

2015 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed										Number of returns with Alternative Minimum Tax	Number of returns with Net-Investment Income Tax
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits					
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of				
								Adjusted gross income less deficit	Modified taxable income			
All returns												
All tax rates.....	150,494,271	10,211,708,811	7,352,216,671	2,541,069,252	1,482,757,584	641,020,227	1,436,385,719	14.1	19.5	4,467,806	3,828,611	
0 percent.....	35,634,760	157,873,825	0	0	0	0	695,758	0.4	[1]	26,206	4,962	
0 percent (capital gains).....	988,488	31,228,299	9,053,292	9,053,292	0	0	123,481	0.4	1.4	9,565	3,527	
10 percent.....	27,388,292	643,191,087	172,051,761	161,168,348	16,119,726	16,116,835	8,378,255	1.3	4.9	17,957	1,793	
10 percent (Form 8814).....	8,348	-484,136	28,804	16,557	1,654	1,654	5,486	[1]	19.0	49	* 50	
15 percent.....	43,633,721	2,184,336,816	1,343,687,510	770,928,993	172,916,378	115,639,349	143,739,283	6.6	10.7	78,675	2,325	
15 percent (capital gains).....	7,734,073	605,948,594	403,566,160	59,067,183	46,925,763	8,860,077	44,525,302	7.3	11.0	163,406	139,931	
20 percent (capital gains).....	61,706	227,503,512	180,708,899	153,537,859	34,311,572	30,707,572	37,196,398	16.3	20.6	55,309	58,803	
25 percent.....	25,858,585	2,760,160,706	2,119,271,992	404,921,664	360,341,545	101,230,416	352,304,798	12.8	16.6	600,967	130,652	
25 percent (capital gains).....	315,481	74,687,494	63,584,136	8,081,621	11,460,964	2,020,405	11,889,889	15.9	18.7	59,885	56,383	
28 percent.....	5,303,948	1,069,334,645	878,811,659	78,944,762	184,940,984	22,104,533	188,967,236	17.7	21.5	1,505,910	880,786	
28 percent (capital gains).....	13,610	9,321,525	7,679,602	2,440,367	1,682,480	683,303	1,927,549	20.7	25.1	7,028	5,010	
33 percent.....	2,005,840	734,055,745	631,469,388	135,403,538	154,687,424	44,683,168	162,028,661	22.1	25.7	1,586,674	1,502,138	
35 percent.....	205,676	110,457,816	98,172,917	4,945,016	26,176,085	1,730,756	26,977,700	24.4	27.5	158,825	168,705	
39.6 percent.....	1,026,445	1,597,877,634	1,439,032,486	748,098,771	472,161,104	296,247,113	456,704,023	28.6	31.7	195,720	871,195	
Form 8615.....	315,298	6,215,250	5,098,064	4,461,281	1,031,906	995,046	921,899	14.8	18.1	1,633	2,355	
Joint returns and returns of surviving spouses												
All tax rates.....	54,295,827	6,627,953,195	4,981,580,709	1,634,770,661	1,051,870,090	445,483,130	1,024,011,455	15.4	20.6	3,293,846	3,017,245	
0 percent.....	8,005,860	4,530,906	0	0	0	0	425,677	9.4	[1]	10,103	2,144	
0 percent (capital gains).....	279,999	15,594,403	4,310,303	4,310,303	0	0	99,854	0.6	2.3	5,972	2,613	
10 percent.....	7,143,321	269,762,608	71,766,380	64,826,385	6,484,012	6,482,639	3,082,366	1.1	4.3	3,896	* 516	
10 percent (Form 8814).....	4,125	-400,039	18,338	6,091	608	608	4,063	[1]	22.2	* 46	* 50	
15 percent.....	15,956,760	1,180,665,060	722,951,232	428,536,417	93,722,411	64,280,463	75,775,612	6.4	10.5	26,073	1,181	
15 percent (capital gains).....	4,755,683	442,751,366	293,727,249	34,054,619	34,490,710	5,108,193	32,199,591	7.3	11.0	90,035	83,233	
20 percent (capital gains).....	40,583	167,213,586	134,017,074	115,159,732	25,491,730	23,031,946	27,596,221	16.5	20.6	36,104	38,238	
25 percent.....	12,263,040	1,736,952,554	1,318,434,218	216,507,633	222,122,948	54,126,908	215,452,506	12.4	16.3	349,155	87,831	
25 percent (capital gains).....	206,422	56,263,911	47,821,467	5,854,680	8,585,748	1,463,670	8,906,236	15.8	18.6	44,577	41,657	
28 percent.....	3,049,642	729,340,349	591,830,621	42,124,863	122,290,073	11,794,962	125,565,854	17.2	21.2	1,143,817	687,082	
28 percent (capital gains).....	8,204	6,204,078	5,178,742	1,393,826	1,107,098	390,271	1,264,831	20.4	24.4	3,553	2,834	
33 percent.....	1,537,384	587,315,805	502,985,089	104,338,054	121,703,064	34,431,558	128,151,727	21.8	25.5	1,260,739	1,178,424	
35 percent.....	194,043	106,456,830	94,555,241	4,797,390	25,198,578	1,679,087	26,054,733	24.5	27.6	151,860	160,100	
39.6 percent.....	850,761	1,325,301,778	1,193,984,754	612,860,669	390,673,109	242,692,825	379,432,183	28.6	31.8	167,915	731,342	
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0	0	0	
Returns of married persons filing separately												
All tax rates.....	2,977,192	190,688,552	152,665,454	67,408,762	33,689,462	18,704,408	32,174,028	16.9	21.1	142,751	105,098	
0 percent.....	413,061	-10,658,901	0	0	0	0	53,511	[1]	[1]	2,005	1,092	
0 percent (capital gains).....	10,795	277,059	75,365	75,365	0	0	537	0.2	0.7	* 227	**	
10 percent.....	347,448	6,213,815	1,773,619	1,662,457	166,269	166,246	131,737	2.1	7.4	**	**	
10 percent (Form 8814).....	* 57	* -21,338	* 29	* 29	* 3	* 3	* 1,401	[1]	[1]	**	**	
15 percent.....	1,153,601	41,581,472	26,036,118	15,393,218	3,373,305	2,308,983	3,074,156	7.4	11.8	** 6,086	** 1,966	
15 percent (capital gains).....	93,644	5,613,424	3,813,154	1,109,180	441,353	166,377	470,233	8.4	12.3	5,392	7,360	
20 percent (capital gains).....	2,514	14,000,580	9,845,739	9,261,972	1,927,836	1,852,394	2,155,457	15.4	21.9	2,176	2,421	
25 percent.....	675,859	47,059,163	35,791,692	8,099,015	6,041,525	2,024,754	5,851,361	12.4	16.3	30,847	7,702	
25 percent (capital gains).....	5,017	1,313,657	1,058,764	185,426	200,865	46,357	219,399	16.7	20.7	1,735	2,025	
28 percent.....	172,808	19,923,006	16,350,730	1,861,098	3,375,832	521,107	3,388,779	17.0	20.7	39,950	19,648	
28 percent (capital gains).....	27	568,877	461,399	314,864	117,302	88,162	126,363	22.2	27.4	25	27	
33 percent.....	59,828	11,152,287	9,563,947	1,906,514	2,316,015	629,150	2,283,388	20.5	23.9	38,686	32,071	
35 percent.....	8,383	2,388,129	2,129,318	104,705	562,665	36,647	523,184	21.9	24.6	5,795	6,260	
39.6 percent.....	34,150	51,277,322	45,765,580	27,434,918	15,166,492	10,864,228	13,894,523	27.1	30.4	9,826	24,525	
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0	0	0	
Returns of heads of households												
All tax rates.....	22,134,303	823,331,580	411,218,548	176,280,035	68,756,826	33,749,426	57,230,124	7.0	13.9	381,029	114,348	
0 percent.....	8,311,069	107,133,149	0	0	0	0	21,209	[2]	[1]	3,567	121	
0 percent (capital gains).....	28,366	1,227,766	425,785	425,785	0	0	75	[2]	[2]	51	**	
10 percent.....	5,729,307	153,636,980	35,621,518	35,248,812	3,525,488	3,524,881	408,950	0.3	1.1	**	**	
10 percent (Form 8814).....	3,112	-29,22										

2014 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed										
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Number of returns with Alternative Minimum Tax	Number of returns with Net-Investment Income Tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of			
								Adjusted gross income less deficit	Modified taxable income		
All returns											
All tax rates.....	148,606,578	9,771,035,412	6,997,410,730	2,399,946,105	1,402,387,187	601,636,991	1,355,304,645	13.9	19.4	4,277,624	3,591,314
0 percent.....	35,964,899	164,173,507	0	0	0	0	582,926	0.4	[2]	19,864	4,387
0 percent (capital gains).....	990,954	29,024,539	8,958,112	8,958,112	0	0	91,573	0.3	1.0	6,433	3,168
10 percent.....	27,338,132	637,641,022	170,147,226	158,700,202	15,874,107	15,870,020	8,119,221	1.3	4.8	12,845	57
10 percent (Form 8814).....	7,108	-550,967	18,472	14,622	1,458	1,458	768	[2]	4.2	61	44
15 percent.....	42,955,747	2,134,302,385	1,309,795,237	751,373,826	168,549,423	112,706,074	139,649,188	6.5	10.7	77,474	948
15 percent (capital gains).....	7,830,959	605,238,797	405,172,267	59,895,109	47,059,387	8,984,266	44,297,186	7.3	10.9	149,251	137,590
20 percent (capital gains).....	60,610	198,690,213	157,025,836	130,722,979	29,615,810	26,144,596	32,135,199	16.2	20.5	54,381	57,882
25 percent.....	24,662,921	2,603,945,747	1,996,746,250	374,535,916	339,126,972	93,633,979	330,915,411	12.7	16.6	591,693	123,408
25 percent (capital gains).....	311,144	66,755,524	55,757,898	5,813,288	9,864,588	1,453,322	10,270,721	15.4	18.4	59,327	46,678
28 percent.....	4,885,202	974,170,872	799,023,476	68,634,522	167,910,198	19,217,666	171,439,769	17.6	21.5	1,430,236	753,033
28 percent (capital gains).....	153,118	33,525,536	27,211,980	1,781,306	5,184,505	498,766	5,493,165	16.4	20.2	30,828	24,326
33 percent.....	1,912,142	692,255,055	596,016,259	126,740,954	145,614,363	41,824,515	152,278,907	22.0	25.5	1,503,180	1,444,209
35 percent.....	189,947	101,093,946	89,880,223	4,555,941	23,949,458	1,594,579	24,769,991	24.5	27.6	151,891	153,693
39.6 percent.....	978,900	1,524,363,828	1,376,505,455	703,713,990	448,568,440	278,670,740	434,211,727	28.5	31.5	187,962	839,215
Form 8615.....	364,795	6,405,407	5,152,039	4,505,338	1,068,477	1,037,010	1,048,891	16.4	20.4	2,199	2,677
Joint returns and returns of surviving spouses											
All tax rates.....	54,000,119	6,356,766,483	4,756,577,057	1,546,669,730	996,537,085	418,329,423	967,733,336	15.2	20.3	3,164,167	2,828,563
0 percent.....	8,113,190	9,240,991	0	0	0	0	406,157	4.4	[2]	9,854	1,693
0 percent (capital gains).....	270,434	14,224,193	4,136,247	4,136,247	0	0	60,027	0.4	1.5	3,504	1,591
10 percent.....	7,228,697	268,874,442	71,800,533	64,801,458	6,482,398	6,480,146	3,025,970	1.1	4.2	** 4,706	33
10 percent (Form 8814).....	5,299	-445,747	14,485	10,635	1,061	1,061	760	[2]	5.2	**	44
15 percent.....	16,106,147	1,175,204,545	717,933,561	425,590,761	93,073,305	63,838,614	75,033,496	6.4	10.5	32,689	621
15 percent (capital gains).....	4,853,286	444,908,599	295,695,656	33,842,225	34,732,398	5,076,334	32,147,013	7.2	10.9	85,454	79,384
20 percent (capital gains).....	41,863	147,004,521	118,084,155	98,931,797	22,278,617	19,786,359	24,012,409	16.3	20.3	37,342	40,051
25 percent.....	11,785,471	1,643,804,167	1,246,022,855	199,924,578	209,503,273	49,981,145	202,589,794	12.3	16.3	340,740	87,756
25 percent (capital gains).....	203,143	50,021,598	41,673,020	4,155,205	7,357,129	1,038,801	7,663,143	15.3	18.4	43,279	34,389
28 percent.....	2,832,988	667,623,563	540,978,196	37,067,279	111,647,202	10,378,838	114,620,845	17.2	21.2	1,077,593	576,553
28 percent (capital gains).....	105,820	25,408,833	20,499,651	1,228,192	3,878,541	343,894	4,121,088	16.2	20.1	24,353	18,588
33 percent.....	1,466,685	555,206,784	475,627,432	98,149,818	114,806,431	32,389,440	120,702,046	21.7	25.4	1,201,104	1,139,799
35 percent.....	178,090	96,744,097	85,964,776	4,402,110	22,881,785	1,540,739	23,708,102	24.5	27.6	143,928	145,394
39.6 percent.....	809,006	1,258,945,897	1,138,146,487	574,429,425	369,894,943	227,474,052	359,642,485	28.6	31.6	159,621	702,667
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of married persons filing separately											
All tax rates.....	2,949,371	191,152,313	153,432,090	67,666,980	34,495,657	19,344,297	32,957,704	17.2	21.5	139,348	98,873
0 percent.....	424,072	-9,663,175	0	0	0	0	22,727	[2]	[2]	322	1,063
0 percent (capital gains).....	10,272	382,875	106,090	106,090	0	0	1,555	0.4	1.5	20	** 62
10 percent.....	351,226	6,104,151	1,704,355	1,636,806	163,798	163,681	132,686	2.2	7.8	1,024	**
10 percent (Form 8814).....	* 211	* -25,287	* 221	* 221	* 22	* 22	0	[2]	[2]	0	0
15 percent.....	1,143,031	41,024,244	25,575,527	15,202,523	3,317,725	2,280,378	3,066,050	7.5	12.0	6,976	**
15 percent (capital gains).....	87,144	4,534,799	3,093,065	656,137	355,187	98,421	366,553	8.1	11.9	3,037	4,943
20 percent (capital gains).....	2,838	11,450,555	7,807,257	7,158,067	1,516,482	1,431,613	1,751,068	15.3	22.4	2,741	2,807
25 percent.....	676,757	47,279,339	36,156,849	8,451,454	6,145,151	2,112,864	6,054,499	12.8	16.7	26,244	5,981
25 percent (capital gains).....	1,861	1,237,046	1,098,958	388,434	226,011	97,109	247,686	20.0	22.5	1,841	1,544
28 percent.....	151,217	17,615,799	14,478,095	1,663,401	3,000,189	465,752	2,955,473	16.8	20.4	49,349	24,369
28 percent (capital gains).....	2,012	485,602	368,960	20,560	71,003	5,757	77,655	16.0	21.0	11	12
33 percent.....	57,472	10,670,480	9,324,648	1,979,556	2,266,290	653,253	2,123,318	19.9	22.8	32,179	30,471
35 percent.....	7,047	1,962,526	1,766,316	96,306	467,370	33,707	472,604	24.1	26.8	4,664	4,533
39.6 percent.....	34,211	58,093,360	51,951,750	30,307,425	16,966,429	12,001,740	15,685,829	27.0	30.2	10,939	23,087
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of heads of households											
All tax rates.....	22,077,498	792,032,011	387,687,124	166,035,102	63,834,784	31,111,995	52,613,341	6.6	13.6	357,951	102,548
0 percent.....	8,355,004	106,037,903	0	0	0	0	17,695	[3]	[2]	1,493	54
0 percent (capital gains).....	22,197	876,062	313,455	313,455	0	0	7,821	0.9	2.5	271	** 61
10 percent.....	5,824,719	153,376,163	34,854,818	34,501,982	3,450						

2013 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed										Number of returns with Alternative Minimum Tax	Number of returns with Net-Investment Income Tax
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits					
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of				
								Adjusted gross income less deficit	Modified taxable income			
All returns												
All tax rates.....	147,351,299	9,093,628,703	6,387,464,381	2,189,458,057	1,265,658,253	540,540,798	1,218,549,835	13.4	19.1	3,940,304	3,090,498	
0 percent.....	36,860,716	175,394,403	0	0	0	0	927,255	0.5	[1]	26,372	4,757	
0 percent (capital gains).....	955,251	29,182,887	8,488,736	8,488,736	0	0	161,333	0.6	1.9	7,829	2,966	
10 percent.....	27,400,094	627,775,662	165,815,398	156,750,018	15,677,149	15,675,002	8,143,530	1.3	4.9	13,954	683	
10 percent (Form 8814).....	5,344	-563,024	5,929	4,237	425	425	6,326	[1]	106.7	45	33	
15 percent.....	42,195,123	2,079,431,524	1,270,462,162	727,456,637	163,420,174	109,118,496	134,393,847	6.5	10.6	70,571	1,534	
15 percent (capital gains).....	7,749,539	585,154,581	385,805,644	54,075,366	45,689,518	8,111,305	42,974,081	7.3	11.1	135,409	110,457	
20 percent (capital gains).....	41,832	129,328,993	99,442,920	81,632,008	18,681,819	16,326,402	20,940,005	16.2	21.1	38,174	40,307	
25 percent.....	24,009,141	2,480,311,232	1,892,539,378	355,532,280	321,337,391	88,883,070	312,825,846	12.6	16.5	554,724	87,716	
25 percent (capital gains).....	243,599	48,341,836	39,888,972	4,406,615	7,045,865	1,101,654	7,358,070	15.2	18.4	43,605	34,845	
28 percent.....	4,603,602	896,746,182	732,034,525	63,734,805	154,183,250	17,845,745	157,418,952	17.6	21.5	1,305,066	584,877	
28 percent (capital gains).....	143,328	30,007,418	23,926,747	1,566,440	4,587,216	438,603	4,912,035	16.4	20.5	27,444	19,124	
33 percent.....	1,768,562	620,275,324	529,758,686	114,962,990	130,157,048	37,937,787	136,327,547	22.0	25.7	1,379,815	1,316,128	
35 percent.....	176,838	90,793,269	79,766,291	4,153,152	21,423,934	1,453,603	22,389,562	24.7	28.1	144,700	137,524	
39.6 percent.....	892,420	1,296,134,364	1,155,178,360	612,913,986	382,486,865	242,713,938	368,823,987	28.5	31.9	186,666	746,644	
Form 8615.....	305,910	5,314,053	4,350,634	3,780,788	967,600	934,768	947,457	17.8	21.8	5,931	2,900	
Joint returns and returns of surviving spouses												
All tax rates.....	53,985,556	5,903,263,302	4,334,706,382	1,409,513,355	897,057,317	374,755,993	867,436,601	14.7	20.0	2,926,862	2,440,659	
0 percent.....	8,508,500	16,323,551	0	0	0	0	620,515	3.8	[1]	16,451	2,854	
0 percent (capital gains).....	269,365	14,785,976	4,204,982	4,204,982	0	0	128,085	0.9	3.0	5,400	2,219	
10 percent.....	7,377,121	268,497,575	70,622,503	65,099,979	6,510,801	6,509,998	3,143,465	1.2	4.5	3,614	669	
10 percent (Form 8814).....	1,892	-512,160	3,485	1,806	181	181	6,297	[1]	180.7	45	33	
15 percent.....	16,223,034	1,164,670,422	708,616,589	419,033,434	91,813,749	62,855,015	73,390,732	6.3	10.4	22,876	1,020	
15 percent (capital gains).....	4,873,592	442,008,723	291,491,461	36,561,831	34,965,173	5,484,275	32,377,800	7.3	11.1	76,355	69,128	
20 percent (capital gains).....	27,491	96,114,581	74,495,006	62,123,764	14,033,322	12,424,753	15,721,038	16.4	21.1	24,912	26,416	
25 percent.....	11,511,222	1,569,888,247	1,183,866,472	188,854,448	198,984,899	47,213,612	191,764,322	12.2	16.2	329,507	63,096	
25 percent (capital gains).....	154,656	35,409,754	28,997,737	3,002,874	5,086,143	750,719	5,318,241	15.0	18.3	32,663	24,831	
28 percent.....	2,691,013	618,274,270	498,634,932	34,812,426	103,213,226	9,747,479	105,825,100	17.1	21.2	994,757	449,292	
28 percent (capital gains).....	89,245	21,946,537	17,390,684	1,018,883	3,309,618	285,287	3,564,578	16.2	20.5	21,773	14,744	
33 percent.....	1,359,133	497,469,486	422,938,899	88,946,007	102,646,848	29,352,182	108,048,292	21.7	25.5	1,102,021	1,033,546	
35 percent.....	167,038	87,162,114	76,550,416	4,027,477	20,553,431	1,409,617	21,509,417	24.7	28.1	137,481	131,684	
39.6 percent.....	732,255	1,071,224,227	956,893,215	501,825,443	315,939,927	198,722,875	306,018,719	28.6	32.0	159,006	621,126	
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0	0	0	
Returns of married persons filing separately												
All tax rates.....	2,811,050	162,155,131	128,669,751	56,235,104	28,595,534	15,952,075	27,142,095	16.7	21.1	134,797	83,138	
0 percent.....	446,514	-9,496,662	0	0	0	0	46,212	[1]	[1]	1,191	162	
0 percent (capital gains).....	14,044	370,013	120,198	120,198	0	0	1,480	0.4	1.2	58	57	
10 percent.....	322,431	5,713,397	1,549,770	1,442,843	144,314	144,284	116,520	2.0	7.5	1,998	** 6	
10 percent (Form 8814).....	* 7	* -17,590	0	0	0	0	0	[1]	[1]	0	0	
15 percent.....	1,093,807	38,719,959	24,039,235	14,277,006	3,117,781	2,141,551	2,847,439	7.4	11.8	5,313	**	
15 percent (capital gains).....	86,852	4,616,751	3,070,886	687,108	352,074	103,066	366,888	7.9	11.9	5,417	5,078	
20 percent (capital gains).....	1,819	6,751,706	4,447,636	4,038,270	860,401	807,654	1,005,165	14.9	22.6	1,669	1,801	
25 percent.....	597,991	40,591,779	30,989,589	7,246,010	5,255,870	1,811,503	5,174,975	12.7	16.7	35,150	5,705	
25 percent (capital gains).....	946	464,225	407,800	50,599	76,740	12,650	88,350	19.0	21.7	638	548	
28 percent.....	156,581	17,269,028	13,957,326	1,530,474	2,885,960	428,533	2,884,288	16.7	20.7	40,437	15,716	
28 percent (capital gains).....	1,100	376,884	289,300	101,632	62,898	28,457	72,076	19.1	24.9	117	117	
33 percent.....	49,077	8,636,937	7,549,610	1,688,291	1,849,244	557,136	1,763,137	20.4	23.4	26,362	28,304	
35 percent.....	5,938	1,627,770	1,456,070	78,633	385,975	27,522	381,753	23.5	26.2	4,348	2,496	
39.6 percent.....	33,943	46,530,934	40,792,331	24,974,039	13,604,277	9,889,719	12,393,811	26.6	30.4	12,099	23,147	
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0	0	0	
Returns of heads of households												
All tax rates.....	21,991,339	755,264,933	360,752,871	157,163,098	58,743,416	28,974,251	47,880,294	6.3	13.3	322,369	93,686	
0 percent.....	8,500,588	105,705,082	0	0	0	0	29,087	[2]	[1]	1,815	82	
0 percent (capital gains).....	22,991	945,208	323,182	323,182	0	0	52	[2]	[2]	27	23	
10 percent.....	5,857,736	151,283,604	34,115,909	33,881,303	3,388,444	3,388,130	359,006	0.2	1.1	4,005	** 6	
10 percent (Form 8814).....	* 2,444	* -27,359	* 2,378	* 2,366	* 237	* 237	* 29	* [1]	* 1.2	0	0	
15 percent.....	5,652,616	262,318,526	146,076,167	74,005,085	18,308,030	11,100,763	11,217,214	4				

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

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

**2012 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income less deficit	Modified taxable income
All returns									
All tax rates.....	144,928,472	9,100,131,381	6,394,904,384	2,300,318,879	1,228,057,561	538,070,184	1,188,027,195	13.1	18.6
0 percent.....	35,944,855	166,062,382	0	0	0	0	481,193	0.3	[1]
5 percent.....	901,765	24,782,839	6,905,129	6,905,129	0	0	50,781	0.2	0.7
10 percent.....	27,411,751	616,351,704	160,569,563	152,153,145	15,217,670	15,215,315	7,899,126	1.3	4.9
10 percent (Form 8814).....	2,770	-630,204	3,115	2,507	251	251	1,628	[1]	52.3
15 percent.....	41,803,014	2,030,187,690	1,230,943,659	704,605,621	158,325,776	105,690,843	129,549,883	6.4	10.5
15 percent (capital gains).....	7,528,468	763,475,538	533,951,648	223,292,795	68,822,951	33,493,919	67,828,279	8.9	12.7
25 percent.....	23,451,087	2,389,973,903	1,811,306,436	333,229,690	307,139,303	83,307,423	298,381,740	12.5	16.5
25 percent (capital gains).....	167,060	41,271,950	34,957,579	3,978,227	5,901,872	994,557	6,177,306	15.0	17.7
28 percent.....	4,489,724	866,595,064	704,861,833	61,749,896	147,834,564	17,289,971	151,162,348	17.4	21.4
28 percent (capital gains).....	130,594	27,758,908	22,326,976	1,891,402	4,164,357	529,593	4,451,353	16.0	19.9
33 percent.....	1,799,883	637,121,245	535,655,636	113,537,997	129,583,368	37,467,539	138,381,119	21.7	25.8
35 percent.....	1,034,695	1,531,924,525	1,348,958,372	694,901,533	390,179,482	243,215,537	382,778,892	25.0	28.4
Form 8615.....	262,807	5,255,837	4,464,438	4,070,936	887,968	865,236	883,547	16.8	19.8
Joint returns and returns of surviving spouses									
All tax rates.....	53,795,417	5,958,888,736	4,365,653,542	1,505,517,066	869,691,279	374,897,083	846,120,865	14.2	19.4
0 percent.....	8,578,930	14,562,910	0	0	0	0	299,393	2.1	[1]
5 percent.....	324,659	14,255,891	3,641,650	3,641,650	0	0	36,600	0.3	1.0
10 percent.....	7,464,518	267,331,458	68,894,225	63,466,713	6,347,840	6,346,671	3,012,341	1.1	4.4
10 percent (Form 8814).....	1,724	-526,136	2,087	1,482	148	148	1,428	[1]	68.4
15 percent.....	16,305,089	1,149,820,994	694,634,608	410,924,925	90,010,129	61,638,739	71,483,451	6.2	10.3
15 percent (capital gains).....	4,715,860	558,202,123	389,654,722	152,356,612	50,337,278	22,853,492	49,153,629	8.8	12.6
25 percent.....	11,353,308	1,525,145,943	1,142,082,166	178,093,589	191,743,441	44,523,397	184,354,442	12.1	16.1
25 percent (capital gains).....	114,348	31,225,585	26,219,960	2,762,024	4,403,329	690,506	4,614,275	14.8	17.6
28 percent.....	2,603,229	593,637,914	476,656,057	32,993,932	98,066,151	9,238,301	100,811,470	17.0	21.1
28 percent (capital gains).....	77,849	18,928,762	15,109,068	1,190,285	2,789,868	333,280	2,974,930	15.7	19.7
33 percent.....	1,386,431	512,923,286	428,474,289	87,875,009	102,439,714	28,998,753	110,287,603	21.5	25.7
35 percent.....	869,470	1,273,380,005	1,120,284,709	572,210,845	323,553,382	200,273,796	319,091,304	25.1	28.5
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of married persons filing separately									
All tax rates.....	2,663,017	168,950,759	134,672,495	62,476,458	28,038,481	16,053,615	26,826,035	15.9	19.9
0 percent.....	453,398	-8,575,456	0	0	0	0	32,706	[1]	[1]
5 percent.....	8,988	295,289	110,537	110,537	0	0	1,306	0.4	1.2
10 percent.....	325,452	5,718,578	1,514,353	1,463,156	146,342	146,316	113,465	2.0	7.5
10 percent (Form 8814).....	* 5	* -59,047	* 4		* [2]	* [2]	* 135	* [1]	* 3,375.0
15 percent.....	1,027,459	36,255,735	22,199,043	13,260,147	2,882,932	1,989,022	2,599,040	7.2	11.7
15 percent (capital gains).....	97,395	16,730,507	12,612,089	9,968,891	1,772,296	1,495,334	1,884,233	11.3	14.9
25 percent.....	526,069	35,201,298	26,620,414	5,970,236	4,490,224	1,492,559	4,427,503	12.6	16.6
25 percent (capital gains).....	2,164	761,718	624,102	150,810	110,026	37,703	125,036	16.4	20.0
28 percent.....	122,967	13,566,391	11,033,345	1,492,176	2,285,119	417,809	2,256,571	16.6	20.5
28 percent (capital gains).....	3,175	1,039,594	842,024	137,739	153,855	38,567	169,570	16.3	20.1
33 percent.....	55,920	10,024,102	8,583,146	1,811,754	2,064,941	597,879	2,064,855	20.6	24.1
35 percent.....	39,028	57,988,445	50,530,781	28,109,301	14,132,480	9,838,255	13,151,348	22.7	26.0
Form 8615.....	* 999	* 3,604	* 2,655	* 1,706	* 267	* 171	* 267	* 7.4	* 10.1
Returns of heads of households									
All tax rates.....	21,814,184	744,537,301	357,282,485	155,277,076	57,501,108	28,314,119	46,949,568	6.3	13.1
0 percent.....	8,398,223	102,517,207	0	0	0	0	16,845	[3]	[1]
5 percent.....	28,041	1,066,751	328,319	328,319	0	0	3,459	0.3	1.1
10 percent.....	5,767,468	145,701,869	32,680,758	32,402,502	3,240,531	3,240,250	337,147	0.2	1.0
10 percent (Form 8814).....	* 1,032	* -32,698	* 1,012	* 1,009	* 101	* 101	* [2]	* [1]	* [1]
15 percent.....	5,620,583	254,274,984	140,067,939	70,372,456	17,525,569	10,555,868	10,661,610	4.2	7.6
15 percent (capital gains).....	301,258	22,964,459	15,212,409	5,577,583	1,935,770	836,637	1,710,573	7.4	11.2
25 percent.....	1,490,801	138,409,711	100,968,046	23,875,034	17,138,205	5,968,759	16,436,936	11.9	16.3
25 percent (capital gains).....	2,820	921,985	781,056	75,429	130,078	18,857	140,877	15.3	18.0
28 percent.....	126,329	24,502,942	20,003,883	2,277,824	4,376,449	637,791	4,764,022	19.4	23.8
28 percent (capital gains).....	5,117	881,574	708,124	61,465	135,967	17,210	149,310	16.9	21.1
33 percent.....	48,599	16,577,276	13,963,213	3,413,158	3,525,108	1,126,342	3,811,220	23.0	27.3
35 percent.....	23,913	36,751,242	32,567,726	16,892,297	9,493,330	5,912,304	8,917,568	24.3	27.4
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of single persons									
All tax rates.....	66,655,855	2,227,754,585	1,537,295,861	577,048,279	272,826,693	118,805,365	268,130,727	12.0	17.4
0 percent.....	18,514,304	57,557,720	0	0	0	0	132,249	0.2	[1]
5 percent.....	540,077	9,164,908	2,824,622	2,824,622	0	0	9,416	0.1	0.3
10 percent.....	13,854,314	197,599,799	57,480,227	54,820,774	5,482,957	5,482,077	4,436,173	2.2	7.7
10 percent (Form 8814).....	* 10	* -12,322	* 12	* 12	* 1	* 1	* 64	* [1]	* 533.3
15 percent.....	18,849,882	589,835,976	374,042,069	210,048,092	47,907,146	31,507,214	44,805,782	7.6	12.0
15 percent (capital gains).....	2,413,956	165,578,449	116,472,429	55,389,709	14,777,606	8,308,456	15,079,845	9.1	12.9
25 percent.....	10,080,909	691,216,951	541,635,810	125,290,831	93,767,434	31,322,708	93,162,860	13.5	17.2
25 percent (capital gains).....	47,727	8,362,661	7,332,460	989,965	1,258,440	247,491	1,297,118	15.5	17.7
28 percent.....	1,637,200	234,887,817	197,168,548	24,985,965	43,106,844	6,996,070	43,330,284	18.4	22.0
28 percent (capital gains).....	44,452	6,908,979	5,667,759	501,914	1,084,666	140,536	1,157,543	16.8	20.4
33 percent.....	308,932	97,596,581	84,634,987	20,438,076	21,553,606	6,744,565	22,217,441	22.8	26.3
35 percent.....	102,284	163,804,833	145,575,156	77,689,090	43,000,290	27,191,182	41,618,672	25.4	28.6
Form 8615.....	261,808	5,252,232	4,461,783	4,069,230	887,701	865,065	883,280	16.8	19.8

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

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

[1] Percentage not computed.

[2] Less than \$500.

[3] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, July 2014

[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report))

Table 3.4

**2011 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income less deficit	Modified taxable income
All returns									
All tax rates.....	145,370,240	8,374,142,977	5,747,740,726	2,030,423,806	1,088,559,743	465,634,365	1,045,509,234	12.5	18.2
0 percent.....	36,731,614	166,668,967	0	0	0	0	604,903	0.4	[1]
5 percent.....	1,011,818	28,938,071	10,181,380	10,181,380	0	0	91,320	0.3	0.9
10 percent.....	27,414,592	604,427,120	157,058,605	149,305,841	14,932,969	14,930,584	7,507,934	1.2	4.8
10 percent (Form 8814).....	14,990	-552,920	12,996	8,227	817	817	5,254	[1]	40.4
15 percent.....	42,146,398	2,006,917,608	1,213,839,356	695,305,991	156,150,313	104,295,899	125,050,000	6.2	10.3
15 percent (capital gains).....	7,322,651	624,655,214	418,480,830	128,346,395	52,571,990	19,251,959	50,757,534	8.1	12.1
25 percent.....	23,417,496	2,323,597,674	1,746,765,080	326,554,945	296,144,037	81,638,736	286,347,413	12.3	16.4
25 percent (capital gains).....	107,019	23,999,954	19,911,442	2,725,549	3,400,751	681,387	3,571,927	14.9	17.9
28 percent.....	4,310,618	807,838,763	650,432,704	56,534,320	136,827,481	15,829,610	140,050,530	17.3	21.5
28 percent (capital gains).....	61,288	15,848,194	13,159,695	1,528,264	2,418,131	427,914	2,548,147	16.1	19.4
33 percent.....	1,694,272	573,019,149	475,108,008	102,892,926	116,229,416	33,954,666	125,209,273	21.9	26.4
35 percent.....	922,346	1,195,104,424	1,039,763,489	554,356,113	309,262,609	194,024,640	303,143,255	25.4	29.2
Form 8615.....	215,138	3,680,760	3,027,141	2,683,853	621,231	598,153	621,743	16.9	20.5
Joint returns and returns of surviving spouses									
All tax rates.....	53,422,790	5,423,991,755	3,884,261,730	1,303,677,377	764,845,809	319,411,070	740,135,690	13.6	19.1
0 percent.....	8,777,954	13,822,524	0	0	0	0	396,966	2.9	[1]
5 percent.....	229,881	12,658,861	3,398,078	3,398,078	0	0	71,226	0.6	2.1
10 percent.....	7,388,904	259,950,633	66,516,251	62,005,747	6,201,711	6,200,575	2,887,816	1.1	4.3
10 percent (Form 8814).....	3,913	-472,340	6,806	2,046	203	203	3,564	[1]	52.4
15 percent.....	16,422,572	1,137,224,781	682,816,467	403,627,439	88,463,407	60,544,116	69,121,073	6.1	10.1
15 percent (capital gains).....	4,560,384	466,338,502	311,648,232	90,777,306	39,509,722	13,616,596	37,636,333	8.1	12.1
25 percent.....	11,290,721	1,478,726,027	1,097,173,049	172,940,972	184,130,234	43,235,243	175,983,194	11.9	16.0
25 percent (capital gains).....	66,442	17,628,665	14,477,863	1,935,334	2,474,340	483,834	2,605,570	14.8	18.0
28 percent.....	2,563,314	563,095,524	447,401,052	30,659,661	92,442,779	8,584,705	95,117,865	16.9	21.3
28 percent (capital gains).....	32,541	11,718,747	9,790,005	1,031,587	1,742,914	288,844	1,851,071	15.8	18.9
33 percent.....	1,307,484	462,555,897	380,977,628	79,888,362	92,083,276	26,363,159	100,027,563	21.6	26.3
35 percent.....	778,679	1,000,743,933	870,056,300	457,410,844	257,797,224	160,093,795	254,433,447	25.4	29.2
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of married persons filing separately									
All tax rates.....	2,591,000	138,665,218	108,130,113	48,960,345	22,381,225	12,543,890	21,355,211	15.4	19.7
0 percent.....	398,175	-9,032,983	0	0	0	0	24,445	[1]	[1]
5 percent.....	13,848	300,009	58,649	58,649	0	0	1,634	0.5	2.8
10 percent.....	355,174	5,829,437	1,499,226	1,438,264	143,893	143,826	106,399	1.8	7.1
10 percent (Form 8814).....	* 3	* -29,355	* 2	* 2	* [2]	* [2]	* 2	* [1]	* 100.0
15 percent.....	982,568	33,176,906	20,128,077	11,776,144	2,601,643	1,766,422	2,289,060	6.9	11.4
15 percent (capital gains).....	102,096	11,706,969	8,173,663	5,633,241	1,112,810	844,986	1,166,713	10.0	14.3
25 percent.....	526,921	34,210,142	25,548,860	6,024,314	4,303,095	1,506,079	4,237,460	12.4	16.6
25 percent (capital gains).....	825	369,232	329,518	63,563	55,701	15,891	65,306	17.7	19.8
28 percent.....	124,772	13,563,788	10,784,521	1,214,571	2,237,903	340,080	2,243,053	16.5	20.8
28 percent (capital gains).....	* 2,329	* 406,606	* 294,739	* 31,775	* 52,964	* 8,897	* 63,867	* 15.7	* 21.7
33 percent.....	51,438	9,162,644	7,633,112	1,711,493	1,856,357	564,793	1,939,045	21.2	25.4
35 percent.....	32,851	39,001,822	33,679,746	21,008,330	10,016,859	7,352,916	9,218,227	23.6	27.4
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of heads of households									
All tax rates.....	22,061,944	720,286,369	336,600,676	147,582,252	53,145,390	26,220,177	42,275,394	5.9	12.6
0 percent.....	8,560,288	103,221,824	0	0	0	0	37,159	[3]	[1]
5 percent.....	14,215	499,384	104,890	104,890	0	0	649	0.1	0.6
10 percent.....	5,846,702	145,437,393	32,743,142	32,533,396	3,253,638	3,253,340	328,062	0.2	1.0
10 percent (Form 8814).....	8,193	-25,244	4,417	4,408	437	437	1,682	[1]	38.1
15 percent.....	5,668,594	252,016,251	139,031,522	70,156,765	17,411,127	10,523,515	10,180,511	4.0	7.3
15 percent (capital gains).....	298,875	19,633,132	12,368,098	3,191,891	1,560,638	478,784	1,327,845	6.8	10.7
25 percent.....	1,472,317	134,686,970	97,933,782	23,872,878	16,684,505	5,968,220	15,964,686	11.9	16.3
25 percent (capital gains).....	5,204	933,163	771,985	89,994	128,608	22,499	139,710	15.0	18.1
28 percent.....	119,173	22,374,817	17,887,695	1,910,122	3,895,555	534,834	4,240,271	19.0	23.7
28 percent (capital gains).....	* 1,636	* 306,374	* 248,351	* 67,739	* 53,171	* 18,967	* 56,205	* 18.3	* 22.6
33 percent.....	46,795	15,274,300	12,689,805	2,898,908	3,190,057	956,640	3,522,804	23.1	27.8
35 percent.....	19,952	25,928,005	22,816,989	12,751,260	6,967,654	4,462,941	6,475,812	25.0	28.4
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of single persons									
All tax rates.....	67,294,506	2,091,199,636	1,418,748,208	530,203,832	248,187,320	107,459,229	241,742,939	11.6	17.0
0 percent.....	18,995,197	58,657,601	0	0	0	0	146,333	0.2	[1]
5 percent.....	753,874	15,479,817	6,619,763	6,619,763	0	0	17,810	0.1	0.3
10 percent.....	13,823,812	193,209,658	56,299,986	53,328,434	5,333,727	5,332,843	4,185,657	2.2	7.4
10 percent (Form 8814).....	* 2,881	* -25,982	* 1,771	* 1,771	* 176	* 176	* 6.0	* [1]	* 0.3
15 percent.....	19,072,664	584,499,671	371,863,289	209,745,642	47,674,135	31,461,846	43,459,356	7.4	11.7
15 percent (capital gains).....	2,361,296	126,976,611	86,290,837	28,743,957	10,388,821	4,311,594	10,626,644	8.4	12.3
25 percent.....	10,127,538	675,974,535	526,109,390	123,716,781	91,026,203	30,929,195	90,162,073	13.3	17.1
25 percent (capital gains).....	34,547	5,068,893	4,332,077	636,659	742,103	159,165	761,341	15.0	17.6
28 percent.....	1,503,358	208,804,633	174,359,437	22,749,966	38,251,244	6,369,990	38,449,341	18.4	22.1
28 percent (capital gains).....	24,783	3,416,467	2,826,600	397,162	569,083	111,205	577,005	16.9	20.4
33 percent.....	288,555	86,026,307	73,807,464	18,394,164	19,099,726	6,070,074	19,719,862	22.9	26.7
35 percent.....	90,864	129,430,664	113,210,454	63,185,679	34,480,872	22,114,988	33,015,770	25.5	29.2
Form 8615.....	215,138	3,680,760	3,027,141	2,683,853	621,231	598,153	621,743	16.9	20.5

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

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

[1] Percentage not computed.

[2] Less than \$500.

[3] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, July 2013

[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report))

Table 3.4

**2010 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income less deficit	Modified taxable income
All returns									
All tax rates.....	142,892,051	8,089,142,092	5,503,672,955	1,960,411,503	1,037,745,104	448,008,863	951,670,957	11.8	17.3
0 percent.....	35,576,128	163,180,461	0	0	0	0	546,295	0.3	[1]
5 percent.....	714,668	21,896,545	5,946,398	5,946,398	0	0	97,369	0.4	1.6
10 percent.....	27,431,153	601,986,289	154,311,877	147,805,136	14,783,424	14,780,514	4,127,150	0.7	2.7
10 percent (Form 8814).....	22,081	-489,835	15,386	15,386	1,536	1,536	2,244	[1]	14.6
15 percent.....	42,321,591	1,998,791,967	1,200,490,826	685,661,507	154,333,195	102,849,226	102,796,066	5.1	8.6
15 percent (capital gains).....	7,313,386	615,702,731	412,282,731	127,047,060	52,313,544	19,057,059	46,261,567	7.5	11.2
25 percent.....	22,711,738	2,228,751,217	1,667,563,361	305,053,238	282,287,760	76,263,310	259,637,397	11.6	15.6
25 percent (capital gains).....	110,478	23,068,030	19,170,269	2,271,338	3,259,589	567,835	3,352,110	14.5	17.5
28 percent.....	4,072,068	756,477,574	605,313,659	52,241,278	127,493,441	14,627,558	130,133,124	17.2	21.5
28 percent (capital gains).....	14,415	4,627,509	3,634,591	823,153	701,712	230,483	764,560	16.5	21.0
33 percent.....	1,559,174	520,748,266	430,265,228	92,015,436	105,116,478	30,365,094	112,909,803	21.7	26.2
35 percent.....	854,212	1,151,318,916	1,002,129,828	539,306,690	296,922,721	188,757,342	290,511,482	25.2	29.0
Form 8615.....	190,960	3,082,422	2,548,801	2,224,881	531,704	508,906	531,791	17.3	20.9
Joint returns and returns of surviving spouses									
All tax rates.....	53,596,685	5,258,488,397	3,723,804,323	1,263,992,185	728,307,438	307,638,825	675,632,497	12.8	18.1
0 percent.....	8,923,734	22,092,535	0	0	0	0	306,559	1.4	[1]
5 percent.....	228,442	12,412,644	3,388,781	3,388,781	0	0	57,403	0.5	1.7
10 percent.....	7,611,663	263,272,129	66,046,719	61,922,720	6,193,816	6,192,272	1,553,837	0.6	2.4
10 percent (Form 8814).....	9,342	-450,118	7,548	7,548	753	753	2,225	[1]	29.5
15 percent.....	16,723,051	1,144,107,914	681,335,263	401,214,730	88,194,629	60,182,210	56,400,194	4.9	8.3
15 percent (capital gains).....	4,671,161	466,328,426	311,373,020	90,364,630	39,691,415	13,554,695	34,321,496	7.4	11.0
25 percent.....	11,033,772	1,427,465,732	1,052,990,042	161,784,944	176,422,574	40,446,236	159,525,765	11.2	15.1
25 percent (capital gains).....	72,288	17,704,655	14,584,510	1,676,764	2,465,307	419,191	2,528,603	14.3	17.3
28 percent.....	2,386,473	522,886,173	412,576,215	27,869,073	85,250,052	7,803,340	87,530,723	16.7	21.2
28 percent (capital gains).....	10,281	3,274,977	2,564,486	449,782	485,683	125,939	529,541	16.2	20.6
33 percent.....	1,211,283	422,946,239	347,258,611	72,271,775	83,864,277	23,849,686	90,887,429	21.5	26.2
35 percent.....	715,195	956,447,092	831,679,128	443,041,436	245,738,931	155,064,503	241,988,722	25.3	29.1
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of married persons filing separately									
All tax rates.....	2,532,292	135,557,247	107,407,714	49,870,233	22,282,036	12,882,728	20,807,228	15.3	19.4
0 percent.....	424,309	-10,054,681	0	0	0	0	155,341	[1]	[1]
5 percent.....	8,101	208,795	44,836	44,836	0	0	8,173	3.9	18.2
10 percent.....	323,687	5,445,567	1,483,319	1,399,917	140,010	139,992	51,999	1.0	3.5
10 percent (Form 8814).....	* 11	* -72,522	* 4	* 4	* [2]	* [2]	* [2]	* [1]	* [1]
15 percent.....	967,022	31,981,978	19,108,615	11,009,808	2,461,365	1,651,471	1,831,614	5.7	9.6
15 percent (capital gains).....	92,057	11,823,282	8,801,574	6,569,967	1,203,596	985,495	1,286,847	10.9	14.6
25 percent.....	531,911	34,438,072	25,528,408	5,693,562	4,292,773	1,423,391	4,047,050	11.8	15.9
25 percent (capital gains).....	413	267,429	251,768	30,775	40,682	7,694	43,465	16.3	17.3
28 percent.....	112,319	11,972,485	9,638,409	1,204,100	2,004,788	337,148	1,921,679	16.1	19.9
28 percent (capital gains).....	* 23	* 108,706	* 90,871	* 67,997	* 22,551	* 19,039	* 24,107	* 22.2	* 26.5
33 percent.....	42,827	7,844,964	6,558,671	1,437,273	1,574,266	474,300	1,585,630	20.2	24.2
35 percent.....	29,613	41,593,173	35,901,239	22,411,993	10,542,004	7,844,198	9,851,323	23.7	27.4
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of heads of households									
All tax rates.....	21,916,717	703,002,968	325,119,558	143,375,500	50,916,265	25,261,352	37,608,472	5.3	11.6
0 percent.....	8,300,194	98,310,577	0	0	0	0	13,664	[3]	[1]
5 percent.....	10,073	396,963	98,327	98,327	0	0	2,486	0.6	2.5
10 percent.....	6,003,649	148,175,748	33,350,447	33,131,551	3,313,640	3,313,155	175,527	0.1	0.5
10 percent (Form 8814).....	9,691	21,300	5,822	5,822	582	582	19	0.1	0.3
15 percent.....	5,683,455	247,835,503	135,910,949	67,991,670	16,990,838	10,198,751	8,219,326	3.3	6.0
15 percent (capital gains).....	285,412	18,413,053	11,515,554	2,787,502	1,453,087	418,125	1,110,192	6.0	9.6
25 percent.....	1,455,101	130,914,461	94,833,290	22,541,818	16,124,192	5,635,455	14,917,478	11.4	15.7
25 percent (capital gains).....	3,402	554,293	472,239	68,546	82,463	17,137	88,649	16.0	18.8
28 percent.....	109,848	20,514,594	16,197,212	1,942,170	3,553,509	543,808	3,911,462	19.1	24.1
28 percent (capital gains).....	* 21	* 52,918	* 45,352	* 24,362	* 10,048	* 6,821	* 11,252	* 21.3	* 24.8
33 percent.....	35,535	11,860,451	9,822,008	2,339,435	2,466,842	772,014	2,711,399	22.9	27.6
35 percent.....	20,337	25,953,108	22,868,359	12,444,297	6,921,064	4,355,504	6,447,017	24.8	28.2
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of single persons									
All tax rates.....	64,846,356	1,992,093,480	1,347,341,360	503,173,585	236,239,364	102,225,961	217,622,760	10.9	16.2
0 percent.....	17,927,891	52,832,030	0	0	0	0	70,732	0.1	[1]
5 percent.....	468,052	8,878,143	2,414,453	2,414,453	0	0	29,306	0.3	1.2
10 percent.....	13,492,154	185,092,846	53,431,392	51,350,948	5,135,957	5,135,095	2,345,787	1.3	4.4
10 percent (Form 8814).....	* 3,037	* 11,505	* 2,012	* 2,012	* 201	* 201	* [2]	* [1]	* [1]
15 percent.....	18,948,063	574,866,572	364,136,000	205,445,299	46,686,363	30,816,795	36,344,932	6.3	10.0
15 percent (capital gains).....	2,264,757	119,137,970	80,592,582	27,324,960	9,965,445	4,098,744	9,543,033	8.0	11.8
25 percent.....	9,690,955	635,932,952	494,211,621	115,032,914	85,448,221	28,758,229	81,147,105	12.8	16.4
25 percent (capital gains).....	34,375	4,541,654	3,861,752	495,253	671,137	123,813	691,392	15.2	17.9
28 percent.....	1,463,428	201,104,322	166,901,824	21,225,934	36,685,091	5,943,262	36,769,259	18.3	22.0
28 percent (capital gains).....	4,091	1,190,909	933,882	281,011	183,429	78,683	199,660	16.8	21.4
33 percent.....	269,528	78,096,612	66,625,939	15,966,954	17,211,094	5,269,095	17,725,344	22.7	26.6
35 percent.....	89,067	127,325,543	111,681,102	61,408,965	33,720,722	21,493,138	32,224,420	25.3	28.9
Form 8615.....	190,960	3,082,422	2,548,801	2,224,881	531,704	508,906	531,791	17.3	20.9

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

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

[1] Percentage not computed.

[2] Less than \$500.

[3] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, July 2012

[http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-\(Complete-Report\)](http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax>Returns-Publication-1304-(Complete-Report))

Table 3.4

**2009 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income less deficit	Modified taxable income
All returns									
All tax rates.....	104,164,970	7,461,943,533	5,091,769,819	1,818,984,990	953,407,786	412,072,679	865,272,068	11.6	17.0
0 percent.....	697,273	20,895,400	5,483,080	5,483,080	0	0	73,309	0.4	1.3
5 percent.....	15,619	321,030	93,543	93,543	4,677	4,677	3,287	1.0	3.5
10 percent.....	26,836,661	604,551,129	152,959,513	145,800,461	14,591,211	14,580,046	4,242,568	0.7	2.8
10 percent (Form 8814).....	19,108	-429,655	15,557	15,557	1,565	1,565	7,549	[2]	48.5
15 percent.....	41,537,389	1,989,373,628	1,183,128,472	675,309,840	152,079,486	101,296,476	101,280,263	5.1	8.6
15 percent (capital gains).....	7,314,707	566,713,901	367,028,103	84,770,642	45,772,310	12,715,596	39,380,548	6.9	10.7
25 percent.....	21,534,962	2,116,426,836	1,568,261,541	286,223,686	265,213,509	71,555,922	242,646,266	11.5	15.5
25 percent (capital gains).....	110,882	20,183,267	16,422,728	1,751,036	2,765,754	437,759	2,855,476	14.1	17.4
28 percent.....	3,714,412	685,010,301	545,834,436	46,365,294	115,128,765	12,982,282	117,549,740	17.2	21.5
28 percent (capital gains).....	7,943	2,347,188	1,820,158	583,558	380,500	163,396	408,633	17.4	22.5
33 percent.....	1,420,839	467,551,823	387,601,030	84,881,737	95,205,412	28,010,973	100,958,703	21.6	26.0
35 percent.....	790,063	985,645,480	860,236,500	485,043,315	261,690,538	169,765,160	255,338,106	25.9	29.7
Form 8615.....	165,111	3,353,202	2,885,159	2,663,242	574,060	558,827	527,620	15.7	18.3
Joint returns and returns of surviving spouses									
All tax rates.....	44,204,143	4,940,545,961	3,446,143,449	1,171,760,403	669,388,830	282,562,723	614,295,750	12.4	17.8
0 percent.....	216,743	11,806,630	3,167,988	3,167,988	0	0	63,106	0.5	2.0
5 percent.....	* 3,731	* 138,614	* 28,546	* 28,546	* 1,427	* 1,427	* 235	* 0.2	* 0.8
10 percent.....	7,844,690	277,674,798	68,470,202	63,671,915	6,370,678	6,367,192	1,743,530	0.6	2.5
10 percent (Form 8814).....	9,938	-466,624	8,509	8,509	855	855	6,979	[2]	82.0
15 percent.....	16,869,399	1,161,976,683	684,084,550	402,352,379	88,526,621	60,352,857	56,580,605	4.9	8.3
15 percent (capital gains).....	4,711,191	430,915,187	277,292,671	57,659,060	34,718,249	8,648,859	29,260,529	6.8	10.6
25 percent.....	10,530,785	1,366,177,803	996,786,568	153,019,813	166,955,078	38,254,953	150,756,887	11.0	15.1
25 percent (capital gains).....	69,800	15,034,393	12,167,955	1,338,189	2,047,396	334,547	2,122,559	14.1	17.4
28 percent.....	2,167,488	472,387,785	371,170,043	24,570,721	76,839,827	6,879,802	78,943,904	16.7	21.3
28 percent (capital gains).....	4,409	1,453,515	1,076,074	322,557	213,081	90,316	230,669	15.9	21.4
33 percent.....	1,110,995	381,170,662	314,305,981	66,766,987	76,327,953	22,033,106	81,454,736	21.4	25.9
35 percent.....	664,972	822,276,514	717,584,363	398,853,739	217,387,666	139,598,809	213,132,010	25.9	29.7
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of married persons filing separately									
All tax rates.....	2,068,015	130,292,902	94,213,470	43,246,401	19,620,378	11,282,085	18,292,633	14.0	19.4
0 percent.....	5,350	183,396	49,185	49,185	0	0	371	0.2	0.8
5 percent.....	* 595	* 9,619	* 452	* 452	* 23	* 23	* [3]	[2]	[2]
10 percent.....	353,184	5,809,755	1,565,547	1,504,202	150,450	150,420	51,990	0.9	3.3
10 percent (Form 8814).....	1,054	-20,767	453	453	46	46	570	[2]	125.8
15 percent.....	954,135	32,074,719	19,024,246	11,057,221	2,455,310	1,658,583	1,843,640	5.7	9.7
15 percent (capital gains).....	97,657	8,097,977	5,700,777	3,292,585	740,768	493,888	758,507	9.4	13.3
25 percent.....	482,935	30,932,874	22,781,610	4,950,542	3,813,936	1,237,636	3,602,872	11.6	15.8
25 percent (capital gains).....	2,757	410,191	350,591	27,140	58,883	6,785	61,710	15.0	17.6
28 percent.....	100,283	10,761,827	8,402,512	928,578	1,734,170	260,002	1,780,309	16.5	21.2
28 percent (capital gains).....	* 6	* 54,787	* 44,822	* 21,932	* 9,572	* 6,141	* 11,722	* 21.4	* 26.2
33 percent.....	42,158	7,470,869	6,341,497	1,318,870	1,513,537	435,227	1,573,616	21.1	24.8
35 percent.....	27,901	34,507,657	29,951,777	20,095,241	9,143,684	7,033,334	8,607,325	24.9	28.7
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of heads of households									
All tax rates.....	13,187,433	575,679,887	304,949,881	136,269,927	47,365,088	23,776,774	34,404,322	6.0	11.3
0 percent.....	13,070	434,231	124,318	124,318	0	0	1,890	0.4	1.5
5 percent.....	0	0	0	0	0	0	0	0.0	0.0
10 percent.....	5,840,681	144,037,271	32,545,857	32,372,669	3,238,865	3,237,267	173,007	0.1	0.5
10 percent (Form 8814).....	8,113	61,753	6,592	6,592	664	664	0	[2]	[2]
15 percent.....	5,584,079	242,987,124	132,392,439	65,656,635	16,522,230	9,848,495	8,084,857	3.3	6.1
15 percent (capital gains).....	276,391	16,720,489	10,161,798	2,051,941	1,262,547	307,791	941,834	5.6	9.3
25 percent.....	1,308,865	118,613,236	85,420,124	20,898,784	14,547,382	5,224,696	13,458,205	11.3	15.8
25 percent (capital gains).....	6,134	719,328	582,834	54,619	100,229	13,655	97,500	13.6	16.7
28 percent.....	95,432	17,885,610	14,136,291	1,384,431	3,078,275	387,641	3,343,577	18.7	23.7
28 percent (capital gains).....	* 3	* 16,805	* 2,129	* 1,959	* 572	* 549	* 4,383	* 26.1	* 205.9
33 percent.....	36,447	11,535,947	9,532,334	2,263,798	2,423,568	747,053	2,627,769	22.8	27.6
35 percent.....	18,218	22,668,095	20,045,166	11,454,181	6,190,758	4,008,963	5,671,300	25.0	28.3
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of single persons									
All tax rates.....	44,705,378	1,815,424,782	1,246,463,019	467,708,258	217,033,490	94,451,100	198,279,364	10.9	15.9
0 percent.....	462,110	8,471,144	2,141,588	2,141,588	0	0	7,942	0.1	0.4
5 percent.....	11,293	172,798	64,544	64,544	3,227	3,227	3,052	1.8	4.7
10 percent.....	12,798,106	177,029,304	50,377,908	48,251,675	4,831,217	4,825,168	2,274,041	1.3	4.5
10 percent (Form 8814).....	* 3	* -4,017	* 4	* 4	* [3]	* [3]	* [3]	[2]	[2]
15 percent.....	18,129,776	552,335,102	347,627,237	196,243,604	44,575,325	29,436,541	34,771,161	6.3	10.0
15 percent (capital gains).....	2,229,467	110,980,248	73,872,856	21,767,055	9,050,748	3,265,058	8,419,679	7.6	11.4
25 percent.....	9,212,378	600,702,923	463,273,239	107,354,547	79,897,114	26,838,637	74,828,302	12.5	16.2
25 percent (capital gains).....	32,190	4,019,355	3,321,347	331,087	559,246	82,772	573,708	14.3	17.3
28 percent.....	1,351,208	183,975,080	152,125,590	19,481,564	33,476,492	5,454,838	33,481,949	18.2	22.0
28 percent (capital gains).....	3,525	822,081	697,134	237,110	157,275	66,391	161,859	19.7	23.2
33 percent.....	231,238	67,374,346	57,421,218	14,532,083	14,940,355	4,795,587	15,302,581	22.7	26.6
35 percent.....	78,972	106,193,215	92,655,194	54,640,154	28,968,431	19,124,054	27,927,470	26.3	30.1
Form 8615.....	165,111	3,353,202	2,885,159	2,663,242	574,060	558,827	527,620	15.7	18.3

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

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

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

[2] Percentage not computed.

[3] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2011

**2008 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income less deficit	Modified taxable income
All returns									
All tax rates.....	107,978,328	8,093,076,552	5,652,315,095	2,046,891,720	1,081,295,469	478,300,465	1,030,655,661	12.7	18.2
0 percent.....	828,798	22,915,672	5,641,894	5,641,894	0	0	148,457	0.6	2.6
5 percent.....	36,171	1,259,347	401,369	401,369	20,069	20,068	16,602	1.3	4.1
10 percent.....	26,189,462	565,497,651	144,416,442	136,437,399	13,653,580	13,643,740	5,919,138	1.0	4.1
10 percent (Form 8814).....	19,088	-524,478	24,916	24,916	2,492	2,492	16,026	[2]	64.3
15 percent.....	42,389,614	1,962,985,646	1,163,636,276	668,520,114	149,790,612	100,278,017	117,735,391	6.0	10.1
15 percent (capital gains).....	7,742,786	675,103,183	453,870,406	160,333,697	57,572,176	24,050,055	55,453,172	8.2	12.2
25 percent.....	23,286,637	2,216,657,113	1,644,133,455	297,322,950	278,040,704	74,330,738	268,533,250	12.1	16.3
25 percent (capital gains).....	184,687	37,756,328	31,530,529	3,471,712	5,349,787	867,928	5,526,962	14.6	17.5
28 percent.....	4,257,855	764,733,160	610,072,127	50,520,245	127,944,621	14,145,669	130,767,219	17.1	21.4
28 percent (capital gains).....	18,108	4,739,812	3,766,145	1,312,718	794,906	367,561	848,780	17.9	22.5
33 percent.....	1,669,518	543,141,242	451,864,124	96,582,283	109,741,449	31,872,153	115,750,421	21.3	25.6
35 percent.....	971,510	1,293,677,931	1,138,591,766	622,765,389	337,546,859	217,967,886	329,149,724	25.4	28.9
Form 8615.....	384,095	5,133,946	4,365,648	3,557,032	838,213	754,158	790,520	15.4	18.1
Joint returns and returns of surviving spouses									
All tax rates.....	45,204,538	5,386,905,509	3,847,280,164	1,340,997,213	763,782,397	333,421,609	733,923,399	13.6	19.1
0 percent.....	234,579	12,530,498	2,855,345	2,855,345	0	0	90,076	0.7	3.2
5 percent.....	9,742	588,914	208,845	208,845	10,442	10,442	6,905	1.2	3.3
10 percent.....	7,302,369	253,435,928	62,871,000	57,382,709	5,743,441	5,738,271	2,478,179	1.0	3.9
10 percent (Form 8814).....	9,774	-534,247	15,310	15,310	1,531	1,531	15,815	[2]	103.3
15 percent.....	16,780,527	1,127,331,206	660,015,641	390,662,362	85,535,078	58,599,354	65,448,553	5.8	9.9
15 percent (capital gains).....	4,965,323	510,399,043	342,104,640	114,679,538	43,555,292	17,201,931	41,538,620	8.1	12.1
25 percent.....	11,225,922	1,419,016,243	1,035,853,564	157,991,826	173,390,552	39,497,957	166,567,592	11.7	16.1
25 percent (capital gains).....	115,061	27,423,808	22,753,447	2,484,016	3,851,472	621,004	4,012,544	14.6	17.6
28 percent.....	2,441,704	520,139,763	409,105,948	26,241,649	84,156,940	7,347,662	86,353,665	16.6	21.1
28 percent (capital gains).....	9,320	3,082,397	2,400,211	810,298	498,757	226,883	542,410	17.6	22.6
33 percent.....	1,293,050	438,740,250	362,862,114	75,314,325	87,182,436	24,853,727	92,472,714	21.1	25.5
35 percent.....	817,167	1,074,751,706	946,234,100	512,350,991	279,856,455	179,322,847	274,396,326	25.5	29.0
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of married persons filing separately									
All tax rates.....	2,275,910	158,872,871	117,288,222	54,204,380	24,714,758	14,239,655	23,502,124	14.8	20.0
0 percent.....	6,688	278,927	81,292	81,292	0	0	9,488	3.4	11.7
5 percent.....	* 652	* 13,172	* 33	* 33	**	**	**	[2]	[2]
10 percent.....	325,213	5,657,362	1,393,503	1,356,903	** 135,707	** 135,692	** 89,276	1.6	6.4
10 percent (Form 8814).....	* 674	* -26,045	* 604	* 604	* 60	* 60	* 212	[2]	35.1
15 percent.....	1,059,758	34,662,822	20,641,507	12,136,948	2,671,013	1,820,542	2,284,839	6.6	11.1
15 percent (capital gains).....	85,569	11,778,962	8,264,596	6,174,138	1,153,139	926,121	1,221,119	10.4	14.8
25 percent.....	565,635	34,958,744	25,977,540	5,568,540	4,370,077	1,392,135	4,263,512	12.2	16.4
25 percent (capital gains).....	4,128	856,426	768,137	82,502	125,799	20,626	133,815	15.6	17.4
28 percent.....	138,403	14,475,919	11,545,381	1,439,542	2,382,532	403,072	2,444,858	16.9	21.2
28 percent (capital gains).....	* 717	* 129,448	* 109,963	* 23,380	* 22,817	* 6,546	* 24,850	19.2	22.6
33 percent.....	54,607	9,750,037	8,096,977	1,715,682	1,927,652	566,175	2,017,161	20.7	24.9
35 percent.....	33,864	46,337,097	40,408,689	25,624,818	11,925,960	8,968,686	11,012,995	23.8	27.3
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of heads of households									
All tax rates.....	13,612,171	589,358,159	316,316,689	141,658,936	49,686,348	25,068,019	38,846,395	6.6	12.3
0 percent.....	10,198	498,220	142,386	142,386	0	0	4,469	0.9	3.1
5 percent.....	* 381	* 45,654	* 4,315	* 4,315	* 216	* 216	* 98	0.2	2.3
10 percent.....	5,874,894	139,608,134	31,509,745	31,303,847	3,131,151	3,130,385	264,414	0.2	0.8
10 percent (Form 8814).....	7,184	34,592	7,229	7,229	723	723	0	[2]	[2]
15 percent.....	5,908,726	250,001,479	135,536,789	67,869,884	16,947,334	10,180,483	9,928,467	4.0	7.3
15 percent (capital gains).....	290,037	19,902,145	12,846,179	4,433,391	1,606,781	665,009	1,422,936	7.1	11.1
25 percent.....	1,343,607	117,966,589	84,592,606	20,019,793	14,394,523	5,004,948	13,691,757	11.6	16.2
25 percent (capital gains).....	4,034	782,873	663,315	91,791	117,520	22,948	118,975	15.2	17.9
28 percent.....	109,511	19,951,606	15,666,664	1,537,098	3,396,957	430,387	3,663,248	18.4	23.4
28 percent (capital gains).....	321	207,637	163,460	52,831	34,657	14,793	35,420	17.1	21.7
33 percent.....	43,947	13,554,371	11,312,480	2,530,139	2,830,272	834,946	3,030,517	22.4	26.8
35 percent.....	19,331	26,804,860	23,871,520	13,666,231	7,226,214	4,783,181	6,686,096	24.9	28.0
Form 8615.....	0	0	0	0	0	0	0	0.0	0.0
Returns of single persons									
All tax rates.....	46,885,709	1,957,940,013	1,371,430,020	510,031,190	243,111,965	105,571,185	234,383,743	12.0	17.1
0 percent.....	577,332	9,608,027	2,562,871	2,562,871	0	0	44,424	0.5	1.7
5 percent.....	25,395	611,607	188,177	188,177	9,409	9,409	9,597	1.6	5.1
10 percent.....	12,686,986	166,796,226	48,642,193	46,393,940	4,643,283	4,639,394	3,087,272	1.9	6.3
10 percent (Form 8814).....	* 1,456	* 1,223	* 1,773	* 1,773	* 177	* 177	[3]	[2]	[2]
15 percent.....	18,640,602	550,990,140	347,442,339	197,850,920	44,637,187	29,677,638	40,073,532	7.3	11.5
15 percent (capital gains).....	2,401,857	133,023,032	90,654,990	35,046,630	11,256,964	5,256,995	11,270,497	8.5	12.4
25 percent.....	10,151,472	644,715,537	497,709,744	113,742,792	85,885,552	28,435,698	84,010,390	13.0	16.9
25 percent (capital gains).....	61,464	8,693,221	7,345,630	813,402	1,254,994	203,351	1,261,628	14.5	17.2
28 percent.....	1,568,237	210,165,873	173,754,134	21,301,956	38,008,192	5,964,548	38,305,447	18.2	22.0
28 percent (capital gains).....	7,750	1,320,330	1,092,512	426,210	238,675	119,339	246,101	18.6	22.5
33 percent.....	277,915	81,096,583	69,592,552	17,022,138	17,801,090	5,617,306	18,230,028	22.5	26.2
35 percent.....	101,149	145,784,268	128,077,457	71,123,349	38,538,229	24,893,172	37,054,306	25.4	28.9
Form 8615.....	384,095	5,133,946	4,365,648	3,557,032	838,213	754,158	790,520	15.4	18.1

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

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

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

[2] Percentage not computed.

[3] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2010

**2007 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns [1]	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income less deficit	Modified taxable income
All returns									
All tax rates.....	110,522,670	8,491,580,039	6,063,577,664	2,145,433,536	1,155,426,356	502,499,763	1,115,243,043	13.1	18.4
5 percent.....	1,217,455	29,798,577	8,649,664	8,646,793	432,644	432,340	416,632	1.4	4.8
10 percent.....	26,959,864	566,120,926	147,461,550	136,305,703	14,191,152	13,630,570	7,522,795	1.3	5.1
10 percent (Form 8814).....	22,020	-89,303	35,187	35,187	3,511	3,511	5,838	[2]	16.6
15 percent.....	42,548,493	1,921,794,401	1,139,049,451	654,324,831	146,622,194	98,148,725	119,567,368	6.2	10.5
15 percent (capital gains).....	8,946,737	834,884,837	580,612,637	236,327,749	75,803,625	35,449,162	73,915,952	8.9	12.7
25 percent.....	23,063,385	2,169,151,514	1,621,708,473	271,453,534	272,954,301	67,863,384	267,300,999	12.3	16.5
25 percent (capital gains).....	395,082	91,313,892	77,861,645	5,734,199	12,786,301	1,433,550	13,236,390	14.5	17.0
28 percent.....	4,156,737	757,902,410	612,588,812	45,224,138	126,725,205	12,662,759	129,908,316	17.1	21.2
28 percent (capital gains).....	63,895	12,973,095	10,560,986	1,481,645	1,986,511	414,861	2,080,254	16.0	19.7
33 percent.....	1,669,201	560,594,488	476,186,002	95,430,327	112,769,219	31,492,008	118,115,448	21.1	24.8
35 percent.....	1,060,714	1,541,538,196	1,383,928,292	686,066,875	390,256,995	240,123,406	382,302,958	24.8	27.6
Form 8615.....	419,089	5,597,007	4,934,964	4,402,555	894,700	845,487	870,094	15.5	17.6
Joint returns and returns of surviving spouses									
All tax rates.....	46,255,106	5,706,435,876	4,176,489,069	1,422,389,862	825,515,544	355,332,070	800,258,687	14.0	19.2
5 percent.....	331,137	16,353,512	4,426,707	4,423,838	221,481	221,192	222,618	1.4	5.0
10 percent.....	7,438,247	252,923,001	63,626,598	57,312,382	6,048,206	5,731,238	2,959,540	1.2	4.7
10 percent (Form 8814).....	13,140	-125,162	25,707	25,707	2,565	2,565	3,906	[2]	15.2
15 percent.....	16,778,153	1,099,496,385	643,987,738	381,384,033	83,468,368	57,207,605	65,776,351	6.0	10.2
15 percent (capital gains).....	5,698,916	619,584,125	428,038,112	163,030,119	55,949,646	24,454,518	53,944,493	8.7	12.6
25 percent.....	11,128,933	1,387,659,294	1,022,554,280	143,412,717	170,452,268	35,853,179	165,740,809	11.9	16.2
25 percent (capital gains).....	248,805	68,334,557	58,279,873	4,403,600	9,550,344	1,100,900	9,881,523	14.5	17.0
28 percent.....	2,407,244	517,673,585	413,006,161	23,562,091	83,986,486	6,597,385	86,521,680	16.7	20.9
28 percent (capital gains).....	36,192	8,429,468	6,937,657	713,060	1,268,239	199,657	1,322,162	15.7	19.1
33 percent.....	1,279,402	447,999,926	378,663,990	73,948,962	88,758,559	24,403,157	93,478,552	20.9	24.7
35 percent.....	894,936	1,288,107,186	1,156,942,247	570,173,353	325,809,381	199,560,674	320,407,053	24.9	27.7
Form 8615.....	--	--	--	--	--	--	--	[2]	[2]
Returns of married persons filing separately									
All tax rates.....	2,316,588	174,786,395	132,896,167	61,018,002	27,279,793	15,558,947	26,184,121	15.0	19.7
5 percent.....	9,454	212,811	63,508	63,507	3,175	3,175	2,800	1.3	4.4
10 percent.....	**347,884	**5,599,017	**1,414,300	**1,344,496	**137,955	**134,449	**116,445	**2.1	**8.2
10 percent (Form 8814).....	**	**	**	**	**	**	**	**	**
15 percent.....	1,118,618	35,606,288	21,409,159	12,655,971	2,773,737	1,898,396	2,450,712	6.9	11.4
15 percent (capital gains).....	100,272	18,068,132	14,073,434	11,599,450	2,014,742	1,739,918	2,124,360	11.8	15.1
25 percent.....	520,022	32,222,163	24,009,498	4,654,818	4,008,979	1,163,705	3,986,217	12.4	16.6
25 percent (capital gains).....	9,367	2,439,634	2,034,392	186,619	332,913	46,655	352,580	14.5	17.3
28 percent.....	127,822	13,528,357	10,943,590	1,133,997	2,219,470	317,519	2,253,336	16.7	20.6
28 percent (capital gains).....	28	190,441	160,262	45,030	29,991	12,608	31,670	16.6	19.8
33 percent.....	48,877	8,475,880	7,037,184	1,220,877	1,629,913	402,889	1,693,341	20.0	24.1
35 percent.....	34,244	58,443,673	51,750,840	28,113,238	14,128,918	9,839,633	13,172,659	22.5	25.5
Form 8615.....	--	--	--	--	--	--	--	[2]	[2]
Returns of heads of households									
All tax rates.....	13,911,458	593,759,651	321,647,669	141,505,376	50,139,880	24,818,189	39,878,918	6.7	12.4
5 percent.....	34,332	1,207,645	361,959	361,958	18,101	18,098	7,070	0.6	2.0
10 percent.....	5,914,054	137,989,642	31,805,469	31,325,209	3,157,103	3,132,521	316,388	0.2	1.0
10 percent (Form 8814).....	7,551	34,456	8,381	8,381	836	836	1,931	5.6	23.0
15 percent.....	6,062,968	249,878,915	135,594,021	67,683,290	16,943,732	10,152,494	10,269,553	4.1	7.6
15 percent (capital gains).....	376,726	26,574,015	17,398,262	6,355,900	2,233,111	953,385	2,080,085	7.8	12.0
25 percent.....	1,339,831	114,333,341	81,865,426	17,969,806	13,794,250	4,492,452	13,192,948	11.5	16.1
25 percent (capital gains).....	16,759	2,960,546	2,444,505	195,236	415,852	48,809	436,533	14.7	17.9
28 percent.....	97,018	17,751,987	14,201,490	1,289,240	3,045,328	360,987	3,263,784	18.4	23.0
28 percent (capital gains).....	464	279,597	239,449	75,320	48,613	21,090	52,514	18.8	21.9
33 percent.....	39,516	12,667,370	10,748,018	2,342,286	2,629,861	772,954	2,801,094	22.1	26.1
35 percent.....	22,240	30,082,136	26,980,689	13,898,750	7,853,093	4,864,563	7,457,019	24.8	27.6
Form 8615.....	--	--	--	--	--	--	--	[2]	[2]
Returns of single persons									
All tax rates.....	48,039,519	2,016,598,117	1,432,544,758	520,520,296	252,491,139	106,790,558	248,921,317	12.3	17.4
5 percent.....	842,532	12,024,609	3,797,490	3,797,490	189,887	189,875	184,145	1.5	4.8
10 percent.....	**13,261,007	**169,610,667	**50,616,282	**46,324,715	**4,847,998	**4,632,472	**4,130,423	**2.4	**8.2
10 percent (Form 8814).....	**	**	**	**	**	**	**	**	**
15 percent.....	18,588,753	536,812,813	338,058,533	192,601,537	43,436,356	28,890,231	41,070,752	7.7	12.1
15 percent (capital gains).....	2,770,823	170,658,564	121,102,831	55,342,281	15,606,126	8,301,342	15,767,014	9.2	13.0
25 percent.....	10,074,600	634,936,716	493,279,269	105,416,193	84,698,803	26,354,048	84,381,026	13.3	17.1
25 percent (capital gains).....	120,152	17,579,155	15,102,876	948,745	2,487,191	237,186	2,565,754	14.6	17.0
28 percent.....	1,524,652	208,948,481	174,437,572	19,238,809	37,473,922	5,386,867	37,869,516	18.1	21.7
28 percent (capital gains).....	27,211	4,073,589	3,223,617	648,235	639,668	181,506	673,908	16.5	20.9
33 percent.....	301,406	91,451,312	79,736,809	17,918,202	19,750,886	5,913,007	20,142,460	22.0	25.3
35 percent.....	109,294	164,905,202	148,254,515	73,881,535	42,465,603	25,858,537	41,266,227	25.0	27.8
Form 8615.....	419,089	5,597,007	4,934,964	4,402,555	894,700	845,487	870,094	15.5	17.6

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

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

[2] Percentage not computed.

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

Source: IRS, Statistics of Income Division, July 2009

**2006 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
All returns									
All tax rates.....	106,658,774	7,842,167,353	5,580,354,544	1,986,699,246	1,061,283,363	462,956,708	1,023,300,348	13.0	18.3
5 percent.....	1,151,527	27,701,952	8,346,340	8,346,231	417,350	417,312	383,080	1.4	4.6
10 percent.....	25,752,688	526,398,164	138,754,410	128,511,169	13,365,867	12,851,117	7,122,378	1.4	5.1
10 percent (Form 8814).....	19,240	-7,919	17,907	17,907	1,796	1,796	6,826	[1]	38.1
15 percent.....	41,304,877	1,805,310,493	1,069,736,810	613,977,076	137,673,528	92,096,561	110,746,584	6.1	10.4
15 percent (capital gains).....	8,639,561	774,171,191	536,927,394	217,345,910	70,077,993	32,601,887	68,241,017	8.8	12.7
25 percent.....	22,314,164	2,017,884,595	1,503,962,573	254,642,952	253,145,760	63,660,738	246,911,616	12.2	16.4
25 percent (capital gains).....	442,189	94,804,743	80,060,597	6,861,803	13,260,613	1,715,451	13,832,445	14.6	17.3
28 percent.....	4,020,037	703,069,357	568,137,742	41,499,306	117,747,721	11,619,806	120,719,611	17.2	21.2
28 percent (capital gains).....	71,581	13,754,748	11,294,494	1,045,431	2,078,922	292,721	2,188,233	15.9	19.4
33 percent.....	1,587,873	509,361,358	431,351,363	87,525,981	102,570,049	28,883,574	107,380,555	21.1	24.9
35 percent.....	1,002,051	1,364,567,706	1,226,989,916	622,722,005	350,015,255	217,952,702	344,894,798	25.3	28.1
Form 8615.....	352,987	5,150,965	4,774,997	4,203,477	928,508	863,043	873,205	17.0	18.3
Joint returns and returns of surviving spouses									
All tax rates.....	45,391,852	5,287,113,548	3,849,427,406	1,319,780,255	758,086,750	326,792,949	733,754,945	13.9	19.1
5 percent.....	321,946	15,402,702	4,488,252	4,488,142	224,429	224,407	205,909	1.3	4.6
10 percent.....	7,359,293	240,118,797	61,282,226	55,279,464	5,829,274	5,527,946	2,907,005	1.2	4.7
10 percent (Form 8814).....	9,863	-104,232	10,368	10,368	1,040	1,040	6,826	[1]	65.8
15 percent.....	16,576,126	1,045,032,131	611,973,278	361,661,915	79,280,787	54,249,287	61,484,987	5.9	10.0
15 percent (capital gains).....	5,544,510	581,936,154	400,873,976	153,635,831	52,393,252	23,045,375	50,315,306	8.6	12.6
25 percent.....	10,852,508	1,296,629,277	952,338,858	134,718,007	158,650,461	33,679,502	153,403,341	11.8	16.1
25 percent (capital gains).....	281,664	69,949,557	58,855,331	4,987,803	9,733,657	1,246,951	10,179,707	14.6	17.3
28 percent.....	2,326,638	481,786,640	384,204,622	21,708,180	78,201,477	6,078,290	80,612,729	16.7	21.0
28 percent (capital gains).....	46,340	10,191,242	8,280,609	694,495	1,497,884	194,459	1,591,454	15.6	19.2
33 percent.....	1,227,064	409,711,044	345,663,286	68,146,293	81,340,285	22,488,277	85,476,312	20.9	24.7
35 percent.....	845,900	1,136,460,236	1,021,456,602	514,449,757	290,934,203	180,057,415	287,571,371	25.3	28.2
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Separate returns of married persons									
All tax rates.....	2,174,867	153,813,933	117,178,658	53,984,899	24,540,501	14,280,102	23,943,022	15.6	20.4
5 percent.....	8,451	276,885	69,938	69,938	3,496	3,497	2,804	1.0	4.0
10 percent.....	314,014	4,914,125	1,319,516	1,254,716	128,736	125,472	103,012	2.1	7.8
10 percent (Form 8814).....	*7	*-15,049	*3	*3	--	--	--	[1]	[1]
15 percent.....	1,027,096	31,408,803	18,783,198	11,028,622	2,429,774	1,654,293	2,139,772	6.8	11.4
15 percent (capital gains).....	102,197	13,051,538	9,760,131	7,353,048	1,371,958	1,102,957	1,470,046	11.3	15.1
25 percent.....	528,841	31,086,547	23,190,920	5,003,001	3,880,325	1,250,750	3,841,070	12.4	16.6
25 percent (capital gains).....	7,771	2,168,329	1,838,007	240,747	305,127	60,187	336,209	15.5	18.3
28 percent.....	104,988	10,847,239	8,692,950	704,571	1,739,211	197,280	1,785,977	16.5	20.5
28 percent (capital gains).....	657	168,691	144,179	63,869	31,887	17,883	32,817	19.5	22.8
33 percent.....	49,667	8,175,581	6,872,881	1,272,536	1,607,607	419,937	1,662,129	20.3	24.2
35 percent.....	31,179	51,731,245	46,506,934	26,993,847	13,042,380	9,447,846	12,569,187	24.3	27.0
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of heads of households									
All tax rates.....	13,526,875	556,591,736	301,094,986	133,491,009	46,806,599	23,245,904	36,803,628	6.6	12.2
5 percent.....	28,690	1,046,889	325,331	325,331	16,268	16,267	8,883	0.8	2.7
10 percent.....	5,775,685	130,405,313	30,229,898	29,932,369	3,008,571	2,993,237	306,851	0.2	1.0
10 percent (Form 8814).....	7,729	80,958	6,218	6,218	623	623	--	[1]	[1]
15 percent.....	5,857,705	233,991,461	126,937,735	63,965,766	15,892,220	9,594,865	9,358,725	4.0	7.4
15 percent (capital gains).....	365,107	25,161,559	16,631,159	6,085,493	2,146,889	912,824	1,922,799	7.6	11.6
25 percent.....	1,329,939	109,708,855	78,494,249	17,297,541	13,279,346	4,324,385	12,669,803	11.5	16.1
25 percent (capital gains).....	13,080	2,811,099	2,429,329	249,475	404,939	62,369	427,253	15.2	17.6
28 percent.....	87,051	15,360,267	12,277,922	1,150,528	2,634,227	322,148	2,816,963	18.3	22.9
28 percent (capital gains).....	*3,036	*321,834	*253,537	*27,198	*47,644	*7,615	*47,224	*14.7	*18.6
33 percent.....	37,260	11,516,443	9,904,583	2,315,504	2,444,123	764,116	2,569,479	22.3	25.9
35 percent.....	21,595	26,187,059	23,605,026	12,135,587	6,931,750	4,247,455	6,675,649	25.5	28.3
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of single persons									
All tax rates.....	45,565,179	1,844,648,135	1,312,653,493	479,443,084	231,849,512	98,637,752	228,798,753	12.4	17.4
5 percent.....	792,440	10,975,477	3,462,819	3,462,819	173,157	173,141	165,485	1.5	4.8
10 percent.....	12,303,695	150,959,929	45,922,770	42,044,620	4,399,285	4,204,462	3,805,510	2.5	8.3
10 percent (Form 8814).....	*1,642	*30,405	*1,318	*1,318	*133	*133	--	[1]	[1]
15 percent.....	17,843,951	494,878,097	312,042,600	177,320,772	40,070,748	26,598,116	37,763,101	7.6	12.1
15 percent (capital gains).....	2,627,748	154,021,939	109,662,128	50,271,538	14,165,893	7,540,731	14,532,866	9.4	13.3
25 percent.....	9,602,877	580,459,916	449,938,546	97,624,402	77,335,628	24,406,101	76,997,403	13.3	17.1
25 percent (capital gains).....	139,674	19,875,758	16,937,930	1,383,778	2,816,890	345,945	2,889,277	14.5	17.1
28 percent.....	1,501,361	195,075,211	162,962,248	17,936,028	35,172,807	5,022,088	35,503,942	18.2	21.8
28 percent (capital gains).....	21,547	3,072,982	2,616,170	259,868	501,506	72,763	516,738	16.8	19.8
33 percent.....	273,882	79,958,290	68,910,613	15,791,648	17,178,035	5,211,244	17,672,635	22.1	25.6
35 percent.....	103,377	150,189,166	135,421,355	69,142,814	39,106,922	24,199,985	38,078,592	25.4	28.1
Form 8615.....	352,987	5,150,965	4,774,997	4,203,477	928,508	863,043	873,205	17.0	18.3

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

[1] Percentage not computed.

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

Source: IRS, Statistics of Income Division, July 2008

**2005 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
All returns									
All tax rates.....	104,321,332	7,243,017,707	5,136,900,575	1,829,827,969	972,712,962	425,379,487	934,409,943	12.9	18.2
5 percent.....	1,186,478	27,292,174	8,366,689	8,366,151	418,410	418,308	403,858	1.5	4.8
8 percent.....	*651	*5,922	*100	*100	*8	*8	*8	*0.1	*8.0
10 percent.....	25,486,770	501,607,677	130,863,770	107,060,866	12,611,894	10,706,087	6,716,498	1.3	5.1
10 percent (capital gains).....	8,510	233,955	94,974	43,875	9,328	4,388	5,355	2.3	5.6
10 percent (Form 8814).....	13,542	-119,914	7,421	7,421	748	748	751	[1]	10.1
15 percent.....	40,828,626	1,734,480,254	1,028,305,402	589,968,709	132,330,144	88,495,306	106,483,937	6.1	10.4
15 percent (capital gains).....	8,492,769	712,422,995	494,814,177	192,438,330	64,396,265	28,865,750	62,147,890	8.7	12.6
20 percent.....	2,960	319,784	264,683	116,280	42,933	23,256	42,993	13.4	16.2
25 percent.....	21,625,799	1,891,267,772	1,411,063,695	241,641,320	237,515,000	60,410,330	231,580,832	12.2	16.4
25 percent (capital gains).....	371,017	82,326,646	70,819,356	6,600,279	11,787,533	1,650,070	12,301,776	14.9	17.4
28 percent.....	3,703,217	624,139,487	503,828,147	36,359,970	104,491,346	10,180,792	107,142,800	17.2	21.3
28 percent (capital gains).....	26,785	5,609,027	4,603,788	832,520	881,324	233,106	902,279	16.1	19.6
33 percent.....	1,479,592	453,258,305	387,519,395	79,066,568	92,351,980	26,091,967	96,058,654	21.2	24.8
35 percent.....	953,005	1,207,912,323	1,094,229,516	565,391,974	315,443,028	197,887,191	310,204,650	25.7	28.3
Form 8615.....	141,612	2,261,298	2,119,463	1,933,607	433,021	412,180	417,662	18.5	19.7
Joint returns and returns of surviving spouses									
All tax rates.....	45,007,708	4,891,752,548	3,551,237,350	1,216,824,612	696,862,149	301,015,458	671,351,329	13.7	18.9
5 percent.....	337,555	15,593,888	4,641,531	4,641,039	232,115	232,052	217,500	1.4	4.7
8 percent.....	--	--	--	--	--	--	--	[1]	[1]
10 percent.....	7,461,675	233,071,784	58,906,005	43,502,147	5,600,412	4,350,215	2,787,483	1.2	4.7
10 percent (capital gains).....	*4,213	*160,171	*77,716	*42,117	*7,719	*4,212	*3,955	*2.5	*5.1
10 percent (Form 8814).....	8,353	-138,525	5,539	5,539	558	558	486	[1]	8.8
15 percent.....	16,709,755	1,016,954,164	596,232,724	352,266,290	77,237,085	52,839,944	59,722,954	5.9	10.0
15 percent (capital gains).....	5,529,189	533,899,738	367,124,356	130,867,940	47,725,496	19,630,191	45,336,826	8.5	12.3
20 percent.....	310	100,236	84,540	23,450	13,020	4,690	13,071	13.0	15.5
25 percent.....	10,625,520	1,223,905,148	900,834,689	128,754,297	150,094,705	32,188,574	145,089,787	11.9	16.1
25 percent (capital gains).....	231,589	61,242,311	52,745,132	4,876,938	8,752,405	1,219,235	9,176,448	15.0	17.4
28 percent.....	2,143,229	428,592,377	342,510,762	19,098,089	69,815,561	5,347,465	72,015,394	16.8	21.0
28 percent (capital gains).....	13,897	3,763,113	3,027,542	588,695	567,498	164,835	584,197	15.5	19.3
33 percent.....	1,131,196	362,308,081	308,558,893	61,091,865	72,699,532	20,160,315	75,757,072	20.9	24.6
35 percent.....	811,228	1,012,300,062	916,487,919	471,066,207	264,116,042	164,873,172	260,646,156	25.7	28.4
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Separate returns of married persons									
All tax rates.....	2,108,485	136,551,605	102,807,654	45,840,105	20,964,163	11,645,238	20,321,871	14.9	19.8
5 percent.....	10,117	265,965	65,514	65,468	3,280	3,273	1,947	0.7	3.0
8 percent.....	--	--	--	--	--	--	--	[1]	[1]
10 percent.....	281,728	4,356,595	1,076,733	966,686	105,098	96,669	87,815	2.0	8.2
10 percent (capital gains).....	--	--	--	--	--	--	--	[1]	[1]
10 percent (Form 8814).....	*4	*-5,747	*1	*1	--	--	--	[1]	[1]
15 percent.....	1,008,235	30,389,933	18,374,589	11,014,384	2,388,198	1,652,158	2,122,181	7.0	11.5
15 percent (capital gains).....	95,490	12,323,379	9,033,106	6,886,407	1,269,320	1,032,961	1,359,733	11.0	15.1
20 percent.....	--	--	--	--	--	--	--	[1]	[1]
25 percent.....	507,982	29,122,958	21,573,852	4,444,021	3,621,185	1,111,005	3,572,521	12.3	16.6
25 percent (capital gains).....	4,866	1,315,935	1,171,238	142,800	194,546	35,700	206,740	15.7	17.7
28 percent.....	124,490	11,759,524	9,490,940	1,073,073	1,948,746	300,460	1,973,749	16.8	20.8
28 percent (capital gains).....	*4	*72,165	*65,438	*10,150	*12,265	*2,842	*12,150	*16.8	*18.6
33 percent.....	47,797	7,417,725	6,318,419	1,141,011	1,480,170	376,534	1,560,199	21.0	24.7
35 percent.....	27,773	39,533,171	35,637,825	20,096,103	9,941,356	7,033,636	9,424,838	23.8	26.4
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of heads of households									
All tax rates.....	13,214,442	519,901,431	280,638,442	123,429,229	43,513,314	21,562,027	34,017,461	6.5	12.1
5 percent.....	27,244	1,006,091	380,654	380,654	19,036	19,033	15,946	1.6	4.2
8 percent.....	--	--	--	--	--	--	--	[1]	[1]
10 percent.....	5,603,279	121,227,357	27,953,271	27,153,463	2,784,016	2,715,346	275,522	0.2	1.0
10 percent (capital gains).....	*986	*24,349	*2,420	*169	*209	*17	--	[1]	[1]
10 percent (Form 8814).....	*2,989	*18,520	*1,496	*1,496	*150	*150	--	[1]	[1]
15 percent.....	5,809,929	223,527,504	121,059,959	60,345,067	15,123,445	9,051,760	8,908,451	4.0	7.4
15 percent (capital gains).....	337,494	21,119,665	13,751,169	4,520,490	1,767,498	678,074	1,567,694	7.4	11.4
20 percent.....	*304	*52,824	*45,887	*34,318	*8,020	*6,864	*8,013	*15.2	*17.5
25 percent.....	1,286,824	101,825,294	73,330,222	16,395,359	12,367,097	4,098,840	11,748,378	11.5	16.0
25 percent (capital gains).....	9,489	1,887,609	1,608,546	153,628	274,893	38,407	286,877	15.2	17.8
28 percent.....	75,640	13,176,271	10,440,847	831,399	2,232,697	232,792	2,398,347	18.2	23.0
28 percent (capital gains).....	*305	*109,745	*98,190	*18,723	*17,315	*5,242	*18,289	*16.7	*18.6
33 percent.....	39,396	11,384,195	9,848,718	2,128,081	2,419,061	702,267	2,546,649	22.4	25.9
35 percent.....	20,566	24,542,007	22,117,064	11,466,385	6,499,877	4,013,235	6,243,295	25.4	28.2
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of single persons									
All tax rates.....	43,990,697	1,694,812,122	1,202,217,129	443,734,023	211,373,335	91,156,766	208,719,282	12.3	17.4
5 percent.....	811,563	10,426,230	3,278,989	3,278,989	163,979	163,949	168,464	1.6	5.1
8 percent.....	*651	*5,922	*100	*100	*8	*8	*8	*0.1	*8.0
10 percent.....	12,140,088	142,951,942	42,927,761	35,438,570	4,122,368	3,543,857	3,565,678	2.5	8.3
10 percent (capital gains).....	*3,311	*49,436	*14,838	*1,590	1,401	*159	*1,401	*2.8	*9.4
10 percent (Form 8814).....	*2,197	*5,837	*384	*384	*40	*40	*265	*4.5	*69.0
15 percent.....	17,300,707	463,608,653	292,638,130	166,342,968	37,581,416	24,951,445	35,730,352	7.7	12.2
15 percent (capital gains).....	2,530,597	145,080,212	104,905,546	50,163,493	13,633,951	7,524,524	13,883,637	9.6	13.2
20 percent.....	2,346	166,724	134,256	58,513	21,892	11,703	21,909	13.1	16.3
25 percent.....	9,205,473	536,414,371	415,324,933	92,047,643	71,432,013	23,011,911	71,170,147	13.3	17.1
25 percent (capital gains).....	125,074	17,880,791	15,294,440	1,426,913	2,565,689	356,728	2,631,711	14.7	17.2
28 percent.....	1,359,858	170,611,315	141,385,599	15,357,409	30,494,342	4,300,075	30,755,310	18.0	21.8
28 percent (capital gains).....	12,578	1,664,005	1,412,618	214,953	284,247	60,187	287,643	17.3	20.4
33 percent.....	261,204	72,148,302	62,793,365	14,705,611	15,753,217	4,852,852	16,194,733	22.4	25.8
35 percent.....	93,438	131,537,083	119,986,708	62,763,279	34,885,751	21,967,148	33,890,360	25.8	28.2
Form 8615.....	141,612	2,261,298	2,119,463	1,933,607	433,021	412,180	417,662	18.5	19.7

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

[1] Percentage not computed.

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

Source: IRS, Statistics of Income Division, July 2007

2004 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
All returns									
All tax rates.....	102,721,593	6,633,918,423	4,671,235,965	1,648,021,625	871,235,271	373,981,958	831,651,188	12.5	17.8
5 percent.....	1,050,924	23,461,140	7,140,697	7,139,895	357,108	356,995	312,599	1.3	4.4
8 percent.....	979	6,988	5,847	5,847	468	468	466	6.7	8.0
10 percent.....	22,551,903	415,765,037	104,892,909	104,887,271	10,490,342	10,488,727	5,164,426	1.2	4.9
10 percent (capital gains).....	2,670,249	65,057,813	22,333,898	96,515	1,819,481	9,652	1,393,653	2.1	6.2
10 percent (Form 8814) [1].....	10,298	-253,059	6,926	6,926	693	693	4,692	[4]	[4]
15 percent.....	40,584,215	1,676,097,980	1,005,860,591	578,769,078	129,525,438	86,815,362	103,669,190	6.2	10.3
15 percent (capital gains) [2].....	7,894,116	615,168,897	423,550,033	149,386,077	55,036,233	22,407,912	52,296,646	8.5	12.3
20 percent.....	23,907	3,697,630	2,889,483	1,097,082	454,485	219,416	450,627	12.2	15.6
25 percent.....	15,575,830	1,209,645,283	899,581,246	239,674,078	150,748,225	59,918,520	145,304,980	12.0	16.2
25 percent (capital gains).....	6,455,653	681,342,607	522,772,894	5,354,958	88,571,451	1,338,740	87,597,903	12.9	16.8
28 percent.....	1,682,276	240,355,615	192,600,541	35,316,078	40,999,202	9,888,502	41,322,341	17.2	21.5
28 percent (capital gains).....	1,902,565	341,028,461	277,482,362	616,277	56,884,573	172,558	58,515,667	17.2	21.1
33 percent.....	1,364,321	405,239,381	345,720,894	72,013,180	82,876,707	23,764,349	85,597,768	21.1	24.8
35 percent.....	842,741	955,745,268	864,940,431	452,330,772	253,166,479	158,315,770	249,728,932	26.1	28.9
Form 8615 [3].....	111,617	1,559,382	1,457,214	1,327,593	304,384	284,294	291,298	18.7	20.0
Joint returns and returns of surviving spouses									
All tax rates.....	44,461,823	4,454,047,702	3,206,818,540	1,084,545,532	619,823,881	261,632,669	592,944,251	13.3	18.5
5 percent.....	322,546	13,596,948	4,025,412	4,025,372	201,279	201,269	163,738	1.2	4.1
8 percent.....	8	607	194	194	16	16	13	2.1	6.7
10 percent.....	6,249,263	181,477,548	43,476,696	43,473,715	4,347,993	4,347,372	1,880,052	1.0	4.3
10 percent (capital gains).....	1,325,767	44,529,037	14,857,914	62,776	1,230,176	6,278	897,670	2.0	6.0
10 percent (Form 8814) [1].....	3,722	-281,600	2,049	2,049	206	206	4,692	[4]	[4]
15 percent.....	16,630,637	980,640,218	582,661,748	344,840,087	75,508,506	51,726,013	58,030,078	5.9	10.0
15 percent (capital gains) [2].....	5,230,050	471,504,031	322,164,121	105,461,151	41,948,422	15,819,173	39,241,089	8.3	12.2
20 percent.....	18,978	2,667,645	2,007,767	675,521	308,678	135,104	300,758	11.3	15.0
25 percent.....	6,737,416	713,716,297	519,904,037	128,458,943	86,015,020	32,114,736	81,565,004	11.4	15.7
25 percent (capital gains).....	4,089,522	512,763,418	389,835,189	3,907,504	65,622,558	976,876	64,615,596	12.6	16.6
28 percent.....	818,307	145,576,188	114,755,503	18,808,817	23,913,673	5,266,469	24,158,587	16.6	21.1
28 percent (capital gains).....	1,249,947	252,224,411	203,619,048	400,086	41,204,137	112,024	42,574,774	16.9	20.9
33 percent.....	1,061,475	326,459,308	277,475,410	56,156,417	65,845,567	18,531,618	68,138,175	20.9	24.6
35 percent.....	724,186	809,173,647	732,033,452	378,272,901	213,677,651	132,395,515	211,374,026	26.1	28.9
Form 8615 [3].....	--	--	--	--	--	--	--	[4]	[4]
Separate returns of married persons									
All tax rates.....	2,141,439	119,024,614	88,236,961	39,823,240	17,544,746	9,798,383	17,069,747	14.3	19.3
5 percent.....	9,510	232,601	42,721	42,721	2,136	2,136	3,843	1.7	9.0
8 percent.....	--	--	--	--	--	--	--	[4]	[4]
10 percent.....	297,644	4,325,108	1,099,848	1,099,848	109,987	109,985	86,170	2.0	7.8
10 percent (capital gains).....	11,836	277,626	75,126	17,357	7,317	1,736	5,971	2.2	7.9
10 percent (Form 8814) [1].....	8	--	18	18	2	2	--	[4]	[4]
15 percent.....	1,025,710	29,661,191	17,864,086	10,530,258	2,312,948	1,579,539	2,041,627	6.9	11.4
15 percent (capital gains) [2].....	93,381	10,245,812	7,869,402	5,832,951	1,100,591	874,943	1,160,373	11.3	14.7
20 percent.....	258	293,518	263,167	93,257	43,513	18,651	46,504	15.8	17.7
25 percent.....	445,220	23,306,655	17,578,939	4,645,286	2,942,256	1,161,322	2,855,391	12.3	16.2
25 percent (capital gains).....	95,021	6,732,778	5,246,231	137,737	881,672	34,434	905,298	13.4	17.3
28 percent.....	70,541	6,169,818	4,961,712	826,236	1,035,078	231,346	1,042,762	16.9	21.0
28 percent (capital gains).....	34,444	3,575,123	2,949,136	69,173	589,204	19,368	606,088	17.0	20.6
33 percent.....	35,068	5,697,868	4,819,595	1,000,895	1,137,033	330,295	1,191,917	20.9	24.7
35 percent.....	22,797	28,533,361	25,466,980	15,527,502	7,383,008	5,434,626	7,123,804	25.0	28.0
Form 8615 [3].....	--	--	--	--	--	--	--	[4]	[4]
Returns of heads of households									
All tax rates.....	13,352,406	508,103,161	276,759,483	120,763,876	42,356,910	20,765,207	32,968,963	6.5	11.9
5 percent.....	25,133	823,698	236,568	235,806	11,869	11,790	8,184	1.0	3.5
8 percent.....	--	--	--	--	--	--	--	[4]	[4]
10 percent.....	5,409,279	113,320,955	26,266,120	26,263,463	2,626,902	2,626,346	284,990	0.3	1.1
10 percent (capital gains).....	113,493	2,803,074	880,611	--	75,272	--	28,111	1.0	3.2
10 percent (Form 8814) [1].....	5,593	55,605	4,622	4,622	462	462	--	[4]	[4]
15 percent.....	5,901,891	220,698,917	121,535,948	61,335,900	15,220,525	9,200,385	9,064,195	4.1	7.5
15 percent (capital gains) [2].....	361,993	21,179,091	13,704,841	4,028,988	1,751,460	604,348	1,550,304	7.3	11.3
20 percent.....	4	25,778	24,557	7,129	4,024	1,426	4,404	17.1	17.9
25 percent.....	1,188,444	87,046,797	62,997,593	16,767,136	10,520,392	4,191,784	9,879,630	11.3	15.7
25 percent (capital gains).....	207,987	19,862,547	14,737,081	117,861	2,546,257	29,465	2,537,201	12.8	17.2
28 percent.....	45,924	6,927,748	5,456,486	841,090	1,187,289	235,505	1,215,863	17.6	22.3
28 percent (capital gains).....	36,489	6,481,103	5,120,177	21,584	1,088,736	6,044	1,175,116	18.1	23.0
33 percent.....	38,815	10,653,208	9,169,468	2,072,568	2,284,262	683,947	2,382,892	22.4	26.0
35 percent.....	17,362	18,224,640	16,625,412	9,067,728	5,039,460	3,173,705	4,838,072	26.5	29.1
Form 8615 [3].....	--	--	--	--	--	--	--	[4]	[4]
Returns of single persons									
All tax rates.....	42,765,925	1,552,742,946	1,099,420,981	402,888,976	191,509,734	81,785,700	188,668,226	12.2	17.2
5 percent.....	693,734	8,807,893	2,835,996	2,835,996	141,824	141,800	136,834	1.6	4.8
8 percent.....	971	6,381	5,652	5,652	453	452	453	7.1	8.0
10 percent.....	10,595,717	116,641,427	34,050,245	34,050,245	3,405,461	3,405,025	2,913,213	2.5	8.6
10 percent (capital gains).....	1,219,154	17,448,076	6,520,247	16,382	506,716	1,638	461,900	2.6	7.1
10 percent (Form 8814) [1].....	975	-220	236	236	24	24	--	[4]	[4]
15 percent.....	17,025,977	445,097,653	283,798,809	162,062,833	36,483,459	24,309,425	34,533,290	7.8	12.2
15 percent (capital gains) [2].....	2,208,692	112,239,963	79,811,669	34,062,987	10,235,760	5,109,448	10,344,879	9.2	13.0
20 percent.....	4,667	710,689	593,993	321,175	98,270	64,235	98,961	13.9	16.7
25 percent.....	7,204,749	385,575,534	299,100,678	89,802,712	51,270,557	22,450,678	51,004,956	13.2	17.1
25 percent (capital gains).....	2,063,123	141,983,863	112,954,393	1,191,856	19,520,963	297,964	19,539,808	13.8	17.3
28 percent.....	747,504	81,681,862	67,426,839	14,839,935	14,863,163	4,155,182	14,905,129	18.2	22.1
28 percent (capital gains).....	581,685	78,747,824	65,794,001	125,434	14,002,495	35,122	14,159,689	18.0	21.5
33 percent.....	228,963	62,428,998	54,256,421	12,783,299	13,609,846	4,218,489	13,884,784	22.2	25.6
35 percent.....	78,396	99,813,621	90,814,586	49,462,641	27,066,360	17,311,924	26,393,031	26.4	29.1
Form 8615 [3].....	111,617	1,559,382	1,457,214	1,327,593	304,384	284,294	291,298	18.7	20.0

[1] Form 8814 was filed for a dependent child under age 14 for whom the parents made the election to report the child's investment income (if it was from interest or dividends totaling between \$750 and \$7,500) on the parents' income tax return. This rate classification is comprised of those returns with a tax liability only from the dependent's income.

[2] The 15 percent capital gains rate also includes qualified dividends.

[3] Form 8615 was filed for a child under age 14 to report the child's investment income in excess of \$1,600. The returns in this rate classification are not distributed by tax rate.

[4] Percentage not computed

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

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

**2003 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Modified taxable income
All returns									
All tax rates.....	101,386,201	6,056,906,001	4,206,592,864	1,476,381,921	780,309,227	331,464,700	747,690,732	12.3	17.8
5 percent.....	678,141	14,989,722	4,130,293	4,115,356	208,010	205,768	262,065	1.7	6.3
8 percent.....	68,473	1,841,020	720,891	393,867	47,862	31,509	42,418	2.3	5.9
10 percent.....	23,243,875	416,481,979	106,142,753	106,135,364	10,615,439	10,613,536	5,354,716	1.3	5.0
10 percent (capital gains).....	2,583,832	59,446,450	19,866,025	1,240,723	1,689,343	124,072	1,339,994	2.3	6.7
10 percent (Form 8814).....	13,826	-295,440	8,681	8,681	870	870	492	[1]	5.7
15 percent.....	40,997,696	1,662,347,629	1,000,557,078	574,796,758	128,796,537	86,219,514	108,471,544	6.5	10.8
15 percent (capital gains).....	6,474,523	401,021,331	259,768,302	48,385,193	33,235,065	7,257,779	31,088,912	7.8	12.0
20 percent.....	430,386	82,983,621	67,771,415	28,642,759	10,720,608	5,728,552	10,961,066	13.2	16.2
25 percent.....	15,578,547	1,190,502,522	887,311,030	238,553,113	148,923,302	59,638,278	145,051,874	12.2	16.3
25 percent (capital gains).....	5,751,843	573,198,788	436,467,662	3,624,425	74,792,138	906,106	73,936,476	12.9	16.9
28 percent.....	1,756,615	243,393,541	196,015,310	35,135,435	41,655,938	9,837,922	41,854,635	17.2	21.4
28 percent (capital gains).....	1,678,502	288,503,732	233,408,084	364,409	48,461,009	102,035	49,376,294	17.1	21.2
33 percent.....	1,277,577	358,924,926	305,591,419	66,200,131	74,561,983	21,846,043	76,331,709	21.3	25.0
35 percent.....	752,028	762,484,568	687,885,619	367,903,515	206,409,506	128,766,230	203,427,104	26.7	29.6
Form 8615.....	100,337	1,081,611	948,301	882,194	191,617	186,486	191,432	17.7	20.2
Joint returns and returns of surviving spouses									
All tax rates.....	44,033,987	4,041,178,963	2,867,802,099	961,330,648	551,095,132	229,187,721	529,558,212	13.1	18.5
5 percent.....	226,593	9,071,074	2,408,091	2,397,958	121,423	119,898	181,098	2.0	7.5
8 percent.....	28,357	1,260,125	482,473	229,770	31,018	18,382	27,770	2.2	5.8
10 percent.....	6,575,099	185,117,314	45,359,508	45,358,064	4,536,273	4,535,806	2,027,059	1.1	4.5
10 percent (capital gains).....	1,216,493	39,784,897	12,722,831	845,611	1,097,882	84,561	828,426	2.1	6.5
10 percent (Form 8814).....	8,229	-335,049	4,937	4,937	494	494	492	[1]	10.0
15 percent.....	17,301,376	991,052,577	590,474,243	348,251,552	76,460,433	52,237,733	63,120,860	6.4	10.7
15 percent (capital gains).....	4,273,780	309,387,745	199,278,450	32,487,270	25,558,411	4,873,091	23,582,774	7.6	11.8
20 percent.....	247,502	60,491,852	49,621,305	21,055,514	7,881,862	4,211,103	8,049,791	13.3	16.2
25 percent.....	6,880,658	711,982,085	520,962,922	130,138,165	86,342,426	32,534,541	83,171,568	11.7	16.0
25 percent (capital gains).....	3,636,716	431,399,229	325,684,263	2,814,052	55,354,781	703,513	54,492,787	12.6	16.7
28 percent.....	858,563	147,439,850	116,716,483	18,281,985	24,249,917	5,118,956	24,395,323	16.5	20.9
28 percent (capital gains).....	1,146,349	219,173,629	176,081,085	264,694	36,115,227	74,114	36,941,285	16.9	21.0
33 percent.....	992,637	291,193,510	246,974,688	52,242,380	59,603,838	17,239,985	61,036,805	21.0	24.7
35 percent.....	641,635	644,160,124	581,030,822	306,958,696	173,741,145	107,435,544	171,702,173	26.7	29.6
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Separate returns of married persons									
All tax rates.....	2,027,382	101,649,749	74,697,606	31,623,916	14,992,426	7,966,313	14,598,485	14.4	19.5
5 percent.....	1,866	38,565	20,834	20,834	1,041	1,042	1,471	3.8	7.1
8 percent.....	948	15,165	686	185	40	15	40	0.3	5.8
10 percent.....	285,859	3,911,186	944,457	944,457	94,453	94,446	71,425	1.8	7.6
10 percent (capital gains).....	10,837	277,351	84,363	10,031	7,209	1,003	9,044	3.3	10.7
10 percent (Form 8814).....	31	364	47	47	5	5	--	[1]	[1]
15 percent.....	973,600	26,698,033	16,372,795	9,557,595	2,115,179	1,433,639	1,936,365	7.3	11.8
15 percent (capital gains).....	94,852	5,406,537	3,703,484	1,656,878	496,361	248,532	520,643	9.6	14.1
20 percent.....	5,913	1,708,145	1,410,614	670,494	238,071	134,099	250,973	14.7	17.8
25 percent.....	417,625	21,634,442	16,168,345	4,307,799	2,709,915	1,076,950	2,679,526	12.4	16.6
25 percent (capital gains).....	75,576	4,786,814	3,667,555	92,274	626,873	23,069	633,987	13.2	17.3
28 percent.....	79,505	6,709,440	5,371,749	814,135	1,113,743	227,958	1,103,876	16.5	20.5
28 percent (capital gains).....	21,539	2,186,965	1,830,782	--	375,149	--	380,399	17.4	20.8
33 percent.....	36,406	5,228,425	4,356,559	833,037	1,042,067	274,902	1,074,201	20.5	24.7
35 percent.....	22,824	23,048,318	20,765,338	12,716,151	6,172,321	4,450,653	5,936,534	25.8	28.6
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of single persons									
All tax rates.....	42,106,004	1,434,611,116	1,005,568,721	369,494,564	174,969,382	75,038,339	172,223,777	12.0	17.1
5 percent.....	431,848	5,257,491	1,528,224	1,523,419	76,887	76,171	75,441	1.4	4.9
8 percent.....	36,930	479,863	219,124	145,303	15,315	11,624	14,608	3.0	6.7
10 percent.....	10,933,206	116,990,637	34,181,236	34,180,554	3,418,695	3,418,055	2,962,062	2.5	8.7
10 percent (capital gains).....	1,247,986	16,946,917	6,295,998	303,729	516,153	30,373	473,418	2.8	7.5
10 percent (Form 8814).....	953	2,079	342	342	34	34	--	[1]	[1]
15 percent.....	16,836,159	428,915,859	274,437,591	156,584,137	35,273,335	23,487,621	33,506,106	7.8	12.2
15 percent (capital gains).....	1,816,289	72,360,670	48,136,026	12,907,055	6,081,869	1,936,058	6,043,264	8.4	12.6
20 percent.....	169,101	19,497,301	15,737,633	6,416,375	2,438,840	1,283,275	2,492,901	12.8	15.8
25 percent.....	7,149,369	375,456,760	291,333,280	88,291,206	50,027,708	22,072,802	49,781,118	13.3	17.1
25 percent (capital gains).....	1,860,304	121,113,308	95,380,104	601,128	16,741,335	150,282	16,753,617	13.8	17.6
28 percent.....	765,177	81,602,508	67,784,116	15,139,925	14,959,313	4,239,179	14,990,723	18.4	22.1
28 percent (capital gains).....	472,913	60,986,225	50,453,381	98,288	10,891,229	27,521	10,933,150	17.9	21.7
33 percent.....	213,603	53,443,148	46,514,357	11,423,038	11,973,494	3,769,603	12,215,457	22.9	26.3
35 percent.....	71,829	80,476,737	72,619,009	40,997,872	22,363,556	14,349,255	21,790,480	27.1	30.0
Form 8615.....	100,337	1,081,611	948,301	882,194	191,617	186,486	191,432	17.7	20.2

[1] Percentage not computed

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

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

**2002 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Modified taxable income
All returns									
All tax rates.....	102,266,930	5,901,809,634	4,102,691,211	1,727,863,339	829,830,846	425,438,009	796,546,471	13.5	19.4
8 percent.....	186,712	4,872,694	1,348,993	1,348,989	107,917	107,919	95,332	2.0	7.1
10 percent.....	22,771,304	382,410,545	93,468,737	93,456,527	9,347,969	9,345,653	4,706,182	1.2	5.0
10 percent (capital gains).....	848,788	19,627,891	7,174,493	2,431,884	685,731	243,188	606,410	3.1	8.5
10 percent (Form 8814).....	14,500	-410,754	12,067	12,067	1,207	1,207	435	[1]	3.6
15 percent.....	46,103,690	1,705,548,306	1,005,358,934	586,536,066	129,822,016	87,980,410	110,758,133	6.5	11.0
20 percent.....	567,994	104,685,376	82,253,950	59,959,192	14,501,478	11,991,838	14,945,625	14.3	18.2
25 percent.....	55,503	9,610,831	8,115,911	1,824,398	1,575,213	456,100	1,602,686	16.7	19.7
27 percent.....	25,963,506	2,051,440,371	1,516,325,851	471,345,259	273,393,414	127,263,220	266,965,218	13.0	17.6
28 percent.....	27,972	3,019,514	2,412,153	272,933	477,505	76,421	501,084	16.6	20.8
30 percent.....	3,489,656	520,130,400	418,825,168	76,871,405	96,504,350	23,061,422	96,849,476	18.6	23.1
35 percent.....	1,344,542	361,337,841	305,587,062	67,358,193	81,514,365	23,575,368	81,807,620	22.6	26.8
38.6 percent.....	766,125	738,249,063	660,699,590	365,426,371	221,610,233	141,054,579	217,420,540	29.5	32.9
Form 8615.....	126,639	1,287,558	1,108,301	1,020,056	289,448	280,684	287,732	22.3	26.0
Joint returns and returns of surviving spouses									
All tax rates.....	44,729,064	3,919,942,995	2,778,534,271	1,135,278,692	588,074,558	298,166,786	565,149,839	14.4	20.3
8 percent.....	90,763	3,351,029	912,875	912,875	73,030	73,030	58,893	1.8	6.5
10 percent.....	6,433,539	163,830,843	38,192,308	38,187,584	3,819,506	3,818,758	1,864,977	1.1	4.9
10 percent (capital gains).....	407,967	13,578,583	4,878,297	1,621,904	465,164	162,190	405,443	3.0	8.3
10 percent (Form 8814).....	7,334	-444,902	8,450	8,450	845	845	435	[1]	5.1
15 percent.....	19,075,950	973,938,225	559,079,518	326,917,771	72,223,639	49,037,666	59,415,385	6.1	10.6
20 percent.....	334,099	71,829,707	56,208,695	40,595,006	9,890,289	8,119,001	10,165,869	14.2	18.1
25 percent.....	36,127	7,127,512	5,949,016	1,326,814	1,150,369	331,704	1,171,669	16.4	19.7
27 percent.....	14,708,410	1,429,383,465	1,038,805,235	326,120,423	187,511,150	88,052,514	181,657,388	12.7	17.5
28 percent.....	17,120	2,273,593	1,805,755	214,358	356,583	60,020	378,159	16.6	20.9
30 percent.....	1,944,297	346,273,774	274,933,604	44,036,947	62,720,991	13,211,084	62,962,623	18.2	22.9
35 percent.....	1,020,547	288,087,316	242,356,906	51,664,959	64,027,107	18,082,736	64,304,368	22.3	26.5
38.6 percent.....	652,912	620,713,850	555,403,613	303,671,601	185,835,885	117,217,238	182,764,630	29.4	32.9
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Separate returns of married persons									
All tax rates.....	2,038,854	101,096,798	74,543,541	33,882,590	16,698,549	9,549,922	16,152,756	16.0	21.7
8 percent.....	965	14,940	1,688	1,688	135	135	132	0.9	7.8
10 percent.....	238,773	3,006,860	731,159	731,159	73,129	73,116	58,602	1.9	8.0
10 percent (capital gains).....	5,702	130,449	51,750	34,056	5,172	3,406	5,085	3.9	9.8
10 percent (Form 8814).....	--	--	--	--	--	--	--	[1]	[1]
15 percent.....	906,492	22,832,314	13,341,277	7,878,774	1,727,988	1,181,816	1,562,344	6.8	11.7
20 percent.....	10,057	2,843,209	2,250,099	2,014,150	428,751	402,830	441,638	15.5	19.6
25 percent.....	878	202,278	153,483	47,933	31,810	11,983	29,928	14.8	19.5
27 percent.....	717,755	34,159,449	25,460,600	8,176,128	4,611,950	2,207,555	4,546,256	13.3	17.9
28 percent.....	--	--	--	--	--	--	--	[1]	[1]
30 percent.....	81,103	7,196,231	5,727,329	887,385	1,303,882	266,216	1,317,276	18.3	23.0
35 percent.....	50,355	7,021,113	5,919,782	1,225,119	1,560,554	428,792	1,555,251	22.2	26.3
38.6 percent.....	26,774	23,689,955	20,906,376	12,886,199	6,955,177	4,974,073	6,636,244	28.0	31.7
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of heads of households									
All tax rates.....	12,768,324	450,863,397	243,249,460	116,163,462	37,901,691	20,642,014	30,768,780	6.8	12.6
8 percent.....	5,395	209,590	42,178	42,178	3,374	3,374	6,182	2.9	14.7
10 percent.....	5,485,812	109,695,684	26,383,818	26,376,333	2,638,671	2,637,633	330,841	0.3	1.3
10 percent (capital gains).....	24,177	610,632	219,840	90,866	21,342	9,087	11,107	1.8	5.1
10 percent (Form 8814).....	7,165	34,147	3,617	3,617	362	362	--	[1]	[1]
15 percent.....	5,816,684	210,069,242	117,457,493	59,081,606	14,697,638	8,862,241	10,317,538	4.9	8.8
20 percent.....	19,361	2,794,472	2,219,325	1,491,356	378,471	298,271	393,475	14.1	17.7
25 percent.....	1,263	260,497	226,727	42,320	44,473	10,580	45,246	17.4	20.0
27 percent.....	1,284,760	93,662,461	67,816,624	18,790,814	11,836,200	5,073,520	11,448,861	12.2	16.9
28 percent.....	--	--	--	--	--	--	--	[1]	[1]
30 percent.....	75,865	11,554,849	9,368,278	1,675,715	2,177,411	502,715	2,212,642	19.1	23.6
35 percent.....	34,654	8,854,909	7,600,292	1,757,507	2,053,795	615,127	2,080,401	23.5	27.4
38.6 percent.....	13,187	13,116,914	11,911,268	6,811,151	4,049,954	2,629,104	3,922,488	29.9	32.9
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of single persons									
All tax rates.....	42,730,687	1,429,906,444	1,006,363,939	442,538,595	187,156,048	97,079,287	184,475,096	12.9	18.3
8 percent.....	89,589	1,297,135	392,251	392,248	31,378	31,380	30,124	2.3	7.7
10 percent.....	10,613,180	105,877,158	28,161,452	28,161,452	2,816,663	2,816,145	2,451,762	2.3	8.7
10 percent (capital gains).....	410,943	5,308,227	2,024,606	685,059	194,053	68,506	184,775	3.5	9.1
10 percent (Form 8814).....	--	--	--	--	--	--	--	[1]	[1]
15 percent.....	20,304,564	498,708,525	315,480,647	192,657,916	41,172,751	28,898,687	39,462,866	7.9	12.5
20 percent.....	204,477	27,217,987	21,575,832	15,858,679	3,803,966	3,171,736	3,944,643	14.5	18.3
25 percent.....	17,235	2,020,545	1,786,687	407,331	348,561	101,833	355,844	17.6	19.9
27 percent.....	9,252,580	494,234,996	384,243,392	118,257,894	69,434,114	31,929,631	69,312,713	14.0	18.0
28 percent.....	10,851	745,921	606,398	58,575	120,923	16,401	122,924	16.5	20.3
30 percent.....	1,388,391	155,105,545	128,795,957	30,271,357	30,302,066	9,081,407	30,356,936	19.6	23.6
35 percent.....	238,986	57,374,504	49,710,083	12,710,608	13,872,909	4,448,713	13,867,600	24.2	27.9
38.6 percent.....	73,252	80,728,344	72,478,333	42,057,420	24,769,217	16,234,164	24,097,177	29.8	33.2
Form 8615.....	126,639	1,287,558	1,108,301	1,020,056	289,448	280,684	287,732	22.3	26.0

[1] Percentage not computed

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

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

**2001 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the
Marginal Rate and Each Rate at Which Tax Was Computed**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	Adjusted gross income	Modified taxable income
All returns									
All tax rates.....	104,163,693	6,050,309,334	4,269,339,932	2,181,469,158	926,646,417	518,687,805	887,249,293	14.7	20.8
8 percent.....	187,240	4,242,416	1,410,668	1,410,668	112,850	112,853	95,422	2.2	6.8
10 percent.....	3,877,821	22,928,193	7,834,252	7,834,252	783,586	783,425	782,761	3.4	10.0
10 percent (capital gains).....	554,064	7,967,239	2,645,170	1,927,058	257,111	192,706	233,479	2.9	8.8
10 percent (Form 8814).....	8,324	-157,822	10,580	10,580	1,058	1,058	6,666	[1]	63.0
15 percent.....	65,207,298	1,987,679,803	1,056,357,480	1,041,994,466	157,672,420	156,299,170	129,730,098	6.5	12.3
20 percent.....	685,760	123,534,163	95,447,222	69,299,574	17,160,764	13,859,915	17,884,958	14.5	18.7
25 percent.....	47,801	8,127,008	6,781,981	1,544,944	1,338,779	386,236	1,368,743	16.8	20.2
27.5 percent.....	27,219,888	2,094,075,310	1,554,572,661	487,535,342	296,370,247	134,072,219	288,472,945	13.8	18.6
28 percent (capital gains).....	49,296	4,928,994	3,897,093	160,845	793,800	45,037	787,259	16.0	20.2
30.5 percent.....	3,824,132	558,275,261	450,404,363	82,442,760	106,868,479	25,145,042	106,992,059	19.2	23.8
35.5 percent.....	1,453,822	388,065,125	328,972,332	71,430,390	89,323,624	25,357,788	89,304,233	23.0	27.1
39.1 percent.....	846,345	848,700,501	759,379,672	414,393,069	255,544,943	162,027,690	251,167,102	29.6	33.1
Form 8615.....	201,902	1,943,144	1,626,456	1,485,208	418,758	404,666	423,566	21.8	26.0
Joint returns and returns of surviving spouses									
All tax rates.....	45,184,133	4,041,688,868	2,908,857,140	1,403,696,034	657,562,444	357,451,989	631,890,993	15.6	21.7
8 percent.....	76,687	2,736,644	791,910	791,910	63,351	63,353	55,886	2.0	7.1
10 percent.....	--	--	--	--	--	--	--	[1]	[1]
10 percent (capital gains).....	118,133	4,204,364	1,208,567	1,075,427	118,202	107,543	103,010	2.5	8.5
10 percent (Form 8814).....	6,103	-151,339	8,332	8,332	833	833	6,390	[1]	76.7
15 percent.....	25,159,629	1,082,075,392	570,064,365	564,140,756	85,169,521	84,621,113	69,197,081	6.4	12.1
20 percent.....	405,045	88,103,648	68,101,887	49,738,438	12,286,316	9,947,688	12,770,750	14.5	18.8
25 percent.....	31,977	6,051,399	4,987,565	1,145,230	982,819	286,308	1,006,306	16.6	20.2
27.5 percent.....	15,380,292	1,457,259,036	1,064,064,336	337,218,938	203,429,641	92,735,208	196,457,231	13.5	18.5
28 percent (capital gains).....	33,692	3,829,249	3,024,938	125,475	615,454	35,133	610,791	16.0	20.2
30.5 percent.....	2,136,205	372,302,732	295,511,087	47,499,020	69,568,072	14,487,201	69,647,514	18.7	23.6
35.5 percent.....	1,122,391	312,221,095	263,028,560	55,439,490	70,851,803	19,681,019	70,860,233	22.7	26.9
39.1 percent.....	713,981	713,056,648	638,065,592	346,513,019	214,476,432	135,486,590	211,175,801	29.6	33.1
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Separate returns of married persons									
All tax rates.....	2,181,354	104,906,702	77,060,005	41,093,721	18,117,232	10,984,489	17,582,905	16.8	22.8
8 percent.....	962	16,736	9,355	9,355	749	748	748	4.5	8.0
10 percent.....	9,975	55,745	20,774	20,774	2,079	2,077	2,080	3.7	10.0
10 percent (capital gains).....	3,490	52,457	27,053	27,049	2,706	2,705	2,040	3.9	7.5
10 percent (Form 8814).....	4	-23,041	3	3	--	--	226	[1]	[1]
15 percent.....	1,284,957	28,086,102	15,442,947	15,401,255	2,314,293	2,310,188	2,058,351	7.3	13.3
20 percent.....	12,649	2,729,679	1,986,809	1,701,247	377,282	340,249	411,885	15.1	20.7
25 percent.....	954	75,694	60,624	13,264	11,717	3,316	11,536	15.2	19.0
27.5 percent.....	700,348	32,454,704	23,999,901	7,625,704	4,581,538	2,097,069	4,497,329	13.9	18.7
28 percent (capital gains).....	940	48,750	34,596	3,173	6,796	888	4,696	9.6	13.6
30.5 percent.....	97,385	8,560,077	6,907,627	1,279,764	1,640,618	390,328	1,635,195	19.1	23.7
35.5 percent.....	37,328	5,461,892	4,617,998	911,737	1,225,420	323,667	1,235,085	22.6	26.7
39.1 percent.....	32,362	27,387,905	23,952,319	14,100,395	7,954,034	5,513,254	7,723,733	28.2	32.2
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of heads of households									
All tax rates.....	12,506,639	435,885,573	239,770,006	169,950,716	42,671,676	30,238,711	33,754,090	7.7	14.1
8 percent.....	3,870	137,062	43,324	43,324	3,465	3,466	1,755	1.3	4.1
10 percent.....	--	--	--	--	--	--	--	[1]	[1]
10 percent (capital gains).....	11,851	291,592	92,002	72,385	8,808	7,239	6,455	2.2	7.0
10 percent (Form 8814).....	2,217	16,557	2,245	2,245	225	225	50	0.3	2.2
15 percent.....	11,023,032	304,173,231	139,118,382	138,861,767	20,853,959	20,829,265	12,587,793	4.1	9.0
20 percent.....	24,653	3,712,629	2,975,324	2,084,621	527,359	416,924	537,698	14.5	18.1
25 percent.....	3,877	480,552	392,940	65,444	74,859	16,361	75,666	15.7	19.3
27.5 percent.....	1,306,070	91,748,864	66,488,534	18,014,360	12,285,192	4,953,949	11,814,445	12.9	17.8
28 percent (capital gains).....	370	70,436	53,890	4,080	11,267	1,142	11,422	16.2	21.2
30.5 percent.....	80,186	11,855,555	9,799,278	1,647,416	2,333,092	502,462	2,335,231	19.7	23.8
35.5 percent.....	37,190	9,349,161	8,117,430	1,998,781	2,253,237	709,567	2,237,835	23.9	27.6
39.1 percent.....	13,321	14,049,934	12,686,657	7,156,294	4,320,212	2,798,111	4,145,741	29.5	32.7
Form 8615.....	--	--	--	--	--	--	--	[1]	[1]
Returns of single persons									
All tax rates.....	44,291,567	1,467,828,191	1,043,652,781	566,728,687	208,295,066	120,012,617	204,021,305	13.9	19.5
8 percent.....	105,721	1,351,974	566,079	566,079	45,286	45,286	37,033	2.7	6.5
10 percent.....	3,867,846	22,872,448	7,813,478	7,813,478	781,507	781,348	780,681	3.4	10.0
10 percent (capital gains).....	420,591	3,418,826	1,317,548	752,197	127,396	75,220	121,974	3.6	9.3
10 percent (Form 8814).....	--	--	--	--	--	--	--	[1]	[1]
15 percent.....	27,739,679	573,345,077	331,731,786	323,590,688	49,334,646	48,538,603	45,886,873	8.0	13.8
20 percent.....	243,413	28,988,206	22,383,203	15,775,269	3,969,806	3,155,054	4,164,625	14.4	18.6
25 percent.....	10,993	1,519,363	1,340,851	321,007	269,383	80,252	275,235	18.1	20.5
27.5 percent.....	9,833,179	512,612,705	400,019,891	124,676,340	76,073,876	34,285,994	75,703,940	14.8	18.9
28 percent (capital gains).....	14,294	980,559	783,669	28,117	160,283	7,873	160,349	16.4	20.5
30.5 percent.....	1,510,356	165,556,898	138,186,372	32,016,561	33,326,696	9,765,051	33,374,120	20.2	24.2
35.5 percent.....	256,912	61,032,977	53,208,345	13,080,382	14,993,164	4,643,536	14,971,081	24.5	28.1
39.1 percent.....	86,680	94,206,014	84,675,104	46,623,360	28,794,265	18,229,734	28,121,826	29.9	33.2
Form 8615.....	201,902	1,943,144	1,626,456	1,485,208	418,758	404,666	423,566	21.8	26.0

[1] Percentage not computed.

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

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

2000 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
All returns									
All tax rates	105,254,144	6,255,479,877	4,544,454,724	2,102,758,318	1,008,640,394	514,103,193	979,416,711	15.7	21.6
10 percent	1,239,906	16,073,905	5,526,181	5,525,082	552,754	552,508	513,415	3.2	9.3
15 percent (Form 8814)	22,171	-5,793	25,701	25,701	3,855	3,855	15,737	[1]	61.2
15 percent	68,277,153	1,895,800,696	1,015,294,204	997,113,758	151,410,696	149,567,064	129,924,012	6.9	12.8
20 percent	1,396,709	209,925,287	163,406,083	112,559,841	29,337,306	22,511,968	30,236,001	14.4	18.5
25 percent	45,524	8,556,124	7,177,733	1,568,072	1,425,500	392,018	1,451,686	17.0	20.2
28 percent	67,436	6,579,824	5,131,252	307,623	1,039,695	86,134	1,034,590	15.7	20.2
28 percent (capital gains)	27,243,957	2,060,878,797	1,549,300,652	335,962,198	297,985,907	94,069,415	291,538,275	14.1	18.8
31 percent	3,924,396	576,327,152	471,862,727	81,876,009	112,453,232	25,381,563	113,202,803	19.6	24.0
36 percent	1,569,935	428,868,704	369,823,904	73,980,668	99,754,259	26,633,040	100,178,224	23.4	27.1
39.6 percent	921,356	1,047,120,135	951,976,119	489,420,352	313,510,924	193,810,459	310,190,563	29.6	32.6
Form 8615	545,600	5,355,047	4,930,169	4,419,014	1,166,267	1,095,169	1,131,405	21.1	22.9
Joint returns and returns of surviving spouses									
All tax rates	45,034,053	4,222,346,268	3,134,788,665	1,354,243,588	724,081,523	356,885,880	704,795,790	16.7	22.5
10 percent	249,042	7,834,768	2,459,722	2,459,393	246,008	245,939	232,047	3.0	9.4
15 percent (Form 8814)	15,488	-80,007	18,313	18,313	2,746	2,746	15,431	[1]	84.3
15 percent	24,339,522	1,009,793,406	539,829,943	529,998,830	80,503,973	79,499,825	67,981,795	6.7	12.6
20 percent	763,883	147,277,143	114,464,382	80,779,303	20,723,975	16,155,861	21,350,511	14.5	18.7
25 percent	33,065	6,685,102	5,580,333	1,230,286	1,105,390	307,572	1,123,626	16.8	20.1
28 percent	46,186	4,882,635	3,730,227	140,333	747,931	39,293	732,627	15.0	19.6
28 percent (capital gains)	15,418,387	1,437,769,406	1,063,601,346	225,387,739	205,272,347	63,108,567	199,471,734	13.9	18.8
31 percent	2,186,116	384,715,030	310,417,271	47,391,519	73,415,182	14,691,371	73,938,682	19.2	23.8
36 percent	1,201,529	341,378,919	292,660,259	56,474,756	78,299,222	20,330,912	78,597,888	23.0	26.9
39.6 percent	780,834	882,089,865	802,026,869	410,363,116	263,764,749	162,503,794	261,351,449	29.6	32.6
Form 8615	-	-	-	-	-	-	-	[1]	[1]
Separate returns of married persons									
All tax rates	2,222,887	112,217,984	84,597,060	41,423,381	19,980,020	11,334,247	19,522,511	17.4	23.1
10 percent	10,502	234,093	62,085	61,968	6,214	6,197	5,058	2.2	8.1
15 percent (Form 8814)	†	†	†	†	†	†	†	[1]	[1]
15 percent	1,253,060	25,937,731	14,285,802	14,167,041	2,136,989	2,125,056	1,956,710	7.5	13.7
20 percent	14,126	4,552,245	3,472,388	3,146,622	672,663	629,324	717,567	15.8	20.7
25 percent	†	†	†	†	†	†	†	[1]	[1]
28 percent	†	†	†	†	†	†	†	[1]	[1]
28 percent (capital gains)	744,741	33,705,330	25,121,386	6,675,671	4,834,442	1,869,188	4,760,343	14.1	18.9
31 percent	131,500	11,113,760	9,047,326	1,452,650	2,152,749	450,322	2,162,154	19.5	23.9
36 percent	40,680	5,904,480	5,114,458	1,038,055	1,369,837	373,700	1,374,832	23.3	26.9
39.6 percent	27,088	30,533,754	27,294,178	14,795,318	8,764,230	5,858,946	8,499,924	27.8	31.1
Form 8615	-	-	-	-	-	-	-	[1]	[1]
Returns of heads of households									
All tax rates	12,421,206	419,598,692	232,841,988	157,770,260	41,833,501	28,116,044	34,305,354	8.2	14.7
10 percent	21,171	611,144	262,248	262,248	26,224	26,225	20,875	3.4	8.0
15 percent (Form 8814)	†	†	†	†	†	†	†	[1]	[1]
15 percent	10,886,454	286,764,434	130,678,484	129,665,571	19,554,008	19,449,836	12,479,049	4.4	9.5
20 percent	63,396	6,758,325	5,324,537	3,096,158	917,501	619,232	920,440	13.6	17.3
25 percent	†	†	†	†	†	†	†	[1]	[1]
28 percent	†	†	†	†	†	†	†	[1]	[1]
28 percent (capital gains)	1,318,375	88,874,281	64,859,489	13,590,857	11,991,756	3,805,440	11,613,958	13.1	17.9
31 percent	72,268	10,905,732	8,903,594	1,654,823	2,158,312	512,995	2,186,667	20.1	24.6
36 percent	36,607	8,966,282	7,753,458	1,503,681	2,116,755	541,325	2,120,426	23.6	27.3
39.6 percent	15,699	16,487,405	14,919,586	7,962,316	5,040,814	3,153,077	4,934,351	29.9	33.1
Form 8615	-	-	-	-	-	-	-	[1]	[1]
Returns of single persons									
All tax rates	45,575,998	1,501,316,933	1,092,227,012	549,321,089	222,745,350	117,767,024	220,793,057	14.7	20.2
10 percent	959,191	7,393,900	2,742,125	2,741,474	274,309	274,147	255,435	3.5	9.3
15 percent (Form 8814)	-	-	-	-	-	-	-	[1]	[1]
15 percent	31,798,117	573,305,125	330,499,975	323,282,316	49,215,726	48,492,347	47,506,459	8.3	14.4
20 percent	555,304	51,337,574	40,144,776	25,537,758	7,023,167	5,107,552	7,247,483	14.1	18.1
25 percent	10,718	1,487,392	1,274,413	224,544	252,125	56,136	254,820	17.1	20.0
28 percent	21,249	1,687,351	1,391,371	167,258	289,830	46,832	299,998	17.8	21.6
28 percent (capital gains)	9,762,454	500,529,780	395,718,431	90,307,931	75,887,361	25,286,221	75,692,240	15.1	19.1
31 percent	1,534,511	169,592,630	143,494,536	31,377,017	34,726,989	9,726,875	34,915,300	20.6	24.3
36 percent	291,119	72,619,023	64,295,729	14,964,176	17,968,445	5,387,103	18,085,079	24.9	28.1
39.6 percent	97,735	118,009,111	107,735,486	56,299,601	35,941,132	22,294,642	35,404,839	30.0	32.9
Form 8615	545,600	5,355,047	4,930,169	4,419,014	1,166,267	1,095,169	1,131,405	21.1	22.9

[1] Percentage not computed.

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

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

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

1999 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
All returns									
All tax rates	102,831,402	5,747,279,314	4,136,344,070	1,930,732,034	906,396,888	460,855,417	870,912,952	15.2	21.1
10 percent	1,120,497	14,312,428	4,374,762	4,374,110	437,566	437,411	372,950	2.6	8.5
15 percent (Form 8814)	12,571	10,669	13,778	13,778	2,066	2,066	13	0.1	0.1
15 percent	68,117,909	1,855,062,752	996,492,153	978,609,551	148,584,761	146,791,433	127,157,803	6.9	12.8
20 percent	1,240,705	170,817,162	132,403,115	87,969,487	23,545,821	17,593,897	23,135,154	13.5	17.5
25 percent	56,361	9,893,890	8,374,445	1,818,957	1,660,773	454,739	1,649,721	16.7	19.7
28 percent	72,526	7,014,510	5,524,495	475,892	1,120,135	133,250	1,114,938	15.9	20.2
28 percent (capital gains)	25,912,056	1,917,425,519	1,442,198,308	303,460,351	276,780,570	84,968,898	268,931,581	14.0	18.6
31 percent	3,451,039	499,666,715	409,159,931	71,168,473	97,612,203	22,062,227	97,119,022	19.4	23.7
36 percent	1,408,684	374,065,701	322,090,723	64,954,368	87,105,776	23,383,572	86,279,042	23.1	26.8
39.6 percent	864,129	894,589,334	811,694,117	414,494,152	268,552,002	164,139,684	264,227,693	29.5	32.6
Form 8615	574,924	4,420,634	4,018,242	3,392,914	995,214	888,240	925,035	20.9	23.0
Joint returns and returns of surviving spouses									
All tax rates	44,630,790	3,885,330,257	2,854,657,499	1,235,487,530	649,882,807	316,992,875	625,130,103	16.1	21.9
10 percent	252,848	7,279,369	1,992,865	1,992,224	199,333	199,222	158,832	2.2	8.0
15 percent (Form 8814)	6,851	-33,759	6,246	6,246	937	937	13	[1]	0.2
15 percent	24,884,637	1,007,913,897	540,641,342	530,667,146	80,600,621	79,600,072	67,504,626	6.7	12.5
20 percent	709,660	118,036,803	91,545,756	60,998,759	16,333,515	12,199,752	15,992,169	13.5	17.5
25 percent	36,993	7,375,980	6,219,320	1,280,705	1,228,586	320,176	1,218,327	16.5	19.6
28 percent	42,313	4,833,363	3,709,627	317,274	745,759	88,837	741,614	15.3	20.0
28 percent (capital gains)	14,892,353	1,349,555,536	998,150,629	202,558,961	191,975,989	56,716,509	185,051,922	13.7	18.5
31 percent	1,982,312	340,318,388	274,806,036	42,111,787	65,050,096	13,054,654	64,695,101	19.0	23.5
36 percent	1,099,679	302,400,819	259,223,050	50,745,494	69,613,957	18,268,378	68,933,508	22.8	26.6
39.6 percent	723,143	747,649,861	678,362,628	344,808,934	224,134,015	136,544,338	220,833,991	29.5	32.6
Form 8615	-	-	-	-	-	-	-	[1]	[1]
Separate returns of married persons									
All tax rates	2,108,319	101,325,309	75,947,118	38,544,159	17,861,423	10,322,148	17,276,753	17.1	22.7
10 percent	*5,096	*114,502	*15,959	*15,959	*1,596	*1,596	*1,557	1.4	9.8
15 percent (Form 8814)	*899	*-2,962	*2,129	*2,129	*319	*319	-	[1]	[1]
15 percent	1,231,972	25,483,263	14,289,351	14,178,839	2,137,966	2,126,826	1,939,855	7.6	13.6
20 percent	28,008	5,002,285	3,952,623	3,349,963	748,970	669,993	735,949	14.7	18.6
25 percent	*21	*58,430	*51,137	*23,138	*11,361	5,785	*11,270	19.3	22.0
28 percent	*3	*66,402	*50,667	*11,438	*12,346	3,203	*12,125	18.3	23.9
28 percent (capital gains)	683,933	30,714,237	22,774,385	5,897,018	4,383,794	1,651,165	4,278,948	13.9	18.8
31 percent	89,942	7,313,227	5,924,845	891,457	1,408,437	276,352	1,402,452	19.2	23.7
36 percent	35,836	4,851,579	4,161,902	724,462	1,104,756	260,806	1,073,139	22.1	25.8
39.6 percent	32,608	27,724,345	24,724,120	13,449,755	8,051,879	5,326,103	7,821,458	28.2	31.6
Form 8615	-	-	-	-	-	-	-	[1]	[1]
Returns of heads of households									
All tax rates	11,973,216	388,840,679	214,439,567	146,403,476	38,459,826	25,928,314	31,300,427	8.0	14.6
10 percent	33,671	721,170	226,771	226,771	22,680	22,677	17,424	2.4	7.7
15 percent (Form 8814)	*3,866	*38,579	*4,734	*4,734	*710	*710	-	[1]	[1]
15 percent	10,580,163	269,982,878	122,566,988	121,668,297	18,340,967	18,250,245	11,774,967	4.4	9.6
20 percent	38,004	4,372,207	3,393,850	2,081,549	585,799	416,310	573,546	13.1	16.9
25 percent	2,196	388,373	343,074	98,579	69,766	24,645	69,667	17.9	20.3
28 percent	*944	*79,867	*67,960	*333	*12,454	*93	*12,453	15.6	18.3
28 percent (capital gains)	1,196,825	79,438,127	58,504,820	12,407,794	10,872,703	3,474,182	10,450,009	13.2	17.9
31 percent	71,925	10,650,481	8,641,238	1,550,821	2,089,300	480,755	2,080,849	19.5	24.1
36 percent	30,253	7,762,563	6,784,151	1,491,217	1,860,313	536,838	1,828,033	23.5	26.9
39.6 percent	15,368	15,406,433	13,905,982	6,873,381	4,605,133	2,721,859	4,493,478	29.2	32.3
Form 8615	-	-	-	-	-	-	-	[1]	[1]
Returns of single persons									
All tax rates	44,119,077	1,371,783,070	991,299,886	510,296,869	200,192,832	107,612,082	197,205,668	14.4	19.9
10 percent	828,880	6,197,387	2,139,167	2,139,156	213,958	213,916	195,136	3.1	9.1
15 percent (Form 8814)	*956	*8,810	*669	*669	*100	*100	-	[1]	[1]
15 percent	31,421,136	551,682,714	318,994,472	312,095,268	47,505,208	46,814,290	45,938,356	8.3	14.4
20 percent	465,034	43,405,867	33,510,886	21,539,217	5,877,537	4,307,843	5,833,491	13.4	17.4
25 percent	17,150	2,071,108	1,760,914	416,535	351,060	104,134	350,457	16.9	19.9
28 percent	29,267	2,034,877	1,696,242	146,847	349,576	41,117	348,745	17.1	20.6
28 percent (capital gains)	9,138,945	457,717,618	362,768,474	82,596,579	69,548,084	23,127,042	69,150,701	15.1	19.1
31 percent	1,306,860	141,384,618	119,787,812	26,614,408	29,064,370	8,250,466	28,940,620	20.5	24.2
36 percent	242,915	59,050,740	51,921,621	11,993,195	14,526,751	4,317,550	14,444,362	24.5	27.8
39.6 percent	93,010	103,808,695	94,701,387	49,362,081	31,760,976	19,547,384	31,078,766	29.9	32.8
Form 8615	574,924	4,420,634	4,018,242	3,392,914	995,214	888,240	925,035	20.9	23.0

[1] Percentage not computed.

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

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

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

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