000,000 under \$1,500,000	71,801	65,788	92%	6,013	8%
\$1,500,000 under \$2,000,000	30,428	28,034	92%	2,395	8%
\$2,000,000 under \$5,000,000	43,421	40,695	94%	2,726	6%
\$5,000,000 under \$10,000,000	10,062	9,599	95%	463	5%
\$10,000,000 or more	5,522	5,363	97%	159	3%
Returns of married persons filing separately, heads of households, and surviving spouses					
All returns, total	21,009,433	4,554,726	22%	16,276,186	77%
No adjusted gross income	166,037	--		--	
\$1 under \$5,000	1,194,836	30,202	3%	1,162,399	97%
\$5,000 under \$10,000	2,437,121	63,631	3%	2,373,490	97%
\$10,000 under \$15,000	3,055,299	112,679	4%	2,939,632	96%
\$15,000 under \$20,000	3,095,747	223,774	7%	2,869,862	93%
\$20,000 under \$25,000	2,638,467	361,769	14%	2,273,724	86%
\$25,000 under \$30,000	1,990,372	379,617	19%	1,610,754	81%
\$30,000 under \$40,000	2,645,819	923,756	35%	1,720,051	65%
\$40,000 under \$50,000	1,542,277	798,527	52%	743,739	48%
\$50,000 under \$75,000	1,530,351	1,056,472	69%	473,879	31%
\$75,000 under \$100,000	375,719	301,470	80%	74,249	20%
\$100,000 under \$200,000	254,952	228,135	89%	26,806	11%
\$200,000 under \$500,000	61,694	56,032	91%	5,650	9%
\$500,000 under \$1,000,000	12,712	11,201	88%	1,384	11%
\$1,000,000 under \$1,500,000	3,108	2,907	94%	201	6%
\$1,500,000 under \$2,000,000	1,599	1,464	92%	135	8%
\$2,000,000 under \$5,000,000	2,260	2,067	91%	193	9%
\$5,000,000 under \$10,000,000	625	598	96%	27	4%
\$10,000,000 or more	437	426	97%	10	2%
Returns of single persons					
All returns, total	58,211,420	11,810,864	20%	45,590,801	78%
No adjusted gross income	805,729	--		--	
\$1 under \$5,000	10,739,605	156,419	1%	10,583,187	99%
\$5,000 under \$10,000	8,612,285	339,739	4%	8,272,546	96%
\$10,000 under \$15,000	6,811,050	614,599	9%	6,196,451	91%
\$15,000 under \$20,000	5,818,407	689,631	12%	5,126,763	88%
\$20,000 under \$25,000	4,717,039	682,998	14%	4,034,041	86%
\$25,000 under \$30,000	4,104,252	907,016	22%	3,195,223	78%
\$30,000 under \$40,000	6,196,673	1,947,217	31%	4,249,456	69%
\$40,000 under \$50,000	3,742,678	1,717,237	46%	2,025,442	54%
\$50,000 under \$75,000	4,110,577	2,599,409	63%	1,511,168	37%
\$75,000 under \$100,000	1,281,791	1,039,339	81%	242,452	19%
\$100,000 under \$200,000	983,933	860,081	87%	123,852	13%
\$200,000 under \$500,000	221,754	199,432	90%	22,322	10%
\$500,000 under \$1,000,000	41,680	36,167	87%	5,513	13%
\$1,000,000 under \$1,500,000	10,571	9,302	88%	1,268	12%
\$1,500,000 under \$2,000,000	4,464	3,965	89%	499	11%
\$2,000,000 under \$5,000,000	6,476	5,992	93%	483	7%
\$5,000,000 under \$10,000,000	1,579	1,476	93%	104	7%
\$10,000,000 or more	877	845	96%	32	4%

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

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

Source: IRS, Statistics of Income, Individual Complete Report 2001, Publication 1304, March 2004.

## Deduction Type by Marital Status, 2000

Size of adjusted gross income	All returns				
	Number of returns	Itemized deductions		Standard deduction	
		Number of returns	% Returns	Number of returns	% Returns
All returns, total	129,373,500	42,534,320	33%	85,670,504	66%
No adjusted gross income	1,146,357				
\$1 under \$5,000	12,802,742	185,173	1%	12,616,620	99%
\$5,000 under \$10,000	12,801,602	467,842	4%	12,330,806	96%
\$10,000 under \$15,000	12,111,065	841,274	7%	11,267,762	93%
\$15,000 under \$20,000	11,661,534	1,214,471	10%	10,447,064	90%
\$20,000 under \$25,000	9,993,115	1,529,850	15%	8,455,222	85%
\$25,000 under \$30,000	8,368,758	1,811,190	22%	6,553,512	78%
\$30,000 under \$40,000	13,547,727	4,345,285	32%	9,198,395	68%
\$40,000 under \$50,000	10,412,090	4,637,438	45%	5,774,652	55%
\$50,000 under \$75,000	17,076,159	10,704,645	63%	6,371,514	37%
\$75,000 under \$100,000	8,597,328	6,972,333	81%	1,624,995	19%
\$100,000 under \$200,000	8,083,447	7,249,967	90%	833,332	10%
\$200,000 under \$500,000	2,135,763	1,994,390	93%	141,373	7%
\$500,000 under \$1,000,000	396,131	361,512	91%	34,534	9%
\$1,000,000 under \$1,500,000	99,510	89,027	89%	10,474	11%
\$1,500,000 under \$2,000,000	44,582	40,698	91%	3,884	9%
\$2,000,000 under \$5,000,000	66,768	61,691	92%	5,076	8%
\$5,000,000 under \$10,000,000	17,610	16,647	95%	963	5%
\$10,000,000 or more	11,215	10,886	97%	328	3%
Returns of married persons filing jointly					
All returns, total	50,268,249	27,306,397	54%	22,531,702	45%
No adjusted gross income	430,150				
\$1 under \$5,000	588,483	55,874	9%	532,609	91%
\$5,000 under \$10,000	1,257,519	116,443	9%	1,141,076	91%
\$10,000 under \$15,000	1,962,000	200,766	10%	1,761,234	90%
\$15,000 under \$20,000	2,593,288	402,080	16%	2,191,208	84%
\$20,000 under \$25,000	2,587,796	502,146	19%	2,085,650	81%
\$25,000 under \$30,000	2,444,632	587,765	24%	1,856,867	76%
\$30,000 under \$40,000	5,046,668	1,598,087	32%	3,448,581	68%
\$40,000 under \$50,000	5,372,333	2,326,724	43%	3,045,610	57%
\$50,000 under \$75,000	11,719,100	7,366,113	63%	4,352,986	37%
\$75,000 under \$100,000	7,053,835	5,761,260	82%	1,292,575	18%
\$100,000 under \$200,000	6,864,284	6,190,447	90%	673,837	10%
\$200,000 under \$500,000	1,814,636	1,707,434	94%	107,202	6%
\$500,000 under \$1,000,000	334,343	308,419	92%	25,925	8%
\$1,000,000 under \$1,500,000	83,134	74,776	90%	8,358	10%
\$1,500,000 under \$2,000,000	37,251	34,267	92%	2,984	8%
\$2,000,000 under \$5,000,000	55,063	51,070	93%	3,993	7%
\$5,000,000 under \$10,000,000	14,489	13,732	95%	757	5%
\$10,000,000 or more	9,246	8,995	97%	251	3%
Returns of married persons filing separately, heads of households, and surviving spouses					
All returns, total	20,758,879	4,261,420	21%	16,296,958	79%
No adjusted gross income	178,181				
\$1 under \$5,000	1,204,574	27,615	2%	1,176,011	98%
\$5,000 under \$10,000	2,595,549	50,139	2%	2,542,455	98%
\$10,000 under \$15,000	3,141,964	120,370	4%	3,019,566	96%
\$15,000 under \$20,000	3,191,675	211,370	7%	2,980,304	93%
\$20,000 under \$25,000	2,501,381	333,488	13%	2,159,850	86%
\$25,000 under \$30,000	1,901,573	387,665	20%	1,509,852	79%
\$30,000 under \$40,000	2,502,287	873,222	35%	1,625,018	65%
\$40,000 under \$50,000	1,426,757	701,588	49%	725,168	51%
\$50,000 under \$75,000	1,476,633	1,021,294	69%	455,338	31%
\$75,000 under \$100,000	338,783	260,882	77%	77,901	23%
\$100,000 under \$200,000	223,299	203,281	91%	19,870	9%
\$200,000 under \$500,000	55,151	51,630	94%	3,521	6%
\$500,000 under \$1,000,000	12,000	10,660	89%	1,255	10%
\$1,000,000 under \$1,500,000	3,344	2,979	89%	357	11%
\$1,500,000 under \$2,000,000	1,710	1,489	87%	220	13%
\$2,000,000 under \$5,000,000	2,579	2,374	92%	204	8%
\$5,000,000 under \$10,000,000	820	775	95%	45	5%
\$10,000,000 or more	619	597	96%	21	3%
Returns of single persons					
All returns, total	58,346,372	10,966,503	19%	46,841,844	80%
No adjusted gross income	538,026	-		-	
\$1 under \$5,000	11,009,684	101,685	1%	10,907,999	99%
\$5,000 under \$10,000	8,948,535	301,260	3%	8,647,274	97%
\$10,000 under \$15,000	7,007,100	520,138	7%	6,486,962	93%
\$15,000 under \$20,000	5,876,572	601,021	10%	5,275,551	90%
\$20,000 under \$25,000	4,903,938	694,216	14%	4,209,721	86%
\$25,000 under \$30,000	4,022,553	835,759	21%	3,186,794	79%
\$30,000 under \$40,000	5,998,772	1,873,976	31%	4,124,797	69%
\$40,000 under \$50,000	3,613,000	1,609,126	45%	2,003,874	55%
\$50,000 under \$75,000	3,880,427	2,317,238	60%	1,563,189	40%
\$75,000 under \$100,000	1,204,710	950,192	79%	254,519	21%
\$100,000 under \$200,000	995,864	856,239	86%	139,625	14%
\$200,000 under \$500,000	265,976	235,326	88%	30,650	12%
\$500,000 under \$1,000,000	49,787	42,433	85%	7,354	15%
\$1,000,000 under \$1,500,000	13,032	11,272	86%	1,760	14%
\$1,500,000 under \$2,000,000	5,621	4,941	88%	680	12%
\$2,000,000 under \$5,000,000	9,126	8,248	90%	878	10%
\$5,000,000 under \$10,000,000	2,300	2,140	93%	161	7%
\$10,000,000 or more	1,350	1,294	96%	56	4%

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

NOTE: Detail may not add to totals because of rounding. All figures are estimates based on samples.

SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 2000, Publication 1304 (Rev. 04-2003).



## Deduction Type by Marital Status, 1999

Size of adjusted gross income	All returns				
	Number of returns	Itemized deductions		Standard deduction	
		Number of returns	% Returns	Number of returns	% Returns
All returns, total	127,075,145	40,244,305	32%	85,755,366	67%
No adjusted gross income	1,066,171				
\$1 under \$5,000	13,349,971	181,984	1%	13,166,081	99%
\$5,000 under \$10,000	12,979,714	449,351	3%	12,530,364	97%
\$10,000 under \$15,000	12,275,717	828,262	7%	11,447,455	93%
\$15,000 under \$20,000	11,783,174	1,220,145	10%	10,561,014	90%
\$20,000 under \$25,000	9,967,211	1,504,577	15%	8,462,634	85%
\$25,000 under \$30,000	8,392,769	1,738,793	21%	6,651,961	79%
\$30,000 under \$40,000	13,288,379	4,233,200	32%	9,052,133	68%
\$40,000 under \$50,000	9,870,199	4,285,183	43%	5,585,017	57%
\$50,000 under \$75,000	16,755,560	10,741,308	64%	6,014,252	36%
\$75,000 under \$100,000	7,811,626	6,373,141	82%	1,438,485	18%
\$100,000 under \$200,000	7,104,712	6,435,275	91%	669,290	9%
\$200,000 under \$500,000	1,876,561	1,750,664	93%	125,744	7%
\$500,000 under \$1,000,000	348,256	315,694	91%	32,562	9%
\$1,000,000 or more	205,124	186,729	91%	18,375	9%
Returns of married persons filing jointly					
All returns, total	49,900,030	26,166,082	52%	23,309,389	47%
No adjusted gross income	424,558	-		-	
\$1 under \$5,000	663,328	62,007	9%	601,322	91%
\$5,000 under \$10,000	1,347,468	86,091	6%	1,261,377	94%
\$10,000 under \$15,000	2,040,961	207,705	10%	1,833,256	90%
\$15,000 under \$20,000	2,769,931	405,539	15%	2,364,392	85%
\$20,000 under \$25,000	2,696,349	481,842	18%	2,214,506	82%
\$25,000 under \$30,000	2,525,902	543,325	22%	1,982,577	78%
\$30,000 under \$40,000	5,341,488	1,628,744	30%	3,712,743	70%
\$40,000 under \$50,000	5,388,249	2,200,643	41%	3,187,606	59%
\$50,000 under \$75,000	12,041,799	7,738,224	64%	4,303,574	36%
\$75,000 under \$100,000	6,479,868	5,327,751	82%	1,152,117	18%
\$100,000 under \$200,000	6,108,932	5,549,707	91%	559,225	9%
\$200,000 under \$500,000	1,607,026	1,510,656	94%	96,370	6%
\$500,000 under \$1,000,000	293,824	267,924	91%	25,900	9%
\$1,000,000 or more	170,349	155,925	92%	14,424	8%
Returns of married persons filing separately, heads of households, and surviving spouses					
All returns, total	20,247,998	3,867,629	19%	16,251,596	80%
No adjusted gross income	119,471	-		-	
\$1 under \$5,000	1,279,968	28,463	2%	1,249,599	98%
\$5,000 under \$10,000	2,730,706	56,568	2%	2,674,138	98%
\$10,000 under \$15,000	3,313,886	105,560	3%	3,208,326	97%
\$15,000 under \$20,000	3,134,603	221,579	7%	2,911,010	93%
\$20,000 under \$25,000	2,461,267	279,793	11%	2,181,474	89%
\$25,000 under \$30,000	1,774,329	356,780	20%	1,415,534	80%
\$30,000 under \$40,000	2,351,328	830,192	35%	1,518,091	65%
\$40,000 under \$50,000	1,309,832	651,421	50%	658,411	50%
\$50,000 under \$75,000	1,193,006	842,993	71%	350,014	29%
\$75,000 under \$100,000	305,923	244,110	80%	61,813	20%
\$100,000 under \$200,000	199,790	182,212	91%	17,432	9%
\$200,000 under \$500,000	54,772	50,255	92%	4,364	8%
\$500,000 under \$1,000,000	11,307	10,626	94%	679	6%
\$1,000,000 or more	7,809	7,078	91%	711	9%
Returns of single persons					
All returns, total	56,927,117	10,210,594	18%	46,194,381	81%
No adjusted gross income	522,142	-		-	
\$1 under \$5,000	11,406,675	91,514	1%	11,315,160	99%
\$5,000 under \$10,000	8,901,541	306,692	3%	8,594,849	97%
\$10,000 under \$15,000	6,920,870	514,998	7%	6,405,873	93%
\$15,000 under \$20,000	5,878,639	593,027	10%	5,285,612	90%
\$20,000 under \$25,000	4,809,595	742,941	15%	4,066,654	85%
\$25,000 under \$30,000	4,092,538	838,689	20%	3,253,849	80%
\$30,000 under \$40,000	5,595,563	1,774,265	32%	3,821,298	68%
\$40,000 under \$50,000	3,172,118	1,433,119	45%	1,739,000	55%
\$50,000 under \$75,000	3,520,755	2,160,091	61%	1,360,664	39%
\$75,000 under \$100,000	1,025,836	801,280	78%	224,556	22%
\$100,000 under \$200,000	795,990	703,356	88%	92,634	12%
\$200,000 under \$500,000	214,763	189,753	88%	25,010	12%
\$500,000 under \$1,000,000	43,125	37,143	86%	5,982	14%
\$1,000,000 or more	26,966	23,726	88%	3,241	12%

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

NOTE: Detail may not add to totals because of rounding. All figures are estimates based on samples.

SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 1999, Publication 1304 (Rev. 10-2001).