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

		Total							Size of adjusted	d gross income					
		TOtal		l	Jnder \$50,000 [1]	\$50	000 under \$100),000	\$100	,000 under \$200	0,000	\$	5200,000 or more	9
Tax status, effective tax rate			Percent of income subject			Percent of income subject	N		Percent of income subject			Percent of income subject			Percent of income subject
	Number of		to preferential	Number of	Percent of	to preferential	Number of	Percent of	to preferential	Number of	Percent of	to preferential	Number of	Percent of	to preferential
	returns		rates	returns	Total	rates	returns	Total	rates	returns	Total	rates	returns	Total	rates
All returns	148,606,578	100.0	7.9	92,661,098	100.0	1.0	32,220,417	100.0	2.0	17,501,251	100.0	3.5	6,223,813	100.0	18.6
Returns without U.S. income ta	52,062,499	35.0	1.9	50,408,668	54.4	1.0	1,521,690	4.7	4.8	121,237	0.7	13.1	10,905	0.2	10.2
Effective tax rate:															
0 percent	18,501,983	12.5	5.6	18,106,471	19.5	3.4	303,862	0.9	15.1	80,789	0.5	15.7	10,861	0.2	10.3
Under 0 over -5 percent	7,724,696	5.2	1.0	6,610,452	7.1		** 1,217,820	** 3.8	** 2.0	** 40,442	** 0.2	** 7.5	** 44	** [2]	** 4.0
-5 over -10 percent	7,098,295	4.8	0.2	6,963,455	7.5	0.1	**	**	**	**	**	**	**	**	**
-10 over -15 percent	3,341,524	2.2	0.1	3,332,303	3.6	0.1	**	**	**	**	**	**	**	**	**
-15 over -20 percent	2,107,950	1.4	0.0	2,107,942	2.3	0.0	8	[2]	0.0	0	0.0	0.0	0	0.0	0.0
-20 percent and under	13,288,051	8.9	0.0	13,288,045	14.3	0.0	0	0.0	0.0	6	[2]	1.6	0	0.0	0.0
Returns with U.S. income tax	96,544,079	65.0	8.3	42,252,430	45.6	1.1	30,698,726	95.3	1.9	17,380,014	99.3	3.5	6,212,908	99.8	18.6
Effective tax rate:															
Under 5 percent	25,280,622	17.0	4.4	19,400,451	20.9	1.8	5,187,560	16.1	4.3	625,651	3.6	15.1	66,961	1.1	14.4
5 under 10 percent	36,786,772	24.8	2.7	18,945,187	20.4	0.6	13,918,898	43.2	1.6	3,816,991	21.8	5.0	105,696	1.7	34.8
10 under 15 percent	22,367,980	15.1	4.4	3,838,710	4.1	0.5	9,096,376	28.2	1.4	8,841,118	50.5	2.9	591,775	9.5	27.5
15 under 20 percent	8,641,666	5.8	10.3	43,417	[2]	44.5	2,488,021	7.7	0.7	3,685,215	21.1	2.2	2,425,013	39.0	18.9
20 under 25 percent	2,186,627	1.5	28.4	10,427	[2]	22.1	4,545	[2]	12.4	402,969	2.3	0.9	1,768,686	28.4	30.4
25 under 30 percent	920,847	0.6	13.0	1,001	[2]	0.0	37	[2]	0.0	4,798	[2]	1.6	915,011	14.7	13.1
30 under 35 percent	284,584	0.2	7.0	2,154	[2]	0.0	994	[2]	64.0	1,396	[2]	31.0	280,040	4.5	7.0
35 under 40 percent	59,350	[2]	3.3	1,002	[2]	0.0	2,024	[2]	0.0	481	[2]	7.6	55,844	0.9	3.3
40 under 45 percent	3,992	[2]	3.2	1,005	[2]	0.0	31	[2]	0.0	39	[2]	4.3	2,917	[2]	3.3
45 under 50 percent	1,511	[2]	8.5	0	0.0	0.0	3	[2]	0.0	1,014	[2]	0.0	494	[2]	13.2
50 under 60 percent	344	[2]	9.0	150	[2]	0.0	** 66	** [2]	** 0.1	** 305	** [2]	** 6.0	125	[2]	9.0
60 under 70 percent	1,340	[2]	4.8	1,004	[2]	0.0	**	**	**	**	**	**	34	[2]	4.6
70 under 80 percent	208	[2]	6.9	0	0.0	0.0	4	[2]	0.0	3	[2]	0.5	200	[2]	6.9
80 percent or more	8,238	[2]	[3]	7,924	[2]	0.0	169	[2]	0.0	34	[2]	1.0	111	[2]	7.0

		Total							Size of expan	ded income					
		TOtal		l	Jnder \$50,000 [1]	\$50	.000 under \$100	,000	\$100	,000 under \$200	0,000		\$200,000 or mor	e
Tax status, effective tax rate	Number of returns	Percent of Total	Percent of income subject to preferential rates		Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
All returns Returns without U.S. income tax Effective tax rate:	148,606,578 52,062,499	100.0 35.0	7.7		100.0 55.1	0.8 0.7	34,521,485 2,114,710	100.0 6.1	1.9 3.9	17,510,914 168,990		3.5 10.2	6,279,428 21,052		18.5 7.8
0 percent Under 0 over -5 percent	18,501,983 8,129,976	12.5 5.5		17,442,759 7,035,523	19.3 7.8	3.9 0.4	912,497 ** 1,202,201	2.6 ** 3.5	6.3 ** 2.1	126,288 39,728		11.2 7.7	20,439 ** 613		
-5 over -10 percent	6,859,028	4.6	0.2	6,722,532	7.4	0.4	1,202,201	3.5	∠. ۱ **	2,971		0.0	**	[∠] **	15.7
-10 over -15 percent 15 over -20 percent	3,448,951 2,161,151	2.3 1.5		3,434,386 2,161,143	3.8 2.4	0.1 0.0	**	** [2]	0.0	0	0.0 0.0	0.0	**	0.0	
-20 percent and under	12,961,410	8.7	0.0	12,961,404	14.4	0.0	3	[2]	6.4	3	[2]	0.7	0	0.0	0.0
Returns with U.S. income tax Effective tax rate:	96,544,079	65.0	8.2		44.9	0.8	32,406,775	93.9	1.8	17,341,924		3.5	6,258,376		18.5
Under 5 percent 5 under 10 percent	26,004,860 35,979,895	17.5 24.2	4.2 2.9		20.4 19.9	1.3 0.4	6,901,908 14,060,752	20.0 40.7	3.7 1.5	610,729 3,783,013			89,800 144,679		
10 under 15 percent	22,400,317	15.1	4.5	4,072,276	4.5	0.5	8,849,163	25.6	1.2	8,852,904	50.6	2.8	625,974	10.0	28.1
15 under 20 percent 20 under 25 percent	8,676,673 2,207,942	5.8 1.5		'	[2] [2]	39.4 19.5	2,581,087 7,841	7.5 [2]	0.5 8.6	3,665,822 423,331			2,387,769 1,765,362		19.3 29.7
25 under 30 percent	921,591	0.6	12.5	1,000	[2]	0.0 0.1	2,970 1,974	[2]	0.0	3,801	[2]	1.5	913,821	14.6	12.5
30 under 35 percent 35 under 40 percent	280,718 55,475	0.2 [2]	3.1		[2]	0.0	1,974 1,028	[2]	35.1 0.0	1,991 278		20.5 14.5	274,651 53,165		3.1
40 under 45 percent 45 under 50 percent	3,694 74	[2] [2]		· ·	[2] 0.0	0.0 0.0	0 12	0.0 [2]	0.0 0.0	10 13	[2] [2]	24.1 26.5	2,678 48		2.8 15.7
50 under 60 percent	2,523	[2]	7.0	2,168	[2]	0.4	8	[2]	0.0	5	[2]	0.0	341	[2]	7.3
60 under 70 percent 70 under 80 percent	1,055 1,021	[2] [2]		· ·	** [2] **	** 0.0 **	** 8 **	** [2] **	** 0.7 **	0	0.0 [2]	0.0 1.3	35 14	[2]	4.1 11.0
80 percent or more	8,240	[2]			[2]	0.0	22	[2]	44.1	17	[2]	1.6	40	[2]	7.0

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

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

^[2] Less than 0.05 percent.

^[3] Percentage not computed.

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

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

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

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

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

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

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

^[2] Less than 0.05 percent.

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

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		Total							Size of adjusted	d gross income					
		TOtal		l	Jnder \$50,000 [1	1]	\$50	,000 under \$100),000	\$100),000 under \$20	0,000	\$	200,000 or mor	е
Tax status, effective tax rate	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates	Number of returns	Percent of Total	Percent of income subject to preferential rates
All returns	144,928,472	100		92,940,570	100	1	31,089,262		2	15,646,648	100		5,251,992	100	
Returns without U.S. income tax Effective tax rate:	51,818,751	36	1.7	50,298,705	54	1	1,406,093	5	4	93,650	1	13	20,304	0	16
0 percent	18,578,706	13	19.3	18,263,836	20	37	238,849	1	13	56,786	0	12	19,236	0	16
Under 0 over -5 percent	7,600,676	5	0.9	6,537,987	7	0	1,026,543	3	2	35,362	0	14	784	[2]	8
-5 over -10 percent	6,958,607	5	0.2	6,823,963	7	0	133,984	0	1	475	[2]	30	185	[2]	30
-10 over -15 percent	3,692,017	3	0.1	3,684,618	4	0	** 6,694	** [2]	** 3.1	** 1,010	** [2]	** 0.1	66	[2]	51
15 over -20 percent	2,134,459	2	0.1	2,134,074	2	0	**	**	**	**	**	**	13	[2]	51
-20 percent and under	12,854,285	9	0.1	12,854,227	14	0	23	[2]	2	16	[2]	7	19	[2]	68
Returns with U.S. income tax	93,109,721	64	8.5	42,641,865	46	1	29,683,169	96	1	15,552,998	99	3	5,231,689	100	21
Effective tax rate:															
Under 5 percent	25,773,359	18	3.4	19,939,196	22	1	5,246,786	17	3	523,394	3	10	63,982	1	19
5 under 10 percent	35,872,837	25	2.8	18,636,693	20	0	13,633,414	44	1	3,503,062	22		99,668	2	39
10 under 15 percent	20,715,318	14	10.5	3,997,331	4	0	8,346,840	27	1	7,872,893	50	2	498,255	10	60
15 under 20 percent	7,733,351	5	19	34,704	[2]	7	2,437,950		1	3,245,429	21	2	2,015,267	38	34
20 under 25 percent	2,016,636	1	10.4	16,477	[2]	3	15,539		2	401,502	3	1	1,583,118	30	11
25 under 30 percent	903,487	1	3.9	5,064	[2]	48	1,337		14	5,569	[2]		891,517	17	4
30 under 35 percent	83,462	0	1.8	4,064	[2]	0	1,022	[2]	0	366	[2]		78,009	2	2
35 under 40 percent	1,095	[2]		0	0	0	187	[2]	0	158	[2]	0	751	[2]	15
40 under 45 percent	483	[2]		6	[2]	0	13	[2]	0	20	[2]	33	443	[2]	10
45 under 50 percent	951	[2]		831	[2]	0	8	[2]	0	35	[2]		78	[2]	12
50 under 60 percent	520	[2]		6	[2]	0	** 51	** [2]	** 4.0	** 17	** [2]	** 20.2	457	[2]	23
60 under 70 percent	67	[2]	2.4	0	0	0	**	**	**	**	**	**	56	[2]	2
70 under 80 percent	138	[2]	1.4	39	[2]	0	0	0	0	47	[2]	1	51	[2]	2
80 percent or more	8,017	[2]	[3]	7,453	[2]	0	23	[2]	15	505	[2]	1	37	[2]	34

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

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

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

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

^[2] Less than 0.05 percent.

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

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

	Tot	- 2				Size of adjusted	d gross income			
Tax status, effective tax rate	101	.aı	Under \$50	0,000 [1]	\$50,000 und	er \$100,000	\$100,000 und	ler \$200,000	\$200,000	or more
Tax status, effective tax rate	Number of	Percent of	Number of	Percent of	Number of	Percent of	Number of	Percent of	Number of	Percent of
	returns	Total	returns	total	returns	total	returns	total	returns	total
All returns	145,370,240	100	95,038,739	100	30,875,679	100	14,755,766	100	4,700,056	100
Returns without U.S. income tax	53,676,039	36.9	52,021,839	54.7	1,519,640	4.9	114,998	0.8	19,563	0.4
Returns with U.S. income tax	91,694,201	63.1	43,016,900	45.3	29,356,039	95.1	14,640,768	99.2	4,680,493	99.6
Effective tax rate:										
Under 5 percent	25,533,222	17.6	19,759,443	20.8	5,191,683	16.8	529,957	3.6	52,139	1.1
5 under 10 percent	35,533,966	24.4	18,795,954	19.8	13,412,369	43.4	3,234,199	21.9	91,445	1.9
10 under 15 percent	20,439,034	14.1	4,409,947	4.6	8,254,869	26.7	7,350,487	49.8	423,730	9
15 under 20 percent	7,404,799	5.1	24,066	[2]	2,486,548	8.1	3,135,047	21.2	1,759,137	37.4
20 under 25 percent	1,873,640	1.3	12,277	[2]	8,192	[2]	382,334	2.6	1,470,838	31.3
25 under 30 percent	824,613	0.6	4,218	[2]	1,096	[2]	6,812	[2]	812,486	17.3
30 under 35 percent	73,984	0.1	2,408	[2]	1,021	[2]	1,758	[2]	68,797	1.5
35 under 40 percent	1,615	[2]	383	[2]	17	[2]	81	[2]	1,133	[2]
40 under 45 percent	563	[2]	104	[2]	44	[2]	** 52	** [2]	364	[2]
45 under 50 percent	429	[2]	** 104	** [2]	102	[2]	**	**	223	[2]
50 under 60 percent	181	[2]	**	**	56	[2]	13	[2]	111	[2]
60 under 70 percent	373	[2]	319	[2]	25	[2]	3	[2]	27	[2]
70 under 80 percent	125	[2]	108	[2]	0	0	0	0	18	[2]
80 percent or more	7,657	[2]	7,568	[2]	18	[2]	25	[2]	46	[2]

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

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

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

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

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

^[2] Less than 0.05 percent.

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

	Tot	·al				Size of adjusted	d gross income			
Tax status, effective tax rate	101	.aı	Under \$5	0,000 [1]	\$50,000 unde	er \$100,000	\$100,000 und	ler \$200,000	\$200,000	or more
Tax status, effective tax rate	Number of	Percent of	Number of	Percent of	Number of	Percent of	Number of	Percent of	Number of	Percent of
	returns	Total	returns	total	returns	total	returns	total	returns	total
All returns	142,892,051	100	94,065,541	100	30,532,552	100	13,997,651	100	4,296,307	100
Returns without U.S. income tax	58,416,118	40.9	55,888,271	59.4	2,381,400	7.8	127,444	0.9	19,003	0.4
Returns with U.S. income tax	84,475,933	59.1	38,177,270	40.6	28,151,152	92.2	13,870,207	99.1	4,277,304	99.6
Effective tax rate:										
Under 5 percent	26,926,998	18.8	19,510,140	20.7	6,586,343	21.6	784,386	5.6	46,129	1.1
5 under 10 percent	33,358,806	23.3	16,607,937	17.7	13,047,553	42.7	3,619,796	25.9	83,520	1.9
10 under 15 percent	15,583,218	10.9	2,010,757	2.1	6,566,630	21.5	6,594,434	47.1	411,397	9.6
15 under 20 percent	6,069,623	4.2	22,310	[2]	1,944,164	6.4	2,501,794	17.9	1,601,355	37.3
20 under 25 percent	1,719,917	1.2	11,164	[2]	4,056	[2]	365,474	2.6	1,339,223	31.2
25 under 30 percent	736,416	0.5	3,366	[2]	1,882	[2]	3,550	[2]	727,618	16.9
30 under 35 percent	70,584	[2]	3,364	[2]	299	[2]	361	[2]	66,561	1.5
35 under 40 percent	1,173		146	[2]	112	[2]	0	0	916	[2]
40 under 45 percent	346	[2]	182	[2]	31	[2]	3	[2]	130	[2]
45 under 50 percent	99	[2]	6	[2]	11	[2]	6	[2]	76	[2]
50 under 60 percent	984	[2]	403	[2]	4	[2]	298	[2]	279	[2]
60 under 70 percent	80	[2]	6	[2]	9	[2]	** 53	** [2]	12	[2]
70 under 80 percent	90	[2]	45	[2]	0	0	**	**	44	[2]
80 percent or more	7,597	[2]	7,443	[2]	56	[2]	53	[2]	45	[2]

	Tot	·al				Size of expar	nded income			
Tax status, effective tax rate	101	.aı	Under \$50	0,000 [1]	\$50,000 unde	er \$100,000	\$100,000 und	ler \$200,000	\$200,000	or more
Tax status, effective tax rate	Number of	Percent of	Number of	Percent of	Number of	Percent of	Number of	Percent of	Number of	Percent of
	returns	Total	returns	total	returns	total	returns	total	returns	total
All returns	142,892,051	100	91,885,355	100	32,647,401	100	14,011,538	100	4,347,756	100
Returns without U.S. income tax	58,416,118	40.9	55,303,767	60.2	2,901,352	8.9	178,558	1.3	32,441	0.7
Returns with U.S. income tax	84,475,933	59.1	36,581,589	39.8	29,746,049	91.1	13,832,981	98.7	4,315,315	99.3
Effective tax rate:										
Under 5 percent	27,724,284	19.4	18,752,580	20.4	8,152,271	25	751,297	5.4	68,135	1.6
5 under 10 percent	32,645,765	22.8	15,770,327	17.2	13,186,917	40.4	3,575,065	25.5	113,455	2.6
10 under 15 percent	15,502,063	10.8	2,015,724	2.2	6,414,988	19.6	6,640,491	47.4	430,860	9.9
15 under 20 percent	6,103,911	4.3	21,714	[2]	1,985,223	6.1	2,499,588	17.8	1,597,386	36.7
20 under 25 percent	1,709,794	1.2	9,336	[2]	4,854	[2]	361,776	2.6	1,333,829	30.7
25 under 30 percent	714,670	0.5	3,358	[2]	296	[2]	3,350	[2]	707,667	16.3
30 under 35 percent	67,708	[2]	3,000	[2]	1,007	[2]	936	[2]	32,765	1.4
35 under 40 percent	1,250	[2]	3	[2]	398	[2]	** 49	** [2]	801	[2]
40 under 45 percent	134	[2]	35	[2]	29	[2]	**	**	68	[2]
45 under 50 percent	1,045	[2]	1003	[2]	** 13	** [2]	0	0	30	[2]
50 under 60 percent	444	[2]	138	[2]	0	0	12	[2]	293	[2]
60 under 70 percent	311	[2]	6	[2]	0	0	** 296		** 12	** [2]
70 under 80 percent	12	[2]	8	[2]	**	**	**	**	**	**
80 percent or more	4,541	[2]	4,354	[2]	53	[2]	121	[2]	13	[2]

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

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

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

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

^[2] Less than 0.05 percent.

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

	Tot	اه-				Size of adjusted	d gross income			
Tax status, effective tax rate	101	.aı	Under \$50	0,000 [1]	\$50,000 und	er \$100,000	\$100,000 und	ler \$200,000	\$200,000	or more
rax status, effective tax rate	Number of	Percent of	Number of	Percent of	Number of	Percent of	Number of	Percent of	Number of	Percent of
	returns	Total	returns	total	returns	total	returns	total	returns	total
All returns	140,494,127	100	92,888,972	100	30,158,618	100	13,522,048	100	3,924,489	100
Returns without U.S. income tax	58,603,939	41.7	55,713,568	60	2,722,124	9	147,494	1.1	20,752	0.5
Returns with U.S. income tax	81,890,189	58.3	37,175,404	40	27,436,494	91	13,374,553	98.9	3,903,737	99.5
Effective tax rate:										
Under 5 percent	26,921,262	19.2	19,365,653	20.8	6,687,692	22.2	820,865	6.1	47,052	1.2
5 under 10 percent	32,596,181	23.2	15,849,112	17.1	12,990,081	43.1	3,673,997	27.2	82,992	2.1
10 under 15 percent	14,648,803	10.4	1,905,007	2.1	6,063,960	20.1	6,286,044	46.5	393,791	10
15 under 20 percent	5,424,349	3.9	32,350	[2]	1,687,715	5.6	2,244,925	16.6	1,459,359	37.2
20 under 25 percent	1,548,347	1.1	11,178	[2]	3,527	[2]	340,912	2.5	1,192,730	30.4
25 under 30 percent	667,903	0.5	5,954	[2]	1,332	[2]	6,613	[2]	654,004	16.7
30 under 35 percent	74,735	0.1	1,006	[2]	1,047	[2]	334	[2]	72,349	1.8
35 under 40 percent	1,009	[2]	46	[2]	4	[2]	0	0	959	[2]
40 under 45 percent	1,078	[2]	937	[2]	7	[2]	40	[2]	95	[2]
45 under 50 percent	1,390	[2]	73	[2]	1,005	[2]	188	[2]	124	[2]
50 under 60 percent	209	[2]	0	0	83	[2]	0	0	126	[2]
60 under 70 percent	381	[2]	**	**	**	**	307	[2]	62	[2]
70 under 80 percent	36	[2]	** 3	** [2]	** 23	** [2]	11	[2]	10	[2]
80 percent or more	4,506	[2]	4,087	[2]	18	[2]	317	[2]	85	[2]

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

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

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

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^[2] Less than 0.05 percent.

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

						Size of adjusted	d gross income			
Tax status,	То	tal	Under \$5	50,000 [1]	\$50,000 und		\$100,000 und	der \$200,000	\$200,000	or more
effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	of returns	of total	of returns	of total	of returns	of total	of returns	of total	of returns	of total
All returns	142,450,569	100.0	93,297,623	100.0	30,925,946	100.0	13,851,341	100.0	4,375,660	100.0
Returns without U.S. income tax	47,261,857	33.2	45,728,059	49.0	1,424,858	4.6	90,158	0.7	18,783	0.4
Returns with U.S. income tax	95,188,712	66.8	47,569,564	51.0	29,501,088	95.4	13,761,183	99.3	4,356,877	99.6
Effective tax rate:										
Under 5 percent	28,020,852	19.7	22,208,754	23.8	5,255,224	17.0	499,713	3.6	57,161	1.3
5 under 10 percent	36,376,239	25.5	19,760,597	21.2	13,589,351	43.9	2,927,531	21.1	98,760	2.3
10 under 15 percent	20,799,115	14.6	5,504,488	5.9	8,012,378	25.9	6,836,292	49.4	445,957	10.2
15 under 20 percent	7,318,286	5.1	51,654	0.1	2,632,964	8.5	3,081,035	22.2	1,552,634	35.5
20 under 25 percent	1,797,226	1.3	21,566	[2]	8,652	[2]	409,925	3.0	1,357,082	31.0
25 under 30 percent	766,446	0.5	12,030	[2]	666	[2]	5,834	[2]	747,916	17.1
30 under 35 percent	100,320	0.1	3,942	[2]	800	[2]	318	[2]	95,260	2.2
35 under 40 percent	2,524	[2]	** 1,184	** [2]	** 310	** [2]	23	[2]	1,006	[2]
40 under 45 percent	1,310	[2]	** 664	** [2]	** 53	** [2]	153	[2]	446	[2]
45 under 50 percent	345	[2]	0	0.0	15	[2]	0	0.0	324	[2]
50 under 60 percent	457	[2]	0	0.0	4	[2]	183	[2]	310	[2]
60 under 70 percent	983	[2]	796	[2]	0	0.0	147	[2]	0	0.0
70 under 80 percent	96	[2]	69	[2]	8	[2]	9	[2]	10	[2]
80 percent or more	4,513	[2]	3,820	[2]	662	[2]	20	[2]	11	[2]
						Size of expan	ided income			
Tax status,	То	tal	Under \$5	50,000 [1]	\$50,000 und		ided income \$100,000 und	der \$200,000	\$200,000	or more
Tax status, effective tax rate	To Number	tal Percentage	Under \$5 Number	0,000 [1] Percentage	\$50,000 und Number			der \$200,000 Percentage	\$200,000 Number	or more Percentage
-						er \$100,000	\$100,000 und			
effective tax rate	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	er \$100,000 Percentage of total	\$100,000 und Number of returns	Percentage of total	Number of returns	Percentage of total
effective tax rate All returns	Number of returns 142,450,569	Percentage of total 100.0	Number of returns 91,824,448	Percentage of total 100.0	Number of returns 32,444,747	er \$100,000 Percentage of total 100.0	\$100,000 und Number of returns 13,764,389	Percentage of total 100.0	Number of returns 4,416,986	Percentage of total
effective tax rate All returns Returns without U.S. income tax	Number of returns 142,450,569 47,261,857	Percentage of total 100.0 33.2	Number of returns 91,824,448 45,466,675	Percentage of total 100.0 49.5	Number of returns 32,444,747 1,641,378	er \$100,000 Percentage of total 100.0 5.1	\$100,000 und Number of returns 13,764,389 126,405	Percentage of total 100.0 0.9	Number of returns 4,416,986 27,399	Percentage of total 100.0 0.6
effective tax rate All returns Returns without U.S. income tax Returns with U.S. income tax	Number of returns 142,450,569	Percentage of total 100.0	Number of returns 91,824,448	Percentage of total 100.0	Number of returns 32,444,747	er \$100,000 Percentage of total 100.0	\$100,000 und Number of returns 13,764,389	Percentage of total 100.0	Number of returns 4,416,986	Percentage of total
All returnsReturns with U.S. income taxReturns with U.S. income tax	Number of returns 142,450,569 47,261,857 95,188,712	Percentage of total 100.0 33.2 66.8	Number of returns 91,824,448 45,466,675 46,357,772	Percentage of total 100.0 49.5 50.5	Number of returns 32,444,747 1,641,378 30,803,369	er \$100,000 Percentage of total 100.0 5.1 94.9	\$100,000 und Number of returns 13,764,389 126,405 13,637,984	Percentage of total 100.0 0.9 99.1	Number of returns 4,416,986 27,399 4,389,587	Percentage of total 100.0 0.6 99.4
All returnsReturns without U.S. income taxReturns with U.S. income taxEffective tax rate: Under 5 percent	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845	Percentage of total 100.0 33.2 66.8 20.1	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757	Percentage of total 100.0 49.5 50.5	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688	er \$100,000 Percentage of total 100.0 5.1 94.9	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003	Percentage of total 100.0 0.9 99.1 3.6	Number of returns 4,416,986 27,399 4,389,587 76,397	Percentage of total 100.0 0.6 99.4
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910	Percentage of total 100.0 33.2 66.8 20.1 25.0	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290	Percentage of total 100.0 49.5 50.5 23.6 20.5	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227	Percentage of total 100.0 0.9 99.1 3.6 20.3	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789	Percentage of total 100.0 0.6 99.4 1.7 2.6
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757	Percentage of total 100.0 49.5 50.5 23.6 20.5	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131	Percentage of total 100.0 0.9 99.1 3.6 20.3	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465 748,886	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954 12,659	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055 1,976	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964 7,840	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492 726,411	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8 16.4
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2 1.3	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4 [2]	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3 3.0	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465 748,886	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2 1.3 0.5	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954 12,659	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1 [2]	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055 1,976	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4 [2] [2]	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964 7,840	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3 3.0	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492 726,411	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8 16.4
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465 748,886 98,134	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2 1.3 0.5	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954 12,659 6,483	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1 [2]	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055 1,976 726	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4 [2] [2] [2]	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964 7,840 1,133	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3 3.0	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492 726,411 89,792	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8 16.4 2.0
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465 748,886 98,134 2,290	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2 1.3 0.5	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954 12,659 6,483 490 10 0	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1 [2] [2] [2] [2] [2] [2] [0.0	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055 1,976 726 966	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4 [2] [2] [2] [2]	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964 7,840 1,133 17	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3 3.0	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492 726,411 89,792 817	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8 16.4 2.0 [2]
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465 748,886 98,134 2,290 458	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2 1.3 0.5	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954 12,659 6,483	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1 [2] [2] [2] [2] [2]	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055 1,976 726 966	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4 [2] [2] [2] [2] [2]	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964 7,840 1,133 17	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3 3.0 0.1 [2] [2] [2]	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492 726,411 89,792 817 247	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8 16.4 2.0 [2]
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465 748,886 98,134 2,290 458 194	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2 1.3 0.5	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954 12,659 6,483 490 10 0	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1 [2] [2] [2] [2] [2] [2] [0.0	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055 1,976 726 966	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4 [2] [2] [2] [2] [2] [2] [0.0	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964 7,840 1,133 17 158 0	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3 3.0 0.1 [2] [2] [2]	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492 726,411 89,792 817 247 203	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8 16.4 2.0 [2] [2] [2]
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465 748,886 98,134 2,290 458 194 1,041	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2 1.3 0.5	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954 12,659 6,483 490 10 0 ** 657	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1 [2] [2] [2] [2] [2] [2] 0.0 ** [2]	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055 1,976 726 966	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4 [2] [2] [2] [2] [2] [2] [2] [2] [2] [2]	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964 7,840 1,133 17 158 0	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3 3.0 0.1 [2] [2] [2] 0.0 [2]	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492 726,411 89,792 817 247 203	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8 16.4 2.0 [2] [2] [2]
All returns	Number of returns 142,450,569 47,261,857 95,188,712 28,675,845 35,556,910 20,902,085 7,391,310 1,803,465 748,886 98,134 2,290 458 194 1,041 998	Percentage of total 100.0 33.2 66.8 20.1 25.0 14.7 5.2 1.3 0.5	Number of returns 91,824,448 45,466,675 46,357,772 21,715,757 18,852,290 5,694,546 51,757 15,954 12,659 6,483 490 10 0 ** 657 793	Percentage of total 100.0 49.5 50.5 23.6 20.5 6.2 0.1 [2] [2] [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 32,444,747 1,641,378 30,803,369 6,391,688 13,798,604 7,874,372 2,723,247 11,055 1,976 726 966 54 0 **	er \$100,000 Percentage of total 100.0 5.1 94.9 19.7 42.5 24.3 8.4 [2] [2] [2] [2] [2] [2] 0.0 ** 0.0	\$100,000 und Number of returns 13,764,389 126,405 13,637,984 492,003 2,792,227 6,857,137 3,073,131 413,964 7,840 1,133 17 158 0 172 ** 184	Percentage of total 100.0 0.9 99.1 3.6 20.3 49.8 22.3 3.0 0.1 [2] [2] [2] [2] 0.0 [2] ** [2]	Number of returns 4,416,986 27,399 4,389,587 76,397 113,789 476,030 1,543,175 1,362,492 726,411 89,792 817 247 203 212 ***	Percentage of total 100.0 0.6 99.4 1.7 2.6 10.8 34.9 30.8 16.4 2.0 [2] [2] [2] [2] [2] [2] **

Note: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, January 2011.

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

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

^[2] Less than 0.05 percent.

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

					(Size of adjusted	d gross income			
Tax status,	Tota	al	Under \$50	,000 [1]	\$50,000 unde	r \$100,000	\$100,000 unde	er \$200,000	\$200,000 c	or more
effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	of returns	of total	of returns	of total	of returns	of total	of returns	of total	of returns	of total
All returns	142,978,806		93,790,430	100.0	31,194,877		13,457,876	100.0	4,535,623	100.0
Returns without U.S. income tax	44,609,667	31.2	43,214,363	46.1	1,316,681	4.2	68,158	0.5	10,465	0.2
Returns with U.S. income tax	98,369,139	68.8	50,576,067	53.9	29,878,195	95.8	13,389,718	99.5	4,525,158	99.8
Effective tax rate:										
Under 5 percent		20.7	23,783,171	25.4	5,261,631	16.9	475,500	3.5	51,484	1.1
5 under 10 percent			20,800,017	22.2	13,850,967	44.4	2,760,418	20.5	102,131	2.3
10 under 15 percent	21,310,121	14.9	5,889,453	6.3	8,164,394	26.2	6,768,726	50.3	487,547	10.7
15 under 20 percent	7,223,210		68,754	0.1	2,588,205		2,958,506	22.0	1,607,746	35.4
20 under 25 percent	1,867,542		17,363	[2]	10,315		417,958	3.1	1,421,906	31.3
25 under 30 percent			5,831	[2]	2,457	[2]	6,359	[2]	738,681	16.3
30 under 35 percent	117,533		3,934	[2]	56		1,141	[2]	112,402	2.5
35 under 40 percent	2,202		** 10	** [2]	** 18	** [2]	709	[2]	1,481	[2]
40 under 45 percent	566		**	**	**	**	13	[2]	538	[2]
45 under 50 percent	645		0	0.0	0	0.0	47	[2]	599	[2]
50 under 60 percent	1,925	[2]	1,642	[2]	0	0.0	0	0.0	283	[2]
60 under 70 percent	298	[2]	0	0.0	0	0.0	10	[2]	288	[2]
70 under 80 percent	11	[2]	0	0.0	0	0.0	5	[2]	6	[2]
80 percent or more	6,439	[2]	5,892	[2]	152	[2]	327	[2]	67	[2]
						Size of expan				
Tax status,	Tota		Under \$50		\$50,000 unde		\$100,000 unde		\$200,000 c	
effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	of returns	of total	of returns	of total	of returns	of total	of returns	of total	of returns	of total
A.U.	1.40.070.007	100.0	00 500 001	100.0	00 400 /55	100.0	10.0/1/11	100.0	4.577.045	100.0
All returns	142,978,806		92,598,221	100.0	32,439,655		13,364,614	100.0	4,576,315	100.0
Returns without U.S. income tax	44,609,667		43,083,386	46.5	1,434,026		79,113	0.6	13,142	0.3
Returns with U.S. income tax	98,369,139	68.8	49,514,835	53.5	31,005,629	95.6	13,285,501	99.4	4,563,174	99.7
Effective tax rate:	00.074.405	04.0	00 544 407	05.4	(0.44 05 4	10.0	457.400	0.4	(0.054	4.4
Under 5 percent	30,274,195		23,511,197	25.4	6,241,954		457,190	3.4	63,854	1.4
5 under 10 percent	36613737		19 /8/ /10	21.4	14,056,482	43.3	2,642,850	19.8	126,191	2.8
·	36,613,232		19,787,710						F07.00/	11 -
10 under 15 percent	21,473,864	15.0	6,101,942	6.6	8,026,529	24.7	6,818,297	51.0	527,096	11.5
10 under 15 percent 15 under 20 percent	21,473,864 7,299,978	15.0 5.1	6,101,942 80,576		8,026,529 2,666,009	24.7 8.2	6,818,297 2,943,787	51.0 22.0	1,609,606	35.2
10 under 15 percent 15 under 20 percent 20 under 25 percent	21,473,864 7,299,978 1,844,063	15.0 5.1 1.3	6,101,942 80,576 17,987	6.6	8,026,529 2,666,009 12,820	24.7 8.2 [2]	6,818,297 2,943,787 415,971	51.0	1,609,606 1,397,285	35.2 30.5
10 under 15 percent 15 under 20 percent 20 under 25 percent 25 under 30 percent	21,473,864 7,299,978 1,844,063 743,474	15.0 5.1 1.3 0.5	6,101,942 80,576 17,987 5,196	6.6	8,026,529 2,666,009 12,820 1,319	24.7 8.2 [2]	6,818,297 2,943,787 415,971 6,311	51.0 22.0	1,609,606 1,397,285 730,648	35.2 30.5 16.0
10 under 15 percent	21,473,864 7,299,978 1,844,063 743,474 111,968	15.0 5.1 1.3 0.5 0.1	6,101,942 80,576 17,987	6.6 0.1 [2] [2]	8,026,529 2,666,009 12,820 1,319 56	24.7 8.2 [2]	6,818,297 2,943,787 415,971 6,311 976	51.0 22.0	1,609,606 1,397,285 730,648 107,042	35.2 30.5 16.0 2.3
10 under 15 percent	21,473,864 7,299,978 1,844,063 743,474 111,968 1,074	15.0 5.1 1.3 0.5 0.1 [2]	6,101,942 80,576 17,987 5,196	6.6 0.1 [2] [2] [2]	8,026,529 2,666,009 12,820 1,319	24.7 8.2 [2] [2] [2]	6,818,297 2,943,787 415,971 6,311 976 25	51.0 22.0	1,609,606 1,397,285 730,648 107,042 703	35.2 30.5 16.0 2.3 [2]
10 under 15 percent	21,473,864 7,299,978 1,844,063 743,474 111,968 1,074	15.0 5.1 1.3 0.5 0.1 [2]	6,101,942 80,576 17,987 5,196	6.6 0.1 [2] [2]	8,026,529 2,666,009 12,820 1,319 56	24.7 8.2 [2] [2] [2] [2] 0.0	6,818,297 2,943,787 415,971 6,311 976 25	51.0 22.0	1,609,606 1,397,285 730,648 107,042 703 243	35.2 30.5 16.0 2.3 [2]
10 under 15 percent	21,473,864 7,299,978 1,844,063 743,474 111,968 1,074 282 194	15.0 5.1 1.3 0.5 0.1 [2] [2]	6,101,942 80,576 17,987 5,196 3,894 41 0	6.6 0.1 [2] [2] [2] 0.0 [2]	8,026,529 2,666,009 12,820 1,319 56 305 0	24.7 8.2 [2] [2] [2] [2] 0.0 0.0	6,818,297 2,943,787 415,971 6,311 976 25	51.0 22.0	1,609,606 1,397,285 730,648 107,042 703 243 173	35.2 30.5 16.0 2.3 [2] [2]
10 under 15 percent	21,473,864 7,299,978 1,844,063 743,474 111,968 1,074 282 194	15.0 5.1 1.3 0.5 0.1 [2] [2]	6,101,942 80,576 17,987 5,196	6.6 0.1 [2] [2] [2] 0.0 [2] ** [2]	8,026,529 2,666,009 12,820 1,319 56	24.7 8.2 [2] [2] [2] 0.0 0.0 ** [2]	6,818,297 2,943,787 415,971 6,311 976 25 39 17	51.0 22.0 3.1 [2] [2] [2] [2] [2]	1,609,606 1,397,285 730,648 107,042 703 243 173 264	35.2 30.5 16.0 2.3 [2] [2] [2]
10 under 15 percent	21,473,864 7,299,978 1,844,063 743,474 111,968 1,074 282 194 917	15.0 5.1 1.3 0.5 0.1 [2] [2] [2] [2]	6,101,942 80,576 17,987 5,196 3,894 41 0	6.6 0.1 [2] [2] [2] 0.0 [2]	8,026,529 2,666,009 12,820 1,319 56 305 0	24.7 8.2 [2] [2] [2] 0.0 0.0 ** [2]	6,818,297 2,943,787 415,971 6,311 976 25	51.0 22.0	1,609,606 1,397,285 730,648 107,042 703 243 173 264 ** 11	35.2 30.5 16.0 2.3 [2] [2]
10 under 15 percent	21,473,864 7,299,978 1,844,063 743,474 111,968 1,074 282 194	15.0 5.1 1.3 0.5 0.1 [2] [2] [2] [2] [2]	6,101,942 80,576 17,987 5,196 3,894 41 0	6.6 0.1 [2] [2] [2] 0.0 [2] ** [2]	8,026,529 2,666,009 12,820 1,319 56 305 0	24.7 8.2 [2] [2] [2] 0.0 0.0 ** [2] [2] **	6,818,297 2,943,787 415,971 6,311 976 25 39 17	51.0 22.0 3.1 [2] [2] [2] [2] [2]	1,609,606 1,397,285 730,648 107,042 703 243 173 264	35.2 30.5 16.0 2.3 [2] [2] [2]

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

Note: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, January 2010.

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

^[2] Less than 0.05 percent.

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

						Size of adjusted	d gross income			
Tax status,	Tota	ıl	Under \$50	,000 [1]	\$50,000 unde		\$100,000 unde	er \$200,000	\$200,000 (or more
effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	of returns	of total	of returns	of total	of returns	of total	of returns	of total	of returns	of total
All returns	138,394,754	100	92,246,123	100	29,995,324	100	12,088,423	100	4,064,883	100
Returns without U.S. income tax	43,884,863	32	42,633,316	46	1,196,254	4	47,040	0	8,252	0
Returns with U.S. income tax	94,509,891	68	49,612,807	54	28,799,070	96	12,041,382	100	4,056,631	100
Effective tax rate:										
Under 5 percent	28,462,773	21	22,992,599	25	5,015,063	17	413,310	3	41,801	1
5 under 10 percent	36,049,153	26	20,525,730	22	13,213,394	44	2,220,694	18	89,335	2
10 under 15 percent	20,433,144	15	6,005,739	7	7,935,616	27	6,083,516	50	408,273	10
15 under 20 percent	6,993,525	5	43,326	[2]	2,621,191	9	2,929,940	24	1,399,068	34
20 under 25 percent	1,722,300	1	22,371	[2]	9,859	[2]	385,070	3	1,305,000	32
25 under 30 percent	713,494	1	9,458	[2]	2,006	[2]	7,384	0	694,647	17
30 under 35 percent	125,059	0	6,755	[2]	1,549	[2]	819	[2]	115,935	3
35 under 40 percent	1,075	[2]	15	[2]	8	[2]	10	[2]	1,042	[2]
40 under 45 percent	710	[2]	19	[2]	3	[2]	314	[2]	374	[2]
45 under 50 percent	273	[2]			19	[2]	4	[2]	250	[2]
50 under 60 percent	911	[2]	**158	**[2]	118	[2]	**5	**[2]	641	[2]
60 under 70 percent	252	[2]	**	**	143	[2]	**	**	98	[2]
70 under 80 percent	165	[2]	6	[2]			152	[2]	7	[2]
80 percent or more	7,057	[2]	6,631	[2]	100	[2]	165	[2]	161	[2]
	,	L J	-1	[-]	100	[-]	100	[-]		[-]
	, , ,		3,00	[-]	100	Size of expar		[-]		[-]
Tax status,	Tota		Under \$50		\$50,000 unde	Size of expar			\$200,000 (•
			-			Size of expar	nded income			•
Tax status,	Tota	al	Under \$50	,000 [1]	\$50,000 unde	Size of expar r \$100,000	nded income \$100,000 unde	er \$200,000	\$200,000 (or more
Tax status, effective tax rate	Tota Number of returns	Percentage of total	Under \$50 Number of returns	,000 [1] Percentage of total	\$50,000 unde Number of returns	Size of expar r \$100,000 Percentage of total	nded income \$100,000 unde Number of returns	er \$200,000 Percentage of total	\$200,000 o Number of returns	or more Percentage of total
Tax status, effective tax rate All returns	Tota Number of returns 138,394,754	Percentage of total	Under \$50 Number of returns 91,129,221	,000 [1] Percentage of total	\$50,000 unde Number of returns 31,233,695	Size of expar r \$100,000 Percentage of total	\$100,000 under Number of returns	er \$200,000 Percentage of total	\$200,000 c Number of returns 4,094,953	Percentage of total
Tax status, effective tax rate All returns Returns without U.S. income tax	Tota Number of returns 138,394,754 43,884,863	Percentage of total 100 32	Under \$50 Number of returns 91,129,221 42,505,018	,000 [1] Percentage of total 100 47	\$50,000 unde Number of returns 31,233,695 1,309,156	Size of expar r \$100,000 Percentage of total	nded income \$100,000 under Number of returns 11,936,885 59,674	er \$200,000 Percentage of total 100 1	\$200,000 c Number of returns 4,094,953 11,014	Percentage of total
Tax status, effective tax rate All returns Returns without U.S. income tax Returns with U.S. income tax	Tota Number of returns 138,394,754	Percentage of total	Under \$50 Number of returns 91,129,221	,000 [1] Percentage of total	\$50,000 unde Number of returns 31,233,695	Size of expar r \$100,000 Percentage of total	\$100,000 under Number of returns	er \$200,000 Percentage of total	\$200,000 c Number of returns 4,094,953	Percentage of total
Tax status, effective tax rate All returns	Tota Number of returns 138,394,754 43,884,863 94,509,891	Percentage of total 100 32 68	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203	,000 [1] Percentage of total 100 47 53	\$50,000 unde Number of returns 31,233,695 1,309,156 29,924,539	Size of expar r \$100,000 Percentage of total 100 4 96	11,877,211	er \$200,000 Percentage of total 100 1 100	\$200,000 c Number of returns 4,094,953 11,014 4,083,938	Percentage of total 100 0
Tax status, effective tax rate All returns	Tota Number of returns 138,394,754 43,884,863 94,509,891 29,174,772	Percentage of total 100 32 68	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747	,000 [1] Percentage of total 100 47 53	\$50,000 unde Number of returns 31,233,695 1,309,156 29,924,539 5,886,327	Size of expar r \$100,000 Percentage of total 100 4 96	11,936,885 59,674 11,877,211	er \$200,000 Percentage of total 100 1 100 3	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535	Percentage of total 100 0
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198	Percentage of total 100 32 68 21 25	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607	,000 [1] Percentage of total 100 47 53 25 21	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960	Size of exparr \$100,000 Percentage of total 100 4 96 19 43	nded income \$100,000 under Number of returns 11,936,885 59,674 11,877,211 394,162 2,112,196	er \$200,000 Percentage of total 100 1 100 3 18	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436	Percentage of total 100 0 100 1 3
Tax status, effective tax rate All returns	Tota Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794	Percentage of total 100 32 68 21 25 15	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178	,000 [1] Percentage of total 100 47 53 25 21 7	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208	er \$200,000 Percentage of total 100 1 100 3 18 51	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436	Percentage of total 100 0 100 1 3 11
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487	Percentage of total 100 32 68 21 25	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103	,000 [1] Percentage of total 100 47 53 25 21 7 0	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376	er \$200,000 Percentage of total 100 1 100 3 18 51 25	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062	Percentage of total 100 0 100 1 3 11 34
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137	Percentage of total 100 32 68 21 25 15	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2]	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623	er \$200,000 Percentage of total 100 1 100 3 18 51	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105	Percentage of total 100 0 100 1 3 11 34 32
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137 712,572	Percentage of total 100 32 68 21 25 15 5 1	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475 10,712	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2] [2]	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934 3,590	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0 [2]	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623 8,426	er \$200,000 Percentage of total 100 1 100 3 18 51 25 3 0	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105 689,844	Percentage of total 100 0 100 1 3 11 34
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137 712,572 116,426	Percentage of total 100 32 68 21 25 15 5 1	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2] [2] [2]	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934 3,590 1,588	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0 [2] [2]	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623 8,426 688	er \$200,000 Percentage of total 100 1 100 3 18 51 25 3 0 [2]	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105 689,844 109,053	Percentage of total 100 0 100 1 3 11 34 32 17 3
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137 712,572 116,426 635	Percentage of total 100 32 68 21 25 15 5 1 1 0 [2]	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475 10,712 5,098 4	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2] [2] [2] [2] [2]	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934 3,590 1,588 14	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0 [2] [2]	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623 8,426 688 6	er \$200,000 Percentage of total 100 1 100 3 18 51 25 3 0 [2] [2]	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105 689,844 109,053 611	Percentage of total 100 0 100 1 3 11 34 32 17 3 [2]
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137 712,572 116,426 635 608	Percentage of total 100 32 68 21 25 15 5 1 0 [2] [2]	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475 10,712	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2] [2] [2]	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934 3,590 1,588 14 19	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0 [2] [2] [2]	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623 8,426 688	er \$200,000 Percentage of total 100 1 100 3 18 51 25 3 0 [2]	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105 689,844 109,053 611 224	Percentage of total 100 0 100 1 3 11 34 32 17 3 [2] [2]
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137 712,572 116,426 635 608 174	Percentage of total 100 32 68 21 25 15 5 1 0 [2] [2] [2]	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475 10,712 5,098 4 40	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2] [2] [2] [2] [2]	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934 3,590 1,588 14 19 14	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0 [2] [2] [2] [2]	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623 8,426 688 6	er \$200,000 Percentage of total 100 1 100 3 18 51 25 3 0 [2] [2] [2]	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105 689,844 109,053 611 224 160	Percentage of total 100 0 100 1 3 11 34 32 17 3 [2] [2] [2]
Tax status, effective tax rate All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent 25 under 30 percent 30 under 35 percent 40 under 45 percent 40 under 45 percent 45 under 50 percent 50 under 60 percent	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137 712,572 116,426 635 608 174 540	Percentage of total 100 32 68 21 25 15 5 1 0 [2] [2] [2] [2]	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475 10,712 5,098 4 40 **164	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2] [2] [2] [2] [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934 3,590 1,588 14 19 14 **123	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0 [2] [2] [2] [2] [2] [2] **[2]	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623 8,426 688 6 325	er \$200,000 Percentage of total 100 1 100 3 18 51 25 3 0 [2] [2] [2] [2]	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105 689,844 109,053 611 224 160 260	100 0 100 1 3 11 34 32 17 3 [2] [2] [2] [2]
Tax status, effective tax rate All returns	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137 712,572 116,426 635 608 174 540 229	Percentage of total 100 32 68 21 25 15 5 1 0 [2] [2] [2] [2] [2] [2]	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475 10,712 5,098 4 40 **164 **	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2] [2] [2] [2] [2] [2] [2] **[2] **	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934 3,590 1,588 14 19 14 **123 **	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0 [2] [2] [2] [2] [2] **[2] **	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623 8,426 688 6 325	er \$200,000 Percentage of total 100 1 100 3 18 51 25 3 0 [2] [2] [2] [2] [2] [2]	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105 689,844 109,053 611 224 160 260 191	Percentage of total 100 0 100 1 3 11 34 32 17 3 [2] [2] [2] [2] [2] [2]
Tax status, effective tax rate All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent 25 under 30 percent 30 under 35 percent 40 under 45 percent 40 under 45 percent 45 under 50 percent 50 under 60 percent	Total Number of returns 138,394,754 43,884,863 94,509,891 29,174,772 35,123,198 20,572,794 7,080,487 1,720,137 712,572 116,426 635 608 174 540	Percentage of total 100 32 68 21 25 15 5 1 0 [2] [2] [2] [2]	Under \$50 Number of returns 91,129,221 42,505,018 48,624,203 22,842,747 19,419,607 6,262,178 56,103 20,475 10,712 5,098 4 40 **164	,000 [1] Percentage of total 100 47 53 25 21 7 0 [2] [2] [2] [2] [2] [2] [2] [2] **[2]	\$50,000 under Number of returns 31,233,695 1,309,156 29,924,539 5,886,327 13,478,960 7,823,973 2,713,947 15,934 3,590 1,588 14 19 14 **123	Size of expar r \$100,000 Percentage of total 100 4 96 19 43 25 9 0 [2] [2] [2] [2] [2] [2] **[2]	11,936,885 59,674 11,877,211 394,162 2,112,196 6,039,208 2,930,376 391,623 8,426 688 6 325	er \$200,000 Percentage of total 100 1 100 3 18 51 25 3 0 [2] [2] [2] [2]	\$200,000 c Number of returns 4,094,953 11,014 4,083,938 51,535 112,436 447,436 1,380,062 1,292,105 689,844 109,053 611 224 160 260	100 0 100 11 3 11 34 32 17 3 [2] [2] [2] [2]

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

Note: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, March 2009.

^[2] Less than 0.05 percent.

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

						Size of adjusted	d gross income				
Tax status,	Tota	ıl	Under \$50),000 [1]	\$50,000 unde		\$100,000 unde	er \$200,000	\$200,000 (or more	
effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	
	of returns	of total	of returns	of total	of returns	of total	of returns	of total	of returns	of total	
All returns	134,372,678	100.0	91,195,160	100.0	28,801,026	100.0	10,810,367	100.0	3,566,125	100.0	
Returns without U.S. income tax	42,029,489	31.3	40,999,249	45.0	979,868	3.4	42,984	0.4	7,389	0.2	
Returns with U.S. income tax	92,343,188	68.7	50,195,911	55.0	27,821,158	96.6	10,767,383	99.6	3,558,736	99.8	
Effective tax rate:											
Under 5 percent	28,134,683	20.9	23,065,132	25.3	4,705,119	16.3	324,398	3.0	40,034	1.1	
5 under 10 percent	35,532,603	26.4	20,852,801	22.9	12,757,418	44.3	1,854,681	17.2	67,703	1.9	
10 under 15 percent	19,688,239	14.7	6,233,690	6.8	7,673,587	26.6	5,444,860	50.4	336,102	9.4	
15 under 20 percent	6,594,318	4.9	20,809	[2]	2,669,644	9.3	2,775,312	25.7	1,128,554	31.6	
20 under 25 percent	1,563,842	1.2	7,813	[2]	13,570	[2]	359,398	3.3	1,183,060	33.2	
25 under 30 percent	684,997	0.5	4,130	[2]	1,298	[2]	7,222	0.1	672,348	18.9	
30 under 35 percent	133,474	0.1	5,192	[2]	316	[2]	943	[2]	127,023	3.6	
35 under 40 percent	2,421	[2]	352	[2]	11	[2]	376	[2]	1,681	[2]	
40 under 45 percent	476	[2]	42	[2]	8	[2]	9	[2]	417	[2]	
45 under 50 percent	480	[2]	3	[2]	12	[2]	52	[2]	413	[2]	
50 under 60 percent	994	[2]	354	[2]	143	[2]	106	[2]	391	[2]	
60 under 70 percent	757	[2]	71	[2]	8	[2]	**10	**	**667	**	
70 under 80 percent	289	[2]					**	**	**289	**	
80 percent or more	5,615	[2]	5,522	[2]	23	[2]	15	[2]	55	[2]	
	,	. ,	- 1 -	[4]	20	[=]	10	[-]		[-]	
-	·			[-]	20	Size of expar		[-]		[-]	
Tax status,	Tota		Under \$50		\$50,000 unde	Size of expar			\$200,000 (•	
						Size of expar	nded income			•	
Tax status,	Tota	al	Under \$50),000 [1]	\$50,000 unde	Size of exparer \$100,000	nded income \$100,000 unde	er \$200,000	\$200,000 (or more	
Tax status, effective tax rate	Tota Number of returns	Percentage of total	Under \$50 Number of returns	0,000 [1] Percentage of total	\$50,000 unde Number of returns	Size of exparer \$100,000 Percentage of total	nded income \$100,000 unde Number of returns	er \$200,000 Percentage of total	\$200,000 o Number of returns	or more Percentage of total	
Tax status, effective tax rate All returns	Tota Number of returns 134,372,678	Percentage of total 100.0	Under \$50 Number of returns 90,292,532	Percentage of total	\$50,000 unde Number of returns 29,853,509	Size of exparer \$100,000 Percentage of total	\$100,000 under Number of returns	er \$200,000 Percentage of total	\$200,000 c Number of returns 3,584,012	Percentage of total	
Tax status, effective tax rate All returns	Tota Number of returns 134,372,678 42,029,489	Percentage of total 100.0 31.3	Under \$50 Number of returns 90,292,532 40,912,881	0,000 [1] Percentage of total 100.0 45.3	\$50,000 under Number of returns 29,853,509 1,046,370	Size of exparer \$100,000 Percentage of total 100.0 3.5	10,642,626 59,558	er \$200,000 Percentage of total 100.0 0.6	\$200,000 c Number of returns 3,584,012 10,680	Percentage of total 100.0 0.3	
Tax status, effective tax rate All returns	Tota Number of returns 134,372,678	Percentage of total 100.0	Under \$50 Number of returns 90,292,532	Percentage of total	\$50,000 unde Number of returns 29,853,509	Size of exparer \$100,000 Percentage of total	\$100,000 under Number of returns	er \$200,000 Percentage of total	\$200,000 c Number of returns 3,584,012	Percentage of total	
Tax status, effective tax rate All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate:	Tota Number of returns 134,372,678 42,029,489 92,343,188	Percentage of total 100.0 31.3 68.7	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651	0,000 [1] Percentage of total 100.0 45.3 54.7	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5	10,642,626 59,558 10,583,067	er \$200,000 Percentage of total 100.0 0.6 99.4	\$200,000 c Number of returns 3,584,012 10,680 3,573,331	Percentage of total 100.0 0.3 99.7	
Tax status, effective tax rate All returns	Tota Number of returns 134,372,678 42,029,489 92,343,188 28,718,318	Percentage of total 100.0 31.3 68.7 21.4	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5	10,642,626 59,558 10,583,067	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015	Percentage of total 100.0 0.3 99.7 1.7	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047	Percentage of total 100.0 31.3 68.7 21.4 25.8	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4 22.0	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6	10,642,626 59,558 10,583,067 325,443 1,687,823	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169	Percentage of total 100.0 0.3 99.7 1.7 2.4	
Tax status, effective tax rate All returns	Tota Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4 22.0 7.2	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4 22.0 7.2	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4 22.0 7.2 [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079	100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287 697,658	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2 0.5	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825 5,401	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4 22.0 7.2 [2] [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530 1,985	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1 [2]	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853 14,377	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7 0.1	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079 675,895	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9 18.9	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287 697,658 129,702	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2 0.5 0.1	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825 5,401 4,562	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4 22.0 7.2 [2] [2] [2] [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853 14,377 902	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7 0.1 [2]	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079 675,895 123,920	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9 18.9 3.5	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287 697,658 129,702 1,595	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2 0.5 0.1 [2]	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825 5,401 4,562 357	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4 22.0 7.2 [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530 1,985 317	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1 [2] [2]	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853 14,377 902 367	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7 0.1 [2] [2]	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079 675,895 123,920 871	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9 18.9 3.5 [2]	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287 697,658 129,702 1,595 780	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2 0.5 0.1 [2]	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825 5,401 4,562	0,000 [1] Percentage of total 100.0 45.3 54.7 25.4 22.0 7.2 [2] [2] [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530 1,985 317 8	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1 [2] [2] [2]	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853 14,377 902 367 47	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7 0.1 [2] [2] [2]	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079 675,895 123,920 871 53	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9 18.9 3.5 [2] [2]	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287 697,658 129,702 1,595 780 279	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2 0.5 0.1 [2] [2]	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825 5,401 4,562 357 672 8	25.4 22.0 7.2 [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530 1,985 317 8 11	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1 [2] [2] [2] [2]	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853 14,377 902 367 47	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7 0.1 [2] [2] [2] [2]	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079 675,895 123,920 871 53 250	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9 18.9 3.5 [2] [2] [2]	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287 697,658 129,702 1,595 780 279 646	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2 0.5 0.1 [2] [2] [2] [2]	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825 5,401 4,562 357 672 8 369	25.4 22.0 7.2 [2] [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530 1,985 317 8 11 9	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1 [2] [2] [2] [2] [2]	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853 14,377 902 367 47 9	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7 0.1 [2] [2] [2] [2] [2]	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079 675,895 123,920 871 53 250 158	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9 18.9 3.5 [2] [2] [2] [2]	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287 697,658 129,702 1,595 780 279 646 84	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2 0.5 0.1 [2] [2] [2] [2] [2]	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825 5,401 4,562 357 672 8	25.4 22.0 7.2 [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530 1,985 317 8 11	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1 [2] [2] [2] [2]	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853 14,377 902 367 47 9 109 9	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7 0.1 [2] [2] [2] [2] [2] [2] [2]	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079 675,895 123,920 871 53 250	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9 18.9 3.5 [2] [2] [2] [2] [2]	
Tax status, effective tax rate All returns	Total Number of returns 134,372,678 42,029,489 92,343,188 28,718,318 34,621,047 19,875,835 6,694,150 1,597,287 697,658 129,702 1,595 780 279 646	Percentage of total 100.0 31.3 68.7 21.4 25.8 14.8 5.0 1.2 0.5 0.1 [2] [2] [2] [2]	Under \$50 Number of returns 90,292,532 40,912,881 49,379,651 22,967,114 19,822,283 6,521,423 45,037 6,825 5,401 4,562 357 672 8 369	25.4 22.0 7.2 [2] [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,853,509 1,046,370 28,807,139 5,365,746 13,025,772 7,658,730 2,733,006 21,530 1,985 317 8 11 9	Size of exparer \$100,000 Percentage of total 100.0 3.5 96.5 18.0 43.6 25.7 9.2 0.1 [2] [2] [2] [2] [2]	10,642,626 59,558 10,583,067 325,443 1,687,823 5,341,088 2,822,030 390,853 14,377 902 367 47 9	er \$200,000 Percentage of total 100.0 0.6 99.4 3.1 15.9 50.2 26.5 3.7 0.1 [2] [2] [2] [2] [2]	\$200,000 c Number of returns 3,584,012 10,680 3,573,331 60,015 85,169 354,594 1,094,077 1,178,079 675,895 123,920 871 53 250 158	Percentage of total 100.0 0.3 99.7 1.7 2.4 9.9 30.5 32.9 18.9 3.5 [2] [2] [2] [2]	

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

NOTE: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, March 2008.

^[2] Less than 0.05 percent.

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

						Size of adjusted	d gross income			
	Tota	al	Under \$50),000 [1]	\$50,000 unde		\$100,000 unde	er \$200,000	\$200,000 (or more
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	of	of	of	of	of	of	of	of	of	of
	returns	total	returns	total	returns	total	returns	total	returns	total
All returns	132,226,042	100.0	91,302,396	100.0	28,166,641	100.0	9,735,569	100.0	3,021,435	100.0
Returns without U.S. income tax	41,349,370	31.3	40,534,531	44.4	794,866	2.8	17,139	0.2	2,833	0.1
Returns with U.S. income tax	90,876,672	68.7	50,767,865	55.6	27,371,775	97.2	9,718,430	99.8	3,018,602	99.9
Effective tax rate:										
Under 5 percent	27,605,128	20.9	22,922,866	25.1	4,422,939	15.7	227,784	2.3	31,538	1.0
5 under 10 percent	34,719,637	26.3	20,948,958	22.9	12,261,325	43.5	1,457,294	15.0	52,060	1.7
10 under 15 percent	19,886,198	15.0	6,832,607	7.5	7,921,129	28.1	4,895,657	50.3	236,805	7.8
15 under 20 percent	6,505,055	4.9	43,919	[2]	2,742,216	9.7	2,790,639	28.7	928,280	30.7
20 under 25 percent	1,429,411	1.1	4,913	[2]	22,585	0.1	335,101	3.4	1,066,812	35.3
25 under 30 percent	598,667	0.5	3,624	[2]	953	[2]	8,961	0.1	585,129	19.4
30 under 35 percent	116,177	0.1	1,942	[2]	160	[2]	514	[2]	113,561	3.8
35 under 40 percent	4,350	[2]	2,269	[2]	13	[2]	517	[2]	1,550	0.1
40 under 45 percent	3,746	[2]	971	[2]	35	[2]	1,509	[2]	1,230	[2]
45 under 50 percent	990	[2]	38	[2]	9	[2]	60	[2]	882	[2]
50 under 60 percent	1,063	[2]	10	[2]	359	[2]	18	[2]	676	[2]
60 under 70 percent	470	[2]	104	[2]		[2]	359	[2]	6	[2]
70 under 80 percent	1,002	[2]	935	[2]	7	[2]	3	[2]	58	[2]
80 percent or more	4,780	[2]	4,708	[2]	45	[2]	13	[2]	14	[2]
			•			[-]				
						Size of expar	nded income			
	Tota	al	Under \$50),000 [1]	\$50,000 unde	Size of expar r \$100,000	nded income \$100,000 unde	er \$200,000	\$200,000	or more
Tax status, effective tax rate	Number	al Percentage	Under \$50 Number),000 [1] Percentage	\$50,000 unde Number	Size of expar r \$100,000 Percentage	nded income \$100,000 unde Number	er \$200,000 Percentage	Number	or more Percentage
	Number of	Percentage of	Under \$50 Number of	,000 [1] Percentage of	\$50,000 unde Number of	Size of expar r \$100,000 Percentage of	nded income \$100,000 unde Number of	er \$200,000 Percentage of	Number of	or more Percentage of
	Number	al Percentage	Under \$50 Number),000 [1] Percentage	\$50,000 unde Number	Size of expar r \$100,000 Percentage	nded income \$100,000 unde Number	er \$200,000 Percentage	Number	or more Percentage
Tax status, effective tax rate	Number of returns	Percentage of total	Under \$50 Number of returns	,000 [1] Percentage of total	\$50,000 unde Number of returns	Size of expar r \$100,000 Percentage of total	nded income \$100,000 unde Number of returns	er \$200,000 Percentage of total	Number of returns	Percentage of total
Tax status, effective tax rate All returns	Number of returns 132,226,042	Percentage of total	Under \$50 Number of returns 90,478,783	Percentage of total	\$50,000 unde Number of returns 29,115,600	Size of expar r \$100,000 Percentage of total	nded income \$100,000 under Number of returns 9,564,057	er \$200,000 Percentage of total	Number of returns 3,067,602	Percentage of total
Tax status, effective tax rate All returns Returns without U.S. income tax	Number of returns 132,226,042 41,349,370	Percentage of total 100.0 31.3	Under \$50 Number of returns 90,478,783 40,474,945	0,000 [1] Percentage of total 100.0 44.7	\$50,000 unde Number of returns 29,115,600 837,458	Size of expar r \$100,000 Percentage of total	nded income \$100,000 under Number of returns 9,564,057 31,938	er \$200,000 Percentage of total 100.0 0.3	Number of returns 3,067,602 5,028	Percentage of total 100.0 0.2
All returns	Number of returns 132,226,042	Percentage of total	Under \$50 Number of returns 90,478,783	Percentage of total	\$50,000 unde Number of returns 29,115,600	Size of expar r \$100,000 Percentage of total	nded income \$100,000 under Number of returns 9,564,057	er \$200,000 Percentage of total	Number of returns 3,067,602	Percentage of total
All returnsReturns with U.S. income taxReturns with U.S. income tax	Number of returns 132,226,042 41,349,370 90,876,672	Percentage of total 100.0 31.3 68.7	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838	0,000 [1] Percentage of total 100.0 44.7 55.3	\$50,000 under Number of returns 29,115,600 837,458 28,278,142	Size of expar r \$100,000 Percentage of total 100.0 2.9 97.1	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119	er \$200,000 Percentage of total 100.0 0.3 99.7	Number of returns 3,067,602 5,028 3,062,574	Percentage of total 100.0 0.2 99.8
All returnsReturns with U.S. income taxReturns with U.S. income taxEffective tax rate: Under 5 percent	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110	Percentage of total 100.0 31.3 68.7 21.4	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126	0,000 [1] Percentage of total 100.0 44.7 55.3	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380	Size of expar r \$100,000 Percentage of total 100.0 2.9 97.1	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5	Number of returns 3,067,602 5,028 3,062,574 52,803	Percentage of total 100.0 0.2 99.8 1.7
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447	Percentage of total 100.0 31.3 68.7 21.4 25.6	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260	Size of exparer \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316	Percentage of total 100.0 0.2 99.8 1.7 2.6
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803	Size of expar r \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2	9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612	Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316 262,976	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827	Size of expar r \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316 262,976 904,431	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891	Size of expar r \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316 262,976 904,431 1,063,037	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5 34.7
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612 610,020	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1 0.5	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923 5,034	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2] [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891 3,479	Size of exparer \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1 [2]	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761 11,724	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7 0.1	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316 262,976 904,431 1,063,037 589,783	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5 34.7 19.2
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612 610,020 114,013	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1 0.5 0.1	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923 5,034 1,977	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2] [2] [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891 3,479 1,661	Size of expar r \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1 [2]	9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761 11,724 1,133	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7 0.1 [2]	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316 262,976 904,431 1,063,037 589,783 109,242	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5 34.7 19.2 3.6
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612 610,020 114,013 858	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1 0.5 0.1 [2]	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923 5,034 1,977 223	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2] [2] [2] [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891 3,479 1,661 13	Size of expar r \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1 [2] [2]	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761 11,724 1,133 4	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7 0.1 [2] [2]	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316 262,976 904,431 1,063,037 589,783 109,242 618	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5 34.7 19.2 3.6 [2]
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612 610,020 114,013 858 2,277	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1 0.5 0.1 [2]	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923 5,034 1,977 223 972	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891 3,479 1,661 13 34	Size of exparer \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1 [2] [2] [2] [2]	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761 11,724 1,133 4 1,007	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7 0.1 [2] [2] [2]	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316 262,976 904,431 1,063,037 589,783 109,242 618 264	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5 34.7 19.2 3.6 [2]
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612 610,020 114,013 858 2,277 160	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1 0.5 0.1 [2] [2] [2]	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923 5,034 1,977 223 972 38	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2] [2] [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891 3,479 1,661 13 34 11	Size of exparer \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1 [2] [2] [2] [2] [2]	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761 11,724 1,133 4 1,007 52	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7 0.1 [2] [2] [2] [2]	Number of returns 3,067,602 5,028 3,062,574 52,803 79,316 262,976 904,431 1,063,037 589,783 109,242 618	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5 34.7 19.2 3.6 [2] [2]
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612 610,020 114,013 858 2,277 160 1,680	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1 0.5 0.1 [2] [2] [2] [2]	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923 5,034 1,977 223 972 38 946	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2] [2] [2] [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891 3,479 1,661 13 34	Size of exparer \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1 [2] [2] [2] [2]	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761 11,724 1,133 4 1,007 52 10	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7 0.1 [2] [2] [2] [2] [2] [2]	Number of returns 3,067,602	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5 34.7 19.2 3.6 [2] [2] [2] [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 20 under 25 percent 20 under 25 percent 30 under 35 percent 30 under 35 percent 40 under 45 percent 45 under 50 percent 50 under 60 percent 50 under 70 percent	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612 610,020 114,013 858 2,277 160 1,680 368	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1 0.5 0.1 [2] [2] [2] [2] [2] [2]	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923 5,034 1,977 223 972 38	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2] [2] [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891 3,479 1,661 13 34 11 717	Size of exparer \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1 [2] [2] [2] [2] [2] [2] [2]	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761 11,724 1,133 4 1,007 52 10 4	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7 0.1 [2] [2] [2] [2]	Number of returns 3,067,602	Percentage of total 100.0 0.2 99.8 1.7 2.6 8.6 29.5 34.7 19.2 3.6 [2] [2] [2] [2] [2]
All returns	Number of returns 132,226,042 41,349,370 90,876,672 28,244,110 33,835,447 20,014,185 6,588,424 1,459,612 610,020 114,013 858 2,277 160 1,680	Percentage of total 100.0 31.3 68.7 21.4 25.6 15.1 5.0 1.1 0.5 0.1 [2] [2] [2] [2]	Under \$50 Number of returns 90,478,783 40,474,945 50,003,838 22,970,126 19,866,505 7,082,794 62,528 6,923 5,034 1,977 223 972 38 946 355	0,000 [1] Percentage of total 100.0 44.7 55.3 25.4 22.0 7.8 0.1 [2] [2] [2] [2] [2] [2] [2] [2] [2] [2]	\$50,000 under Number of returns 29,115,600 837,458 28,278,142 4,980,380 12,546,260 7,908,803 2,802,827 33,891 3,479 1,661 13 34 11 717	Size of exparer \$100,000 Percentage of total 100.0 2.9 97.1 17.1 43.1 27.2 9.6 0.1 [2] [2] [2] [2] [2] [2] [2] [2] [2]	nded income \$100,000 under Number of returns 9,564,057 31,938 9,532,119 240,801 1,343,366 4,759,612 2,818,638 355,761 11,724 1,133 4 1,007 52 10	er \$200,000 Percentage of total 100.0 0.3 99.7 2.5 14.0 49.8 29.5 3.7 0.1 [2] [2] [2] [2] [2] [2] [2]	Number of returns 3,067,602	Percentage of total 100.0

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

NOTE: Detail may not add to totals because of rounding. Source: IRS, Statistics of Income Division, June 2007.

^[2] Less than 0.05 percent.

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

					(Size of adjusted	d gross income			
	Tota	al	Under \$50	,000 [1]	\$50,000 unde		\$100,000 unde	er \$200,000	\$200,000 (or more
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	of	of	of	of	of	of	of	of	of	of
	returns	total	returns	total	returns	total	returns	total	returns	total
All returns	130,423,626	100.0	92,093,453	100.0	26,915,091	100.0	8,878,643	100.0	2,536,439	100.0
Returns without U.S. income tax	39,314,263	30.1	38,890,513	42.2	404,047	1.5	16,879	0.2	2,824	0.1
Returns with U.S. income tax	91,109,363	69.9	53,202,940	57.8	26,511,044	98.5	8,861,764	99.8	2,533,615	99.9
Effective tax rate:										
Under 5 percent	27,425,881	21.0	24,157,258	26.2	3,093,314	11.5	148,707	1.7	26,601	1.0
5 under 10 percent	35,724,197	27.4	21,913,840	23.8	12,703,314	47.2	1,066,203	12.0	40,839	1.6
10 under 15 percent	19,606,781	15.0	7,043,806	7.6	7,959,156	29.6	4,451,496	50.1	152,324	6.0
15 under 20 percent	6,333,719	4.9	55,030	0.1	2,695,236	10.0	2,846,011	32.1	737,442	29.1
20 under 25 percent	1,342,259	1.0	15,035	[2]	57,153	0.2	337,453	3.8	932,618	36.8
25 under 30 percent	548,390	0.4	2,618	[2]	1,132	[2]	7,912	0.1	536,729	21.2
30 under 35 percent		0.1	4,856	[2]	1,285	[2]	1,172	[2]	103,544	4.1
35 under 40 percent		[2]			296	[2]	593	[2]	2,141	0.1
40 under 45 percent	1,088	[2]	6	[2]			302	[2]	780	[2]
45 under 50 percent		[2]	382	[2]	51	[2]	202	[2]	66	[2]
50 under 60 percent	1,790	[2]	12	[2]	44	[2]	1,346	[2]	387	[2]
60 under 70 percent	205	[2]	40	[2]	46	[2]	7	[2]	111	[2]
70 under 80 percent	13	[2]							13	[2]
80 percent or more	10,451	[2]	10,056	[2]	16	[2]	361	[2]	18	[2]
				<u> </u>		Size of expar	nded income			•
						SIZE OF CAPUI	laca income			
	Tota	al	Under \$50),000 [1]	\$50,000 unde		\$100,000 unde	er \$200,000	\$200,000	or more
Tax status, effective tax rate	Tota Number	Percentage	Under \$50 Number	,000 [1] Percentage	\$50,000 unde Number			er \$200,000 Percentage	\$200,000 (Number	or more Percentage
Tax status, effective tax rate						r \$100,000	\$100,000 und	·		
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	r \$100,000 Percentage	\$100,000 unde Number	Percentage	Number	Percentage
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	r \$100,000 Percentage of total	\$100,000 unde Number of returns	Percentage of total	Number of returns	Percentage of total
All returns	Number of returns 130,423,626	Percentage of total	Number of returns 91,306,994	Percentage of total	Number of returns 27,767,147	Percentage of total	\$100,000 under Number of returns 8,776,352	Percentage of total 100.0	Number of returns 2,573,133	Percentage of total
All returnsReturns without U.S. income tax	Number of returns 130,423,626 39,314,263	Percentage of total 100.0 30.1	Number of returns 91,306,994 38,781,004	Percentage of total 100.0 42.5	Number of returns 27,767,147 495,314	r \$100,000 Percentage of total 100.0 1.8	\$100,000 under Number of returns 8,776,352 32,107	Percentage of total 100.0 0.4	Number of returns 2,573,133 5,839	Percentage of total 100.0 0.2
All returns	Number of returns 130,423,626	Percentage of total	Number of returns 91,306,994	Percentage of total	Number of returns 27,767,147	Percentage of total	\$100,000 under Number of returns 8,776,352	Percentage of total 100.0	Number of returns 2,573,133	Percentage of total
All returns	Number of returns 130,423,626 39,314,263 91,109,363	Percentage of total 100.0 30.1 69.9	Number of returns 91,306,994 38,781,004 52,525,990	Percentage of total 100.0 42.5 57.5	Number of returns 27,767,147 495,314 27,271,833	r \$100,000 Percentage of total 100.0 1.8 98.2	\$100,000 under Number of returns 8,776,352 32,107 8,744,245	Percentage of total 100.0 0.4 99.6	Number of returns 2,573,133 5,839 2,567,295	Percentage of total 100.0 0.2 99.8
All returns	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547	Percentage of total 100.0 30.1 69.9 21.6	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093	Percentage of total 100.0 42.5 57.5	Number of returns 27,767,147 495,314 27,271,833 3,552,612	r \$100,000 Percentage of total 100.0 1.8 98.2 12.8	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576	Percentage of total 100.0 0.4 99.6	Number of returns 2,573,133 5,839 2,567,295 50,266	Percentage of total 100.0 0.2 99.8 2.0
All returns	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607	Percentage of total 100.0 30.1 69.9 21.6 26.6	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800	Percentage of total 100.0 42.5 57.5 26.7 22.7	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651	r \$100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065	Percentage of total 100.0 0.4 99.6 2.0 11.2	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090	Percentage of total 100.0 0.2 99.8 2.0 2.5
All returns	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7
All returns	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427 2,794,910	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6
All returns	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2]	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427 2,794,910 61,614	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent 25 under 30 percent	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949 563,179	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0 0.4	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147 2,615	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2] [2]	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427 2,794,910 61,614 2,821	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2 [2]	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860 14,470	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0 0.2	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328 543,272	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0 21.1
All returns	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949 563,179 107,050	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0 0.4 0.1	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147 2,615 4,820	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2] [2] [2]	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427 2,794,910 61,614 2,821 2,716	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2 [2] [2]	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860 14,470 226	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0 0.2 [2]	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328 543,272 99,288	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0 21.1 3.9
All returns	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949 563,179 107,050 2,266	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0 0.4 0.1 [2]	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147 2,615 4,820 **	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2] [2] [2] **	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427 2,794,910 61,614 2,821 2,716 **	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2 [2] [2] **	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860 14,470 226 748	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0 0.2 [2]	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328 543,272 99,288 1,518	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0 21.1 3.9 0.1
All returns	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949 563,179 107,050 2,266 544	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0 0.4 0.1 [2] [2]	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147 2,615 4,820 **	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2] [2] [2] ** **	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427 2,794,910 61,614 2,821 2,716 **	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2 [2] [2] ** **	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860 14,470 226 748 492	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0 0.2 [2] [2] [2]	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328 543,272 99,288 1,518 52	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0 21.1 3.9 0.1 [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 20 under 25 percent 20 under 25 percent 30 under 30 percent 30 under 35 percent 40 under 45 percent 40 under 45 percent	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949 563,179 107,050 2,266 544 1,334	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0 0.4 0.1 [2] [2] [2]	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147 2,615 4,820 ** **	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2] [2] [2] ** ** [2]	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427 2,794,910 61,614 2,821 2,716 ** ** ** 8	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2 [2] [2] ** ** [2]	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860 14,470 226 748 492 3	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0 0.2 [2] [2] [2] [2]	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328 543,272 99,288 1,518 52 13	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0 21.1 3.9 0.1 [2] [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 20 under 20 percent 20 under 25 percent 25 under 30 percent 30 under 35 percent 30 under 40 percent 40 under 45 percent 45 under 50 percent 50 under 60 percent	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949 563,179 107,050 2,266 544 1,334 286	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0 0.4 0.1 [2] [2] [2] [2] [2]	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147 2,615 4,820 ** **	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2] [2] [2] ** ** [2] [2] [2]	Number of returns 27,767,147 495,314 27,271,833 3,552,612 12,977,651 7,876,427 2,794,910 61,614 2,821 2,716 **	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2 [2] [2] ** **	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860 14,470 226 748 492	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0 0.2 [2] [2] [2]	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328 543,272 99,288 1,518 52 13 190	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0 21.1 3.9 0.1 [2] [2] [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 20 under 25 percent 20 under 25 percent 30 under 35 percent 30 under 35 percent 40 under 40 percent 45 under 50 percent 50 under 60 percent 60 under 70 percent	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949 563,179 107,050 2,266 544 1,334 286 27	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0 0.4 0.1 [2] [2] [2] [2] [2] [2]	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147 2,615 4,820 ** ** 1,309 18 11	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2] [2] [2] ** ** [2] [2] [2] [2] [2] [2]	Number of returns 27,767,147	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2 [2] [2] ** ** [2] [2]	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860 14,470 226 748 492 3	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0 0.2 [2] [2] [2] [2]	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328 543,272 99,288 1,518 52 13 190 15	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0 21.1 3.9 0.1 [2] [2] [2] [2] [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 20 under 20 percent 20 under 25 percent 25 under 30 percent 30 under 35 percent 30 under 40 percent 40 under 45 percent 45 under 50 percent 50 under 60 percent	Number of returns 130,423,626 39,314,263 91,109,363 28,201,547 34,705,607 19,690,932 6,476,596 1,348,949 563,179 107,050 2,266 544 1,334 286 27	Percentage of total 100.0 30.1 69.9 21.6 26.6 15.1 5.0 1.0 0.4 0.1 [2] [2] [2] [2] [2]	Number of returns 91,306,994 38,781,004 52,525,990 24,423,093 20,682,800 7,296,690 92,515 14,147 2,615 4,820 ** **	Percentage of total 100.0 42.5 57.5 26.7 22.7 8.0 0.1 [2] [2] [2] ** ** [2] [2] [2]	Number of returns 27,767,147	100,000 Percentage of total 100.0 1.8 98.2 12.8 46.7 28.4 10.1 0.2 [2] [2] ** ** [2] [2]	\$100,000 under Number of returns 8,776,352 32,107 8,744,245 175,576 982,065 4,344,809 2,878,939 346,860 14,470 226 748 492 3 42	Percentage of total 100.0 0.4 99.6 2.0 11.2 49.5 32.8 4.0 0.2 [2] [2] [2] [2] [2] [2]	Number of returns 2,573,133 5,839 2,567,295 50,266 63,090 173,006 710,233 926,328 543,272 99,288 1,518 52 13 190	Percentage of total 100.0 0.2 99.8 2.0 2.5 6.7 27.6 36.0 21.1 3.9 0.1 [2] [2] [2]

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

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

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

^[2] Less than 0.05 percent.

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

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

					(Size of adjusted	d gross income			
	Tota	al	Under \$50	,000 [1]	\$50,000 unde		\$100,000 unde	er \$200,000	\$200,000 (or more
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
•	of	of	of	of	of	of	of	of	of	of
	returns	total	returns	total	returns	total	returns	total	returns	total
All returns	130,076,443	100.0	92,594,957	100.0	26,644,756	100.0	8,422,603	100.0	2,414,128	100.0
Returns without U.S. income tax	36,511,079	28.1	36,224,998	39.1	268,196	1.0	14,926	0.2	2,959	0.1
Returns with U.S. income tax	93,565,364	71.9	56,369,959	60.9	26,376,560	99.0	8,407,677	99.8	2,411,169	99.9
Effective tax rate:										
Under 5 percent	26,394,740	20.3	23,792,220	25.7	2,497,863	9.4	82,433	1.0	22,224	0.9
5 under 10 percent	34,863,920	26.8	24,044,654	26.0	10,301,592	38.7	495,504	5.9	22,170	0.9
10 under 15 percent	20,399,529	15.7	8,101,722	8.7	9,341,375	35.1	2,897,351	34.4	59,080	2.4
15 under 20 percent	8,887,738	6.8	397,045	0.4	3,965,826	14.9	4,077,473	48.4	447,394	18.5
20 under 25 percent	2,046,960	1.6	14,509	[2]	268,094	1.0	802,146	9.5	962,210	39.9
25 under 30 percent		0.5	7,569	[2]	50	[2]	47,201	0.6	611,178	25.3
30 under 35 percent		0.2	4,618	[2]	1,272	[2]	2,413	[2]	248,118	10.3
35 under 40 percent	40,242	[2]	1,933	[2]			1,120	[2]	37,189	1.5
40 under 45 percent	1,839	[2]	29	[2]	9	[2]	1,008	[2]	793	[2]
45 under 50 percent	786	[2]	455	[2]	3	[2]	87	[2]	241	[2]
50 under 60 percent		[2]	8	[2]	**	**	93	[2]	294	[2]
60 under 70 percent		[2]	**	**			110	[2]	43	[2]
70 under 80 percent	211	[2]	**	**	**	**	10	[2]	197	[2]
80 percent or more	6,425	[2]	5,190	[2]	470	[2]	728	[2]	37	[2]
						Size of expar	nded income			•
	Tota	NI.	Under \$50	000 [1]	ΦΕΟ 000 · ··· Ι -	r \$100 000	¢100 000	¢200 000	¢200 000	
	1018	11	Ulidei \$30	1,000 [1]	\$50,000 unde	1 \$100,000	\$100,000 und	er \$200,000	\$200,000	or more
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	\$200,000 (Number	Percentage
Tax status, effective tax rate							•	·		
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns	Number of returns 130,076,443	Percentage of total 100.0	Number of returns 91,896,545	Percentage of total 70.6	Number of returns 27,403,702	Percentage of total 21.1	Number of returns 8,311,681	Percentage of total 6.4	Number of returns 2,464,515	Percentage of total
All returnsReturns without U.S. income tax	Number of returns 130,076,443 36,511,079	Percentage of total 100.0 28.1	Number of returns 91,896,545 36,135,057	Percentage of total 70.6 39.3	Number of returns 27,403,702 336,187	Percentage of total 21.1 1.2	Number of returns 8,311,681 34,184	Percentage of total 6.4 0.4	Number of returns 2,464,515 5,650	Percentage of total 100.0 0.2
All returns	Number of returns 130,076,443	Percentage of total 100.0	Number of returns 91,896,545	Percentage of total 70.6	Number of returns 27,403,702	Percentage of total 21.1	Number of returns 8,311,681	Percentage of total 6.4	Number of returns 2,464,515	Percentage of total
All returns	Number of returns 130,076,443 36,511,079 93,565,364	Percentage of total 100.0 28.1 71.9	Number of returns 91,896,545 36,135,057 55,761,488	Percentage of total 70.6 39.3 60.7	Number of returns 27,403,702 336,187 27,067,514	Percentage of total 21.1 1.2 98.8	Number of returns 8,311,681 34,184 8,277,497	Percentage of total 6.4 0.4 99.6	Number of returns 2,464,515 5,650 2,458,865	Percentage of total 100.0 0.2 99.8
All returns	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329	Percentage of total 100.0 28.1 71.9 20.9	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289	Percentage of total 70.6 39.3 60.7	Number of returns 27,403,702 336,187 27,067,514 2,751,258	Percentage of total 21.1 1.2 98.8 10.0	Number of returns 8,311,681 34,184 8,277,497 112,045	Percentage of total 6.4 0.4 99.6	Number of returns 2,464,515 5,650 2,458,865 40,736	Percentage of total 100.0 0.2 99.8
All returns	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052	Percentage of total 100.0 28.1 71.9 20.9 26.1	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966	Percentage of total 70.6 39.3 60.7 26.4 24.8	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096	Percentage of total 21.1 1.2 98.8 10.0 38.8	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790	Percentage of total 6.4 0.4 99.6 1.3 5.5	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200	Percentage of total 100.0 0.2 99.8 1.7 1.7
All returns	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2
All returns	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5
All returns	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348 2,060,993	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907 805,054	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent 25 under 30 percent	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348 2,060,993 675,731	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6 0.5	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425 7,694	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2] [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479 1,947	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0 [2]	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907 805,054 55,798	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7 0.7	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035 610,292	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7 24.8
All returns	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348 2,060,993 675,731 250,619	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6 0.5 0.2	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425 7,694 6,508	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2] [2] [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479 1,947 392	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0 [2] [2]	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907 805,054 55,798 2,342	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7 0.7 [2]	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035 610,292 241,377	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7 24.8 9.8
All returns	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348 2,060,993 675,731 250,619 36,079	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6 0.5 0.2 [2]	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425 7,694 6,508 1,933	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2] [2] [2] [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479 1,947 392 18	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0 [2] [2] [2]	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907 805,054 55,798 2,342 44	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7 0.7 [2]	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035 610,292 241,377 34,084	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7 24.8 9.8 1.4
All returns	Number	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6 0.5 0.2 [2] [2]	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425 7,694 6,508 1,933 21	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2] [2] [2] [2] [2] [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479 1,947 392 18 359	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0 [2] [2] [2] [2]	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907 805,054 55,798 2,342 44 967	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7 0.7 [2] [2] [2]	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035 610,292 241,377 34,084 452	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7 24.8 9.8 1.4 [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 20 under 20 percent 20 under 25 percent 30 under 30 percent 30 under 35 percent 35 under 40 percent 40 under 45 percent 40 under 50 percent	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348 2,060,993 675,731 250,619 36,079 1,799 1,009	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6 0.5 0.2 [2] [2] [2]	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425 7,694 6,508 1,933 21 351	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2] [2] [2] [2] [2] [2] [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479 1,947 392 18 359 4	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0 [2] [2] [2] [2] [2] [2]	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907 805,054 55,798 2,342 44 967 435	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7 0.7 [2] [2] [2] [2] [2]	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035 610,292 241,377 34,084 452 219	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7 24.8 9.8 1.4 [2] [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 20 under 20 percent 20 under 25 percent 25 under 30 percent 30 under 35 percent 30 under 40 percent 40 under 45 percent 45 under 50 percent 50 under 60 percent	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348 2,060,993 675,731 250,619 36,079 1,799 1,009 728	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6 0.5 0.2 [2] [2] [2] [2] [2]	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425 7,694 6,508 1,933 21 351 253	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479 1,947 392 18 359 4	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0 [2] [2] [2] [2] [2] [2] [2]	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907 805,054 55,798 2,342 44 967 435 13	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7 0.7 [2] [2] [2] [2] [2] [2]	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035 610,292 241,377 34,084 452 219 111	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7 24.8 9.8 1.4 [2] [2] [2]
All returns	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348 2,060,993 675,731 250,619 36,079 1,799 1,009 728 36	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6 0.5 0.2 [2] [2] [2] [2] [2] [2]	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425 7,694 6,508 1,933 21 351 253 3	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2] [2] [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479 1,947 392 18 359 4 351 3	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0 [2] [2] [2] [2] [2] [2] [2] [2] [2] [2]	Number	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7 0.7 [2] [2] [2] [2] [2] [2] [2]	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035 610,292 241,377 34,084 452 219 111 30	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7 24.8 9.8 1.4 [2] [2] [2] [2] [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 20 under 20 percent 20 under 25 percent 25 under 30 percent 30 under 35 percent 30 under 40 percent 40 under 45 percent 45 under 50 percent 50 under 60 percent	Number of returns 130,076,443 36,511,079 93,565,364 27,166,329 33,929,052 20,460,923 8,974,348 2,060,993 675,731 250,619 36,079 1,799 1,009 728 36	Percentage of total 100.0 28.1 71.9 20.9 26.1 15.7 6.9 1.6 0.5 0.2 [2] [2] [2] [2] [2]	Number of returns 91,896,545 36,135,057 55,761,488 24,262,289 22,805,966 8,175,619 475,539 18,425 7,694 6,508 1,933 21 351 253	Percentage of total 70.6 39.3 60.7 26.4 24.8 8.9 0.5 [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 27,403,702 336,187 27,067,514 2,751,258 10,624,096 9,456,243 3,949,313 283,479 1,947 392 18 359 4	Percentage of total 21.1 1.2 98.8 10.0 38.8 34.5 14.4 1.0 [2] [2] [2] [2] [2] [2] [2]	Number of returns 8,311,681 34,184 8,277,497 112,045 456,790 2,749,383 4,093,907 805,054 55,798 2,342 44 967 435 13	Percentage of total 6.4 0.4 99.6 1.3 5.5 33.1 49.3 9.7 0.7 [2] [2] [2] [2] [2] [2]	Number of returns 2,464,515 5,650 2,458,865 40,736 42,200 79,678 455,589 954,035 610,292 241,377 34,084 452 219 111	Percentage of total 100.0 0.2 99.8 1.7 1.7 3.2 18.5 38.7 24.8 9.8 1.4 [2] [2] [2]

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

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

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

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

^[2] Less than 0.05 percent.

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

						Size of adjusted	d gross income			
	Tota	al	Under \$50),000 [1]	\$50,000 unde		\$100,000 unde	er \$200,000	\$200,000	or more
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	of	of	of	of	of	of	of	of	of	of
	returns	total	returns	total	returns	total	returns	total	returns	total
All returns	130,255,237	100.0	92,755,147	100.0	26,463,672	100.0	8,469,199	100.0	2,567,220	100.0
Returns without U.S. income tax	32,864,884	25.2	32,659,087	35.2	194,293	0.7	8,119	0.1	3,385	0.1
Returns with U.S. income tax	97,390,354	74.8	60,096,061	64.8	26,269,379	99.3	8,461,079	99.9	2,563,835	99.9
Effective tax rate:										
Under 5 percent	21,418,831	16.4	19,875,594	21.4	1,454,448	5.5	69,333	0.8	19,456	0.8
5 under 10 percent	33,789,529	25.9	25,063,038	27.0	8,380,057	31.7	323,230	3.8	23,204	0.9
10 under 15 percent	27,124,973	20.8	13,675,326	14.7	10,958,949	41.4	2,424,573	28.6	66,125	2.6
15 under 20 percent	10,958,407	8.4	1,216,218	1.3	4,961,903	18.7	4,382,454	51.7	397,832	15.5
20 under 25 percent	2,733,927	2.1	34,011	[2]	504,377	1.9	1,190,140	14.1	1,005,400	39.2
25 under 30 percent	787,239	0.6	20,446	[2]	162	[2]	65,658	0.8	700,973	27.3
30 under 35 percent	303,500	0.2	5,986	[2]	942	[2]	2,389	[2]	294,183	11.5
35 under 40 percent	55,630	[2]	1,068	[2]			1,208	[2]	53,354	2.1
40 under 45 percent	4,447	[2]	2,221	[2]	99	[2]	1,339	[2]	788	[2]
45 under 50 percent	710	[2]	8	[2]			25	[2]	676	[2]
50 under 60 percent	5,398	[2]	238	[2]	4,105	[2]	149	[2]	905	[2]
60 under 70 percent	816	[2]	11	[2]	390	[2]	4	[2]	410	[2]
70 under 80 percent	61	[2]	3	[2]	8	[2]	14	[2]	35	[2]
80 percent or more	8,243	[2]	7,451	[2]	96	[2]	239	[2]	458	[2]
						Size of expar	nded income			
	- .		11 1 450	2000[4]	* F0.000 I		#100 000 I	# 000 000	*^^^	
T	Tota		Under \$50		\$50,000 unde	r \$100,000	\$100,000 unde		\$200,000	1
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	r \$100,000 Percentage	Number	Percentage	Number	Percentage
Tax status, effective tax rate	Number of	Percentage of	Number of	Percentage of	Number of	r \$100,000 Percentage of	Number of	Percentage of	Number of	Percentage of
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	r \$100,000 Percentage	Number	Percentage	Number	Percentage
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	r \$100,000 Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
All returns	Number of returns 130,255,237	Percentage of total	Number of returns 92,037,669	Percentage of total	Number of returns 27,212,352	r \$100,000 Percentage of total	Number of returns 8,400,195	Percentage of total	Number of returns 2,605,021	Percentage of total
All returnsReturns without U.S. income tax	Number of returns 130,255,237 32,864,884	Percentage of total 100.0 25.2	Number of returns 92,037,669 32,592,993	Percentage of total 100.0 35.4	Number of returns 27,212,352 246,945	r \$100,000 Percentage of total 100.0 0.9	Number of returns 8,400,195 20,036	Percentage of total 100.0 0.2	Number of returns 2,605,021 4,910	Percentage of total 100.0 0.2
All returnsReturns without U.S. income taxReturns with U.S. income tax	Number of returns 130,255,237	Percentage of total	Number of returns 92,037,669	Percentage of total	Number of returns 27,212,352	r \$100,000 Percentage of total	Number of returns 8,400,195	Percentage of total	Number of returns 2,605,021	Percentage of total
All returnsReturns without U.S. income taxReturns with U.S. income tax	Number of returns 130,255,237 32,864,884 97,390,354	Percentage of total 100.0 25.2 74.8	Number of returns 92,037,669 32,592,993 59,444,676	Percentage of total 100.0 35.4 64.6	Number of returns 27,212,352 246,945 26,965,407	r \$100,000 Percentage of total 100.0 0.9 99.1	Number of returns 8,400,195 20,036 8,380,160	Percentage of total 100.0 0.2 99.8	Number of returns 2,605,021 4,910 2,600,111	Percentage of total 100.0 0.2 99.8
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147	Percentage of total 100.0 25.2 74.8	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881	Percentage of total 100.0 35.4 64.6	Number of returns 27,212,352 246,945 26,965,407 1,558,442	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7	Number of returns 8,400,195 20,036 8,380,160 85,931	Percentage of total 100.0 0.2 99.8	Number of returns 2,605,021 4,910 2,600,111 37,892	Percentage of total 100.0 0.2 99.8 1.5
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110	Percentage of total 100.0 25.2 74.8 17.2 25.5	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029	Percentage of total 100.0 35.4 64.6 22.5 25.9	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361	Percentage of total 100.0 0.2 99.8 1.0 3.9	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072	Percentage of total 100.0 0.2 99.8 1.5 1.4
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574 2,718,700	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574 2,718,700 786,435	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1 0.6	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986 19,400	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2] [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383 4,380	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9 [2]	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847 71,868	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0 0.9	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484 690,787	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2 26.5
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574 2,718,700 786,435 304,063	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1 0.6 0.2	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986 19,400 5,985	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2] [2] [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383 4,380 945	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9 [2] [2]	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847 71,868 4,282	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0 0.9 0.1	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484 690,787 292,851	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2 26.5 11.2
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574 2,718,700 786,435 304,063 52,374	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1 0.6 0.2 [2]	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986 19,400 5,985 962	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2] [2] [2] [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383 4,380 945 48	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9 [2] [2] [2]	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847 71,868 4,282 1,005	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0 0.9 0.1 [2]	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484 690,787 292,851 50,358	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2 26.5 11.2 1.9
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574 2,718,700 786,435 304,063 52,374 4,590	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1 0.6 0.2 [2] [2]	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986 19,400 5,985 962 2,084	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2] [2] [2] [2] [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383 4,380 945 48 346	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9 [2] [2] [2] [2]	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847 71,868 4,282	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0 0.9 0.1 [2] [2]	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484 690,787 292,851 50,358 776	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2 26.5 11.2 1.9 [2]
All returns Returns without U.S. income tax Returns with U.S. income tax Effective tax rate: Under 5 percent 5 under 10 percent 10 under 15 percent 15 under 20 percent 20 under 25 percent 25 under 30 percent 30 under 35 percent 35 under 40 percent 40 under 45 percent 45 under 50 percent	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574 2,718,700 786,435 304,063 52,374 4,590 3,745	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1 0.6 0.2 [2] [2] [2]	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986 19,400 5,985 962 2,084 1,004	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2] [2] [2] [2] [2] [2] [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383 4,380 945 48 346 2,097	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9 [2] [2] [2] [2] [2] [2]	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847 71,868 4,282 1,005 1,384 9	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0 0.9 0.1 [2] [2] [2]	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484 690,787 292,851 50,358 776 635	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2 26.5 11.2 1.9 [2] [2]
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574 2,718,700 786,435 304,063 52,374 4,590 3,745 3,253	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1 0.6 0.2 [2] [2] [2] [2] [2]	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986 19,400 5,985 962 2,084 1,004	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2] [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383 4,380 945 48 346	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9 [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847 71,868 4,282 1,005 1,384 9	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0 0.9 0.1 [2] [2] [2] [2]	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484 690,787 292,851 50,358 776 635 885	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2 26.5 11.2 1.9 [2] [2] [2]
All returns	Number	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1 0.6 0.2 [2] [2] [2] [2] [2] [2]	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986 19,400 5,985 962 2,084 1,004 248	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2] [2] [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383 4,380 945 48 346 2,097 2,202 4	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9 [2] [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847 71,868 4,282 1,005 1,384 9 166 11	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0 0.9 0.1 [2] [2] [2] [2] [2] [2]	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484 690,787 292,851 50,358 776 635 885 379	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2 26.5 11.2 1.9 [2] [2] [2] [2] [2]
All returns	Number of returns 130,255,237 32,864,884 97,390,354 22,430,147 33,154,110 26,634,155 11,081,574 2,718,700 786,435 304,063 52,374 4,590 3,745 3,253	Percentage of total 100.0 25.2 74.8 17.2 25.5 20.4 8.5 2.1 0.6 0.2 [2] [2] [2] [2] [2]	Number of returns 92,037,669 32,592,993 59,444,676 20,747,881 23,861,029 13,343,982 1,218,517 36,986 19,400 5,985 962 2,084 1,004	Percentage of total 100.0 35.4 64.6 22.5 25.9 14.5 1.3 [2] [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 27,212,352 246,945 26,965,407 1,558,442 8,929,648 10,929,636 5,017,804 511,383 4,380 945 48 346 2,097	r \$100,000 Percentage of total 100.0 0.9 99.1 5.7 32.8 40.2 18.4 1.9 [2] [2] [2] [2] [2] [2] [2] [2]	Number of returns 8,400,195 20,036 8,380,160 85,931 326,361 2,272,784 4,439,621 1,175,847 71,868 4,282 1,005 1,384 9	Percentage of total 100.0 0.2 99.8 1.0 3.9 27.1 52.9 14.0 0.9 0.1 [2] [2] [2] [2]	Number of returns 2,605,021 4,910 2,600,111 37,892 37,072 87,753 405,632 994,484 690,787 292,851 50,358 776 635 885	Percentage of total 100.0 0.2 99.8 1.5 1.4 3.4 15.6 38.2 26.5 11.2 1.9 [2] [2] [2]

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

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

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

^[2] Less than 0.05 percent.

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

	<u> </u>					Size of adjusted	d aross income			
	Tota	al	Under \$50),000 [1]	\$50,000 unde		\$100,000 und	er \$200,000	\$200,000	or more
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
	of	of	of	of	of	of	of	of	of	of
	returns	total	returns	total	returns	total	returns	total	returns	total
All returns	. 129,373,500	100.0	92,844,989	100.0	25,673,487	100.0	8,083,447	100.0	2,771,577	100.0
Returns without U.S. income tax	29,208,066	22.6	29,068,195	31.3	131,965	0.5	5,578	0.1	2,328	0.1
Returns with U.S. income tax	. 100,165,434	77.4	63,776,794	68.7	25,541,521	99.5	8,077,869	99.9	2,769,249	99.9
Effective tax rate:										
Under 5 percent	. 19,215,207	14.9	18,147,487	19.5	999,617	3.9	52,140	0.6	15,962	0.6
5 under 10 percent	36,386,666	28.1	28,536,812	30.7	7,608,533	29.6	224,313	2.8	17,007	0.6
10 under 15 percent	27,976,551	21.6	15,191,383	16.4	10,834,200	42.2	1,885,379	23.3	65,589	2.4
15 under 20 percent	12,060,252	9.3	1,741,269	1.9	5,458,244	21.3	4,471,438	55.3	389,302	14.0
20 under 25 percent		2.5	113,357	0.1	637,003	2.5	1,340,566	16.6	1,092,892	39.4
25 under 30 percent		0.7	20,599	[2]	1,366	[2]	93,045	1.2	766,179	27.6
30 under 35 percent		0.3	13,583	[2]	1,011	[2]	3,355	[2]	335,040	12.1
35 under 40 percent		0.1	2,929	[2]	48	[2]	2,742	[2]	79,303	2.9
40 under 45 percent		[2]	8	[2]	152	[2]	704	[2]	2,507	0.1
45 under 50 percent		[2]	2.02/	[2]	1,042	[2]	403	[2]	1,335	[2]
50 under 60 percent	5,137	[2]	2,036	[2]	277	[2]	1,197	[2]	1,627	0.1
60 under 70 percent		[2]	356	[2]	3	[2]	42	[2]	650	[2]
70 under 80 percent	802 10,592	[2]	51	[2]	11 15	[2]	353	[2] [2]	387	[2]
80 percent or more	10,592	[2]	6,918	[2]	10	[2]	2,191	[2]	1,469	0.1
	Tota		Under \$50	11] 000 [\$50,000 unde	Size of expar	\$100,000 und	or \$200 000	\$200,000	or more
Tax status, effective tax rate	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
rax status, effective tax rate	of	of	of	of	of	of	of	of	of	of
	returns	total	returns	total	returns	total	returns	total	returns	total
	returns	totai	TCturris	totai	returns	totai	Tetarris	totai	Tetarris	totai
All returns	129,373,500	100.0	92,241,597	100.0	26,290,390	100.0	8,033,709	100.0	2,807,804	100.0
Returns without U.S. income tax	29,208,066	22.6	29,003,531	31.4	180,616	0.7	21,153	0.3	2,766	0.1
Returns with U.S. income tax		77.4	63,238,066	68.6	26,109,775	99.3	8,012,556	99.7	2,805,037	99.9
Effective tax rate:			00,200,000				0,0.2,000		_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Under 5 percent	20,296,533	15.7	19,169,480	20.8	1,022,275	3.9	75,116	0.9	29,661	1.1
5 under 10 percent	35,665,423	27.6	27,296,399	29.6	8,116,193	30.9	219,911	2.7	32,921	1.2
10 under 15 percent	27,593,098	21.3	14,863,699	16.1	10,874,496	41.4	1,775,418	22.1	79,486	2.8
15 under 20 percent	12,089,817	9.3	1,746,414	1.9	5,429,916	20.7	4,503,416	56.1	410,072	14.6
20 under 25 percent	3,167,816	2.4	116,180	0.1	657,352	2.5	1,320,751	16.4	1,073,533	38.2
25 under 30 percent	895,038	0.7	21,596	[2]	3,362	[2]	107,250	1.3	762,829	27.2
30 under 35 percent		0.3	11,594	[2]	1,988	[2]	3,397	[2]	331,498	11.8
35 under 40 percent		0.1	2,892	[2]	2,033	[2]	2,402	[2]	77,046	2.7
40 under 45 percent		[2]	20	[2]	152	[2]	1,041	[2]	2,549	0.1
		[2]	1,011	[2]	1,148	[2]	562	[2]	855	[2]
45 under 50 percent	3,577		1,011	1-1						
45 under 50 percent50 under 60 percent			10		829	[2]	709	[2]	1,945	0.1
	3,493	[2]		[2]	829 3	[2]	709 42		1,945 839	
50 under 60 percent	3,493 1,242		10					[2]		0.1 [2] [2]

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

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

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

^[2] Less than 0.05 percent.