

Standard, Itemized, and Total Deductions Reported on Individual Income Tax Returns,
Tax Years 1950-2015

[All figures are estimates based on samples--number of returns is in millions; money amounts are in billions of dollars]

Tax year	Total number of returns	Total deductions		Standard deduction		Itemized deductions	
		Amount [1]	As a percentage of adjusted gross income (AGI) [2]	Number of returns [3]	Amount [4]	Number of returns [3]	Amount [5]
1950.....	53.1	21.9	12.2	42.7	12.0	10.3	9.9
1951.....	55.4	25.2	12.5	43.9	13.3	11.6	11.9
1952.....	56.5	27.3	12.7	43.7	13.7	12.8	13.6
1953.....	57.8	29.8	13.0	43.4	14.2	14.4	15.6
1954.....	56.7	30.7	13.4	41.0	13.3	15.7	17.4
1955.....	58.3	33.6	13.5	40.9	13.6	16.9	20.0
1956.....	59.2	36.4	13.6	40.3	13.8	18.5	22.6
1957.....	59.8	39.5	14.1	39.3	13.8	20.2	25.7
1958.....	59.1	40.7	14.5	37.9	13.2	20.8	27.5
1959.....	60.3	45.4	14.9	37.3	13.4	22.5	32.0
1960.....	61.0	48.4	15.3	36.5	13.1	24.1	35.3
1961.....	61.5	51.3	15.6	35.8	12.9	25.3	38.4
1962.....	62.7	54.8	15.7	35.8	13.1	26.5	41.7
1963.....	63.9	59.2	16.1	35.4	13.1	28.2	46.1
1964.....	65.4	67.0	16.9	38.0	20.2	26.9	46.8
1965.....	67.6	71.4	16.6	39.3	20.6	27.9	50.7
1966.....	70.2	76.4	16.3	41.2	21.8	28.6	54.6
1967.....	71.7	81.7	16.2	41.5	22.1	29.8	59.6
1968.....	73.7	91.3	16.5	41.3	22.1	32.0	69.2
1969.....	75.8	101.8	16.9	40.5	21.6	34.9	80.2
1970.....	74.3	120.5	19.1	38.4	32.4	35.4	88.2
1971.....	74.6	139.9	20.8	43.5	48.1	30.7	91.9
1972.....	77.6	166.4	22.3	50.2	69.8	27.0	96.7
1973.....	80.7	180.6	21.8	52.2	73.6	28.0	107.0
1974.....	83.3	195.5	21.6	53.2	76.1	29.6	119.4
1975.....	82.2	223.2	24.6	55.5	100.9	26.1	122.3
1976.....	84.7	247.6	23.5	58.2	113.8	26.0	133.9
1977.....	86.6	276.2	23.8	58.8	137.7	22.9	138.5
1978.....	89.8	304.3	23.4	59.5	139.8	25.8	164.4
1979.....	92.7	333.0	22.7	60.7	148.8	26.5	184.2
1980.....	93.9	364.0	22.6	59.5	146.0	29.0	218.0
1981.....	95.4	401.2	22.6	58.7	144.7	31.6	256.4
1982.....	95.3	425.2	23.0	56.9	140.2	33.4	284.5
1983.....	96.3	448.7	23.1	56.2	138.5	35.2	309.6
1984.....	99.4	499.6	23.3	56.7	139.5	38.2	358.9
1985.....	101.7	554.7	24.1	57.0	145.0	39.8	405.0
1986.....	103.0	611.3	24.6	56.5	151.0	40.7	447.1
1987.....	107.0	607.2	21.9	69.1	215.2	35.6	392.0
1988.....	109.7	686.0	22.3	76.5	289.6	31.9	395.2
1989.....	112.1	740.4	22.7	79.3	309.4	32.0	431.0
1990.....	113.7	789.9	23.2	80.6	331.5	32.2	458.5
1991.....	114.7	818.8	23.6	81.3	351.1	32.5	467.7
1992.....	113.6	848.5	23.4	80.1	366.5	32.5	481.9
1993.....	114.6	872.5	23.4	80.8	382.1	32.8	490.4
1994.....	115.9	890.8	22.8	81.9	397.1	33.0	493.7
1995.....	118.2	941.0	22.5	83.2	413.6	34.0	527.4
1996.....	120.4	998.6	22.0	84.0	426.1	35.4	572.5
1997.....	122.4	1,062.5	21.4	84.8	441.7	36.6	620.8
1998.....	124.8	1,135.9	21.0	85.6	459.5	38.2	676.5
1999.....	127.1	1,205.3	20.6	85.8	464.0	40.2	741.4
2000.....	129.4	1,293.2	20.3	85.7	470.8	42.5	822.4
2001.....	130.3	1,366.4	22.1	84.2	481.9	44.6	884.5
2002.....	130.1	1,390.1	23.0	82.7	492.1	45.6	898.0
2003.....	130.4	1,457.6	23.5	84.6	555.8	43.9	901.9
2004.....	132.2	1,559.2	23.0	84.0	560.9	46.3	998.2
2005.....	134.4	1,702.6	22.9	84.8	580.7	47.8	1,121.8
2006.....	138.4	1,836.7	22.9	86.6	607.5	49.1	1,229.2
2007.....	143.0	1,987.2	22.9	90.5	654.2	50.5	1,333.0
2008.....	142.5	2,017.8	24.4	91.8	695.5	48.2	1,322.3
2009.....	140.5	1,951.6	25.6	92.3	747.8	45.7	1,203.8

Standard, Itemized, and Total Deductions Reported on Individual Income Tax Returns,
Tax Years 1950-2010---contd.
[footnotes]

2010.....	142.9	1,955.2	24.2	93.7	738.5	46.6	1,216.7
2011.....	145.4	1,987.2	23.7	96.6	768.7	46.3	1,218.5
2012.....	144.9	2,036.1	22.4	97.2	797.4	45.6	1,238.7
2013.....	147.4	2,037.2	22.4	100.9	848.6	44.3	1,188.6
2014.....	148.6	2,082.9	21.3	102.6	876.2	44.0	1,206.7
2015.....	150.5	2,158.0	21.1	103.8	900.6	44.6	1,257.4

[1] Total deductions shown here are as reported by taxpayers, even if the total exceeded “adjusted gross income” (AGI) and, therefore, could not be used. The deductions exclude amounts shown as “statutory adjustments” in Table 1. The amount of total deductions for 1950-1957 was estimated by Joseph A. Pechman, The Brookings Institution, using his estimate of the standard deduction for these years (see footnote 4) plus the total for itemized deductions published in Statistics of Income—Part 1 for 1950-1953 and Statistics of Income—Individual Income Tax Returns for 1954-1957. Starting with 1958, total deductions were obtained directly from Statistics of Income—Individual Income Tax Returns. For Tax Years 1982-1986, total deductions equals the sum of standard and itemized deductions, plus charitable contributions deductions reported on standard deduction returns. For Tax Years 1987-1988, total deductions also include the “zero bracket amount” reported on a small number of returns (see footnote 4).

[2] Data for years 1987 and after are not comparable to pre-1987 data because of major changes in the definition of “adjusted gross income” (AGI).

[3] Series revised, starting with the Spring 1997 SOI Bulletin, to exclude from the standard deduction statistics, the relatively small number of returns with no adjusted gross income and no deductions. Previously, these returns were classified as if they showed a standard deduction. For 1950-1952, returns with itemized deductions include the small number of returns with no deductions and, for 1950- 1954, the small number with no income, regardless of whether or not deductions were itemized. For later years, returns in these two categories were excluded from all the deduction statistics in this table. For 1977-1986, the standard deduction is the “zero bracket amount” (reported on returns with only a “zero bracket amount”). Such an amount was also included for a small number of returns for 1987-1988 (see footnote 4). For years in which the “zero bracket amount” was in effect, frequencies shown for standard deduction returns were derived by subtracting the number reporting an income tax liability, but no itemized deductions, from the total of all returns.

[4] Amount of standard deduction for 1950-1957 was estimated by Joseph A. Pechman, The Brookings Institution, on the basis of the distribution of the number of returns by income class and marital status in Statistics of Income—Part 1 for 1950-1953 and Statistics of Income—Individual Income Tax Returns for 1954-1957, and, starting with 1958, was obtained directly from Statistics of Income—Individual Income Tax Returns. It represents the “zero bracket amount” for 1977-1986. Starting with 1987, it represents the sum of “basic” and “additional” standard deductions (for age 65 or over and for blindness); also includes the “zero bracket amount” reported on the small number of prior-year returns filed in 1988-1989 that were included in the 1987-1988 statistics as proxies for returns due but not received.

[5] For 1977-1986, total itemized deductions are before subtraction of the “zero bracket amount.” Starting with 1991, total itemized deductions are after statutory limitation (see Table 1, footnote 23).

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. Percentages shown in this table are based on dollar amounts rounded to the units indicated in the specific table heading. Therefore, they may not be as precise as percentages based on the fuller dollar amounts found in tables contained in the source publications or articles which underlie the historical tables presented in this section of the SOI Bulletin.

SOURCE: IRS, Statistics of Income, SOI Bulletin, Historical Table 7; also except as indicated in footnotes 1 and 4, Statistics of Income--Individual Income Tax Returns and unpublished tables, appropriate years. Data referred to in footnote 4 which are attributed to Joseph A. Pechman are from Pechman, Federal Tax Policy, fifth edition, The Brookings Institution, 1987.

<http://www.irs.gov/uac/SOI-Tax-Stats-Historical-Table-7>

Year 2014: IRS, Statistics of Income Division, Publication 1304, August 2016

Year 2015: IRS, Statistics of Income Division, Publication 1304, September 2017