2016 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**45,153,109**	**6,699,580,547**	**45,153,109**	**6,804,129,921**	**37,340,225**	**4,326,949,932**	**22,981,252**	**73,779,376**	**4,181,285**	**51,952,199**	**15,750,526**	**213,827,269**	**14,857,683**	**172,032,806**
Under $5,000	315,816	747,360	315,816	978,395	84,529	1,239,260	173,088	150,784	23,672	79,223	116,595	301,439	102,190	179,715
$5,000 under $10,000	412,020	3,149,839	412,020	3,427,482	136,936	1,701,664	197,234	123,157	30,140	88,542	150,335	444,491	140,112	255,253
$10,000 under $15,000	667,039	8,398,805	667,039	8,772,588	254,967	3,949,417	298,758	310,272	53,616	305,986	209,553	750,490	190,094	448,183
$15,000 under $20,000	786,118	13,768,672	786,118	14,305,860	391,633	6,761,109	329,870	360,685	46,493	237,069	218,774	832,370	202,791	502,201
$20,000 under $25,000	982,299	22,175,350	982,299	22,928,289	580,849	12,791,268	348,287	392,304	47,456	267,232	208,156	734,065	184,377	459,945
$25,000 under $30,000	1,038,870	28,566,522	1,038,870	29,302,648	696,702	17,714,196	343,284	256,820	44,526	268,076	229,773	828,816	210,133	574,499
$30,000 under $35,000	1,209,709	39,261,644	1,209,709	40,139,983	883,390	27,093,376	386,544	556,913	61,271	438,155	258,907	1,170,685	239,435	833,763
$35,000 under $40,000	1,388,305	52,113,608	1,388,305	53,060,597	1,081,925	37,885,795	460,869	530,950	59,347	281,267	249,958	1,008,957	231,516	677,054
$40,000 under $45,000	1,452,354	61,705,637	1,452,354	62,843,170	1,154,838	45,263,630	472,859	413,485	57,837	489,268	267,057	1,213,733	249,209	894,216
$45,000 under $50,000	1,529,798	72,689,470	1,529,798	73,885,092	1,263,524	55,390,275	510,484	306,986	60,740	500,509	291,448	1,013,589	269,777	753,375
$50,000 under $55,000	1,613,370	84,782,939	1,613,370	86,047,514	1,320,123	63,931,312	580,985	462,727	81,060	343,256	330,143	1,412,022	308,264	1,003,632
$55,000 under $60,000	1,575,332	90,629,557	1,575,332	92,065,054	1,266,622	66,014,677	610,564	586,635	85,751	768,392	373,233	2,065,682	347,921	1,436,061
$60,000 under $75,000	4,465,857	301,113,421	4,465,857	305,086,930	3,700,286	222,522,577	1,826,707	1,702,387	246,389	1,234,623	1,110,348	4,896,390	1,030,287	3,524,320
$75,000 under $100,000	6,945,579	606,821,237	6,945,579	614,525,479	5,984,435	463,834,575	3,161,379	2,933,933	466,100	3,855,525	1,937,967	10,240,686	1,816,599	7,614,150
$100,000 under $200,000	14,326,580	1,983,340,618	14,326,580	2,009,677,917	12,768,664	1,527,234,434	8,209,101	10,381,637	1,282,156	9,724,394	5,520,381	34,461,515	5,207,848	27,278,303
$200,000 under $500,000	5,219,113	1,491,249,435	5,219,113	1,518,857,097	4,712,853	1,054,407,336	3,933,322	11,792,588	1,008,062	11,347,764	3,259,681	42,792,419	3,137,047	34,990,754
$500,000 under $1,000,000	836,016	560,092,981	836,016	572,483,864	732,059	325,051,424	759,458	7,098,818	311,024	6,460,534	675,305	23,328,720	655,668	19,144,688
$1,000,000 under $1,500,000	175,691	211,875,434	175,691	216,259,424	149,012	101,641,796	169,092	3,532,349	84,686	2,882,362	150,006	10,270,336	145,611	8,405,343
$1,500,000 under $2,000,000	70,421	120,892,561	70,421	123,203,422	58,821	50,549,166	68,439	2,309,560	38,660	1,856,815	62,163	6,480,461	60,901	5,270,008
$2,000,000 under $5,000,000	101,941	303,849,492	101,941	308,616,018	84,375	108,397,231	100,325	7,158,790	62,348	4,430,345	92,297	17,341,596	90,266	14,062,335
$5,000,000 under $10,000,000	25,348	173,051,044	25,348	175,035,464	20,885	51,265,473	25,146	4,628,154	17,818	2,205,027	23,543	11,038,226	23,042	9,016,035
$10,000,000 or more	15,532	469,304,922	15,532	472,627,636	12,796	82,309,943	15,459	17,789,444	12,135	3,887,835	14,902	41,200,580	14,595	34,708,974
Taxable returns, total	**40,026,014**	**6,525,289,695**	**40,026,014**	**6,624,229,634**	**34,242,033**	**4,212,799,609**	**20,811,586**	**69,821,030**	**3,751,624**	**47,053,080**	**14,282,353**	**200,771,694**	**13,486,517**	**162,301,809**
Nontaxable returns, total	**5,127,095**	**174,290,852**	**5,127,095**	**179,900,287**	**3,098,192**	**114,150,323**	**2,169,666**	**3,958,346**	**429,662**	**4,899,119**	**1,468,174**	**13,055,575**	**1,371,167**	**9,730,997**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**18,493,002**	**31,628,128**	**175,118**	**7,063,637**	**9,020,623**	**196,575,925**	**14,213,903**	**533,489,149**	**1,313,975**	**11,404,935**	**6,995,392**	**166,469,926**	**11,639,800**	**372,228,103**
Under $5,000	33,415	26,126	** 1,105	** 1,352	79,585	100,786	106,657	-97,016	16,401	-141,020	41,456	332,451	79,744	364,720
$5,000 under $10,000	43,290	30,073	**	**	113,126	547,044	142,344	100,236	13,774	-163,106	99,690	521,991	145,063	913,341
$10,000 under $15,000	81,797	90,043	* 3,215	* 20,691	155,892	1,036,188	197,588	266,857	17,367	73,025	164,386	1,094,445	257,803	2,473,222
$15,000 under $20,000	111,194	58,199	* 4,997	* 67,158	171,959	1,315,801	189,158	58,753	18,918	-175,506	175,486	1,387,400	301,438	3,338,891
$20,000 under $25,000	143,908	96,465	10,043	101,181	238,473	1,271,069	191,506	425,841	15,481	-48,913	197,659	2,065,044	341,266	4,617,173
$25,000 under $30,000	207,586	134,630	6,045	94,033	212,872	1,709,668	186,867	290,812	10,885	-34,749	171,148	1,663,309	320,478	4,826,064
$30,000 under $35,000	293,673	180,493	* 5,007	* 61,881	233,083	1,640,252	231,640	427,654	17,495	-141,375	182,551	2,065,017	296,146	4,998,494
$35,000 under $40,000	431,296	257,260	9,396	230,623	258,187	1,631,864	225,522	618,134	16,545	-84,279	186,630	1,966,043	338,146	5,906,412
$40,000 under $45,000	461,607	293,436	* 4,995	* 87,323	235,513	2,048,859	234,920	419,112	27,478	-94,034	196,796	2,385,641	342,428	6,797,045
$45,000 under $50,000	512,623	331,384	10,292	187,011	262,405	2,060,630	242,776	738,242	16,009	-78,006	174,357	2,112,890	337,937	7,423,924
$50,000 under $55,000	594,198	411,434	10,488	216,878	242,868	2,174,198	294,042	671,494	19,061	-13,974	201,841	2,627,909	399,409	8,964,158
$55,000 under $60,000	628,930	492,446	* 15,377	* 243,580	249,327	2,112,722	315,428	1,067,873	18,442	76,843	210,996	3,033,143	415,929	10,161,591
$60,000 under $75,000	1,898,091	1,552,894	18,756	351,319	757,613	6,677,270	966,293	2,688,495	67,060	-191,625	673,316	10,762,655	1,175,201	31,454,057
$75,000 under $100,000	3,295,996	3,134,860	25,516	1,027,880	1,311,027	15,231,131	1,679,739	5,571,803	459,381	-250,622	1,013,456	19,309,679	1,817,990	54,592,777
$100,000 under $200,000	7,164,157	8,634,092	38,823	2,493,959	2,932,805	51,181,998	4,859,458	35,700,983	0	0	2,229,071	62,555,389	3,682,158	148,742,992
$200,000 under $500,000	2,053,943	4,804,589	9,630	1,387,460	1,251,591	61,529,816	3,110,525	64,133,641	320,869	86,842	887,726	41,061,607	1,186,096	64,495,999
$500,000 under $1,000,000	320,042	2,383,129	1,091	319,493	214,779	21,576,922	685,210	48,080,550	135,736	584,225	130,282	7,502,679	138,172	7,842,429
$1,000,000 under $1,500,000	92,674	1,379,998	* 188	* 57,297	44,890	7,113,523	154,852	26,089,898	43,400	332,108	26,895	1,536,530	28,843	1,687,255
$1,500,000 under $2,000,000	39,433	877,381	56	17,430	17,835	3,660,412	64,088	17,997,951	21,597	262,117	10,828	692,180	11,386	703,436
$2,000,000 under $5,000,000	59,319	2,166,770	73	63,069	25,828	6,446,884	95,639	61,428,064	38,000	990,951	15,136	1,074,598	17,130	1,124,745
$5,000,000 under $10,000,000	15,784	1,254,770	7	2,497	6,664	2,776,160	24,417	49,329,791	11,480	760,114	3,649	392,116	4,335	387,412
$10,000,000 or more	10,043	3,037,656	18	31,522	4,302	2,732,731	15,234	217,479,981	8,593	9,655,918	2,038	327,212	2,700	411,965
Taxable returns, total	**17,461,120**	**30,444,945**	**146,267**	**6,591,953**	**7,669,042**	**186,651,989**	**12,803,231**	**524,026,264**	**1,153,414**	**12,394,026**	**6,139,541**	**157,523,557**	**10,283,251**	**354,798,043**
Nontaxable returns, total	**1,031,882**	**1,183,183**	**28,852**	**471,684**	**1,351,581**	**9,923,936**	**1,410,672**	**9,462,885**	**160,561**	**-989,091**	**855,851**	**8,946,369**	**1,356,549**	**17,430,060**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,703,146**	**70,738,846**	**2,536,808**	**31,272,679**	**215,248**	**2,079,812**	**5,826,712**	**606,257,214**	**438,060**	**23,205,652**	**625,306**	**-6,936,711**	**1,748,976**	**9,398,812**
Under $5,000	34,825	158,281	17,552	468,150	** 2,192	** -163,628	34,934	-405,625	* 1,736	* 13,246	5,295	-95,998	5,590	31,184
$5,000 under $10,000	41,989	296,243	32,967	531,741	** 3,000	** 1,103	28,230	-290,533	4,881	7,527	6,777	-74,188	6,537	23,062
$10,000 under $15,000	59,769	341,352	50,960	574,818	* 2,977	* 11,122	52,596	-734,030	6,950	46,557	9,118	-95,493	17,910	115,588
$15,000 under $20,000	63,104	438,802	44,671	415,024	* 7,646	* 1,960	48,131	66,243	7,154	28,652	10,429	-59,991	33,682	170,585
$20,000 under $25,000	65,091	485,965	59,078	611,871	*	*	52,521	-348,227	6,017	-36,692	17,876	-326,825	45,909	282,288
$25,000 under $30,000	63,173	614,301	45,517	412,907	4,062	16,791	49,328	-169,423	7,285	24,530	11,672	-79,658	61,417	358,324
$30,000 under $35,000	74,203	513,000	59,604	687,325	5,207	16,275	76,264	295,669	6,082	33,133	14,459	-133,819	50,519	284,326
$35,000 under $40,000	63,952	580,962	66,439	670,081	4,052	91,632	82,518	356,985	5,430	51,900	11,992	-269,338	49,103	246,445
$40,000 under $45,000	75,659	774,835	61,255	680,727	4,952	16,110	96,887	325,971	4,384	68,155	13,845	-127,750	55,811	248,258
$45,000 under $50,000	79,285	493,604	65,149	705,959	* 4,736	* 8,415	85,248	588,166	7,083	45,111	13,253	-186,556	66,009	341,158
$50,000 under $55,000	91,033	660,381	68,086	562,696	0	0	86,741	503,896	5,802	35,476	17,689	-325,710	74,160	357,735
$55,000 under $60,000	100,966	822,181	78,768	794,750	7,829	77,879	93,601	641,954	7,894	98,000	17,305	-143,255	74,472	394,585
$60,000 under $75,000	255,578	2,664,281	239,871	2,406,936	24,171	112,379	313,667	3,007,069	20,988	313,309	39,609	-434,143	214,555	1,149,421
$75,000 under $100,000	449,899	4,252,132	468,233	4,411,176	33,922	105,012	595,204	7,094,286	49,928	624,024	103,329	-995,234	299,915	1,578,651
$100,000 under $200,000	1,227,895	16,967,124	846,591	7,917,507	71,890	998,136	1,842,471	46,812,997	144,500	2,880,326	210,164	-1,303,526	559,715	2,985,412
$200,000 under $500,000	667,584	17,661,920	229,342	5,193,790	28,371	611,351	1,512,730	123,464,236	94,734	4,145,507	92,119	-1,106,385	125,334	776,806
$500,000 under $1,000,000	171,725	8,797,700	61,880	1,976,704	6,594	89,873	479,292	110,697,442	27,011	2,214,552	19,136	-318,256	6,040	40,297
$1,000,000 under $1,500,000	45,001	3,061,782	15,203	594,811	1,690	32,936	124,588	55,369,502	10,282	1,405,610	4,696	-148,774	1,474	9,412
$1,500,000 under $2,000,000	21,009	1,865,372	7,446	321,871	731	18,863	53,791	35,256,221	5,106	1,141,428	2,010	-126,523	469	2,967
$2,000,000 under $5,000,000	33,769	3,901,287	12,171	669,160	842	3,769	82,119	91,665,023	8,917	3,094,376	3,098	-141,797	283	1,803
$5,000,000 under $10,000,000	10,360	1,872,729	3,516	284,824	226	4,059	21,747	47,519,703	3,140	2,153,051	849	-150,437	46	338
$10,000,000 or more	7,277	3,514,612	2,509	379,849	156	8,133	14,104	84,539,690	2,756	4,817,875	584	-293,055	24	166
Taxable returns, total	**3,269,808**	**66,876,671**	**2,163,846**	**25,723,623**	**191,444**	**2,218,562**	**5,315,473**	**608,888,705**	**391,476**	**23,005,311**	**536,615**	**-5,679,747**	**1,529,524**	**8,189,271**
Nontaxable returns, total	**433,339**	**3,862,174**	**372,962**	**5,549,056**	**23,804**	**-138,751**	**511,239**	**-2,631,491**	**46,584**	**200,341**	**88,690**	**-1,256,964**	**219,452**	**1,209,541**

Size of adjusted gross income	Taxable social security benefits		Net operating loss		Cancellation of debt		Taxable health savings account distribution		Foreign-earned income exclusion		Gambling earnings		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**9,201,032**	**159,203,353**	**219,114**	**11,063,066**	**311,031**	**3,096,363**	**142,989**	**216,735**	**74,944**	**6,026,768**	**1,055,227**	**26,595,417**	**2,995,210**	**27,300,375**
Under $5,000	2,160	13,662	27,697	365,626	* 3,765	* 32,207	0	0	* 3,709	* 186,510	5,294	25,489	21,059	-53,017
$5,000 under $10,000	13,250	71,794	15,726	257,616	* 4,540	* 75,091	0	0	2,340	193,748	8,376	45,575	21,294	37,126
$10,000 under $15,000	64,219	112,185	22,039	367,214	5,767	24,588	**	**	** 2,427	** 201,108	13,117	91,735	40,966	-51,405
$15,000 under $20,000	230,260	362,219	18,573	340,937	2,756	4,272	** 2,117	** 4,592	** 2,601	** 212,787	17,758	109,999	41,779	144,745
$20,000 under $25,000	374,845	991,955	11,290	100,749	6,108	17,844	** 3,223	** 521	** 1,910	** 160,082	21,835	124,217	46,161	164,448
$25,000 under $30,000	348,894	1,412,066	12,141	179,294	6,100	16,208	** 2,998	** 3,281	** 2,201	** 149,977	22,404	162,779	53,362	218,816
$30,000 under $35,000	338,119	1,948,582	9,315	232,231	3,025	23,981	0	0	1,820	173,408	26,153	139,738	45,392	74,948
$35,000 under $40,000	348,157	2,779,643	7,974	314,777	* 10,642	* 86,112	* 7,033	* 3,631	1,567	137,547	35,381	260,563	56,672	134,341
$40,000 under $45,000	337,801	3,278,169	8,647	162,764	9,050	45,983	* 7,019	* 12,572	2,273	207,657	27,082	247,313	63,193	192,581
$45,000 under $50,000	293,679	3,470,920	2,532	66,696	8,293	26,995	* 6,048	* 6,067	1,903	152,813	31,972	255,706	63,195	282,465
$50,000 under $55,000	337,914	4,370,017	5,858	112,188	6,198	22,047	** 6,032	** 4,742	** 2,092	** 183,250	28,987	258,308	63,751	160,599
$55,000 under $60,000	352,578	5,100,577	4,675	162,324	5,500	19,177	** 4,992	** 2,814	** 1,511	** 117,837	45,660	280,029	77,115	68,712
$60,000 under $75,000	1,036,148	17,380,135	8,684	350,661	22,649	76,556	12,039	11,357	4,729	345,214	106,268	878,014	215,115	727,324
$75,000 under $100,000	1,454,567	28,974,764	12,155	480,676	26,446	127,913	21,509	24,341	6,877	545,290	169,055	1,496,785	383,555	1,156,992
$100,000 under $200,000	2,589,874	59,587,281	30,478	1,117,582	96,324	785,516	49,706	72,159	15,025	1,195,762	333,940	4,400,811	1,000,571	5,334,936
$200,000 under $500,000	879,080	23,488,714	12,895	1,542,792	44,026	529,241	17,340	35,244	14,812	1,227,191	127,900	5,495,614	558,552	5,837,676
$500,000 under $1,000,000	129,973	3,772,120	4,162	955,995	20,600	239,438	2,247	33,814	4,474	394,223	22,150	3,175,877	140,361	3,389,416
$1,000,000 under $1,500,000	30,204	888,661	1,715	411,481	7,153	85,982	345	742	1,077	97,258	5,037	1,662,719	39,063	1,386,247
$1,500,000 under $2,000,000	12,544	373,061	679	288,219	4,817	73,585	126	232	510	43,857	2,224	901,585	17,559	819,346
$2,000,000 under $5,000,000	18,901	577,207	1,193	1,006,263	10,156	223,409	141	354	768	71,170	3,423	2,464,464	30,112	2,383,788
$5,000,000 under $10,000,000	4,852	150,288	390	541,770	3,665	203,685	54	183	200	18,846	773	1,010,989	9,210	1,285,662
$10,000,000 or more	3,015	99,334	295	1,705,211	3,451	356,533	21	89	117	11,233	438	3,107,109	7,173	3,604,627
Taxable returns, total	**8,152,937**	**151,793,027**	**88,908**	**8,249,022**	**269,315**	**2,774,572**	**127,523**	**198,262**	**55,111**	**4,479,935**	**934,975**	**24,279,496**	**2,701,797**	**26,533,537**
Nontaxable returns, total	**1,048,095**	**7,410,326**	**130,206**	**2,814,044**	**41,716**	**321,791**	**15,466**	**18,473**	**19,833**	**1,546,833**	**120,252**	**2,315,921**	**293,414**	**766,838**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total statutory adjustments		Itemized deductions										
			Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
						Total		Total medical expenses		Expenses in excess of limitation		Total	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**14,939,747**	**104,549,374**	**1,293,399,294**	**2,980,901**	**45,734,374**	**8,934,264**	**90,195,263**	**8,934,264**	**138,182,497**	**8,929,269**	**47,987,235**	**44,803,136**	**566,097,948**
Under $5,000	73,550	231,035	5,403,713	0	0	232,894	2,092,444	232,894	2,135,743	227,898	43,299	304,762	1,386,150
$5,000 under $10,000	107,237	277,643	6,235,552	0	0	292,462	2,380,633	292,462	2,563,763	292,462	183,129	393,722	1,528,689
$10,000 under $15,000	168,400	373,783	10,806,485	0	0	452,402	4,409,668	452,402	4,869,641	452,402	459,973	633,373	2,304,656
$15,000 under $20,000	190,803	537,187	12,615,500	0	0	476,176	4,675,700	476,176	5,360,220	476,176	684,519	762,710	2,618,148
$20,000 under $25,000	257,132	752,940	15,610,379	0	0	520,228	4,415,812	520,228	5,417,595	520,228	1,001,782	945,746	3,443,780
$25,000 under $30,000	243,232	736,125	17,413,346	0	0	498,337	4,372,526	498,337	5,552,504	498,337	1,179,978	1,011,890	3,710,369
$30,000 under $35,000	282,377	878,339	18,902,049	0	0	471,203	3,645,804	471,203	4,966,859	471,203	1,321,055	1,179,472	4,568,107
$35,000 under $40,000	342,658	946,989	22,854,039	0	0	483,793	4,478,063	483,793	6,057,204	483,793	1,579,141	1,365,776	5,422,857
$40,000 under $45,000	394,014	1,137,533	24,270,994	0	0	457,862	4,248,854	457,862	5,939,061	457,862	1,690,207	1,434,091	6,409,170
$45,000 under $50,000	425,305	1,195,623	25,324,168	0	0	399,048	3,402,771	399,048	5,058,635	399,048	1,655,864	1,511,188	6,707,512
$50,000 under $55,000	446,303	1,264,576	27,427,048	0	0	417,839	4,258,864	417,839	6,163,581	417,839	1,904,717	1,586,019	7,829,512
$55,000 under $60,000	469,245	1,435,497	27,852,247	0	0	432,562	3,815,253	432,562	5,949,102	432,562	2,133,850	1,565,965	8,417,049
$60,000 under $75,000	1,355,110	3,973,509	84,250,801	0	0	1,029,190	10,596,720	1,029,190	16,494,594	1,029,190	5,897,875	4,438,201	26,351,505
$75,000 under $100,000	2,210,170	7,704,242	141,809,420	0	0	1,220,283	11,072,490	1,220,283	20,102,695	1,220,283	9,030,205	6,925,491	51,001,127
$100,000 under $200,000	5,462,371	26,337,299	371,596,678	22,299	14,428	1,368,288	17,213,182	1,368,288	32,108,950	1,368,288	14,895,768	14,306,979	161,745,547
$200,000 under $500,000	1,861,516	27,607,662	227,683,773	1,733,817	3,968,919	171,071	4,349,407	171,071	7,997,913	171,071	3,648,505	5,213,853	120,845,550
$500,000 under $1,000,000	419,479	12,390,883	72,140,351	835,971	9,156,415	9,190	597,106	9,190	1,085,382	9,190	488,276	835,404	45,932,341
$1,000,000 under $1,500,000	99,027	4,383,989	27,168,585	175,645	4,725,858	856	75,131	856	156,542	856	81,411	175,509	18,251,944
$1,500,000 under $2,000,000	41,278	2,310,860	15,248,021	70,392	2,945,920	311	37,511	311	79,845	311	42,335	70,341	10,441,033
$2,000,000 under $5,000,000	63,065	4,766,526	39,156,890	101,921	7,915,459	233	40,443	233	88,357	233	47,914	101,834	26,493,136
$5,000,000 under $10,000,000	16,738	1,984,420	21,982,088	25,335	4,583,347	37	16,879	37	34,311	37	17,432	25,311	14,308,410
$10,000,000 or more	10,739	3,322,714	77,647,168	15,523	12,424,030	0	0	0	0	0	0	15,497	36,381,355
Taxable returns, total	**13,358,723**	**98,939,939**	**1,162,956,163**	**2,978,975**	**45,710,893**	**6,216,417**	**49,813,504**	**6,216,417**	**91,089,933**	**6,216,417**	**41,276,429**	**39,818,127**	**538,985,166**
Nontaxable returns, total	**1,581,025**	**5,609,435**	**130,443,131**	**1,926**	**23,481**	**2,717,847**	**40,381,759**	**2,717,847**	**47,092,566**	**2,712,851**	**6,710,807**	**4,985,009**	**27,112,782**

Size of adjusted gross income	Total itemized deductions--continued									
	Taxes paid deduction--continued									
	State and local taxes						Real estate taxes		Personal property taxes	
	Total		Income tax		General sales tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**43,169,551**	**356,008,235**	**33,423,270**	**337,680,390**	**9,746,281**	**18,327,845**	**37,894,764**	**197,632,005**	**19,460,855**	**10,082,366**
Under $5,000	256,363	274,055	74,985	172,304	181,378	101,751	216,958	1,067,915	88,328	30,177
$5,000 under $10,000	333,996	338,070	126,731	207,254	207,265	130,816	307,695	1,138,915	144,420	49,025
$10,000 under $15,000	564,735	497,752	236,500	299,502	328,235	198,250	475,537	1,659,969	226,347	117,389
$15,000 under $20,000	694,213	627,030	297,812	325,239	396,401	301,791	535,901	1,835,118	269,164	124,428
$20,000 under $25,000	864,646	1,004,515	406,840	607,565	457,806	396,950	610,270	2,120,617	352,022	257,365
$25,000 under $30,000	950,548	1,200,021	527,196	768,853	423,351	431,168	671,557	2,310,209	388,448	160,717
$30,000 under $35,000	1,104,244	1,496,001	667,755	1,030,807	436,489	465,194	824,266	2,771,943	480,798	242,717
$35,000 under $40,000	1,285,288	2,022,761	857,874	1,495,964	427,414	526,797	984,698	3,078,521	556,429	260,806
$40,000 under $45,000	1,358,063	2,499,760	960,966	1,975,301	397,097	524,459	1,084,043	3,594,566	554,330	256,802
$45,000 under $50,000	1,438,746	2,807,455	1,033,362	2,249,633	405,384	557,821	1,155,684	3,586,562	613,596	273,021
$50,000 under $55,000	1,525,295	3,453,511	1,148,281	2,892,902	377,015	560,608	1,232,817	4,021,740	703,439	299,967
$55,000 under $60,000	1,505,125	3,629,951	1,121,567	3,101,318	383,558	528,633	1,273,787	4,466,922	634,939	278,261
$60,000 under $75,000	4,270,490	12,008,514	3,266,166	10,415,461	1,004,324	1,593,053	3,683,062	13,316,130	1,925,536	848,443
$75,000 under $100,000	6,716,679	25,811,626	5,491,178	23,502,080	1,225,501	2,309,545	5,980,311	23,563,358	3,057,892	1,351,762
$100,000 under $200,000	13,963,585	90,943,272	11,792,783	85,609,374	2,170,802	5,333,898	12,931,052	66,629,338	6,665,980	3,603,132
$200,000 under $500,000	5,121,864	78,767,898	4,357,305	75,697,022	764,559	3,070,876	4,775,672	40,233,295	2,322,622	1,470,838
$500,000 under $1,000,000	828,832	34,060,490	712,420	33,425,432	116,412	635,058	783,434	11,418,407	334,305	284,436
$1,000,000 under $1,500,000	174,739	14,740,730	153,605	14,554,179	21,134	186,550	166,408	3,392,234	66,329	65,816
$1,500,000 under $2,000,000	70,054	8,711,159	62,321	8,627,081	7,733	84,078	66,421	1,660,095	25,981	28,914
$2,000,000 under $5,000,000	101,394	23,177,245	90,954	23,027,349	10,440	149,896	96,294	3,178,900	35,675	46,394
$5,000,000 under $10,000,000	25,206	13,060,213	22,702	12,989,433	2,504	70,779	24,044	1,203,607	8,888	15,658
$10,000,000 or more	15,446	34,876,209	13,968	34,706,336	1,478	169,873	14,853	1,383,643	5,386	16,298
Taxable returns, total	**38,615,753**	**347,423,000**	**31,052,792**	**331,513,444**	**7,562,961**	**15,909,556**	**34,123,818**	**180,612,311**	**17,539,720**	**8,865,099**
Nontaxable returns, total	**4,553,799**	**8,585,235**	**2,370,478**	**6,166,946**	**2,183,321**	**2,418,289**	**3,770,946**	**17,019,695**	**1,921,135**	**1,217,268**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,527,821**	**2,375,342**	**33,484,919**	**304,996,940**	**32,933,112**	**282,953,123**	**32,485,264**	**277,946,991**	**1,002,221**	**5,006,132**	**2,219,584**	**1,479,218**
Under $5,000	9,970	14,003	175,699	1,289,850	172,313	1,246,496	167,860	1,215,410	* 7,666	* 31,086	7,166	803
$5,000 under $10,000	10,977	2,679	219,894	1,413,788	217,281	1,343,360	208,733	1,298,629	* 11,147	* 44,731	9,981	21,295
$10,000 under $15,000	26,477	29,546	336,496	2,292,579	328,524	2,220,448	323,907	2,177,679	7,615	42,769	12,734	3,975
$15,000 under $20,000	42,279	31,571	393,614	2,375,330	381,355	2,247,381	374,714	2,197,904	10,749	49,477	16,443	6,138
$20,000 under $25,000	51,600	61,283	481,316	3,081,422	469,385	2,920,358	464,967	2,872,407	10,922	47,951	30,489	16,545
$25,000 under $30,000	53,961	39,421	536,199	3,466,352	529,235	3,272,100	517,525	3,194,981	16,812	77,119	22,055	12,218
$30,000 under $35,000	66,603	57,447	697,771	4,354,841	684,353	4,043,261	672,970	3,933,732	18,788	109,529	31,263	26,522
$35,000 under $40,000	65,339	60,770	834,501	5,375,279	826,376	5,037,788	810,087	4,929,054	23,985	108,734	36,424	14,566
$40,000 under $45,000	64,404	58,042	964,002	6,002,493	949,192	5,521,561	934,709	5,389,549	25,934	132,013	44,939	43,211
$45,000 under $50,000	72,782	40,476	1,029,501	6,788,490	1,016,075	6,306,884	1,001,508	6,165,141	29,852	141,742	48,031	32,747
$50,000 under $55,000	83,891	54,294	1,097,160	7,205,080	1,080,827	6,749,704	1,068,243	6,646,087	22,426	103,617	49,946	39,875
$55,000 under $60,000	75,163	41,915	1,096,099	7,444,287	1,082,993	6,959,238	1,071,451	6,843,915	19,907	115,322	49,986	35,119
$60,000 under $75,000	240,530	178,417	3,290,940	23,465,601	3,259,343	21,925,171	3,214,988	21,524,748	90,374	400,423	167,490	120,066
$75,000 under $100,000	375,405	274,381	5,446,610	43,165,064	5,397,740	40,454,072	5,320,963	39,681,513	167,419	772,559	323,825	229,395
$100,000 under $200,000	824,233	569,805	11,702,393	105,161,500	11,570,715	103,497,166	11,432,533	101,992,422	366,864	1,504,743	858,004	590,907
$200,000 under $500,000	362,193	373,519	4,207,799	54,188,073	4,094,271	52,314,201	4,042,282	51,423,319	138,681	890,882	399,550	224,897
$500,000 under $1,000,000	68,878	169,009	669,355	12,844,835	621,829	11,433,883	612,068	11,172,749	22,980	261,135	81,428	41,906
$1,000,000 under $1,500,000	15,185	53,164	138,482	3,421,850	122,138	2,526,967	120,005	2,459,182	4,699	67,785	15,147	8,377
$1,500,000 under $2,000,000	6,110	40,865	54,679	1,622,791	45,792	1,006,797	44,849	977,497	1,679	29,301	5,729	3,623
$2,000,000 under $5,000,000	8,590	90,597	79,681	3,178,249	62,402	1,425,327	60,698	1,374,022	2,681	51,305	6,967	4,292
$5,000,000 under $10,000,000	1,994	28,933	19,982	1,491,871	13,764	324,535	13,278	309,452	675	15,083	1,382	1,565
$10,000,000 or more	1,257	105,205	12,746	5,367,317	7,210	176,427	6,926	167,600	367	8,827	607	1,175
Taxable returns, total	**2,284,096**	**2,084,757**	**30,389,257**	**278,267,353**	**29,906,335**	**258,305,157**	**29,513,926**	**253,847,851**	**900,786**	**4,457,306**	**2,059,669**	**1,310,417**
Nontaxable returns, total	**243,724**	**290,585**	**3,095,661**	**26,729,587**	**3,026,777**	**24,647,966**	**2,971,338**	**24,099,140**	**101,435**	**548,827**	**159,915**	**168,801**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,407,631**	**6,797,500**	**1,357,091**	**13,767,100**	**36,936,751**	**233,867,324**	**33,409,742**	**169,317,450**	**22,969,344**	**79,569,011**	**409,830**	**36,609,545**
Under $5,000	17,698	38,272	6,251	4,279	174,061	118,820	151,289	253,515	67,962	40,986	27,534	200,115
$5,000 under $10,000	29,127	46,294	6,788	2,839	253,516	365,370	221,765	386,167	122,776	97,892	21,084	152,045
$10,000 under $15,000	42,833	55,277	8,660	12,879	432,777	777,172	386,238	691,319	195,933	151,535	33,471	336,100
$15,000 under $20,000	68,197	110,490	13,995	11,320	534,441	1,198,958	476,875	1,081,340	285,184	225,697	22,803	767,108
$20,000 under $25,000	81,749	113,713	15,351	30,806	667,607	1,749,391	592,242	1,390,099	352,891	346,500	22,767	246,380
$25,000 under $30,000	107,681	166,740	10,281	15,294	755,396	1,984,755	670,561	1,606,627	407,039	392,086	18,536	90,080
$30,000 under $35,000	188,038	267,443	15,268	17,615	883,661	2,460,047	771,682	1,879,209	519,743	526,556	20,884	201,017
$35,000 under $40,000	231,367	310,963	12,700	11,962	1,004,635	2,680,551	880,664	2,119,644	612,281	622,233	13,163	433,005
$40,000 under $45,000	251,017	416,783	21,369	20,938	1,067,911	3,009,045	930,671	2,359,099	624,438	638,428	14,645	125,620
$45,000 under $50,000	303,690	436,364	10,909	12,495	1,118,881	3,492,116	967,975	2,731,420	678,494	921,246	12,461	155,997
$50,000 under $55,000	290,172	396,988	18,208	18,514	1,185,601	3,522,228	1,036,220	2,861,250	717,040	657,575	9,662	104,751
$55,000 under $60,000	264,700	400,428	18,907	49,502	1,230,211	3,837,600	1,089,674	3,132,555	730,915	812,686	13,667	129,881
$60,000 under $75,000	822,842	1,336,955	59,759	83,409	3,532,395	11,262,853	3,150,136	9,014,517	2,210,610	2,181,767	35,122	364,192
$75,000 under $100,000	1,344,889	2,352,677	99,611	128,920	5,674,425	19,794,953	5,041,532	15,938,736	3,540,324	3,696,089	34,585	660,815
$100,000 under $200,000	363,631	348,111	353,172	725,317	12,503,823	53,261,529	11,403,360	42,795,267	8,209,697	10,458,040	65,191	2,681,612
$200,000 under $500,000	0	0	387,462	1,648,975	4,754,726	35,179,371	4,502,126	28,413,456	3,055,600	7,594,776	27,671	4,685,601
$500,000 under $1,000,000	0	0	153,828	1,369,045	790,589	15,036,703	769,322	11,372,745	449,887	4,153,686	7,870	2,493,250
$1,000,000 under $1,500,000	0	0	50,872	886,507	166,703	6,959,570	163,984	4,942,719	87,392	2,804,843	2,848	2,175,857
$1,500,000 under $2,000,000	0	0	25,115	612,370	67,493	4,145,821	66,772	2,812,040	33,738	1,654,916	1,312	1,024,482
$2,000,000 under $5,000,000	0	0	44,507	1,748,630	98,134	12,011,559	97,168	7,371,311	47,691	7,986,124	2,683	4,244,213
$5,000,000 under $10,000,000	0	0	13,815	1,165,771	24,549	8,208,265	24,355	4,675,146	11,864	5,487,611	964	5,107,591
$10,000,000 or more	0	0	10,262	5,189,715	15,217	42,810,648	15,132	21,489,271	7,845	28,117,738	908	10,229,836
Taxable returns, total	**3,713,752**	**5,539,827**	**1,234,833**	**13,111,953**	**33,359,479**	**221,566,425**	**30,212,877**	**158,760,407**	**21,084,847**	**77,014,226**	**227,100**	**32,694,736**
Nontaxable returns, total	**693,879**	**1,257,673**	**122,258**	**655,147**	**3,577,273**	**12,300,899**	**3,196,864**	**10,557,044**	**1,884,497**	**2,554,785**	**182,730**	**3,914,809**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**154,274**	**5,186,866**	**13,014,158**	**115,543,990**	**14,734,866**	**97,108,692**	**21,105,553**	**8,305,063**	**7,978,141**	**54,837,163**	**28,218,490**	**160,250,918**
Under $5,000	* 1,552	* 9,582	139,121	440,169	21,634	185,039	110,404	35,477	58,257	226,891	147,159	447,407
$5,000 under $10,000	3,196	39,964	146,514	462,515	41,751	224,396	148,133	40,804	74,044	223,756	200,414	488,956
$10,000 under $15,000	* 4,641	* 11,526	220,934	924,348	93,399	565,179	252,952	71,811	124,942	357,268	339,589	994,258
$15,000 under $20,000	* 4,010	* 44,181	279,205	1,592,917	179,808	1,308,995	322,908	93,217	127,384	315,203	448,177	1,717,415
$20,000 under $25,000	6,019	47,343	374,835	2,739,701	306,084	2,267,185	409,480	118,683	149,795	568,042	588,358	2,953,910
$25,000 under $30,000	** 13,561	** 535,134	409,148	3,162,851	362,097	2,788,478	460,656	122,779	172,465	531,193	641,512	3,442,449
$30,000 under $35,000	** 6,026	** 76,807	501,739	3,623,764	451,700	3,221,203	533,637	154,201	179,524	632,921	745,618	4,008,325
$35,000 under $40,000	* 8,019	* 253,724	546,524	4,391,161	526,651	4,090,284	650,403	186,390	180,603	610,783	888,355	4,887,457
$40,000 under $45,000	* 13,147	* 306,459	508,281	4,043,572	527,153	3,803,207	623,018	164,110	196,162	609,539	876,228	4,576,856
$45,000 under $50,000	* 3,021	* 52,714	578,883	4,495,932	599,733	4,209,486	701,487	188,239	202,689	772,773	981,239	5,170,499
$50,000 under $55,000	* 4,597	* 92,090	573,114	4,244,187	627,459	4,200,480	737,805	179,347	220,016	623,215	1,030,717	5,003,041
$55,000 under $60,000	* 2,009	* 12,934	528,273	4,069,808	565,178	3,890,091	733,544	217,658	237,447	723,810	987,410	4,831,559
$60,000 under $75,000	15,245	263,111	1,475,809	11,466,720	1,645,868	11,240,160	2,152,089	577,919	657,464	2,181,060	2,866,210	13,999,139
$75,000 under $100,000	20,979	715,331	2,036,024	14,431,925	2,545,497	14,765,947	3,333,951	944,313	997,369	3,411,646	4,399,260	19,121,906
$100,000 under $200,000	39,841	1,554,593	3,569,473	28,494,617	4,896,239	29,983,168	6,979,932	2,237,943	2,415,270	9,750,414	9,027,450	41,971,525
$200,000 under $500,000	7,645	912,444	936,024	11,254,702	1,211,320	8,373,761	2,405,694	1,518,523	1,352,200	9,365,589	3,191,269	19,257,873
$500,000 under $1,000,000	472	55,957	123,003	3,937,072	104,391	1,008,116	377,518	579,469	379,243	5,347,329	561,887	6,934,914
$1,000,000 under $1,500,000	** 194	** 18,985	28,727	1,773,393	15,853	231,310	77,296	212,257	100,704	2,568,852	126,079	3,012,418
$1,500,000 under $2,000,000	** 40	** 67,181	12,083	1,014,553	4,876	81,194	31,094	116,742	45,699	1,586,919	53,842	1,784,856
$2,000,000 under $5,000,000	48	35,653	18,453	3,017,570	6,037	257,460	45,079	257,537	73,047	4,546,126	81,942	5,061,123
$5,000,000 under $10,000,000	** 12	** 81,153	4,906	1,590,792	1,417	160,883	11,331	110,102	20,225	2,552,100	21,687	2,823,084
$10,000,000 or more	**	**	3,086	4,371,718	722	252,669	7,142	177,544	13,592	7,331,734	14,090	7,761,948
Taxable returns, total	**100,917**	**2,335,213**	**10,932,281**	**97,665,337**	**13,278,537**	**83,976,559**	**18,919,065**	**7,427,858**	**7,012,828**	**49,224,450**	**25,179,963**	**140,628,867**
Nontaxable returns, total	**53,357**	**2,851,653**	**2,081,877**	**17,878,653**	**1,456,329**	**13,132,132**	**2,186,488**	**877,205**	**965,313**	**5,612,713**	**3,038,527**	**19,622,050**

Size of adjusted gross income	Total itemized deductions--continued											
	Unlimited miscellaneous deductions						Exemptions		Taxable income		Alternative minimum tax	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,238,287**	**23,245,338**	**906,632**	**20,213,818**	**332,638**	**2,552,195**	**103,583,713**	**393,987,560**	**42,213,151**	**5,055,653,447**	**4,474,874**	**30,427,750**
Under $5,000	7,520	66,699	* 1,429	* 17,108	5,092	29,576	422,653	1,710,057	8,528	9,762	* 13	* 640
$5,000 under $10,000	8,594	44,591	* 7,510	* 43,521	1,084	1,070	551,141	2,231,223	21,123	77,461	**	**
$10,000 under $15,000	12,588	86,535	10,107	75,427	* 2,481	* 11,108	928,371	3,756,531	114,103	281,760	** 1,010	** 1,583
$15,000 under $20,000	15,983	110,265	14,122	105,174	1,869	5,091	1,143,385	4,628,463	360,580	1,411,314	1,003	468
$20,000 under $25,000	20,889	132,929	18,818	114,452	* 2,071	* 18,477	1,482,845	6,003,479	589,777	4,081,903	* 348	* 1,201
$25,000 under $30,000	24,449	181,358	19,369	144,197	6,108	37,161	1,631,695	6,605,113	794,454	7,553,548	* 1,069	* 3,217
$30,000 under $35,000	27,817	172,679	21,694	118,549	6,123	54,130	1,985,357	8,037,885	1,055,108	13,712,550	* 2,368	* 18,055
$35,000 under $40,000	30,310	252,403	25,985	223,161	3,120	5,155	2,334,709	9,450,620	1,264,846	21,491,097	* 51	* 684
$40,000 under $45,000	30,557	251,400	26,066	235,681	4,491	15,716	2,504,546	10,138,553	1,360,058	28,516,060	* 312	* 425
$45,000 under $50,000	33,070	384,632	24,980	219,959	9,118	164,672	2,678,890	10,846,099	1,478,296	37,297,338	* 1,031	* 1,167
$50,000 under $55,000	36,149	275,087	25,933	238,256	11,215	36,831	2,836,821	11,484,953	1,575,328	46,422,303	* 1,177	* 1,836
$55,000 under $60,000	41,271	255,317	38,205	239,851	4,151	15,331	2,929,168	11,857,733	1,544,799	51,460,097	7,330	8,618
$60,000 under $75,000	109,045	844,292	89,099	720,477	19,946	123,787	9,026,315	36,540,203	4,407,072	181,936,964	29,855	67,741
$75,000 under $100,000	177,264	1,628,530	150,262	1,273,096	26,021	335,504	15,985,353	64,719,464	6,917,403	401,255,134	62,129	80,626
$100,000 under $200,000	362,303	4,180,139	290,719	3,825,596	71,819	335,986	38,500,509	155,847,409	14,289,328	1,457,613,402	658,584	1,592,720
$200,000 under $500,000	182,144	4,923,143	112,804	4,312,834	68,591	463,439	15,020,361	50,129,774	5,209,889	1,214,776,338	3,228,112	16,736,455
$500,000 under $1,000,000	57,396	2,892,752	18,957	2,546,367	38,774	312,107	2,488,210	0	834,525	488,432,974	407,834	5,267,673
$1,000,000 under $1,500,000	19,026	1,393,570	4,587	1,202,731	14,438	140,471	521,154	0	175,277	184,932,269	32,652	1,133,066
$1,500,000 under $2,000,000	10,000	865,051	1,965	783,353	8,108	68,152	205,429	0	70,274	105,778,356	12,111	579,790
$2,000,000 under $5,000,000	19,399	2,295,738	2,984	2,026,583	16,486	168,781	291,924	0	101,602	265,206,386	18,669	1,513,880
$5,000,000 under $10,000,000	6,833	896,000	692	791,640	6,173	69,249	71,221	0	25,290	151,202,619	5,202	831,303
$10,000,000 or more	5,680	1,112,225	345	955,804	5,360	140,399	43,655	0	15,492	392,203,814	4,013	2,586,602
Taxable returns, total	**1,107,030**	**20,034,059**	**809,709**	**17,983,957**	**298,290**	**1,806,735**	**91,065,984**	**343,328,888**	**40,004,434**	**5,021,970,012**	**4,467,333**	**30,410,291**
Nontaxable returns, total	**131,257**	**3,211,279**	**96,923**	**2,229,860**	**34,348**	**745,460**	**12,517,729**	**50,658,673**	**2,208,718**	**33,683,435**	**7,541**	**17,459**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**824,835**	**1,305,686**	**41,995,396**	**1,154,028,619**	**17,835,269**	**38,329,619**	**40,017,151**	**1,114,469,945**	**40,026,014**	**1,132,640,436**
Under $5,000	5,152	2,344	10,693	4,037	* 1,529	* 136	4,542	1,621	4,542	1,621
$5,000 under $10,000	5,948	4,127	25,172	15,856	3,682	663	18,212	11,170	18,212	11,170
$10,000 under $15,000	15,473	6,677	114,610	41,962	56,685	8,690	69,298	27,414	69,298	27,414
$15,000 under $20,000	26,467	13,735	341,077	144,738	102,720	25,054	281,527	109,559	281,527	109,559
$20,000 under $25,000	52,047	20,265	580,345	426,295	204,301	66,076	473,334	343,884	473,334	343,886
$25,000 under $30,000	60,152	36,805	772,531	850,134	326,841	133,739	615,532	682,694	615,585	682,697
$30,000 under $35,000	61,449	43,880	1,026,615	1,593,634	366,795	240,534	805,330	1,313,681	805,333	1,313,727
$35,000 under $40,000	77,358	68,022	1,246,424	2,600,410	449,587	368,228	1,025,724	2,170,876	1,025,776	2,170,883
$40,000 under $45,000	63,771	57,881	1,346,526	3,530,678	493,386	456,954	1,142,221	3,019,905	1,142,273	3,019,909
$45,000 under $50,000	63,410	73,923	1,468,583	4,732,903	545,388	567,923	1,276,472	4,096,892	1,276,483	4,096,904
$50,000 under $55,000	60,529	109,844	1,565,166	6,115,396	584,460	650,068	1,399,543	5,361,483	1,399,543	5,361,540
$55,000 under $60,000	47,463	72,420	1,527,232	6,930,137	616,403	773,222	1,398,738	6,091,755	1,398,738	6,091,763
$60,000 under $75,000	103,057	224,815	4,383,892	26,311,752	1,689,266	2,526,762	4,136,225	23,581,175	4,136,343	23,581,226
$75,000 under $100,000	94,064	257,935	6,891,339	61,148,876	3,047,065	5,293,716	6,739,054	55,600,549	6,739,217	55,600,694
$100,000 under $200,000	75,999	262,473	14,258,978	255,734,139	6,421,001	9,567,221	14,202,633	245,910,721	14,203,460	245,929,919
$200,000 under $500,000	11,455	46,465	5,212,334	290,646,025	2,148,810	3,516,955	5,206,021	287,082,671	5,212,136	289,370,117
$500,000 under $1,000,000	837	2,904	835,212	144,568,050	497,132	2,631,731	834,599	141,933,414	835,489	144,584,661
$1,000,000 under $1,500,000	72	536	175,596	59,636,486	117,845	1,374,088	175,388	58,261,863	175,610	59,547,228
$1,500,000 under $2,000,000	48	167	70,372	34,961,444	50,184	924,353	70,274	34,036,924	70,380	34,928,559
$2,000,000 under $5,000,000	79	450	101,845	88,767,219	77,967	2,803,388	101,694	85,963,381	101,877	88,490,158
$5,000,000 under $10,000,000	5	19	25,336	49,525,916	20,733	1,706,812	25,294	47,819,087	25,334	49,522,203
$10,000,000 or more	0	0	15,518	115,742,534	13,487	4,693,306	15,496	111,049,225	15,524	117,854,599
Taxable returns, total	**616,788**	**1,086,169**	**40,022,247**	**1,150,609,798**	**15,904,045**	**35,053,683**	**40,017,151**	**1,114,469,945**	**40,026,014**	**1,132,640,436**
Nontaxable returns, total	**208,047**	**219,517**	**1,973,149**	**3,418,822**	**1,931,224**	**3,275,936**	**0**	**0**	**0**	**0**

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, August 2018

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

Table 2.1

17-Oct-17

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**44,567,263**	**6,692,016,950**	**44,567,263**	**6,793,316,561**	**36,841,550**	**4,242,736,571**	**22,750,765**	**72,778,602**	**4,032,597**	**52,468,132**	**15,744,450**	**219,148,572**	**14,870,873**	**173,107,303**
Under $5,000	317,443	775,696	317,443	919,670	85,381	979,395	152,433	191,890	27,421	101,005	109,038	220,706	100,772	126,483
$5,000 under $10,000	384,355	2,953,570	384,355	3,166,094	116,517	1,272,554	190,110	157,277	28,622	100,330	142,260	451,177	134,505	232,456
$10,000 under $15,000	662,599	8,336,973	662,599	8,696,365	241,111	3,797,668	296,529	335,870	46,139	288,675	191,216	739,983	172,878	465,419
$15,000 under $20,000	811,728	14,241,509	811,728	14,741,646	380,875	7,032,093	331,065	268,278	46,944	163,663	218,668	809,103	204,261	482,194
$20,000 under $25,000	941,085	21,195,933	941,085	21,827,659	553,199	12,026,597	340,429	351,748	48,433	543,120	243,983	856,019	231,751	590,445
$25,000 under $30,000	1,081,500	29,765,811	1,081,500	30,623,002	706,910	18,121,199	373,371	425,358	44,544	388,113	218,546	881,138	199,355	511,959
$30,000 under $35,000	1,192,479	38,794,575	1,192,479	39,557,386	870,587	26,714,604	387,004	421,690	51,594	296,656	256,754	986,723	228,863	629,745
$35,000 under $40,000	1,372,832	51,448,706	1,372,832	52,360,766	1,075,815	37,193,538	432,713	431,205	60,431	472,763	260,901	1,094,016	236,868	751,070
$40,000 under $45,000	1,463,063	62,184,916	1,463,063	63,184,633	1,177,859	45,717,777	472,624	482,008	52,512	320,267	275,630	949,608	251,739	651,536
$45,000 under $50,000	1,520,466	72,300,665	1,520,466	73,362,514	1,241,795	54,547,061	541,526	482,883	55,761	420,558	301,253	1,082,636	275,019	757,390
$50,000 under $55,000	1,535,092	80,585,551	1,535,092	81,834,763	1,259,758	60,066,572	552,331	419,291	75,658	446,808	323,092	1,218,324	299,058	813,451
$55,000 under $60,000	1,546,349	88,884,130	1,546,349	90,408,378	1,275,207	65,206,166	568,628	485,797	80,259	467,971	372,138	1,661,469	346,239	1,248,529
$60,000 under $75,000	4,436,701	299,288,455	4,436,701	303,567,455	3,706,552	223,209,417	1,846,776	1,834,410	242,779	1,348,738	1,123,077	5,424,298	1,036,445	3,739,337
$75,000 under $100,000	6,957,567	606,804,334	6,957,567	614,403,229	5,984,452	458,666,598	3,233,824	2,914,993	431,508	2,557,338	2,027,873	9,300,617	1,913,611	6,574,267
$100,000 under $200,000	14,038,259	1,941,038,323	14,038,259	1,965,852,125	12,568,062	1,488,063,863	8,025,544	9,751,249	1,238,070	9,174,271	5,463,883	34,729,891	5,158,927	26,715,606
$200,000 under $500,000	5,083,499	1,451,866,342	5,083,499	1,478,847,681	4,547,334	1,006,253,821	3,869,641	11,844,384	973,454	12,413,784	3,198,342	42,653,877	3,087,846	34,207,690
$500,000 under $1,000,000	821,784	554,054,241	821,784	565,963,402	716,968	316,930,077	746,976	6,547,863	304,504	6,644,715	661,998	23,498,180	644,535	18,949,173
$1,000,000 under $1,500,000	177,407	213,910,646	177,407	218,085,844	148,936	99,730,314	170,383	3,457,799	86,527	3,010,499	153,109	11,064,389	149,494	8,873,856
$1,500,000 under $2,000,000	71,685	123,464,578	71,685	125,775,695	59,318	51,161,428	69,603	2,357,735	39,477	1,890,930	63,739	6,686,256	62,350	5,247,818
$2,000,000 under $5,000,000	106,755	318,365,514	106,755	322,988,953	88,336	114,998,036	105,020	7,121,582	65,429	4,739,509	96,852	18,660,932	94,994	14,869,656
$5,000,000 under $10,000,000	27,125	185,313,714	27,125	187,204,807	22,341	56,392,026	26,829	4,486,631	18,788	2,403,593	25,268	11,401,207	24,767	9,137,928
$10,000,000 or more	17,490	526,442,771	17,490	529,944,493	14,237	94,655,768	17,405	18,008,660	13,744	4,274,826	16,831	44,778,024	16,597	37,531,297
Taxable returns, total	**39,561,113**	**6,524,825,592**	**39,561,113**	**6,621,033,961**	**33,893,811**	**4,134,974,077**	**20,665,394**	**69,557,533**	**3,641,976**	**47,854,742**	**14,299,192**	**207,141,443**	**13,506,112**	**164,479,513**
Nontaxable returns, total	**5,006,150**	**167,191,357**	**5,006,150**	**172,282,600**	**2,947,738**	**107,762,494**	**2,085,371**	**3,221,069**	**390,622**	**4,613,390**	**1,445,258**	**12,007,129**	**1,364,761**	**8,627,790**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**17,992,603**	**29,296,456**	**177,709**	**6,817,574**	**8,819,159**	**198,736,078**	**14,207,082**	**604,712,975**	**1,423,319**	**16,741,093**	**6,820,915**	**162,788,068**	**11,754,695**	**369,090,623**
Under $5,000	40,058	55,500	** 1,738	** 5,928	77,142	-73,885	103,511	-3,694	11,451	-150,371	41,444	405,456	74,918	345,000
$5,000 under $10,000	39,143	35,574	**	**	81,971	400,506	140,408	-77,272	10,120	-23,801	97,837	523,260	139,870	827,497
$10,000 under $15,000	69,881	45,231	* 5,058	* 51,557	155,573	659,730	180,050	130,713	15,105	-134,301	139,032	1,147,080	283,465	2,676,492
$15,000 under $20,000	126,694	95,705	* 3,525	* 48,503	204,412	1,174,011	188,004	378,529	13,949	-121,167	160,302	1,215,473	333,973	4,019,349
$20,000 under $25,000	127,756	75,493	10,407	89,674	230,907	1,372,273	226,394	612,366	21,193	30,273	185,025	1,777,275	305,883	4,167,272
$25,000 under $30,000	229,428	150,874	9,525	134,720	229,566	1,629,044	197,722	323,989	17,795	-83,480	177,262	1,846,964	338,996	5,149,674
$30,000 under $35,000	298,426	186,972	* 9,045	* 137,924	215,619	1,650,179	220,311	447,703	12,314	41,807	171,988	1,952,358	297,683	4,641,436
$35,000 under $40,000	388,375	259,349	13,499	246,047	253,823	2,250,986	225,973	514,635	19,501	32,757	175,003	1,993,918	339,646	5,876,682
$40,000 under $45,000	503,267	317,807	* 5,044	* 82,661	219,717	2,058,011	230,402	615,170	18,450	-137,703	206,291	2,238,647	352,523	6,764,215
$45,000 under $50,000	531,106	346,304	8,307	150,272	230,789	1,624,326	264,244	1,081,216	19,003	-18,764	166,390	2,097,633	346,565	7,509,523
$50,000 under $55,000	564,052	377,635	12,837	210,510	221,965	1,947,046	284,330	843,549	17,849	-116,474	203,591	2,864,730	368,232	8,426,832
$55,000 under $60,000	614,641	456,186	* 7,147	* 166,880	276,408	2,720,912	313,928	828,258	29,765	17,325	209,468	2,858,314	407,304	9,691,922
$60,000 under $75,000	1,876,104	1,541,169	19,885	423,125	780,341	7,530,426	967,235	3,344,529	72,141	-40,012	643,425	9,588,918	1,138,833	29,517,755
$75,000 under $100,000	3,291,383	3,116,386	24,727	936,341	1,296,489	15,249,683	1,748,410	8,741,958	144,389	-318,882	1,032,940	20,575,621	1,810,536	54,355,709
$100,000 under $200,000	6,890,210	8,067,620	34,876	2,019,256	2,826,845	51,746,659	4,787,888	39,152,120	381,865	157,912	2,164,164	58,684,805	3,796,003	149,792,582
$200,000 under $500,000	1,897,101	4,194,682	10,493	1,602,709	1,201,318	61,862,493	3,084,988	71,074,273	341,101	789,437	862,752	39,843,439	1,204,386	63,158,075
$500,000 under $1,000,000	292,502	2,064,137	1,083	258,871	213,762	21,798,096	674,622	53,369,104	142,836	723,928	125,381	8,681,368	146,482	7,795,254
$1,000,000 under $1,500,000	89,500	1,203,790	* 231	* 102,851	46,343	7,582,170	158,982	28,971,812	47,096	394,978	27,091	1,715,177	31,053	1,691,176
$1,500,000 under $2,000,000	37,047	743,978	107	33,826	17,584	3,336,325	65,810	20,320,216	23,328	361,186	10,363	718,467	12,388	741,637
$2,000,000 under $5,000,000	59,103	1,988,276	126	58,833	26,894	6,497,144	100,607	69,831,543	41,066	1,106,612	15,170	1,158,381	18,212	1,130,163
$5,000,000 under $10,000,000	16,077	1,108,360	37	18,230	6,867	2,787,022	26,094	55,821,806	12,817	1,007,172	3,748	445,212	4,550	438,936
$10,000,000 or more	10,749	2,865,429	11	38,856	4,822	2,932,921	17,171	248,390,450	10,185	13,222,663	2,248	455,572	3,196	373,443
Taxable returns, total	**16,992,403**	**28,125,456**	**146,672**	**6,406,219**	**7,520,762**	**189,212,940**	**12,821,002**	**594,445,560**	**1,264,199**	**17,495,397**	**5,993,080**	**154,018,623**	**10,370,184**	**351,924,772**
Nontaxable returns, total	**1,000,200**	**1,171,000**	**31,036**	**411,355**	**1,298,397**	**9,523,137**	**1,386,081**	**10,267,414**	**159,120**	**-754,303**	**827,836**	**8,769,445**	**1,384,511**	**17,165,852**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,737,561**	**73,686,462**	**2,634,713**	**29,585,577**	**221,028**	**2,431,293**	**5,775,317**	**605,683,751**	**450,370**	**23,688,926**	**661,278**	**-6,304,266**	**1,823,976**	**9,558,534**
Under $5,000	27,831	115,148	13,975	161,006	** 5,285	** 14,751	30,000	-326,837	* 1,388	* 1,920	7,213	-120,693	4,727	13,860
$5,000 under $10,000	35,413	178,741	33,517	254,079	**	**	35,435	-154,594	3,346	29,844	7,943	-43,720	7,808	28,174
$10,000 under $15,000	56,402	313,822	39,492	609,642	* 5,121	* -93,656	40,840	-51,458	7,457	35,355	13,338	-153,454	19,858	87,014
$15,000 under $20,000	69,471	520,130	54,866	509,072	* 2,239	* 24,942	61,210	-253,666	3,043	9,589	11,600	-197,116	46,871	199,141
$20,000 under $25,000	73,578	540,492	57,653	584,434	* 4,021	* 41,581	51,797	-279,114	9,123	25,218	15,711	-62,777	47,992	244,602
$25,000 under $30,000	89,254	757,609	60,760	502,789	8,012	62,628	63,058	-48,156	4,032	38,596	12,974	-67,981	63,465	322,470
$30,000 under $35,000	61,702	597,004	65,606	743,454	6,633	-76,207	64,122	236,276	6,199	37,367	13,420	-41,733	70,805	331,698
$35,000 under $40,000	63,266	599,683	75,404	876,552	7,084	82,972	81,028	13,590	5,497	59,170	10,583	-134,598	55,125	295,269
$40,000 under $45,000	80,534	752,587	68,480	694,344	4,321	40,086	81,504	472,127	4,200	80,730	15,289	-245,752	57,973	294,204
$45,000 under $50,000	86,281	775,135	80,583	731,645	* 5,210	* 23,537	82,589	640,716	5,176	92,910	15,163	-204,075	67,300	398,754
$50,000 under $55,000	89,671	855,881	83,819	789,512	3,940	40,402	92,095	668,841	11,757	109,846	16,951	-180,081	78,651	406,459
$55,000 under $60,000	80,631	721,954	91,669	799,792	4,090	34,636	98,103	1,124,955	7,726	76,516	16,008	-296,447	69,895	435,589
$60,000 under $75,000	255,018	2,380,234	272,960	2,320,480	20,782	110,232	298,627	3,659,630	28,113	372,841	53,636	-521,869	206,897	1,115,113
$75,000 under $100,000	443,811	4,954,246	487,417	4,240,797	30,702	173,770	582,150	8,186,719	50,406	806,631	107,027	-1,344,026	319,868	1,645,956
$100,000 under $200,000	1,231,540	16,306,427	823,661	7,145,117	73,143	1,141,334	1,805,633	45,229,553	140,898	2,731,192	217,253	-1,379,256	578,038	3,017,759
$200,000 under $500,000	690,597	18,653,745	220,965	4,528,149	28,980	571,474	1,530,120	123,912,407	100,337	4,214,451	96,185	-315,416	119,236	660,582
$500,000 under $1,000,000	175,753	9,075,820	59,232	1,674,018	7,439	129,426	472,887	105,614,715	29,968	2,638,353	19,021	-331,679	7,215	45,941
$1,000,000 under $1,500,000	48,283	3,698,030	17,550	681,513	1,775	38,014	124,936	54,006,856	10,012	1,514,733	4,926	-125,902	1,392	9,568
$1,500,000 under $2,000,000	21,460	1,811,097	7,687	325,905	718	19,547	54,116	34,722,149	5,325	1,166,749	1,780	-61,206	351	2,560
$2,000,000 under $5,000,000	37,409	4,326,162	12,897	705,328	1,081	24,739	86,137	88,988,232	9,693	3,017,936	3,579	-151,541	418	3,238
$5,000,000 under $10,000,000	11,191	2,201,934	3,765	289,933	278	16,075	23,102	46,693,597	3,572	2,534,543	987	-124,362	58	373
$10,000,000 or more	8,466	3,550,582	2,753	418,017	173	11,006	15,829	92,627,214	3,101	4,094,437	692	-200,580	33	211
Taxable returns, total	**3,324,623**	**70,275,885**	**2,231,732**	**24,773,877**	**192,928**	**2,482,111**	**5,257,775**	**606,964,700**	**405,734**	**23,381,193**	**570,632**	**-4,988,982**	**1,590,671**	**8,398,826**
Nontaxable returns, total	**412,938**	**3,410,578**	**402,981**	**4,811,700**	**28,100**	**-50,818**	**517,542**	**-1,280,950**	**44,635**	**307,732**	**90,646**	**-1,315,283**	**233,305**	**1,159,708**

Size of adjusted gross income	Taxable social security benefits		Net operating loss		Cancellation of debt		Taxable health savings account distribution		Foreign-earned income exclusion		Gambling earnings		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**8,979,828**	**153,771,601**	**247,578**	**14,122,761**	**330,378**	**3,794,634**	**114,587**	**182,579**	**76,548**	**5,849,082**	**1,019,820**	**28,524,765**	**3,144,452**	**27,440,383**
Under $5,000	4,143	15,046	22,888	463,472	* 1,338	* 9,313	0	0	* 3,512	* 153,696	5,714	8,882	17,876	10,610
$5,000 under $10,000	14,591	82,538	23,077	213,106	* 1,017	* 10,218	0	0	2,447	147,048	8,763	46,482	20,510	30,543
$10,000 under $15,000	49,127	106,183	23,489	415,726	4,247	48,928	**	**	**	**	17,031	153,369	35,609	-7,599
$15,000 under $20,000	252,223	311,335	15,897	236,830	4,230	15,024	**	**	**	**	18,567	173,988	39,047	-5,824
$20,000 under $25,000	355,247	886,819	17,679	340,005	8,437	23,466	**	**	**	**	18,160	181,515	40,750	102,232
$25,000 under $30,000	369,725	1,487,314	15,237	167,969	6,979	31,963	** 1,032	** 702	** 10,994	** 866,074	13,577	119,725	45,286	203,387
$30,000 under $35,000	323,904	1,888,304	9,181	214,199	6,059	78,761	1,993	1,664	1,117	111,094	24,491	246,233	63,881	69,164
$35,000 under $40,000	310,583	2,466,585	7,126	181,523	* 5,729	* 13,276	* 5,007	* 1,789	2,290	233,661	23,838	173,276	63,920	271,329
$40,000 under $45,000	338,542	3,247,227	5,252	169,029	4,727	9,979	* 4,094	* 2,266	1,050	118,008	36,568	312,475	65,731	151,972
$45,000 under $50,000	292,985	3,336,872	6,151	214,503	9,558	73,913	* 2,007	* 1,235	1,038	103,931	36,557	268,748	55,668	125,295
$50,000 under $55,000	326,357	4,269,092	5,463	232,221	18,338	100,597	** 4,028	** 3,147	** 3,279	** 267,822	28,874	297,226	65,375	170,525
$55,000 under $60,000	343,770	4,915,489	6,285	203,116	5,836	54,266	**	**	**	**	40,245	280,902	80,594	169,604
$60,000 under $75,000	956,062	15,927,362	13,597	439,284	26,101	175,368	8,756	8,190	8,450	549,309	106,426	936,176	216,781	449,449
$75,000 under $100,000	1,459,143	28,744,634	18,809	651,998	61,593	413,846	20,576	29,640	4,591	345,621	149,610	1,267,081	409,557	1,397,894
$100,000 under $200,000	2,523,669	57,635,772	32,329	1,640,680	80,608	801,072	49,868	94,795	15,882	1,184,165	326,514	4,631,314	1,049,454	4,587,502
$200,000 under $500,000	852,704	22,544,071	16,147	2,345,259	40,913	622,052	13,313	26,473	13,999	1,068,278	130,389	6,766,603	604,208	6,427,210
$500,000 under $1,000,000	135,507	3,793,961	4,692	1,222,909	16,612	215,484	3,213	11,133	5,111	458,362	21,359	3,120,862	153,153	3,467,224
$1,000,000 under $1,500,000	31,522	901,554	1,390	579,558	7,245	82,382	324	377	1,005	81,851	5,789	2,004,329	42,535	1,422,385
$1,500,000 under $2,000,000	12,604	377,891	714	300,660	4,179	366,838	83	232	526	45,645	2,361	811,357	19,950	789,183
$2,000,000 under $5,000,000	19,144	571,517	1,358	1,027,811	9,380	223,924	234	787	881	79,031	3,643	2,386,164	35,404	2,883,204
$5,000,000 under $10,000,000	5,015	156,907	435	597,531	3,599	159,968	43	110	230	21,499	868	1,315,154	10,652	1,268,944
$10,000,000 or more	3,259	105,130	380	2,265,371	3,655	263,997	16	39	146	13,987	475	3,022,905	8,512	3,456,150
Taxable returns, total	**7,971,460**	**146,875,018**	**114,086**	**10,755,117**	**298,802**	**3,480,263**	**107,455**	**179,358**	**56,180**	**4,340,688**	**916,466**	**26,319,496**	**2,851,475**	**26,715,866**
Nontaxable returns, total	**1,008,367**	**6,896,583**	**133,491**	**3,367,644**	**31,577**	**314,371**	**7,132**	**3,220**	**20,368**	**1,508,394**	**103,353**	**2,205,269**	**292,978**	**724,517**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total statutory adjustments		Itemized deductions											
			Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
						Total		Total medical expenses		Expenses in excess of limitation		Total	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**14,754,599**	**101,299,611**	**1,257,437,010**	**2,930,529**	**47,830,784**	**8,776,985**	**86,931,032**	**8,776,985**	**133,785,340**	**8,773,858**	**46,854,308**	**44,191,436**	**553,015,621**
Under $5,000	72,387	143,974	5,062,303	0	0	227,519	2,108,042	227,519	2,154,665	224,392	46,623	297,983	1,202,092
$5,000 under $10,000	88,330	212,524	6,390,443	0	0	279,663	3,013,542	279,663	3,188,696	279,663	175,154	366,055	1,341,118
$10,000 under $15,000	149,357	359,392	9,962,058	0	0	463,596	3,936,086	463,596	4,414,676	463,596	478,590	627,733	2,181,494
$15,000 under $20,000	205,600	500,137	12,524,176	0	0	490,746	4,297,932	490,746	5,007,572	490,746	709,640	774,558	2,687,159
$20,000 under $25,000	236,505	631,726	14,912,176	0	0	500,858	4,344,639	500,858	5,295,009	500,858	950,370	909,333	3,074,264
$25,000 under $30,000	266,246	857,192	17,588,605	0	0	532,022	4,753,902	532,022	6,013,365	532,022	1,259,463	1,055,485	3,612,496
$30,000 under $35,000	280,831	762,811	18,881,610	0	0	462,326	4,039,786	462,326	5,344,248	462,326	1,304,463	1,172,960	4,280,465
$35,000 under $40,000	384,348	912,060	21,916,919	0	0	457,498	4,079,939	457,498	5,585,290	457,498	1,505,351	1,348,557	5,378,442
$40,000 under $45,000	379,483	999,717	24,067,309	0	0	452,333	3,972,063	452,333	5,649,836	452,333	1,677,773	1,433,569	6,020,858
$45,000 under $50,000	411,133	1,061,848	24,649,357	0	0	390,758	3,375,631	390,758	5,000,049	390,758	1,624,418	1,508,367	6,570,716
$50,000 under $55,000	456,256	1,249,212	25,814,673	0	0	404,991	3,696,461	404,991	5,553,125	404,991	1,856,664	1,513,839	7,333,689
$55,000 under $60,000	472,173	1,524,249	27,256,528	0	0	423,434	3,889,988	423,434	6,003,880	423,434	2,113,893	1,531,024	8,121,461
$60,000 under $75,000	1,399,489	4,279,000	81,733,956	0	0	992,870	9,137,304	992,870	14,889,171	992,870	5,751,867	4,408,450	25,543,705
$75,000 under $100,000	2,185,504	7,598,896	143,109,518	0	0	1,222,955	12,672,435	1,222,955	21,727,339	1,222,955	9,054,904	6,930,059	49,969,183
$100,000 under $200,000	5,240,913	24,813,802	358,208,357	24,764	14,563	1,306,677	14,963,159	1,306,677	29,283,649	1,306,677	14,320,490	14,013,820	155,473,408
$200,000 under $500,000	1,879,853	26,981,340	220,760,559	1,684,029	3,929,825	159,468	3,896,808	159,468	7,318,921	159,468	3,422,113	5,078,493	115,531,174
$500,000 under $1,000,000	408,943	11,909,162	69,703,881	821,405	9,144,963	7,735	565,102	7,735	977,355	7,735	412,252	821,083	44,741,560
$1,000,000 under $1,500,000	99,884	4,175,199	26,437,560	177,376	4,767,946	972	110,275	972	201,698	972	91,424	177,352	17,925,210
$1,500,000 under $2,000,000	42,436	2,311,116	14,954,416	71,667	3,020,333	301	32,909	301	74,403	301	41,494	71,618	10,477,365
$2,000,000 under $5,000,000	65,537	4,623,439	38,021,038	106,723	8,275,659	242	36,553	242	83,393	242	46,840	106,564	26,710,615
$5,000,000 under $10,000,000	17,348	1,891,092	21,753,953	27,103	4,887,675	22	8,477	22	18,999	22	10,522	27,086	14,830,289
$10,000,000 or more	12,045	3,501,722	73,727,614	17,462	13,789,818	0	0	0	0	0	0	17,449	40,008,857
Taxable returns, total	**13,213,011**	**96,208,368**	**1,134,711,669**	**2,928,506**	**47,806,349**	**6,069,784**	**48,256,676**	**6,069,784**	**88,433,198**	**6,069,784**	**40,176,522**	**39,328,539**	**527,740,835**
Nontaxable returns, total	**1,541,588**	**5,091,243**	**122,725,341**	**2,023**	**24,435**	**2,707,201**	**38,674,356**	**2,707,201**	**45,352,141**	**2,704,074**	**6,677,785**	**4,862,897**	**25,274,786**

Size of adjusted gross income	Total itemized deductions--continued									
	Taxes paid deduction--continued									
	State and local taxes						Real estate taxes		Personal property taxes	
	Total		Income tax		General sales tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**42,690,831**	**352,701,327**	**33,063,383**	**335,060,168**	**9,627,447**	**17,641,159**	**37,613,402**	**188,605,843**	**18,858,908**	**9,312,994**
Under $5,000	246,102	334,608	74,184	247,368	171,918	87,240	218,583	824,302	100,678	35,552
$5,000 under $10,000	320,279	254,813	98,328	144,224	221,951	110,588	280,431	1,007,214	147,180	52,353
$10,000 under $15,000	558,434	484,707	192,403	242,932	366,031	241,775	472,620	1,604,278	203,786	69,352
$15,000 under $20,000	713,832	646,722	313,094	352,591	400,738	294,130	557,094	1,916,831	262,613	99,033
$20,000 under $25,000	843,241	862,394	406,796	503,057	436,445	359,337	616,136	2,079,351	303,646	110,777
$25,000 under $30,000	985,616	1,167,016	557,060	766,251	428,556	400,764	689,101	2,261,238	398,521	124,269
$30,000 under $35,000	1,102,890	1,444,306	693,840	1,041,293	409,050	403,013	810,615	2,593,568	456,636	208,559
$35,000 under $40,000	1,272,689	1,951,818	899,962	1,511,583	372,727	440,235	974,691	3,149,207	511,689	230,111
$40,000 under $45,000	1,367,500	2,475,885	955,900	1,985,224	411,600	490,661	1,069,338	3,272,842	550,221	208,641
$45,000 under $50,000	1,441,232	2,773,525	1,049,616	2,305,387	391,616	468,137	1,168,152	3,506,541	597,440	248,211
$50,000 under $55,000	1,458,211	3,222,481	1,103,076	2,749,265	355,135	473,215	1,190,018	3,703,059	624,979	366,299
$55,000 under $60,000	1,487,190	3,569,080	1,126,872	3,107,467	360,318	461,612	1,265,965	4,220,038	660,679	276,136
$60,000 under $75,000	4,246,802	12,039,359	3,290,380	10,587,597	956,422	1,451,762	3,667,656	12,521,110	1,875,905	791,696
$75,000 under $100,000	6,750,154	25,702,146	5,511,568	23,415,401	1,238,586	2,286,745	6,008,425	22,612,411	3,023,885	1,387,093
$100,000 under $200,000	13,687,177	88,169,074	11,533,393	82,897,472	2,153,784	5,271,602	12,792,762	63,372,425	6,430,464	3,308,088
$200,000 under $500,000	4,996,108	75,495,221	4,212,361	72,653,258	783,747	2,841,962	4,680,598	38,337,098	2,233,661	1,344,362
$500,000 under $1,000,000	815,393	33,498,075	696,445	32,864,770	118,949	633,305	773,517	10,816,724	331,070	276,222
$1,000,000 under $1,500,000	176,304	14,501,840	152,902	14,294,115	23,402	207,725	166,703	3,286,406	67,864	65,352
$1,500,000 under $2,000,000	71,240	8,760,268	62,412	8,670,169	8,828	90,099	67,912	1,649,775	25,662	27,911
$2,000,000 under $5,000,000	106,105	23,381,334	93,602	23,164,930	12,503	216,404	100,774	3,177,001	36,993	49,556
$5,000,000 under $10,000,000	26,956	13,555,298	23,772	13,447,411	3,184	107,886	25,647	1,218,981	9,261	15,982
$10,000,000 or more	17,376	38,411,360	15,419	38,108,401	1,957	302,960	16,663	1,475,443	6,076	17,441
Taxable returns, total	**38,218,604**	**344,469,879**	**30,776,031**	**329,015,696**	**7,442,573**	**15,454,183**	**33,974,752**	**172,794,799**	**17,069,443**	**8,351,002**
Nontaxable returns, total	**4,472,227**	**8,231,447**	**2,287,352**	**6,044,471**	**2,184,875**	**2,186,976**	**3,638,650**	**15,811,044**	**1,789,465**	**961,992**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,744,266**	**2,395,457**	**33,301,990**	**304,461,163**	**32,715,927**	**283,004,465**	**32,171,652**	**276,728,389**	**1,179,971**	**6,276,076**	**2,242,975**	**1,273,716**
Under $5,000	13,407	7,630	172,738	1,231,416	167,028	1,174,521	163,465	1,155,526	* 4,716	* 18,994	12,255	1,459
$5,000 under $10,000	17,716	26,738	194,117	1,284,063	185,501	1,237,451	182,478	1,224,551	* 4,173	* 12,900	8,239	871
$10,000 under $15,000	25,243	23,157	347,692	2,148,799	338,276	2,083,827	330,925	2,015,120	11,361	68,707	19,504	3,523
$15,000 under $20,000	40,240	24,574	428,197	2,699,978	418,199	2,589,295	407,127	2,504,815	14,086	84,481	19,704	12,649
$20,000 under $25,000	51,220	21,742	460,451	3,181,401	447,688	2,992,991	440,645	2,941,808	10,682	51,183	22,321	16,428
$25,000 under $30,000	58,248	59,973	587,849	3,748,228	578,143	3,591,380	567,560	3,534,882	18,596	56,498	28,855	13,066
$30,000 under $35,000	67,733	34,033	666,457	4,214,763	654,008	3,946,351	636,035	3,828,450	22,404	117,901	31,228	16,300
$35,000 under $40,000	79,486	47,306	841,538	5,435,778	830,762	5,122,692	809,518	4,968,247	34,588	154,445	25,204	10,850
$40,000 under $45,000	92,449	63,490	948,445	6,009,927	939,209	5,651,139	923,813	5,514,303	26,957	136,836	34,622	22,472
$45,000 under $50,000	85,130	42,440	1,043,221	6,888,540	1,036,215	6,411,648	1,012,137	6,190,128	40,195	221,520	45,974	36,417
$50,000 under $55,000	87,410	41,851	1,073,182	6,955,789	1,064,122	6,543,517	1,032,315	6,278,378	39,398	265,139	58,862	21,952
$55,000 under $60,000	85,091	56,208	1,130,318	7,424,513	1,119,573	6,985,554	1,107,319	6,870,698	24,630	114,856	62,509	35,610
$60,000 under $75,000	280,619	191,541	3,249,632	23,294,604	3,210,259	21,825,640	3,157,340	21,298,901	99,046	526,739	178,374	111,241
$75,000 under $100,000	415,443	267,533	5,450,663	43,398,259	5,392,086	40,897,449	5,307,659	40,056,156	179,493	841,294	330,620	238,507
$100,000 under $200,000	884,106	623,821	11,629,322	104,846,625	11,482,206	103,319,155	11,306,037	101,183,196	464,791	2,135,959	868,755	466,821
$200,000 under $500,000	361,606	354,493	4,106,793	53,562,301	3,988,588	51,606,382	3,937,564	50,600,354	152,336	1,006,027	389,683	206,890
$500,000 under $1,000,000	64,517	150,540	657,620	12,836,968	608,613	11,335,153	600,414	11,062,142	22,122	273,010	73,995	40,960
$1,000,000 under $1,500,000	15,261	71,612	137,332	3,505,209	119,694	2,559,360	117,072	2,485,778	4,592	73,582	16,064	7,938
$1,500,000 under $2,000,000	6,432	39,411	55,881	1,666,807	47,055	1,043,154	46,068	1,009,112	1,965	34,042	6,172	2,635
$2,000,000 under $5,000,000	9,293	102,724	84,234	3,412,493	65,385	1,521,570	63,637	1,464,297	2,732	57,273	7,683	5,102
$5,000,000 under $10,000,000	2,246	40,028	21,758	1,535,736	15,000	360,807	14,545	346,085	668	14,722	1,653	1,387
$10,000,000 or more	1,372	104,613	14,548	5,178,966	8,316	205,431	7,980	195,462	441	9,969	699	637
Taxable returns, total	**2,473,116**	**2,125,154**	**30,275,326**	**277,741,962**	**29,767,262**	**258,240,977**	**29,293,678**	**252,693,191**	**1,076,258**	**5,547,786**	**2,092,049**	**1,159,728**
Nontaxable returns, total	**271,150**	**270,303**	**3,026,665**	**26,719,200**	**2,948,665**	**24,763,488**	**2,877,974**	**24,035,198**	**103,713**	**728,290**	**150,926**	**113,989**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,112,358**	**6,287,486**	**1,391,495**	**13,895,495**	**36,623,657**	**221,850,264**	**33,198,961**	**162,566,565**	**22,541,991**	**70,869,799**	**457,237**	**34,023,305**
Under $5,000	14,905	36,879	7,630	18,556	186,787	138,539	156,275	255,153	89,246	62,307	34,714	321,992
$5,000 under $10,000	21,712	35,605	9,894	10,135	225,979	316,739	203,388	296,222	94,274	76,076	18,276	49,772
$10,000 under $15,000	40,718	56,173	7,351	5,276	423,728	802,263	381,529	703,103	192,982	146,356	28,956	312,305
$15,000 under $20,000	59,913	93,731	6,298	4,303	566,996	1,239,419	507,119	1,218,387	298,472	273,736	27,628	134,695
$20,000 under $25,000	86,403	148,030	13,343	23,951	645,356	1,595,153	577,592	1,321,436	334,255	527,918	27,279	158,954
$25,000 under $30,000	102,884	136,509	13,638	7,273	782,028	2,077,193	708,993	1,740,667	422,001	356,235	23,530	356,424
$30,000 under $35,000	169,772	246,026	10,278	6,085	845,049	2,231,311	751,588	1,769,506	462,500	455,944	18,025	110,388
$35,000 under $40,000	208,980	289,043	15,653	13,193	982,127	2,750,188	849,937	2,079,385	600,794	645,829	28,826	467,006
$40,000 under $45,000	217,494	322,044	9,655	14,272	1,073,843	3,230,088	935,856	2,539,104	607,823	649,243	25,524	166,937
$45,000 under $50,000	290,465	430,176	8,813	10,299	1,130,376	3,163,725	990,952	2,533,722	639,716	638,177	15,647	52,618
$50,000 under $55,000	257,991	378,557	11,738	11,762	1,184,881	3,413,481	1,040,662	2,733,178	695,815	660,649	7,529	245,718
$55,000 under $60,000	260,578	387,597	20,125	15,752	1,223,037	3,461,286	1,062,817	2,737,083	733,568	693,903	15,921	53,593
$60,000 under $75,000	784,945	1,272,959	70,244	84,765	3,490,689	10,907,307	3,097,515	9,038,256	2,158,840	2,019,564	24,859	594,456
$75,000 under $100,000	1,211,020	2,096,979	110,097	165,323	5,768,411	20,349,620	5,161,496	16,300,132	3,524,470	3,906,397	44,792	811,687
$100,000 under $200,000	384,579	357,177	362,993	703,472	12,289,353	51,469,427	11,218,398	41,536,621	8,084,592	9,669,690	65,880	1,727,711
$200,000 under $500,000	0	0	394,479	1,749,030	4,648,589	34,721,825	4,419,797	27,945,981	2,976,916	7,222,678	33,337	3,755,268
$500,000 under $1,000,000	0	0	163,067	1,460,856	772,491	13,976,256	755,013	10,770,220	434,789	3,469,298	7,616	2,656,297
$1,000,000 under $1,500,000	0	0	53,838	937,911	168,980	6,534,530	166,949	4,935,775	87,215	2,277,308	2,717	3,316,688
$1,500,000 under $2,000,000	0	0	26,352	621,017	68,548	3,856,554	67,750	2,683,556	33,730	1,511,805	1,457	984,631
$2,000,000 under $5,000,000	0	0	48,874	1,885,822	102,964	11,066,495	102,143	7,113,893	49,118	6,094,961	2,796	6,162,810
$5,000,000 under $10,000,000	0	0	15,204	1,173,542	26,315	7,610,740	26,144	4,526,258	12,370	4,603,834	1,006	2,536,969
$10,000,000 or more	0	0	11,929	4,972,898	17,133	36,938,122	17,049	17,788,927	8,504	24,907,889	924	9,046,385
Taxable returns, total	**3,457,143**	**5,141,795**	**1,275,710**	**13,199,463**	**33,137,875**	**210,250,513**	**30,092,715**	**152,701,669**	**20,734,635**	**68,200,334**	**268,417**	**30,672,247**
Nontaxable returns, total	**655,215**	**1,145,691**	**115,785**	**696,032**	**3,485,782**	**11,599,750**	**3,106,246**	**9,864,895**	**1,807,357**	**2,669,465**	**188,819**	**3,351,059**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**72,323**	**1,645,750**	**12,775,570**	**113,175,476**	**14,603,058**	**96,134,022**	**20,634,806**	**7,934,949**	**7,954,246**	**53,858,878**	**27,859,296**	**157,927,849**
Under $5,000	* 2,255	* 7,472	142,795	357,299	30,773	171,713	119,583	37,377	57,307	155,618	149,880	364,708
$5,000 under $10,000	0	0	154,941	397,358	45,785	245,897	157,408	45,112	74,251	134,206	198,229	425,215
$10,000 under $15,000	* 1,329	* 1,318	205,659	747,123	96,957	495,191	245,777	72,186	95,672	248,868	330,354	816,245
$15,000 under $20,000	* 3,353	* 2,279	264,820	1,448,664	180,147	1,194,579	313,025	79,305	132,059	298,048	447,238	1,571,932
$20,000 under $25,000	8,407	49,467	379,096	2,532,121	285,355	2,147,040	388,159	104,622	167,280	491,350	586,425	2,743,012
$25,000 under $30,000	**	**	446,267	3,274,713	390,583	2,894,334	488,672	131,995	188,860	552,818	704,649	3,579,147
$30,000 under $35,000	** 2,999	** 29,274	472,172	3,873,233	441,334	3,609,674	514,023	133,341	176,493	500,929	738,893	4,243,943
$35,000 under $40,000	* 4,983	* 54,487	535,576	4,037,693	529,241	3,748,939	605,394	154,807	182,663	620,492	854,317	4,524,238
$40,000 under $45,000	* 5,368	* 157,400	517,343	4,318,283	535,732	4,161,724	633,324	167,821	180,740	524,108	880,217	4,853,654
$45,000 under $50,000	* 5,022	* 27,681	546,534	4,297,553	581,528	4,183,944	670,418	163,800	189,194	587,406	942,826	4,935,150
$50,000 under $55,000	* 2,046	* 136,648	536,341	4,006,225	599,081	3,945,161	716,151	171,844	195,733	603,375	991,473	4,720,380
$55,000 under $60,000	* 6,345	* 206,966	516,304	3,892,075	561,351	3,712,695	697,404	174,877	239,983	753,260	963,720	4,640,832
$60,000 under $75,000	9,500	173,409	1,465,030	11,798,007	1,646,063	11,838,012	2,092,166	520,123	642,686	1,927,970	2,819,883	14,286,105
$75,000 under $100,000	9,320	234,732	2,007,915	15,227,424	2,549,750	15,623,216	3,335,589	877,013	1,034,168	3,372,471	4,419,713	19,872,701
$100,000 under $200,000	7,398	166,938	3,466,644	26,844,112	4,830,834	28,457,565	6,781,405	2,168,629	2,387,956	9,343,210	8,852,317	39,969,403
$200,000 under $500,000	3,430	245,726	923,681	11,025,396	1,171,191	7,951,797	2,334,336	1,496,278	1,371,064	9,465,647	3,131,136	18,913,722
$500,000 under $1,000,000	436	76,936	123,745	3,668,612	98,644	869,362	364,331	550,809	375,279	5,211,425	540,993	6,631,596
$1,000,000 under $1,500,000	** 72	** 46,363	29,644	1,681,768	15,237	210,293	77,852	209,785	102,492	2,537,632	127,578	2,957,710
$1,500,000 under $2,000,000	**	**	12,633	1,086,368	4,855	86,512	32,017	119,300	46,753	1,680,443	54,691	1,886,254
$2,000,000 under $5,000,000	52	16,500	19,772	2,924,751	6,455	198,310	47,277	259,156	76,638	4,633,520	85,717	5,090,986
$5,000,000 under $10,000,000	** 8	** 12,154	5,235	1,654,284	1,389	159,523	12,385	116,778	21,617	2,686,894	23,156	2,963,196
$10,000,000 or more	**	**	3,421	4,082,413	776	228,542	8,112	179,992	15,359	7,529,187	15,891	7,937,721
Taxable returns, total	**44,113**	**712,692**	**10,731,636**	**96,142,467**	**13,146,681**	**82,872,149**	**18,518,734**	**7,145,007**	**7,010,496**	**49,186,684**	**24,865,778**	**139,203,840**
Nontaxable returns, total	**28,210**	**933,058**	**2,043,934**	**17,033,008**	**1,456,377**	**13,261,874**	**2,116,072**	**789,942**	**943,750**	**4,672,194**	**2,993,518**	**18,724,010**

Size of adjusted gross income	Total itemized deductions--continued											
	Unlimited miscellaneous deductions						Exemptions		Taxable income		Alternative minimum tax	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,235,102**	**24,188,489**	**899,246**	**21,513,019**	**334,022**	**2,272,999**	**102,632,304**	**385,502,369**	**41,738,416**	**5,088,012,187**	**4,313,223**	**30,411,884**
Under $5,000	6,437	17,443	* 1,404	* 2,063	4,036	12,590	411,679	1,645,344	10,648	16,103	* 146	* 1,526
$5,000 under $10,000	7,896	37,623	* 7,091	* 37,577	805	46	518,889	2,074,002	15,194	56,755	** 1,045	** 6,409
$10,000 under $15,000	18,126	144,976	16,005	142,555	* 2,121	* 2,421	899,965	3,597,980	131,813	259,394	**	**
$15,000 under $20,000	20,029	148,746	16,566	136,246	3,466	12,500	1,185,544	4,738,717	372,392	1,521,791	1,033	1,895
$20,000 under $25,000	18,533	135,131	14,595	128,378	* 3,316	* 2,288	1,427,436	5,706,249	590,406	4,000,277	* 1,012	* 726
$25,000 under $30,000	20,857	117,080	13,466	102,057	7,392	15,023	1,696,799	6,783,224	823,642	7,895,544	* 312	* 9,733
$30,000 under $35,000	23,485	217,771	19,252	203,934	4,227	13,606	1,967,312	7,864,448	1,033,681	13,689,004	* 1,062	* 1,754
$35,000 under $40,000	30,448	180,392	23,794	163,205	6,654	17,187	2,414,485	9,652,466	1,251,917	21,125,840	* 1,308	* 5,077
$40,000 under $45,000	36,956	358,690	32,893	244,476	4,034	19,788	2,555,284	10,215,198	1,387,793	29,023,034	* 1,081	* 3,870
$45,000 under $50,000	43,739	325,512	35,549	252,789	8,191	72,723	2,574,478	10,292,939	1,480,683	37,919,840	* 1,061	* 6,692
$50,000 under $55,000	26,900	272,381	24,674	255,522	3,231	16,860	2,736,179	10,939,207	1,502,935	44,605,876	* 1,756	* 6,054
$55,000 under $60,000	44,086	260,239	36,984	249,705	7,207	10,533	2,904,865	11,614,952	1,516,562	50,742,721	3,193	3,416
$60,000 under $75,000	123,163	879,619	95,658	735,190	26,497	109,144	8,988,272	35,934,210	4,391,822	182,585,609	23,995	37,271
$75,000 under $100,000	159,449	1,257,866	132,594	1,168,846	25,847	82,977	16,082,421	64,306,029	6,916,143	400,409,169	78,840	112,728
$100,000 under $200,000	350,801	4,459,250	282,103	4,085,744	68,410	361,184	38,011,495	151,957,414	14,016,413	1,431,861,012	593,076	1,451,515
$200,000 under $500,000	187,765	5,707,154	117,264	5,060,281	71,161	546,122	14,655,971	48,179,990	5,076,373	1,183,950,524	3,135,263	16,284,269
$500,000 under $1,000,000	52,649	2,983,410	18,179	2,604,858	34,343	339,686	2,436,817	0	820,469	484,740,318	391,913	5,290,145
$1,000,000 under $1,500,000	18,639	1,412,114	4,847	1,260,993	13,927	134,455	519,268	0	176,968	187,671,445	34,252	1,175,410
$1,500,000 under $2,000,000	10,311	844,785	2,075	759,872	8,292	65,903	208,823	0	71,554	108,706,588	12,750	650,632
$2,000,000 under $5,000,000	21,208	2,129,289	3,137	1,901,623	18,220	200,820	309,323	0	106,489	280,613,921	19,968	1,582,964
$5,000,000 under $10,000,000	7,180	991,335	719	888,877	6,543	88,887	77,411	0	27,059	163,652,739	5,657	894,424
$10,000,000 or more	6,444	1,307,686	396	1,128,228	6,099	148,259	49,589	0	17,461	452,964,685	4,502	2,885,376
Taxable returns, total	**1,115,854**	**21,672,872**	**811,116**	**19,485,222**	**305,619**	**2,025,543**	**90,361,470**	**336,459,160**	**39,543,751**	**5,056,010,297**	**4,301,942**	**30,396,225**
Nontaxable returns, total	**119,248**	**2,515,617**	**88,130**	**2,027,797**	**28,403**	**247,456**	**12,270,834**	**49,043,210**	**2,194,665**	**32,001,890**	**11,281**	**15,660**

Footnote at end of table

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**41,505,335**	**1,165,992,661**	**17,830,250**	**39,293,065**	**39,551,314**	**1,125,686,975**	**39,561,113**	**1,146,277,386**
Under $5,000	20,891	10,728	* 5,213	* 1,246	8,799	2,783	8,799	2,783
$5,000 under $10,000	25,679	21,341	12,599	4,378	14,177	12,156	14,177	12,156
$10,000 under $15,000	129,370	38,100	62,511	6,957	88,132	25,263	88,132	25,263
$15,000 under $20,000	356,180	163,329	103,714	30,552	284,031	122,628	284,031	122,628
$20,000 under $25,000	566,424	419,895	194,647	61,770	453,240	338,770	453,240	338,770
$25,000 under $30,000	802,415	897,782	339,634	144,342	636,710	732,411	636,710	732,411
$30,000 under $35,000	1,012,790	1,589,606	355,355	248,789	795,780	1,309,283	795,780	1,309,283
$35,000 under $40,000	1,230,215	2,535,999	433,705	358,890	997,577	2,133,836	998,552	2,133,853
$40,000 under $45,000	1,369,643	3,598,119	494,857	439,365	1,157,671	3,109,825	1,157,671	3,109,825
$45,000 under $50,000	1,470,180	4,791,826	516,831	526,542	1,294,502	4,202,936	1,294,502	4,202,936
$50,000 under $55,000	1,487,151	5,802,912	576,704	664,592	1,333,671	5,091,836	1,333,671	5,091,836
$55,000 under $60,000	1,499,526	6,846,328	583,784	731,126	1,387,109	6,052,051	1,387,109	6,052,051
$60,000 under $75,000	4,369,404	26,342,773	1,739,296	2,695,533	4,126,078	23,486,766	4,126,078	23,488,077
$75,000 under $100,000	6,877,137	60,784,812	3,084,507	5,232,576	6,747,337	55,294,822	6,748,312	55,294,875
$100,000 under $200,000	13,989,127	250,791,653	6,426,093	9,676,371	13,934,996	240,930,964	13,935,454	240,947,575
$200,000 under $500,000	5,077,698	282,147,688	2,108,348	3,155,133	5,071,679	278,950,144	5,077,431	281,381,746
$500,000 under $1,000,000	821,345	143,211,762	497,206	2,747,133	820,254	140,461,403	821,272	143,284,352
$1,000,000 under $1,500,000	177,272	60,042,586	122,432	1,359,521	177,009	58,682,490	177,285	60,160,799
$1,500,000 under $2,000,000	71,648	35,732,686	52,462	1,005,329	71,571	34,727,103	71,633	35,672,942
$2,000,000 under $5,000,000	106,656	93,119,609	82,759	2,774,089	106,485	90,345,341	106,680	93,175,686
$5,000,000 under $10,000,000	27,105	53,210,340	22,217	1,773,781	27,052	51,436,435	27,105	53,401,538
$10,000,000 or more	17,480	133,892,788	15,375	5,655,050	17,451	128,237,728	17,487	136,336,001
Taxable returns, total	**39,557,461**	**1,162,713,296**	**15,934,411**	**36,125,034**	**39,551,314**	**1,125,686,975**	**39,561,113**	**1,146,277,386**
Nontaxable returns, total	**1,947,874**	**3,279,366**	**1,895,839**	**3,168,031**	**0**	**0**	**0**	**0**

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, September 2017

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

Table 2.1

27-Mar-17

2014 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**43,965,083**	**6,385,219,116**	**43,965,083**	**6,483,010,725**	**36,605,484**	**4,039,064,357**	**22,774,905**	**70,730,526**	**3,926,177**	**52,862,873**	**15,469,711**	**211,591,395**	**14,579,274**	**161,936,370**
Under $5,000	324,524	790,282	324,524	955,740	87,440	882,967	169,767	123,042	22,845	77,406	108,449	231,896	94,756	153,516
$5,000 under $10,000	396,337	3,072,590	396,337	3,359,968	155,242	2,308,382	180,344	206,728	19,576	92,985	119,519	403,459	114,384	230,951
$10,000 under $15,000	612,938	7,707,598	612,938	8,169,789	242,734	3,373,750	254,352	221,439	39,271	214,524	169,649	600,033	145,661	352,438
$15,000 under $20,000	831,567	14,590,011	831,567	15,328,409	409,808	6,832,072	330,788	372,982	47,301	474,046	212,462	649,612	190,867	372,754
$20,000 under $25,000	934,634	21,069,721	934,634	21,672,869	580,035	12,410,219	326,026	379,510	38,482	168,372	209,788	807,808	193,511	489,098
$25,000 under $30,000	1,157,769	31,822,551	1,157,769	32,646,115	801,502	20,380,774	388,694	516,752	47,373	253,871	227,919	814,456	207,310	480,332
$30,000 under $35,000	1,261,128	41,073,169	1,261,128	41,969,826	961,027	29,283,517	392,355	460,618	55,750	300,269	239,310	948,463	216,351	637,571
$35,000 under $40,000	1,376,286	51,665,674	1,376,286	52,640,593	1,109,732	37,710,739	447,547	460,851	47,883	239,832	241,587	916,311	225,910	633,220
$40,000 under $45,000	1,538,280	65,384,565	1,538,280	66,729,093	1,261,965	49,543,379	548,605	397,593	55,206	351,865	294,233	1,130,363	264,485	651,634
$45,000 under $50,000	1,533,079	72,833,116	1,533,079	74,052,828	1,256,536	55,092,806	526,031	392,229	46,727	233,445	302,997	1,045,868	273,964	720,450
$50,000 under $55,000	1,549,845	81,298,384	1,549,845	82,706,027	1,261,764	60,307,776	597,396	713,108	78,074	628,762	326,009	1,402,584	297,420	908,921
$55,000 under $60,000	1,607,084	92,312,649	1,607,084	93,794,233	1,320,549	67,558,032	619,710	449,768	61,707	550,856	368,584	1,534,008	345,582	960,521
$60,000 under $75,000	4,423,944	298,822,820	4,423,944	302,979,889	3,729,331	222,356,045	1,910,916	1,778,005	254,375	1,630,180	1,137,554	5,168,257	1,059,551	3,528,700
$75,000 under $100,000	7,179,544	626,110,901	7,179,544	634,243,182	6,259,274	480,356,780	3,447,298	2,746,810	422,980	2,356,579	2,096,408	9,754,650	1,964,436	6,510,170
$100,000 under $200,000	13,455,839	1,852,265,531	13,455,839	1,876,134,643	12,057,269	1,414,993,981	7,923,081	9,384,243	1,198,628	9,166,263	5,428,937	33,811,698	5,129,848	25,155,027
$200,000 under $500,000	4,639,462	1,327,550,480	4,639,462	1,352,486,670	4,143,565	906,848,842	3,643,974	11,487,393	977,028	12,290,289	3,024,908	41,655,840	2,916,513	32,224,149
$500,000 under $1,000,000	770,130	518,070,017	770,130	529,449,597	660,514	288,858,455	705,045	6,217,548	297,919	6,571,230	626,689	23,271,675	611,235	18,199,488
$1,000,000 under $1,500,000	162,973	196,339,427	162,973	200,173,458	136,268	90,372,853	156,996	3,552,033	82,622	3,257,157	142,581	10,064,422	139,200	7,783,075
$1,500,000 under $2,000,000	69,305	119,044,328	69,305	121,057,243	57,022	48,931,764	67,421	2,430,143	39,375	2,125,650	62,255	6,991,554	60,873	5,336,517
$2,000,000 under $5,000,000	99,160	296,951,098	99,160	301,110,263	80,365	106,286,399	97,593	6,768,403	62,268	4,861,637	90,670	18,276,133	88,890	14,240,647
$5,000,000 under $10,000,000	25,075	171,881,126	25,075	173,629,968	20,564	52,254,357	24,851	4,466,627	17,834	2,576,776	23,529	11,076,748	23,084	8,671,869
$10,000,000 or more	16,183	494,563,079	16,183	497,720,321	12,978	82,120,469	16,114	17,204,701	12,954	4,440,879	15,674	41,035,556	15,442	33,695,321
Taxable returns, total	**38,932,942**	**6,216,995,076**	**38,932,942**	**6,308,946,596**	**33,527,730**	**3,928,566,838**	**20,665,319**	**67,321,975**	**3,564,007**	**48,777,081**	**14,082,583**	**201,023,623**	**13,294,148**	**154,635,938**
Nontaxable returns, total	**5,032,141**	**168,224,040**	**5,032,141**	**174,064,129**	**3,077,755**	**110,497,519**	**2,109,585**	**3,408,551**	**362,170**	**4,085,792**	**1,387,129**	**10,567,772**	**1,285,126**	**7,300,432**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**18,568,269**	**28,345,168**	**183,236**	**6,926,779**	**8,528,031**	**189,685,062**	**13,988,416**	**599,831,224**	**1,442,094**	**14,923,563**	**6,423,993**	**149,509,220**	**11,620,305**	**352,799,151**
Under $5,000	28,537	22,112	* 1,117	* 2,203	72,074	97,129	95,693	129,853	10,642	-156,031	50,389	226,769	84,582	345,011
$5,000 under $10,000	42,065	34,351	* 1,540	* 15,407	103,640	449,563	125,228	149,325	12,148	-165,642	85,630	582,693	121,785	845,707
$10,000 under $15,000	74,798	42,047	* 3,998	* 43,430	155,934	903,529	149,600	195,615	13,382	-101,745	125,908	852,387	242,161	2,238,157
$15,000 under $20,000	119,649	73,108	* 4,009	* 56,097	190,306	1,338,736	192,721	331,966	17,274	-61,817	168,096	1,293,243	345,535	3,996,045
$20,000 under $25,000	170,579	100,231	* 7,766	* 134,486	196,595	1,129,065	185,745	328,524	19,128	-29,975	175,611	1,678,985	295,406	3,764,564
$25,000 under $30,000	265,218	155,962	* 7,871	* 123,460	233,303	2,064,685	203,503	422,986	26,486	-167,791	181,921	1,876,398	337,258	4,846,404
$30,000 under $35,000	353,367	217,951	* 7,016	* 137,741	224,272	1,964,632	210,585	620,662	18,113	-47,453	153,219	1,833,583	308,519	4,834,807
$35,000 under $40,000	410,881	272,716	10,037	146,175	244,048	2,229,774	223,932	577,905	14,647	-17,776	144,570	1,460,075	328,474	5,734,986
$40,000 under $45,000	550,307	344,430	15,038	309,617	251,817	1,873,460	259,246	632,075	27,495	-51,994	168,067	2,012,381	356,761	6,839,978
$45,000 under $50,000	571,030	365,757	* 6,298	* 94,289	240,081	2,157,130	250,783	749,565	22,394	-23,838	163,273	2,230,732	350,164	7,457,022
$50,000 under $55,000	594,665	407,802	7,304	75,505	244,094	2,696,156	291,691	957,562	23,221	96,875	211,549	2,476,501	402,115	8,570,365
$55,000 under $60,000	698,563	537,755	11,168	337,355	264,106	2,014,102	313,082	1,140,500	24,479	-70,382	215,102	2,844,800	443,226	10,482,458
$60,000 under $75,000	1,994,453	1,663,859	27,831	823,288	742,166	7,351,776	996,254	4,533,597	70,117	-78,458	631,977	10,262,316	1,153,497	28,966,088
$75,000 under $100,000	3,554,548	3,282,980	25,848	743,427	1,290,645	14,852,318	1,784,350	9,200,439	131,727	24,356	1,002,717	18,604,720	1,926,706	55,335,369
$100,000 under $200,000	6,931,004	8,246,862	34,880	2,124,320	2,682,639	51,276,723	4,805,413	41,013,850	380,327	101,974	2,006,310	53,909,572	3,613,832	140,094,185
$200,000 under $500,000	1,754,436	3,869,849	** 11,035	** 1,573,866	1,099,584	56,588,770	2,912,862	75,821,158	352,086	572,800	767,979	36,325,886	1,113,582	57,147,699
$500,000 under $1,000,000	265,904	1,833,622	**	**	199,929	21,160,691	643,633	56,295,004	144,245	1,076,647	118,099	6,728,307	132,354	7,296,492
$1,000,000 under $1,500,000	76,538	1,006,792	* 195	* 14,049	39,988	5,964,041	146,359	28,479,165	47,933	503,708	24,292	1,636,562	28,498	1,549,029
$1,500,000 under $2,000,000	35,265	683,889	137	59,015	17,448	3,347,491	64,257	21,333,788	24,071	336,364	10,033	721,833	11,433	627,215
$2,000,000 under $5,000,000	52,903	1,711,595	112	58,710	24,526	5,918,722	93,335	66,812,395	40,088	1,356,680	13,864	1,180,245	17,054	1,033,845
$5,000,000 under $10,000,000	14,180	987,361	27	51,169	6,476	2,227,536	24,202	52,277,141	12,281	815,239	3,301	326,228	4,438	368,413
$10,000,000 or more	9,378	2,484,138	10	3,170	4,361	2,079,033	15,942	237,828,149	9,809	11,011,820	2,084	445,004	2,928	425,311
Taxable returns, total	**17,463,232**	**27,233,858**	**161,390**	**6,502,334**	**7,219,020**	**178,537,515**	**12,630,331**	**590,079,974**	**1,282,239**	**15,839,540**	**5,632,570**	**141,777,110**	**10,271,757**	**336,159,601**
Nontaxable returns, total	**1,105,037**	**1,111,310**	**21,847**	**424,445**	**1,309,012**	**11,147,548**	**1,358,085**	**9,751,249**	**159,855**	**-915,977**	**791,423**	**7,732,110**	**1,348,548**	**16,639,550**

Footnote at end of table

2014 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,780,399**	**78,232,646**	**2,684,646**	**29,269,024**	**212,244**	**2,823,401**	**5,705,751**	**557,962,023**	**431,541**	**25,778,212**	**660,674**	**-4,298,703**	**2,151,834**	**10,826,439**
Under $5,000	31,936	169,902	22,851	230,517	* 971	* 6,702	22,875	-193,726	3,371	-1,726	5,303	-29,062	9,615	19,130
$5,000 under $10,000	38,413	171,452	32,492	432,466	* 2,301	* 10,700	36,150	-564,440	2,231	-35,215	7,624	-154,217	16,276	90,955
$10,000 under $15,000	47,743	384,248	44,150	392,018	* 4,032	* -8,732	37,866	-208,999	1,194	1,512	8,803	-106,768	26,519	133,311
$15,000 under $20,000	71,799	570,332	46,205	398,927	* 5,015	* 37,317	56,792	183,355	* 3,042	* 23,922	13,907	-81,219	46,213	180,261
$20,000 under $25,000	90,207	615,202	51,157	480,862	* 5,177	* 15,997	58,055	-38,928	3,464	19,596	16,383	-151,248	63,301	322,862
$25,000 under $30,000	70,373	468,787	59,789	540,099	* 2,514	* 9,736	64,811	-85,191	5,156	47,700	11,415	-100,629	73,714	399,461
$30,000 under $35,000	66,603	592,158	72,605	510,143	6,086	34,858	80,867	-255,936	7,999	69,856	12,506	-127,662	81,434	395,050
$35,000 under $40,000	64,979	550,976	49,916	547,823	* 4,972	* 19,927	77,874	197,675	1,556	8,225	13,148	-165,740	75,572	411,076
$40,000 under $45,000	73,844	783,790	76,030	621,672	4,113	69,753	87,047	24,896	6,420	73,749	17,463	-137,578	88,714	497,462
$45,000 under $50,000	72,447	640,480	89,645	771,062	* 2,361	* 33,450	80,482	756,235	3,578	16,359	9,903	-120,424	80,518	469,554
$50,000 under $55,000	93,537	869,458	90,502	949,197	* 524	* 1,365	97,798	383,195	5,861	42,998	23,098	-211,063	87,683	352,140
$55,000 under $60,000	88,621	677,026	97,290	918,871	4,346	20,505	112,169	1,189,681	13,198	126,677	14,711	-49,413	107,377	584,719
$60,000 under $75,000	280,534	2,434,703	267,832	2,674,333	18,551	158,067	321,603	3,032,952	20,853	157,317	55,192	-388,008	247,675	1,182,768
$75,000 under $100,000	487,322	4,939,800	511,458	4,639,693	35,863	209,929	583,966	7,312,457	56,572	1,176,681	103,911	-903,650	394,328	1,892,774
$100,000 under $200,000	1,222,394	16,628,558	874,033	6,999,079	74,968	926,987	1,804,225	46,767,738	136,920	2,752,384	218,794	-1,175,130	622,345	3,147,470
$200,000 under $500,000	670,410	19,449,850	206,989	4,340,554	28,877	901,486	1,451,725	112,727,904	99,548	4,153,326	95,696	-57,901	119,200	664,628
$500,000 under $1,000,000	179,941	9,900,811	53,079	1,692,857	7,645	258,742	444,834	97,132,435	30,154	2,648,854	20,859	-1,287	8,971	67,063
$1,000,000 under $1,500,000	47,714	3,557,676	15,506	570,188	1,699	42,038	117,770	49,126,403	9,192	1,473,068	4,506	5,408	1,403	9,899
$1,500,000 under $2,000,000	23,721	2,382,851	6,571	283,071	733	27,653	53,127	30,752,046	5,196	1,050,909	2,275	15,042	475	2,584
$2,000,000 under $5,000,000	37,928	5,300,092	11,073	636,624	1,061	19,401	79,668	79,786,562	9,604	3,169,592	3,497	-97,467	414	2,616
$5,000,000 under $10,000,000	11,418	2,604,573	3,183	246,610	269	16,371	21,387	42,292,099	3,342	2,382,927	947	-73,941	64	467
$10,000,000 or more	8,515	4,539,920	2,289	392,356	166	11,148	14,661	87,643,609	3,089	6,419,501	733	-186,746	25	189
Taxable returns, total	**3,359,525**	**74,341,869**	**2,281,904**	**24,780,416**	**188,182**	**2,586,919**	**5,188,729**	**559,295,564**	**399,224**	**25,721,032**	**566,989**	**-3,412,077**	**1,851,516**	**9,311,230**
Nontaxable returns, total	**420,874**	**3,890,777**	**402,742**	**4,488,608**	**24,061**	**236,482**	**517,022**	**-1,333,541**	**32,317**	**57,180**	**93,685**	**-886,626**	**300,318**	**1,515,209**

Size of adjusted gross income	Taxable social security benefits		Net operating loss		Cancellation of debt		Taxable health savings account distribution		Foreign-earned income exclusion		Gambling earnings		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**8,652,912**	**143,956,807**	**252,730**	**14,471,624**	**334,856**	**4,379,013**	**119,677**	**159,939**	**81,855**	**5,818,587**	**988,889**	**25,079,472**	**3,032,641**	**27,087,667**
Under $5,000	4,694	12,136	21,424	321,945	* 2,044	* 14,917	0	0	5,164	325,990	4,915	14,882	17,644	-77,211
$5,000 under $10,000	8,554	60,908	24,408	418,049	2,653	29,099	* 1,022	* 120	3,287	279,066	* 4,572	* 14,982	32,093	45,934
$10,000 under $15,000	28,325	41,569	15,118	314,861	6,917	55,458	* 1,301	* 1,485	2,444	150,185	23,764	217,603	34,841	138,791
$15,000 under $20,000	243,559	391,885	18,386	417,547	4,320	17,553	* 997	* 383	2,510	196,570	12,249	75,421	31,790	97,517
$20,000 under $25,000	333,117	770,522	9,046	209,703	* 2,670	* 17,696	0	0	2,113	196,774	22,336	206,768	34,785	94,320
$25,000 under $30,000	372,996	1,412,295	8,873	132,537	8,392	78,929	* 1,040	* 255	6,023	268,312	23,947	126,503	57,908	204,866
$30,000 under $35,000	299,613	1,681,971	11,552	225,130	7,254	30,303	* 3,032	* 2,960	2,121	178,293	28,300	189,015	54,830	51,156
$35,000 under $40,000	305,433	2,329,153	5,153	141,282	10,090	56,400	* 2,019	* 773	38	6,434	39,197	358,045	50,132	97,791
$40,000 under $45,000	309,502	2,927,319	5,038	141,486	12,745	60,998	* 5,881	* 3,958	1,986	111,320	25,311	128,305	49,229	209,389
$45,000 under $50,000	284,910	3,188,383	6,136	102,376	8,162	41,388	* 2,019	* 2,444	1,612	73,011	31,236	254,455	70,667	188,846
$50,000 under $55,000	320,692	4,313,075	10,711	172,237	8,065	51,335	* 3,335	* 9,994	1,329	112,233	29,186	223,118	70,333	201,209
$55,000 under $60,000	344,876	4,926,113	8,267	145,114	16,209	35,195	* 2,038	* 1,958	1,793	109,141	36,743	352,804	75,898	294,204
$60,000 under $75,000	969,559	15,737,075	18,243	829,910	27,806	270,161	17,164	20,063	7,088	467,561	105,598	943,223	244,017	736,667
$75,000 under $100,000	1,442,368	27,746,235	18,946	810,884	49,829	363,567	23,780	22,039	4,747	314,062	139,250	1,159,042	405,235	1,397,024
$100,000 under $200,000	2,402,654	52,848,277	43,575	1,738,823	94,003	1,103,388	42,676	65,188	19,929	1,360,942	309,435	4,254,406	1,019,641	4,883,799
$200,000 under $500,000	789,595	20,193,477	17,149	1,995,381	33,885	680,707	11,661	24,776	12,040	989,037	119,130	4,706,698	533,167	5,674,167
$500,000 under $1,000,000	124,521	3,401,064	5,737	1,342,476	14,887	254,929	1,223	2,106	4,892	443,416	21,369	3,266,821	142,044	3,219,016
$1,000,000 under $1,500,000	28,910	825,814	1,734	631,104	6,027	172,477	184	671	1,050	83,537	5,610	1,580,593	40,242	1,563,621
$1,500,000 under $2,000,000	12,690	366,810	805	333,701	3,694	55,933	138	267	552	48,633	2,314	805,002	18,823	828,150
$2,000,000 under $5,000,000	18,581	542,771	1,576	1,135,778	8,522	534,098	118	316	807	73,260	3,226	2,078,938	31,510	2,235,282
$5,000,000 under $10,000,000	4,624	141,374	489	736,144	3,414	147,794	** 50	** 183	194	17,993	757	992,340	9,839	1,292,122
$10,000,000 or more	3,137	98,581	364	2,175,156	3,270	306,690	**	**	135	12,816	444	3,130,508	7,972	3,711,006
Taxable returns, total	**7,705,063**	**137,365,480**	**118,500**	**11,464,572**	**296,680**	**4,034,819**	**108,910**	**149,762**	**56,717**	**4,013,778**	**879,529**	**23,050,733**	**2,741,431**	**26,304,583**
Nontaxable returns, total	**947,849**	**6,591,326**	**134,229**	**3,007,051**	**38,176**	**344,195**	**10,768**	**10,177**	**25,139**	**1,804,809**	**109,360**	**2,028,739**	**291,210**	**783,084**

Footnote at end of table

2014 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total statutory adjustments		Itemized deductions										
			Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
						Total		Total medical expenses		Expenses in excess of limitation		Total	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**14,634,290**	**97,791,609**	**1,206,705,085**	**2,794,181**	**44,699,003**	**8,606,481**	**83,811,803**	**8,606,481**	**128,952,980**	**8,605,451**	**45,141,178**	**43,612,560**	**520,448,551**
Under $5,000	60,432	165,458	5,288,726	0	0	235,018	2,508,435	235,018	2,556,415	233,987	47,981	294,702	1,167,478
$5,000 under $10,000	111,733	287,378	6,356,107	0	0	273,804	2,429,944	273,804	2,607,647	273,804	177,702	380,441	1,593,200
$10,000 under $15,000	165,390	462,191	9,183,481	0	0	406,820	3,251,944	406,820	3,674,042	406,820	422,098	592,588	1,907,866
$15,000 under $20,000	199,063	738,398	13,507,422	0	0	502,222	4,763,588	502,222	5,490,663	502,222	727,075	799,381	2,888,597
$20,000 under $25,000	235,117	603,147	14,020,331	0	0	473,438	3,710,596	473,438	4,620,665	473,438	910,069	907,217	2,904,528
$25,000 under $30,000	300,686	823,564	18,200,485	0	0	539,247	4,325,406	539,247	5,610,004	539,247	1,284,598	1,127,316	3,888,827
$30,000 under $35,000	304,809	896,657	19,446,740	0	0	486,075	3,834,229	486,075	5,235,539	486,075	1,401,311	1,235,860	4,448,792
$35,000 under $40,000	373,081	974,919	21,554,648	0	0	476,015	3,723,296	476,015	5,295,638	476,015	1,572,341	1,355,117	5,136,338
$40,000 under $45,000	422,377	1,344,528	24,858,973	0	0	456,931	4,237,165	456,931	5,950,889	456,931	1,713,724	1,519,148	6,268,079
$45,000 under $50,000	442,813	1,219,713	23,933,306	0	0	384,618	3,041,569	384,618	4,646,304	384,618	1,604,735	1,507,740	6,724,980
$50,000 under $55,000	435,408	1,407,644	26,033,591	0	0	421,996	3,491,881	421,996	5,407,724	421,996	1,915,843	1,531,779	7,337,991
$55,000 under $60,000	466,132	1,481,585	28,249,684	0	0	418,513	3,995,690	418,513	6,080,219	418,513	2,084,529	1,590,688	8,119,247
$60,000 under $75,000	1,396,756	4,157,070	83,529,352	0	0	998,555	9,898,779	998,555	15,711,141	998,555	5,812,362	4,402,798	25,847,523
$75,000 under $100,000	2,299,801	8,132,281	145,398,198	0	0	1,184,531	12,397,147	1,184,531	21,143,885	1,184,531	8,746,738	7,157,959	51,637,194
$100,000 under $200,000	5,089,087	23,869,112	344,438,245	21,540	14,149	1,193,132	13,792,009	1,193,132	26,756,698	1,193,132	12,964,688	13,433,374	148,336,899
$200,000 under $500,000	1,723,468	24,936,190	200,106,262	1,633,650	3,824,738	147,747	3,760,763	147,747	6,991,772	147,747	3,231,009	4,635,213	104,668,235
$500,000 under $1,000,000	388,239	11,379,580	64,254,359	767,791	8,613,169	6,274	414,908	6,274	747,594	6,274	332,686	769,197	40,670,933
$1,000,000 under $1,500,000	90,941	3,834,031	23,410,404	162,244	4,386,014	953	121,314	953	209,275	953	87,961	162,636	15,586,412
$1,500,000 under $2,000,000	40,797	2,012,916	13,901,555	69,103	2,905,931	321	46,968	321	89,309	321	42,341	69,247	9,533,409
$2,000,000 under $5,000,000	60,589	4,159,165	34,241,999	98,789	7,706,356	** 271	** 66,171	** 271	** 127,557	** 271	** 61,386	98,989	23,532,898
$5,000,000 under $10,000,000	16,262	1,748,843	19,531,052	24,973	4,514,451	**	**	**	**	**	**	25,021	13,127,348
$10,000,000 or more	11,311	3,157,242	67,260,164	16,092	12,734,194	**	**	**	**	**	**	16,148	35,121,776
Taxable returns, total	**13,025,166**	**91,951,520**	**1,084,631,503**	**2,792,272**	**44,682,707**	**5,973,911**	**46,569,001**	**5,973,911**	**85,236,585**	**5,973,911**	**38,667,584**	**38,729,165**	**494,896,561**
Nontaxable returns, total	**1,609,124**	**5,840,090**	**122,073,582**	**1,909**	**16,296**	**2,632,570**	**37,242,802**	**2,632,570**	**43,716,395**	**2,631,540**	**6,473,594**	**4,883,395**	**25,551,990**

Size of adjusted gross income	Total itemized deductions--continued									
	Taxes paid deduction--continued									
	State and local taxes						Real estate taxes		Personal property taxes	
	Total		Income tax		General sales tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**42,260,206**	**328,303,527**	**32,456,158**	**311,222,355**	**9,804,048**	**17,081,172**	**37,320,541**	**181,035,692**	**19,187,040**	**9,139,636**
Under $5,000	246,778	212,247	64,907	122,696	181,871	89,552	213,635	911,015	91,002	33,152
$5,000 under $10,000	317,776	311,644	104,592	198,977	213,185	112,667	302,299	1,232,646	115,128	33,050
$10,000 under $15,000	538,370	404,986	193,996	201,354	344,374	203,633	426,164	1,414,558	197,049	77,205
$15,000 under $20,000	729,210	666,473	290,675	364,238	438,536	302,234	562,304	2,122,557	280,129	86,504
$20,000 under $25,000	842,433	793,857	425,640	457,711	416,794	336,146	624,487	1,951,837	351,911	140,441
$25,000 under $30,000	1,053,271	1,202,609	582,875	758,874	470,396	443,735	759,003	2,469,769	461,422	174,708
$30,000 under $35,000	1,180,600	1,655,871	765,687	1,237,130	414,913	418,740	892,403	2,571,555	506,915	197,227
$35,000 under $40,000	1,287,608	1,988,281	874,615	1,537,745	412,993	450,536	995,498	2,888,247	563,185	219,475
$40,000 under $45,000	1,449,350	2,520,125	1,017,921	2,016,540	431,429	503,585	1,159,430	3,473,167	617,524	235,767
$45,000 under $50,000	1,448,240	2,831,197	1,045,845	2,350,519	402,395	480,678	1,209,894	3,558,441	643,559	293,452
$50,000 under $55,000	1,467,119	3,142,698	1,060,179	2,607,007	406,940	535,691	1,220,897	3,857,703	681,928	293,132
$55,000 under $60,000	1,541,375	3,643,694	1,173,697	3,143,630	367,678	500,064	1,313,619	4,167,125	687,030	251,361
$60,000 under $75,000	4,283,224	12,205,284	3,315,276	10,817,722	967,948	1,387,561	3,742,987	12,689,206	1,945,946	832,761
$75,000 under $100,000	6,984,999	26,925,219	5,659,877	24,529,166	1,325,122	2,396,053	6,250,385	23,056,797	3,270,488	1,439,138
$100,000 under $200,000	13,182,204	84,572,703	11,057,825	79,529,302	2,124,380	5,043,401	12,289,055	60,011,175	6,284,039	3,186,668
$200,000 under $500,000	4,574,481	68,513,746	3,852,638	65,882,011	721,843	2,631,735	4,285,883	34,621,135	2,054,938	1,230,924
$500,000 under $1,000,000	762,902	30,226,066	646,457	29,602,001	116,445	624,065	721,371	10,093,044	299,932	244,285
$1,000,000 under $1,500,000	161,821	12,464,094	140,577	12,296,291	21,244	167,803	153,153	3,013,635	61,464	60,336
$1,500,000 under $2,000,000	68,943	7,915,725	60,396	7,827,721	8,547	88,004	65,466	1,555,560	24,696	28,876
$2,000,000 under $5,000,000	98,555	20,482,111	86,351	20,331,101	12,204	151,010	93,514	2,931,002	34,654	46,388
$5,000,000 under $10,000,000	24,882	11,964,399	21,878	11,888,668	3,004	75,730	23,711	1,107,657	8,504	18,070
$10,000,000 or more	16,062	33,660,498	14,253	33,521,949	1,809	138,549	15,384	1,337,861	5,597	16,718
Taxable returns, total	**37,731,043**	**319,905,258**	**30,160,709**	**304,957,720**	**7,570,334**	**14,947,538**	**33,593,152**	**165,008,426**	**17,319,680**	**8,192,173**
Nontaxable returns, total	**4,529,162**	**8,398,270**	**2,295,449**	**6,264,635**	**2,233,714**	**2,133,634**	**3,727,389**	**16,027,266**	**1,867,360**	**947,463**

Footnote at end of table

2014 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,283,105**	**1,969,695**	**33,332,176**	**307,962,385**	**32,729,222**	**286,749,017**	**32,194,624**	**280,319,142**	**1,151,782**	**6,429,875**	**2,223,957**	**1,075,635**
Under $5,000	12,929	11,063	164,027	1,185,448	155,017	1,151,861	151,480	1,110,263	4,819	41,599	11,768	2,616
$5,000 under $10,000	15,688	15,860	226,363	1,609,772	220,504	1,565,341	214,441	1,520,080	7,082	45,262	11,337	1,081
$10,000 under $15,000	32,102	11,118	327,303	2,283,143	318,659	2,180,620	308,396	2,084,617	17,318	96,003	12,022	11,034
$15,000 under $20,000	28,004	13,064	440,770	3,055,295	429,737	2,914,627	420,929	2,816,397	13,286	98,230	24,995	8,388
$20,000 under $25,000	39,006	18,393	501,839	3,243,228	491,421	3,079,165	479,202	3,007,938	14,438	71,228	25,599	7,548
$25,000 under $30,000	49,265	41,741	634,070	4,279,164	621,965	4,085,905	609,687	4,006,234	20,324	79,671	29,725	14,268
$30,000 under $35,000	48,830	24,139	791,753	5,292,937	776,755	4,986,459	758,225	4,835,101	27,636	151,358	23,498	28,215
$35,000 under $40,000	65,502	40,335	885,448	5,845,215	876,054	5,546,750	855,557	5,404,488	28,889	142,262	36,304	21,595
$40,000 under $45,000	61,629	39,020	1,045,082	6,892,062	1,027,507	6,471,591	1,000,046	6,243,252	39,215	228,338	45,046	22,182
$45,000 under $50,000	61,862	41,891	1,089,731	7,097,773	1,080,919	6,713,194	1,062,809	6,577,915	31,517	135,279	48,159	25,337
$50,000 under $55,000	67,875	44,459	1,092,574	7,727,995	1,084,210	7,267,580	1,065,166	7,059,060	33,637	208,520	48,802	27,503
$55,000 under $60,000	89,889	57,067	1,178,458	8,273,490	1,167,021	7,853,330	1,145,866	7,601,101	41,019	252,229	67,719	21,117
$60,000 under $75,000	197,292	120,272	3,369,349	25,011,526	3,329,104	23,644,223	3,270,787	22,941,394	116,803	702,828	186,508	108,673
$75,000 under $100,000	378,364	216,040	5,736,012	45,772,646	5,678,032	43,373,383	5,584,081	42,503,591	188,851	869,792	336,831	159,157
$100,000 under $200,000	754,297	566,353	11,188,337	103,865,899	11,049,128	102,421,078	10,903,416	100,520,588	397,359	1,900,490	829,300	388,068
$200,000 under $500,000	296,625	302,430	3,756,306	50,012,178	3,632,963	47,881,577	3,587,782	46,913,123	137,254	968,454	380,583	173,881
$500,000 under $1,000,000	53,398	107,538	608,921	11,948,519	556,127	10,441,529	548,659	10,179,744	21,772	261,785	76,559	37,916
$1,000,000 under $1,500,000	12,958	48,346	128,975	3,140,249	110,247	2,292,242	107,394	2,214,765	5,319	77,477	14,202	7,913
$1,500,000 under $2,000,000	6,055	33,247	54,682	1,593,128	44,001	985,095	43,126	957,179	1,862	27,915	5,680	2,667
$2,000,000 under $5,000,000	8,162	73,397	78,416	3,313,435	59,136	1,384,374	57,583	1,336,175	2,398	48,199	7,327	4,761
$5,000,000 under $10,000,000	2,001	37,221	20,117	1,441,641	13,255	322,326	12,830	307,746	606	14,580	1,330	1,052
$10,000,000 or more	1,369	106,699	13,644	5,077,643	7,461	186,768	7,161	178,391	379	8,377	664	662
Taxable returns, total	**2,063,530**	**1,790,704**	**30,176,840**	**279,275,079**	**29,652,813**	**259,898,239**	**29,208,991**	**254,511,712**	**1,015,229**	**5,386,527**	**2,063,356**	**977,416**
Nontaxable returns, total	**219,575**	**178,991**	**3,155,336**	**28,687,306**	**3,076,409**	**26,850,778**	**2,985,633**	**25,807,430**	**136,553**	**1,043,348**	**160,601**	**98,219**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,243,396**	**5,951,842**	**1,466,098**	**14,185,892**	**36,221,029**	**210,598,779**	**33,019,908**	**155,455,053**	**22,163,193**	**65,330,485**	**491,687**	**32,936,757**
Under $5,000	14,501	23,472	8,114	7,499	174,974	134,337	146,393	193,957	70,766	58,090	34,576	161,136
$5,000 under $10,000	27,921	35,137	7,466	8,213	230,636	341,169	206,111	312,922	93,117	52,774	29,759	186,832
$10,000 under $15,000	41,419	61,102	12,135	30,387	380,133	637,755	333,590	563,950	170,862	115,923	23,293	289,274
$15,000 under $20,000	69,954	119,444	8,231	12,835	563,154	1,149,321	500,236	941,221	286,832	204,753	24,197	117,556
$20,000 under $25,000	93,194	124,750	16,430	31,764	663,390	1,509,083	588,733	1,164,033	361,109	273,435	32,711	198,822
$25,000 under $30,000	127,680	144,613	14,159	34,378	838,001	2,151,621	741,626	1,706,557	458,617	361,736	25,543	219,978
$30,000 under $35,000	188,861	245,241	13,232	33,022	899,224	2,324,693	783,051	1,778,790	518,368	573,631	30,680	228,634
$35,000 under $40,000	215,380	258,577	12,267	18,293	1,018,174	2,401,840	903,905	1,931,625	586,822	468,824	14,029	44,544
$40,000 under $45,000	275,918	372,448	18,983	25,840	1,153,497	2,982,981	993,084	2,314,882	662,680	582,787	20,973	1,534,666
$45,000 under $50,000	289,887	351,133	14,375	8,109	1,140,188	3,235,184	1,009,582	2,545,060	656,434	678,811	17,567	1,383,542
$50,000 under $55,000	270,888	408,987	11,068	23,925	1,208,514	3,388,894	1,082,924	2,818,646	675,070	563,970	28,748	437,895
$55,000 under $60,000	271,234	388,006	18,246	11,037	1,272,379	3,694,880	1,108,930	2,829,492	797,613	768,604	20,356	108,095
$60,000 under $75,000	774,975	1,134,161	62,548	124,469	3,545,192	10,814,141	3,165,376	8,616,594	2,135,564	2,000,433	39,292	699,107
$75,000 under $100,000	1,259,010	2,027,250	117,153	212,856	5,942,928	19,945,031	5,379,446	16,246,103	3,661,923	3,717,658	35,118	513,795
$100,000 under $200,000	322,574	257,521	389,223	799,233	11,841,295	48,902,399	10,934,221	39,553,097	7,743,812	9,161,782	72,909	1,771,490
$200,000 under $500,000	0	0	418,365	1,956,720	4,264,331	31,660,400	4,074,298	25,460,675	2,708,321	7,526,312	23,383	2,380,534
$500,000 under $1,000,000	0	0	166,744	1,469,074	726,850	13,530,016	713,533	10,653,720	399,163	2,881,065	9,411	3,524,711
$1,000,000 under $1,500,000	0	0	56,166	840,094	155,791	6,016,733	154,231	4,295,728	79,890	1,811,703	2,943	1,241,281
$1,500,000 under $2,000,000	0	0	27,774	605,366	66,528	3,752,949	65,754	2,716,182	32,675	2,356,712	1,417	4,717,038
$2,000,000 under $5,000,000	0	0	47,143	1,924,300	95,684	10,318,593	94,949	6,556,672	44,530	5,473,604	2,797	3,021,912
$5,000,000 under $10,000,000	0	0	14,814	1,118,263	24,321	6,974,756	24,150	4,127,156	11,311	3,192,940	1,052	2,087,778
$10,000,000 or more	0	0	11,460	4,890,213	15,848	34,732,005	15,783	18,127,990	7,714	22,504,936	933	8,068,137
Taxable returns, total	**3,586,869**	**4,867,792**	**1,355,987**	**13,531,633**	**32,703,018**	**199,316,409**	**29,881,576**	**146,273,675**	**20,347,269**	**63,224,599**	**278,882**	**27,167,924**
Nontaxable returns, total	**656,526**	**1,084,050**	**110,110**	**654,258**	**3,518,011**	**11,282,369**	**3,138,332**	**9,181,379**	**1,815,925**	**2,105,886**	**212,805**	**5,768,833**

Footnote at end of table

2014 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**90,109**	**2,204,349**	**12,331,555**	**104,902,010**	**14,531,998**	**90,653,325**	**20,801,150**	**7,579,891**	**7,653,280**	**49,576,013**	**27,660,988**	**147,809,230**
Under $5,000	* 1,370	* 8,280	129,897	270,392	23,584	151,790	101,470	25,302	56,869	100,158	138,758	277,249
$5,000 under $10,000	* 1,020	* 158	141,773	363,137	55,257	239,817	153,198	40,522	57,861	108,814	197,516	389,153
$10,000 under $15,000	* 1,020	* 2,682	194,899	889,192	117,402	676,976	249,513	58,285	85,450	219,959	322,800	955,219
$15,000 under $20,000	* 4,054	* 34,709	277,213	1,553,456	188,519	1,296,717	351,866	108,058	120,470	276,752	462,383	1,681,527
$20,000 under $25,000	7,314	41,636	357,476	2,391,433	284,562	2,094,607	399,561	112,602	140,222	382,853	563,698	2,590,063
$25,000 under $30,000	* 3,033	* 10,732	456,129	3,440,496	437,780	3,149,875	539,080	127,630	171,101	482,148	755,460	3,759,653
$30,000 under $35,000	* 2,387	* 31,593	470,943	3,309,591	450,073	3,092,698	551,483	131,671	181,721	464,816	766,681	3,689,185
$35,000 under $40,000	* 6,058	* 127,238	524,776	3,987,140	538,730	3,870,637	600,996	134,435	162,464	450,787	843,604	4,455,859
$40,000 under $45,000	* 2,020	* 9,477	552,880	4,337,719	579,984	4,134,777	649,635	150,402	207,417	632,675	949,263	4,917,854
$45,000 under $50,000	* 1,325	* 15,257	514,617	3,558,929	582,272	3,408,463	703,487	166,967	191,655	604,701	979,605	4,180,131
$50,000 under $55,000	* 7,081	* 76,520	534,432	3,811,269	596,052	3,722,327	713,741	164,839	194,863	624,732	989,438	4,511,897
$55,000 under $60,000	* 2,019	* 20,645	521,287	3,826,657	580,688	3,882,898	754,273	180,755	211,001	521,640	1,010,182	4,585,292
$60,000 under $75,000	11,967	357,293	1,386,956	10,671,764	1,658,202	10,621,242	2,220,493	544,177	648,670	1,979,582	2,899,740	13,145,001
$75,000 under $100,000	16,624	508,644	1,994,996	14,049,786	2,638,577	14,865,853	3,488,885	882,727	1,008,593	2,969,465	4,565,157	18,718,045
$100,000 under $200,000	19,007	665,318	3,256,482	24,669,639	4,640,642	26,973,771	6,650,708	2,020,959	2,315,039	8,036,735	8,553,436	37,031,465
$200,000 under $500,000	3,396	191,821	818,874	9,399,661	1,033,709	6,775,927	2,166,794	1,381,876	1,296,598	8,300,648	2,863,276	16,458,452
$500,000 under $1,000,000	356	45,402	126,656	3,299,725	98,367	874,364	342,167	529,501	356,640	4,827,362	514,033	6,231,227
$1,000,000 under $1,500,000	24	20,271	29,600	1,651,526	14,550	196,794	70,987	186,783	96,009	2,499,578	117,971	2,883,155
$1,500,000 under $2,000,000	* 20	* 1,067	13,357	1,076,917	4,839	84,828	30,272	115,210	45,220	1,670,355	52,458	1,870,393
$2,000,000 under $5,000,000	** 14	** 35,603	19,607	2,841,741	6,124	215,270	43,653	240,464	71,107	4,471,904	79,317	4,927,638
$5,000,000 under $10,000,000	**	**	5,291	1,611,683	1,378	138,641	11,374	103,001	20,026	2,639,392	21,448	2,881,034
$10,000,000 or more	**	**	3,414	3,890,158	706	185,053	7,514	173,725	14,286	7,310,955	14,765	7,669,733
Taxable returns, total	**59,650**	**898,881**	**10,378,520**	**89,299,933**	**13,056,420**	**78,131,475**	**18,620,403**	**6,859,407**	**6,773,963**	**45,591,641**	**24,633,066**	**130,582,524**
Nontaxable returns, total	**30,459**	**1,305,468**	**1,953,035**	**15,602,077**	**1,475,578**	**12,521,851**	**2,180,747**	**720,484**	**879,317**	**3,984,372**	**3,027,922**	**17,226,706**

Size of adjusted gross income	Total itemized deductions--continued											
	Unlimited miscellaneous deductions						Exemptions		Taxable income		Alternative minimum tax	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,171,506**	**21,476,213**	**873,936**	**18,826,289**	**300,458**	**2,264,217**	**101,976,287**	**379,340,850**	**41,150,114**	**4,838,271,670**	**4,122,084**	**27,928,782**
Under $5,000	5,899	14,357	* 3,656	* 9,770	* 2,243	* 4,587	413,983	1,632,575	9,582	9,799	* 4	* 64
$5,000 under $10,000	6,796	18,726	* 4,572	* 14,684	3,223	4,043	569,526	2,248,068	18,313	52,532	* 1,011	* 3,940
$10,000 under $15,000	27,264	210,899	23,764	204,663	3,499	6,236	838,711	3,309,839	122,551	208,153	* 146	* 1,703
$15,000 under $20,000	12,717	62,456	9,691	60,354	* 2,016	* 1,597	1,227,171	4,841,989	372,698	1,605,996	* 1,306	* 14,360
$20,000 under $25,000	24,572	219,827	21,221	198,005	* 4,351	* 21,822	1,420,791	5,608,369	602,032	4,301,704	* 113	* 360
$25,000 under $30,000	26,083	104,240	19,904	85,719	6,179	18,521	1,851,221	7,305,232	883,720	8,662,964	* 1,207	* 5,725
$30,000 under $35,000	31,242	204,906	25,839	172,050	6,412	32,856	2,152,559	8,496,319	1,105,326	14,770,069	* 63	* 4,667
$35,000 under $40,000	44,547	333,581	37,146	315,397	7,401	18,185	2,417,317	9,540,912	1,267,185	21,874,266	* 72	* 316
$40,000 under $45,000	25,096	131,491	22,224	121,197	2,874	10,293	2,810,678	11,094,969	1,459,267	30,735,226	* 223	* 1,913
$45,000 under $50,000	31,572	259,615	24,759	221,432	6,813	38,182	2,717,811	10,729,034	1,494,726	38,626,420	* 307	* 1,521
$50,000 under $55,000	27,121	199,042	22,673	186,758	4,448	12,284	2,850,107	11,248,097	1,521,343	44,424,052	* 233	* 454
$55,000 under $60,000	38,665	319,075	32,397	243,119	4,248	28,422	3,151,322	12,440,775	1,576,359	52,190,187	3,230	3,658
$60,000 under $75,000	108,863	928,325	92,691	836,772	18,397	91,552	8,997,781	35,520,977	4,367,229	181,064,589	26,678	41,219
$75,000 under $100,000	148,245	1,087,750	128,944	994,697	21,338	93,026	16,937,958	66,874,234	7,141,347	415,509,656	69,468	114,102
$100,000 under $200,000	328,224	4,220,229	272,199	3,700,523	55,458	461,142	36,823,129	145,360,290	13,432,746	1,363,781,353	615,484	1,449,775
$200,000 under $500,000	170,632	4,237,943	103,201	3,743,832	66,217	375,692	13,429,810	43,044,140	4,634,337	1,085,048,042	2,963,491	15,249,910
$500,000 under $1,000,000	53,463	2,958,025	18,350	2,472,875	35,258	402,565	2,286,269	27,888	769,285	454,032,655	367,548	4,722,034
$1,000,000 under $1,500,000	18,431	1,259,915	4,880	1,118,714	13,620	134,308	477,717	8,482	162,706	173,041,690	30,762	1,007,742
$1,500,000 under $2,000,000	9,778	803,047	2,090	720,906	7,739	77,645	199,892	2,536	69,196	105,195,531	12,996	570,038
$2,000,000 under $5,000,000	19,402	1,853,877	2,731	1,621,787	16,752	183,592	285,516	4,338	98,977	262,994,539	18,513	1,429,589
$5,000,000 under $10,000,000	6,811	881,303	643	794,930	6,207	80,004	70,940	900	25,034	152,477,363	5,177	825,941
$10,000,000 or more	6,085	1,167,584	360	988,104	5,764	167,663	46,079	885	16,152	427,664,884	4,054	2,479,752
Taxable returns, total	**1,037,092**	**19,058,346**	**775,927**	**16,919,734**	**263,084**	**1,886,648**	**89,294,832**	**329,296,300**	**38,918,862**	**4,804,854,972**	**4,112,340**	**27,910,290**
Nontaxable returns, total	**134,413**	**2,417,867**	**98,008**	**1,906,556**	**37,374**	**377,569**	**12,681,455**	**50,044,550**	**2,231,251**	**33,416,698**	**9,744**	**18,493**

Footnote at end of table

2014 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**40,895,144**	**1,098,917,332**	**18,052,244**	**38,468,754**	**38,925,604**	**1,059,942,267**	**38,932,942**	**1,080,991,224**
Under $5,000	12,262	2,215	* 2,680	* 631	8,575	1,188	8,575	1,188
$5,000 under $10,000	28,487	14,199	14,843	3,532	16,170	7,885	16,170	7,885
$10,000 under $15,000	112,410	23,713	53,092	7,371	75,427	14,610	75,427	14,610
$15,000 under $20,000	348,074	179,924	85,384	18,601	306,012	158,410	306,012	158,410
$20,000 under $25,000	581,408	442,846	215,328	68,439	479,354	362,298	479,355	362,298
$25,000 under $30,000	860,426	977,063	327,621	155,747	684,442	796,900	684,442	796,900
$30,000 under $35,000	1,080,626	1,706,168	380,634	275,718	844,580	1,415,760	844,580	1,415,760
$35,000 under $40,000	1,250,299	2,621,326	454,003	386,046	1,015,455	2,206,120	1,015,455	2,206,120
$40,000 under $45,000	1,443,699	3,777,835	563,614	527,168	1,207,296	3,223,473	1,207,296	3,223,473
$45,000 under $50,000	1,477,195	4,848,586	536,103	564,686	1,297,819	4,269,235	1,297,819	4,269,235
$50,000 under $55,000	1,504,714	5,736,948	575,113	649,425	1,351,664	5,068,718	1,352,654	5,068,737
$55,000 under $60,000	1,560,735	7,034,088	665,482	845,485	1,410,027	6,150,200	1,410,027	6,150,200
$60,000 under $75,000	4,329,568	26,006,835	1,730,840	2,588,140	4,114,323	23,328,049	4,114,324	23,328,049
$75,000 under $100,000	7,116,849	62,674,266	3,299,049	5,674,859	6,984,370	56,898,651	6,984,371	56,898,654
$100,000 under $200,000	13,411,728	238,830,077	6,409,580	9,689,603	13,360,537	229,032,269	13,360,811	229,047,122
$200,000 under $500,000	4,634,511	258,944,635	1,983,629	2,933,381	4,628,930	255,996,777	4,633,585	258,489,060
$500,000 under $1,000,000	769,729	133,313,344	475,972	2,624,650	768,742	130,684,170	769,608	133,605,538
$1,000,000 under $1,500,000	162,872	55,215,636	115,843	1,330,329	162,589	53,885,212	162,867	55,345,320
$1,500,000 under $2,000,000	69,267	34,268,649	51,206	879,203	69,176	33,389,277	69,241	34,453,719
$2,000,000 under $5,000,000	99,053	86,933,905	77,246	2,603,298	98,948	84,330,474	99,091	87,281,177
$5,000,000 under $10,000,000	25,062	49,581,350	20,639	1,590,661	25,022	47,990,673	25,061	49,993,757
$10,000,000 or more	16,169	125,783,724	14,345	5,051,781	16,146	120,731,921	16,173	128,874,011
Taxable returns, total	**38,929,712**	**1,095,549,184**	**16,113,152**	**35,167,907**	**38,925,604**	**1,059,942,267**	**38,932,942**	**1,080,991,224**
Nontaxable returns, total	**1,965,432**	**3,368,148**	**1,939,092**	**3,300,848**	**0**	**0**	**0**	**0**

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, July 2016

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

Table 2.1

15-Dec-15

2013 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**44,330,496**	**5,930,723,846**	**44,330,496**	**6,025,333,640**	**36,913,505**	**3,882,362,655**	**23,775,608**	**75,014,951**	**4,068,924**	**57,927,634**	**15,634,612**	**176,664,865**	**14,600,851**	**131,677,731**
Under $5,000	352,950	852,385	352,950	1,122,158	93,564	1,183,085	184,119	145,682	28,772	179,125	114,449	350,810	99,986	202,970
$5,000 under $10,000	434,830	3,318,780	434,830	3,598,532	154,563	1,863,831	218,203	192,392	37,310	124,693	142,906	427,628	128,140	220,098
$10,000 under $15,000	742,962	9,305,155	742,962	9,823,448	294,946	3,825,177	360,355	333,503	44,666	322,657	226,234	686,914	205,575	386,334
$15,000 under $20,000	902,415	15,882,965	902,415	16,484,178	435,835	7,559,957	392,329	477,962	54,687	397,086	244,059	860,992	226,485	494,747
$20,000 under $25,000	988,360	22,325,192	988,360	23,005,694	596,913	12,369,538	357,402	482,498	46,532	244,903	226,927	762,412	208,709	475,515
$25,000 under $30,000	1,211,423	33,419,002	1,211,423	34,267,459	840,740	21,307,257	418,597	605,294	65,281	783,441	256,307	1,048,681	225,317	615,295
$30,000 under $35,000	1,401,484	45,723,388	1,401,484	46,747,347	1,062,111	31,119,621	493,814	548,219	57,469	305,821	286,448	924,395	262,815	547,479
$35,000 under $40,000	1,485,493	55,801,979	1,485,493	56,984,874	1,202,429	41,128,452	536,301	434,160	64,588	401,560	274,830	1,061,573	253,145	692,593
$40,000 under $45,000	1,618,385	68,794,527	1,618,385	69,981,176	1,326,604	51,878,923	548,863	500,402	68,656	630,454	312,075	1,109,112	284,098	600,094
$45,000 under $50,000	1,674,219	79,639,569	1,674,219	81,030,299	1,395,218	60,551,651	619,599	486,343	71,784	565,082	335,086	1,337,800	305,571	909,234
$50,000 under $55,000	1,617,207	84,869,145	1,617,207	86,351,048	1,347,278	63,375,317	655,528	709,350	79,737	643,986	388,424	1,496,801	359,513	1,015,806
$55,000 under $60,000	1,595,399	91,694,880	1,595,399	93,027,068	1,315,891	67,867,335	718,028	574,242	85,337	797,537	387,083	1,682,028	356,315	1,006,475
$60,000 under $75,000	4,802,903	324,209,141	4,802,903	328,854,113	4,107,025	245,145,060	2,168,740	1,907,917	282,753	1,665,851	1,202,117	4,578,758	1,113,721	3,048,429
$75,000 under $100,000	7,356,600	640,991,491	7,356,600	649,086,381	6,437,022	490,574,555	3,769,175	3,627,917	486,992	3,370,950	2,268,447	10,157,018	2,112,979	6,912,768
$100,000 under $200,000	12,950,515	1,774,406,538	12,950,515	1,798,359,082	11,683,323	1,370,949,077	8,020,070	10,378,564	1,225,757	10,471,505	5,383,050	29,340,499	5,020,827	21,689,414
$200,000 under $500,000	4,208,987	1,201,171,177	4,208,987	1,225,023,590	3,776,444	831,688,032	3,380,357	12,171,945	912,771	13,088,848	2,755,419	34,123,462	2,629,388	25,815,124
$500,000 under $1,000,000	668,727	448,785,275	668,727	459,150,878	580,416	254,987,504	623,976	7,095,328	271,071	6,836,446	546,973	18,508,569	531,116	14,167,850
$1,000,000 under $1,500,000	142,203	170,951,270	142,203	174,277,138	118,738	80,239,001	137,463	3,433,940	72,952	3,258,692	123,370	8,445,502	120,466	6,422,007
$1,500,000 under $2,000,000	58,573	100,641,037	58,573	102,413,371	48,489	42,477,761	57,275	2,264,091	33,394	2,034,185	52,387	5,409,638	50,912	4,107,358
$2,000,000 under $5,000,000	83,993	249,945,282	83,993	253,551,072	69,072	92,067,865	82,746	6,817,037	53,630	4,981,524	76,841	14,379,455	75,171	10,782,344
$5,000,000 under $10,000,000	20,375	138,761,731	20,375	140,255,550	16,826	44,286,947	20,205	4,390,760	14,812	2,508,585	19,120	8,947,214	18,766	6,905,201
$10,000,000 or more	12,493	369,233,936	12,493	371,939,185	10,059	65,916,707	12,461	17,437,409	9,970	4,314,703	12,058	31,025,602	11,837	24,660,596
Taxable returns, total	**38,880,699**	**5,751,943,946**	**38,880,699**	**5,840,479,962**	**33,602,326**	**3,765,638,662**	**21,354,393**	**71,106,215**	**3,625,473**	**52,574,836**	**14,100,788**	**165,071,982**	**13,184,467**	**123,595,400**
Nontaxable returns, total	**5,449,797**	**178,779,900**	**5,449,797**	**184,853,678**	**3,311,179**	**116,723,993**	**2,421,216**	**3,908,736**	**443,451**	**5,352,797**	**1,533,824**	**11,592,883**	**1,416,384**	**8,082,331**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**18,761,715**	**25,935,513**	**195,194**	**6,163,041**	**8,468,380**	**182,319,646**	**13,954,444**	**418,316,737**	**1,355,730**	**9,128,239**	**6,447,265**	**136,390,334**	**11,655,425**	**342,487,922**
Under $5,000	26,655	23,056	* 891	* 4,275	96,556	144,342	115,796	29,525	14,634	-140,422	51,458	175,343	69,822	284,536
$5,000 under $10,000	37,809	31,823	* 2,218	* 15,089	106,710	356,273	140,906	784	15,534	12,270	99,386	491,189	143,061	756,127
$10,000 under $15,000	90,221	61,234	* 5,448	* 60,360	164,411	836,546	204,352	72,429	17,559	-56,963	173,320	1,150,824	311,774	2,884,653
$15,000 under $20,000	116,480	80,766	5,789	97,011	214,323	1,295,528	226,853	207,114	21,401	-250,938	171,032	1,163,734	362,411	4,609,505
$20,000 under $25,000	177,334	99,305	* 7,552	* 79,285	198,950	1,420,373	204,887	336,090	11,603	-88,637	177,695	1,745,069	332,311	4,374,400
$25,000 under $30,000	270,592	159,048	9,008	93,838	220,890	1,457,280	244,061	603,600	15,401	11,859	201,335	2,061,609	352,119	5,055,609
$30,000 under $35,000	410,115	244,936	10,017	115,855	227,823	1,850,627	243,869	567,289	19,951	-143,434	201,640	2,347,484	377,056	6,261,550
$35,000 under $40,000	511,580	335,380	14,548	267,635	256,701	1,823,027	249,689	190,142	25,839	-140,105	182,951	2,017,820	366,105	6,095,016
$40,000 under $45,000	596,698	383,844	11,021	134,535	253,103	1,888,228	264,326	688,131	20,987	-37,197	183,378	1,974,705	366,266	7,076,896
$45,000 under $50,000	636,225	396,636	10,317	127,951	248,589	2,669,864	313,765	665,404	26,435	-263,207	198,954	2,161,783	404,877	8,408,741
$50,000 under $55,000	655,366	514,292	8,721	178,434	264,391	2,742,064	314,601	913,996	21,403	-11,533	200,684	2,642,273	392,141	8,432,985
$55,000 under $60,000	715,769	532,145	12,051	301,025	267,063	2,144,759	317,677	945,647	19,761	-25,880	192,337	2,674,499	403,527	9,934,657
$60,000 under $75,000	2,226,599	1,819,525	31,748	861,956	831,912	8,931,676	1,013,771	2,809,729	84,607	-499,994	646,521	9,697,116	1,246,814	31,876,848
$75,000 under $100,000	3,647,809	3,407,886	27,963	735,561	1,297,538	15,114,039	1,916,165	7,455,848	142,640	-407,064	1,052,742	20,097,631	1,946,333	56,360,133
$100,000 under $200,000	6,760,321	8,083,387	26,668	1,521,005	2,559,109	49,508,128	4,696,266	32,153,266	360,522	-854,958	1,914,462	48,459,518	3,446,141	132,654,255
$200,000 under $500,000	1,567,197	3,552,001	9,439	1,140,241	1,011,039	55,120,654	2,635,095	56,141,928	303,427	95,840	661,668	28,893,356	965,652	47,823,724
$500,000 under $1,000,000	173,847	1,191,525	1,394	240,434	170,813	17,613,041	559,802	39,996,757	125,041	298,629	94,295	5,401,402	115,635	6,076,466
$1,000,000 under $1,500,000	55,582	734,265	* 164	* 45,988	34,968	5,620,253	127,329	20,849,746	39,026	158,703	20,356	1,230,944	24,096	1,407,401
$1,500,000 under $2,000,000	26,225	505,104	* 65	* 38,820	14,351	2,591,969	54,301	15,081,070	19,460	178,340	7,806	451,529	9,421	533,971
$2,000,000 under $5,000,000	41,685	1,255,430	137	73,322	20,397	5,022,905	79,019	47,840,551	33,236	784,001	11,167	908,134	14,031	1,000,123
$5,000,000 under $10,000,000	10,687	714,445	24	18,535	5,337	2,069,460	19,627	36,147,918	9,857	708,497	2,565	314,748	3,569	316,012
$10,000,000 or more	6,919	1,809,481	12	11,887	3,407	2,098,612	12,288	154,619,772	7,407	9,800,434	1,515	329,623	2,267	264,316
Taxable returns, total	**17,643,050**	**24,739,672**	**162,486**	**5,716,311**	**7,101,899**	**172,168,342**	**12,434,692**	**408,612,589**	**1,175,703**	**10,528,639**	**5,570,350**	**127,608,951**	**10,178,769**	**324,560,663**
Nontaxable returns, total	**1,118,665**	**1,195,841**	**32,708**	**446,730**	**1,366,481**	**10,151,304**	**1,519,753**	**9,704,148**	**180,028**	**-1,400,400**	**876,915**	**8,781,384**	**1,476,656**	**17,927,260**

Footnote at end of table

2013 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss		Unemployment compensation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,739,509**	**73,643,435**	**2,801,608**	**29,464,968**	**241,864**	**3,134,412**	**5,663,790**	**519,535,866**	**425,832**	**20,769,282**	**698,101**	**-2,913,945**	**2,607,918**	**16,664,003**
Under $5,000	31,193	159,979	* 29,702	* 264,352	* 2,150	* -4,417	33,103	-493,842	2,396	2,746	7,717	-30,262	8,843	43,791
$5,000 under $10,000	48,694	269,166	27,637	256,797	* 3,396	* -7,165	40,352	-215,770	2,113	-43,392	9,066	-21,935	25,704	116,824
$10,000 under $15,000	62,282	322,623	47,312	347,914	* 1,007	* 2,729	39,848	-89,384	3,163	7,900	11,620	-88,641	53,417	291,576
$15,000 under $20,000	79,916	655,999	67,694	602,087	* 7,022	* 34,933	66,768	-33,362	6,085	43,666	21,785	-185,096	56,998	429,030
$20,000 under $25,000	63,044	508,660	52,387	354,684	* 2,239	* 35,835	59,024	220,021	2,300	21,502	16,005	-114,118	80,500	515,632
$25,000 under $30,000	79,150	557,986	50,655	483,122	* 3,312	* 19,015	78,822	-60,892	2,299	1,142	15,342	-112,452	72,095	590,616
$30,000 under $35,000	84,415	638,540	73,025	855,816	* 4,992	* 41,209	78,997	338,777	6,150	31,056	13,176	-165,515	120,694	831,255
$35,000 under $40,000	74,992	659,529	87,697	757,151	* 7,463	* 38,335	89,281	513,018	6,797	40,711	15,307	-106,139	111,604	711,106
$40,000 under $45,000	88,969	837,867	82,564	739,934	9,588	104,326	88,188	552,719	7,420	45,548	16,738	-231,185	99,525	576,326
$45,000 under $50,000	90,690	589,760	87,737	755,067	* 3,504	* 21,037	103,038	577,674	7,224	63,693	19,021	-258,369	96,428	532,873
$50,000 under $55,000	87,938	743,643	86,457	730,036	5,334	45,543	93,671	672,036	7,549	57,666	20,437	-220,833	120,271	715,291
$55,000 under $60,000	88,845	878,929	89,373	760,597	7,423	58,345	106,727	850,728	7,889	55,400	15,430	-79,544	103,165	718,311
$60,000 under $75,000	299,428	3,067,417	330,720	3,076,482	24,260	205,379	354,514	2,973,716	32,734	399,589	74,616	-769,541	341,374	2,159,323
$75,000 under $100,000	502,438	4,774,862	561,221	4,744,106	48,607	268,559	659,713	8,603,507	42,332	379,993	99,788	-518,248	485,076	3,105,379
$100,000 under $200,000	1,172,933	16,891,940	865,260	7,560,210	69,108	956,767	1,778,949	44,286,692	139,148	2,781,790	219,339	-422,567	696,772	4,438,677
$200,000 under $500,000	616,973	17,729,999	180,047	3,981,640	32,198	935,217	1,355,586	110,519,924	97,068	3,934,323	94,589	684,106	123,594	801,067
$500,000 under $1,000,000	158,709	8,746,320	48,688	1,357,912	6,836	215,640	394,657	90,407,089	26,207	2,124,584	17,430	266,940	9,700	68,354
$1,000,000 under $1,500,000	41,934	3,441,544	13,230	502,230	1,541	55,152	102,122	44,536,763	8,799	1,379,239	4,544	-39,460	1,157	10,335
$1,500,000 under $2,000,000	19,710	1,995,434	6,099	269,275	562	14,299	44,333	28,672,455	4,726	1,048,530	1,834	-26,189	435	3,400
$2,000,000 under $5,000,000	31,768	4,433,364	9,508	537,789	946	32,864	67,413	72,862,788	8,093	2,890,301	3,016	-130,044	479	4,154
$5,000,000 under $10,000,000	8,956	2,060,273	2,742	203,536	236	53,634	17,315	37,084,054	2,839	1,857,098	732	-98,739	61	471
$10,000,000 or more	6,532	3,679,602	1,850	324,229	140	7,178	11,370	76,757,153	2,501	3,646,196	569	-246,114	25	213
Taxable returns, total	**3,254,388**	**69,402,484**	**2,367,026**	**24,729,472**	**218,552**	**2,993,533**	**5,080,776**	**520,205,081**	**389,417**	**20,606,096**	**594,403**	**-1,800,015**	**2,208,779**	**14,096,459**
Nontaxable returns, total	**485,120**	**4,240,951**	**434,582**	**4,735,496**	**23,312**	**140,878**	**583,015**	**-669,216**	**36,415**	**163,185**	**103,699**	**-1,113,930**	**399,139**	**2,567,545**

Size of adjusted gross income	Taxable social security benefits		Net operating loss		Cancellation of debt		Taxable health savings account distribution		Foreign-earned income exclusion		Gambling earnings		Other income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**8,624,409**	**137,727,107**	**290,647**	**13,448,246**	**352,247**	**5,179,325**	**130,177**	**167,241**	**92,000**	**6,841,365**	**1,036,924**	**25,450,465**	**3,177,285**	**24,081,537**
Under $5,000	5,650	16,563	26,645	361,731	* 2,155	* 18,276	0	0	4,310	237,940	7,321	25,954	24,337	42,744
$5,000 under $10,000	6,735	39,467	25,860	428,468	* 6,623	* 35,728	0	0	* 2,106	* 117,199	7,567	34,042	28,193	39,459
$10,000 under $15,000	41,804	113,638	28,235	330,086	4,738	195,576	* 993	* 1,017	2,264	110,520	16,582	95,138	32,194	-92,152
$15,000 under $20,000	243,301	337,226	19,303	282,969	3,719	45,092	* 3	* 1	2,989	244,945	21,152	107,847	49,812	112,144
$20,000 under $25,000	348,299	838,422	16,243	441,350	* 6,657	* 25,199	* 1,007	* 738	1,172	95,110	30,568	219,201	48,955	81,247
$25,000 under $30,000	386,706	1,563,237	15,637	481,429	* 8,317	* 57,842	* 3,207	* 2,456	3,422	142,500	26,241	147,199	55,050	223,302
$30,000 under $35,000	382,867	2,165,210	13,874	468,831	* 4,336	* 43,430	* 2,986	* 3,350	328	34,052	30,637	179,783	70,587	203,619
$35,000 under $40,000	344,770	2,593,302	9,119	220,413	* 8,247	* 28,097	* 4,975	* 2,603	3,691	207,851	30,600	302,728	67,391	212,237
$40,000 under $45,000	311,955	2,979,648	9,034	208,478	10,371	70,009	* 1,997	* 2,333	38	6,315	25,751	208,531	82,545	296,527
$45,000 under $50,000	325,392	3,614,622	8,599	218,713	11,163	56,229	* 2,998	* 765	1,549	146,910	30,213	272,153	75,295	158,622
$50,000 under $55,000	314,577	4,004,558	9,797	295,043	8,538	37,685	8,354	7,463	4,432	355,959	45,914	356,969	91,943	363,631
$55,000 under $60,000	324,715	4,518,257	6,103	158,339	9,724	71,182	* 7,042	* 4,641	2,960	192,304	36,015	327,448	77,274	162,497
$60,000 under $75,000	988,981	15,827,857	16,103	645,206	30,013	351,528	13,373	10,706	7,020	514,834	129,204	1,152,934	276,867	788,516
$75,000 under $100,000	1,485,298	28,369,242	22,274	808,844	55,336	654,781	27,561	43,787	8,462	570,223	158,460	1,375,070	458,880	1,297,658
$100,000 under $200,000	2,276,414	49,534,102	40,840	1,675,013	114,457	1,456,156	43,270	67,870	22,648	1,949,309	295,389	3,494,191	1,039,818	4,822,023
$200,000 under $500,000	677,657	16,813,256	14,240	1,853,769	33,886	676,841	10,798	15,367	15,285	1,116,577	114,274	5,080,048	481,732	4,969,462
$500,000 under $1,000,000	103,747	2,834,849	5,139	1,323,915	12,279	450,165	1,099	2,839	6,188	522,575	19,975	3,158,365	124,999	2,886,119
$1,000,000 under $1,500,000	24,429	672,214	1,327	465,299	5,828	169,484	252	550	1,319	114,003	5,218	1,752,495	34,374	1,269,760
$1,500,000 under $2,000,000	9,799	275,247	754	344,993	3,297	74,407	* 65	* 137	541	46,084	1,957	801,704	15,947	696,304
$2,000,000 under $5,000,000	15,146	431,298	968	832,256	7,333	165,860	159	524	911	82,116	2,912	2,178,798	27,065	2,017,367
$5,000,000 under $10,000,000	3,757	110,501	336	534,178	2,654	121,176	20	46	249	22,931	615	914,812	7,893	1,051,967
$10,000,000 or more	2,410	74,391	217	1,068,925	2,579	374,581	16	48	119	11,108	359	3,265,053	6,135	2,478,484
Taxable returns, total	**7,629,889**	**131,035,086**	**117,786**	**9,519,408**	**309,639**	**4,655,155**	**119,816**	**156,805**	**67,526**	**5,109,614**	**910,390**	**23,262,353**	**2,825,270**	**22,466,926**
Nontaxable returns, total	**994,521**	**6,692,022**	**172,860**	**3,928,838**	**42,608**	**524,170**	**10,362**	**10,436**	**24,474**	**1,731,751**	**126,534**	**2,188,112**	**352,015**	**1,614,611**

Footnote at end of table

2013 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total statutory adjustments		Itemized deductions										
			Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
						Total		Total medical expenses		Expenses in excess of limitation		Total	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**14,674,243**	**94,609,794**	**1,188,594,808**	**2,517,112**	**36,428,173**	**8,997,721**	**84,506,732**	**8,997,721**	**129,127,805**	**8,996,686**	**44,621,073**	**43,976,931**	**506,190,703**
Under $5,000	85,977	269,772	5,784,355	0	0	258,338	2,362,551	258,338	2,416,680	257,304	54,128	331,729	1,231,213
$5,000 under $10,000	119,008	279,752	6,686,603	0	0	304,069	2,839,253	304,069	3,032,673	304,069	193,419	417,720	1,483,430
$10,000 under $15,000	191,996	518,293	10,929,550	0	0	506,549	3,755,022	506,549	4,279,197	506,549	524,175	719,950	2,434,798
$15,000 under $20,000	225,960	601,213	13,572,230	0	0	576,051	4,782,992	576,051	5,628,064	576,051	845,072	874,788	2,975,335
$20,000 under $25,000	246,921	680,502	15,428,954	0	0	514,010	4,810,693	514,010	5,805,845	514,010	995,152	955,755	3,029,665
$25,000 under $30,000	290,335	848,457	18,917,966	0	0	549,688	4,105,553	549,688	5,416,695	549,688	1,311,141	1,185,185	4,193,709
$30,000 under $35,000	332,377	1,023,958	22,150,125	0	0	581,494	4,735,649	581,494	6,380,172	581,494	1,644,523	1,373,724	4,878,808
$35,000 under $40,000	401,770	1,182,895	23,204,163	0	0	477,824	3,838,049	477,824	5,402,497	477,824	1,564,448	1,464,193	5,607,401
$40,000 under $45,000	450,138	1,186,649	25,660,686	0	0	459,152	3,339,955	459,152	5,054,135	459,152	1,714,181	1,592,117	6,597,233
$45,000 under $50,000	470,354	1,390,730	27,408,503	0	0	464,718	3,895,703	464,718	5,841,377	464,718	1,945,674	1,651,032	7,580,023
$50,000 under $55,000	463,853	1,481,903	27,465,330	0	0	421,523	3,902,322	421,523	5,815,437	421,523	1,913,115	1,602,071	7,944,280
$55,000 under $60,000	469,511	1,332,188	26,954,574	0	0	369,086	3,245,140	369,086	5,077,215	369,086	1,832,075	1,586,083	8,075,518
$60,000 under $75,000	1,549,936	4,644,972	88,093,671	0	0	1,060,446	10,131,174	1,060,446	16,334,625	1,060,446	6,203,451	4,783,821	27,602,578
$75,000 under $100,000	2,365,086	8,094,890	150,184,183	0	0	1,230,254	11,787,549	1,230,254	20,790,335	1,230,254	9,002,785	7,327,685	53,056,609
$100,000 under $200,000	4,892,462	23,952,544	333,749,044	26,203	16,900	1,096,144	13,250,417	1,096,144	24,983,090	1,096,144	11,732,672	12,922,140	142,502,165
$200,000 under $500,000	1,589,959	23,852,412	187,351,081	1,523,886	3,591,234	120,784	3,068,958	120,784	5,708,362	120,784	2,639,403	4,204,505	97,598,115
$500,000 under $1,000,000	339,361	10,365,603	59,933,251	656,687	7,423,006	6,121	389,258	6,121	712,117	6,121	322,859	667,756	38,085,544
$1,000,000 under $1,500,000	80,509	3,325,867	23,112,957	139,706	3,790,602	987	200,983	987	301,369	987	100,385	141,520	15,574,896
$1,500,000 under $2,000,000	34,486	1,772,334	12,986,625	57,088	2,415,106	302	33,078	302	73,616	302	40,538	58,494	9,147,632
$2,000,000 under $5,000,000	52,029	3,605,789	32,815,865	81,715	6,361,192	164	26,097	164	58,695	164	32,598	83,860	22,977,890
$5,000,000 under $10,000,000	13,360	1,493,820	17,636,345	19,769	3,587,805	** 17	** 6,333	** 17	** 15,610	** 17	** 9,277	20,333	12,191,357
$10,000,000 or more	8,855	2,705,249	58,568,747	12,058	9,242,327	**	**	**	**	**	**	12,469	31,422,505
Taxable returns, total	**12,944,163**	**88,536,016**	**1,057,797,114**	**2,515,088**	**36,400,643**	**6,119,361**	**45,224,706**	**6,119,361**	**82,988,733**	**6,119,361**	**37,764,027**	**38,671,727**	**479,150,213**
Nontaxable returns, total	**1,730,080**	**6,073,778**	**130,797,695**	**2,024**	**27,530**	**2,878,360**	**39,282,026**	**2,878,360**	**46,139,072**	**2,877,325**	**6,857,046**	**5,305,204**	**27,040,490**

Size of adjusted gross income	Total itemized deductions--continued									
	Taxes paid deduction--continued									
	State and local taxes						Real estate taxes		Personal property taxes	
	Total		Income tax		General sales tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**42,667,457**	**320,871,155**	**32,589,964**	**304,274,450**	**10,077,493**	**16,596,706**	**37,803,131**	**174,273,112**	**19,696,282**	**9,122,824**
Under $5,000	278,023	223,194	70,734	121,385	207,289	101,810	258,690	953,588	120,626	32,596
$5,000 under $10,000	376,690	323,473	127,707	185,054	248,983	138,418	318,391	1,070,115	146,348	79,143
$10,000 under $15,000	649,011	563,943	253,835	323,794	395,176	240,149	549,575	1,767,361	256,300	96,189
$15,000 under $20,000	790,335	777,519	341,920	484,684	448,415	292,835	639,959	2,070,450	329,968	110,658
$20,000 under $25,000	890,523	855,513	425,879	477,944	464,644	377,569	656,138	1,972,287	382,363	185,036
$25,000 under $30,000	1,119,864	1,349,338	630,767	906,686	489,096	442,652	855,047	2,589,540	490,009	221,030
$30,000 under $35,000	1,314,873	1,767,409	818,760	1,263,606	496,113	503,804	994,444	2,862,087	577,473	225,141
$35,000 under $40,000	1,399,879	2,141,850	933,844	1,634,492	466,035	507,358	1,100,712	3,177,807	616,796	239,315
$40,000 under $45,000	1,514,657	2,827,137	1,060,721	2,272,087	453,937	555,050	1,238,727	3,462,757	691,615	253,153
$45,000 under $50,000	1,603,531	3,197,526	1,162,993	2,691,149	440,539	506,377	1,310,077	4,053,050	736,163	297,430
$50,000 under $55,000	1,543,006	3,549,195	1,131,735	2,999,063	411,271	550,132	1,290,906	4,032,994	694,518	276,622
$55,000 under $60,000	1,540,709	3,692,812	1,153,959	3,174,188	386,750	518,624	1,346,820	4,111,112	668,841	230,888
$60,000 under $75,000	4,659,535	13,473,709	3,641,021	12,016,233	1,018,515	1,457,476	4,048,566	13,126,673	2,159,963	902,356
$75,000 under $100,000	7,160,623	27,675,131	5,831,782	25,385,505	1,328,841	2,289,626	6,485,450	23,688,392	3,352,986	1,403,771
$100,000 under $200,000	12,691,584	81,950,154	10,656,619	77,117,186	2,034,965	4,832,967	11,888,328	56,947,167	6,220,415	3,110,100
$200,000 under $500,000	4,156,119	65,039,704	3,506,092	62,736,311	650,027	2,303,393	3,895,196	31,204,738	1,868,794	1,098,137
$500,000 under $1,000,000	663,199	29,032,974	564,683	28,573,276	98,516	459,698	627,055	8,707,783	268,036	218,572
$1,000,000 under $1,500,000	140,972	12,823,498	122,982	12,719,856	17,990	103,642	133,695	2,652,454	54,224	54,199
$1,500,000 under $2,000,000	58,192	7,764,576	51,091	7,704,710	7,101	59,866	55,118	1,327,792	20,770	23,007
$2,000,000 under $5,000,000	83,491	20,341,522	73,989	20,201,928	9,502	139,593	78,996	2,524,805	28,978	39,691
$5,000,000 under $10,000,000	20,246	11,232,043	17,791	11,170,922	2,455	61,122	19,280	908,384	6,884	12,285
$10,000,000 or more	12,394	30,268,936	11,061	30,114,393	1,333	154,543	11,958	1,061,777	4,211	13,504
Taxable returns, total	**37,734,518**	**311,521,351**	**30,088,100**	**297,228,590**	**7,646,418**	**14,292,761**	**33,705,923**	**158,016,845**	**17,588,346**	**8,009,326**
Nontaxable returns, total	**4,932,939**	**9,349,804**	**2,501,864**	**7,045,859**	**2,431,075**	**2,303,945**	**4,097,208**	**16,256,266**	**2,107,936**	**1,113,498**

Footnote at end of table

2013 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,402,404**	**1,923,612**	**33,897,795**	**317,317,182**	**33,279,110**	**296,185,853**	**32,781,159**	**290,240,747**	**1,117,053**	**5,945,106**	**2,593,772**	**1,479,983**
Under $5,000	12,002	21,835	201,768	1,664,261	193,927	1,634,468	187,243	1,570,563	8,666	63,905	8,669	843
$5,000 under $10,000	15,585	10,699	242,147	1,575,392	228,661	1,531,349	221,560	1,485,891	8,135	45,458	17,094	4,701
$10,000 under $15,000	23,859	7,305	398,145	2,791,490	389,679	2,701,759	380,560	2,598,612	14,466	103,147	13,112	7,160
$15,000 under $20,000	45,377	16,708	473,485	3,120,924	463,162	2,962,369	452,331	2,895,150	15,354	67,219	30,199	28,651
$20,000 under $25,000	38,683	16,829	535,386	3,812,856	523,907	3,632,218	517,910	3,569,458	6,126	62,760	28,770	10,155
$25,000 under $30,000	51,018	33,801	702,804	4,881,762	690,186	4,634,614	673,623	4,501,006	22,481	133,608	35,462	23,510
$30,000 under $35,000	60,830	24,171	899,678	5,971,887	878,671	5,607,113	855,200	5,457,971	36,798	149,142	49,402	35,281
$35,000 under $40,000	67,908	48,429	981,696	6,694,322	968,474	6,351,686	951,396	6,191,935	27,014	159,751	44,894	26,983
$40,000 under $45,000	90,514	54,188	1,133,509	7,770,392	1,120,216	7,340,315	1,109,515	7,214,215	21,751	126,100	50,419	43,826
$45,000 under $50,000	68,768	32,017	1,196,226	8,171,047	1,184,646	7,707,091	1,158,628	7,477,718	40,019	229,373	53,873	48,106
$50,000 under $55,000	89,472	85,469	1,173,793	8,080,340	1,155,051	7,649,491	1,140,095	7,505,985	34,009	143,506	57,537	41,321
$55,000 under $60,000	71,445	40,707	1,200,815	8,558,222	1,189,928	8,026,323	1,170,173	7,891,893	36,064	134,430	75,138	53,241
$60,000 under $75,000	225,271	99,840	3,724,769	28,048,739	3,678,543	26,568,011	3,615,481	26,007,699	107,773	560,312	220,067	133,234
$75,000 under $100,000	406,328	289,315	5,911,000	49,369,295	5,848,418	46,839,487	5,762,871	45,937,732	205,401	901,755	414,528	211,441
$100,000 under $200,000	774,672	494,744	10,887,925	104,775,160	10,739,886	103,008,988	10,611,085	101,236,573	374,507	1,772,415	984,344	510,246
$200,000 under $500,000	282,643	255,536	3,446,938	47,972,808	3,332,933	45,800,988	3,293,560	44,928,950	128,790	872,038	408,400	239,423
$500,000 under $1,000,000	51,140	126,215	534,711	11,288,903	491,441	9,570,874	483,645	9,336,084	20,375	234,790	73,990	38,343
$1,000,000 under $1,500,000	11,779	44,745	113,627	3,079,412	97,620	2,111,311	95,490	2,028,653	4,289	82,658	14,500	9,954
$1,500,000 under $2,000,000	5,053	32,256	45,996	1,517,204	37,314	884,237	36,355	849,206	1,797	35,030	5,369	5,582
$2,000,000 under $5,000,000	7,330	71,872	66,607	2,942,993	50,029	1,210,253	48,620	1,163,451	2,360	46,802	6,342	6,485
$5,000,000 under $10,000,000	1,688	38,645	16,335	1,274,368	10,900	272,749	10,532	258,979	578	13,769	1,173	994
$10,000,000 or more	1,041	78,288	10,436	3,955,406	5,521	140,161	5,287	133,024	300	7,137	489	501
Taxable returns, total	**2,156,042**	**1,602,691**	**30,447,302**	**285,364,428**	**29,918,117**	**266,506,781**	**29,500,654**	**261,478,387**	**986,648**	**5,028,394**	**2,410,160**	**1,301,781**
Nontaxable returns, total	**246,362**	**320,920**	**3,450,493**	**31,952,754**	**3,360,993**	**29,679,072**	**3,280,505**	**28,762,361**	**130,405**	**916,712**	**183,612**	**178,202**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,690,700**	**6,507,412**	**1,515,150**	**13,143,934**	**36,430,878**	**194,664,317**	**33,423,085**	**148,440,964**	**22,176,066**	**51,591,496**	**539,770**	**28,030,187**
Under $5,000	19,979	22,461	10,104	6,490	182,822	130,033	157,690	190,042	77,620	54,847	37,003	130,550
$5,000 under $10,000	21,821	23,924	12,978	15,418	255,080	397,777	227,542	406,682	101,270	77,585	28,706	153,073
$10,000 under $15,000	46,183	63,751	15,750	18,821	492,997	888,633	438,902	748,107	215,788	165,637	41,053	383,536
$15,000 under $20,000	75,381	118,550	14,089	11,354	629,591	1,244,131	567,364	1,057,866	298,595	214,484	29,203	179,947
$20,000 under $25,000	112,386	150,210	8,607	20,273	693,338	1,474,725	610,796	1,187,169	383,069	271,484	25,740	144,947
$25,000 under $30,000	151,819	197,466	17,886	26,172	880,516	2,242,995	784,766	1,880,323	495,918	405,106	38,948	371,602
$30,000 under $35,000	242,302	305,409	16,835	24,084	1,016,572	2,393,948	924,313	1,860,380	542,587	473,714	20,519	136,030
$35,000 under $40,000	256,303	305,495	16,093	10,157	1,097,556	2,831,072	986,342	2,281,378	592,183	511,647	29,863	318,364
$40,000 under $45,000	292,572	362,639	17,059	23,612	1,210,146	3,248,323	1,061,149	2,599,523	710,873	651,489	24,823	164,110
$45,000 under $50,000	311,074	388,795	19,106	27,054	1,253,835	3,508,019	1,110,464	2,734,856	726,978	938,678	21,189	180,231
$50,000 under $55,000	277,921	360,827	23,497	28,701	1,232,910	3,383,324	1,112,059	2,704,618	703,733	611,521	15,174	146,224
$55,000 under $60,000	310,086	452,307	24,330	26,351	1,248,892	3,458,688	1,098,006	2,762,432	771,382	655,276	16,747	152,950
$60,000 under $75,000	873,223	1,294,500	67,385	52,994	3,877,736	11,363,154	3,495,365	9,215,259	2,335,921	2,115,309	48,427	469,647
$75,000 under $100,000	1,299,213	2,103,392	138,145	214,976	6,161,457	20,503,396	5,622,375	16,972,131	3,817,006	4,391,038	46,117	927,760
$100,000 under $200,000	400,435	357,688	418,497	898,238	11,391,246	46,608,862	10,592,162	38,809,081	7,458,616	8,290,055	76,760	3,626,438
$200,000 under $500,000	*	*	411,119	1,932,397	3,869,408	28,775,417	3,711,723	23,539,516	2,448,842	5,933,008	24,962	2,973,861
$500,000 under $1,000,000	0	0	150,235	1,679,686	630,791	11,716,150	618,809	9,448,032	346,787	2,494,514	8,111	1,754,245
$1,000,000 under $1,500,000	0	0	48,662	958,146	136,356	5,298,047	134,846	3,930,414	69,592	1,532,382	2,051	1,366,258
$1,500,000 under $2,000,000	*	*	23,288	627,386	56,419	3,060,263	55,974	2,220,731	26,641	837,688	1,120	1,919,050
$2,000,000 under $5,000,000	0	0	40,743	1,726,254	81,193	8,739,041	80,586	5,980,499	37,745	3,831,636	1,896	3,613,895
$5,000,000 under $10,000,000	0	0	11,880	1,000,625	19,739	5,566,519	19,625	3,403,068	9,011	2,750,104	730	3,100,433
$10,000,000 or more	0	0	8,859	3,814,744	12,277	27,831,801	12,226	14,508,857	5,909	14,384,294	627	5,817,035
Taxable returns, total	**3,972,908**	**5,377,371**	**1,370,197**	**12,178,496**	**32,578,592**	**182,217,498**	**29,960,253**	**137,535,598**	**20,237,956**	**48,154,155**	**300,680**	**22,917,621**
Nontaxable returns, total	**717,792**	**1,130,041**	**144,954**	**965,438**	**3,852,286**	**12,446,819**	**3,462,833**	**10,905,366**	**1,938,110**	**3,437,341**	**239,090**	**5,112,565**

Footnote at end of table

2013 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**96,986**	**2,462,945**	**12,301,592**	**98,383,484**	**14,544,643**	**85,604,965**	**21,621,097**	**7,441,538**	**7,810,799**	**44,750,539**	**28,174,453**	**137,797,042**
Under $5,000	* 328	* 202	144,113	352,436	26,512	129,183	121,946	33,235	58,761	197,879	153,630	360,296
$5,000 under $10,000	* 3,680	* 26,827	167,813	327,325	55,415	175,659	169,098	42,539	76,108	139,226	219,805	357,424
$10,000 under $15,000	* 5,990	* 18,251	253,046	896,691	123,458	696,544	301,751	84,571	113,782	197,367	398,296	978,483
$15,000 under $20,000	* 3,061	* 16,463	275,351	1,312,356	191,781	988,795	371,681	95,189	147,864	362,451	497,976	1,446,435
$20,000 under $25,000	* 5,024	* 10,554	352,447	2,079,867	304,919	1,837,486	425,547	91,853	148,643	358,608	604,874	2,287,947
$25,000 under $30,000	* 6,279	* 92,976	450,749	3,023,935	404,486	2,616,298	565,749	139,784	189,653	586,120	777,429	3,342,202
$30,000 under $35,000	* 6,869	* 152,382	538,556	3,826,905	507,862	3,512,416	626,817	154,946	234,858	585,276	868,024	4,252,639
$35,000 under $40,000	* 2,978	* 30,029	550,807	3,893,475	553,820	3,674,409	705,264	164,382	205,394	560,221	938,114	4,399,011
$40,000 under $45,000	* 6,194	* 313,243	577,181	4,197,010	603,181	3,994,888	756,478	174,737	218,873	631,889	1,001,418	4,801,514
$45,000 under $50,000	* 7,309	* 112,268	572,916	3,876,819	624,112	3,710,037	774,164	173,936	219,910	684,355	1,065,228	4,568,327
$50,000 under $55,000	* 2,138	* 6,699	530,631	3,785,622	607,939	3,717,855	794,631	184,557	222,798	607,539	1,038,024	4,509,951
$55,000 under $60,000	* 2,018	* 13,636	494,608	3,381,261	578,911	3,288,821	796,525	179,246	228,257	654,041	1,011,223	4,122,109
$60,000 under $75,000	11,105	49,050	1,441,883	9,788,670	1,780,312	10,151,069	2,407,123	561,715	670,786	1,653,171	3,121,105	12,365,955
$75,000 under $100,000	11,081	154,389	2,041,395	14,060,800	2,718,015	14,796,477	3,769,396	944,810	1,130,451	3,098,394	4,811,239	18,839,681
$100,000 under $200,000	17,744	936,160	3,032,089	22,534,603	4,430,119	24,555,098	6,640,843	1,986,514	2,265,194	7,658,563	8,390,256	34,200,176
$200,000 under $500,000	4,667	321,228	717,458	8,655,612	924,865	6,246,020	1,965,030	1,245,482	1,170,659	7,423,503	2,599,260	14,915,004
$500,000 under $1,000,000	368	94,536	102,273	2,928,236	85,077	717,986	290,085	461,516	302,922	4,151,094	438,562	5,330,596
$1,000,000 under $1,500,000	83	29,337	24,793	1,546,120	12,830	235,466	62,544	178,908	82,403	2,171,949	101,472	2,586,324
$1,500,000 under $2,000,000	* 13	* 18,056	10,365	851,739	4,183	75,321	25,364	98,484	37,291	1,308,178	43,776	1,481,983
$2,000,000 under $5,000,000	51	34,708	16,068	2,425,030	5,061	197,797	36,230	209,172	59,205	3,713,785	66,212	4,120,753
$5,000,000 under $10,000,000	** 4	** 31,955	4,297	1,405,255	1,220	131,761	9,158	92,758	16,153	2,195,663	17,310	2,420,181
$10,000,000 or more	**	**	2,752	3,233,717	564	155,579	5,673	143,204	10,835	5,811,269	11,220	6,110,052
Taxable returns, total	**55,023**	**974,302**	**10,182,779**	**82,689,425**	**13,005,638**	**73,441,916**	**19,202,335**	**6,641,471**	**6,793,522**	**40,256,743**	**24,896,642**	**120,340,130**
Nontaxable returns, total	**41,964**	**1,488,643**	**2,118,813**	**15,694,060**	**1,539,005**	**12,163,049**	**2,418,762**	**800,067**	**1,017,278**	**4,493,796**	**3,277,811**	**17,456,912**

Size of adjusted gross income	Total itemized deductions--continued											
	Unlimited miscellaneous deductions						Exemptions		Taxable income		Alternative minimum tax	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,205,191**	**21,497,617**	**892,282**	**18,673,003**	**317,236**	**2,024,561**	**103,196,018**	**381,566,048**	**41,218,625**	**4,405,411,729**	**3,807,142**	**26,874,345**
Under $5,000	8,593	43,657	* 4,996	* 20,607	* 3,054	* 17,894	474,559	1,844,730	* 3,654	* 7,922	* 235	* 3,285
$5,000 under $10,000	11,179	36,599	6,562	27,611	4,617	8,988	613,714	2,391,232	18,052	60,566	* * 319	* * 2,153
$10,000 under $15,000	21,806	144,666	16,574	84,696	5,243	16,917	1,032,152	4,020,042	132,955	329,117	* * 114	* * 911
$15,000 under $20,000	23,479	120,029	15,308	97,421	8,170	22,608	1,336,235	5,202,054	431,978	1,800,002	* 17	* 379
$20,000 under $25,000	28,633	210,593	25,916	205,392	2,719	5,201	1,568,365	6,109,410	629,682	4,623,684	* * 1,228	* * 14,750
$25,000 under $30,000	28,774	377,037	24,539	135,980	3,234	3,301	1,985,139	7,732,463	942,520	9,273,500	* * 1,335	* * 2,849
$30,000 under $35,000	34,734	190,548	27,640	163,396	7,094	27,151	2,372,940	9,241,281	1,205,905	16,486,694	* 1,202	* 3,240
$35,000 under $40,000	29,927	309,816	24,587	274,241	4,332	11,642	2,664,252	10,377,270	1,373,005	23,575,645	* 1,628	* 9,415
$40,000 under $45,000	24,902	194,531	23,650	185,805	2,248	8,727	2,980,593	11,612,698	1,542,407	32,558,626	* 2,053	* 1,795
$45,000 under $50,000	32,519	264,624	26,916	247,759	6,712	16,865	3,021,222	11,772,851	1,623,646	41,260,000	* 1,126	* 2,025
$50,000 under $55,000	45,942	362,743	40,590	346,249	5,352	16,494	3,184,469	12,407,679	1,567,559	45,606,924	3,294	9,124
$55,000 under $60,000	34,079	222,109	29,804	208,070	4,274	14,039	3,047,645	11,877,582	1,570,789	53,386,762	2,311	4,595
$60,000 under $75,000	130,712	1,110,307	115,421	997,946	17,290	112,287	9,999,223	38,962,783	4,747,962	198,175,559	24,039	47,326
$75,000 under $100,000	160,934	1,252,144	133,174	1,158,242	27,841	93,902	17,884,367	69,706,674	7,318,892	422,614,547	68,644	138,919
$100,000 under $200,000	320,917	3,158,576	251,979	2,761,112	71,357	353,612	35,812,289	139,551,724	12,924,274	1,302,973,989	599,298	1,513,090
$200,000 under $500,000	163,682	4,550,178	97,120	3,971,970	66,778	437,389	12,277,563	38,530,117	4,201,552	976,344,739	2,735,788	14,544,859
$500,000 under $1,000,000	50,680	2,853,629	17,775	2,508,453	32,662	272,446	2,010,742	143,126	667,262	389,399,171	306,273	4,280,942
$1,000,000 under $1,500,000	17,705	1,174,764	4,641	1,052,015	13,190	98,236	417,942	25,726	141,696	148,440,385	26,071	1,041,156
$1,500,000 under $2,000,000	8,613	773,759	1,737	696,737	6,927	59,887	172,955	17,855	58,377	87,919,804	10,192	575,638
$2,000,000 under $5,000,000	16,888	2,031,297	2,561	1,733,749	14,394	178,980	244,804	26,593	83,702	217,855,248	14,864	1,452,219
$5,000,000 under $10,000,000	5,554	775,139	502	604,116	5,070	131,070	58,786	6,843	20,305	121,418,295	4,043	804,050
$10,000,000 or more	4,939	1,340,871	290	1,191,437	4,677	116,924	36,064	5,313	12,449	311,300,551	3,070	2,421,623
Taxable returns, total	**1,057,392**	**18,577,183**	**782,566**	**16,596,391**	**280,058**	**1,743,401**	**89,449,360**	**328,029,991**	**38,863,705**	**4,370,383,012**	**3,794,765**	**26,850,112**
Nontaxable returns, total	**147,798**	**2,920,433**	**109,716**	**2,076,612**	**37,178**	**281,160**	**13,746,658**	**53,536,056**	**2,354,919**	**35,028,717**	**12,378**	**24,233**

Footnote at end of table

2013 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**40,875,086**	**991,566,162**	**18,449,065**	**39,149,358**	**38,873,639**	**952,416,805**	**38,880,699**	**967,850,561**
Under $5,000	* 3,306	* 3,834	* 234	* 334	* 3,305	* 3,500	* 3,305	* 3,500
$5,000 under $10,000	14,386	9,022	* 3,030	* 360	13,392	8,662	13,392	8,662
$10,000 under $15,000	120,756	37,886	49,084	7,742	92,563	30,143	92,563	30,143
$15,000 under $20,000	387,428	168,461	104,181	23,619	331,946	144,842	331,946	144,842
$20,000 under $25,000	598,718	470,767	197,731	63,545	501,629	407,221	501,630	407,222
$25,000 under $30,000	907,373	1,008,244	382,223	179,906	696,065	828,338	696,065	828,338
$30,000 under $35,000	1,172,136	1,898,725	392,083	288,483	961,909	1,610,243	961,909	1,610,243
$35,000 under $40,000	1,352,518	2,840,049	512,987	437,270	1,106,215	2,402,780	1,106,215	2,402,780
$40,000 under $45,000	1,520,407	3,983,304	615,981	579,418	1,287,250	3,403,886	1,287,252	3,403,886
$45,000 under $50,000	1,594,475	5,150,677	601,562	618,861	1,388,747	4,531,816	1,388,750	4,531,816
$50,000 under $55,000	1,555,212	5,877,999	676,731	780,712	1,388,593	5,097,287	1,388,595	5,097,338
$55,000 under $60,000	1,556,761	7,241,735	666,398	820,708	1,437,498	6,421,026	1,437,504	6,421,027
$60,000 under $75,000	4,718,825	28,660,701	1,900,990	2,955,510	4,493,540	25,705,191	4,493,556	25,705,287
$75,000 under $100,000	7,284,448	63,439,974	3,560,294	6,111,646	7,130,979	57,328,327	7,131,004	57,328,479
$100,000 under $200,000	12,899,597	229,628,881	6,304,370	9,594,262	12,858,799	220,034,619	12,859,423	220,055,119
$200,000 under $500,000	4,203,259	236,630,373	1,819,025	2,998,809	4,197,421	233,631,564	4,202,369	235,614,352
$500,000 under $1,000,000	668,134	116,574,465	424,800	2,791,806	667,040	113,782,659	667,987	116,050,551
$1,000,000 under $1,500,000	142,074	48,412,280	100,763	1,311,242	141,820	47,101,038	142,023	48,251,318
$1,500,000 under $2,000,000	58,513	29,322,491	43,706	881,010	58,396	28,441,482	58,489	29,232,163
$2,000,000 under $5,000,000	83,918	73,948,838	65,107	2,619,357	83,751	71,329,481	83,879	73,543,208
$5,000,000 under $10,000,000	20,357	40,738,236	16,815	1,509,878	20,325	39,228,358	20,355	40,698,468
$10,000,000 or more	12,487	95,519,221	10,971	4,574,878	12,457	90,944,343	12,486	96,481,822
Taxable returns, total	**38,877,823**	**988,008,216**	**16,451,802**	**35,591,411**	**38,873,639**	**952,416,805**	**38,880,699**	**967,850,561**
Nontaxable returns, total	**1,997,263**	**3,557,946**	**1,997,263**	**3,557,946**	**0**	**0**	**0**	**0**

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, July 2015

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

Table 2.1

26-Jan-15

2012 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**45,581,697**	**6,225,504,755**	**38,080,559**	**3,927,146,724**	**25,754,783**	**84,272,314**	**4,079,460**	**60,558,239**	**16,049,765**	**219,747,624**	**14,823,222**	**175,769,562**	**19,533,898**	**25,838,462**
Under $5,000	343,685	821,920	94,089	1,206,281	186,708	243,370	23,577	81,739	119,985	345,854	101,781	184,271	22,058	18,582
$5,000 under $10,000	504,532	3,850,978	173,964	1,800,824	269,663	261,863	33,019	114,098	171,173	442,633	154,728	252,232	58,249	32,070
$10,000 under $15,000	855,280	10,794,081	333,135	4,334,347	435,898	601,118	50,563	424,990	245,029	867,006	223,902	506,521	87,627	58,381
$15,000 under $20,000	979,496	17,180,039	501,121	8,366,445	436,646	564,332	61,827	516,033	257,735	836,045	223,577	519,588	144,019	85,753
$20,000 under $25,000	1,131,529	25,519,703	686,405	14,020,933	465,661	612,580	56,071	412,919	270,753	969,675	243,886	599,871	210,334	105,461
$25,000 under $30,000	1,317,207	36,257,843	926,009	23,658,243	507,867	637,480	60,859	530,769	278,159	1,004,583	254,554	579,491	332,299	207,404
$30,000 under $35,000	1,484,122	48,288,048	1,165,777	34,994,566	568,164	517,847	58,816	332,454	279,750	966,249	255,409	582,903	437,111	240,446
$35,000 under $40,000	1,721,955	64,717,105	1,393,307	47,384,343	635,224	745,356	72,011	548,373	325,870	1,168,852	303,782	609,999	608,863	375,671
$40,000 under $45,000	1,713,738	72,852,527	1,415,485	55,373,105	700,325	704,622	86,261	691,318	365,296	1,245,396	328,848	687,427	624,829	394,243
$45,000 under $50,000	1,790,149	85,058,322	1,478,087	63,812,881	723,953	719,067	85,488	553,161	389,729	1,395,312	358,171	920,908	715,962	460,454
$50,000 under $55,000	1,721,555	90,344,156	1,446,998	68,776,543	761,965	747,216	82,611	360,528	410,902	1,558,209	374,813	1,038,966	756,263	553,246
$55,000 under $60,000	1,740,077	100,033,035	1,462,179	74,997,827	781,696	968,180	92,461	579,511	407,285	1,369,713	371,491	902,545	762,163	561,668
$60,000 under $75,000	5,032,599	340,005,698	4,321,142	257,267,303	2,465,457	2,405,054	284,946	2,259,713	1,311,965	5,258,117	1,175,096	3,420,850	2,401,584	1,979,337
$75,000 under $100,000	7,545,860	655,601,696	6,704,196	512,248,944	4,131,295	4,446,316	471,745	3,204,805	2,305,433	9,532,053	2,109,658	6,509,008	3,919,433	3,636,130
$100,000 under $200,000	12,718,966	1,733,509,737	11,558,260	1,352,420,257	8,382,447	11,120,592	1,203,741	10,151,816	5,425,845	28,261,086	5,010,800	20,584,482	6,702,612	8,178,452
$200,000 under $250,000	1,680,199	373,473,282	1,528,842	274,583,204	1,342,025	3,528,814	284,245	3,278,147	1,001,823	8,877,903	950,369	6,678,110	739,350	1,349,368
$250,000 under $500,000	2,238,587	750,272,931	1,995,836	499,394,094	1,946,246	9,342,444	574,820	8,980,782	1,585,322	23,678,643	1,512,805	18,547,635	689,049	1,838,962
$500,000 under $1,000,000	678,651	459,814,620	581,468	251,296,829	637,739	7,543,060	274,983	7,635,958	554,813	20,913,664	536,137	16,918,868	166,975	958,535
$1,000,000 under $1,500,000	164,396	198,840,309	135,923	89,052,547	159,841	3,812,347	83,640	3,531,591	143,049	10,481,826	138,534	8,562,353	58,436	615,656
$1,500,000 under $2,000,000	70,320	121,048,111	57,566	48,265,426	68,950	2,671,376	40,150	2,440,378	62,719	7,703,850	61,144	6,377,792	28,526	451,964
$2,000,000 under $5,000,000	104,472	311,301,678	84,653	104,506,321	103,029	7,479,225	65,176	5,589,049	95,196	21,260,628	92,735	17,717,251	46,604	1,241,565
$5,000,000 under $10,000,000	26,784	183,184,398	21,870	51,984,631	26,521	5,387,136	18,819	2,983,378	25,065	14,476,025	24,474	12,374,869	12,647	715,947
$10,000,000 or more	17,539	542,734,540	14,247	87,400,828	17,466	19,212,919	13,632	5,356,731	16,870	57,134,300	16,525	50,693,623	8,906	1,779,167
Taxable returns, total	**39,865,286**	**6,038,805,436**	**34,543,501**	**3,802,664,409**	**23,088,538**	**78,879,025**	**3,683,149**	**55,353,415**	**14,487,776**	**208,507,410**	**13,398,253**	**168,104,061**	**18,279,299**	**24,523,394**
Nontaxable returns, total	**5,716,412**	**186,699,319**	**3,537,058**	**124,482,315**	**2,666,245**	**5,393,289**	**396,311**	**5,204,825**	**1,561,989**	**11,240,214**	**1,424,969**	**7,665,501**	**1,254,599**	**1,315,068**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**196,616**	**5,948,013**	**8,743,035**	**190,792,820**	**13,535,024**	**572,873,663**	**1,289,998**	**3,653,102**	**6,562,509**	**157,660,732**	**11,898,022**	**337,449,754**	**3,584,757**	**73,692,717**
Under $5,000	* 1,008	* 1,004	86,750	146,920	118,528	-97,525	11,885	-271,940	48,764	293,825	65,833	245,709	22,011	109,324
$5,000 under $10,000	0	0	148,526	488,724	162,854	-88,452	19,346	-201,141	107,103	548,100	176,698	1,375,586	48,924	226,261
$10,000 under $15,000	* 6,919	* 57,959	189,492	1,551,601	217,484	-51,734	14,121	-201,476	174,556	895,997	372,599	3,291,230	64,925	311,420
$15,000 under $20,000	* 5,970	* 90,579	216,192	1,515,264	217,214	212,519	12,775	-145,896	190,072	1,568,600	375,667	4,317,484	79,440	675,511
$20,000 under $25,000	8,830	107,355	234,273	1,755,499	242,811	163,788	21,726	-233,618	199,590	1,842,729	362,008	4,771,478	93,572	718,987
$25,000 under $30,000	* 5,999	* 92,666	255,370	1,797,417	238,765	-53,833	18,306	-79,353	211,396	1,985,549	356,480	5,206,785	84,757	593,296
$30,000 under $35,000	9,715	142,803	264,994	1,920,246	231,684	162,741	17,544	-133,815	186,719	1,906,469	371,602	6,044,432	66,221	476,721
$35,000 under $40,000	* 6,974	* 87,018	275,657	2,617,819	287,656	129,101	26,333	-261,261	208,482	2,207,349	404,254	7,028,899	83,690	721,797
$40,000 under $45,000	13,172	188,460	270,506	2,155,708	279,743	598,657	27,228	-96,337	187,167	2,236,692	392,536	7,208,829	85,167	724,205
$45,000 under $50,000	9,142	184,719	282,973	2,701,394	299,866	246,157	21,200	-70,272	221,393	2,689,408	445,063	9,591,840	102,314	718,530
$50,000 under $55,000	21,720	316,768	298,879	2,246,912	319,767	445,892	25,175	-174,612	219,799	3,028,347	418,022	8,476,904	105,485	1,125,241
$55,000 under $60,000	16,130	443,692	284,987	3,238,390	326,496	377,016	25,208	-104,111	216,700	3,137,233	420,060	10,011,863	92,149	1,064,135
$60,000 under $75,000	28,012	589,861	868,948	8,662,506	1,017,209	2,367,252	71,240	-408,229	691,308	9,843,831	1,340,143	33,263,203	287,439	2,998,355
$75,000 under $100,000	25,584	763,271	1,391,077	15,671,579	1,833,560	4,562,610	117,254	-340,321	1,001,434	17,506,597	1,957,827	55,276,425	483,890	5,060,663
$100,000 under $200,000	28,856	1,664,372	2,445,776	48,937,411	4,414,833	22,613,984	341,283	-657,488	1,844,705	49,162,196	3,335,214	123,498,631	1,086,275	15,542,003
$200,000 under $250,000	4,367	413,901	389,128	14,807,765	908,318	10,011,706	84,795	-218,991	277,983	10,958,153	419,408	19,850,728	183,504	4,367,732
$250,000 under $500,000	2,854	498,608	570,205	39,275,578	1,504,911	38,039,906	183,910	191,630	379,701	18,797,083	496,088	25,285,340	347,751	12,406,114
$500,000 under $1,000,000	956	131,726	175,151	19,260,624	560,748	46,187,563	122,091	65,541	121,176	10,236,869	118,410	6,471,934	145,475	8,958,793
$1,000,000 under $1,500,000	* 144	* 9,934	39,897	6,030,942	146,849	29,567,610	44,162	181,388	30,782	4,004,647	29,373	1,933,665	45,112	3,649,370
$1,500,000 under $2,000,000	74	40,865	17,345	3,320,417	64,552	21,302,197	22,194	239,876	13,752	2,861,733	12,812	982,907	21,330	2,256,631
$2,000,000 under $5,000,000	132	47,131	25,303	6,384,018	98,079	72,845,240	39,788	785,858	20,829	6,606,889	19,506	1,872,032	35,904	4,721,743
$5,000,000 under $10,000,000	37	26,978	6,868	2,363,421	25,861	59,538,909	12,369	685,355	5,557	2,481,421	5,075	760,530	10,973	2,567,007
$10,000,000 or more	21	48,341	4,739	3,942,668	17,238	263,792,359	10,066	5,102,314	3,541	2,861,015	3,344	683,320	8,451	3,698,877
Taxable returns, total	**163,385**	**5,309,418**	**7,222,183**	**178,618,329**	**12,068,979**	**564,706,587**	**1,124,185**	**5,784,884**	**5,707,884**	**149,568,508**	**10,416,022**	**319,896,775**	**3,143,678**	**69,645,907**
Nontaxable returns, total	**33,231**	**638,595**	**1,520,852**	**12,174,491**	**1,466,045**	**8,167,076**	**165,813**	**-2,131,783**	**854,626**	**8,092,224**	**1,482,000**	**17,552,979**	**441,079**	**4,046,810**

Footnote at end of table

2012 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,889,132**	**30,450,945**	**257,261**	**3,589,922**	**5,645,952**	**541,697,498**	**437,800**	**23,111,956**	**729,600**	**-3,095,186**	**3,290,978**	**23,915,232**	**8,548,723**	**129,931,069**
Under $5,000	29,724	331,501	* 4,562	* -8,746	27,351	-191,987	* 1,347	* 26	4,267	-48,162	14,907	45,452	5,898	19,060
$5,000 under $10,000	47,006	398,646	* 5,005	* 19,174	48,767	-8,515	6,602	18,484	6,129	-39,007	32,304	218,742	8,292	46,616
$10,000 under $15,000	64,222	525,707	* 4,203	* 3,458	48,258	-249,366	2,501	15,502	14,421	-144,834	91,076	568,985	38,055	134,951
$15,000 under $20,000	77,461	767,905	9,399	52,219	61,309	-94,494	6,568	58,038	20,622	-225,352	106,808	784,099	236,907	347,271
$20,000 under $25,000	64,097	594,231	7,410	41,391	88,646	407,465	4,853	26,623	19,562	-337,411	131,428	1,262,945	378,404	880,565
$25,000 under $30,000	69,556	750,006	* 4,976	* 53,448	81,405	211,821	8,517	27,955	14,971	-77,070	155,374	1,392,207	406,869	1,472,901
$30,000 under $35,000	83,062	815,636	* 1,459	* 9,281	88,821	123,718	5,725	40,451	12,040	-117,594	139,724	1,020,381	322,211	1,720,806
$35,000 under $40,000	95,201	938,236	12,165	71,577	96,553	573,466	4,881	10,964	18,332	-74,450	166,030	1,188,992	360,912	2,612,287
$40,000 under $45,000	81,111	961,918	* 3,620	* 42,770	111,750	173,316	3,829	52,885	13,976	-96,173	126,535	833,287	346,711	3,196,249
$45,000 under $50,000	114,093	1,106,219	7,352	26,297	103,354	260,692	6,709	134,871	24,883	-248,542	147,515	1,065,921	345,255	3,776,642
$50,000 under $55,000	114,432	1,093,838	9,273	152,671	104,446	535,961	9,270	107,889	21,190	-257,195	115,484	933,635	350,171	4,303,932
$55,000 under $60,000	92,762	990,043	* 2,022	* 27,850	118,940	796,076	8,477	30,603	24,323	-242,524	131,798	868,496	345,560	4,789,248
$60,000 under $75,000	297,356	2,952,358	21,763	145,462	347,075	3,678,532	33,480	413,076	58,222	-402,468	405,373	2,850,151	1,057,729	16,544,550
$75,000 under $100,000	585,444	4,913,913	40,200	237,188	634,121	7,116,396	42,901	505,506	117,229	-644,033	607,106	4,179,690	1,425,081	26,031,427
$100,000 under $200,000	824,665	7,023,586	81,641	1,239,179	1,734,056	43,526,629	143,767	2,834,896	230,139	-771,656	765,688	5,552,326	2,124,202	44,550,926
$200,000 under $250,000	59,500	991,753	11,781	311,393	425,551	21,822,221	32,655	1,006,258	35,944	191,349	68,019	487,575	265,983	6,200,732
$250,000 under $500,000	102,856	2,058,316	17,170	655,979	840,754	81,701,387	60,290	2,732,423	57,834	253,181	71,481	541,830	346,715	8,454,117
$500,000 under $1,000,000	47,947	1,359,720	8,331	225,074	397,257	90,464,413	26,442	2,142,040	20,868	263,842	10,626	90,506	111,282	2,913,646
$1,000,000 under $1,500,000	14,775	503,332	2,065	75,557	114,348	49,003,921	8,797	1,435,874	5,915	79,500	1,986	15,407	29,303	763,625
$1,500,000 under $2,000,000	6,898	267,709	852	70,732	52,725	30,675,014	4,695	912,269	2,602	42,540	698	5,772	13,435	354,106
$2,000,000 under $5,000,000	11,254	572,350	** 1,805	** 117,591	82,392	81,462,168	9,253	2,818,396	4,154	19,455	863	7,645	20,781	561,803
$5,000,000 under $10,000,000	3,275	231,885	**	**	22,313	40,260,484	3,199	2,042,090	1,181	-81,597	125	892	5,491	154,122
$10,000,000 or more	2,435	302,136	207	20,378	15,759	89,448,181	3,041	5,744,837	795	-136,984	30	296	3,478	101,488
Taxable returns, total	**2,382,521**	**24,381,730**	**225,023**	**3,431,888**	**5,030,244**	**541,819,940**	**404,508**	**22,966,389**	**632,352**	**-1,736,150**	**2,732,799**	**19,661,728**	**7,639,401**	**124,086,824**
Nontaxable returns, total	**506,611**	**6,069,216**	**32,238**	**158,034**	**615,708**	**-122,442**	**33,292**	**145,567**	**97,248**	**-1,359,036**	**558,179**	**4,253,503**	**909,323**	**5,844,245**

Size of adjusted gross income	Net operating loss		Cancellation of debt		Taxable health savings account distribution		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**334,769**	**16,908,539**	**388,864**	**5,952,191**	**109,747**	**133,832**	**93,380**	**7,385,392**	**1,064,885**	**25,418,753**	**3,292,171**	**26,684,983**	**15,020,222**	**92,576,621**
Under $5,000	32,144	504,123	3,357	116,831	0	0	* 2,979	* 177,488	5,762	30,763	31,018	-38,646	81,614	339,708
$5,000 under $10,000	35,347	546,887	7,926	83,155	* * 104	* * 151	* 2,020	* 152,348	9,635	47,613	27,988	28,633	147,518	333,482
$10,000 under $15,000	26,402	502,056	5,332	82,711	* 1,004	* 1,011	1,069	76,154	26,650	208,969	46,247	126,047	208,810	561,829
$15,000 under $20,000	30,725	653,542	5,559	16,851	* 6	* 38	1,173	107,712	19,162	180,040	45,089	146,514	220,153	590,443
$20,000 under $25,000	24,941	522,373	9,804	104,988	* * 3	* * 1	1,090	83,068	27,117	157,083	58,228	155,818	278,522	773,568
$25,000 under $30,000	13,373	359,312	10,240	87,424	* * 2,004	* * 846	3,321	200,704	33,235	218,759	57,784	193,850	327,147	1,011,064
$30,000 under $35,000	10,792	231,964	5,480	84,508	* * 3,009	* * 3,998	580	44,792	28,516	239,016	64,019	165,446	407,428	1,138,999
$35,000 under $40,000	7,860	203,479	13,160	150,160	* * 1,297	* * 322	1,442	41,779	35,371	294,651	93,259	202,082	459,801	1,262,816
$40,000 under $45,000	11,445	150,417	12,113	91,062	* 3,360	* 1,320	1,703	110,075	32,905	214,534	84,672	125,423	458,347	1,250,547
$45,000 under $50,000	11,491	219,502	10,896	164,153	* 4,026	* 1,583	4,566	350,304	33,892	327,021	107,780	211,192	486,709	1,408,676
$50,000 under $55,000	8,875	230,010	9,914	77,403	* 4,048	* 5,368	2,839	244,862	44,492	210,840	78,531	229,172	490,553	1,334,805
$55,000 under $60,000	8,085	374,591	8,198	111,270	* 7,075	* 8,798	2,125	192,239	44,351	419,795	92,736	312,345	525,999	1,569,805
$60,000 under $75,000	27,228	610,886	50,339	504,002	13,514	11,824	8,868	774,755	107,257	716,650	284,572	569,656	1,630,774	4,768,865
$75,000 under $100,000	20,751	553,388	60,550	539,927	21,926	31,996	10,495	939,050	183,059	1,850,143	490,477	1,656,968	2,448,238	7,624,239
$100,000 under $200,000	36,258	1,903,650	101,897	1,302,964	36,924	43,437	19,956	1,522,890	300,147	3,857,904	1,018,321	4,688,211	4,802,918	22,367,270
$200,000 under $250,000	6,383	532,525	13,210	411,886	3,810	8,171	5,464	446,611	44,199	1,408,353	186,062	1,700,407	580,370	6,323,063
$250,000 under $500,000	9,748	1,382,672	21,906	542,232	6,225	11,219	12,497	921,531	58,933	3,939,080	289,480	3,723,772	900,277	16,012,196
$500,000 under $1,000,000	6,402	1,255,789	12,882	398,950	754	2,016	6,812	625,266	17,462	1,826,873	128,758	2,673,295	341,315	9,745,324
$1,000,000 under $1,500,000	2,212	784,335	6,079	138,261	362	992	1,753	141,165	5,668	1,557,061	38,421	1,378,969	91,033	3,444,402
$1,500,000 under $2,000,000	1,085	534,585	3,986	74,714	113	273	847	72,806	2,300	685,144	18,456	964,396	40,992	1,888,260
$2,000,000 under $5,000,000	2,021	1,622,158	9,063	327,054	148	304	1,344	120,579	3,367	2,183,887	32,095	2,386,784	62,763	3,901,380
$5,000,000 under $10,000,000	681	936,403	3,421	245,272	17	85	267	23,947	846	1,135,714	10,091	1,355,991	16,903	1,723,780
$10,000,000 or more	519	2,293,891	3,551	296,411	16	80	169	15,268	558	3,708,862	8,088	3,728,657	12,036	3,202,099
Taxable returns, total	**140,515**	**12,437,226**	**327,159**	**4,965,411**	**107,577**	**130,005**	**76,139**	**6,085,465**	**935,935**	**22,602,353**	**2,934,111**	**25,393,555**	**13,203,221**	**86,284,845**
Nontaxable returns, total	**194,254**	**4,471,313**	**61,704**	**986,780**	**2,170**	**3,827**	**17,241**	**1,299,927**	**128,950**	**2,816,400**	**358,060**	**1,291,428**	**1,817,001**	**6,291,776**

Footnote at end of table

2012 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,238,693,453**	**2,470**	**13,659**	**10,215,951**	**85,312,586**	**10,215,951**	**129,825,203**	**10,211,954**	**44,512,617**	**45,233,072**	**483,081,704**
Under $5,000	5,254,023	0	0	246,348	2,203,061	246,348	2,248,084	242,351	45,023	314,799	1,213,997
$5,000 under $10,000	8,038,587	0	0	358,909	3,487,466	358,909	3,692,324	358,909	204,857	484,736	1,573,532
$10,000 under $15,000	13,069,740	0	0	615,989	5,147,198	615,989	5,730,339	615,989	583,142	813,446	2,531,271
$15,000 under $20,000	14,832,123	0	0	585,452	4,862,302	585,452	5,629,112	585,452	766,810	945,750	3,020,392
$20,000 under $25,000	17,065,870	0	0	572,525	4,563,915	572,525	5,533,065	572,525	969,150	1,105,075	3,786,589
$25,000 under $30,000	20,259,536	0	0	628,706	4,647,531	628,706	5,941,887	628,706	1,294,356	1,292,329	4,403,341
$30,000 under $35,000	22,007,317	0	0	589,562	4,016,861	589,562	5,452,953	589,562	1,436,092	1,462,440	4,974,128
$35,000 under $40,000	27,001,703	0	0	613,868	4,230,359	613,868	5,962,081	613,868	1,731,722	1,698,322	6,433,168
$40,000 under $45,000	26,976,012	0	0	564,710	3,933,571	564,710	5,733,523	564,710	1,799,952	1,689,585	7,029,158
$45,000 under $50,000	29,043,150	0	0	527,409	4,031,979	527,409	5,907,286	527,409	1,875,306	1,773,069	7,820,645
$50,000 under $55,000	29,127,696	0	0	506,730	3,779,006	506,730	5,774,715	506,730	1,995,708	1,707,271	8,330,688
$55,000 under $60,000	30,584,482	0	0	450,076	3,906,750	450,076	5,846,435	450,076	1,939,685	1,727,845	8,753,553
$60,000 under $75,000	94,201,275	0	0	1,256,775	9,750,578	1,256,775	16,073,892	1,256,775	6,323,314	5,017,426	28,942,119
$75,000 under $100,000	154,821,733	**	**	1,331,772	11,009,592	1,331,772	19,626,166	1,331,772	8,616,574	7,520,111	53,139,748
$100,000 under $200,000	334,445,855	** 1,032	** 131	1,231,101	12,251,820	1,231,101	24,097,675	1,231,101	11,845,855	12,704,125	137,692,229
$200,000 under $250,000	63,700,012	961	576	74,130	1,383,529	74,130	2,613,283	74,130	1,229,755	1,679,773	29,445,569
$250,000 under $500,000	115,833,837	378	443	51,532	1,416,158	51,532	2,660,660	51,532	1,244,503	2,236,448	57,670,615
$500,000 under $1,000,000	61,939,846	67	378	9,027	540,627	9,027	984,209	9,027	443,582	677,641	33,897,549
$1,000,000 under $1,500,000	24,567,573	* 9	* 60	750	68,291	750	136,553	750	68,262	164,178	14,061,618
$1,500,000 under $2,000,000	15,114,599	* 3	* 23	307	29,416	307	68,229	307	38,813	70,195	8,482,575
$2,000,000 under $5,000,000	37,569,828	* 7	* 183	259	50,493	259	103,187	259	52,694	104,271	20,757,989
$5,000,000 under $10,000,000	21,309,722	* 4	* 250	** 14	** 2,082	** 14	** 9,544	** 14	** 7,462	26,746	11,315,992
$10,000,000 or more	71,928,935	* 8	* 11,614	**	**	**	**	**	**	17,492	27,805,240
Taxable returns, total	**1,101,805,881**	**2,276**	**13,192**	**7,132,777**	**47,814,429**	**7,132,777**	**86,158,846**	**7,132,777**	**38,344,417**	**39,677,803**	**456,099,369**
Nontaxable returns, total	**136,887,572**	**194**	**466**	**3,083,174**	**37,498,157**	**3,083,174**	**43,666,357**	**3,079,177**	**6,168,200**	**5,555,269**	**26,982,335**

Size of adjusted gross income	Total itemized deductions--continued									
	Taxes paid deduction--continued									
	State and local taxes						Real estate taxes		Personal property taxes	
	Total		Income tax		General sales tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**43,907,077**	**299,502,963**	**33,424,186**	**282,963,547**	**10,482,891**	**16,539,416**	**39,251,103**	**173,308,015**	**19,888,727**	**8,462,130**
Under $5,000	254,438	220,722	66,672	126,505	187,766	94,217	250,672	948,754	108,476	31,200
$5,000 under $10,000	439,299	297,610	135,322	128,284	303,977	169,326	371,434	1,220,120	148,309	43,233
$10,000 under $15,000	742,588	659,164	263,154	379,148	479,433	280,016	594,824	1,775,619	283,502	82,062
$15,000 under $20,000	865,485	708,254	379,890	376,011	485,595	332,244	717,914	2,151,560	350,580	90,499
$20,000 under $25,000	1,040,337	1,019,305	521,425	575,674	518,912	443,631	825,133	2,519,817	419,901	176,136
$25,000 under $30,000	1,225,184	1,497,609	708,219	1,032,194	516,965	465,415	949,589	2,666,755	522,575	203,830
$30,000 under $35,000	1,386,979	1,826,542	904,813	1,375,653	482,166	450,888	1,098,380	2,907,480	584,136	189,161
$35,000 under $40,000	1,630,806	2,580,036	1,144,655	2,055,401	486,152	524,635	1,307,769	3,602,709	657,607	203,811
$40,000 under $45,000	1,621,737	2,839,934	1,141,771	2,277,700	479,967	562,234	1,353,494	3,875,258	714,412	261,637
$45,000 under $50,000	1,711,814	3,426,405	1,211,486	2,765,026	500,328	661,379	1,463,181	4,102,846	758,737	256,856
$50,000 under $55,000	1,648,224	3,658,613	1,247,358	3,142,278	400,866	516,335	1,449,718	4,376,727	744,294	238,414
$55,000 under $60,000	1,680,037	3,995,157	1,282,725	3,456,344	397,312	538,813	1,436,588	4,428,210	790,453	305,359
$60,000 under $75,000	4,890,331	14,108,791	3,832,926	12,588,158	1,057,405	1,520,633	4,333,436	13,884,868	2,225,585	838,779
$75,000 under $100,000	7,363,920	27,981,496	5,992,183	25,601,279	1,371,737	2,380,217	6,693,841	23,538,462	3,484,652	1,409,534
$100,000 under $200,000	12,485,449	79,083,608	10,474,246	74,684,331	2,011,203	4,399,277	11,777,627	55,392,609	5,990,696	2,839,033
$200,000 under $250,000	1,656,787	18,348,746	1,397,062	17,524,648	259,725	824,098	1,561,513	10,615,883	766,335	398,343
$250,000 under $500,000	2,213,952	38,932,449	1,850,107	37,774,137	363,845	1,158,313	2,071,690	18,052,835	938,563	548,147
$500,000 under $1,000,000	669,674	25,325,990	554,057	24,858,124	115,617	467,865	634,260	8,275,031	264,481	194,923
$1,000,000 under $1,500,000	162,990	11,281,952	135,290	11,127,021	27,700	154,931	154,010	2,661,273	60,949	55,279
$1,500,000 under $2,000,000	69,651	7,028,085	57,582	6,945,161	12,069	82,924	66,178	1,395,795	24,616	25,405
$2,000,000 under $5,000,000	103,471	17,995,083	86,143	17,814,455	17,328	180,628	97,917	2,659,332	34,922	40,813
$5,000,000 under $10,000,000	26,539	10,242,517	22,276	10,151,075	4,263	91,442	25,290	1,016,114	9,058	14,161
$10,000,000 or more	17,385	26,444,896	14,824	26,204,941	2,561	239,956	16,643	1,239,958	5,888	15,515
Taxable returns, total	**38,731,108**	**290,735,925**	**30,773,177**	**276,586,357**	**7,957,931**	**14,149,567**	**34,821,037**	**156,275,506**	**17,735,493**	**7,546,631**
Nontaxable returns, total	**5,175,969**	**8,767,039**	**2,651,009**	**6,377,190**	**2,524,960**	**2,389,849**	**4,430,067**	**17,032,509**	**2,153,234**	**915,500**

Footnote at end of table

2012 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,492,156**	**1,804,338**	**35,416,360**	**354,057,732**	**34,838,306**	**332,610,540**	**34,322,419**	**326,143,983**	**1,157,823**	**6,466,556**	**2,719,082**	**1,661,068**
Under $5,000	14,520	13,322	182,707	1,414,288	179,275	1,377,168	176,253	1,369,596	* 4,372	* 7,572	14,895	6,625
$5,000 under $10,000	17,168	12,569	270,575	1,885,585	258,773	1,845,106	254,399	1,793,064	11,898	52,042	16,601	6,992
$10,000 under $15,000	39,578	14,426	433,031	3,124,017	426,756	3,015,039	418,396	2,964,163	9,456	50,877	20,533	8,794
$15,000 under $20,000	43,812	70,078	562,358	4,031,508	552,609	3,886,079	538,490	3,795,795	16,268	90,283	26,621	9,655
$20,000 under $25,000	53,648	71,330	671,766	4,747,247	665,165	4,601,202	650,925	4,493,382	23,441	107,820	36,931	9,419
$25,000 under $30,000	54,303	34,880	815,164	6,071,872	802,503	5,663,208	787,416	5,533,462	20,268	129,746	35,262	20,031
$30,000 under $35,000	80,463	50,945	1,000,711	6,834,568	988,575	6,573,105	971,452	6,467,726	27,880	105,378	43,682	15,385
$35,000 under $40,000	91,761	46,613	1,191,911	8,532,678	1,179,149	8,192,037	1,158,831	7,992,089	33,965	199,948	48,395	28,356
$40,000 under $45,000	87,987	50,110	1,240,249	8,875,120	1,223,445	8,462,860	1,202,034	8,235,463	32,310	227,397	67,340	57,451
$45,000 under $50,000	94,713	34,539	1,331,873	9,740,014	1,315,265	9,340,129	1,297,351	9,170,796	31,121	169,333	57,713	20,170
$50,000 under $55,000	86,602	55,726	1,319,426	10,155,474	1,302,207	9,698,403	1,283,639	9,544,822	30,965	153,581	73,507	38,854
$55,000 under $60,000	70,208	24,826	1,306,244	10,118,675	1,291,622	9,615,032	1,265,003	9,376,355	37,535	238,677	80,023	70,430
$60,000 under $75,000	242,208	109,680	3,959,281	32,193,940	3,917,697	31,064,934	3,864,404	30,635,979	96,583	428,955	220,441	109,527
$75,000 under $100,000	422,200	210,257	6,219,476	55,141,734	6,155,142	53,027,339	6,067,327	52,059,338	203,060	968,001	450,499	220,453
$100,000 under $200,000	746,116	376,979	10,841,881	114,345,894	10,715,718	112,502,098	10,577,253	110,374,510	421,799	2,127,588	1,009,592	607,793
$200,000 under $250,000	109,706	82,033	1,409,719	19,404,427	1,378,674	18,755,145	1,361,272	18,421,145	52,842	333,999	175,980	145,189
$250,000 under $500,000	151,248	137,183	1,822,576	30,444,447	1,750,380	28,824,122	1,727,316	28,225,354	72,127	598,769	** 308,676	** 247,833
$500,000 under $1,000,000	52,376	101,605	540,043	12,159,764	495,234	10,406,165	486,876	10,134,162	20,261	272,003	**	**
$1,000,000 under $1,500,000	13,993	63,114	126,746	3,460,157	111,438	2,567,864	108,832	2,484,949	5,377	82,915	15,661	20,819
$1,500,000 under $2,000,000	6,319	33,290	54,120	1,690,321	44,357	1,061,836	43,156	1,022,013	2,209	39,823	6,342	6,354
$2,000,000 under $5,000,000	9,395	62,761	80,932	3,336,935	61,958	1,543,021	60,221	1,486,557	2,958	56,464	7,915	7,989
$5,000,000 under $10,000,000	2,274	43,200	21,177	1,536,747	14,329	372,299	13,869	358,044	705	14,255	1,687	1,632
$10,000,000 or more	1,556	104,870	14,394	4,812,321	8,035	216,349	7,704	205,219	423	11,129	787	1,318
Taxable returns, total	**2,216,510**	**1,537,050**	**31,589,859**	**315,083,262**	**31,084,889**	**296,120,080**	**30,637,226**	**290,467,279**	**1,041,101**	**5,652,802**	**2,510,073**	**1,534,872**
Nontaxable returns, total	**275,646**	**267,288**	**3,826,502**	**38,974,470**	**3,753,417**	**36,490,459**	**3,685,194**	**35,676,705**	**116,722**	**813,755**	**209,009**	**126,195**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,114,661**	**5,366,230**	**1,560,983**	**14,419,894**	**37,367,247**	**199,270,460**	**34,200,602**	**152,157,640**	**22,182,567**	**49,047,100**	**565,569**	**31,938,858**
Under $5,000	13,648	12,790	10,825	17,706	187,221	120,094	161,521	180,605	70,291	42,664	38,212	103,409
$5,000 under $10,000	27,068	27,952	14,284	5,535	305,855	429,099	262,772	404,850	130,734	80,276	27,451	156,826
$10,000 under $15,000	57,169	76,432	10,453	23,752	528,947	978,199	480,077	917,110	214,283	149,792	36,317	410,296
$15,000 under $20,000	79,227	119,264	13,831	16,510	652,396	1,304,530	588,140	1,100,131	297,331	243,853	28,803	271,182
$20,000 under $25,000	102,563	123,256	13,760	13,369	780,633	1,719,035	703,026	1,451,683	398,358	268,507	34,866	634,383
$25,000 under $30,000	138,401	371,281	16,331	17,352	954,744	2,169,428	851,944	1,771,361	500,527	383,431	36,740	203,820
$30,000 under $35,000	193,644	208,877	20,483	37,202	1,077,334	2,480,188	951,526	1,938,550	581,079	489,393	25,159	193,574
$35,000 under $40,000	245,274	276,845	24,573	35,439	1,248,648	3,022,120	1,117,342	2,481,415	659,576	548,586	30,134	365,582
$40,000 under $45,000	267,412	324,239	19,767	30,569	1,284,840	3,159,771	1,141,194	2,475,979	693,719	3,305,927	21,698	320,834
$45,000 under $50,000	281,072	358,349	22,418	21,366	1,351,870	3,364,123	1,196,171	2,737,420	756,786	726,073	14,624	58,616
$50,000 under $55,000	285,070	363,874	18,462	54,343	1,318,646	3,322,750	1,181,010	2,708,040	770,205	558,577	21,575	68,944
$55,000 under $60,000	268,111	331,441	22,532	101,771	1,362,507	3,783,646	1,205,520	3,090,253	812,197	639,747	17,918	165,635
$60,000 under $75,000	724,331	905,762	83,776	113,717	4,094,087	11,988,198	3,670,303	9,790,683	2,385,367	2,071,973	42,774	662,776
$75,000 under $100,000	1,138,160	1,629,899	140,948	264,044	6,295,200	20,058,770	5,713,122	16,374,916	3,837,437	3,348,782	65,647	775,584
$100,000 under $200,000	292,404	234,237	437,644	1,001,767	11,307,226	44,540,853	10,520,596	37,244,155	7,304,377	7,592,562	72,691	2,489,735
$200,000 under $250,000	* * 653	* * 613	125,641	503,479	1,536,146	8,724,860	1,465,039	7,257,942	998,466	1,576,627	12,396	1,047,587
$250,000 under $500,000	* ** 439	* ** 1,114	264,553	1,447,971	2,072,367	17,789,352	1,997,082	14,847,688	1,253,952	2,554,974	18,392	1,554,241
$500,000 under $1,000,000	**	**	150,111	1,677,005	640,992	10,899,352	630,238	9,019,326	341,071	2,434,874	9,113	2,408,449
$1,000,000 under $1,500,000	0	0	49,523	871,475	157,067	5,045,757	155,315	4,012,462	78,136	966,835	3,129	1,439,588
$1,500,000 under $2,000,000	* * 8	* * 1	26,727	622,129	67,339	3,413,069	66,591	2,663,567	32,316	756,928	1,847	1,892,192
$2,000,000 under $5,000,000	* 8	* 3	47,612	1,785,922	100,133	9,509,288	99,311	6,332,112	46,334	3,476,232	3,606	3,815,474
$5,000,000 under $10,000,000	0	0	14,933	1,162,816	25,918	6,422,181	25,720	4,037,947	11,864	2,555,050	1,306	2,386,691
$10,000,000 or more	0	0	11,798	4,594,654	17,130	35,025,797	17,040	19,319,446	8,161	14,275,438	1,171	10,513,440
Taxable returns, total	**3,470,059**	**4,227,737**	**1,406,746**	**13,200,572**	**33,362,460**	**187,195,026**	**30,602,119**	**141,406,556**	**20,227,374**	**44,060,749**	**327,575**	**27,060,984**
Nontaxable returns, total	**644,602**	**1,138,493**	**154,237**	**1,219,322**	**4,004,788**	**12,075,433**	**3,598,482**	**10,751,084**	**1,955,194**	**4,986,351**	**237,994**	**4,877,874**

Footnote at end of table

2012 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**159,624**	**4,945,470**	**11,851,076**	**90,388,804**	**14,604,311**	**81,428,583**	**21,717,122**	**7,223,334**	**7,719,312**	**40,383,958**	**28,307,259**	**129,035,875**
Under $5,000	* 1,008	* 2,504	146,107	265,074	27,213	101,087	111,480	32,435	66,868	139,135	157,580	272,657
$5,000 under $10,000	* 4,125	* 27,475	166,230	588,102	57,675	268,539	187,398	53,253	72,663	297,831	236,884	619,623
$10,000 under $15,000	* 5,162	* 180,201	250,958	922,367	128,106	722,210	321,483	77,207	131,489	210,058	428,522	1,009,476
$15,000 under $20,000	* 3,998	* 17,811	279,213	1,445,441	200,040	1,125,930	397,178	99,095	132,384	358,142	531,537	1,583,166
$20,000 under $25,000	* 5,349	* 44,884	352,439	2,027,329	277,631	1,653,045	478,085	114,166	168,731	475,634	663,616	2,242,845
$25,000 under $30,000	12,005	149,250	446,885	2,612,532	423,973	2,385,370	563,799	125,474	188,620	413,017	765,768	2,923,861
$30,000 under $35,000	* 8,012	* 61,361	499,587	3,356,605	516,156	3,099,045	640,121	140,722	192,735	521,688	870,075	3,761,455
$35,000 under $40,000	5,523	154,479	594,612	3,903,895	613,314	3,701,726	802,356	180,666	248,953	589,730	1,081,257	4,472,122
$40,000 under $45,000	8,028	17,575	546,364	3,578,257	606,507	3,441,641	765,115	174,363	227,413	558,032	1,027,293	4,174,037
$45,000 under $50,000	* 5,049	* 135,400	527,233	3,583,570	606,409	3,569,937	834,097	189,737	229,273	479,252	1,089,534	4,238,926
$50,000 under $55,000	6,128	96,798	485,940	3,218,862	605,410	3,182,698	813,150	185,180	217,522	541,064	1,056,795	3,908,942
$55,000 under $60,000	9,352	92,868	516,428	3,507,819	634,714	3,614,618	832,069	188,455	238,602	494,331	1,095,095	4,297,404
$60,000 under $75,000	20,513	825,932	1,442,393	9,745,511	1,835,720	10,026,781	2,450,110	563,194	709,039	1,753,709	3,198,298	12,343,684
$75,000 under $100,000	**	**	1,971,152	13,383,973	2,720,056	14,488,273	3,759,058	900,785	1,088,442	2,677,224	4,798,025	18,066,282
$100,000 under $200,000	** 51,893	** 1,490,556	2,864,926	20,811,380	4,397,041	23,273,147	6,480,788	1,919,139	2,243,858	6,761,391	8,206,698	31,953,677
$200,000 under $250,000	4,271	375,953	300,469	2,693,842	443,016	2,597,911	818,831	372,684	370,728	1,700,013	1,044,548	4,670,608
$250,000 under $500,000	7,377	711,597	318,503	4,248,995	405,154	2,786,834	997,055	742,563	667,674	4,270,375	1,337,148	7,799,771
$500,000 under $1,000,000	1,459	358,948	87,779	2,514,626	78,510	691,043	300,974	437,629	288,663	3,593,589	437,638	4,722,261
$1,000,000 under $1,500,000	154	44,114	21,233	1,058,543	13,795	166,460	69,364	162,793	88,548	1,731,185	112,711	2,060,438
$1,500,000 under $2,000,000	111	37,081	10,259	770,465	5,331	81,440	30,923	103,279	42,629	1,268,264	51,546	1,452,983
$2,000,000 under $5,000,000	96	86,219	15,390	2,064,165	6,311	182,536	44,598	214,413	69,563	3,457,898	79,395	3,854,846
$5,000,000 under $10,000,000	** 11	** 34,465	4,231	1,171,747	1,457	115,825	11,556	93,383	20,254	2,064,392	21,976	2,273,600
$10,000,000 or more	**	**	2,745	2,915,704	773	152,486	7,535	152,719	14,660	6,028,005	15,319	6,333,210
Taxable returns, total	**110,673**	**2,432,473**	**9,816,971**	**75,921,407**	**13,074,081**	**70,389,784**	**19,259,541**	**6,433,193**	**6,756,863**	**36,035,660**	**25,012,878**	**112,858,637**
Nontaxable returns, total	**48,952**	**2,512,997**	**2,034,104**	**14,467,397**	**1,530,231**	**11,038,798**	**2,457,580**	**790,141**	**962,449**	**4,348,298**	**3,294,381**	**16,177,238**

Size of adjusted gross income	Total itemized deductions--continued											
	Unlimited miscellaneous deductions						Exemptions		Taxable income		Alternative minimum tax	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,264,044**	**21,650,355**	**929,310**	**17,809,053**	**333,976**	**2,567,987**	**106,771,488**	**405,479,130**	**42,283,414**	**4,626,384,684**	**4,078,614**	**32,166,319**
Under $5,000	7,139	35,003	5,564	27,068	1,713	7,936	460,773	1,746,201	11,250	8,725	* 18	* 1,810
$5,000 under $10,000	13,680	47,327	9,293	38,397	4,416	8,930	723,777	2,744,757	24,400	83,545	* * 1,207	* * 4,537
$10,000 under $15,000	28,493	186,486	23,324	175,820	5,169	10,667	1,186,355	4,501,918	189,699	455,752	* * 1,102	* * 1,262
$15,000 under $20,000	19,339	150,139	16,676	148,707	2,663	1,432	1,512,378	5,737,338	480,389	2,262,442	2,904	8,960
$20,000 under $25,000	29,285	176,872	24,007	130,821	4,272	6,587	1,790,543	6,796,883	713,085	5,325,475	* 1,296	* 8,379
$25,000 under $30,000	35,330	205,582	27,881	175,035	7,449	30,547	2,283,077	8,667,793	1,019,812	10,093,712	* * 2,063	* * 8,764
$30,000 under $35,000	31,824	283,608	26,369	222,821	5,455	60,787	2,562,045	9,725,779	1,302,627	18,079,634	* 664	* 3,011
$35,000 under $40,000	43,085	725,005	33,318	262,837	10,794	462,168	3,064,261	11,634,363	1,599,912	27,933,227	* * 896	* * 4,718
$40,000 under $45,000	39,281	382,561	27,700	172,065	10,914	56,200	3,188,395	12,106,623	1,637,524	34,775,196	* 1,080	* 7,536
$45,000 under $50,000	39,034	367,419	28,652	295,855	9,365	25,780	3,284,642	12,473,669	1,743,326	44,282,934	371	22,336
$50,000 under $55,000	50,557	224,118	41,471	189,541	10,098	34,576	3,346,214	12,704,474	1,681,454	49,171,414	2,741	5,226
$55,000 under $60,000	48,281	421,172	37,871	341,644	10,410	22,882	3,452,915	13,112,972	1,707,044	56,930,124	4,737	4,338
$60,000 under $75,000	106,957	754,997	91,732	572,871	14,915	51,851	10,947,202	41,572,513	4,990,494	206,091,799	17,514	32,339
$75,000 under $100,000	194,599	1,635,028	164,335	1,536,176	31,573	94,523	18,841,875	71,561,558	7,514,632	430,150,983	68,910	131,396
$100,000 under $200,000	314,512	3,766,142	253,143	3,213,200	59,800	337,144	35,530,093	134,954,392	12,694,376	1,265,495,243	620,041	1,461,016
$200,000 under $250,000	58,059	1,672,407	39,920	1,249,401	18,842	179,293	4,904,940	18,629,566	1,677,551	291,592,945	769,139	2,168,968
$250,000 under $500,000	98,534	3,553,116	52,604	3,011,612	45,128	375,107	6,516,601	24,749,252	2,235,516	610,204,982	1,963,489	14,585,867
$500,000 under $1,000,000	46,165	1,569,358	14,678	1,230,408	31,544	243,128	2,047,315	7,774,879	677,508	390,547,268	496,954	6,723,734
$1,000,000 under $1,500,000	17,655	829,152	4,668	708,005	12,968	105,559	491,421	1,866,377	164,103	172,548,933	57,666	1,303,562
$1,500,000 under $2,000,000	9,758	691,695	2,037	584,791	7,837	77,918	207,475	787,907	70,177	105,265,117	20,567	697,659
$2,000,000 under $5,000,000	19,274	1,764,921	2,937	1,564,243	16,517	155,173	302,520	1,148,898	104,284	272,732,942	30,274	1,604,408
$5,000,000 under $10,000,000	6,809	845,221	684	755,787	6,148	73,681	76,000	288,613	26,731	161,726,213	8,328	873,055
$10,000,000 or more	6,393	1,363,025	445	1,201,948	5,987	146,120	50,670	192,404	17,517	470,626,077	6,651	2,503,437
Taxable returns, total	**1,105,265**	**17,273,106**	**817,569**	**15,198,831**	**288,192**	**1,714,400**	**91,917,668**	**349,099,220**	**39,848,715**	**4,589,257,655**	**4,069,309**	**32,142,441**
Nontaxable returns, total	**158,779**	**4,377,248**	**111,742**	**2,610,222**	**45,784**	**853,587**	**14,853,819**	**56,379,910**	**2,434,699**	**37,127,029**	**9,305**	**23,878**

Footnote at end of table

2012 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**42,026,215**	**1,002,279,639**	**18,950,480**	**40,778,261**	**39,865,286**	**961,501,378**	**39,865,286**	**961,501,378**
Under $5,000	6,423	2,573	* 2,208	* 117	5,252	2,455	5,252	2,455
$5,000 under $10,000	24,704	19,351	10,514	694	21,607	18,656	21,607	18,656
$10,000 under $15,000	173,698	47,626	62,332	9,862	136,031	37,764	136,031	37,764
$15,000 under $20,000	450,674	220,811	104,511	24,969	403,621	195,841	403,621	195,841
$20,000 under $25,000	691,466	550,935	220,424	72,035	588,650	478,900	588,650	478,900
$25,000 under $30,000	987,226	1,117,927	369,874	188,699	777,673	929,228	777,673	929,228
$30,000 under $35,000	1,285,478	2,126,275	459,494	351,435	1,008,268	1,774,840	1,008,268	1,774,840
$35,000 under $40,000	1,581,281	3,376,699	614,516	534,168	1,294,582	2,842,531	1,294,582	2,842,531
$40,000 under $45,000	1,614,674	4,289,304	640,474	607,862	1,377,398	3,681,442	1,377,398	3,681,442
$45,000 under $50,000	1,727,033	5,641,026	647,851	708,417	1,514,580	4,932,608	1,514,580	4,932,608
$50,000 under $55,000	1,673,914	6,449,544	697,645	789,642	1,503,716	5,659,901	1,503,716	5,659,901
$55,000 under $60,000	1,701,302	7,812,900	696,998	936,661	1,545,096	6,876,238	1,545,096	6,876,238
$60,000 under $75,000	4,958,562	29,696,851	2,117,985	3,317,626	4,718,192	26,379,225	4,718,192	26,379,225
$75,000 under $100,000	7,496,533	64,621,457	3,716,551	6,639,611	7,365,269	57,981,846	7,365,269	57,981,846
$100,000 under $200,000	12,678,636	224,477,371	6,206,959	9,745,109	12,638,332	214,732,263	12,638,332	214,732,263
$200,000 under $250,000	1,677,426	63,009,653	663,131	760,717	1,675,419	62,248,936	1,675,419	62,248,936
$250,000 under $500,000	2,235,987	159,839,315	1,036,767	2,419,468	2,232,573	157,419,847	2,232,573	157,419,847
$500,000 under $1,000,000	678,036	113,307,087	405,306	2,667,699	676,700	110,639,388	676,700	110,639,388
$1,000,000 under $1,500,000	164,243	50,427,950	112,370	1,406,344	163,922	49,021,606	163,922	49,021,606
$1,500,000 under $2,000,000	70,248	30,760,710	50,367	983,794	70,065	29,776,916	70,065	29,776,916
$2,000,000 under $5,000,000	104,382	78,349,029	78,116	2,600,943	104,159	75,748,086	104,159	75,748,086
$5,000,000 under $10,000,000	26,764	44,175,610	21,243	1,474,943	26,699	42,700,667	26,699	42,700,667
$10,000,000 or more	17,523	111,959,636	14,844	4,537,444	17,480	107,422,192	17,480	107,422,192
Taxable returns, total	**39,865,286**	**997,872,641**	**16,789,551**	**36,371,263**	**39,865,286**	**961,501,378**	**39,865,286**	**961,501,378**
Nontaxable returns, total	**2,160,929**	**4,406,998**	**2,160,929**	**4,406,998**	**0**	**0**	**0**	**0**

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

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

[1] Not included in total income.

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)

Table 2.1

2-May-14

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**46,293,834**	**5,664,554,876**	**38,759,570**	**3,801,011,268**	**27,716,732**	**86,311,658**	**4,097,322**	**62,044,618**	**16,073,367**	**156,396,453**	**14,782,552**	**116,270,167**	**19,849,140**	**25,834,921**
Under $5,000	398,823	954,642	115,333	1,039,894	238,536	218,719	27,255	135,349	143,829	273,075	131,101	151,044	33,891	22,630
$5,000 under $10,000	539,338	4,200,396	189,318	1,916,983	307,383	397,502	35,605	187,762	186,712	600,174	166,594	335,744	52,753	37,338
$10,000 under $15,000	895,102	11,261,559	335,886	4,382,362	492,741	777,197	72,488	590,204	282,069	987,732	259,052	584,805	97,047	49,349
$15,000 under $20,000	1,069,474	18,821,993	558,984	9,467,383	524,927	919,900	56,898	370,127	289,563	847,516	257,102	447,532	172,855	104,980
$20,000 under $25,000	1,199,527	27,074,378	751,845	15,372,812	504,362	810,974	69,227	452,034	289,052	1,006,485	262,725	550,011	239,894	148,443
$25,000 under $30,000	1,416,379	38,981,401	1,007,383	24,957,990	606,796	804,867	58,117	481,804	317,266	986,676	286,409	570,632	348,450	197,017
$30,000 under $35,000	1,642,602	53,575,003	1,291,647	38,122,881	665,523	826,442	68,230	500,541	320,355	1,213,591	289,164	701,289	511,353	306,032
$35,000 under $40,000	1,751,674	65,784,352	1,415,381	48,073,467	725,439	726,512	94,343	606,178	367,297	1,305,864	331,067	711,405	599,557	381,709
$40,000 under $45,000	1,786,768	75,900,894	1,484,712	58,097,663	752,306	695,319	81,650	637,205	360,432	1,238,108	319,800	830,278	663,641	421,704
$45,000 under $50,000	1,853,924	87,993,601	1,542,081	66,000,713	854,508	1,080,283	87,488	630,839	416,366	1,354,505	381,142	901,708	714,361	491,896
$50,000 under $55,000	1,840,587	96,625,122	1,557,604	73,651,473	872,405	1,060,272	100,223	987,090	437,574	1,786,611	394,277	1,193,294	833,284	585,156
$55,000 under $60,000	1,862,180	107,094,441	1,576,095	79,709,725	909,333	870,669	88,495	659,441	442,926	1,433,476	396,799	925,263	822,093	558,194
$60,000 under $75,000	5,421,016	365,983,494	4,667,362	279,255,340	2,845,329	3,112,161	340,076	2,777,805	1,463,211	5,971,036	1,326,296	3,604,728	2,576,300	2,106,280
$75,000 under $100,000	7,768,346	675,228,259	6,944,071	529,336,179	4,623,128	5,564,452	486,716	3,609,593	2,329,790	8,514,130	2,100,422	5,686,929	3,962,795	3,747,442
$100,000 under $200,000	12,348,754	1,676,950,448	11,294,449	1,321,430,060	8,800,272	13,085,180	1,180,801	11,426,861	5,280,594	25,466,547	4,882,590	18,238,642	6,581,550	8,059,668
$200,000 under $250,000	1,601,935	355,737,718	1,471,511	264,307,422	1,338,350	4,019,184	280,550	3,172,831	975,965	7,643,012	918,958	5,747,867	712,069	1,295,521
$250,000 under $500,000	2,023,910	678,076,835	1,810,221	460,860,036	1,814,440	10,107,996	544,450	9,453,913	1,435,413	20,070,386	1,369,268	14,973,952	635,109	1,801,000
$500,000 under $1,000,000	578,811	391,031,786	500,847	224,462,278	551,300	8,007,156	247,231	7,674,870	470,783	15,395,124	453,053	11,913,453	161,932	1,035,827
$1,000,000 under $1,500,000	131,554	159,045,092	110,087	75,786,268	128,380	3,888,577	71,721	3,508,705	115,413	7,872,112	112,041	5,948,742	51,846	654,013
$1,500,000 under $2,000,000	54,873	94,363,386	45,437	40,656,543	54,119	2,545,947	32,238	2,171,166	49,102	4,882,555	47,817	3,748,155	23,847	402,644
$2,000,000 under $5,000,000	77,979	232,110,516	64,363	87,056,149	77,074	7,155,814	50,477	5,326,260	70,921	13,114,352	68,865	10,090,399	38,226	1,175,514
$5,000,000 under $10,000,000	18,934	129,059,928	15,729	42,089,522	18,772	4,500,984	13,899	2,480,804	17,805	8,177,968	17,321	6,434,514	9,909	685,831
$10,000,000 or more	11,345	318,699,631	9,223	54,978,125	11,311	15,135,548	9,143	4,203,232	10,930	26,255,419	10,689	21,979,780	6,380	1,566,731
Taxable returns, total	**39,938,114**	**5,453,502,071**	**34,742,336**	**3,660,044,424**	**24,628,028**	**79,168,331**	**3,636,711**	**55,731,772**	**14,341,605**	**144,105,565**	**13,203,090**	**107,799,322**	**18,421,976**	**24,378,220**
Nontaxable returns, total	**6,355,720**	**211,052,805**	**4,017,234**	**140,966,844**	**3,088,704**	**7,143,327**	**460,611**	**6,312,846**	**1,731,763**	**12,290,888**	**1,579,461**	**8,470,845**	**1,427,165**	**1,456,701**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**211,949**	**5,745,786**	**9,044,505**	**182,239,023**	**13,324,116**	**338,016,771**	**1,225,916**	**-60,031**	**6,490,971**	**147,941,793**	**11,824,162**	**323,515,223**	**3,338,391**	**66,295,803**
Under $5,000	0	0	112,451	167,372	129,969	-62,095	11,332	-56,316	45,427	217,738	70,835	310,978	30,910	124,189
$5,000 under $10,000	* * 4,022	* 16,099	167,873	941,112	182,804	-217,771	12,192	-13,128	108,951	701,038	174,046	1,253,251	39,499	171,860
$10,000 under $15,000	* 5,559	* 69,157	211,001	1,296,735	232,208	7,328	11,363	-138,841	212,115	1,356,920	366,824	3,312,488	75,312	534,479
$15,000 under $20,000	* 8,985	* 143,250	230,712	1,544,805	242,049	48,151	26,736	-247,738	227,875	1,810,003	393,191	4,323,576	86,700	651,364
$20,000 under $25,000	* 6,135	* 53,871	252,832	1,942,752	231,529	128,700	14,443	-173,528	198,303	1,746,017	376,961	4,952,311	87,137	573,125
$25,000 under $30,000	11,110	172,010	282,833	2,060,485	255,616	357,174	27,199	-98,298	198,205	1,847,438	391,895	5,817,022	83,205	792,296
$30,000 under $35,000	22,336	302,973	295,008	2,181,317	270,810	135,476	25,235	-100,698	203,767	2,160,093	385,652	5,774,541	86,427	790,775
$35,000 under $40,000	11,098	179,506	305,141	2,398,193	308,294	-38,848	20,172	-83,023	192,629	2,101,639	411,582	7,648,842	89,925	674,346
$40,000 under $45,000	20,759	347,762	297,837	3,169,262	263,570	207,667	20,815	-137,464	201,941	2,439,473	391,779	7,189,062	75,446	593,066
$45,000 under $50,000	8,415	128,400	303,116	2,932,788	331,049	417,691	23,505	-110,933	211,478	2,504,645	448,197	8,947,465	91,034	755,289
$50,000 under $55,000	13,694	273,505	285,790	2,328,739	360,722	520,757	25,208	-46,701	215,116	2,690,000	411,295	8,781,333	102,095	797,635
$55,000 under $60,000	17,942	300,549	326,330	3,515,510	345,535	416,347	20,153	-97,626	231,162	3,340,154	475,584	11,063,965	95,210	713,926
$60,000 under $75,000	26,499	586,278	984,867	9,695,874	1,128,076	1,358,674	87,521	-464,065	775,366	11,804,262	1,380,318	34,200,332	286,317	2,948,961
$75,000 under $100,000	21,752	725,052	1,398,500	16,187,195	1,854,885	3,847,227	133,218	-736,536	1,025,624	19,189,852	1,992,906	56,584,910	453,712	4,267,680
$100,000 under $200,000	25,841	1,480,196	2,491,968	46,890,068	4,195,288	17,001,704	312,565	-1,110,640	1,711,732	46,780,404	3,185,726	115,513,292	972,759	14,633,298
$200,000 under $250,000	4,337	449,600	363,783	14,079,900	881,958	7,952,436	75,417	-297,186	254,808	10,341,352	391,202	18,078,503	175,644	4,837,103
$250,000 under $500,000	2,497	298,430	516,053	36,801,529	1,370,604	26,186,773	176,460	-392,337	330,739	16,923,149	424,176	20,394,510	299,595	11,746,757
$500,000 under $1,000,000	746	109,568	143,604	16,626,610	468,544	28,251,820	103,152	-19,585	93,827	8,707,859	101,097	5,248,690	117,648	7,502,637
$1,000,000 under $1,500,000	* 32	* 16,953	34,116	5,628,727	117,850	17,671,087	36,153	-19,230	23,129	3,011,210	21,929	1,388,959	33,742	2,965,244
$1,500,000 under $2,000,000	* 48	* 16,153	12,716	2,426,063	50,680	13,084,585	17,577	2,905	9,866	1,986,390	9,520	625,419	16,359	1,949,736
$2,000,000 under $5,000,000	99	28,150	20,046	5,446,752	72,729	43,772,868	29,883	219,817	13,527	3,783,826	13,935	1,241,114	26,292	3,927,203
$5,000,000 under $10,000,000	26	25,920	4,885	1,823,451	18,216	34,451,738	8,957	313,742	3,412	1,353,075	3,348	404,014	7,818	1,777,983
$10,000,000 or more	16	22,403	3,045	2,153,785	11,130	142,517,282	6,661	3,747,378	1,970	1,145,256	2,166	460,645	5,605	2,566,853
Taxable returns, total	**173,987**	**5,033,248**	**7,311,798**	**168,426,240**	**11,704,171**	**328,520,510**	**1,050,331**	**1,612,027**	**5,588,296**	**138,830,179**	**10,252,019**	**304,116,036**	**2,861,059**	**62,282,240**
Nontaxable returns, total	**37,962**	**712,538**	**1,732,708**	**13,812,784**	**1,619,945**	**9,496,261**	**175,585**	**-1,672,059**	**902,675**	**9,111,615**	**1,572,144**	**19,399,187**	**477,332**	**4,013,563**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,979,895**	**30,800,796**	**262,607**	**2,612,222**	**5,608,448**	**453,298,914**	**418,905**	**18,028,096**	**737,837**	**-5,481,245**	**3,828,175**	**30,233,103**	**8,251,737**	**118,719,831**
Under $5,000	32,802	235,906	* 5,060	* -3,920	35,311	-196,187	4,543	8,022	8,093	-112,630	16,385	79,919	3,781	17,591
$5,000 under $10,000	49,757	567,768	5,121	5,061	43,952	-232,002	* 1,080	* 4,615	11,765	-175,664	38,133	226,457	6,407	36,768
$10,000 under $15,000	72,976	714,081	5,993	21,998	74,225	-187,042	4,553	18,044	23,791	-269,959	77,825	528,097	42,044	100,262
$15,000 under $20,000	75,456	702,830	6,216	27,335	80,595	-359,585	7,943	32,352	22,431	-166,023	122,363	967,500	243,205	304,716
$20,000 under $25,000	73,521	616,602	* 6,397	* 16,064	77,157	-176,477	5,846	31,539	18,696	-305,071	151,091	1,479,782	366,040	837,415
$25,000 under $30,000	76,847	759,593	7,949	50,064	85,142	65,427	7,679	3,025	15,768	-277,605	173,336	1,552,236	406,278	1,430,433
$30,000 under $35,000	95,706	896,592	3,533	-2,124	101,060	72,857	6,954	11,883	21,846	-226,324	200,887	1,836,077	386,965	1,932,575
$35,000 under $40,000	108,843	1,012,889	7,957	36,219	105,290	619,624	4,687	57,645	21,082	-84,568	159,466	1,333,595	365,542	2,599,319
$40,000 under $45,000	92,609	1,074,826	5,810	24,871	102,671	270,660	11,960	97,104	14,313	-181,629	149,246	920,236	312,828	2,804,552
$45,000 under $50,000	95,876	1,038,232	3,988	-9,377	125,131	654,197	7,729	41,122	21,971	-147,063	187,929	1,546,658	339,941	3,654,280
$50,000 under $55,000	105,740	1,099,327	7,847	46,361	115,679	945,889	9,701	59,828	22,211	-228,700	164,966	1,368,033	349,418	4,157,845
$55,000 under $60,000	105,082	1,016,681	7,546	43,072	128,204	1,100,667	9,240	36,944	26,343	-105,159	161,182	1,265,924	381,694	5,060,798
$60,000 under $75,000	363,965	3,372,264	28,248	222,737	411,373	2,626,978	31,396	347,234	67,898	-577,978	503,318	3,917,949	1,074,425	16,332,469
$75,000 under $100,000	584,197	5,472,369	50,311	251,429	695,235	7,928,148	56,734	759,814	134,525	-738,582	715,920	5,219,428	1,420,158	25,620,952
$100,000 under $200,000	832,728	6,845,923	74,499	802,721	1,686,113	42,659,393	127,215	2,518,759	205,027	-1,044,490	854,842	6,691,834	1,876,429	37,908,891
$200,000 under $250,000	55,224	994,923	9,542	341,992	410,106	20,693,886	28,813	757,773	30,934	42,771	70,794	617,969	238,948	5,394,888
$250,000 under $500,000	93,584	1,988,145	18,106	479,588	773,241	75,463,213	48,890	2,374,299	45,408	-188,126	67,144	563,184	297,717	6,980,670
$500,000 under $1,000,000	37,169	1,014,671	5,015	159,094	336,129	77,611,734	23,039	1,811,101	15,464	-127,922	10,126	88,426	90,145	2,247,300
$1,000,000 under $1,500,000	11,664	414,863	1,611	42,447	93,650	39,731,652	7,039	1,084,083	4,215	-70,467	1,937	17,527	20,855	534,901
$1,500,000 under $2,000,000	4,913	209,801	676	19,701	40,643	25,241,020	3,525	748,696	1,911	-118,439	560	4,854	9,674	250,200
$2,000,000 under $5,000,000	7,800	410,591	843	19,398	61,562	63,147,449	6,298	2,097,204	2,896	-157,946	607	6,243	13,771	361,310
$5,000,000 under $10,000,000	2,057	140,944	194	6,787	15,792	32,136,890	2,161	1,386,755	736	-135,220	85	869	3,384	92,763
$10,000,000 or more	1,377	200,978	145	10,704	10,186	63,480,525	1,880	3,740,254	515	-84,452	32	305	2,089	58,933
Taxable returns, total	**2,413,308**	**24,047,602**	**223,358**	**2,532,701**	**4,914,014**	**455,729,835**	**375,847**	**17,870,188**	**610,580**	**-3,746,925**	**3,159,742**	**24,703,394**	**7,296,312**	**112,693,511**
Nontaxable returns, total	**566,587**	**6,753,194**	**39,250**	**79,521**	**694,434**	**-2,430,921**	**43,058**	**157,909**	**127,258**	**-1,734,320**	**668,433**	**5,529,709**	**955,425**	**6,026,321**

Size of adjusted gross income	Net operating loss		Cancellation of debt		Taxable health savings account distribution		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**301,356**	**12,058,871**	**366,788**	**6,725,661**	**142,151**	**195,260**	**103,291**	**7,803,142**	**1,065,285**	**23,120,179**	**3,263,319**	**23,811,075**	**15,219,734**	**86,681,859**
Under $5,000	29,087	388,571	* 1,107	* 7,338	0	0	2,955	206,587	8,304	19,112	20,436	28,883	103,515	322,526
$5,000 under $10,000	26,954	454,821	4,723	23,100	* 6	* 7	1,882	140,794	13,510	66,330	29,865	68,966	170,562	459,257
$10,000 under $15,000	27,965	474,822	3,326	91,280	0	0	3,210	228,164	13,600	137,685	43,493	120,310	211,907	494,957
$15,000 under $20,000	24,110	312,222	5,945	65,199	* 1,182	* 2,378	3,254	241,031	16,887	129,400	52,935	133,798	268,084	644,851
$20,000 under $25,000	16,368	233,855	7,820	54,450	* 194	* 277	3,414	216,308	34,289	225,638	52,948	207,087	281,112	775,458
$25,000 under $30,000	20,406	304,816	7,431	160,972	* 2,321	* 2,164	3,114	228,006	33,160	160,704	78,174	238,860	354,020	957,078
$30,000 under $35,000	7,788	308,972	8,692	102,751	* 5,030	* 3,355	2,535	189,367	43,217	377,034	78,662	258,861	409,722	1,112,558
$35,000 under $40,000	7,462	204,989	6,306	47,745	* 2,985	* 5,588	3,130	212,171	41,460	274,597	83,579	234,002	428,721	1,241,352
$40,000 under $45,000	10,986	317,674	10,465	50,770	* 5,152	* 2,145	3,072	231,504	35,378	442,965	76,304	145,011	526,851	1,288,538
$45,000 under $50,000	13,073	256,279	10,278	132,137	8,930	11,678	2,542	187,738	40,620	288,324	92,593	216,016	512,553	1,424,243
$50,000 under $55,000	2,841	131,101	8,726	79,646	7,989	2,564	3,450	272,731	50,921	454,591	101,206	208,364	551,365	1,348,559
$55,000 under $60,000	8,508	147,760	13,455	121,330	6,938	14,878	3,005	239,349	41,150	317,017	94,825	366,115	554,728	1,505,172
$60,000 under $75,000	22,605	810,239	50,587	559,277	20,640	25,253	7,194	519,254	123,513	1,020,124	313,656	671,828	1,765,257	4,813,015
$75,000 under $100,000	22,723	779,274	65,958	747,083	26,251	28,560	11,064	821,651	159,163	1,643,071	474,851	1,609,048	2,542,069	7,743,553
$100,000 under $200,000	37,501	1,355,717	93,687	1,723,951	36,234	60,141	22,156	1,679,429	291,625	3,679,088	1,047,509	5,434,126	4,690,622	22,029,951
$200,000 under $250,000	6,081	286,599	14,616	547,523	6,281	8,817	5,551	420,268	41,659	1,093,396	174,802	1,629,237	548,788	6,053,598
$250,000 under $500,000	8,744	1,029,667	19,181	647,712	9,931	21,881	11,565	893,222	49,528	3,054,472	254,141	3,010,778	827,990	14,738,445
$500,000 under $1,000,000	4,255	932,761	12,649	244,006	1,302	2,932	6,110	521,278	17,586	2,241,400	110,726	2,593,023	294,955	8,539,488
$1,000,000 under $1,500,000	1,425	455,874	5,786	134,142	410	1,636	1,815	156,302	4,214	1,419,869	32,159	1,367,979	76,851	3,013,111
$1,500,000 under $2,000,000	693	338,714	3,508	185,217	152	333	818	69,925	1,846	864,215	14,279	741,627	31,971	1,514,836
$2,000,000 under $5,000,000	1,150	758,052	7,314	342,899	189	587	1,081	94,781	2,699	1,814,552	23,846	1,896,714	48,131	3,056,629
$5,000,000 under $10,000,000	366	705,823	** 5,230	** 657,134	23	62	243	21,981	569	994,649	7,051	901,855	12,056	1,247,561
$10,000,000 or more	263	1,070,269	**	**	11	24	132	11,299	388	2,401,946	5,279	1,728,589	7,906	2,357,120
Taxable returns, total	**122,861**	**7,950,775**	**301,536**	**5,568,628**	**132,577**	**177,764**	**77,834**	**5,822,343**	**930,505**	**19,592,499**	**2,895,602**	**22,349,848**	**13,186,143**	**80,132,971**
Nontaxable returns, total	**178,495**	**4,108,095**	**65,251**	**1,157,033**	**9,574**	**17,496**	**25,457**	**1,980,799**	**134,780**	**3,527,680**	**367,717**	**1,461,227**	**2,033,591**	**6,548,888**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,218,496,717**	**20,865**	**30,526**	**10,382,599**	**84,873,406**	**10,382,599**	**129,126,252**	**10,379,747**	**44,252,846**	**45,952,640**	**465,127,769**
Under $5,000	5,817,132	0	0	268,188	2,428,639	268,188	2,478,026	265,337	49,387	370,398	1,186,129
$5,000 under $10,000	8,564,958	0	0	379,999	3,234,123	379,999	3,456,869	379,999	222,745	519,416	1,720,258
$10,000 under $15,000	13,438,645	0	0	626,319	5,063,892	626,319	5,654,378	626,319	590,486	874,500	2,705,556
$15,000 under $20,000	16,380,604	0	0	618,569	5,354,012	618,569	6,167,029	618,569	813,017	1,046,333	3,179,250
$20,000 under $25,000	18,451,194	0	0	636,087	4,977,497	636,087	6,051,544	636,087	1,074,047	1,165,914	3,844,934
$25,000 under $30,000	21,195,988	0	0	605,707	4,513,472	605,707	5,763,443	605,707	1,249,971	1,395,306	4,662,188
$30,000 under $35,000	24,815,194	0	0	644,546	4,286,194	644,546	5,857,270	644,546	1,571,077	1,619,387	5,806,855
$35,000 under $40,000	26,754,727	0	0	582,430	4,099,204	582,430	5,735,058	582,430	1,635,854	1,722,410	6,601,097
$40,000 under $45,000	28,143,372	0	0	532,970	3,814,643	532,970	5,511,519	532,970	1,696,876	1,757,406	7,267,797
$45,000 under $50,000	29,924,832	0	0	548,974	4,042,317	548,974	5,993,518	548,974	1,951,201	1,836,669	8,125,998
$50,000 under $55,000	31,460,824	0	0	509,656	3,983,398	509,656	5,989,150	509,656	2,005,752	1,828,177	8,591,794
$55,000 under $60,000	32,062,521	0	0	515,115	3,390,308	515,115	5,611,442	515,115	2,221,134	1,849,823	9,474,809
$60,000 under $75,000	102,071,413	0	0	1,291,030	9,688,366	1,291,030	16,178,538	1,291,030	6,490,171	5,395,835	31,677,693
$75,000 under $100,000	162,812,989	* 2,057	* 193	1,323,623	10,349,718	1,323,623	18,933,502	1,323,623	8,583,784	7,742,566	55,220,962
$100,000 under $200,000	334,340,553	7,263	2,009	1,173,861	12,356,560	1,173,861	23,744,967	1,173,861	11,388,407	12,333,779	133,930,640
$200,000 under $250,000	63,228,773	4,144	2,255	68,672	1,296,808	68,672	2,434,713	68,672	1,137,905	1,600,276	28,935,025
$250,000 under $500,000	111,198,389	5,850	9,876	50,411	1,519,035	50,411	2,711,968	50,411	1,192,933	2,022,568	54,041,144
$500,000 under $1,000,000	57,666,506	1,205	6,099	5,582	366,814	5,582	645,681	5,582	278,867	577,935	31,035,390
$1,000,000 under $1,500,000	22,129,207	100	884	584	65,512	584	116,510	584	50,997	131,244	12,300,697
$1,500,000 under $2,000,000	13,090,004	67	800	146	15,411	146	34,289	146	18,878	54,712	7,316,799
$2,000,000 under $5,000,000	31,231,583	105	2,353	120	24,460	120	48,849	120	24,389	77,780	17,407,387
$5,000,000 under $10,000,000	17,026,882	51	2,814	** 9	** 3,021	** 9	** 7,989	** 9	** 4,968	18,879	9,213,093
$10,000,000 or more	46,690,425	23	3,243	**	**	**	**	**	**	11,328	20,882,274
Taxable returns, total	**1,067,177,423**	**20,148**	**29,523**	**7,107,517**	**46,055,389**	**7,107,517**	**83,732,365**	**7,107,517**	**37,676,976**	**39,764,438**	**434,837,776**
Nontaxable returns, total	**151,319,294**	**717**	**1,004**	**3,275,081**	**38,818,017**	**3,275,081**	**45,393,888**	**3,272,230**	**6,575,870**	**6,188,202**	**30,289,993**

Size of adjusted gross income	Total itemized deductions--continued									
	Taxes paid deduction--continued									
	State and local taxes						Real estate taxes		Personal property taxes	
	Total		Income tax		General sales tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**44,591,763**	**281,976,799**	**33,715,607**	**265,999,282**	**10,876,156**	**15,977,517**	**40,138,213**	**172,950,301**	**19,943,550**	**8,339,350**
Under $5,000	311,699	236,419	85,174	123,831	226,524	112,588	288,320	890,903	122,541	44,566
$5,000 under $10,000	455,002	342,500	132,556	170,504	322,446	171,996	395,221	1,298,633	174,499	67,217
$10,000 under $15,000	768,795	546,550	264,337	250,293	504,459	296,257	663,521	2,039,420	279,374	89,939
$15,000 under $20,000	975,713	806,970	413,206	435,189	562,507	371,781	814,255	2,235,111	372,714	103,403
$20,000 under $25,000	1,090,277	1,126,855	540,993	676,667	549,284	450,188	871,981	2,514,023	435,225	170,261
$25,000 under $30,000	1,323,692	1,441,901	779,508	996,754	544,184	445,146	1,046,526	3,018,383	554,567	176,373
$30,000 under $35,000	1,542,448	2,039,091	992,513	1,544,021	549,935	495,071	1,268,412	3,517,451	628,502	206,040
$35,000 under $40,000	1,650,863	2,565,228	1,131,865	2,003,893	518,998	561,335	1,355,967	3,721,305	691,560	265,102
$40,000 under $45,000	1,677,087	2,993,366	1,204,392	2,424,367	472,695	568,999	1,472,708	4,004,560	716,596	225,673
$45,000 under $50,000	1,781,177	3,430,627	1,292,078	2,888,596	489,099	542,030	1,506,571	4,395,973	764,582	242,363
$50,000 under $55,000	1,767,647	3,886,452	1,332,389	3,334,601	435,258	551,851	1,521,595	4,400,439	781,812	269,968
$55,000 under $60,000	1,793,399	4,359,380	1,381,317	3,813,614	412,082	545,766	1,592,701	4,794,492	774,460	256,430
$60,000 under $75,000	5,272,064	15,170,881	4,098,221	13,557,987	1,173,843	1,612,894	4,720,636	15,459,620	2,358,566	887,155
$75,000 under $100,000	7,585,558	29,249,630	6,173,256	26,862,206	1,412,302	2,387,424	6,934,322	24,368,297	3,565,563	1,408,367
$100,000 under $200,000	12,154,194	76,615,938	10,170,105	72,440,591	1,984,089	4,175,347	11,490,613	54,160,830	5,819,539	2,703,738
$200,000 under $250,000	1,578,833	18,197,581	1,338,522	17,446,154	240,311	751,427	1,486,931	10,261,351	733,128	400,185
$250,000 under $500,000	1,998,917	36,317,271	1,662,758	35,245,037	336,159	1,072,234	1,886,109	17,013,001	846,105	527,462
$500,000 under $1,000,000	572,754	23,197,825	477,259	22,815,051	95,496	382,774	544,281	7,548,959	222,479	174,495
$1,000,000 under $1,500,000	130,167	9,884,820	108,482	9,774,326	21,685	110,495	123,696	2,315,958	46,880	46,895
$1,500,000 under $2,000,000	54,374	6,109,115	45,263	6,035,269	9,112	73,847	51,590	1,163,872	18,819	19,990
$2,000,000 under $5,000,000	77,126	15,119,390	65,585	15,011,599	11,541	107,791	73,524	2,186,286	25,747	31,717
$5,000,000 under $10,000,000	18,718	8,387,275	16,075	8,339,176	2,643	48,099	17,896	777,627	6,484	11,410
$10,000,000 or more	11,258	19,951,733	9,754	19,809,557	1,504	142,176	10,837	863,807	3,809	10,600
Taxable returns, total	**38,854,699**	**271,924,538**	**30,770,944**	**258,454,593**	**8,083,755**	**13,469,944**	**35,162,916**	**154,016,936**	**17,623,015**	**7,293,028**
Nontaxable returns, total	**5,737,064**	**10,052,261**	**2,944,663**	**7,544,689**	**2,792,401**	**2,507,573**	**4,975,297**	**18,933,365**	**2,320,536**	**1,046,322**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,626,148**	**1,852,097**	**36,506,737**	**383,565,099**	**35,965,790**	**364,296,404**	**35,473,245**	**357,843,874**	**1,141,911**	**6,452,530**	**2,674,846**	**1,362,693**
Under $5,000	14,974	14,241	226,272	1,693,801	218,883	1,657,124	212,861	1,615,267	7,365	41,857	9,271	7,148
$5,000 under $10,000	22,400	11,908	296,449	2,422,799	287,995	2,372,636	280,753	2,332,232	7,552	40,405	14,034	8,279
$10,000 under $15,000	45,124	29,648	483,619	3,619,559	470,471	3,496,240	462,607	3,435,904	12,050	60,336	18,234	2,557
$15,000 under $20,000	49,506	33,765	664,252	4,920,362	649,886	4,791,080	635,180	4,688,050	18,926	103,030	36,466	12,986
$20,000 under $25,000	48,933	33,796	732,712	5,509,219	716,397	5,339,696	697,133	5,133,450	27,821	206,246	36,138	12,155
$25,000 under $30,000	69,722	24,255	917,881	6,765,821	906,279	6,532,619	891,518	6,413,479	28,005	119,140	51,996	21,352
$30,000 under $35,000	72,726	44,273	1,150,756	8,570,119	1,135,905	8,229,008	1,120,000	8,080,327	24,209	148,680	46,824	33,975
$35,000 under $40,000	77,406	48,351	1,220,090	9,161,504	1,210,288	8,823,342	1,190,877	8,636,324	35,096	187,018	49,381	22,314
$40,000 under $45,000	92,949	44,198	1,348,891	10,180,034	1,338,566	9,785,764	1,318,317	9,615,716	38,994	170,048	65,179	28,137
$45,000 under $50,000	96,905	57,035	1,386,679	10,518,777	1,367,468	10,111,732	1,352,246	9,947,126	31,285	164,606	63,605	23,048
$50,000 under $55,000	93,586	34,936	1,396,299	11,097,324	1,386,165	10,647,748	1,368,358	10,471,978	34,873	175,770	74,929	31,611
$55,000 under $60,000	91,606	64,506	1,474,191	11,788,803	1,454,250	11,353,273	1,432,640	11,167,903	37,817	185,371	85,963	39,780
$60,000 under $75,000	304,716	158,502	4,329,476	37,156,519	4,287,853	35,875,324	4,232,544	35,341,013	111,752	534,312	250,309	134,538
$75,000 under $100,000	432,725	193,753	6,494,335	61,412,402	6,439,320	59,420,197	6,343,983	58,263,304	235,604	1,156,893	424,918	185,341
$100,000 under $200,000	779,672	446,703	10,669,283	121,779,127	10,547,046	119,921,358	10,432,419	118,098,575	355,292	1,822,783	989,322	506,851
$200,000 under $250,000	108,214	74,957	1,343,677	20,895,968	1,318,641	20,365,032	1,303,802	20,041,727	45,791	323,304	161,558	89,460
$250,000 under $500,000	147,488	183,407	1,673,179	31,844,462	1,612,186	30,292,775	1,591,312	29,698,196	63,507	594,579	211,736	135,992
$500,000 under $1,000,000	50,033	114,111	467,285	11,766,906	431,114	10,160,514	424,419	9,927,728	17,077	232,786	60,774	40,660
$1,000,000 under $1,500,000	12,347	53,024	102,780	3,185,175	88,509	2,329,270	86,572	2,252,418	4,000	76,852	12,182	13,577
$1,500,000 under $2,000,000	5,210	23,822	42,618	1,549,317	35,290	971,223	34,389	935,775	1,698	35,448	4,567	4,463
$2,000,000 under $5,000,000	7,040	69,993	61,570	2,884,973	47,673	1,354,436	46,285	1,300,752	2,393	53,684	5,969	6,498
$5,000,000 under $10,000,000	1,803	36,781	15,084	1,284,297	10,289	306,950	9,927	294,709	512	12,241	1,021	1,225
$10,000,000 or more	1,060	56,133	9,360	3,557,830	5,316	159,064	5,105	151,922	293	7,142	472	748
Taxable returns, total	**2,309,715**	**1,594,063**	**32,126,338**	**337,182,532**	**31,676,630**	**320,676,232**	**31,255,673**	**314,997,941**	**1,029,408**	**5,678,290**	**2,441,339**	**1,225,015**
Nontaxable returns, total	**316,432**	**258,034**	**4,380,399**	**46,382,568**	**4,289,160**	**43,620,172**	**4,217,572**	**42,845,933**	**112,503**	**774,240**	**233,507**	**137,678**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,479,962**	**5,354,709**	**1,498,817**	**12,551,293**	**37,789,956**	**174,474,029**	**34,558,271**	**138,608,769**	**22,541,678**	**43,639,867**	**578,889**	**33,293,336**
Under $5,000	17,241	19,635	13,965	9,895	219,335	155,128	187,432	217,144	81,727	99,506	43,703	145,550
$5,000 under $10,000	22,182	24,164	15,314	17,720	318,800	463,810	281,313	487,076	131,374	209,666	37,535	233,576
$10,000 under $15,000	48,499	93,999	20,070	26,763	586,050	1,020,264	527,605	916,537	255,496	171,023	43,545	687,274
$15,000 under $20,000	87,313	93,030	19,685	23,267	718,210	1,371,552	642,307	1,140,313	343,204	235,000	35,437	243,387
$20,000 under $25,000	115,592	117,142	20,437	40,226	858,700	1,758,380	744,618	1,406,486	445,971	332,066	33,757	230,531
$25,000 under $30,000	182,913	185,072	24,907	26,777	944,652	2,228,782	840,399	1,766,763	511,730	391,406	31,693	310,230
$30,000 under $35,000	232,485	226,491	25,923	80,646	1,176,790	2,497,755	1,038,663	1,970,181	653,569	466,036	22,120	278,335
$35,000 under $40,000	280,395	290,751	19,775	25,097	1,253,588	2,824,721	1,098,808	2,236,959	697,858	594,347	27,340	256,623
$40,000 under $45,000	322,027	351,445	18,634	14,687	1,292,159	2,998,238	1,144,587	2,640,751	701,478	523,768	25,717	453,198
$45,000 under $50,000	312,175	344,845	19,825	39,152	1,393,652	3,477,084	1,254,826	2,763,597	805,410	635,005	19,497	150,436
$50,000 under $55,000	291,842	358,980	23,491	58,986	1,387,182	3,350,358	1,243,756	2,730,885	781,479	650,902	23,379	219,048
$55,000 under $60,000	288,475	361,201	27,141	34,549	1,479,075	3,970,701	1,340,173	3,166,292	846,594	816,903	17,993	167,066
$60,000 under $75,000	814,994	1,024,619	92,048	122,038	4,414,852	12,181,171	3,965,966	9,926,868	2,614,084	2,190,376	45,585	654,999
$75,000 under $100,000	1,168,939	1,611,912	129,021	194,952	6,542,082	20,268,611	5,917,499	16,693,133	4,028,958	3,571,127	44,940	573,674
$100,000 under $200,000	294,268	250,629	417,635	1,100,290	11,017,243	42,816,725	10,283,143	35,056,234	7,124,521	7,161,688	78,106	5,961,766
$200,000 under $250,000	* 602	* 635	116,985	440,841	1,475,136	8,446,006	1,407,558	7,112,696	961,022	1,483,529	12,180	390,651
$250,000 under $500,000	* 8	* 9	243,093	1,415,685	1,882,485	16,786,159	1,821,891	13,940,925	1,134,681	4,414,825	20,183	3,043,457
$500,000 under $1,000,000	0	0	132,096	1,565,733	547,846	9,944,618	538,098	8,241,504	289,067	1,884,265	8,208	3,167,156
$1,000,000 under $1,500,000	0	0	43,264	842,328	125,495	4,384,841	124,162	3,821,539	62,589	1,104,355	2,926	3,082,132
$1,500,000 under $2,000,000	* 8	* 147	20,722	573,484	52,393	2,671,429	51,858	1,975,275	24,141	1,355,638	1,204	602,963
$2,000,000 under $5,000,000	* 3	* 2	36,429	1,524,037	74,814	7,352,916	74,373	5,416,452	33,523	2,410,865	2,369	3,168,491
$5,000,000 under $10,000,000	0	0	10,647	976,123	18,328	4,716,909	18,189	3,255,688	8,089	3,598,370	785	2,303,248
$10,000,000 or more	0	0	7,707	3,398,018	11,090	18,787,873	11,047	11,725,471	5,112	9,339,200	687	6,969,545
Taxable returns, total	**3,693,374**	**4,300,322**	**1,311,268**	**10,980,963**	**33,342,202**	**160,728,763**	**30,587,792**	**127,199,392**	**20,290,250**	**40,743,478**	**303,364**	**24,626,015**
Nontaxable returns, total	**786,588**	**1,054,387**	**187,549**	**1,570,330**	**4,447,754**	**13,745,265**	**3,970,478**	**11,409,377**	**2,251,428**	**2,896,388**	**275,525**	**8,667,320**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**140,717**	**3,180,912**	**11,870,811**	**86,494,396**	**14,730,817**	**76,857,890**	**22,113,572**	**6,982,040**	**7,895,963**	**38,224,411**	**28,694,320**	**122,064,341**
Under $5,000	* 2,017	* 1,434	162,694	329,617	26,595	128,232	117,889	40,425	79,281	168,810	171,364	337,467
$5,000 under $10,000	* 3,065	* 34,021	185,464	457,986	47,900	210,599	203,433	57,387	88,649	225,162	255,576	493,149
$10,000 under $15,000	* 3,105	* 23,800	247,770	886,088	111,221	550,459	346,983	89,184	136,127	333,022	442,314	972,665
$15,000 under $20,000	8,013	53,515	289,898	1,351,429	198,251	1,057,848	413,798	97,223	156,393	339,327	536,306	1,494,398
$20,000 under $25,000	* 6,402	* 58,918	362,578	2,079,641	310,212	1,717,797	497,098	117,579	164,963	465,048	667,592	2,300,423
$25,000 under $30,000	8,350	65,617	446,470	2,803,811	420,297	2,460,673	631,261	136,889	199,073	527,996	834,219	3,125,558
$30,000 under $35,000	10,290	119,852	533,367	3,148,365	534,124	2,875,749	709,063	159,275	233,247	557,966	967,143	3,592,991
$35,000 under $40,000	* 8,132	* 188,788	562,739	3,600,430	588,302	3,386,494	849,850	183,426	258,107	581,787	1,099,127	4,151,707
$40,000 under $45,000	9,024	101,356	522,318	3,329,382	594,027	3,094,462	788,066	179,280	229,670	638,769	1,068,959	3,912,511
$45,000 under $50,000	7,271	168,979	541,297	3,309,800	613,998	3,260,997	867,257	197,705	218,454	520,683	1,113,834	3,979,385
$50,000 under $55,000	7,018	224,771	557,680	3,786,496	681,273	3,816,124	865,501	194,132	247,693	555,365	1,149,050	4,565,621
$55,000 under $60,000	8,927	90,375	555,106	3,047,206	670,494	3,218,105	882,547	186,370	270,806	483,986	1,179,743	3,888,460
$60,000 under $75,000	15,492	411,075	1,527,838	9,944,099	2,003,065	10,350,850	2,736,491	645,850	789,583	1,730,540	3,498,993	12,727,240
$75,000 under $100,000	17,150	304,878	1,973,998	13,634,648	2,814,786	13,889,851	3,854,694	907,475	1,138,465	3,620,372	4,965,692	18,417,698
$100,000 under $200,000	21,111	838,668	2,709,690	18,500,232	4,240,155	20,632,213	6,298,040	1,813,684	2,257,158	6,651,859	7,935,003	29,097,756
$200,000 under $250,000	2,553	115,598	274,711	2,496,996	413,093	2,466,756	767,133	352,063	369,602	1,548,956	983,980	4,367,774
$250,000 under $500,000	1,978	165,332	295,149	4,192,022	371,682	2,426,433	908,861	692,584	622,141	4,288,260	1,235,301	7,407,276
$500,000 under $1,000,000	590	143,890	78,177	2,419,204	69,521	687,995	251,563	387,219	253,073	3,273,418	371,470	4,348,632
$1,000,000 under $1,500,000	154	42,596	18,217	1,209,721	11,195	130,748	55,436	140,966	73,444	1,784,252	93,358	2,055,966
$1,500,000 under $2,000,000	* 34	* 6,792	7,943	736,372	3,628	59,303	22,995	83,070	33,216	1,108,203	39,727	1,250,576
$2,000,000 under $5,000,000	35	14,139	12,415	1,929,565	5,242	198,401	32,776	164,580	52,748	2,962,372	59,919	3,325,354
$5,000,000 under $10,000,000	** 6	** 6,517	3,175	1,059,846	1,216	128,434	7,977	68,238	14,446	1,682,662	15,610	1,879,334
$10,000,000 or more	**	**	2,119	2,241,441	543	109,366	4,861	87,437	9,624	4,175,597	10,039	4,372,399
Taxable returns, total	**88,801**	**1,361,289**	**9,707,264**	**70,857,173**	**13,129,255**	**65,622,111**	**19,435,782**	**6,107,294**	**6,846,853**	**32,828,408**	**25,120,318**	**104,557,813**
Nontaxable returns, total	**51,917**	**1,819,624**	**2,163,547**	**15,637,223**	**1,601,563**	**11,235,778**	**2,677,791**	**874,746**	**1,049,110**	**5,396,003**	**3,574,002**	**17,506,528**

Size of adjusted gross income	Total itemized deductions--continued						Exemptions		Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions											
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,333,012**	**20,811,631**	**934,552**	**17,573,396**	**395,417**	**2,294,400**	**109,171,821**	**403,795,826**	**42,756,355**	**4,090,494,168**	**4,104,273**	**30,048,772**
Under $5,000	10,503	22,384	5,287	14,235	5,216	8,149	515,508	1,906,051	* 7,520	* 8,378	* 11	* 232
$5,000 under $10,000	18,059	231,961	12,505	62,804	4,178	8,821	790,940	2,924,592	24,666	76,136	* 781	* 7,993
$10,000 under $15,000	21,245	119,485	12,396	94,656	7,876	13,583	1,323,816	4,894,442	217,450	512,116	* 632	* 1,648
$15,000 under $20,000	21,870	150,484	13,829	109,670	8,038	37,414	1,657,049	6,127,091	518,325	2,326,170	2,572	6,835
$20,000 under $25,000	34,346	222,604	30,208	206,947	5,138	15,657	1,944,923	7,193,274	766,616	5,541,611	* 1,115	* 1,547
$25,000 under $30,000	35,395	156,298	28,157	142,278	7,238	14,020	2,390,337	8,840,699	1,113,314	11,650,836	* 594	* 846
$30,000 under $35,000	55,246	386,055	40,074	332,041	14,156	39,581	2,993,775	11,073,222	1,424,090	19,465,407	* 837	* 11,971
$35,000 under $40,000	42,562	278,984	35,254	243,415	8,314	35,569	3,136,672	11,601,181	1,632,019	28,874,197	* 265	* 1,294
$40,000 under $45,000	43,133	451,922	34,390	413,498	8,744	38,424	3,318,390	12,272,461	1,709,093	36,370,419	2,431	10,156
$45,000 under $50,000	40,688	281,876	32,485	256,713	7,207	24,863	3,464,991	12,816,020	1,804,054	45,827,146	* 1,339	* 4,150
$50,000 under $55,000	54,313	426,684	45,515	385,763	7,801	20,833	3,642,383	13,471,146	1,793,268	52,369,977	112	784
$55,000 under $60,000	44,718	300,318	37,905	253,639	5,815	44,531	3,853,441	14,253,956	1,842,181	61,074,184	3,469	3,290
$60,000 under $75,000	147,652	1,012,489	109,613	808,624	37,908	202,799	12,135,135	44,887,283	5,363,835	220,557,086	23,536	38,113
$75,000 under $100,000	178,098	1,621,964	138,187	1,344,982	39,751	229,954	19,665,342	72,744,496	7,733,405	442,203,611	99,416	155,235
$100,000 under $200,000	346,341	4,120,609	255,302	3,175,105	91,548	621,828	35,035,100	129,597,017	12,316,300	1,214,232,951	759,175	1,640,902
$200,000 under $250,000	53,793	1,044,626	35,766	914,725	19,133	105,118	4,695,775	17,368,674	1,599,819	275,405,540	890,053	2,605,937
$250,000 under $500,000	91,484	2,660,111	43,641	2,325,402	47,637	226,944	5,972,056	22,079,106	2,019,610	545,389,911	1,818,745	14,258,008
$500,000 under $1,000,000	45,945	1,995,782	15,664	1,727,018	30,123	149,422	1,750,540	6,470,420	577,062	327,384,404	412,542	5,652,913
$1,000,000 under $1,500,000	14,706	941,550	3,673	836,088	11,146	89,665	403,108	1,490,695	131,124	135,669,745	42,969	1,076,609
$1,500,000 under $2,000,000	7,939	794,683	1,583	704,062	6,425	78,207	163,193	603,373	54,703	80,896,689	14,168	556,285
$2,000,000 under $5,000,000	15,503	1,620,497	2,293	1,451,022	13,317	140,859	230,670	852,916	77,731	200,337,520	20,016	1,301,257
$5,000,000 under $10,000,000	5,178	747,106	525	698,015	4,681	43,103	55,558	205,293	18,869	111,938,970	5,366	766,897
$10,000,000 or more	4,293	1,223,159	298	1,072,694	4,026	105,055	33,120	122,417	11,301	272,381,165	4,131	1,945,872
Taxable returns, total	**1,153,263**	**16,184,024**	**818,125**	**14,190,875**	**338,327**	**1,728,320**	**92,583,667**	**342,451,969**	**39,922,674**	**4,046,363,695**	**4,098,683**	**30,028,206**
Nontaxable returns, total	**179,750**	**4,627,607**	**116,427**	**3,382,521**	**57,090**	**566,080**	**16,588,154**	**61,343,857**	**2,833,681**	**44,130,473**	**5,590**	**20,566**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**42,472,391**	**879,508,861**	**20,464,806**	**41,329,270**	**39,938,113**	**838,179,591**	**39,938,114**	**838,179,958**
Under $5,000	5,114	10,573	* 3,773	* 186	* 4,107	* 10,388	* 4,107	* 10,388
$5,000 under $10,000	23,672	18,079	9,147	2,280	19,116	15,799	19,116	15,799
$10,000 under $15,000	197,736	51,496	74,975	10,610	156,556	40,886	156,556	40,886
$15,000 under $20,000	492,698	230,685	151,642	36,302	418,975	194,383	418,975	194,383
$20,000 under $25,000	741,369	565,568	274,905	87,361	596,016	478,207	596,016	478,207
$25,000 under $30,000	1,077,294	1,294,988	456,373	257,665	826,098	1,037,323	826,098	1,037,323
$30,000 under $35,000	1,400,994	2,294,434	561,506	424,972	1,075,999	1,869,462	1,075,999	1,869,462
$35,000 under $40,000	1,614,129	3,499,026	690,489	592,356	1,326,590	2,906,670	1,326,590	2,906,670
$40,000 under $45,000	1,695,142	4,491,933	746,783	738,739	1,420,898	3,753,195	1,420,898	3,753,195
$45,000 under $50,000	1,787,488	5,805,746	783,398	853,308	1,546,888	4,952,438	1,546,888	4,952,438
$50,000 under $55,000	1,770,830	6,895,679	823,073	1,008,692	1,570,872	5,886,987	1,570,872	5,886,987
$55,000 under $60,000	1,830,406	8,391,072	779,803	1,042,764	1,660,340	7,348,309	1,660,340	7,348,309
$60,000 under $75,000	5,336,163	31,959,925	2,508,055	4,093,743	5,037,192	27,866,181	5,037,192	27,866,181
$75,000 under $100,000	7,711,309	66,502,858	4,030,690	7,237,877	7,547,683	59,264,981	7,547,683	59,264,981
$100,000 under $200,000	12,294,928	216,647,890	6,358,549	10,096,436	12,245,458	206,551,454	12,245,458	206,551,454
$200,000 under $250,000	1,599,374	60,525,225	647,542	686,484	1,597,294	59,838,742	1,597,294	59,838,742
$250,000 under $500,000	2,021,385	145,873,130	988,304	2,366,553	2,017,926	143,506,577	2,017,926	143,506,577
$500,000 under $1,000,000	578,077	97,363,508	357,469	2,288,303	576,724	95,075,205	576,724	95,075,205
$1,000,000 under $1,500,000	131,369	40,927,273	93,346	1,306,458	130,978	39,620,815	130,979	39,620,818
$1,500,000 under $2,000,000	54,813	24,567,416	40,264	876,744	54,628	23,690,672	54,628	23,690,672
$2,000,000 under $5,000,000	77,863	60,217,041	59,621	2,244,797	77,629	57,972,243	77,629	57,972,607
$5,000,000 under $10,000,000	18,907	32,434,268	15,331	1,281,467	18,852	31,152,802	18,852	31,152,802
$10,000,000 or more	11,329	68,941,046	9,766	3,795,173	11,295	65,145,874	11,295	65,145,874
Taxable returns, total	**39,938,114**	**874,395,810**	**17,930,529**	**36,216,219**	**39,938,113**	**838,179,591**	**39,938,114**	**838,179,958**
Nontaxable returns, total	**2,534,277**	**5,113,051**	**2,534,277**	**5,113,051**	**0**	**0**	**0**	**0**

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

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

[1] Not included in total income.

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)

Table 2.1

26-Nov-12

2010 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**46,644,509**	**5,498,593,619**	**39,232,825**	**3,686,756,706**	**29,305,713**	**98,582,364**	**4,186,068**	**63,654,055**	**16,351,313**	**154,103,826**	**14,816,720**	**117,485,985**	**19,688,443**	**25,763,756**
Under $5,000	419,841	1,052,645	114,313	1,199,632	258,558	307,497	36,691	216,474	165,098	359,260	147,641	201,626	29,942	23,903
$5,000 under $10,000	593,327	4,538,406	224,581	3,072,226	343,550	572,596	48,574	223,881	199,168	530,974	181,038	289,269	60,186	59,966
$10,000 under $15,000	911,539	11,484,610	349,817	4,628,015	558,024	1,008,703	79,574	388,485	315,323	944,571	281,945	530,479	116,245	79,409
$15,000 under $20,000	1,132,656	19,830,429	582,899	9,503,060	616,931	1,031,007	74,424	408,491	328,229	1,029,167	295,041	564,034	184,624	129,969
$20,000 under $25,000	1,269,230	28,722,442	792,162	16,269,698	590,126	907,944	67,605	699,305	318,261	894,016	278,358	567,513	283,011	165,027
$25,000 under $30,000	1,537,327	42,386,024	1,082,040	26,938,990	706,516	1,201,208	81,913	574,611	338,067	1,140,045	299,620	663,101	396,630	226,404
$30,000 under $35,000	1,699,403	55,256,092	1,335,240	38,847,880	771,316	932,830	70,483	619,109	330,312	965,636	288,256	497,327	531,637	333,223
$35,000 under $40,000	1,864,367	69,856,567	1,504,536	50,838,790	841,451	1,120,691	102,128	759,113	403,524	1,171,431	361,730	690,279	621,670	415,053
$40,000 under $45,000	1,973,819	83,869,330	1,664,382	63,707,166	921,924	1,032,093	91,959	666,277	412,897	1,245,248	366,105	729,884	730,891	492,975
$45,000 under $50,000	1,990,848	94,586,500	1,694,405	73,101,135	966,384	1,057,332	85,506	776,221	427,483	1,489,014	375,238	933,583	789,253	586,824
$50,000 under $55,000	1,950,152	102,352,101	1,671,525	78,681,664	1,009,876	1,180,329	108,922	886,771	485,651	1,650,733	429,859	1,007,273	829,255	591,176
$55,000 under $60,000	1,923,170	110,621,352	1,660,301	83,771,638	1,041,847	1,424,661	103,534	701,222	485,521	1,617,251	429,218	1,124,955	859,876	660,905
$60,000 under $75,000	5,507,988	371,773,013	4,844,109	288,019,144	3,072,733	4,007,526	326,933	2,450,872	1,482,549	4,963,126	1,310,098	3,228,376	2,613,794	2,106,795
$75,000 under $100,000	7,876,832	683,890,772	7,072,280	535,915,288	5,008,752	6,627,310	530,105	4,152,913	2,537,684	9,403,362	2,267,772	6,238,597	3,922,644	3,634,715
$100,000 under $200,000	11,873,957	1,605,313,818	10,958,403	1,272,656,068	8,893,286	15,115,587	1,169,195	11,458,452	5,212,554	22,214,106	4,753,451	16,004,894	6,222,601	7,499,336
$200,000 under $250,000	1,450,337	322,264,416	1,325,165	236,828,006	1,230,657	4,601,990	267,979	3,240,610	901,147	6,838,563	841,814	5,072,883	625,301	1,272,294
$250,000 under $500,000	1,866,973	621,912,709	1,674,570	420,642,833	1,697,688	10,766,187	535,269	10,036,729	1,330,646	17,894,158	1,260,122	13,634,682	590,872	1,735,758
$500,000 under $1,000,000	527,916	357,593,201	454,717	201,506,620	504,661	8,831,468	234,281	7,519,050	430,500	13,471,257	411,663	10,273,740	155,835	1,215,448
$1,000,000 under $1,500,000	123,984	149,759,481	102,817	69,379,569	122,164	4,264,458	69,777	3,599,840	108,392	7,161,150	104,254	5,583,495	50,390	629,925
$1,500,000 under $2,000,000	50,702	87,114,503	41,863	36,598,904	49,985	2,546,530	30,782	2,095,855	45,388	4,417,298	43,781	3,504,475	22,995	423,711
$2,000,000 under $5,000,000	71,694	213,674,066	59,133	80,002,210	70,974	7,465,074	48,258	5,057,734	65,769	12,668,555	63,443	10,077,855	34,938	1,122,492
$5,000,000 under $10,000,000	17,280	118,462,377	14,462	38,438,618	17,184	4,680,621	13,070	2,687,280	16,342	8,739,730	15,772	7,099,780	9,447	665,136
$10,000,000 or more	11,166	342,278,766	9,104	56,209,550	11,128	17,898,722	9,107	4,434,761	10,807	33,295,175	10,500	28,967,883	6,407	1,693,313
Taxable returns, total	**38,471,033**	**5,208,623,060**	**33,628,565**	**3,480,669,249**	**25,053,109**	**89,315,771**	**3,604,147**	**55,959,630**	**14,156,225**	**140,658,450**	**12,823,385**	**108,254,777**	**17,609,382**	**23,526,004**
Nontaxable returns, total	**8,173,476**	**289,970,559**	**5,604,260**	**206,087,457**	**4,252,604**	**9,266,593**	**581,921**	**7,694,426**	**2,195,088**	**13,445,376**	**1,993,336**	**9,231,208**	**2,079,061**	**2,237,752**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**218,397**	**5,986,581**	**9,197,606**	**176,519,238**	**12,982,903**	**331,877,382**	**1,214,517**	**-370,852**	**6,232,555**	**130,203,390**	**11,916,146**	**313,188,611**	**3,208,207**	**61,923,963**
Under $5,000	* 1,991	* 11,772	117,323	34,451	146,882	111,867	19,420	9,368	51,714	222,624	92,356	644,645	32,447	106,797
$5,000 under $10,000	* 3,262	* 31,767	181,561	525,058	177,093	-71,306	21,672	-248,949	117,085	592,787	178,816	1,192,519	43,548	203,730
$10,000 under $15,000	8,968	116,772	206,473	1,600,999	249,507	-198,561	19,522	-250,352	213,869	1,428,509	366,206	3,200,635	71,382	349,163
$15,000 under $20,000	9,101	108,575	285,289	2,248,190	248,033	-98,317	17,942	-133,320	221,605	1,699,951	434,448	4,728,816	81,730	728,292
$20,000 under $25,000	11,126	85,677	283,615	2,400,357	264,248	-51,326	22,469	-204,701	206,033	1,865,089	382,197	4,915,404	87,033	624,520
$25,000 under $30,000	10,901	103,492	309,506	2,291,953	275,458	49,912	26,227	-85,457	220,328	2,030,221	422,538	6,337,337	100,378	862,965
$30,000 under $35,000	21,442	284,055	317,234	2,120,277	246,019	10,681	33,780	-430,898	229,619	2,539,235	418,497	6,404,385	76,377	699,738
$35,000 under $40,000	12,738	156,266	360,969	3,079,759	301,474	125,956	24,967	-253,572	214,299	2,427,543	428,199	7,258,101	91,903	893,108
$40,000 under $45,000	10,917	149,948	339,257	3,148,568	329,996	111,627	24,345	-334,732	216,188	2,498,810	453,213	8,314,892	96,053	787,638
$45,000 under $50,000	19,498	272,876	317,978	2,417,381	330,538	151,769	30,042	-209,955	222,090	2,779,776	430,482	8,756,049	93,838	797,015
$50,000 under $55,000	15,258	356,447	297,111	2,315,082	358,621	237,928	21,673	-240,156	226,165	2,912,119	468,753	9,497,354	88,981	824,487
$55,000 under $60,000	13,639	373,528	339,451	2,142,358	378,156	330,307	25,546	-261,251	236,928	2,863,991	485,697	11,104,747	93,836	939,374
$60,000 under $75,000	33,301	686,593	996,474	9,750,907	1,067,373	1,582,088	85,408	-426,925	660,375	9,575,819	1,351,737	31,521,516	274,301	2,706,037
$75,000 under $100,000	20,042	782,261	1,434,859	16,514,076	1,855,914	3,677,926	132,033	-376,252	1,039,180	18,962,933	2,038,302	55,287,990	461,450	4,831,520
$100,000 under $200,000	20,026	1,411,136	2,381,119	47,079,345	4,045,406	14,975,566	294,386	-583,236	1,559,932	41,129,566	3,074,772	109,583,547	921,130	14,383,794
$200,000 under $250,000	2,647	386,583	350,278	15,701,637	790,462	6,827,921	68,290	-124,288	222,578	9,034,506	356,986	16,700,749	144,383	3,645,574
$250,000 under $500,000	2,734	352,150	474,059	31,669,949	1,241,245	25,270,435	158,810	-428,471	267,386	14,805,203	395,187	19,167,746	260,202	10,027,154
$500,000 under $1,000,000	445	129,155	136,632	15,967,095	426,347	27,090,682	96,151	-44,256	70,533	5,543,305	89,578	4,864,105	108,969	6,678,639
$1,000,000 under $1,500,000	178	64,282	31,765	5,134,677	109,415	17,531,141	33,188	-23,032	16,571	2,016,067	21,716	1,459,343	30,188	2,765,674
$1,500,000 under $2,000,000	* 66	* 32,186	11,708	2,318,256	46,214	11,999,573	16,232	50,093	7,008	1,239,396	8,877	576,814	14,099	1,499,536
$2,000,000 under $5,000,000	89	41,003	17,558	4,486,390	66,966	39,972,875	27,454	276,831	9,380	2,311,765	12,445	1,023,096	23,533	3,476,017
$5,000,000 under $10,000,000	14	7,703	4,397	1,711,243	16,610	29,824,469	8,294	375,015	2,258	805,889	3,091	359,174	7,092	1,342,639
$10,000,000 or more	12	42,356	2,991	1,861,230	10,925	152,414,169	6,666	3,577,644	1,432	918,286	2,054	289,648	5,354	2,750,552
Taxable returns, total	**157,977**	**5,150,790**	**6,907,944**	**156,828,095**	**11,022,935**	**323,617,866**	**989,208**	**2,092,665**	**5,144,999**	**118,699,559**	**10,050,791**	**292,219,820**	**2,673,810**	**57,044,828**
Nontaxable returns, total	**60,420**	**835,791**	**2,289,662**	**19,691,143**	**1,959,967**	**8,259,515**	**225,309**	**-2,463,517**	**1,087,556**	**11,503,831**	**1,865,354**	**20,968,791**	**534,396**	**4,879,136**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,065,186**	**32,998,264**	**259,971**	**2,611,017**	**5,560,369**	**431,857,184**	**443,277**	**17,915,304**	**756,774**	**-6,736,841**	**4,423,482**	**39,720,629**	**8,052,299**	**112,816,743**
Under $5,000	38,086	394,316	* 530	* 1,902	42,696	-594,464	8,904	6,993	13,537	-89,077	12,835	88,440	4,950	28,561
$5,000 under $10,000	70,549	719,154	* 3,099	* -17,292	59,872	-466,150	6,771	-22,914	13,383	-210,441	39,864	266,613	7,753	52,250
$10,000 under $15,000	55,744	738,659	* 6,662	* 13,868	66,615	-89,638	8,171	27,583	12,691	-244,930	84,395	647,264	31,981	73,870
$15,000 under $20,000	91,553	1,017,219	10,199	48,904	76,621	-422,735	5,968	35,997	19,534	-324,029	143,742	1,396,334	233,586	270,894
$20,000 under $25,000	90,928	1,016,910	7,268	54,460	79,908	-241,404	6,120	33,889	16,097	-190,377	204,143	2,232,110	372,138	826,854
$25,000 under $30,000	89,832	893,127	8,606	73,264	90,656	-27,597	10,149	28,786	31,328	-421,667	209,767	2,180,741	442,787	1,542,273
$30,000 under $35,000	103,452	883,137	4,371	13,508	108,084	57,579	5,614	57,879	18,895	-94,505	231,148	2,284,886	405,388	2,118,992
$35,000 under $40,000	106,326	1,332,668	10,598	85,162	107,533	275,855	10,017	43,500	28,941	-152,439	210,443	2,044,389	383,689	2,733,228
$40,000 under $45,000	109,581	1,051,323	5,341	31,379	123,152	255,232	2,731	7,610	18,120	-307,689	187,588	1,589,550	360,052	3,135,497
$45,000 under $50,000	114,884	1,323,754	2,888	21,037	121,655	599,492	7,186	20,964	23,660	-223,317	209,953	1,772,905	343,653	3,661,174
$50,000 under $55,000	125,694	1,129,883	6,255	20,016	127,581	352,762	7,902	18,498	31,328	-239,910	219,417	2,028,926	358,366	4,401,812
$55,000 under $60,000	111,916	1,009,930	13,470	97,442	147,682	946,083	21,638	170,899	30,259	-293,853	200,325	1,701,527	359,583	4,733,231
$60,000 under $75,000	398,956	3,711,871	28,944	152,294	429,872	3,563,947	45,233	421,320	81,301	-716,144	623,845	5,629,307	1,022,955	15,462,612
$75,000 under $100,000	554,490	5,354,289	51,142	365,934	711,325	8,109,530	68,136	897,776	121,193	-729,616	795,946	6,616,642	1,387,396	24,689,417
$100,000 under $200,000	790,059	7,082,929	68,975	874,828	1,627,689	37,873,885	113,488	2,205,712	204,701	-1,076,794	895,901	7,757,930	1,720,519	34,602,650
$200,000 under $250,000	59,259	1,014,965	7,463	117,487	381,381	18,879,965	31,820	795,294	26,135	-290,512	70,400	675,577	217,356	4,970,195
$250,000 under $500,000	90,893	2,064,179	15,781	395,156	734,601	70,998,740	42,972	2,030,322	41,332	-223,216	70,278	655,367	274,127	6,353,644
$500,000 under $1,000,000	37,125	974,796	5,325	180,470	315,893	72,900,992	20,990	2,122,848	15,223	-179,608	10,358	112,695	79,490	1,959,764
$1,000,000 under $1,500,000	10,523	411,652	1,245	27,367	88,075	38,906,193	6,697	1,070,732	3,745	-115,100	1,741	23,242	20,401	513,550
$1,500,000 under $2,000,000	4,692	211,627	668	10,637	38,202	25,246,511	3,240	605,409	1,603	-83,621	655	7,712	8,678	225,525
$2,000,000 under $5,000,000	7,266	363,240	805	26,065	56,625	59,501,154	5,750	1,752,735	2,614	-234,996	600	7,137	12,368	321,564
$5,000,000 under $10,000,000	1,965	123,447	** 336	** 17,129	14,579	30,064,709	1,955	1,378,943	** 1,157	** -295,000	** 138	** 1,335	3,145	84,451
$10,000,000 or more	1,413	175,188	**	**	10,069	65,166,543	1,824	4,204,528	**	**	**	**	1,937	54,735
Taxable returns, total	**2,344,160**	**23,933,144**	**227,618**	**2,512,345**	**4,682,928**	**432,910,591**	**375,236**	**17,604,323**	**594,988**	**-4,522,541**	**3,451,857**	**30,774,989**	**6,885,795**	**105,549,958**
Nontaxable returns, total	**721,026**	**9,065,120**	**32,352**	**98,672**	**877,440**	**-1,053,406**	**68,041**	**310,981**	**161,786**	**-2,214,300**	**971,625**	**8,945,639**	**1,166,504**	**7,266,785**

Size of adjusted gross income	Net operating loss		Cancellation of debt		Taxable health savings account distribution		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**295,977**	**12,012,029**	**327,637**	**4,930,786**	**147,811**	**331,043**	**86,987**	**6,466,906**	**1,028,916**	**21,888,586**	**3,305,607**	**26,644,425**	**15,507,149**	**83,832,007**
Under $5,000	37,287	580,389	2,628	50,496	* 206	* 875	* 2,741	* 180,833	8,438	21,088	36,682	18,909	111,400	355,455
$5,000 under $10,000	26,731	560,763	* 3,736	* 65,796	* 6	* 36	* 2,280	* 158,073	14,436	103,265	36,727	72,381	175,606	345,809
$10,000 under $15,000	30,341	417,834	5,354	140,957	* 972	* 49	6,838	430,671	19,198	125,740	50,818	98,274	235,203	615,258
$15,000 under $20,000	25,961	381,126	6,560	171,904	0	0	2,992	208,376	20,222	105,916	60,586	50,156	303,691	822,679
$20,000 under $25,000	17,581	216,019	7,649	91,831	* 1,320	* 544	1,394	99,249	17,115	133,733	67,402	166,428	334,955	870,688
$25,000 under $30,000	14,647	269,456	8,436	48,761	* 1,980	* 804	4,334	341,292	39,302	255,505	73,037	242,518	377,723	1,057,292
$30,000 under $35,000	14,697	297,966	8,347	25,229	* 2,193	* 633	1,021	95,339	31,628	132,518	76,840	314,414	440,545	1,072,132
$35,000 under $40,000	12,621	221,502	8,752	188,822	* 3,978	* 1,776	2,883	181,349	39,773	402,730	93,173	249,068	502,514	1,427,971
$40,000 under $45,000	7,977	215,772	8,770	74,472	8,208	6,894	3,148	168,866	53,948	496,738	96,121	267,530	553,005	1,374,777
$45,000 under $50,000	8,016	221,527	13,241	95,363	10,961	14,435	2,149	146,845	34,797	198,789	98,087	295,755	569,437	1,356,151
$50,000 under $55,000	7,873	182,417	11,028	96,950	* 4,986	* 1,193	645	60,217	33,443	310,937	105,244	204,064	563,746	1,457,777
$55,000 under $60,000	8,000	243,884	10,096	139,521	* 5,025	* 8,397	28	4,426	49,821	329,301	95,992	464,742	594,417	1,287,766
$60,000 under $75,000	17,265	385,399	54,893	390,030	16,419	26,177	4,924	408,402	142,011	1,233,754	334,461	872,521	1,841,638	5,097,464
$75,000 under $100,000	19,011	700,143	57,708	421,536	32,260	46,039	4,781	356,531	135,552	1,152,112	497,547	1,779,980	2,612,853	7,942,811
$100,000 under $200,000	24,578	1,150,817	78,258	1,059,825	43,429	186,422	21,746	1,626,093	275,676	3,504,396	963,920	4,625,765	4,563,862	21,030,951
$200,000 under $250,000	3,980	330,353	7,938	81,359	5,177	12,072	4,931	292,938	34,169	1,033,963	165,348	1,770,888	508,297	5,739,665
$250,000 under $500,000	10,924	1,065,206	13,367	454,714	8,257	18,324	11,431	954,725	54,787	3,531,949	265,823	3,790,996	778,000	13,517,123
$500,000 under $1,000,000	4,212	788,318	7,064	209,049	1,726	4,719	5,367	464,656	15,770	2,432,787	108,663	2,795,552	276,391	7,791,343
$1,000,000 under $1,500,000	1,626	502,598	3,810	77,802	450	1,040	1,441	121,130	3,988	1,321,780	30,886	1,437,034	71,827	2,824,665
$1,500,000 under $2,000,000	667	233,778	2,134	69,336	84	104	627	54,544	1,659	585,798	13,712	778,601	29,990	1,523,218
$2,000,000 under $5,000,000	1,243	838,074	4,352	145,388	110	263	900	78,344	2,297	1,395,205	22,744	2,048,134	43,251	2,829,167
$5,000,000 under $10,000,000	** 739	** 2,208,688	1,661	129,610	46	218	238	21,004	539	834,648	6,612	953,068	11,154	1,172,742
$10,000,000 or more	**	**	1,857	702,034	17	32	149	13,005	347	2,245,934	5,183	3,347,647	7,643	2,319,101
Taxable returns, total	**110,429**	**7,829,818**	**267,594**	**3,764,011**	**132,401**	**312,363**	**57,728**	**4,331,719**	**867,640**	**18,786,651**	**2,776,330**	**24,393,846**	**12,674,651**	**74,679,548**
Nontaxable returns, total	**185,547**	**4,182,211**	**60,043**	**1,166,775**	**15,410**	**18,681**	**29,259**	**2,135,187**	**161,275**	**3,101,935**	**529,278**	**2,250,579**	**2,832,497**	**9,152,459**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,216,667,246**	**132,833**	**321,784**	**10,431,416**	**85,336,564**	**10,431,416**	**128,122,538**	**10,430,419**	**42,785,975**	**46,315,562**	**445,096,983**
Under $5,000	6,735,403	0	0	283,218	2,715,689	283,218	2,767,929	282,221	52,240	386,103	1,264,947
$5,000 under $10,000	9,405,036	0	0	405,548	3,506,019	405,548	3,739,384	405,548	233,365	561,064	1,903,438
$10,000 under $15,000	14,437,754	0	0	643,339	6,043,736	643,339	6,649,790	643,339	606,054	881,559	2,653,978
$15,000 under $20,000	16,601,520	0	0	666,005	5,225,404	666,005	6,097,078	666,005	871,675	1,115,273	3,398,659
$20,000 under $25,000	19,248,009	0	0	653,950	4,710,476	653,950	5,815,840	653,950	1,105,364	1,240,732	4,274,384
$25,000 under $30,000	23,712,386	0	0	672,006	5,221,510	672,006	6,607,401	672,006	1,385,891	1,506,238	5,109,024
$30,000 under $35,000	26,183,813	0	0	655,712	4,782,795	655,712	6,378,610	655,712	1,595,815	1,669,302	5,887,568
$35,000 under $40,000	29,603,394	0	0	612,121	4,597,489	612,121	6,315,259	612,121	1,717,770	1,840,811	7,011,359
$40,000 under $45,000	31,607,601	0	0	602,389	4,193,041	602,389	6,108,912	602,389	1,915,872	1,952,649	7,988,547
$45,000 under $50,000	33,036,198	0	0	538,079	3,886,605	538,079	5,801,735	538,079	1,915,129	1,977,897	8,740,751
$50,000 under $55,000	33,383,603	0	0	541,793	3,651,524	541,793	5,779,861	541,793	2,128,337	1,941,909	9,192,047
$55,000 under $60,000	33,876,830	0	0	478,554	3,347,753	478,554	5,407,628	478,554	2,059,875	1,914,821	9,645,165
$60,000 under $75,000	103,580,504	0	0	1,174,915	8,957,504	1,174,915	14,864,022	1,174,915	5,906,518	5,486,130	31,312,429
$75,000 under $100,000	166,375,232	* 5,052	* 385	1,340,645	10,570,133	1,340,645	19,229,473	1,340,645	8,659,340	7,865,448	55,149,730
$100,000 under $200,000	329,248,558	40,809	7,166	1,048,110	10,758,701	1,048,110	20,868,716	1,048,110	10,110,015	11,858,976	128,861,214
$200,000 under $250,000	59,577,768	32,595	19,150	58,304	1,215,389	58,304	2,180,408	58,304	965,019	1,449,503	26,171,148
$250,000 under $500,000	104,534,351	37,041	61,131	51,224	1,527,154	51,224	2,741,082	51,224	1,213,928	1,865,622	49,222,107
$500,000 under $1,000,000	53,584,508	12,371	61,759	4,513	305,390	4,513	529,453	4,513	224,063	527,185	27,379,509
$1,000,000 under $1,500,000	20,913,652	2,052	20,744	650	62,547	650	119,461	650	56,914	123,807	11,270,917
$1,500,000 under $2,000,000	12,039,070	950	13,167	187	24,304	187	48,412	187	24,109	50,614	6,479,911
$2,000,000 under $5,000,000	28,545,465	1,325	31,521	141	29,886	141	59,938	141	30,052	71,548	15,263,759
$5,000,000 under $10,000,000	15,424,021	392	21,154	** 12	** 3,516	** 12	** 12,147	** 12	** 8,630	17,242	7,979,487
$10,000,000 or more	45,012,571	246	85,608	**	**	**	**	**	**	11,130	18,936,905
Taxable returns, total	**1,027,346,618**	**131,305**	**317,297**	**6,557,699**	**42,528,186**	**6,557,699**	**77,198,270**	**6,557,699**	**34,670,084**	**38,316,615**	**406,094,803**
Nontaxable returns, total	**189,320,628**	**1,528**	**4,488**	**3,873,717**	**42,808,377**	**3,873,717**	**50,924,268**	**3,872,719**	**8,115,891**	**7,998,947**	**39,002,180**

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued											
	State and local taxes						Real estate taxes		New motor vehicle taxes		Personal property taxes	
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**44,868,999**	**262,697,597**	**33,473,437**	**246,234,424**	**11,395,561**	**16,463,173**	**40,982,684**	**172,201,075**	**308,717**	**416,726**	**17,191,317**	**6,806,167**
Under $5,000	318,288	249,047	95,508	141,914	222,780	107,133	302,068	985,891	* 1,995	* 60	92,734	23,332
$5,000 under $10,000	489,184	368,150	135,722	175,359	353,462	192,791	443,655	1,471,116	* 998	* 1,012	151,410	40,897
$10,000 under $15,000	801,989	577,821	255,160	267,237	546,829	310,584	693,177	1,949,961	* 3,994	* 6,087	225,543	83,725
$15,000 under $20,000	1,033,726	811,516	425,355	413,402	608,370	398,114	879,981	2,377,174	* 3,229	* 1,057	336,207	122,508
$20,000 under $25,000	1,156,112	1,142,723	557,453	612,293	598,659	530,430	991,631	2,932,645	* 6,146	* 5,615	439,776	156,874
$25,000 under $30,000	1,410,910	1,655,942	792,047	1,129,148	618,863	526,794	1,162,108	3,195,088	8,137	8,973	534,001	163,560
$30,000 under $35,000	1,602,710	2,021,081	989,539	1,455,105	613,171	565,976	1,340,982	3,609,003	13,000	11,496	573,650	173,963
$35,000 under $40,000	1,752,432	2,658,890	1,207,920	2,076,782	544,512	582,108	1,511,064	4,109,547	9,177	11,452	622,821	187,247
$40,000 under $45,000	1,880,604	3,253,407	1,312,847	2,636,539	567,757	616,867	1,627,885	4,424,868	18,986	25,585	723,773	208,593
$45,000 under $50,000	1,923,509	3,711,025	1,388,063	3,091,180	535,446	619,845	1,653,214	4,695,508	14,284	17,196	739,095	247,238
$50,000 under $55,000	1,879,702	4,040,795	1,397,024	3,442,149	482,679	598,646	1,663,415	4,846,805	15,503	16,505	715,762	214,079
$55,000 under $60,000	1,861,097	4,383,873	1,418,069	3,828,028	443,028	555,846	1,683,349	4,922,189	9,332	9,674	719,033	231,199
$60,000 under $75,000	5,351,407	14,980,907	4,149,071	13,267,386	1,202,336	1,713,521	4,859,836	15,343,788	41,143	44,643	2,133,009	731,150
$75,000 under $100,000	7,676,057	28,321,696	6,202,959	25,855,615	1,473,098	2,466,080	7,184,982	25,133,462	62,899	97,693	3,113,646	1,197,389
$100,000 under $200,000	11,657,840	72,689,758	9,740,834	68,597,226	1,917,006	4,092,531	11,117,715	53,022,710	91,072	147,583	4,810,508	2,220,443
$200,000 under $250,000	1,432,004	16,237,568	1,202,600	15,508,155	229,403	729,412	1,358,788	9,508,909	8,334	11,141	504,154	268,666
$250,000 under $500,000	1,846,648	32,666,795	1,540,345	31,635,799	306,303	1,030,996	1,750,652	15,897,793	* 489	* 954	565,387	347,744
$500,000 under $1,000,000	522,809	20,238,361	434,806	19,865,840	88,002	372,521	498,208	6,892,997	0	0	135,105	112,632
$1,000,000 under $1,500,000	122,639	8,956,558	101,790	8,834,719	20,848	121,840	117,432	2,204,673	0	0	26,051	31,019
$1,500,000 under $2,000,000	50,238	5,355,372	42,265	5,285,288	7,973	70,085	47,741	1,081,723	0	0	10,141	10,913
$2,000,000 under $5,000,000	70,920	13,148,867	59,717	13,031,647	11,203	117,220	67,775	2,024,347	0	0	13,796	17,476
$5,000,000 under $10,000,000	17,125	7,212,075	14,765	7,162,819	2,360	49,256	16,359	735,501	0	0	3,350	6,503
$10,000,000 or more	11,049	18,015,371	9,578	17,920,794	1,471	94,576	10,666	835,377	0	0	2,364	9,017
Taxable returns, total	**37,387,317**	**249,967,065**	**29,496,122**	**236,884,350**	**7,891,195**	**13,082,714**	**34,242,645**	**147,537,478**	**254,616**	**338,170**	**14,453,292**	**5,686,230**
Nontaxable returns, total	**7,481,682**	**12,730,533**	**3,977,316**	**9,350,074**	**3,504,366**	**3,380,459**	**6,740,039**	**24,663,597**	**54,100**	**78,555**	**2,738,026**	**1,119,937**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**5,249,633**	**2,975,418**	**37,481,356**	**414,712,788**	**36,958,143**	**393,957,879**	**36,436,224**	**387,244,132**	**1,192,359**	**6,713,746**	**2,916,508**	**1,525,892**
Under $5,000	37,307	6,616	253,187	2,317,298	245,982	2,254,920	241,880	2,234,099	6,121	20,821	13,745	7,960
$5,000 under $10,000	51,326	22,263	353,486	2,874,657	340,398	2,778,551	332,218	2,734,504	12,857	44,046	21,908	21,456
$10,000 under $15,000	59,608	36,385	508,760	3,901,436	493,542	3,814,537	488,862	3,780,551	9,884	33,986	26,327	13,461
$15,000 under $20,000	105,042	86,404	692,545	5,205,709	677,411	5,019,182	660,532	4,932,892	18,500	86,290	32,566	8,608
$20,000 under $25,000	97,829	36,527	830,138	6,621,366	816,604	6,436,984	803,060	6,315,554	20,561	121,430	41,995	10,517
$25,000 under $30,000	132,732	85,461	1,041,131	7,944,755	1,024,426	7,685,798	1,003,928	7,546,067	28,543	139,732	43,444	24,425
$30,000 under $35,000	154,294	72,025	1,238,870	9,762,373	1,223,725	9,449,577	1,206,474	9,277,418	29,068	172,159	58,822	22,814
$35,000 under $40,000	175,686	44,222	1,384,890	10,967,472	1,377,266	10,550,441	1,347,638	10,324,235	41,520	226,206	81,040	46,085
$40,000 under $45,000	193,202	76,095	1,501,733	12,099,140	1,484,839	11,611,353	1,467,912	11,428,238	33,823	183,115	81,661	65,337
$45,000 under $50,000	197,010	69,784	1,541,612	12,760,543	1,525,095	12,319,161	1,495,354	12,059,722	48,725	259,439	78,704	53,581
$50,000 under $55,000	204,572	73,862	1,520,561	12,827,992	1,509,409	12,362,397	1,488,203	12,122,908	43,257	239,489	96,064	48,089
$55,000 under $60,000	185,120	98,229	1,566,211	13,190,977	1,552,553	12,705,833	1,528,357	12,499,246	39,734	206,586	99,984	49,355
$60,000 under $75,000	559,300	211,942	4,554,293	41,266,422	4,512,612	39,918,410	4,429,221	39,207,399	148,394	711,011	287,657	113,371
$75,000 under $100,000	866,338	399,490	6,695,430	67,653,692	6,635,295	65,483,039	6,554,929	64,449,524	219,805	1,033,515	500,421	231,018
$100,000 under $200,000	1,490,042	780,720	10,363,907	126,946,651	10,257,972	125,351,144	10,143,880	123,402,742	374,250	1,948,403	1,018,714	513,960
$200,000 under $250,000	230,613	144,865	1,232,857	20,768,041	1,206,522	20,206,203	1,195,239	19,877,792	36,657	328,411	155,502	99,786
$250,000 under $500,000	340,013	308,821	1,556,686	32,138,237	1,502,288	30,462,789	1,486,841	29,924,842	56,188	537,947	199,798	132,597
$500,000 under $1,000,000	106,544	135,518	426,573	11,968,350	395,300	10,238,449	389,079	9,979,785	16,563	258,664	55,909	43,075
$1,000,000 under $1,500,000	28,876	78,666	98,031	3,321,238	84,255	2,407,752	82,644	2,354,925	3,311	52,827	11,666	9,788
$1,500,000 under $2,000,000	11,252	31,903	40,221	1,557,769	33,284	994,676	32,450	962,201	1,487	32,475	4,190	3,269
$2,000,000 under $5,000,000	16,423	73,069	57,089	3,160,854	44,565	1,416,474	43,226	1,358,356	2,379	58,118	4,974	5,239
$5,000,000 under $10,000,000	4,026	25,408	13,850	1,330,547	9,462	314,234	9,181	303,783	426	10,450	972	1,199
$10,000,000 or more	2,478	77,142	9,294	4,127,268	5,338	175,973	5,116	167,347	308	8,626	445	901
Taxable returns, total	**4,497,730**	**2,565,860**	**31,391,561**	**348,201,550**	**30,964,047**	**330,624,515**	**30,544,041**	**325,030,967**	**1,016,505**	**5,593,548**	**2,553,438**	**1,326,344**
Nontaxable returns, total	**751,903**	**409,558**	**6,089,795**	**66,511,238**	**5,994,096**	**63,333,364**	**5,892,183**	**62,213,166**	**175,854**	**1,120,199**	**363,070**	**199,548**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**4,197,222**	**5,609,800**	**1,523,334**	**13,619,217**	**38,143,170**	**170,235,681**	**35,027,193**	**134,800,994**	**22,485,278**	**44,321,908**	**629,920**	**31,045,639**
Under $5,000	16,008	31,337	12,386	23,080	225,340	164,412	193,652	290,962	64,780	36,272	54,030	201,809
$5,000 under $10,000	39,541	44,165	13,862	30,486	350,368	528,783	327,557	504,459	139,619	112,223	40,900	388,228
$10,000 under $15,000	51,798	50,880	20,166	22,558	577,079	998,684	522,182	870,577	224,251	132,496	53,298	457,616
$15,000 under $20,000	77,342	121,286	25,652	56,633	785,144	1,551,739	705,643	1,364,103	352,885	234,566	37,794	237,284
$20,000 under $25,000	124,269	159,998	19,108	13,868	869,761	1,710,661	755,863	1,352,457	437,737	309,388	32,968	407,241
$25,000 under $30,000	170,390	176,120	22,980	58,412	1,075,496	2,408,228	960,775	1,942,928	556,764	449,087	30,481	163,634
$30,000 under $35,000	221,328	259,563	20,693	30,418	1,198,155	2,604,107	1,070,771	2,090,122	652,732	500,658	25,426	678,467
$35,000 under $40,000	255,659	336,036	19,956	34,910	1,373,330	3,174,437	1,235,164	2,637,749	752,177	647,559	28,991	416,979
$40,000 under $45,000	312,356	356,712	33,809	65,737	1,476,882	3,420,199	1,317,716	2,718,132	830,330	605,310	27,460	543,807
$45,000 under $50,000	299,881	357,671	24,212	30,131	1,498,597	3,452,441	1,349,384	2,778,616	835,403	610,115	23,822	189,798
$50,000 under $55,000	264,259	362,215	25,309	55,292	1,512,915	3,795,272	1,351,653	3,140,595	868,458	742,358	18,568	167,888
$55,000 under $60,000	291,381	397,251	25,915	38,538	1,550,007	4,085,348	1,400,630	3,403,332	891,137	675,491	17,762	153,603
$60,000 under $75,000	785,506	1,068,410	102,865	166,232	4,473,343	11,975,878	4,055,804	9,878,708	2,635,037	1,994,961	53,022	788,516
$75,000 under $100,000	1,037,666	1,669,360	151,451	270,275	6,652,358	20,070,103	6,066,562	16,529,938	4,029,566	7,358,516	58,757	1,269,420
$100,000 under $200,000	248,631	216,608	413,114	864,938	10,668,756	41,222,942	9,979,411	34,187,327	6,908,239	6,977,987	78,283	2,187,844
$200,000 under $250,000	* 598	* 1,520	108,927	460,532	1,344,902	7,986,960	1,284,073	6,572,016	872,947	1,352,221	11,578	944,551
$250,000 under $500,000	* 592	* 658	244,979	1,542,192	1,748,688	15,117,298	1,697,107	12,860,201	1,043,217	2,357,857	19,770	3,434,288
$500,000 under $1,000,000	0	0	124,458	1,686,825	498,950	9,398,231	492,165	7,816,242	265,582	2,034,062	8,178	3,493,844
$1,000,000 under $1,500,000	0	0	42,078	903,698	117,694	4,090,087	116,735	3,242,287	58,005	994,271	3,021	1,789,166
$1,500,000 under $2,000,000	* 16	* 10	19,887	559,813	48,629	2,474,105	48,211	1,890,625	22,863	1,024,479	1,406	1,521,436
$2,000,000 under $5,000,000	0	0	33,796	1,739,140	69,084	6,885,636	68,575	4,838,844	31,026	2,216,034	2,738	3,095,883
$5,000,000 under $10,000,000	0	0	10,031	1,015,115	16,763	4,387,375	16,685	3,171,918	7,368	2,871,404	853	1,504,942
$10,000,000 or more	0	0	7,700	3,950,394	10,928	18,732,755	10,875	10,718,859	5,154	10,084,592	814	7,009,395
Taxable returns, total	**3,194,658**	**4,140,934**	**1,298,020**	**12,109,758**	**32,285,762**	**152,310,054**	**29,739,527**	**119,999,280**	**19,516,112**	**40,784,284**	**299,647**	**23,200,274**
Nontaxable returns, total	**1,002,563**	**1,468,866**	**225,314**	**1,509,459**	**5,857,408**	**17,925,626**	**5,287,666**	**14,801,714**	**2,969,167**	**3,537,624**	**330,273**	**7,845,365**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**104,659**	**2,233,970**	**11,558,003**	**78,924,750**	**14,631,980**	**72,143,485**	**22,458,968**	**6,857,307**	**7,812,696**	**33,824,083**	**28,759,809**	**112,824,875**
Under $5,000	* 1,101	* 3,581	161,276	251,257	21,139	84,836	131,291	44,340	76,990	130,663	175,044	259,839
$5,000 under $10,000	* 4,120	* 21,493	182,613	521,930	51,739	326,180	227,377	61,482	95,591	170,036	273,508	557,698
$10,000 under $15,000	* 3,016	* 15,122	246,094	678,375	114,868	408,358	383,649	90,157	141,869	270,034	469,147	768,549
$15,000 under $20,000	* 4,274	* 9,911	278,102	1,096,094	182,554	774,694	455,508	124,587	156,318	341,765	579,993	1,241,046
$20,000 under $25,000	9,222	70,606	356,883	1,691,822	299,309	1,386,104	551,775	120,035	166,449	411,481	707,260	1,917,619
$25,000 under $30,000	* 4,011	* 42,780	467,060	2,720,373	401,306	2,275,316	662,007	150,488	231,839	631,711	865,855	3,057,515
$30,000 under $35,000	* 6,276	* 220,807	494,697	2,744,660	519,107	2,666,381	754,942	149,143	198,521	354,474	969,066	3,169,998
$35,000 under $40,000	* 4,146	* 28,678	540,403	3,276,281	594,073	3,106,004	853,362	187,289	244,891	523,716	1,117,289	3,817,010
$40,000 under $45,000	* 6,025	* 23,094	563,605	3,370,809	622,406	3,318,797	886,101	187,883	237,085	490,996	1,146,339	3,997,676
$45,000 under $50,000	5,366	98,134	597,298	3,882,298	707,834	3,787,672	953,314	192,711	255,480	661,468	1,261,508	4,641,851
$50,000 under $55,000	* 3,298	* 48,047	565,932	3,574,953	687,371	3,615,247	957,923	210,252	272,290	534,841	1,206,739	4,360,340
$55,000 under $60,000	* 6,972	* 123,054	535,179	3,147,861	674,280	3,239,242	906,556	213,371	280,009	534,797	1,202,808	3,987,410
$60,000 under $75,000	9,264	174,101	1,480,880	8,719,504	2,016,407	9,176,145	2,703,284	601,969	788,439	1,689,246	3,505,559	11,467,360
$75,000 under $100,000	9,764	173,947	1,924,786	11,583,651	2,820,279	12,745,903	4,013,034	932,114	1,216,370	2,645,051	5,059,961	16,323,068
$100,000 under $200,000	23,770	753,376	2,546,601	16,882,536	4,114,004	19,474,076	6,127,002	1,727,413	2,152,608	5,735,276	7,643,269	26,936,764
$200,000 under $250,000	2,260	94,059	246,769	2,333,328	368,686	2,239,623	705,307	335,161	337,079	1,422,852	895,113	3,997,637
$250,000 under $500,000	1,511	172,810	262,972	3,521,283	350,058	2,291,775	842,896	650,442	568,347	3,460,680	1,142,188	6,402,897
$500,000 under $1,000,000	213	70,898	68,270	2,242,837	65,996	654,345	228,358	356,760	225,048	2,936,397	339,131	3,947,502
$1,000,000 under $1,500,000	* 11	* 20,635	16,394	1,049,961	10,349	126,327	52,709	137,622	67,126	1,533,084	85,108	1,797,033
$1,500,000 under $2,000,000	* 11	* 4,850	6,931	650,113	3,773	56,957	20,768	70,055	29,862	967,011	36,077	1,094,022
$2,000,000 under $5,000,000	* 20	* 15,624	10,512	1,734,321	4,766	165,051	30,016	152,118	47,989	2,628,390	54,846	2,945,559
$5,000,000 under $10,000,000	* 4	* 48,232	2,868	1,016,413	1,139	111,730	7,163	61,201	13,138	1,573,831	14,231	1,746,762
$10,000,000 or more	* 3	* 130	1,878	2,234,090	534	112,724	4,626	100,712	9,357	4,176,284	9,770	4,389,720
Taxable returns, total	**61,319**	**817,630**	**8,945,427**	**61,827,732**	**12,485,988**	**58,674,246**	**18,926,928**	**5,800,053**	**6,538,544**	**28,821,878**	**24,140,213**	**93,296,177**
Nontaxable returns, total	**43,341**	**1,416,339**	**2,612,575**	**17,097,019**	**2,145,992**	**13,469,239**	**3,532,041**	**1,057,254**	**1,274,152**	**5,002,205**	**4,619,596**	**19,528,698**

Size of adjusted gross income	Total itemized deductions--continued											
	Unlimited miscellaneous deductions						Exemptions		Taxable income		Alternative minimum tax	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,401,929**	**20,448,296**	**889,144**	**16,101,281**	**519,797**	**3,148,695**	**110,858,301**	**404,371,928**	**42,849,717**	**3,927,608,971**	**3,886,061**	**26,935,041**
Under $5,000	12,597	18,220	5,817	11,763	6,780	6,457	570,919	2,081,380	11,115	16,806	328	1,421
$5,000 under $10,000	12,064	48,717	9,993	47,006	2,072	1,711	886,182	3,232,159	24,242	82,595	* 28	* 587
$10,000 under $15,000	21,346	146,423	13,993	105,954	7,353	40,469	1,325,012	4,830,796	200,887	429,704	* 112	* 544
$15,000 under $20,000	17,076	114,003	13,502	80,665	4,538	33,114	1,775,375	6,475,687	539,798	2,482,786	* 1,386	* 4,469
$20,000 under $25,000	33,668	168,694	14,952	108,706	18,717	59,988	2,127,277	7,760,126	816,478	6,059,479	* 186	* 2,007
$25,000 under $30,000	50,129	265,716	31,765	214,763	18,364	50,953	2,668,000	9,731,718	1,201,164	12,302,924	* 613	* 6,411
$30,000 under $35,000	45,390	181,503	26,588	100,749	18,802	80,754	2,998,604	10,939,651	1,498,495	20,287,637	* 2,113	* 6,834
$35,000 under $40,000	52,620	547,679	35,680	381,294	16,940	166,386	3,501,449	12,776,070	1,696,878	29,361,315	* 123	* 387
$40,000 under $45,000	70,639	512,772	46,976	413,834	23,691	98,935	3,710,563	13,537,581	1,881,026	39,895,668	850	5,220
$45,000 under $50,000	48,506	215,425	31,417	146,714	17,089	68,710	3,870,094	14,118,548	1,931,154	48,294,449	726	5,361
$50,000 under $55,000	48,037	293,767	31,223	252,015	15,808	40,708	3,962,606	14,458,709	1,910,609	55,258,570	6,150	3,703
$55,000 under $60,000	59,851	336,672	39,968	244,904	22,865	91,495	4,061,160	14,819,594	1,889,575	62,452,950	4,663	9,278
$60,000 under $75,000	168,401	1,174,665	124,221	1,043,701	46,162	130,963	12,772,565	46,608,753	5,452,284	222,571,694	32,135	47,560
$75,000 under $100,000	166,473	1,174,360	118,828	999,237	47,435	171,275	20,350,112	74,259,836	7,835,240	444,149,798	94,299	136,624
$100,000 under $200,000	357,920	3,830,304	244,001	2,878,753	115,607	636,815	34,048,342	124,255,531	11,849,036	1,152,928,956	778,152	1,689,965
$200,000 under $250,000	50,625	1,027,992	30,796	847,252	20,200	125,556	4,232,851	15,442,300	1,448,069	247,483,574	846,747	2,607,963
$250,000 under $500,000	96,033	2,896,593	47,966	2,324,030	48,269	463,274	5,564,789	20,230,326	1,863,275	497,613,339	1,681,859	13,101,157
$500,000 under $1,000,000	43,080	2,281,051	13,707	1,839,273	28,984	291,816	1,611,397	5,835,423	526,327	298,593,153	356,161	4,852,788
$1,000,000 under $1,500,000	15,442	1,119,012	3,508	989,222	12,048	88,859	371,814	1,349,562	123,674	127,663,719	40,810	1,014,567
$1,500,000 under $2,000,000	7,767	861,185	1,533	470,011	6,341	67,420	151,893	550,546	50,563	74,902,751	13,071	449,523
$2,000,000 under $5,000,000	14,842	1,486,907	1,969	1,199,111	12,961	169,534	213,197	773,169	71,455	184,525,603	17,396	1,010,226
$5,000,000 under $10,000,000	5,037	679,753	453	554,311	4,618	107,513	50,906	184,275	17,224	103,008,033	4,524	521,919
$10,000,000 or more	4,386	1,066,881	288	848,013	4,152	155,990	33,192	120,185	11,151	297,243,469	3,630	1,456,526
Taxable returns, total	**1,168,038**	**15,883,959**	**757,689**	**13,258,072**	**415,444**	**2,283,918**	**89,104,344**	**325,011,054**	**38,458,560**	**3,857,182,699**	**3,872,111**	**26,901,163**
Nontaxable returns, total	**233,891**	**4,564,337**	**131,455**	**2,843,208**	**104,353**	**864,776**	**21,753,957**	**79,360,874**	**4,391,157**	**70,426,273**	**13,949**	**33,878**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**42,584,211**	**837,345,731**	**36,178,662**	**62,040,867**	**38,471,033**	**775,304,864**	**38,471,033**	**775,304,865**
Under $5,000	11,359	3,732	6,849	1,164	8,365	2,568	8,365	2,568
$5,000 under $10,000	22,538	9,589	12,496	2,525	16,125	7,064	16,125	7,064
$10,000 under $15,000	180,395	41,115	107,955	21,183	91,529	19,932	91,529	19,932
$15,000 under $20,000	508,068	242,451	360,675	115,762	339,007	126,689	339,007	126,689
$20,000 under $25,000	789,008	631,907	625,411	262,643	540,460	369,264	540,460	369,264
$25,000 under $30,000	1,176,395	1,394,706	983,375	537,045	766,692	857,661	766,692	857,661
$30,000 under $35,000	1,479,704	2,397,024	1,309,259	833,480	1,018,573	1,563,543	1,018,573	1,563,543
$35,000 under $40,000	1,677,306	3,557,040	1,499,645	1,090,284	1,256,325	2,466,756	1,256,325	2,466,756
$40,000 under $45,000	1,872,389	4,956,444	1,699,188	1,480,757	1,465,307	3,475,688	1,465,307	3,475,688
$45,000 under $50,000	1,916,070	6,173,173	1,746,721	1,707,261	1,529,524	4,465,912	1,529,524	4,465,912
$50,000 under $55,000	1,892,090	7,319,780	1,741,094	1,869,259	1,574,853	5,450,521	1,574,853	5,450,521
$55,000 under $60,000	1,880,803	8,604,664	1,737,297	2,074,399	1,615,775	6,530,264	1,615,775	6,530,264
$60,000 under $75,000	5,427,522	32,154,706	5,059,276	7,471,892	4,886,735	24,682,814	4,886,735	24,682,814
$75,000 under $100,000	7,806,517	66,279,811	7,172,090	12,593,489	7,497,760	53,686,321	7,497,760	53,686,321
$100,000 under $200,000	11,830,609	206,055,469	9,942,340	17,787,931	11,758,006	188,267,537	11,758,006	188,267,537
$200,000 under $250,000	1,447,669	54,846,317	664,457	848,205	1,445,760	53,998,112	1,445,760	53,998,112
$250,000 under $500,000	1,864,145	133,212,200	966,219	2,355,676	1,860,443	130,856,525	1,860,443	130,856,525
$500,000 under $1,000,000	527,172	88,702,330	340,737	2,329,673	526,064	86,372,657	526,064	86,372,657
$1,000,000 under $1,500,000	123,820	38,452,855	88,128	1,098,948	123,544	37,353,907	123,544	37,353,907
$1,500,000 under $2,000,000	50,631	22,700,278	37,560	744,290	50,489	21,955,988	50,489	21,955,988
$2,000,000 under $5,000,000	71,585	55,339,564	54,456	1,969,365	71,368	53,370,199	71,368	53,370,199
$5,000,000 under $10,000,000	17,257	29,841,598	13,953	1,089,220	17,210	28,752,378	17,210	28,752,379
$10,000,000 or more	11,156	74,428,979	9,482	3,756,416	11,118	70,672,562	11,118	70,672,563
Taxable returns, total	**38,471,033**	**828,989,552**	**32,065,484**	**53,684,688**	**38,471,033**	**775,304,864**	**38,471,033**	**775,304,865**
Nontaxable returns, total	**4,113,178**	**8,356,179**	**4,113,178**	**8,356,179**	**0**	**0**	**0**	**0**

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

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

[1] Not included in total income.

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)

Table 2.1

12-Jan-12

2009 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**45,695,736**	**5,098,314,390**	**38,808,579**	**3,560,572,270**	**29,540,698**	**111,525,040**	**4,179,050**	**61,620,148**	**16,541,382**	**133,652,682**	**14,623,788**	**103,721,031**
Under $5,000	439,203	1,098,424	115,920	1,459,148	288,224	428,474	33,369	211,899	175,661	380,348	148,601	214,236
$5,000 under $10,000	629,928	4,889,885	231,302	2,646,279	393,410	672,007	63,746	338,554	237,818	645,126	206,702	360,627
$10,000 under $15,000	922,814	11,636,980	374,427	5,199,893	550,217	1,185,244	72,893	235,083	320,592	1,030,894	272,436	622,571
$15,000 under $20,000	1,168,782	20,395,758	642,240	10,291,627	613,764	1,471,031	74,102	444,758	331,865	1,117,599	279,826	634,699
$20,000 under $25,000	1,319,637	29,814,501	879,172	18,445,741	648,044	1,300,647	83,400	682,302	335,233	1,055,202	282,588	637,833
$25,000 under $30,000	1,533,209	42,318,676	1,094,892	27,432,923	697,237	1,626,240	93,252	743,067	368,593	1,159,390	322,132	767,475
$30,000 under $35,000	1,739,943	56,594,888	1,386,236	41,288,745	775,454	1,388,407	73,529	489,807	360,313	1,012,678	317,811	621,018
$35,000 under $40,000	1,880,008	70,564,948	1,572,403	53,599,108	870,370	1,368,643	81,234	536,350	389,527	1,118,073	347,381	713,704
$40,000 under $45,000	2,050,637	87,157,478	1,750,579	66,884,148	971,398	1,482,385	97,672	709,044	463,807	1,486,463	396,857	936,568
$45,000 under $50,000	1,943,914	92,397,639	1,679,483	72,426,252	984,004	1,393,950	101,898	745,156	453,036	1,467,563	395,460	987,627
$50,000 under $55,000	1,959,430	102,937,687	1,655,900	79,147,987	1,103,017	2,078,436	126,378	1,239,739	544,595	1,911,998	481,493	1,239,666
$55,000 under $60,000	1,951,929	112,234,251	1,708,148	88,344,893	1,087,741	1,736,956	86,406	711,786	493,460	1,641,107	416,760	1,097,048
$60,000 under $75,000	5,361,166	361,344,756	4,789,587	289,155,142	3,158,769	4,934,986	309,514	2,813,995	1,526,733	4,959,291	1,333,623	3,507,811
$75,000 under $100,000	7,583,001	658,834,731	6,908,331	531,916,809	4,988,205	7,662,151	487,333	4,336,021	2,473,525	8,025,103	2,139,041	5,699,263
$100,000 under $200,000	11,454,028	1,546,516,499	10,640,620	1,246,032,932	8,950,047	20,769,584	1,217,306	11,496,636	5,323,527	22,693,443	4,731,394	17,263,171
$200,000 under $500,000	3,051,936	867,016,579	2,775,816	611,355,357	2,774,535	18,351,395	803,346	12,834,676	2,134,974	22,905,069	1,976,601	18,246,467
$500,000 under $1,000,000	475,847	320,962,433	411,139	181,181,869	458,453	9,740,717	224,607	7,070,424	399,060	12,235,130	375,654	9,713,949
$1,000,000 under $1,500,000	104,559	125,946,346	87,964	58,248,840	103,258	4,509,397	61,752	3,292,272	92,553	6,360,496	88,349	5,094,359
$1,500,000 under $2,000,000	43,015	73,979,265	35,363	30,331,222	42,492	2,796,303	27,815	1,960,467	39,258	3,717,336	37,246	2,943,572
$2,000,000 under $5,000,000	60,522	178,983,624	50,567	67,614,929	59,959	7,661,737	41,896	4,629,682	55,958	10,095,115	53,454	8,167,483
$5,000,000 under $10,000,000	14,079	95,881,733	11,788	32,113,674	13,972	4,447,427	10,772	2,241,414	13,385	6,321,956	12,770	5,187,273
$10,000,000 or more	8,148	236,807,310	6,703	45,454,751	8,128	14,518,922	6,831	3,857,017	7,908	22,313,300	7,607	19,064,611
Taxable returns, total	**36,967,537**	**4,786,897,747**	**32,736,324**	**3,331,092,263**	**24,865,657**	**99,108,780**	**3,561,639**	**52,928,332**	**14,138,770**	**118,381,028**	**12,509,227**	**92,731,911**
Nontaxable returns, total	**8,728,198**	**311,416,643**	**6,072,256**	**229,480,007**	**4,675,042**	**12,416,260**	**617,411**	**8,691,815**	**2,402,611**	**15,271,654**	**2,114,560**	**10,989,120**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**20,433,308**	**27,698,409**	**233,828**	**6,408,356**	**9,173,842**	**171,504,663**	**12,165,928**	**206,076,646**	**1,091,931**	**-1,461,592**	**4,506,036**	**86,044,667**
Under $5,000	38,421	51,529	* 997	* 9,385	130,278	376,542	151,915	-208,381	11,132	-203,973	48,157	303,781
$5,000 under $10,000	77,864	64,738	* 2,998	* 14,040	189,987	574,793	188,828	-175,747	16,639	-234,006	93,160	412,058
$10,000 under $15,000	134,509	82,348	* 6,100	* 59,884	240,928	1,659,228	243,449	-171,250	27,528	-288,033	144,896	895,057
$15,000 under $20,000	233,508	169,204	16,835	248,570	292,531	1,941,179	245,756	-165,845	27,088	-175,843	172,354	1,396,412
$20,000 under $25,000	319,211	205,231	* 6,087	* 65,419	335,540	2,478,502	240,088	-96,785	18,232	-221,892	171,568	1,604,931
$25,000 under $30,000	442,183	292,121	9,103	102,353	314,227	2,585,000	285,760	-181,620	19,649	-143,515	185,338	1,888,369
$30,000 under $35,000	589,820	382,051	20,991	267,765	317,005	2,801,938	258,774	-197,411	27,514	-295,186	179,721	1,771,905
$35,000 under $40,000	714,782	508,168	14,709	287,582	348,569	2,344,893	266,959	-152,158	21,530	-114,700	169,725	2,103,425
$40,000 under $45,000	794,022	555,271	20,369	275,119	321,707	2,578,867	316,906	112,016	31,726	-145,797	207,303	2,259,543
$45,000 under $50,000	837,362	628,853	9,233	220,543	346,000	2,823,273	344,036	62,486	22,315	-142,829	160,654	2,013,014
$50,000 under $55,000	911,847	692,855	13,363	210,741	336,576	3,111,858	407,423	371,086	23,040	-231,739	192,235	2,733,862
$55,000 under $60,000	937,641	758,445	19,246	369,656	373,666	2,678,856	326,669	128,245	29,049	-272,851	180,658	2,514,491
$60,000 under $75,000	2,745,238	2,363,994	29,978	823,328	993,743	8,896,305	1,036,667	1,274,152	84,961	-213,928	528,475	7,707,224
$75,000 under $100,000	4,047,717	3,967,972	24,863	775,304	1,369,987	14,387,920	1,703,328	2,219,837	103,977	-221,427	732,415	13,488,023
$100,000 under $200,000	6,204,048	7,885,602	31,630	1,599,318	2,317,777	46,507,796	3,746,437	12,799,425	267,090	-963,316	1,049,809	28,589,986
$200,000 under $500,000	1,120,360	3,057,300	6,513	937,804	766,514	46,542,829	1,818,468	22,982,192	204,872	-303,621	247,464	12,363,046
$500,000 under $1,000,000	167,185	1,418,775	672	55,777	123,508	14,737,269	377,187	21,099,933	84,149	-245,394	30,407	2,507,755
$1,000,000 under $1,500,000	49,444	776,470	* 55	* 9,082	24,641	4,561,353	91,535	11,829,043	26,070	-7,968	5,674	496,674
$1,500,000 under $2,000,000	22,328	522,689	* 25	* 17,477	9,957	2,017,969	38,687	8,655,262	12,821	68,381	2,370	286,695
$2,000,000 under $5,000,000	32,649	1,230,469	48	9,253	14,952	3,990,362	55,779	26,152,725	21,796	199,179	2,728	372,907
$5,000,000 under $10,000,000	8,214	681,344	* 8	* 9,814	3,539	1,467,169	13,356	19,646,413	6,280	165,496	558	135,551
$10,000,000 or more	4,956	1,402,980	* 7	* 40,142	2,209	2,440,760	7,921	80,093,029	4,472	2,531,369	363	199,958
Taxable returns, total	**17,911,432**	**24,916,048**	**178,176**	**5,526,627**	**6,687,172**	**151,241,185**	**10,136,997**	**199,520,432**	**847,465**	**1,121,305**	**3,603,851**	**76,537,196**
Nontaxable returns, total	**2,521,876**	**2,782,361**	**55,652**	**881,729**	**2,486,669**	**20,263,478**	**2,028,931**	**6,556,213**	**244,466**	**-2,582,897**	**902,185**	**9,507,471**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**11,061,422**	**278,028,064**	**3,472,086**	**62,294,413**	**3,570,965**	**42,767,947**	**244,563**	**2,234,681**	**5,426,459**	**406,763,098**	**435,916**	**16,430,801**
Under $5,000	79,651	354,488	38,108	269,928	42,812	617,514	* 2,074	* 4,025	49,709	-544,608	1,709	4,824
$5,000 under $10,000	199,310	1,296,094	63,396	443,147	60,023	734,274	* 2,754	* 15,067	59,426	-343,647	4,973	-15,130
$10,000 under $15,000	355,114	3,381,459	76,674	501,544	83,633	1,012,755	* 6,268	* 30,589	82,633	-611,747	6,716	10,001
$15,000 under $20,000	392,045	4,254,456	105,439	785,315	90,260	1,010,028	10,246	35,510	100,077	-190,232	6,480	39,502
$20,000 under $25,000	377,816	4,836,561	90,246	760,603	109,459	1,274,471	11,952	43,220	90,237	-187,555	13,231	53,448
$25,000 under $30,000	415,362	6,030,162	101,889	763,533	130,222	1,479,794	7,937	59,149	114,795	69,749	8,346	41,192
$30,000 under $35,000	378,337	5,948,629	89,408	913,924	109,191	1,000,867	6,341	31,090	105,781	-288,620	10,128	32,996
$35,000 under $40,000	415,388	7,244,532	95,059	872,040	131,253	1,564,494	4,489	13,567	103,842	209,251	14,928	72,996
$40,000 under $45,000	463,708	8,247,806	121,689	894,828	129,598	1,544,895	5,575	11,035	132,290	26,759	9,795	52,803
$45,000 under $50,000	427,386	8,462,580	96,390	772,525	114,518	1,222,500	6,184	4,810	106,473	242,158	9,111	82,858
$50,000 under $55,000	462,145	9,034,910	102,444	998,881	139,444	1,511,562	8,019	71,921	140,443	448,270	9,217	72,745
$55,000 under $60,000	461,463	9,874,731	107,786	918,987	142,844	1,493,352	16,922	131,201	142,706	434,743	12,337	127,990
$60,000 under $75,000	1,221,585	28,083,946	292,014	2,905,362	422,559	4,472,467	16,884	83,470	402,719	2,517,911	36,528	272,196
$75,000 under $100,000	1,881,650	50,165,091	462,906	4,436,347	568,977	6,063,855	40,734	167,955	655,358	6,836,799	53,208	795,265
$100,000 under $200,000	2,784,410	94,783,287	974,765	14,803,361	939,795	9,831,751	68,865	677,855	1,599,376	36,884,454	140,093	2,563,480
$200,000 under $500,000	639,239	29,938,047	457,857	13,619,573	254,601	4,384,798	22,878	651,019	1,067,716	87,548,414	64,524	2,396,520
$500,000 under $1,000,000	71,844	3,779,012	115,682	6,596,084	62,938	1,589,223	3,654	100,556	294,402	69,971,814	18,587	1,351,722
$1,000,000 under $1,500,000	15,809	926,412	30,894	2,969,003	15,961	564,885	1,174	45,929	77,018	35,139,612	5,504	918,551
$1,500,000 under $2,000,000	6,443	377,276	14,663	1,473,121	7,317	273,689	585	16,827	33,294	23,378,783	3,002	645,486
$2,000,000 under $5,000,000	9,196	630,724	23,638	2,986,860	10,795	561,510	772	31,392	48,764	56,047,678	4,594	1,815,595
$5,000,000 under $10,000,000	2,174	196,110	6,575	1,318,431	2,878	225,844	161	6,384	12,018	28,135,701	1,581	1,104,969
$10,000,000 or more	1,347	181,750	4,563	2,291,018	1,886	333,421	96	2,111	7,381	61,037,412	1,322	3,990,792
Taxable returns, total	**9,203,320**	**256,423,815**	**2,770,015**	**54,378,438**	**2,686,475**	**30,146,678**	**205,802**	**2,126,959**	**4,443,865**	**410,619,438**	**366,173**	**16,066,870**
Nontaxable returns, total	**1,858,103**	**21,604,249**	**702,071**	**7,915,974**	**884,490**	**12,621,269**	**38,762**	**107,723**	**982,594**	**-3,856,340**	**69,743**	**363,931**

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**722,277**	**-6,483,085**	**3,475,265**	**28,362,836**	**7,263,368**	**99,875,201**	**89,878**	**6,243,842**	**3,343,037**	**21,221,772**	**15,253,404**	**78,364,142**
Under $5,000	9,561	-44,675	14,456	96,092	5,877	20,730	* 4,016	* 204,458	39,129	31,751	128,276	430,943
$5,000 under $10,000	11,610	-110,309	42,249	259,359	16,212	103,443	* 301	* 54,333	37,860	68,713	177,692	463,414
$10,000 under $15,000	16,232	-307,945	70,703	558,829	28,705	86,491	2,850	205,023	53,210	47,019	241,617	656,740
$15,000 under $20,000	13,767	-140,861	135,488	1,108,645	207,820	241,840	3,237	281,209	64,037	110,642	309,184	919,488
$20,000 under $25,000	23,131	-234,257	155,857	1,487,183	349,403	802,127	3,890	236,793	63,035	206,703	366,633	935,580
$25,000 under $30,000	17,463	-132,106	171,659	1,515,195	390,945	1,406,097	3,992	190,131	88,077	303,927	373,940	986,289
$30,000 under $35,000	19,905	-238,044	182,641	1,563,820	379,772	1,959,041	1,090	96,632	79,515	280,135	440,573	1,142,847
$35,000 under $40,000	30,765	-254,811	174,836	1,518,796	365,782	2,528,795	2,968	183,268	107,759	244,166	513,933	1,347,763
$40,000 under $45,000	21,750	-216,074	176,891	1,477,970	386,769	3,509,390	2,605	81,032	88,056	205,174	524,759	1,312,761
$45,000 under $50,000	29,237	-358,132	172,138	1,320,477	316,936	3,337,281	1,206	93,664	114,593	269,231	544,898	1,334,064
$50,000 under $55,000	32,548	-499,918	153,819	1,193,623	370,344	4,555,645	1,976	103,589	108,195	258,078	613,537	1,687,717
$55,000 under $60,000	22,093	-173,721	172,695	1,360,122	335,945	4,470,668	2,947	260,816	106,963	293,237	622,428	1,614,851
$60,000 under $75,000	68,750	-854,131	436,869	3,428,001	863,183	13,092,305	5,284	331,064	345,266	638,670	1,825,836	4,664,914
$75,000 under $100,000	129,669	-696,448	571,668	4,490,169	1,221,523	21,350,685	9,593	537,053	536,769	1,849,390	2,547,743	7,066,089
$100,000 under $200,000	188,874	-1,165,991	716,356	5,921,096	1,508,514	30,609,963	20,546	1,497,616	940,312	4,040,338	4,411,855	20,470,106
$200,000 under $500,000	65,102	-278,562	116,338	968,516	412,661	9,222,423	15,053	1,194,560	408,994	4,635,453	1,217,986	18,263,248
$500,000 under $1,000,000	13,783	-218,684	8,277	74,533	65,864	1,639,069	4,695	395,768	97,908	1,977,463	255,057	6,938,770
$1,000,000 under $1,500,000	3,297	-99,142	1,289	11,231	16,036	394,682	1,599	122,654	25,169	876,482	59,558	2,349,688
$1,500,000 under $2,000,000	1,565	-70,647	340	2,724	7,129	177,385	672	58,386	11,565	574,684	26,060	1,210,859
$2,000,000 under $5,000,000	2,178	-141,697	608	4,884	10,108	262,698	947	81,002	18,108	1,516,155	37,353	2,218,488
$5,000,000 under $10,000,000	625	-121,487	73	1,350	2,429	64,670	271	22,601	5,028	791,697	8,940	852,643
$10,000,000 or more	371	-125,444	17	219	1,412	39,775	137	12,192	3,490	2,002,665	5,547	1,496,879
Taxable returns, total	**558,973**	**-4,242,987**	**2,621,052**	**21,296,927**	**6,186,343**	**92,962,922**	**65,780**	**4,503,567**	**2,760,762**	**19,367,235**	**12,291,906**	**68,847,100**
Nontaxable returns, total	**163,303**	**-2,240,099**	**854,213**	**7,065,909**	**1,077,025**	**6,912,278**	**24,098**	**1,740,275**	**582,275**	**1,854,538**	**2,961,498**	**9,517,042**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Itemized deductions										
	Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction						Taxes paid deduction	
				Total		Total medical expenses		Expenses in excess of limitation		Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,203,808,276**	**5,705,805**	**12,504,244**	**10,090,297**	**79,865,796**	**10,090,297**	**119,791,957**	**10,087,293**	**39,926,161**	**45,423,760**	**432,032,137**
Under $5,000	8,020,096	0	0	313,734	2,907,891	313,734	2,966,882	310,730	58,991	410,867	1,588,538
$5,000 under $10,000	9,932,585	0	0	423,675	3,394,622	423,675	3,637,611	423,675	242,989	599,549	2,010,306
$10,000 under $15,000	14,780,542	0	0	621,179	5,140,460	621,179	5,729,435	621,179	588,975	900,738	2,839,172
$15,000 under $20,000	18,048,313	0	0	674,951	5,175,334	674,951	6,053,093	674,951	877,759	1,146,267	3,531,008
$20,000 under $25,000	21,306,431	0	0	650,665	5,519,318	650,665	6,617,872	650,665	1,098,554	1,299,366	4,173,784
$25,000 under $30,000	24,192,992	0	0	634,268	4,530,855	634,268	5,840,121	634,268	1,309,266	1,507,526	5,053,247
$30,000 under $35,000	26,670,810	0	0	669,250	4,195,270	669,250	5,823,490	669,250	1,628,219	1,716,188	6,042,005
$35,000 under $40,000	30,430,418	0	0	628,010	4,514,800	628,010	6,283,376	628,010	1,768,575	1,870,986	7,106,358
$40,000 under $45,000	34,608,377	0	0	593,927	4,435,274	593,927	6,329,982	593,927	1,894,707	2,028,337	8,270,466
$45,000 under $50,000	33,722,351	0	0	503,679	3,749,545	503,679	5,543,532	503,679	1,793,987	1,931,884	8,481,175
$50,000 under $55,000	35,825,277	0	0	561,060	4,494,464	561,060	6,705,791	561,060	2,211,327	1,952,391	9,462,836
$55,000 under $60,000	35,866,523	0	0	472,694	3,387,650	472,694	5,427,086	472,694	2,039,436	1,941,960	9,947,665
$60,000 under $75,000	105,237,942	0	0	1,107,220	7,532,628	1,107,220	13,104,152	1,107,220	5,571,524	5,347,135	31,014,036
$75,000 under $100,000	168,120,241	65,951	5,967	1,177,591	9,211,988	1,177,591	16,818,511	1,177,591	7,606,523	7,573,177	54,623,942
$100,000 under $200,000	332,160,979	1,881,871	317,385	969,681	9,158,667	969,681	18,488,196	969,681	9,329,529	11,443,400	127,079,106
$200,000 under $500,000	156,026,826	3,051,861	3,618,431	84,678	2,229,902	84,678	3,885,205	84,678	1,655,303	3,048,983	72,051,311
$500,000 under $1,000,000	48,304,789	475,819	2,412,527	3,281	211,501	3,281	376,418	3,281	164,917	475,136	25,643,294
$1,000,000 under $1,500,000	18,101,201	104,553	1,059,117	528	36,259	528	82,887	528	46,628	104,408	10,016,134
$1,500,000 under $2,000,000	10,229,861	43,012	643,553	134	15,740	134	33,273	134	17,534	42,924	5,939,519
$2,000,000 under $5,000,000	24,296,813	60,518	1,569,404	83	22,498	83	40,710	83	18,212	60,379	13,869,067
$5,000,000 under $10,000,000	12,805,159	14,076	831,915	* 6	* 1,132	* 6	* 4,338	* 6	* 3,206	14,041	7,053,279
$10,000,000 or more	35,119,750	8,145	2,045,943	0	0	0	0	0	0	8,117	16,235,889
Taxable returns, total	**996,394,343**	**5,679,496**	**12,448,342**	**6,120,778**	**39,065,886**	**6,120,778**	**70,654,253**	**6,120,778**	**31,588,368**	**36,851,514**	**389,232,376**
Nontaxable returns, total	**207,413,933**	**26,308**	**55,902**	**3,969,519**	**40,799,911**	**3,969,519**	**49,137,704**	**3,966,515**	**8,337,793**	**8,572,246**	**42,799,762**

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued											
	State and local taxes						Real estate taxes		New motor vehicle taxes		Personal property taxes	
	Total		Income tax		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**44,016,660**	**251,658,325**	**33,754,929**	**236,095,574**	**10,261,731**	**15,562,752**	**39,987,898**	**167,779,177**	**2,234,141**	**3,449,410**	**16,119,827**	**6,062,775**
Under $5,000	345,327	420,754	115,573	321,803	229,754	98,952	316,058	1,120,898	6,619	4,700	97,918	28,965
$5,000 under $10,000	522,087	372,233	198,663	217,107	323,424	155,126	484,033	1,540,429	9,776	30,245	146,828	38,440
$10,000 under $15,000	825,932	601,077	317,226	306,944	508,706	294,133	709,815	2,098,709	13,269	15,083	250,042	84,807
$15,000 under $20,000	1,060,903	869,657	530,644	547,355	530,258	322,302	872,201	2,483,034	17,055	33,338	338,586	93,587
$20,000 under $25,000	1,223,145	1,130,789	691,706	743,790	531,439	386,999	995,385	2,852,745	22,469	36,903	386,038	93,464
$25,000 under $30,000	1,434,033	1,624,779	886,889	1,171,080	547,144	453,699	1,178,383	3,145,811	42,031	49,168	470,913	135,062
$30,000 under $35,000	1,627,605	2,088,057	1,098,878	1,616,794	528,727	471,263	1,345,424	3,627,592	45,134	47,434	546,964	180,263
$35,000 under $40,000	1,800,983	2,740,294	1,297,940	2,232,327	503,043	507,967	1,485,962	4,047,522	70,722	80,347	617,545	177,529
$40,000 under $45,000	1,929,210	3,340,512	1,386,891	2,740,834	542,319	599,678	1,672,053	4,526,020	61,732	87,844	653,972	199,186
$45,000 under $50,000	1,874,224	3,746,205	1,443,181	3,221,865	431,043	524,340	1,580,455	4,354,148	64,207	90,255	678,895	214,749
$50,000 under $55,000	1,894,720	4,027,052	1,431,975	3,498,140	462,746	528,913	1,689,217	5,032,599	80,016	98,981	694,838	215,017
$55,000 under $60,000	1,879,334	4,477,572	1,485,955	4,010,437	393,380	467,135	1,699,455	5,054,049	84,232	108,846	703,641	220,555
$60,000 under $75,000	5,208,808	14,912,126	4,181,950	13,399,730	1,026,858	1,512,396	4,735,104	14,838,064	254,322	377,409	1,953,614	665,796
$75,000 under $100,000	7,418,205	27,682,618	6,082,634	25,368,780	1,335,571	2,313,838	6,954,275	24,787,270	448,540	676,067	2,906,432	1,048,979
$100,000 under $200,000	11,251,904	70,935,010	9,484,135	66,762,946	1,767,769	4,172,065	10,720,635	51,824,082	899,093	1,501,820	4,490,290	1,961,398
$200,000 under $500,000	3,020,343	46,778,399	2,532,705	44,945,059	487,638	1,833,340	2,880,813	24,125,769	114,926	210,970	1,006,807	537,777
$500,000 under $1,000,000	471,715	19,020,103	394,788	18,594,263	76,927	425,840	450,374	6,379,976	0	0	122,866	95,891
$1,000,000 under $1,500,000	103,644	7,960,119	86,873	7,834,064	16,771	126,055	99,210	1,978,372	0	0	25,536	24,975
$1,500,000 under $2,000,000	42,619	4,940,403	36,168	4,868,023	6,451	72,380	40,692	953,432	0	0	9,509	13,232
$2,000,000 under $5,000,000	59,964	12,058,828	51,089	11,936,146	8,875	122,682	57,261	1,737,604	0	0	13,488	18,494
$5,000,000 under $10,000,000	13,897	6,412,133	12,043	6,356,008	1,854	56,126	13,346	609,378	0	0	3,114	6,120
$10,000,000 or more	8,057	15,519,607	7,024	15,402,081	1,033	117,526	7,746	661,672	0	0	1,992	8,490
Taxable returns, total	**35,985,485**	**237,591,235**	**28,950,475**	**224,945,511**	**7,035,010**	**12,645,724**	**32,782,726**	**141,048,319**	**1,980,376**	**3,052,713**	**13,340,135**	**5,025,766**
Nontaxable returns, total	**8,031,175**	**14,067,090**	**4,804,454**	**11,150,063**	**3,226,721**	**2,917,028**	**7,205,172**	**26,730,857**	**253,765**	**396,697**	**2,779,692**	**1,037,009**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued		Interest paid deduction									
	Other taxes		Total		Home mortgage interest						Deductible points	
					Total		Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**5,435,231**	**3,082,450**	**37,004,065**	**442,051,459**	**36,541,819**	**420,812,712**	**36,110,081**	**414,454,048**	**1,070,248**	**6,358,663**	**2,812,342**	**1,684,526**
Under $5,000	32,685	13,221	266,517	2,616,163	259,111	2,546,876	254,714	2,515,231	9,396	31,645	17,421	3,172
$5,000 under $10,000	51,494	28,958	367,046	3,359,297	354,540	3,264,323	348,561	3,211,352	7,526	52,971	8,791	1,188
$10,000 under $15,000	78,596	39,496	544,031	4,761,121	533,068	4,638,944	529,143	4,504,480	12,068	134,464	26,038	8,758
$15,000 under $20,000	112,917	51,392	715,265	6,172,775	705,104	6,040,079	696,461	5,965,034	13,925	75,045	31,972	12,271
$20,000 under $25,000	113,366	59,884	883,999	7,574,071	874,872	7,389,909	860,601	7,262,299	27,973	127,610	50,133	20,120
$25,000 under $30,000	144,848	98,428	1,090,427	9,503,460	1,075,474	9,294,308	1,058,911	9,129,687	27,953	164,621	51,556	23,538
$30,000 under $35,000	169,976	98,660	1,228,227	10,270,587	1,217,754	10,003,250	1,198,385	9,844,338	31,408	158,912	52,026	16,552
$35,000 under $40,000	169,065	60,666	1,392,345	11,899,832	1,383,932	11,519,906	1,362,891	11,278,537	37,562	241,369	66,957	46,026
$40,000 under $45,000	220,814	116,903	1,559,585	13,909,201	1,546,859	13,272,252	1,521,898	13,048,888	37,290	223,365	80,998	48,032
$45,000 under $50,000	182,208	75,818	1,524,905	13,980,014	1,512,587	13,569,487	1,491,502	13,326,547	40,093	242,940	84,818	59,075
$50,000 under $55,000	218,005	89,186	1,556,112	14,367,436	1,543,015	13,855,541	1,530,142	13,718,850	36,141	136,690	99,362	68,811
$55,000 under $60,000	211,550	86,643	1,577,173	14,781,655	1,560,403	14,216,446	1,544,787	14,072,692	27,810	143,754	88,685	72,849
$60,000 under $75,000	610,715	220,641	4,486,435	44,755,718	4,453,178	43,364,143	4,397,790	42,703,910	128,197	660,234	273,971	220,329
$75,000 under $100,000	934,403	429,009	6,558,320	71,074,808	6,505,543	68,841,385	6,431,234	67,850,657	191,078	990,728	526,827	284,627
$100,000 under $200,000	1,530,420	856,795	10,068,081	134,316,549	9,968,207	132,171,829	9,867,158	130,312,250	340,606	1,859,579	986,406	568,449
$200,000 under $500,000	513,381	398,396	2,605,531	53,629,620	2,530,322	51,484,182	2,507,523	50,796,716	78,716	687,466	308,011	179,766
$500,000 under $1,000,000	94,626	147,324	395,816	12,110,201	366,682	10,378,238	361,041	10,122,638	15,451	255,600	43,007	35,884
$1,000,000 under $1,500,000	20,901	52,668	83,656	3,210,318	72,732	2,295,982	71,195	2,224,944	2,978	71,038	7,469	6,045
$1,500,000 under $2,000,000	8,913	32,451	34,390	1,526,744	28,824	941,135	28,076	908,381	1,474	32,755	3,266	2,597
$2,000,000 under $5,000,000	12,144	54,141	48,129	2,898,792	37,931	1,296,667	36,817	1,248,542	1,964	48,124	3,688	4,856
$5,000,000 under $10,000,000	2,663	25,648	11,283	1,275,849	7,766	283,905	7,495	271,373	400	12,533	682	1,027
$10,000,000 or more	1,542	46,121	6,790	4,057,246	3,916	143,924	3,757	136,703	239	7,221	259	555
Taxable returns, total	**4,541,891**	**2,514,342**	**30,321,723**	**361,150,563**	**29,949,907**	**344,184,541**	**29,613,431**	**339,144,550**	**874,443**	**5,039,991**	**2,411,145**	**1,362,297**
Nontaxable returns, total	**893,340**	**568,108**	**6,682,342**	**80,900,896**	**6,591,912**	**76,628,170**	**6,496,650**	**75,309,498**	**195,805**	**1,318,672**	**401,196**	**322,229**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Contributions deduction							
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,596,975**	**5,467,406**	**1,578,759**	**14,086,816**	**37,243,302**	**158,016,526**	**34,311,435**	**129,946,302**	**21,867,440**	**31,816,050**	**557,316**	**27,783,719**
Under $5,000	15,462	29,062	21,822	37,052	248,384	180,294	220,512	337,893	81,207	55,140	30,028	93,592
$5,000 under $10,000	38,081	67,435	13,085	26,351	355,300	515,685	323,340	581,580	145,960	80,234	29,458	353,772
$10,000 under $15,000	57,621	92,236	19,853	21,183	589,164	1,098,374	539,330	1,045,407	231,465	155,601	45,224	402,366
$15,000 under $20,000	73,010	79,452	20,375	40,973	783,586	1,567,863	710,440	1,378,091	366,235	229,027	40,188	391,968
$20,000 under $25,000	118,989	136,422	20,554	27,620	906,190	1,879,966	820,181	1,551,868	447,402	298,252	33,622	240,435
$25,000 under $30,000	152,974	152,537	23,177	33,077	1,059,014	2,217,714	933,337	1,858,788	565,710	354,926	21,872	669,373
$30,000 under $35,000	186,099	208,684	29,402	42,102	1,216,902	2,418,768	1,094,724	1,895,245	647,625	449,893	22,748	326,250
$35,000 under $40,000	229,404	303,115	21,249	30,785	1,363,960	3,066,029	1,228,372	2,495,616	733,152	517,619	27,621	128,800
$40,000 under $45,000	269,092	549,534	24,647	39,382	1,515,174	3,551,157	1,349,870	2,865,547	851,236	616,828	23,912	556,976
$45,000 under $50,000	233,723	318,911	26,743	32,542	1,473,040	3,580,253	1,338,814	3,043,722	796,913	652,676	23,382	721,274
$50,000 under $55,000	232,517	363,589	37,515	79,496	1,528,520	3,647,322	1,374,300	3,003,627	890,191	589,453	16,799	114,955
$55,000 under $60,000	266,874	396,799	36,344	95,561	1,555,099	3,875,465	1,414,335	3,249,251	900,649	592,217	14,637	160,279
$60,000 under $75,000	654,319	1,012,060	98,452	159,186	4,367,936	11,625,653	3,957,490	9,647,536	2,526,967	1,906,077	53,369	660,698
$75,000 under $100,000	881,225	1,575,791	166,185	373,005	6,432,143	19,384,777	5,871,362	16,220,038	3,999,260	3,192,922	67,195	754,554
$100,000 under $200,000	187,146	180,219	450,202	1,396,053	10,321,488	40,295,558	9,695,400	33,822,132	6,619,952	6,660,220	69,849	2,869,363
$200,000 under $500,000	** 440	** 1,560	356,328	1,964,241	2,856,469	21,596,948	2,776,047	18,257,749	1,733,371	3,328,417	25,328	4,003,956
$500,000 under $1,000,000	0	0	116,944	1,696,078	450,480	8,332,887	444,891	7,081,779	230,209	1,458,992	5,813	2,457,474
$1,000,000 under $1,500,000	0	0	36,424	908,292	99,522	3,708,879	98,555	3,046,118	46,556	988,461	2,502	3,174,515
$1,500,000 under $2,000,000	0	0	17,260	583,012	41,239	2,193,433	40,934	1,718,957	18,648	685,468	914	632,276
$2,000,000 under $5,000,000	0	0	28,487	1,597,269	58,048	5,697,548	57,660	4,444,721	25,311	1,846,734	1,745	2,147,379
$5,000,000 under $10,000,000	0	0	8,116	990,917	13,683	3,685,240	13,594	2,761,833	5,780	1,386,715	597	2,612,705
$10,000,000 or more	**	**	5,594	3,912,638	7,963	13,896,715	7,946	9,638,803	3,642	5,770,178	514	4,310,760
Taxable returns, total	**2,569,323**	**3,578,578**	**1,322,197**	**12,025,146**	**31,107,941**	**140,546,117**	**28,747,605**	**114,330,133**	**18,722,936**	**28,694,030**	**288,412**	**21,251,058**
Nontaxable returns, total	**1,027,652**	**1,888,827**	**256,561**	**2,061,670**	**6,135,361**	**17,470,409**	**5,563,831**	**15,616,169**	**3,144,504**	**3,122,020**	**268,903**	**6,532,660**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Casualty or theft loss deduction		Limited miscellaneous deductions									
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**134,237**	**2,330,132**	**11,867,883**	**80,902,507**	**14,942,268**	**75,607,218**	**22,082,123**	**6,646,100**	**7,586,942**	**30,559,671**	**28,372,887**	**112,812,989**
Under $5,000	* 1,148	* 1,689	176,829	460,562	20,971	56,813	154,618	47,617	82,127	365,299	191,045	469,728
$5,000 under $10,000	* 2,595	* 27,337	204,863	565,522	57,804	240,293	231,097	71,925	110,914	293,340	295,359	605,559
$10,000 under $15,000	* 5,070	* 17,569	231,254	704,556	96,819	394,208	347,934	87,010	133,585	307,331	437,838	788,549
$15,000 under $20,000	* 3,634	* 12,710	311,683	1,254,451	219,881	929,495	480,853	113,151	172,095	370,994	622,794	1,413,640
$20,000 under $25,000	9,147	40,303	381,364	1,879,760	319,723	1,618,674	544,044	128,693	183,507	365,195	713,140	2,112,562
$25,000 under $30,000	* 5,004	* 15,755	448,563	2,499,301	423,461	2,262,545	654,417	153,936	203,366	414,450	858,498	2,830,932
$30,000 under $35,000	8,239	169,762	531,668	3,182,934	558,605	2,998,091	760,054	157,830	227,698	481,308	1,009,849	3,637,229
$35,000 under $40,000	9,005	71,577	602,240	3,505,155	647,463	3,375,065	890,715	192,793	239,532	522,233	1,166,180	4,090,091
$40,000 under $45,000	* 3,984	* 40,302	657,439	4,042,435	710,828	4,010,328	971,796	211,295	263,630	528,971	1,256,934	4,750,594
$45,000 under $50,000	* 7,979	* 50,859	594,099	3,696,820	696,111	3,574,719	920,117	194,549	266,337	660,566	1,198,827	4,429,835
$50,000 under $55,000	* 4,984	* 27,614	569,941	3,558,822	709,293	3,662,700	994,469	215,790	276,402	496,207	1,269,864	4,374,697
$55,000 under $60,000	* 40	* 278	589,896	3,528,548	721,356	3,710,757	943,502	209,464	268,178	501,115	1,224,752	4,421,335
$60,000 under $75,000	10,425	132,992	1,495,671	9,079,477	2,035,977	9,752,650	2,655,565	605,115	767,795	1,467,699	3,424,985	11,825,464
$75,000 under $100,000	23,229	469,032	1,921,772	12,106,109	2,844,463	13,294,131	3,926,589	883,551	1,115,644	2,582,691	4,930,775	16,760,373
$100,000 under $200,000	30,589	754,472	2,611,188	17,475,455	4,120,958	20,277,252	5,899,799	1,729,749	2,121,319	5,426,585	7,446,031	27,433,586
$200,000 under $500,000	7,594	303,689	450,375	5,380,530	682,794	4,326,374	1,414,070	912,313	817,677	4,265,876	1,865,306	9,504,563
$500,000 under $1,000,000	1,250	140,750	58,382	2,090,525	58,351	573,669	200,774	315,874	199,792	2,664,681	296,901	3,554,224
$1,000,000 under $1,500,000	127	13,094	13,276	1,052,724	8,717	122,358	43,155	120,054	56,862	1,428,677	71,236	1,671,090
$1,500,000 under $2,000,000	80	11,011	5,404	557,061	3,104	52,951	16,571	58,512	24,817	811,412	29,968	922,874
$2,000,000 under $5,000,000	75	13,570	8,389	1,542,394	4,163	167,461	23,414	125,858	38,668	2,201,780	44,314	2,495,100
$5,000,000 under $10,000,000	23	2,267	2,210	875,795	983	100,599	5,410	48,666	10,251	1,282,459	11,233	1,431,724
$10,000,000 or more	14	13,500	1,379	1,863,573	441	106,086	3,160	62,354	6,748	3,120,801	7,060	3,289,241
Taxable returns, total	**87,353**	**988,864**	**8,999,215**	**62,621,407**	**12,558,554**	**61,380,369**	**18,298,334**	**5,489,189**	**6,204,622**	**24,954,741**	**23,421,603**	**91,824,298**
Nontaxable returns, total	**46,884**	**1,341,268**	**2,868,668**	**18,281,099**	**2,383,715**	**14,226,850**	**3,783,789**	**1,156,911**	**1,382,320**	**5,604,930**	**4,951,284**	**20,988,691**

Size of adjusted gross income	Total itemized deductions--continued						Exemptions		Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions											
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,411,210**	**21,113,963**	**876,565**	**15,345,475**	**536,178**	**3,300,753**	**109,053,577**	**391,197,619**	**41,617,926**	**3,561,563,854**	**3,699,263**	**22,258,760**
Under $5,000	10,964	264,960	* 3,592	* 6,085	6,374	16,973	629,993	2,292,370	10,036	10,542	* 52	* 1,165
$5,000 under $10,000	13,803	59,816	9,722	55,749	4,074	1,125	898,495	3,270,844	22,654	70,888	* 77	* 1,373
$10,000 under $15,000	28,623	219,290	22,753	172,469	6,869	46,656	1,401,606	5,103,970	188,018	405,057	* 105	* 1,155
$15,000 under $20,000	33,255	334,172	21,620	146,391	10,636	29,130	1,824,695	6,644,619	545,021	2,310,255	* 1,021	* 704
$20,000 under $25,000	37,659	239,228	23,185	186,028	14,475	53,201	2,344,057	8,541,397	803,572	5,765,318	3,560	3,815
$25,000 under $30,000	49,595	372,661	26,220	209,419	23,346	108,317	2,725,465	9,931,304	1,163,561	11,849,534	* 160	* 1,965
$30,000 under $35,000	59,833	391,483	38,700	320,441	22,133	71,043	3,174,052	11,568,716	1,517,437	20,037,936	2,096	6,119
$35,000 under $40,000	45,465	266,668	20,974	93,192	23,506	126,312	3,655,702	13,325,080	1,702,276	28,566,491	* 2,000	* 9,150
$40,000 under $45,000	61,369	359,542	34,491	217,432	27,565	93,780	3,928,111	14,316,092	1,940,005	39,789,652	1,349	4,807
$45,000 under $50,000	34,546	183,685	22,983	122,724	11,609	48,582	3,789,651	13,812,097	1,883,016	46,398,747	* 1,046	* 1,493
$50,000 under $55,000	54,232	266,784	32,057	194,198	22,175	69,821	4,034,517	14,711,503	1,902,835	53,315,705	7,245	4,805
$55,000 under $60,000	54,055	345,263	41,422	229,924	12,633	115,339	4,114,221	15,002,663	1,920,085	61,869,540	9,193	11,070
$60,000 under $75,000	171,469	1,097,438	119,816	792,488	53,301	304,854	12,487,180	45,533,737	5,305,549	211,824,749	39,756	45,850
$75,000 under $100,000	195,653	1,255,552	129,989	957,682	67,252	292,830	19,796,120	72,201,436	7,542,959	419,652,035	94,993	143,208
$100,000 under $200,000	337,352	3,398,559	236,449	2,504,101	101,364	428,099	33,008,528	120,331,433	11,424,369	1,095,596,040	871,624	1,873,132
$200,000 under $500,000	141,423	4,453,257	72,107	3,316,266	67,752	581,383	9,098,551	29,412,420	3,043,827	683,079,783	2,325,339	13,228,930
$500,000 under $1,000,000	41,284	2,188,159	12,983	1,676,086	28,121	279,639	1,457,540	3,536,096	473,617	269,759,724	288,888	3,632,488
$1,000,000 under $1,500,000	14,351	1,122,909	3,412	762,531	10,858	153,307	312,603	758,625	103,990	107,510,088	25,249	724,617
$1,500,000 under $2,000,000	6,818	629,907	1,418	516,971	5,365	70,241	128,473	311,757	42,794	63,601,487	9,180	399,619
$2,000,000 under $5,000,000	12,542	1,822,349	2,020	1,476,030	10,492	181,741	178,903	433,744	60,202	154,722,740	11,611	796,936
$5,000,000 under $10,000,000	3,848	743,512	432	615,801	3,398	67,186	41,294	100,018	14,004	83,198,269	2,849	423,159
$10,000,000 or more	3,071	1,098,771	220	773,468	2,883	161,196	23,822	57,699	8,099	202,229,274	1,872	943,203
Taxable returns, total	**1,140,140**	**15,237,472**	**748,561**	**12,736,360**	**397,727**	**1,948,102**	**85,659,982**	**305,957,168**	**36,948,263**	**3,487,142,908**	**3,675,567**	**22,196,323**
Nontaxable returns, total	**271,069**	**5,876,491**	**128,003**	**2,609,115**	**138,451**	**1,352,651**	**23,393,595**	**85,240,451**	**4,669,662**	**74,420,946**	**23,696**	**62,437**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**41,356,028**	**755,794,876**	**35,048,336**	**58,884,869**	**36,967,537**	**696,910,008**	**36,967,537**	**696,910,431**
Under $5,000	6,665	1,847	* 3,647	* 281	* 3,619	* 1,567	* 3,619	* 1,567
$5,000 under $10,000	23,209	10,123	15,639	2,331	14,152	7,792	14,152	7,792
$10,000 under $15,000	165,275	37,460	106,221	20,875	81,925	16,585	81,925	16,585
$15,000 under $20,000	516,026	220,801	365,041	107,245	321,738	113,557	321,738	113,557
$20,000 under $25,000	777,791	601,021	632,457	254,151	524,717	346,870	524,717	346,870
$25,000 under $30,000	1,141,339	1,335,547	950,350	485,152	766,483	850,395	766,483	850,395
$30,000 under $35,000	1,496,019	2,364,452	1,302,063	815,017	1,044,433	1,549,435	1,044,433	1,549,435
$35,000 under $40,000	1,684,585	3,465,840	1,506,475	1,149,800	1,203,231	2,316,039	1,203,231	2,316,039
$40,000 under $45,000	1,918,032	4,902,799	1,733,476	1,454,402	1,459,484	3,448,397	1,459,484	3,448,428
$45,000 under $50,000	1,867,389	5,921,393	1,702,298	1,696,330	1,460,638	4,225,063	1,460,638	4,225,063
$50,000 under $55,000	1,887,903	6,990,655	1,695,970	1,827,269	1,534,137	5,163,386	1,534,137	5,163,386
$55,000 under $60,000	1,913,446	8,536,143	1,749,046	2,111,817	1,612,349	6,424,327	1,612,349	6,424,327
$60,000 under $75,000	5,275,068	30,464,782	4,921,530	7,315,796	4,688,844	23,148,986	4,688,844	23,148,986
$75,000 under $100,000	7,525,751	62,454,663	6,878,004	12,393,298	7,194,182	50,061,365	7,194,182	50,061,365
$100,000 under $200,000	11,407,308	195,138,767	9,524,842	16,873,799	11,316,679	178,264,967	11,316,679	178,264,967
$200,000 under $500,000	3,045,453	172,024,808	1,495,716	3,179,040	3,038,099	168,845,768	3,038,099	168,845,768
$500,000 under $1,000,000	474,919	80,031,602	297,745	1,985,309	473,703	78,046,292	473,703	78,046,292
$1,000,000 under $1,500,000	104,338	32,760,207	73,647	971,217	103,998	31,788,990	103,998	31,788,990
$1,500,000 under $2,000,000	42,949	19,614,043	31,118	673,236	42,813	18,940,808	42,813	18,940,808
$2,000,000 under $5,000,000	60,377	47,798,346	45,090	1,742,779	60,209	46,055,567	60,209	46,055,708
$5,000,000 under $10,000,000	14,054	25,235,088	11,114	976,756	14,010	24,258,332	14,010	24,258,332
$10,000,000 or more	8,130	55,884,490	6,847	2,848,970	8,094	53,035,521	8,094	53,035,772
Taxable returns, total	**36,967,537**	**747,084,348**	**30,659,846**	**50,174,340**	**36,967,537**	**696,910,008**	**36,967,537**	**696,910,431**
Nontaxable returns, total	**4,388,491**	**8,710,528**	**4,388,491**	**8,710,528**	**0**	**0**	**0**	**0**

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

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

[1] Not included in total income.

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

Source: IRS, Statistics of Income Division, July 2011

6-Aug-10

2008 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**48,167,223**	**5,731,767,164**	**41,201,953**	**3,832,242,929**	**32,639,485**	**153,056,058**	**4,452,097**	**67,808,882**	**17,951,814**	**182,169,584**	**15,557,308**	**135,574,812**
Under $5,000	412,196	1,008,784	114,007	1,141,996	267,407	380,752	30,818	116,723	171,693	398,813	144,433	215,299
$5,000 under $10,000	606,640	4,638,164	245,171	2,810,636	381,836	851,579	40,126	164,557	219,294	615,952	191,358	316,869
$10,000 under $15,000	902,786	11,394,818	387,541	5,456,140	537,130	1,231,063	47,167	302,317	273,207	922,243	230,656	500,987
$15,000 under $20,000	1,162,536	20,445,699	663,676	11,250,600	619,667	1,218,576	58,890	309,739	312,406	1,037,913	262,840	586,079
$20,000 under $25,000	1,361,007	30,695,298	904,446	18,693,261	730,579	1,620,998	63,392	319,989	361,129	1,187,030	302,786	675,300
$25,000 under $30,000	1,618,649	44,601,333	1,230,535	32,045,537	782,376	1,549,805	67,281	635,566	362,664	1,303,975	305,208	738,655
$30,000 under $35,000	1,872,412	60,953,061	1,539,465	47,054,194	867,942	1,504,651	63,866	666,553	385,505	1,160,202	323,717	655,061
$35,000 under $40,000	2,013,949	75,532,273	1,696,942	58,606,993	977,140	1,740,337	78,246	432,654	438,337	1,243,652	386,682	676,907
$40,000 under $45,000	2,032,257	86,369,764	1,746,875	68,389,132	1,019,709	1,657,008	96,162	685,015	471,908	1,501,437	391,272	880,584
$45,000 under $50,000	2,166,712	102,865,718	1,876,955	81,732,290	1,155,673	2,040,488	91,531	909,635	509,817	1,591,288	428,917	994,401
$50,000 under $55,000	2,067,942	108,585,633	1,813,959	86,672,861	1,168,253	2,011,283	88,746	456,435	501,921	1,747,889	416,579	1,064,526
$55,000 under $60,000	1,988,078	114,379,302	1,750,639	90,690,758	1,161,935	1,739,447	106,714	946,745	537,952	1,805,170	453,516	1,116,569
$60,000 under $75,000	5,840,646	393,685,208	5,235,028	316,716,302	3,676,995	6,964,938	351,161	2,242,608	1,732,600	5,981,335	1,461,215	3,873,455
$75,000 under $100,000	8,045,685	699,509,534	7,333,445	565,091,637	5,621,696	10,611,078	526,367	3,986,909	2,727,532	10,072,880	2,309,094	6,510,243
$100,000 under $200,000	11,901,882	1,602,470,543	10,971,375	1,276,052,027	9,749,394	27,103,966	1,353,263	11,245,402	5,788,865	29,739,085	5,047,065	21,449,988
$200,000 under $500,000	3,311,619	947,942,264	2,967,171	644,454,049	3,076,107	25,585,491	914,594	14,108,484	2,393,271	31,372,843	2,184,140	23,750,850
$500,000 under $1,000,000	551,398	375,019,156	468,233	202,775,784	537,628	13,397,012	268,697	8,442,497	477,560	17,618,342	445,503	13,594,791
$1,000,000 under $1,500,000	135,285	163,424,520	112,368	73,684,726	133,680	6,596,821	79,758	3,987,410	121,449	8,519,443	115,449	6,530,190
$1,500,000 under $2,000,000	57,336	98,743,152	46,732	39,677,332	56,793	4,368,973	37,452	2,496,108	52,756	5,651,775	50,031	4,461,315
$2,000,000 under $5,000,000	83,943	250,469,583	69,024	90,469,828	83,406	11,570,238	59,765	6,424,673	78,774	16,025,980	75,001	12,619,462
$5,000,000 under $10,000,000	20,953	143,400,921	17,359	44,419,810	20,858	6,883,078	16,618	3,293,718	20,151	10,031,589	19,272	7,972,019
$10,000,000 or more	13,312	395,632,437	11,008	74,357,036	13,283	22,428,473	11,483	5,635,145	13,023	32,640,747	12,576	26,391,263
Taxable returns, total	**40,644,136**	**5,472,511,665**	**36,018,335**	**3,645,886,660**	**28,455,950**	**139,260,725**	**3,974,133**	**60,249,191**	**15,826,763**	**165,569,219**	**13,721,256**	**124,185,594**
Nontaxable returns, total	**7,523,088**	**259,255,499**	**5,183,618**	**186,356,269**	**4,183,535**	**13,795,333**	**477,964**	**7,559,691**	**2,125,051**	**16,600,366**	**1,836,052**	**11,389,218**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**20,382,079**	**25,792,606**	**234,603**	**6,394,513**	**10,058,410**	**191,360,669**	**14,284,532**	**420,062,158**	**1,070,810**	**649,205**	**5,339,541**	**104,900,897**
Under $5,000	35,669	31,619	* 32	* 252	149,475	172,523	140,122	-82,603	8,474	-32,486	45,975	213,748
$5,000 under $10,000	89,772	72,940	* 2,666	* 19,800	205,441	743,376	188,620	-3,974	19,113	-57,459	86,300	526,443
$10,000 under $15,000	125,405	92,258	7,817	58,502	256,441	1,641,138	233,299	15,930	13,680	-95,337	164,299	1,174,463
$15,000 under $20,000	208,551	132,364	10,256	111,585	317,748	2,120,736	243,058	306,367	17,493	-191,362	176,316	1,357,286
$20,000 under $25,000	284,838	167,870	13,041	120,136	326,033	3,025,528	281,821	79,086	28,081	-61,541	188,737	1,648,506
$25,000 under $30,000	409,342	249,588	19,056	205,769	343,119	2,556,845	300,342	261,345	17,967	-168,364	203,012	1,780,973
$30,000 under $35,000	571,312	338,083	14,402	210,835	362,898	2,544,106	287,773	133,465	15,617	-8,229	184,973	1,908,547
$35,000 under $40,000	734,812	474,174	14,218	182,005	362,149	2,936,892	322,823	156,388	17,400	-43,649	176,975	1,895,889
$40,000 under $45,000	779,668	497,491	13,153	185,373	364,949	2,866,552	349,234	253,122	30,106	-70,889	211,202	2,201,826
$45,000 under $50,000	904,084	606,430	15,291	232,201	392,374	2,898,211	393,881	291,590	21,708	-29,447	216,711	2,576,884
$50,000 under $55,000	912,362	638,088	17,577	343,022	375,398	3,209,422	388,305	366,962	27,071	-41,112	197,026	2,311,851
$55,000 under $60,000	901,816	643,554	11,928	360,076	371,593	3,107,892	418,433	386,040	11,361	-13,830	198,984	2,458,006
$60,000 under $75,000	2,826,625	2,278,996	26,486	727,795	1,088,039	10,186,066	1,268,413	1,646,009	75,803	-36,317	591,247	8,081,735
$75,000 under $100,000	4,112,525	3,710,318	29,158	916,598	1,532,774	16,304,435	2,062,718	4,094,800	116,365	42,315	884,153	15,409,226
$100,000 under $200,000	6,007,571	7,075,414	31,890	1,531,119	2,536,312	51,321,742	4,501,200	18,721,403	262,898	-366,237	1,332,350	35,053,839
$200,000 under $500,000	1,139,117	2,759,318	6,272	712,148	848,903	50,773,869	2,155,188	40,049,964	209,856	37,831	391,695	19,404,799
$500,000 under $1,000,000	191,377	1,258,976	998	286,967	146,979	16,309,972	462,386	35,121,637	89,548	-173,912	58,815	3,973,432
$1,000,000 under $1,500,000	59,049	722,268	113	23,197	32,710	5,655,902	122,112	23,500,955	32,517	34,848	13,917	1,067,813
$1,500,000 under $2,000,000	27,291	507,675	85	16,652	14,485	2,955,559	52,714	16,998,322	15,339	-28,299	5,855	495,485
$2,000,000 under $5,000,000	42,149	1,248,597	124	53,481	21,357	5,060,762	78,831	55,594,355	26,074	51,366	7,925	839,681
$5,000,000 under $10,000,000	11,154	741,635	21	7,693	5,549	2,200,774	20,181	42,852,390	8,121	125,024	1,926	266,215
$10,000,000 or more	7,591	1,544,950	19	89,305	3,687	2,768,367	13,078	179,318,605	6,217	1,776,289	1,148	254,250
Taxable returns, total	**18,523,182**	**23,742,309**	**185,703**	**5,719,918**	**7,754,960**	**172,312,525**	**12,410,350**	**409,731,879**	**888,484**	**1,654,223**	**4,533,446**	**96,793,864**
Nontaxable returns, total	**1,858,897**	**2,050,297**	**48,900**	**674,595**	**2,303,450**	**19,048,144**	**1,874,182**	**10,330,279**	**182,325**	**-1,005,018**	**806,094**	**8,107,033**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**11,153,605**	**277,909,450**	**3,593,500**	**72,472,610**	**3,683,045**	**45,506,722**	**264,065**	**2,596,246**	**5,605,873**	**433,483,239**	**406,426**	**17,565,019**
Under $5,000	70,669	323,650	33,046	193,162	42,073	468,512	* 2,428	* 2,126	40,657	-576,249	3,155	2,174
$5,000 under $10,000	173,688	1,068,325	55,392	315,686	51,417	842,695	* 2,915	* 6,916	61,252	-918,635	2,972	11,698
$10,000 under $15,000	334,281	3,022,174	71,753	475,156	90,940	1,154,686	9,080	20,283	69,038	-590,889	2,261	-15,388
$15,000 under $20,000	366,579	4,105,891	84,528	650,171	102,939	1,292,696	11,501	76,174	93,103	-335,875	7,264	33,129
$20,000 under $25,000	373,863	4,366,136	108,269	757,177	103,958	1,125,129	5,628	17,919	101,269	-36,319	6,769	45,743
$25,000 under $30,000	379,815	5,251,821	93,624	750,819	118,455	1,392,166	6,835	39,625	118,475	-214,643	6,455	18,962
$30,000 under $35,000	381,909	5,411,237	100,813	892,456	135,651	1,561,148	6,731	35,371	110,869	-4,532	10,380	83,379
$35,000 under $40,000	434,102	7,184,625	97,617	733,079	131,115	1,436,902	* 2,529	* 38,094	120,139	161,274	8,668	38,022
$40,000 under $45,000	446,512	7,515,609	91,868	775,134	123,850	1,494,098	10,028	30,951	120,948	-155,887	7,678	90,960
$45,000 under $50,000	452,736	8,549,920	86,963	814,511	148,608	1,673,567	11,817	75,942	110,576	12,456	13,311	65,969
$50,000 under $55,000	440,340	8,288,731	99,744	775,265	148,412	1,737,462	10,350	101,594	135,630	839,365	6,562	12,380
$55,000 under $60,000	467,444	9,623,854	98,551	927,573	144,968	1,584,227	10,357	30,409	131,901	522,858	8,144	60,453
$60,000 under $75,000	1,273,715	29,312,949	313,389	2,710,308	434,514	4,908,123	21,772	157,110	419,761	2,896,522	23,298	217,401
$75,000 under $100,000	1,937,613	49,818,272	481,206	4,969,372	586,015	6,336,182	43,447	283,536	649,914	6,444,412	52,420	750,638
$100,000 under $200,000	2,793,838	94,177,602	1,015,114	15,153,487	929,157	9,251,417	73,451	766,403	1,615,796	37,160,668	128,123	2,237,156
$200,000 under $500,000	683,966	31,914,745	515,641	16,168,218	271,746	4,838,111	26,472	673,744	1,133,811	87,111,083	76,280	2,845,225
$500,000 under $1,000,000	89,529	4,510,239	133,360	8,471,861	68,125	1,863,306	4,929	118,968	337,464	73,520,262	21,672	1,808,749
$1,000,000 under $1,500,000	22,513	1,217,642	42,194	3,769,085	19,969	677,731	1,651	62,122	96,181	38,359,280	7,152	1,151,660
$1,500,000 under $2,000,000	10,006	529,958	20,117	2,337,497	9,304	410,587	687	12,861	43,175	24,712,980	3,271	689,082
$2,000,000 under $5,000,000	14,381	1,038,796	33,369	5,332,694	14,805	791,481	1,019	26,653	66,278	61,104,707	6,670	2,077,505
$5,000,000 under $10,000,000	3,673	367,501	9,615	2,220,867	4,088	289,535	267	13,603	17,700	31,953,358	2,084	1,181,710
$10,000,000 or more	2,432	309,773	7,327	3,279,033	2,936	376,959	171	5,842	11,936	71,517,044	1,838	4,158,410
Taxable returns, total	**9,595,060**	**261,027,370**	**3,016,181**	**66,634,812**	**2,891,544**	**33,450,248**	**225,436**	**2,445,300**	**4,737,671**	**440,490,116**	**359,635**	**17,340,264**
Nontaxable returns, total	**1,558,545**	**16,882,080**	**577,320**	**5,837,798**	**791,501**	**12,056,474**	**38,629**	**150,946**	**868,202**	**-7,006,877**	**46,791**	**224,755**

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**764,477**	**-7,973,923**	**3,066,975**	**15,759,743**	**7,304,102**	**96,859,686**	**78,955**	**5,656,945**	**3,710,767**	**25,786,464**	**16,858,232**	**86,507,641**
Under $5,000	7,464	-44,429	9,100	28,248	2,015	7,157	* 1,348	* 118,132	28,776	71,097	136,186	367,073
$5,000 under $10,000	11,092	-128,905	28,580	144,154	13,744	73,431	* 363	* 31,782	34,965	76,877	204,128	494,935
$10,000 under $15,000	18,588	-86,666	58,533	283,796	18,963	67,634	* 1,302	* 85,656	51,894	76,466	270,359	737,390
$15,000 under $20,000	14,355	-158,287	82,817	548,749	156,608	232,151	2,012	125,476	64,987	182,976	344,160	790,692
$20,000 under $25,000	25,143	-236,055	110,035	667,161	359,638	681,462	1,775	134,412	86,356	234,964	404,503	1,107,501
$25,000 under $30,000	24,445	-264,334	141,828	655,598	380,512	1,183,807	4,144	328,191	80,013	128,280	432,641	1,193,309
$30,000 under $35,000	23,529	-334,422	147,029	810,797	354,281	1,652,297	20	2,484	87,276	213,988	496,409	1,279,563
$35,000 under $40,000	27,601	-275,612	152,065	736,613	366,131	2,365,473	3,112	232,080	98,014	318,009	575,855	1,495,580
$40,000 under $45,000	26,228	-357,172	151,699	823,095	323,042	2,806,824	2,334	193,996	122,779	342,820	571,179	1,492,680
$45,000 under $50,000	28,158	-132,951	146,382	771,149	339,451	3,510,778	2,550	197,607	117,898	422,190	632,019	1,559,033
$50,000 under $55,000	31,486	-352,185	170,358	868,501	328,122	3,866,655	2,628	112,533	119,510	138,183	646,054	1,730,480
$55,000 under $60,000	26,542	-329,634	137,028	669,238	340,073	4,394,335	1,288	104,616	130,945	411,644	657,807	1,673,575
$60,000 under $75,000	88,117	-744,573	434,406	2,098,346	916,961	13,181,766	3,956	259,122	372,296	906,204	1,899,653	5,101,272
$75,000 under $100,000	140,714	-1,078,936	574,285	2,825,269	1,230,362	20,715,837	5,980	394,225	593,759	1,783,805	2,778,298	7,878,729
$100,000 under $200,000	170,991	-1,402,913	617,061	3,241,564	1,562,504	29,197,697	18,966	1,243,101	1,088,609	5,406,425	5,028,822	23,133,267
$200,000 under $500,000	71,094	-709,477	95,269	517,160	474,358	9,760,748	16,477	1,234,577	434,075	5,247,923	1,310,377	18,656,515
$500,000 under $1,000,000	17,349	-454,859	7,702	51,815	83,501	1,904,203	5,944	481,345	112,804	2,839,303	287,608	7,663,087
$1,000,000 under $1,500,000	4,365	-118,588	1,625	10,267	22,104	503,105	1,871	149,020	32,285	1,279,415	76,467	2,736,748
$1,500,000 under $2,000,000	2,186	-101,832	391	3,093	10,550	243,860	963	73,605	15,565	750,773	33,683	1,406,517
$2,000,000 under $5,000,000	3,362	-286,484	687	4,537	14,816	350,619	1,284	102,349	24,662	2,090,440	50,083	2,788,059
$5,000,000 under $10,000,000	996	-172,860	79	494	3,885	96,142	382	31,026	7,660	923,601	13,184	1,149,968
$10,000,000 or more	674	-202,749	17	98	2,480	63,703	255	21,607	5,641	1,941,079	8,756	2,071,670
Taxable returns, total	**631,090**	**-6,136,940**	**2,495,752**	**12,666,921**	**6,454,563**	**91,446,451**	**62,384**	**4,413,618**	**3,203,120**	**24,088,302**	**14,088,105**	**77,772,644**
Nontaxable returns, total	**133,388**	**-1,836,983**	**571,223**	**3,092,822**	**849,539**	**5,413,235**	**16,571**	**1,243,327**	**507,648**	**1,698,162**	**2,770,126**	**8,734,996**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,322,276,380**	**6,783,275**	**17,077,266**	**10,155,306**	**76,386,568**	**10,155,306**	**117,759,055**	**10,152,333**	**41,372,487**	**47,836,465**	**467,211,515**
Under $5,000	6,818,338	0	0	268,281	2,235,820	268,281	2,285,653	265,308	49,833	385,621	1,305,585
$5,000 under $10,000	9,449,701	0	0	392,014	3,173,972	392,014	3,396,402	392,014	222,430	575,759	1,707,392
$10,000 under $15,000	14,248,393	0	0	599,383	4,650,386	599,383	5,216,164	599,383	565,778	870,723	2,630,038
$15,000 under $20,000	18,640,336	0	0	600,180	4,538,242	600,180	5,325,846	600,180	787,604	1,129,906	3,335,129
$20,000 under $25,000	21,222,995	0	0	636,062	4,941,018	636,062	6,013,464	636,062	1,072,446	1,333,039	4,185,492
$25,000 under $30,000	25,859,340	0	0	642,918	3,996,696	642,918	5,322,959	642,918	1,326,263	1,600,429	5,427,330
$30,000 under $35,000	29,367,170	0	0	672,969	3,972,063	672,969	5,613,932	672,969	1,641,870	1,845,520	6,348,461
$35,000 under $40,000	32,441,379	0	0	623,622	3,879,402	623,622	5,631,353	623,622	1,751,950	2,000,223	7,571,204
$40,000 under $45,000	33,847,146	0	0	581,447	3,801,838	581,447	5,653,036	581,447	1,851,198	2,016,319	7,841,097
$45,000 under $50,000	37,488,953	0	0	591,457	3,983,429	591,457	6,087,196	591,457	2,103,766	2,146,291	9,113,715
$50,000 under $55,000	37,294,487	0	0	519,866	3,768,388	519,866	5,816,614	519,866	2,048,226	2,055,119	9,456,887
$55,000 under $60,000	37,290,518	0	0	506,070	3,561,816	506,070	5,748,107	506,070	2,186,291	1,977,825	9,749,623
$60,000 under $75,000	116,328,624	0	0	1,225,060	7,944,760	1,225,060	14,122,324	1,225,060	6,177,564	5,817,128	32,986,443
$75,000 under $100,000	180,082,629	97,805	10,405	1,202,061	9,549,738	1,202,061	17,330,360	1,202,061	7,780,622	8,024,008	56,113,916
$100,000 under $200,000	348,022,985	2,512,143	498,352	991,242	9,223,915	991,242	18,742,494	991,242	9,518,579	11,889,763	128,777,887
$200,000 under $500,000	173,424,131	3,311,259	4,354,695	95,937	2,694,946	95,937	4,583,391	95,937	1,888,445	3,308,687	78,165,812
$500,000 under $1,000,000	57,836,633	551,293	2,957,774	5,633	366,024	5,633	637,924	5,633	271,900	550,075	30,076,850
$1,000,000 under $1,500,000	23,249,955	135,272	1,443,506	757	64,739	757	131,183	757	66,444	134,985	12,856,408
$1,500,000 under $2,000,000	13,783,108	57,324	884,377	151	10,595	151	29,959	151	19,364	57,172	7,734,082
$2,000,000 under $5,000,000	33,506,168	83,928	2,271,311	179	22,986	179	57,480	179	34,494	83,731	18,334,361
$5,000,000 under $10,000,000	18,714,652	20,943	1,272,213	** 15	** 5,793	** 15	** 13,213	** 15	** 7,420	20,884	9,729,440
$10,000,000 or more	53,358,739	13,308	3,384,632	**	**	**	**	**	**	13,258	23,764,362
Taxable returns, total	**1,125,710,942**	**6,751,225**	**16,992,693**	**6,813,375**	**42,186,330**	**6,813,375**	**76,758,351**	**6,813,375**	**34,572,021**	**40,482,554**	**429,282,969**
Nontaxable returns, total	**196,565,438**	**32,050**	**84,573**	**3,341,930**	**34,200,238**	**3,341,930**	**41,000,704**	**3,338,958**	**6,800,466**	**7,353,911**	**37,928,545**

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**46,447,827**	**288,643,912**	**35,402,974**	**270,958,143**	**11,044,853**	**17,685,769**	**41,643,497**	**167,904,713**	**20,951,688**	**8,548,167**	**2,829,321**	**2,114,722**
Under $5,000	332,774	296,860	126,288	207,731	206,486	89,129	286,887	961,515	125,966	30,828	17,120	16,381
$5,000 under $10,000	499,162	371,946	196,662	230,463	302,500	141,483	439,986	1,269,742	177,282	52,012	24,112	13,692
$10,000 under $15,000	794,803	694,723	334,936	440,297	459,867	254,426	653,890	1,834,042	282,275	81,136	35,549	20,138
$15,000 under $20,000	1,049,438	903,790	513,431	570,228	536,006	333,563	824,815	2,289,696	373,522	109,799	54,987	31,843
$20,000 under $25,000	1,247,697	1,221,019	684,123	806,843	563,574	414,176	993,441	2,747,397	462,266	185,873	69,110	31,204
$25,000 under $30,000	1,508,980	1,859,706	932,833	1,374,128	576,147	485,578	1,240,393	3,260,423	659,132	260,021	69,660	47,179
$30,000 under $35,000	1,771,710	2,279,046	1,158,511	1,731,615	613,199	547,430	1,458,204	3,764,759	739,885	249,724	97,719	54,932
$35,000 under $40,000	1,931,885	3,128,696	1,359,665	2,509,685	572,220	619,011	1,578,306	4,072,883	821,083	320,193	102,199	49,432
$40,000 under $45,000	1,936,789	3,389,385	1,403,318	2,812,478	533,470	576,907	1,621,441	4,110,820	848,258	279,263	108,917	61,629
$45,000 under $50,000	2,070,243	4,019,403	1,536,665	3,383,745	533,578	635,658	1,751,367	4,742,495	906,237	308,858	103,521	42,959
$50,000 under $55,000	1,996,165	4,401,584	1,537,251	3,840,573	458,914	561,011	1,703,235	4,679,292	900,560	322,692	110,459	53,319
$55,000 under $60,000	1,922,422	4,665,372	1,481,470	4,039,865	440,952	625,507	1,696,752	4,718,982	903,742	313,635	106,566	51,633
$60,000 under $75,000	5,663,704	16,510,085	4,548,013	14,899,265	1,115,691	1,610,820	5,108,571	15,384,155	2,619,822	941,173	319,877	151,030
$75,000 under $100,000	7,862,519	29,577,468	6,361,155	26,953,268	1,501,364	2,624,201	7,310,198	24,870,397	3,753,475	1,450,032	502,718	216,019
$100,000 under $200,000	11,732,063	74,647,156	9,780,599	69,884,185	1,951,464	4,762,971	11,060,644	50,974,540	5,647,517	2,582,983	757,003	573,208
$200,000 under $500,000	3,274,636	52,595,620	2,738,413	50,532,729	536,223	2,062,890	3,105,054	24,450,761	1,420,093	775,447	268,912	343,983
$500,000 under $1,000,000	545,244	23,031,073	454,245	22,495,702	90,999	535,370	518,840	6,766,765	206,746	160,833	50,500	118,180
$1,000,000 under $1,500,000	133,808	10,582,143	110,786	10,390,575	23,023	191,568	126,668	2,184,175	46,642	43,660	13,500	46,429
$1,500,000 under $2,000,000	56,737	6,544,329	46,994	6,441,565	9,743	102,764	53,847	1,140,672	19,134	19,974	5,478	29,107
$2,000,000 under $5,000,000	83,198	16,151,306	69,243	15,926,151	13,955	225,155	78,707	2,082,232	27,115	34,984	8,064	65,839
$5,000,000 under $10,000,000	20,705	8,942,424	17,230	8,822,305	3,474	120,118	19,692	747,655	6,682	10,407	2,101	28,954
$10,000,000 or more	13,144	22,830,779	11,142	22,664,746	2,002	166,033	12,556	851,312	4,253	14,638	1,251	67,633
Taxable returns, total	**39,572,038**	**274,357,292**	**31,460,218**	**259,369,110**	**8,111,820**	**14,988,183**	**35,620,919**	**145,762,933**	**18,097,531**	**7,350,179**	**2,470,814**	**1,812,565**
Nontaxable returns, total	**6,875,788**	**14,286,620**	**3,942,756**	**11,589,033**	**2,933,033**	**2,697,587**	**6,022,578**	**22,141,780**	**2,854,157**	**1,197,988**	**358,507**	**302,157**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Qualified mortgage insurance premiums	
			Total		Paid to financial institutions		Paid to individuals					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**39,199,760**	**497,617,809**	**38,684,001**	**470,407,829**	**38,272,160**	**463,673,345**	**1,070,285**	**6,734,484**	**2,494,473**	**1,484,359**	**2,664,681**	**3,405,438**
Under $5,000	255,159	2,769,261	250,681	2,711,196	243,850	2,635,861	7,313	75,335	14,867	2,947	14,071	19,134
$5,000 under $10,000	386,195	3,573,073	373,693	3,494,552	370,542	3,454,995	8,136	39,557	22,153	3,743	21,871	30,253
$10,000 under $15,000	531,196	5,130,500	521,930	5,024,942	515,406	4,959,549	13,443	65,393	22,675	4,107	35,210	70,688
$15,000 under $20,000	748,403	7,421,164	734,298	7,254,680	723,689	7,173,248	14,121	81,431	33,364	26,724	57,767	84,072
$20,000 under $25,000	916,594	8,083,466	899,577	7,932,289	884,979	7,771,251	25,900	161,038	42,796	15,259	82,634	91,405
$25,000 under $30,000	1,172,597	11,153,847	1,156,969	10,961,159	1,135,378	10,770,774	34,803	190,385	51,322	13,589	113,428	140,812
$30,000 under $35,000	1,395,853	12,619,910	1,382,692	12,349,343	1,367,023	12,191,114	30,119	158,230	57,146	51,061	186,017	192,084
$35,000 under $40,000	1,523,828	13,659,678	1,511,004	13,383,346	1,492,018	13,216,590	30,033	166,756	71,700	52,402	170,126	201,295
$40,000 under $45,000	1,573,945	14,595,453	1,563,443	14,288,659	1,542,766	14,030,567	37,308	258,092	81,216	49,491	186,974	215,551
$45,000 under $50,000	1,673,780	15,756,548	1,659,224	15,421,314	1,641,567	15,188,780	41,754	232,533	91,632	66,477	195,476	230,515
$50,000 under $55,000	1,638,342	15,945,106	1,626,499	15,609,103	1,603,793	15,303,204	41,226	305,898	90,457	71,654	180,726	229,357
$55,000 under $60,000	1,632,976	15,949,033	1,622,893	15,633,182	1,607,613	15,418,001	39,441	215,181	83,559	47,503	193,048	221,081
$60,000 under $75,000	4,869,303	50,777,844	4,839,786	49,702,776	4,780,654	49,080,708	130,149	622,068	268,529	200,447	493,049	670,897
$75,000 under $100,000	6,941,540	79,061,682	6,883,752	77,607,378	6,821,471	76,565,553	195,380	1,041,825	427,042	216,401	599,178	868,824
$100,000 under $200,000	10,419,613	144,896,549	10,303,300	142,679,352	10,224,238	140,970,080	298,418	1,709,272	805,944	450,876	134,670	135,186
$200,000 under $500,000	2,810,871	60,363,009	2,725,787	57,191,453	2,701,000	56,330,690	92,972	860,762	265,760	158,554	* 330	* 342
$500,000 under $1,000,000	455,853	14,642,473	419,356	12,097,757	412,196	11,804,418	19,112	293,339	43,433	35,299	* 41	* 437
$1,000,000 under $1,500,000	111,720	4,536,828	97,190	3,120,684	95,098	3,016,587	4,989	104,097	10,280	8,207	* 40	* 17
$1,500,000 under $2,000,000	46,173	2,237,298	38,781	1,296,298	37,859	1,249,819	1,851	46,479	3,996	2,942	* 8	* 1
$2,000,000 under $5,000,000	67,462	4,651,105	54,070	1,927,784	52,661	1,856,402	2,708	71,382	5,047	4,947	** 18	** 3,486
$5,000,000 under $10,000,000	17,123	2,162,105	12,185	450,861	11,753	429,936	695	20,925	1,040	1,147	**	**
$10,000,000 or more	11,235	7,631,879	6,890	269,723	6,605	255,217	414	14,506	517	583	0	0
Taxable returns, total	**33,366,035**	**417,467,964**	**32,949,823**	**394,386,592**	**32,614,096**	**388,870,386**	**925,623**	**5,516,207**	**2,148,015**	**1,176,060**	**1,987,299**	**2,364,244**
Nontaxable returns, total	**5,833,725**	**80,149,845**	**5,734,177**	**76,021,237**	**5,658,064**	**74,802,960**	**144,662**	**1,218,277**	**346,458**	**308,299**	**677,383**	**1,041,194**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction - cont.		Contributions deduction								Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,731,536**	**22,320,183**	**39,250,369**	**172,936,002**	**36,217,970**	**139,159,654**	**23,027,465**	**40,421,411**	**439,233**	**26,366,506**	**336,746**	**4,348,275**
Under $5,000	9,401	35,984	228,598	154,850	192,987	283,302	84,069	56,337	37,160	254,551	* 2,248	* 5,847
$5,000 under $10,000	18,312	44,524	354,600	480,688	325,200	471,718	126,797	89,126	28,209	165,156	* 6,431	* 50,016
$10,000 under $15,000	20,421	30,762	575,016	917,550	528,585	824,799	248,975	157,154	27,310	251,766	9,423	94,748
$15,000 under $20,000	18,824	55,688	762,923	1,498,354	700,913	1,229,365	344,298	340,682	34,315	235,431	7,190	31,853
$20,000 under $25,000	32,649	44,514	901,975	1,835,152	825,537	1,550,581	434,361	316,238	16,413	190,544	8,028	65,603
$25,000 under $30,000	27,574	38,286	1,106,054	2,287,265	977,999	1,852,257	586,049	412,706	22,371	129,335	9,753	74,873
$30,000 under $35,000	26,594	27,421	1,295,896	2,741,766	1,162,970	2,201,419	702,632	491,327	23,266	151,070	8,877	59,841
$35,000 under $40,000	27,919	22,635	1,460,473	3,120,398	1,303,250	2,621,974	801,868	527,927	16,742	270,329	11,825	187,459
$40,000 under $45,000	30,045	41,753	1,525,136	3,422,544	1,366,366	2,822,602	821,026	595,108	24,811	63,594	13,029	205,288
$45,000 under $50,000	25,805	38,243	1,630,249	3,742,047	1,487,974	3,070,941	927,051	639,874	8,778	86,615	16,253	118,686
$50,000 under $55,000	20,472	34,993	1,598,584	3,754,021	1,437,657	3,032,421	922,976	688,144	20,241	119,172	13,967	116,310
$55,000 under $60,000	27,024	47,268	1,581,115	3,979,522	1,453,901	3,216,562	934,503	659,466	15,970	639,217	9,446	29,264
$60,000 under $75,000	104,196	203,724	4,738,720	12,171,732	4,312,476	10,140,845	2,758,563	2,064,086	36,646	959,690	42,820	325,136
$75,000 under $100,000	165,969	369,078	6,837,149	19,887,014	6,213,202	16,307,261	4,188,293	3,556,956	37,472	1,385,054	55,490	385,257
$100,000 under $200,000	480,578	1,631,136	10,741,655	40,606,459	10,118,018	33,696,048	6,872,068	7,362,726	52,886	901,418	89,357	921,150
$200,000 under $500,000	413,235	3,012,660	3,093,905	23,663,870	3,002,365	19,603,430	1,870,548	4,249,077	24,870	4,662,345	24,953	822,412
$500,000 under $1,000,000	146,836	2,508,979	519,888	9,539,392	512,445	7,960,455	267,709	2,200,699	5,419	1,997,697	4,946	410,006
$1,000,000 under $1,500,000	49,910	1,407,920	129,171	4,198,700	128,111	3,466,992	61,125	1,279,062	2,024	1,200,576	1,176	138,427
$1,500,000 under $2,000,000	23,747	938,057	55,094	2,661,827	54,632	2,304,893	25,130	803,939	1,034	795,046	528	73,249
$2,000,000 under $5,000,000	40,438	2,714,889	80,873	7,298,207	80,219	5,562,777	34,987	2,481,777	1,989	2,450,855	741	149,947
$5,000,000 under $10,000,000	12,284	1,710,097	20,263	4,688,144	20,178	3,256,486	8,527	1,849,708	723	2,388,399	174	50,492
$10,000,000 or more	9,303	7,361,573	13,031	20,286,500	12,986	13,682,526	5,909	9,599,291	584	7,068,647	90	32,415
Taxable returns, total	**1,484,566**	**19,541,067**	**34,132,440**	**158,271,141**	**31,573,843**	**126,566,793**	**20,506,035**	**37,344,771**	**234,784**	**20,519,068**	**271,102**	**2,361,982**
Nontaxable returns, total	**246,970**	**2,779,115**	**5,117,929**	**14,664,861**	**4,644,127**	**12,592,861**	**2,521,430**	**3,076,640**	**204,449**	**5,847,438**	**65,645**	**1,986,293**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Limited miscellaneous deductions										Gambling loss deduction	
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**12,436,636**	**89,924,426**	**15,790,907**	**82,225,607**	**22,822,456**	**6,692,290**	**9,615,230**	**36,166,922**	**29,592,693**	**125,084,818**	**1,033,797**	**18,461,595**
Under $5,000	165,608	262,239	28,060	124,328	135,790	35,382	87,137	110,748	173,660	270,457	5,548	10,960
$5,000 under $10,000	175,583	396,342	64,025	250,847	197,547	45,113	102,198	134,597	266,407	430,558	10,141	58,434
$10,000 under $15,000	227,806	691,685	108,083	456,823	346,685	81,227	155,246	237,916	430,915	775,966	14,817	101,875
$15,000 under $20,000	299,478	1,419,828	231,279	1,051,938	455,665	106,361	185,239	412,499	588,345	1,570,799	26,768	162,579
$20,000 under $25,000	366,193	1,867,387	320,292	1,627,139	541,436	117,110	252,131	357,794	729,413	2,102,044	28,387	163,538
$25,000 under $30,000	452,827	2,614,795	452,570	2,375,813	648,236	144,648	299,945	432,168	886,221	2,952,628	22,388	172,762
$30,000 under $35,000	564,328	3,346,977	606,145	3,226,051	816,611	166,398	327,765	438,309	1,095,501	3,830,758	40,638	236,667
$35,000 under $40,000	633,188	3,708,740	681,446	3,589,777	910,772	193,785	386,482	540,270	1,201,900	4,323,832	36,070	240,166
$40,000 under $45,000	582,096	3,632,672	672,304	3,543,368	906,390	172,714	345,204	560,586	1,207,766	4,276,668	33,869	188,594
$45,000 under $50,000	678,123	4,362,176	832,015	4,387,109	1,046,128	208,633	406,578	619,223	1,381,500	5,214,965	48,161	303,267
$50,000 under $55,000	643,634	3,972,124	760,061	4,059,991	1,006,904	211,335	411,052	571,086	1,298,283	4,842,412	43,057	236,563
$55,000 under $60,000	585,773	3,691,710	755,606	3,879,283	969,319	191,677	357,709	518,276	1,265,084	4,589,236	36,870	260,517
$60,000 under $75,000	1,695,781	10,543,471	2,239,851	11,170,175	2,915,091	650,307	1,106,538	1,798,418	3,740,579	13,618,900	110,052	787,814
$75,000 under $100,000	1,985,110	13,334,815	2,959,610	14,364,517	4,001,419	859,308	1,458,205	2,932,005	5,131,909	18,155,830	175,287	1,407,363
$100,000 under $200,000	2,746,903	19,804,761	4,246,544	21,902,751	6,083,830	1,725,819	2,435,779	6,462,206	7,668,984	30,090,776	294,564	3,485,155
$200,000 under $500,000	522,186	6,664,264	739,677	4,926,650	1,489,016	965,593	889,361	5,325,203	1,967,804	11,217,446	83,796	3,405,481
$500,000 under $1,000,000	71,530	2,499,190	69,659	680,765	232,568	345,203	229,981	3,190,464	342,783	4,216,432	13,493	1,818,459
$1,000,000 under $1,500,000	17,412	1,159,897	11,739	154,284	51,859	128,924	69,235	1,655,104	88,407	1,938,312	4,199	979,541
$1,500,000 under $2,000,000	7,114	723,061	4,272	60,154	22,098	66,410	31,427	1,063,677	38,875	1,190,241	1,963	777,195
$2,000,000 under $5,000,000	11,117	1,867,520	5,736	177,751	32,309	145,247	52,147	2,828,234	60,589	3,151,232	2,744	1,716,457
$5,000,000 under $10,000,000	2,959	1,114,103	1,285	112,782	7,757	55,495	15,079	1,723,141	16,431	1,891,419	619	732,902
$10,000,000 or more	1,890	2,246,668	648	103,309	5,026	75,601	10,793	4,254,998	11,339	4,433,908	366	1,215,307
Taxable returns, total	**10,131,634**	**74,185,825**	**13,872,677**	**70,660,617**	**19,762,211**	**5,747,879**	**8,155,712**	**30,752,041**	**25,507,120**	**107,160,537**	**890,267**	**15,389,012**
Nontaxable returns, total	**2,305,002**	**15,738,601**	**1,918,230**	**11,564,990**	**3,060,246**	**944,411**	**1,459,518**	**5,414,881**	**4,085,573**	**17,924,281**	**143,530**	**3,072,583**

Size of adjusted gross income	Total itemized deductions--continued									
	Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions		Taxable income		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**610,275**	**4,441,762**	**1,641,535**	**30,929,051**	**115,847,147**	**397,363,715**	**44,029,053**	**4,078,848,212**	**3,800,587**	**25,263,307**
Under $5,000	3,624	6,411	9,886	84,737	593,082	2,070,691	14,546	16,952	* 13	* 453
$5,000 under $10,000	4,897	9,784	15,037	68,218	880,917	3,077,423	30,299	96,973	* 678	* 537
$10,000 under $15,000	8,499	16,940	23,319	133,486	1,400,400	4,894,199	221,663	496,936	* 747	* 549
$15,000 under $20,000	14,750	24,925	41,874	395,766	1,949,290	6,809,792	515,441	2,407,057	* 1,656	* 2,658
$20,000 under $25,000	22,454	67,481	52,542	244,877	2,382,707	8,328,034	829,758	6,067,275	* 641	* 1,416
$25,000 under $30,000	23,416	80,438	46,423	304,535	2,932,007	10,248,481	1,214,149	12,169,165	2,018	5,955
$30,000 under $35,000	21,725	41,486	61,062	278,152	3,559,137	12,444,180	1,606,294	21,704,123	* 115	* 204
$35,000 under $40,000	22,589	73,064	59,681	314,498	3,799,310	13,283,306	1,843,455	31,604,460	* 847	* 4,893
$40,000 under $45,000	32,724	132,462	66,261	348,253	3,932,503	13,750,643	1,917,004	40,073,685	746	10,043
$45,000 under $50,000	34,171	97,342	80,704	412,352	4,332,277	15,149,199	2,078,995	51,300,609	* 2,080	* 5,377
$50,000 under $55,000	14,561	45,087	56,615	281,651	4,305,526	15,056,372	2,012,156	57,254,084	9,397	8,683
$55,000 under $60,000	15,470	50,065	51,982	329,550	4,349,959	15,214,149	1,952,696	62,452,598	10,313	10,627
$60,000 under $75,000	48,971	194,962	158,387	1,579,239	13,767,067	48,152,656	5,779,414	231,555,359	43,442	60,189
$75,000 under $100,000	61,106	194,534	234,821	1,760,612	21,127,621	73,907,335	7,988,761	447,021,007	105,818	230,942
$100,000 under $200,000	130,353	482,042	423,090	4,290,617	34,144,934	119,331,936	11,866,400	1,137,387,747	836,256	1,967,079
$200,000 under $500,000	72,412	890,208	157,157	5,404,513	9,813,040	29,770,868	3,301,044	747,582,768	2,385,778	13,499,165
$500,000 under $1,000,000	34,273	525,078	48,183	3,260,471	1,662,121	3,801,632	548,419	315,486,718	317,218	4,157,221
$1,000,000 under $1,500,000	13,464	217,663	17,744	1,738,462	405,754	922,848	134,299	140,344,933	37,645	1,053,097
$1,500,000 under $2,000,000	7,227	107,427	9,319	1,227,374	167,933	381,370	56,940	85,371,376	14,267	544,876
$2,000,000 under $5,000,000	14,109	438,553	16,978	3,453,353	243,406	549,710	83,286	218,419,769	21,489	1,310,905
$5,000,000 under $10,000,000	4,990	416,460	5,606	2,236,942	59,862	133,760	20,800	126,129,523	5,520	670,830
$10,000,000 or more	4,490	329,349	4,863	2,781,393	38,295	85,131	13,234	343,905,095	3,902	1,717,608
Taxable returns, total	**485,953**	**2,528,010**	**1,371,823**	**18,947,425**	**95,308,881**	**325,603,291**	**40,616,788**	**4,025,805,318**	**3,787,704**	**25,206,229**
Nontaxable returns, total	**124,322**	**1,913,753**	**269,713**	**11,981,626**	**20,538,266**	**71,760,425**	**3,412,265**	**53,042,895**	**12,883**	**57,078**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**43,761,206**	**876,045,391**	**22,203,788**	**42,311,204**	**40,643,940**	**833,734,186**	**40,644,136**	**833,734,401**
Under $5,000	11,196	2,339	8,241	834	7,606	1,505	7,606	1,505
$5,000 under $10,000	29,374	12,930	12,891	1,467	23,886	11,463	23,886	11,463
$10,000 under $15,000	205,358	51,918	71,039	11,438	161,671	40,480	161,671	40,480
$15,000 under $20,000	483,597	235,403	238,204	63,188	409,004	172,215	409,004	172,215
$20,000 under $25,000	793,035	634,215	419,025	144,791	637,214	489,424	637,214	489,424
$25,000 under $30,000	1,188,625	1,358,538	565,964	294,461	904,014	1,064,077	904,014	1,064,077
$30,000 under $35,000	1,583,758	2,552,523	775,776	554,609	1,184,949	1,997,914	1,184,949	1,997,914
$35,000 under $40,000	1,820,297	3,856,583	880,576	754,848	1,457,445	3,101,735	1,457,640	3,101,744
$40,000 under $45,000	1,895,159	4,997,363	892,973	921,925	1,557,600	4,075,439	1,557,600	4,075,439
$45,000 under $50,000	2,066,111	6,596,911	1,003,832	1,161,968	1,737,890	5,434,943	1,737,890	5,434,943
$50,000 under $55,000	1,998,809	7,683,797	952,755	1,219,768	1,726,100	6,464,029	1,726,100	6,464,029
$55,000 under $60,000	1,943,200	8,648,190	888,543	1,291,458	1,728,125	7,356,731	1,728,125	7,356,731
$60,000 under $75,000	5,759,376	33,606,079	3,032,475	4,892,547	5,372,310	28,713,532	5,372,310	28,713,532
$75,000 under $100,000	7,966,436	67,101,047	4,479,830	8,010,843	7,781,647	59,090,204	7,781,647	59,090,204
$100,000 under $200,000	11,853,109	205,366,422	6,060,392	8,303,129	11,799,637	197,063,293	11,799,637	197,063,293
$200,000 under $500,000	3,303,802	187,749,993	1,380,608	2,944,765	3,297,062	184,805,228	3,297,063	184,805,228
$500,000 under $1,000,000	550,055	92,108,450	325,861	2,026,688	548,745	90,081,762	548,745	90,081,827
$1,000,000 under $1,500,000	134,926	41,654,123	88,377	1,222,551	134,578	40,431,572	134,578	40,431,572
$1,500,000 under $2,000,000	57,157	25,301,127	39,365	775,735	56,991	24,525,392	56,991	24,525,392
$2,000,000 under $5,000,000	83,671	64,052,474	60,008	2,234,160	83,437	61,818,315	83,437	61,818,456
$5,000,000 under $10,000,000	20,884	35,531,903	16,078	1,356,598	20,816	34,175,305	20,816	34,175,306
$10,000,000 or more	13,270	86,943,062	10,975	4,123,433	13,212	82,819,629	13,212	82,819,629
Taxable returns, total	**40,643,941**	**869,800,142**	**19,086,523**	**36,065,956**	**40,643,940**	**833,734,186**	**40,644,136**	**833,734,401**
Nontaxable returns, total	**3,117,265**	**6,245,249**	**3,117,265**	**6,245,249**	**0**	**0**	**0**	**0**

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

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

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

Source: IRS, Statistics of Income Division, July 2010

7-Aug-09

2007 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns [1]	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**50,544,470**	**6,187,835,911**	**43,324,327**	**3,845,624,561**	**34,974,994**	**192,155,644**	**4,400,511**	**68,991,965**	**18,924,081**	**197,168,726**	**16,315,747**	**133,069,706**
Under $5,000	344,143	899,431	132,772	1,474,058	210,078	257,019	14,644	89,540	110,595	167,691	91,586	69,855
$5,000 under $10,000	560,836	4,333,631	231,786	2,696,026	344,604	648,898	25,238	62,237	157,692	302,078	123,405	138,813
$10,000 under $15,000	1,015,734	12,819,965	468,087	6,442,449	595,894	1,263,145	34,771	140,133	277,545	651,709	230,714	307,689
$15,000 under $20,000	1,251,029	22,092,433	718,801	12,256,244	716,135	1,732,584	44,365	244,787	387,974	978,725	311,730	499,973
$20,000 under $25,000	1,461,861	32,976,028	1,004,211	21,353,019	725,278	1,541,733	45,819	304,931	325,955	937,014	269,269	504,606
$25,000 under $30,000	1,791,895	49,450,938	1,393,148	35,720,871	855,050	1,524,580	65,401	224,843	371,422	1,017,687	315,256	564,618
$30,000 under $35,000	2,088,158	68,115,300	1,734,113	52,000,580	971,912	2,004,470	63,131	387,854	416,321	991,751	342,991	482,500
$35,000 under $40,000	2,219,633	83,268,529	1,902,652	65,718,820	1,132,443	1,816,935	69,809	343,255	445,052	1,143,340	371,213	564,220
$40,000 under $45,000	2,245,164	95,403,972	1,983,835	77,463,883	1,167,594	1,752,201	67,892	227,275	459,644	1,065,328	379,053	574,024
$45,000 under $50,000	2,284,082	108,506,239	2,025,305	87,023,730	1,247,160	2,018,575	78,871	501,120	523,931	1,340,212	427,760	700,899
$50,000 under $55,000	2,287,845	119,992,907	2,044,049	97,233,588	1,359,943	2,066,834	77,715	297,295	559,815	1,447,727	463,056	761,832
$55,000 under $60,000	2,203,197	126,503,372	1,943,851	100,135,368	1,337,975	2,487,341	79,634	400,084	596,015	1,700,488	472,409	978,158
$60,000 under $75,000	6,288,565	423,425,780	5,633,168	337,437,352	4,123,518	7,521,813	318,921	1,973,338	1,860,875	5,595,638	1,567,158	3,131,474
$75,000 under $100,000	8,525,889	740,625,274	7,780,346	593,847,487	6,211,591	12,989,693	518,038	2,844,297	3,025,663	10,170,146	2,561,784	5,891,360
$100,000 under $200,000	11,693,315	1,572,398,566	10,647,878	1,205,258,755	9,901,081	31,321,015	1,385,372	10,172,142	6,059,290	32,256,497	5,278,923	20,284,751
$200,000 under $500,000	3,296,436	949,474,986	2,868,934	589,127,297	3,101,239	30,127,938	961,540	13,726,242	2,461,603	35,101,757	2,271,627	23,400,234
$500,000 under $1,000,000	611,121	414,431,890	507,699	202,487,128	600,623	15,712,558	299,555	8,574,256	535,990	20,187,420	504,751	14,081,538
$1,000,000 under $1,500,000	157,556	190,231,620	128,693	76,053,449	155,931	8,511,420	92,112	4,396,228	142,687	10,085,007	135,741	7,292,707
$1,500,000 under $2,000,000	67,514	116,209,427	53,901	41,618,253	67,085	5,369,720	44,298	2,920,757	62,857	6,183,938	59,915	4,389,301
$2,000,000 under $5,000,000	104,883	313,523,801	84,435	100,616,616	104,357	15,320,355	75,521	7,529,721	98,892	17,705,923	94,697	12,821,580
$5,000,000 under $10,000,000	27,479	188,113,974	22,193	50,822,830	27,404	9,974,367	22,093	4,529,850	26,475	11,333,719	25,473	8,257,710
$10,000,000 or more	18,135	555,037,847	14,469	88,836,758	18,100	36,192,450	15,771	9,101,780	17,789	36,804,932	17,235	27,371,862
Taxable returns, total	**43,550,711**	**5,962,062,644**	**38,290,450**	**3,671,893,929**	**31,212,646**	**181,863,640**	**4,157,668**	**66,931,115**	**17,321,833**	**191,375,179**	**14,998,380**	**129,833,690**
Nontaxable returns, total	**6,993,759**	**225,773,267**	**5,033,876**	**173,730,631**	**3,762,348**	**10,292,004**	**242,843**	**2,060,850**	**1,602,248**	**5,793,547**	**1,317,367**	**3,236,016**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**21,522,095**	**25,655,500**	**259,780**	**6,758,766**	**10,676,395**	**202,530,896**	**16,383,152**	**810,594,234**	**1,118,798**	**5,445,080**	**5,313,694**	**98,945,030**
Under $5,000	40,620	29,052	--	--	141,505	459,505	97,679	39,635	5,899	-21,110	21,416	185,117
$5,000 under $10,000	71,958	33,433	*1,932	*12,644	213,908	993,509	150,233	219,253	11,653	-67,368	63,640	335,748
$10,000 under $15,000	151,083	82,657	5,835	45,000	289,968	1,815,122	250,585	394,613	19,825	-107,783	143,306	778,144
$15,000 under $20,000	211,452	119,560	12,856	134,215	344,509	2,266,049	311,107	754,528	14,661	61,686	168,796	1,130,597
$20,000 under $25,000	335,137	176,664	15,483	158,556	342,267	3,080,992	274,085	806,105	19,289	-67,967	167,126	1,416,208
$25,000 under $30,000	470,515	257,545	16,435	235,975	382,910	2,867,713	307,830	706,585	20,396	-18,935	186,419	1,370,687
$30,000 under $35,000	654,719	346,434	20,350	247,658	415,838	3,093,153	337,502	1,029,990	24,220	-6,677	194,308	1,491,529
$35,000 under $40,000	782,514	446,967	20,996	246,823	368,190	3,308,932	363,419	860,632	25,603	-57,970	183,208	1,601,321
$40,000 under $45,000	858,638	539,970	16,260	260,959	409,675	3,248,986	406,959	950,287	19,793	38,403	182,444	1,866,495
$45,000 under $50,000	970,035	623,535	17,381	320,597	413,982	3,555,107	427,974	1,378,027	25,621	54,156	190,538	2,142,719
$50,000 under $55,000	1,029,184	693,299	18,446	391,377	428,998	3,373,878	467,288	1,692,579	26,190	70,436	198,871	2,171,193
$55,000 under $60,000	986,255	699,984	15,706	345,312	427,048	3,680,276	474,358	1,767,993	26,028	3,012	210,021	2,469,832
$60,000 under $75,000	3,081,686	2,421,838	37,260	1,001,428	1,206,593	11,941,575	1,502,183	6,201,388	71,156	174,771	627,580	8,327,453
$75,000 under $100,000	4,391,417	3,838,330	23,554	563,791	1,656,397	20,065,227	2,490,782	13,623,598	124,866	123,081	914,457	14,922,833
$100,000 under $200,000	5,927,673	6,772,523	26,660	1,465,692	2,526,086	53,308,154	5,236,559	57,189,625	264,754	471,040	1,354,100	34,815,803
$200,000 under $500,000	1,187,183	2,588,573	8,756	937,080	855,362	51,898,988	2,393,946	90,676,293	226,543	607,753	401,157	16,612,104
$500,000 under $1,000,000	203,291	1,219,655	1,395	264,246	160,785	16,056,779	536,821	72,031,669	94,790	414,550	68,556	4,164,671
$1,000,000 under $1,500,000	64,746	700,710	*132	*15,535	38,400	5,774,841	145,013	42,957,362	33,340	167,909	16,242	1,217,370
$1,500,000 under $2,000,000	30,062	455,964	119	37,623	16,136	2,728,921	63,782	30,784,353	16,702	102,986	6,871	511,503
$2,000,000 under $5,000,000	49,879	1,237,241	168	43,690	25,913	4,962,602	100,355	99,649,251	30,000	528,070	10,327	815,604
$5,000,000 under $10,000,000	14,088	698,619	38	12,413	7,144	1,865,939	26,766	75,936,031	9,648	288,703	2,678	314,299
$10,000,000 or more	9,959	1,672,948	17	18,151	4,783	2,184,646	17,925	310,944,438	7,821	2,686,338	1,632	283,799
Taxable returns, total	**19,689,876**	**24,006,261**	**212,997**	**6,175,147**	**8,475,767**	**184,127,319**	**14,900,901**	**801,297,857**	**988,495**	**5,809,406**	**4,761,539**	**94,026,944**
Nontaxable returns, total	**1,832,220**	**1,649,239**	**46,782**	**583,619**	**2,200,629**	**18,403,577**	**1,482,251**	**9,296,377**	**130,303**	**-364,327**	**552,154**	**4,918,085**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**11,662,054**	**277,536,214**	**3,602,505**	**64,027,958**	**3,792,153**	**46,443,196**	**268,628**	**2,000,477**	**5,797,114**	**435,188,895**	**406,638**	**16,537,793**
Under $5,000	50,396	210,196	24,283	106,347	38,772	584,330	*2,591	*20,849	35,665	-559,039	*1,404	*374
$5,000 under $10,000	156,683	1,093,307	38,926	252,895	61,141	796,112	*3,781	*20,228	44,399	-375,859	*2,784	*9,152
$10,000 under $15,000	376,369	3,333,986	73,051	447,432	89,200	972,772	6,127	9,701	61,073	-521,499	5,214	7,190
$15,000 under $20,000	402,447	4,367,885	98,216	715,355	103,727	1,287,531	7,351	30,547	78,096	-333,499	2,963	3,909
$20,000 under $25,000	388,757	4,861,222	84,658	589,606	107,334	1,224,008	8,816	29,465	103,825	-341,172	5,892	27,171
$25,000 under $30,000	412,431	5,878,574	79,695	574,346	122,385	1,293,063	6,103	17,734	102,691	148,374	9,693	92,107
$30,000 under $35,000	427,007	6,080,894	100,758	647,753	138,249	1,434,263	5,825	46,452	132,007	327,674	6,826	53,380
$35,000 under $40,000	433,931	7,076,896	100,245	652,414	140,513	1,538,958	6,455	34,804	122,059	483,238	6,071	43,534
$40,000 under $45,000	427,380	6,660,800	108,197	953,625	140,214	1,579,598	10,324	59,113	136,512	563,573	11,061	64,501
$45,000 under $50,000	460,265	8,220,646	91,415	806,243	150,119	1,456,016	11,369	-10,582	119,543	399,422	6,550	20,703
$50,000 under $55,000	447,539	8,346,824	93,110	750,447	147,626	1,808,300	8,061	11,094	145,626	738,926	6,639	56,002
$55,000 under $60,000	487,520	9,792,272	103,722	1,009,630	173,376	1,989,428	11,669	31,458	124,725	689,105	12,231	112,199
$60,000 under $75,000	1,427,809	30,335,067	299,378	2,691,914	427,893	4,318,909	18,437	142,732	457,703	3,063,244	24,743	248,027
$75,000 under $100,000	2,025,030	48,213,654	507,201	4,570,296	593,064	6,294,848	53,891	370,054	722,212	8,398,490	39,913	376,832
$100,000 under $200,000	2,845,411	91,872,525	999,457	13,463,548	928,052	9,518,404	70,561	566,494	1,596,142	36,219,463	129,388	2,296,438
$200,000 under $500,000	719,197	32,295,198	528,081	14,989,644	289,719	5,151,698	26,148	495,336	1,163,579	84,952,758	83,253	2,748,366
$500,000 under $1,000,000	107,292	4,804,249	145,740	7,289,976	80,654	2,156,805	6,713	43,576	367,050	71,516,334	25,426	1,708,445
$1,000,000 under $1,500,000	27,528	1,389,691	44,317	3,083,592	23,629	835,160	1,836	42,800	111,469	40,071,423	8,050	1,026,505
$1,500,000 under $2,000,000	11,961	628,929	21,656	1,741,284	10,629	450,439	782	7,981	50,488	25,741,996	4,320	663,338
$2,000,000 under $5,000,000	18,603	1,170,164	38,472	4,281,501	17,112	872,121	1,295	20,139	82,494	65,193,983	8,290	1,911,302
$5,000,000 under $10,000,000	5,056	422,787	12,349	1,739,073	5,023	365,378	311	6,688	23,296	33,147,091	3,017	1,369,710
$10,000,000 or more	3,441	480,448	9,578	2,671,036	3,720	515,053	181	3,814	16,461	65,664,869	2,908	3,698,608
Taxable returns, total	**10,293,322**	**262,765,585**	**3,161,131**	**59,431,480**	**3,059,337**	**35,830,150**	**247,108**	**1,932,943**	**5,095,776**	**438,643,589**	**380,026**	**16,450,266**
Nontaxable returns, total	**1,368,732**	**14,770,629**	**441,374**	**4,596,478**	**732,816**	**10,613,045**	**21,520**	**67,534**	**701,339**	**-3,454,694**	**26,612**	**87,527**

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**783,430**	**-7,964,876**	**2,656,205**	**11,617,594**	**7,541,145**	**98,481,692**	**77,701**	**5,172,655**	**3,789,276**	**27,628,453**	**17,666,849**	**89,395,905**
Under $5,000	8,273	-54,344	12,853	41,531	4,069	10,619	*1,844	*154,291	16,564	49,989	131,846	369,544
$5,000 under $10,000	15,789	-165,527	23,254	78,376	8,220	43,446	*3,046	*167,390	25,540	74,867	210,505	506,304
$10,000 under $15,000	17,108	-218,994	45,022	182,080	19,699	57,507	*753	*43,240	52,779	133,450	312,984	719,871
$15,000 under $20,000	22,832	-216,926	69,462	301,336	161,171	187,873	*2,614	*145,868	72,129	77,652	365,490	888,638
$20,000 under $25,000	20,097	-244,544	103,774	527,412	320,336	578,789	3,939	275,048	74,789	142,974	408,262	1,118,314
$25,000 under $30,000	17,090	-163,213	113,422	463,350	366,368	1,100,201	*1,950	*108,772	91,941	154,213	504,192	1,161,760
$30,000 under $35,000	21,773	-128,377	140,762	672,498	390,390	1,863,866	643	28,125	93,032	188,302	556,313	1,356,278
$35,000 under $40,000	23,799	-161,012	138,330	647,314	355,114	2,226,513	2,049	95,007	100,513	244,259	580,821	1,548,566
$40,000 under $45,000	25,790	-251,265	153,318	658,575	317,702	2,529,155	1,826	109,328	114,794	281,041	630,423	1,786,458
$45,000 under $50,000	31,426	-254,823	146,450	667,469	333,797	3,311,033	1,498	113,168	121,605	166,300	707,936	1,821,548
$50,000 under $55,000	27,526	-248,073	139,061	593,411	316,929	3,537,732	1,026	25,271	124,904	294,302	726,804	1,832,600
$55,000 under $60,000	23,472	-331,821	173,285	726,993	350,751	4,356,375	328	28,950	149,930	428,602	735,775	1,903,376
$60,000 under $75,000	92,268	-881,741	373,310	1,684,584	1,007,038	13,901,247	6,119	397,729	380,277	992,659	2,104,333	5,345,607
$75,000 under $100,000	147,212	-1,123,646	455,537	1,870,127	1,240,396	20,086,790	7,921	470,548	615,436	1,871,650	3,016,538	8,874,806
$100,000 under $200,000	187,321	-1,375,734	492,880	2,122,355	1,630,658	29,773,623	17,795	1,170,063	1,098,451	4,678,626	4,856,019	23,202,379
$200,000 under $500,000	71,752	-755,582	66,409	330,652	540,361	11,011,220	15,684	1,163,418	428,077	6,018,009	1,295,703	18,886,088
$500,000 under $1,000,000	16,886	-477,779	6,596	34,870	106,291	2,289,864	4,433	334,145	123,108	3,127,910	310,692	7,728,374
$1,000,000 under $1,500,000	4,827	-181,147	1,474	8,176	28,754	629,300	1,600	129,749	37,487	1,290,099	85,586	2,714,486
$1,500,000 under $2,000,000	2,441	-98,236	474	3,365	13,003	288,364	799	67,124	17,984	772,718	37,947	1,475,381
$2,000,000 under $5,000,000	3,852	-268,083	438	2,582	20,679	471,309	1,275	101,712	31,956	2,525,756	60,396	2,983,267
$5,000,000 under $10,000,000	1,080	-157,613	72	402	5,663	133,913	322	24,954	10,059	1,107,173	16,558	1,219,668
$10,000,000 or more	817	-206,394	24	137	3,757	92,954	236	18,754	7,921	3,007,902	11,727	1,952,594
Taxable returns, total	**667,851**	**-6,649,993**	**2,212,300**	**9,694,385**	**6,961,858**	**95,408,527**	**59,666**	**3,887,299**	**3,393,186**	**26,385,409**	**15,049,780**	**81,978,667**
Nontaxable returns, total	**115,579**	**-1,314,883**	**443,905**	**1,923,209**	**579,287**	**3,073,165**	**18,035**	**1,285,356**	**396,090**	**1,243,044**	**2,617,069**	**7,417,238**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,333,036,542**	**7,131,365**	**39,101,872**	**10,520,269**	**76,347,462**	**10,520,269**	**119,153,650**	**10,520,232**	**42,806,188**	**50,118,657**	**465,880,541**
Under $5,000	5,745,355	--	--	207,342	1,560,750	207,342	1,601,115	207,305	40,365	322,924	989,828
$5,000 under $10,000	8,685,213	--	--	347,723	2,558,370	347,723	2,760,873	347,723	202,503	528,586	1,505,435
$10,000 under $15,000	15,368,011	--	--	631,680	4,533,498	631,680	5,130,819	631,680	597,321	980,794	2,625,755
$15,000 under $20,000	19,163,804	--	--	682,644	5,299,028	682,644	6,199,965	682,644	900,937	1,209,085	3,426,470
$20,000 under $25,000	22,361,623	--	--	652,621	4,417,466	652,621	5,520,569	652,621	1,103,103	1,421,262	4,244,504
$25,000 under $30,000	27,312,503	--	--	673,638	4,522,571	673,638	5,912,969	673,638	1,390,398	1,756,878	5,469,218
$30,000 under $35,000	32,187,517	--	--	749,315	4,451,454	749,315	6,279,490	749,315	1,828,036	2,060,939	6,756,049
$35,000 under $40,000	35,172,677	--	--	698,471	4,032,250	698,471	5,995,757	698,471	1,963,507	2,184,873	7,672,521
$40,000 under $45,000	36,456,622	--	--	622,141	4,089,365	622,141	6,070,741	622,141	1,981,376	2,219,957	8,291,999
$45,000 under $50,000	38,508,629	--	--	583,368	3,569,302	583,368	5,651,508	583,368	2,082,206	2,262,265	9,158,780
$50,000 under $55,000	40,082,366	--	--	551,325	3,238,410	551,325	5,403,678	551,325	2,165,267	2,264,023	10,038,184
$55,000 under $60,000	40,560,807	--	--	500,426	3,201,026	500,426	5,353,606	500,426	2,152,581	2,192,338	10,529,050
$60,000 under $75,000	121,515,755	--	--	1,287,860	8,735,522	1,287,860	15,212,992	1,287,860	6,477,470	6,259,574	34,060,057
$75,000 under $100,000	185,113,573	122,230	22,929	1,248,508	9,075,584	1,248,508	17,127,521	1,248,508	8,051,937	8,502,072	57,618,031
$100,000 under $200,000	334,451,497	2,726,697	1,120,385	976,869	9,997,398	976,869	19,440,610	976,869	9,443,212	11,675,761	121,027,544
$200,000 under $500,000	159,050,386	3,295,919	8,735,543	98,787	2,548,100	98,787	4,520,059	98,787	1,971,959	3,292,789	72,318,629
$500,000 under $1,000,000	55,931,192	611,017	6,342,456	6,379	402,523	6,379	717,248	6,379	314,725	609,832	30,077,176
$1,000,000 under $1,500,000	22,510,912	157,552	3,236,710	792	73,427	792	147,035	792	73,609	157,245	13,153,538
$1,500,000 under $2,000,000	13,318,367	67,510	2,016,645	228	18,849	228	48,917	228	30,068	67,350	7,876,336
$2,000,000 under $5,000,000	33,942,828	104,837	5,446,031	146	21,219	146	52,238	146	31,019	104,622	20,122,007
$5,000,000 under $10,000,000	20,035,862	27,472	3,184,102	**6	**1,351	**6	**5,941	**6	**4,590	27,407	11,124,890
$10,000,000 or more	65,561,042	18,129	8,997,071	**	**	**	**	**	**	18,080	27,794,539
Taxable returns, total	**1,160,862,496**	**7,111,840**	**39,029,304**	**7,521,402**	**46,852,175**	**7,521,402**	**83,884,443**	**7,521,402**	**37,032,268**	**43,307,958**	**435,625,854**
Nontaxable returns, total	**172,174,046**	**19,525**	**72,568**	**2,998,867**	**29,495,287**	**2,998,867**	**35,269,207**	**2,998,830**	**5,773,920**	**6,810,700**	**30,254,687**

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**48,619,346**	**287,873,621**	**36,683,269**	**269,351,140**	**11,936,077**	**18,522,480**	**43,604,421**	**166,884,976**	**22,063,125**	**9,207,161**	**2,874,143**	**1,914,783**
Under $5,000	272,507	220,674	94,951	121,514	177,556	99,160	237,386	733,351	103,606	27,769	15,844	8,033
$5,000 under $10,000	466,043	395,931	161,736	255,795	304,307	140,136	405,026	1,063,170	152,228	40,391	18,509	5,943
$10,000 under $15,000	876,430	624,092	349,160	357,244	527,270	266,848	732,653	1,887,408	331,032	103,435	32,350	10,820
$15,000 under $20,000	1,108,297	868,605	558,486	534,857	549,811	333,748	907,369	2,372,541	439,879	155,662	35,425	29,663
$20,000 under $25,000	1,332,384	1,232,633	719,457	782,745	612,927	449,888	1,055,094	2,677,838	542,877	316,811	48,053	17,222
$25,000 under $30,000	1,665,225	2,050,018	1,027,953	1,509,090	637,272	540,928	1,303,169	3,115,322	714,934	282,462	72,527	21,417
$30,000 under $35,000	1,966,703	2,633,958	1,292,793	2,024,617	673,910	609,341	1,597,010	3,822,245	804,910	256,334	90,094	43,512
$35,000 under $40,000	2,097,243	3,118,957	1,450,014	2,468,666	647,229	650,291	1,768,236	4,222,870	872,665	291,764	98,373	38,931
$40,000 under $45,000	2,136,076	3,661,710	1,543,397	3,015,807	592,679	645,903	1,774,340	4,264,410	947,792	326,904	102,814	38,975
$45,000 under $50,000	2,165,960	4,132,941	1,614,936	3,476,207	551,024	656,734	1,856,693	4,627,610	1,000,469	363,682	94,835	34,547
$50,000 under $55,000	2,195,462	4,680,208	1,650,077	3,939,082	545,385	741,126	1,896,576	4,912,714	995,680	379,277	112,402	65,984
$55,000 under $60,000	2,125,536	4,974,789	1,610,139	4,276,249	515,397	698,540	1,882,959	5,130,084	989,404	357,246	103,860	66,932
$60,000 under $75,000	6,112,217	17,128,645	4,819,794	15,167,005	1,292,423	1,961,639	5,480,105	15,736,899	2,834,086	1,070,464	344,790	124,049
$75,000 under $100,000	8,340,065	30,724,627	6,735,744	27,717,744	1,604,321	3,006,883	7,754,539	25,136,504	3,952,317	1,560,202	532,955	196,698
$100,000 under $200,000	11,517,980	69,151,696	9,511,970	64,410,296	2,006,010	4,741,399	10,936,366	48,807,507	5,586,619	2,553,176	807,939	515,165
$200,000 under $500,000	3,262,468	47,821,048	2,717,360	45,931,583	545,108	1,889,465	3,087,466	23,424,791	1,425,111	807,577	268,274	265,214
$500,000 under $1,000,000	606,496	22,806,788	509,805	22,366,398	96,691	440,390	574,710	6,959,057	235,986	166,532	57,987	144,798
$1,000,000 under $1,500,000	156,095	10,698,168	131,547	10,531,670	24,549	166,498	148,410	2,357,025	56,724	49,982	15,484	48,363
$1,500,000 under $2,000,000	66,954	6,633,996	56,777	6,547,072	10,177	86,924	63,863	1,179,109	24,781	24,422	6,755	38,809
$2,000,000 under $5,000,000	103,951	17,615,662	88,017	17,432,549	15,934	183,113	99,210	2,396,946	36,323	40,709	10,420	68,689
$5,000,000 under $10,000,000	27,272	10,131,529	23,387	10,052,353	3,885	79,176	25,999	940,186	9,376	14,135	2,635	39,039
$10,000,000 or more	17,983	26,566,946	15,770	26,432,597	2,213	134,349	17,244	1,117,388	6,325	18,225	1,818	91,981
Taxable returns, total	**42,292,020**	**277,823,315**	**33,215,314**	**261,806,121**	**9,076,706**	**16,017,194**	**37,994,692**	**148,153,084**	**19,345,173**	**7,903,462**	**2,603,417**	**1,745,993**
Nontaxable returns, total	**6,327,326**	**10,050,306**	**3,467,955**	**7,545,020**	**2,859,371**	**2,505,286**	**5,609,729**	**18,731,892**	**2,717,952**	**1,303,699**	**270,726**	**168,790**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Qualified mortgage insurance premiums	
			Total		Paid to financial institutions		Paid to individuals					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**41,282,875**	**524,790,200**	**40,776,656**	**491,432,301**	**40,368,551**	**484,500,709**	**1,153,837**	**6,931,592**	**2,801,145**	**2,057,338**	**1,685,664**	**1,846,093**
Under $5,000	234,577	2,766,246	229,350	2,712,419	223,426	2,663,411	6,272	49,009	11,495	24,216	9,058	11,705
$5,000 under $10,000	380,889	3,850,164	376,835	3,796,496	375,085	3,740,438	9,785	56,058	18,441	5,979	17,314	20,515
$10,000 under $15,000	650,030	6,152,602	636,951	6,059,687	629,224	5,970,450	14,183	89,237	26,900	11,055	29,763	44,639
$15,000 under $20,000	804,436	7,518,565	794,036	7,412,061	785,742	7,326,691	16,632	85,370	36,946	21,107	40,581	46,896
$20,000 under $25,000	984,959	9,283,858	973,444	9,096,591	955,226	8,957,549	28,943	139,042	49,963	38,259	53,725	69,743
$25,000 under $30,000	1,276,906	11,620,297	1,262,417	11,406,881	1,248,638	11,268,104	23,287	138,778	55,675	47,024	95,359	113,595
$30,000 under $35,000	1,522,376	14,045,638	1,515,137	13,839,976	1,500,184	13,684,230	35,746	155,746	68,610	72,742	99,112	94,724
$35,000 under $40,000	1,712,560	15,532,332	1,698,964	15,299,925	1,679,111	15,077,204	36,738	222,721	90,672	59,088	131,409	125,305
$40,000 under $45,000	1,745,581	16,134,661	1,736,013	15,868,035	1,710,446	15,574,154	52,217	293,881	113,430	88,879	121,869	127,256
$45,000 under $50,000	1,813,696	17,683,517	1,803,085	17,401,984	1,787,412	17,232,273	41,173	169,711	95,462	71,566	123,969	136,050
$50,000 under $55,000	1,849,724	18,183,619	1,834,405	17,828,620	1,812,566	17,629,614	52,735	199,006	112,460	89,957	113,462	132,934
$55,000 under $60,000	1,836,807	18,352,332	1,824,366	18,058,976	1,802,578	17,799,074	40,663	259,902	112,390	80,328	115,347	136,704
$60,000 under $75,000	5,271,330	54,725,016	5,237,233	53,885,839	5,175,810	53,092,923	147,693	792,916	319,034	273,092	281,335	346,648
$75,000 under $100,000	7,423,347	83,376,572	7,382,036	82,153,588	7,328,829	81,122,319	209,501	1,031,269	493,175	401,653	366,559	381,792
$100,000 under $200,000	10,216,096	142,406,620	10,104,653	140,106,583	10,024,249	138,346,391	310,674	1,760,192	842,223	545,186	86,162	52,843
$200,000 under $500,000	2,750,766	58,433,134	2,659,081	54,807,919	2,634,744	53,928,914	94,168	879,005	279,950	173,458	*578	*4,420
$500,000 under $1,000,000	500,238	16,282,014	457,160	13,056,088	449,559	12,748,783	20,455	307,305	48,109	30,968	*40	*2
$1,000,000 under $1,500,000	128,871	5,414,956	111,993	3,582,896	109,592	3,456,714	6,088	126,182	12,407	8,149	*8	*1
$1,500,000 under $2,000,000	54,786	2,793,450	45,782	1,558,560	44,913	1,510,516	2,153	48,044	4,853	4,147	--	--
$2,000,000 under $5,000,000	85,921	6,152,196	67,934	2,467,861	66,232	2,379,931	3,391	87,930	6,592	6,755	*9	*145
$5,000,000 under $10,000,000	23,174	3,284,455	16,256	639,315	15,776	614,964	855	24,351	1,564	2,564	--	--
$10,000,000 or more	15,804	10,797,957	9,528	392,001	9,209	376,062	486	15,938	795	1,166	*3	*176
Taxable returns, total	**35,656,667**	**440,216,089**	**35,205,341**	**411,372,575**	**34,860,721**	**405,643,879**	**1,011,726**	**5,728,697**	**2,464,519**	**1,597,845**	**1,347,727**	**1,386,855**
Nontaxable returns, total	**5,626,208**	**84,574,111**	**5,571,315**	**80,059,726**	**5,507,830**	**78,856,830**	**142,112**	**1,202,896**	**336,626**	**459,493**	**337,937**	**459,238**

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction - cont.		Contributions deduction								Casualty or theft loss deduction	
	Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from previous years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,898,537**	**29,454,467**	**41,119,033**	**193,603,968**	**38,056,579**	**143,826,766**	**23,854,106**	**58,747,438**	**538,922**	**25,522,568**	**107,474**	**2,337,018**
Under $5,000	10,311	17,905	179,892	131,261	155,572	208,825	71,442	49,938	30,237	135,098	*1,293	*42,775
$5,000 under $10,000	8,636	27,174	328,091	431,270	292,706	413,096	107,904	58,447	38,697	186,516	*2,935	*35,721
$10,000 under $15,000	20,893	37,221	617,376	999,462	571,146	899,284	252,241	133,568	31,608	332,520	*1,644	*154,187
$15,000 under $20,000	20,381	38,502	799,202	1,457,377	721,878	1,168,307	386,231	288,793	36,605	240,010	*4,580	*24,674
$20,000 under $25,000	26,951	79,265	1,003,491	1,896,118	922,040	1,583,465	489,525	282,559	28,921	189,541	9,498	141,913
$25,000 under $30,000	30,443	52,796	1,201,424	2,479,952	1,083,145	2,046,000	650,858	419,877	24,842	93,511	*8,530	*76,855
$30,000 under $35,000	27,139	38,196	1,441,317	2,995,432	1,297,409	2,425,236	798,806	505,293	24,777	136,382	7,641	44,418
$35,000 under $40,000	28,390	48,014	1,638,001	3,457,103	1,462,802	2,817,183	891,575	601,763	26,999	129,219	10,183	139,686
$40,000 under $45,000	32,954	50,491	1,662,298	3,389,633	1,494,670	2,737,580	920,828	600,764	22,491	184,763	*6,409	*70,173
$45,000 under $50,000	28,717	73,916	1,706,053	3,901,589	1,543,656	3,180,204	953,161	654,632	28,846	155,381	*3,281	*23,033
$50,000 under $55,000	43,614	132,108	1,781,389	4,093,138	1,599,209	3,292,119	1,021,989	788,933	14,740	47,679	*2,641	*21,716
$55,000 under $60,000	33,173	76,324	1,741,904	4,201,875	1,576,457	3,406,826	1,004,269	737,236	16,342	127,398	*3,937	*16,225
$60,000 under $75,000	110,613	219,437	5,136,895	12,810,049	4,685,321	10,693,383	2,944,665	2,121,550	43,039	898,985	13,293	437,296
$75,000 under $100,000	186,599	439,539	7,250,205	20,669,286	6,716,447	17,186,785	4,345,968	3,853,744	51,630	690,128	16,581	353,814
$100,000 under $200,000	499,242	1,702,008	10,607,094	40,470,031	10,001,950	33,372,001	6,680,428	7,723,665	76,761	1,620,306	11,584	317,783
$200,000 under $500,000	446,183	3,447,337	3,080,913	23,789,879	2,998,740	19,248,745	1,847,389	7,005,611	23,673	2,499,991	2,977	266,110
$500,000 under $1,000,000	170,523	3,194,956	582,172	10,939,244	575,200	8,283,317	312,716	3,368,984	9,609	2,615,134	283	79,688
$1,000,000 under $1,500,000	59,835	1,823,910	150,754	5,130,206	149,134	3,779,852	74,266	2,345,318	2,942	2,277,795	93	39,943
$1,500,000 under $2,000,000	28,938	1,230,743	64,910	3,212,189	64,450	2,330,535	30,957	1,027,095	1,425	918,255	*43	*19,737
$2,000,000 under $5,000,000	54,014	3,677,436	101,175	9,473,630	100,401	5,939,222	47,373	4,707,181	2,909	2,228,422	*34	*9,500
$5,000,000 under $10,000,000	17,480	2,642,575	26,683	6,637,191	26,536	3,767,751	12,507	3,699,496	942	1,426,251	**13	**21,769
$10,000,000 or more	13,510	10,404,614	17,795	31,038,050	17,712	15,047,049	9,008	17,772,994	888	8,389,283	**	**
Taxable returns, total	**1,711,691**	**25,858,813**	**36,505,802**	**181,973,494**	**33,876,811**	**134,234,990**	**21,494,442**	**56,215,907**	**313,194**	**23,200,733**	**72,632**	**882,183**
Nontaxable returns, total	**186,846**	**3,595,654**	**4,613,230**	**11,630,474**	**4,179,767**	**9,591,776**	**2,359,664**	**2,531,531**	**225,728**	**2,321,835**	**34,843**	**1,454,835**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Limited miscellaneous deductions										Gambling loss deduction	
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**12,734,403**	**85,217,982**	**16,479,370**	**82,105,794**	**23,493,036**	**6,485,717**	**10,035,981**	**34,643,576**	**30,594,297**	**123,235,088**	**1,101,240**	**21,113,627**
Under $5,000	113,940	232,871	30,112	156,153	90,516	24,726	56,673	57,803	126,726	238,681	3,473	7,967
$5,000 under $10,000	139,046	266,992	55,562	188,741	168,585	35,384	79,923	71,412	222,223	295,538	5,705	28,987
$10,000 under $15,000	243,445	795,235	137,202	641,959	361,652	77,100	152,342	168,050	468,912	887,109	16,346	66,299
$15,000 under $20,000	287,197	1,300,639	226,111	1,150,259	466,414	93,840	183,128	205,425	592,532	1,449,524	21,640	97,421
$20,000 under $25,000	414,297	2,165,102	378,055	1,984,272	580,084	112,852	249,008	319,207	784,240	2,416,332	22,788	145,742
$25,000 under $30,000	529,937	2,875,879	540,940	2,800,474	744,442	140,546	306,112	318,486	989,640	3,259,507	32,161	153,811
$30,000 under $35,000	623,162	3,639,761	672,981	3,516,356	875,770	166,520	384,702	493,300	1,188,996	4,176,176	39,132	181,190
$35,000 under $40,000	645,942	4,012,875	754,758	3,988,964	987,018	195,163	384,056	465,260	1,298,543	4,649,388	45,403	255,295
$40,000 under $45,000	684,395	4,138,290	792,000	4,237,999	1,029,485	181,271	409,892	461,927	1,344,342	4,881,197	39,979	248,831
$45,000 under $50,000	656,213	3,912,696	799,065	4,020,690	1,060,244	195,801	403,849	526,082	1,403,322	4,742,573	44,871	221,886
$50,000 under $55,000	715,643	4,098,354	883,241	4,340,087	1,085,998	202,571	426,875	518,621	1,413,855	5,061,279	57,027	307,941
$55,000 under $60,000	642,390	3,893,916	839,490	4,115,473	1,072,165	211,077	391,574	544,405	1,405,646	4,870,956	55,526	303,404
$60,000 under $75,000	1,698,489	9,721,726	2,332,094	10,848,999	3,034,606	600,720	1,143,115	1,382,427	3,948,758	12,832,147	131,430	871,842
$75,000 under $100,000	2,106,756	12,374,873	3,187,465	14,315,499	4,218,201	871,170	1,584,570	2,297,906	5,411,359	17,484,576	182,735	1,469,623
$100,000 under $200,000	2,551,101	17,103,115	4,029,815	19,666,722	5,847,770	1,568,954	2,467,857	5,625,546	7,406,548	26,861,222	287,078	3,825,678
$200,000 under $500,000	540,605	5,809,902	713,246	4,679,668	1,463,886	899,807	933,765	4,862,730	1,944,128	10,442,205	88,193	4,206,941
$500,000 under $1,000,000	86,179	2,088,298	77,031	773,480	258,739	348,896	259,970	2,989,581	382,811	4,111,958	16,961	2,169,823
$1,000,000 under $1,500,000	22,512	915,924	14,556	204,057	61,187	128,628	79,273	1,531,322	101,380	1,864,007	4,290	948,743
$1,500,000 under $2,000,000	9,898	592,486	5,482	76,177	27,198	81,708	38,040	1,051,023	46,623	1,208,908	2,093	766,253
$2,000,000 under $5,000,000	15,831	1,680,641	7,786	200,429	41,371	170,072	66,220	3,054,541	76,261	3,425,043	3,155	1,744,379
$5,000,000 under $10,000,000	4,455	1,107,123	1,605	106,711	10,601	76,553	20,020	2,048,009	21,756	2,231,273	821	899,156
$10,000,000 or more	2,970	2,491,283	775	92,624	7,105	102,355	15,016	5,650,511	15,698	5,845,490	433	2,192,413
Taxable returns, total	**10,722,937**	**73,253,778**	**14,630,849**	**71,024,144**	**20,784,037**	**5,842,351**	**8,894,307**	**32,637,406**	**26,994,708**	**109,503,901**	**987,747**	**18,876,814**
Nontaxable returns, total	**2,011,465**	**11,964,204**	**1,848,520**	**11,081,650**	**2,708,999**	**643,366**	**1,141,674**	**2,006,170**	**3,599,589**	**13,731,186**	**113,493**	**2,236,813**

Size of adjusted gross income	Total itemized deductions--continued									
	Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions		Taxable income		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**608,159**	**2,544,908**	**1,691,527**	**23,961,243**	**122,040,515**	**398,926,150**	**46,414,283**	**4,508,688,692**	**3,934,736**	**23,470,785**
Under $5,000	3,791	13,657	7,264	21,624	565,898	1,918,880	11,629	18,836	*15	*960
$5,000 under $10,000	2,853	8,273	8,559	37,261	875,504	2,969,359	26,617	87,288	*141	*275
$10,000 under $15,000	10,570	40,749	27,554	107,271	1,572,137	5,334,720	249,661	614,303	*254	*640
$15,000 under $20,000	14,033	39,629	35,673	137,050	2,050,384	6,956,417	593,743	2,969,884	*792	*1,086
$20,000 under $25,000	21,558	66,920	44,345	212,662	2,591,486	8,798,575	935,782	6,891,320	*95	*735
$25,000 under $30,000	23,402	113,920	54,280	267,730	3,327,594	11,295,652	1,412,004	14,862,383	*68	*410
$30,000 under $35,000	31,306	71,343	69,544	254,765	3,962,112	13,452,451	1,806,739	25,383,699	*726	*2,344
$35,000 under $40,000	21,802	70,614	66,201	325,909	4,216,479	14,318,870	2,029,869	35,480,322	*1,987	*746
$40,000 under $45,000	25,122	77,147	64,100	342,500	4,371,923	14,847,150	2,130,655	45,364,460	1,554	2,388
$45,000 under $50,000	18,324	37,825	62,895	259,711	4,667,187	15,852,983	2,199,298	55,179,187	3,653	6,996
$50,000 under $55,000	30,635	101,004	85,033	408,945	4,985,889	16,930,484	2,233,081	63,415,747	9,672	6,321
$55,000 under $60,000	21,089	62,978	75,977	366,382	4,963,672	16,858,349	2,152,987	69,622,301	7,047	6,531
$60,000 under $75,000	60,303	146,459	190,366	1,026,089	15,095,171	51,273,729	6,217,697	252,087,939	50,289	64,348
$75,000 under $100,000	64,192	184,884	244,345	1,668,343	22,918,817	77,871,429	8,476,565	478,848,241	128,756	182,426
$100,000 under $200,000	102,210	336,225	384,429	4,249,391	33,473,910	113,538,989	11,663,133	1,125,497,306	934,580	1,894,697
$200,000 under $500,000	66,772	358,454	154,031	4,620,173	9,543,755	23,484,078	3,290,438	767,792,976	2,369,920	11,936,793
$500,000 under $1,000,000	36,163	224,466	52,773	2,404,706	1,785,340	2,012,029	609,627	357,006,886	319,704	3,843,125
$1,000,000 under $1,500,000	14,260	66,015	18,405	1,019,628	452,549	511,338	157,222	167,379,194	46,233	1,029,182
$1,500,000 under $2,000,000	7,988	47,655	9,966	821,965	192,501	217,256	67,387	102,773,985	18,451	550,733
$2,000,000 under $5,000,000	18,299	164,256	21,222	1,929,666	299,021	337,513	104,625	279,520,393	27,657	1,390,197
$5,000,000 under $10,000,000	6,994	94,825	7,726	1,048,479	77,603	87,652	27,415	168,189,309	7,756	773,765
$10,000,000 or more	6,493	217,609	6,840	2,430,990	51,584	58,248	18,111	489,702,733	5,385	1,776,088
Taxable returns, total	**513,214**	**2,089,699**	**1,482,989**	**21,088,227**	**101,892,528**	**330,546,540**	**43,537,791**	**4,472,656,139**	**3,925,407**	**23,461,010**
Nontaxable returns, total	**94,945**	**455,209**	**208,537**	**2,873,016**	**20,147,987**	**68,379,610**	**2,876,493**	**36,032,553**	**9,329**	**9,775**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**46,433,497**	**949,790,942**	**22,313,102**	**37,800,132**	**43,553,893**	**911,990,810**	**43,550,711**	**911,835,062**
Under $5,000	13,189	3,377	*4,411	*537	10,424	2,841	10,424	2,841
$5,000 under $10,000	26,758	10,426	10,307	687	24,800	9,739	24,800	9,739
$10,000 under $15,000	250,852	61,916	60,348	8,831	219,275	53,085	219,275	53,085
$15,000 under $20,000	595,231	292,916	173,932	35,025	522,775	257,890	522,775	257,890
$20,000 under $25,000	936,382	735,473	342,635	114,065	757,396	621,408	757,396	621,408
$25,000 under $30,000	1,410,919	1,711,041	575,569	315,412	1,064,658	1,395,629	1,064,658	1,395,629
$30,000 under $35,000	1,807,599	3,041,728	734,267	484,429	1,415,391	2,557,299	1,415,391	2,557,299
$35,000 under $40,000	2,028,927	4,366,835	819,341	660,290	1,699,613	3,706,545	1,699,613	3,706,536
$40,000 under $45,000	2,130,796	5,700,274	936,108	861,025	1,804,658	4,839,249	1,804,658	4,839,249
$45,000 under $50,000	2,200,347	7,194,286	987,074	1,025,556	1,922,907	6,168,730	1,922,907	6,168,730
$50,000 under $55,000	2,233,976	8,556,050	1,015,997	1,200,025	1,984,867	7,356,025	1,984,867	7,356,025
$55,000 under $60,000	2,153,641	9,678,548	954,013	1,264,557	1,974,154	8,413,991	1,974,153	8,413,984
$60,000 under $75,000	6,218,151	36,636,682	3,034,016	4,562,102	5,908,849	32,074,580	5,908,839	32,074,520
$75,000 under $100,000	8,481,778	71,617,637	4,713,908	7,803,302	8,346,211	63,814,336	8,345,505	63,813,088
$100,000 under $200,000	11,666,244	202,462,371	5,755,786	6,492,816	11,623,810	195,969,555	11,621,689	195,902,494
$200,000 under $500,000	3,292,942	187,817,293	1,537,953	2,129,061	3,289,378	185,688,232	3,289,030	185,600,298
$500,000 under $1,000,000	610,560	98,908,676	385,189	1,582,914	609,927	97,325,762	609,927	97,325,762
$1,000,000 under $1,500,000	157,404	47,011,567	107,689	1,024,063	157,255	45,987,504	157,256	45,987,565
$1,500,000 under $2,000,000	67,446	28,772,919	48,576	655,932	67,376	28,116,987	67,376	28,116,987
$2,000,000 under $5,000,000	104,785	77,043,003	78,611	2,049,378	104,656	74,993,625	104,656	74,993,996
$5,000,000 under $10,000,000	27,446	44,283,526	21,880	1,248,486	27,409	43,035,040	27,409	43,035,069
$10,000,000 or more	18,124	113,884,397	15,491	4,281,638	18,105	109,602,759	18,105	109,602,868
Taxable returns, total	**43,550,711**	**945,547,128**	**19,430,316**	**33,564,848**	**43,550,710**	**911,982,279**	**43,550,711**	**911,835,062**
Nontaxable returns, total	**2,882,786**	**4,243,815**	**2,882,786**	**4,235,284**	**3,183**	**8,531**	**--**	**--**

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

** 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.

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

Source: IRS, Statistics of Income Division, July 2009

6-Aug-08

2006 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**49,123,555**	**5,703,411,397**	**42,242,629**	**3,606,296,025**	**34,125,046**	**159,584,048**	**4,222,541**	**62,680,581**	**18,716,079**	**164,852,577**	**16,016,413**	**116,974,712**
Under $5,000	345,274	897,728	114,916	1,370,056	226,825	366,563	13,502	49,614	126,203	164,291	96,027	82,724
$5,000 under $10,000	577,704	4,483,242	236,776	2,793,486	343,909	600,307	31,121	255,215	182,878	365,860	145,357	169,449
$10,000 under $15,000	1,029,474	12,993,491	463,069	6,078,413	636,885	1,303,032	48,614	204,290	321,658	847,236	272,066	404,304
$15,000 under $20,000	1,276,531	22,530,397	747,491	12,605,720	722,870	1,522,244	60,199	205,074	360,723	988,411	290,512	554,716
$20,000 under $25,000	1,536,608	34,732,459	1,085,083	22,791,167	776,363	1,551,189	69,476	390,692	368,623	928,346	299,893	476,664
$25,000 under $30,000	1,821,779	50,189,440	1,427,953	36,255,421	907,565	1,676,105	59,741	365,444	394,444	1,006,729	327,722	577,374
$30,000 under $35,000	2,081,379	67,680,826	1,749,461	52,564,837	1,005,639	1,516,116	59,863	401,506	415,256	885,705	340,917	478,295
$35,000 under $40,000	2,281,800	85,669,887	1,954,846	67,277,956	1,142,756	1,643,559	72,846	636,597	476,829	1,082,227	384,002	588,934
$40,000 under $45,000	2,267,677	96,351,163	2,004,416	77,974,854	1,181,932	1,695,772	72,535	567,260	490,934	1,114,752	405,349	588,526
$45,000 under $50,000	2,278,685	108,268,950	1,994,669	86,130,246	1,306,797	1,909,592	89,668	581,698	585,860	1,609,929	500,993	907,973
$50,000 under $55,000	2,317,981	121,740,422	2,058,165	96,996,423	1,403,196	1,919,727	104,166	619,620	609,341	1,554,254	515,402	907,815
$55,000 under $60,000	2,194,389	126,105,970	1,970,254	101,396,575	1,351,446	2,213,791	93,589	641,415	629,805	1,508,600	508,175	872,081
$60,000 under $75,000	6,306,552	425,271,702	5,728,912	344,435,043	4,183,563	6,786,104	328,186	1,860,407	1,939,111	5,222,127	1,611,857	3,317,460
$75,000 under $100,000	8,297,996	719,121,881	7,601,849	580,068,666	6,166,596	11,307,969	541,039	3,039,371	3,112,698	9,505,286	2,585,833	5,868,146
$100,000 under $200,000	10,655,930	1,426,278,373	9,776,572	1,104,429,416	9,091,338	25,484,506	1,252,847	9,509,204	5,686,497	26,677,872	4,941,400	17,809,929
$200,000 under $500,000	2,962,237	849,219,050	2,592,596	528,108,425	2,798,418	23,450,039	840,610	12,039,853	2,223,436	28,893,432	2,039,944	20,621,678
$500,000 under $1,000,000	552,797	374,776,185	460,767	180,665,715	542,686	13,126,510	265,600	7,373,323	479,821	16,157,826	454,158	11,967,514
$1,000,000 under $1,500,000	142,284	172,251,488	115,716	67,012,876	140,719	7,112,471	82,211	3,730,768	128,990	8,525,136	122,366	6,491,750
$1,500,000 under $2,000,000	61,068	105,182,120	49,259	36,183,730	60,766	4,720,925	39,013	2,476,436	56,379	5,260,351	53,462	4,003,283
$2,000,000 under $5,000,000	95,326	285,253,743	77,197	87,006,716	94,798	13,187,148	65,420	6,523,053	87,951	14,728,599	83,954	11,206,977
$5,000,000 under $10,000,000	24,348	167,220,224	19,904	43,167,501	24,276	8,861,130	18,929	3,692,543	23,319	9,277,897	22,259	7,111,903
$10,000,000 or more	15,735	447,192,655	12,760	70,982,783	15,703	27,629,247	13,365	7,517,198	15,321	28,547,708	14,765	21,967,219
Taxable returns, total	**42,402,082**	**5,495,382,459**	**37,449,643**	**3,447,019,089**	**30,460,751**	**151,944,607**	**3,946,554**	**60,124,310**	**17,118,269**	**159,632,534**	**14,714,818**	**113,832,787**
Nontaxable returns, total	**6,721,474**	**208,028,938**	**4,792,986**	**159,276,936**	**3,664,296**	**7,639,441**	**275,987**	**2,556,271**	**1,597,810**	**5,220,043**	**1,301,595**	**3,141,924**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**20,973,322**	**22,831,386**	**241,090**	**6,314,045**	**10,411,923**	**204,959,216**	**16,107,612**	**692,366,058**	**1,162,514**	**4,612,509**	**4,829,457**	**80,887,147**
Under $5,000	39,074	27,077	*2,440	*15,656	146,463	377,049	106,051	94,813	11,530	-94,122	25,413	120,428
$5,000 under $10,000	61,428	46,514	*4,401	*24,702	204,037	925,945	152,255	232,999	14,407	-33,912	78,148	379,779
$10,000 under $15,000	153,955	101,896	9,269	94,906	298,041	1,643,467	275,158	202,682	12,080	-55,141	158,196	857,978
$15,000 under $20,000	234,404	132,671	10,418	117,436	359,589	2,496,362	299,147	518,119	25,935	23,526	174,497	1,122,116
$20,000 under $25,000	341,760	177,314	14,703	158,660	349,227	2,879,069	290,365	440,179	21,328	-62,541	190,854	1,370,160
$25,000 under $30,000	486,821	249,508	18,602	242,308	359,289	3,410,011	331,511	522,116	30,140	16,755	175,599	1,373,021
$30,000 under $35,000	683,977	360,633	19,349	261,178	381,913	3,212,588	349,791	924,589	21,688	10,023	172,476	1,444,221
$35,000 under $40,000	848,836	480,026	19,623	247,056	395,534	3,582,466	381,299	958,304	26,868	73,986	183,630	1,785,023
$40,000 under $45,000	891,695	498,754	14,368	242,156	408,544	3,584,722	402,890	948,754	27,274	-111,780	167,354	1,626,218
$45,000 under $50,000	956,560	639,560	16,296	276,394	427,282	3,737,292	489,769	1,577,416	28,734	7,238	195,608	2,081,896
$50,000 under $55,000	1,040,965	704,117	14,909	253,651	447,270	4,323,982	498,929	1,319,068	22,943	44,698	198,927	2,358,769
$55,000 under $60,000	1,016,495	697,751	15,525	392,282	415,534	3,716,847	489,084	1,380,567	31,058	-14,139	195,385	2,209,838
$60,000 under $75,000	3,107,855	2,310,829	25,094	700,345	1,236,364	11,839,875	1,583,726	6,376,140	94,218	158,806	577,861	7,390,624
$75,000 under $100,000	4,304,791	3,543,141	25,187	756,206	1,630,082	21,526,259	2,552,904	13,689,573	125,571	169,889	813,178	11,981,899
$100,000 under $200,000	5,435,530	5,759,424	22,776	1,139,375	2,309,730	53,885,439	4,920,065	50,204,747	272,019	745,859	1,105,227	26,281,866
$200,000 under $500,000	1,020,503	2,200,960	6,029	832,136	807,752	48,463,149	2,177,787	84,589,099	217,543	540,396	326,825	12,697,890
$500,000 under $1,000,000	197,015	1,058,601	1,603	401,144	147,743	14,704,294	486,576	65,159,348	88,972	357,432	57,436	3,397,017
$1,000,000 under $1,500,000	58,366	568,988	230	27,497	36,039	4,868,337	132,504	40,076,865	31,370	51,370	14,275	781,172
$1,500,000 under $2,000,000	27,268	392,414	84	28,350	15,523	2,558,393	57,464	28,303,498	15,248	77,917	6,111	399,071
$2,000,000 under $5,000,000	44,853	988,637	149	32,028	25,238	9,224,302	91,090	88,313,516	28,031	425,275	8,939	773,220
$5,000,000 under $10,000,000	12,457	606,120	23	21,122	6,375	1,740,189	23,741	66,122,497	8,736	326,099	2,147	241,814
$10,000,000 or more	8,718	1,286,455	13	49,458	4,353	2,259,180	15,505	240,411,167	6,821	1,954,876	1,369	213,129
Taxable returns, total	**19,214,409**	**21,249,357**	**191,916**	**5,637,835**	**8,310,432**	**186,307,336**	**14,657,027**	**685,156,713**	**1,006,138**	**4,902,085**	**4,275,286**	**76,330,740**
Nontaxable returns, total	**1,758,913**	**1,582,029**	**49,175**	**676,210**	**2,101,491**	**18,651,879**	**1,450,585**	**7,209,345**	**156,376**	**-289,575**	**554,171**	**4,556,408**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**11,029,556**	**251,431,238**	**3,478,166**	**61,212,112**	**3,608,366**	**42,566,634**	**284,440**	**1,583,611**	**5,599,312**	**431,469,010**	**416,705**	**15,704,443**
Under $5,000	63,051	292,624	32,732	194,047	45,318	636,868	*2,594	*3,675	34,234	-634,840	*1,283	*-985
$5,000 under $10,000	162,259	923,505	41,577	228,363	55,412	676,612	*4,124	*17,943	53,818	-649,370	4,358	19,786
$10,000 under $15,000	384,963	3,219,192	88,114	545,859	76,377	713,403	9,003	12,286	74,469	-327,925	3,745	22,336
$15,000 under $20,000	422,128	4,482,255	81,862	522,954	100,297	1,267,161	9,621	27,070	73,897	-185,769	6,934	35,899
$20,000 under $25,000	425,954	5,418,199	90,616	572,649	106,424	1,251,047	9,921	51,500	86,512	-94,083	5,898	31,854
$25,000 under $30,000	405,892	5,495,001	88,362	613,476	116,067	1,127,909	8,861	39,175	101,089	96,243	7,727	33,019
$30,000 under $35,000	412,534	6,047,493	86,298	571,407	132,827	1,403,525	10,695	40,391	105,205	315,546	5,878	33,870
$35,000 under $40,000	448,916	6,931,408	100,159	737,673	125,819	1,190,893	10,530	45,455	127,751	658,489	11,262	37,429
$40,000 under $45,000	431,956	7,404,755	75,967	583,937	138,808	1,519,025	9,616	49,688	143,612	342,335	6,279	31,805
$45,000 under $50,000	459,954	8,132,122	107,927	941,865	148,095	1,567,542	13,530	92,274	140,249	664,269	14,798	104,717
$50,000 under $55,000	467,377	9,010,754	91,752	729,374	129,171	1,263,681	10,514	69,208	132,462	787,616	7,079	67,972
$55,000 under $60,000	441,321	8,745,181	94,456	842,799	123,690	1,289,808	9,993	40,114	136,507	1,065,935	11,548	66,916
$60,000 under $75,000	1,393,910	28,400,073	326,478	2,775,507	438,961	4,451,984	32,678	79,431	445,549	3,822,096	34,893	360,827
$75,000 under $100,000	1,911,294	46,360,835	511,554	4,869,110	621,763	6,136,424	43,647	218,553	719,243	8,403,313	45,783	510,522
$100,000 under $200,000	2,437,692	77,007,775	921,660	12,603,223	822,727	8,127,080	67,720	465,537	1,526,050	38,564,725	125,001	1,933,817
$200,000 under $500,000	604,039	26,064,824	494,220	13,657,940	295,224	5,052,000	22,283	223,834	1,098,851	82,384,610	76,425	2,635,551
$500,000 under $1,000,000	96,305	3,965,391	132,440	7,119,445	74,224	2,050,390	5,537	55,506	339,871	70,296,645	22,496	1,619,147
$1,000,000 under $1,500,000	24,695	1,168,723	40,204	2,968,368	22,773	745,474	1,194	8,213	102,225	38,363,007	8,124	1,054,587
$1,500,000 under $2,000,000	10,965	592,063	19,530	1,792,536	9,895	433,920	744	12,855	46,703	24,529,825	4,061	694,272
$2,000,000 under $5,000,000	16,858	974,059	34,029	3,984,739	16,575	858,112	1,182	20,647	75,659	63,623,958	7,872	1,867,703
$5,000,000 under $10,000,000	4,471	364,907	10,378	1,731,734	4,628	338,421	261	3,793	21,007	33,047,250	2,784	1,370,028
$10,000,000 or more	3,023	430,101	7,853	2,625,105	3,293	465,356	189	6,461	14,352	66,395,136	2,478	3,173,371
Taxable returns, total	**9,692,606**	**237,746,228**	**3,053,817**	**57,711,852**	**2,960,235**	**33,507,149**	**250,220**	**1,453,961**	**4,946,415**	**433,273,321**	**393,121**	**15,581,888**
Nontaxable returns, total	**1,336,951**	**13,685,011**	**424,349**	**3,500,260**	**648,131**	**9,059,485**	**34,220**	**129,651**	**652,897**	**-1,804,311**	**23,584**	**122,554**

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**756,895**	**-7,515,850**	**2,604,896**	**11,009,458**	**6,994,732**	**86,089,204**	**74,275**	**4,743,225**	**3,407,006**	**24,886,393**	**16,945,059**	**83,337,280**
Under $5,000	8,536	-78,660	7,285	26,847	6,003	18,781	1,458	90,449	17,332	6,572	131,699	388,213
$5,000 under $10,000	8,594	-54,063	26,762	96,219	7,410	31,734	1,757	120,109	27,635	79,430	203,572	475,071
$10,000 under $15,000	18,287	-184,022	42,338	212,828	12,222	63,915	1,958	118,296	52,650	177,981	298,284	706,561
$15,000 under $20,000	21,285	-88,606	91,978	413,171	129,506	164,457	2,383	159,312	61,871	200,837	391,856	1,031,789
$20,000 under $25,000	23,521	-297,826	102,011	414,269	345,664	621,302	2,197	144,440	78,782	209,575	398,062	1,071,541
$25,000 under $30,000	18,534	-107,689	114,875	481,431	383,016	1,179,107	2,301	148,816	89,631	189,011	470,699	1,291,751
$30,000 under $35,000	26,691	-89,260	137,181	586,228	364,391	1,558,102	2,069	137,702	104,479	241,628	534,053	1,395,546
$35,000 under $40,000	29,960	-317,760	136,007	588,230	367,113	2,316,103	2,160	148,374	115,410	279,400	581,299	1,435,959
$40,000 under $45,000	21,756	-159,866	145,660	620,131	326,302	2,548,771	2,033	113,786	103,288	399,017	633,412	1,536,738
$45,000 under $50,000	28,610	-221,830	141,154	554,357	341,055	3,211,790	2,298	123,541	114,104	369,988	729,537	1,945,699
$50,000 under $55,000	29,773	-109,679	149,546	613,800	340,940	3,861,938	1,870	127,935	128,086	372,037	720,903	2,009,395
$55,000 under $60,000	26,636	-189,041	153,649	630,736	312,978	3,763,252	2,071	105,848	123,399	374,335	706,258	1,675,950
$60,000 under $75,000	96,640	-992,783	398,881	1,574,133	930,642	12,695,268	5,784	335,786	375,635	929,172	2,068,282	5,628,541
$75,000 under $100,000	123,501	-846,102	456,155	1,895,747	1,149,598	17,974,637	7,186	449,044	560,324	1,350,294	2,971,639	8,973,998
$100,000 under $200,000	180,864	-1,575,525	431,799	1,905,633	1,361,049	23,985,071	16,550	1,031,702	890,204	5,216,315	4,409,598	22,544,428
$200,000 under $500,000	64,492	-918,875	62,269	358,237	457,719	8,737,102	13,296	882,188	364,873	5,090,973	1,217,325	17,144,573
$500,000 under $1,000,000	16,681	-435,726	5,439	25,713	93,308	1,920,738	3,750	272,682	103,803	2,497,291	283,357	6,604,202
$1,000,000 under $1,500,000	4,712	-175,104	1,074	6,782	26,709	572,961	1,198	87,968	34,588	1,082,586	78,005	2,155,298
$1,500,000 under $2,000,000	2,361	-110,309	384	2,219	12,373	265,859	576	40,922	16,447	865,769	35,279	1,136,262
$2,000,000 under $5,000,000	3,622	-208,483	369	2,297	18,643	411,303	959	72,083	28,531	2,123,642	56,638	2,155,608
$5,000,000 under $10,000,000	1,047	-147,831	65	322	4,813	109,465	246	18,825	8,947	1,079,074	15,028	795,928
$10,000,000 or more	791	-206,811	15	127	3,275	77,550	174	13,417	6,986	1,751,467	10,273	1,234,229
Taxable returns, total	**644,171**	**-6,476,961**	**2,178,557**	**9,148,143**	**6,472,907**	**83,371,813**	**58,372**	**3,634,341**	**3,016,294**	**23,081,980**	**14,558,160**	**76,243,939**
Nontaxable returns, total	**112,724**	**-1,038,889**	**426,338**	**1,861,314**	**521,825**	**2,717,392**	**15,903**	**1,108,883**	**390,712**	**1,804,413**	**2,386,900**	**7,093,340**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,229,237,288**	**6,789,435**	**35,152,244**	**10,208,792**	**70,704,272**	**10,208,792**	**110,362,922**	**10,207,311**	**39,659,600**	**48,660,923**	**432,774,100**
Under $5,000	5,468,507	--	--	217,097	1,367,937	217,097	1,411,489	215,616	43,553	322,484	1,091,230
$5,000 under $10,000	8,464,825	--	--	357,885	2,790,638	357,885	2,999,486	357,885	208,848	551,708	1,530,443
$10,000 under $15,000	15,044,424	--	--	661,891	4,911,481	661,891	5,535,883	661,891	624,402	980,400	2,461,698
$15,000 under $20,000	19,170,566	--	--	696,209	5,354,006	696,209	6,270,423	696,209	916,417	1,232,624	3,391,832
$20,000 under $25,000	21,996,060	--	--	683,735	4,248,006	683,735	5,403,435	683,735	1,155,428	1,498,621	4,168,222
$25,000 under $30,000	26,575,063	--	--	720,353	4,604,854	720,353	6,088,208	720,353	1,483,354	1,766,088	5,227,676
$30,000 under $35,000	30,574,934	--	--	693,418	4,027,111	693,418	5,717,585	693,418	1,690,474	2,037,765	6,627,559
$35,000 under $40,000	34,643,012	--	--	685,398	3,836,680	685,398	5,764,769	685,398	1,928,090	2,240,619	7,773,768
$40,000 under $45,000	34,761,045	--	--	608,110	3,762,008	608,110	5,697,762	608,110	1,935,754	2,231,199	8,401,705
$45,000 under $50,000	37,078,153	--	--	587,677	3,643,363	587,677	5,732,346	587,677	2,088,983	2,263,424	9,409,964
$50,000 under $55,000	39,161,210	--	--	566,417	3,273,871	566,417	5,502,434	566,417	2,228,563	2,304,102	10,197,319
$55,000 under $60,000	38,656,850	--	--	467,017	2,611,974	467,017	4,623,468	467,017	2,011,493	2,183,590	10,538,408
$60,000 under $75,000	119,015,544	*137	*7	1,205,366	7,919,043	1,205,366	13,988,154	1,205,366	6,069,111	6,274,174	34,248,675
$75,000 under $100,000	174,668,813	102,855	23,483	1,147,674	8,010,216	1,147,674	15,387,801	1,147,674	7,377,585	8,281,651	55,727,801
$100,000 under $200,000	299,344,593	2,833,121	1,270,065	819,457	7,763,421	819,457	15,563,471	819,457	7,800,050	10,642,872	111,054,876
$200,000 under $500,000	141,755,680	2,962,137	8,188,936	83,677	2,055,845	83,677	3,728,300	83,677	1,672,455	2,960,017	64,770,705
$500,000 under $1,000,000	49,648,717	552,466	5,858,010	6,326	408,830	6,326	709,305	6,326	300,475	551,385	27,064,821
$1,000,000 under $1,500,000	20,077,961	142,277	2,948,618	746	63,807	746	131,461	746	67,653	142,087	11,483,609
$1,500,000 under $2,000,000	11,936,247	61,063	1,841,180	206	31,182	206	58,067	206	26,885	60,950	7,079,805
$2,000,000 under $5,000,000	30,051,854	95,309	4,922,580	123	15,454	123	39,488	123	24,033	95,169	17,761,193
$5,000,000 under $10,000,000	17,653,722	24,341	2,841,111	**10	**4,545	**10	**9,589	*8	*3,403	24,299	10,024,660
$10,000,000 or more	53,489,509	15,729	7,258,254	**	**	**	**	*3	*2,590	15,696	22,738,131
Taxable returns, total	**1,073,985,426**	**6,775,400**	**35,097,675**	**7,264,140**	**41,984,625**	**7,264,140**	**76,141,023**	**7,264,141**	**34,157,348**	**42,160,935**	**405,613,605**
Nontaxable returns, total	**155,251,862**	**14,035**	**54,569**	**2,944,652**	**28,719,647**	**2,944,652**	**34,221,899**	**2,943,170**	**5,502,252**	**6,499,988**	**27,160,495**

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**46,915,714**	**265,306,032**	**35,666,458**	**246,381,591**	**11,249,256**	**18,924,441**	**42,584,481**	**156,384,349**	**21,470,392**	**8,958,052**	**3,071,407**	**2,125,666**
Under $5,000	277,155	269,667	93,675	177,369	183,480	92,298	245,754	749,048	93,531	62,168	13,723	10,348
$5,000 under $10,000	481,024	314,328	186,039	175,255	294,985	139,073	426,202	1,151,873	178,218	53,981	16,525	10,262
$10,000 under $15,000	875,214	575,271	326,542	282,710	548,671	292,561	762,491	1,760,448	324,198	85,585	36,966	40,395
$15,000 under $20,000	1,102,151	860,560	548,423	535,277	553,728	325,282	923,810	2,344,997	444,094	168,115	61,546	18,160
$20,000 under $25,000	1,399,056	1,358,901	762,030	807,300	637,026	551,601	1,130,445	2,604,984	589,402	174,770	64,612	29,567
$25,000 under $30,000	1,646,179	1,845,996	1,064,169	1,360,042	582,009	485,954	1,346,401	3,087,654	696,267	256,642	95,053	37,383
$30,000 under $35,000	1,924,399	2,535,874	1,318,487	1,955,115	605,912	580,759	1,632,333	3,751,871	873,163	302,034	104,258	37,780
$35,000 under $40,000	2,120,969	3,240,458	1,580,095	2,687,651	540,874	552,807	1,800,620	4,165,909	927,449	303,151	131,171	64,250
$40,000 under $45,000	2,123,804	3,746,087	1,566,801	3,115,904	557,003	630,184	1,797,302	4,290,350	938,122	323,322	113,345	41,946
$45,000 under $50,000	2,188,871	4,355,360	1,660,365	3,690,536	528,506	664,824	1,878,804	4,662,685	985,956	347,692	121,190	44,227
$50,000 under $55,000	2,233,681	4,808,637	1,689,511	4,093,871	544,170	714,766	1,960,188	4,971,652	1,014,387	364,659	129,565	52,370
$55,000 under $60,000	2,103,113	5,046,648	1,629,041	4,351,034	474,072	695,615	1,886,442	5,021,057	1,007,897	385,521	142,074	85,181
$60,000 under $75,000	6,089,601	17,517,205	4,881,337	15,612,337	1,208,264	1,904,868	5,609,716	15,465,617	2,875,959	1,113,557	376,357	152,296
$75,000 under $100,000	8,081,139	29,850,662	6,586,019	27,016,616	1,495,120	2,834,047	7,590,363	24,026,524	3,854,748	1,580,666	557,566	269,949
$100,000 under $200,000	10,456,114	63,981,487	8,641,327	59,323,020	1,814,787	4,658,467	9,964,895	44,131,009	5,027,429	2,389,639	768,909	552,741
$200,000 under $500,000	2,930,430	42,928,132	2,398,821	40,731,516	531,609	2,196,616	2,785,290	20,863,441	1,288,028	711,468	247,914	267,665
$500,000 under $1,000,000	546,749	20,545,408	456,786	19,929,203	89,964	616,205	522,929	6,220,681	225,168	181,165	56,392	117,567
$1,000,000 under $1,500,000	141,133	9,284,435	115,907	9,049,077	25,226	235,358	134,510	2,104,645	54,105	48,505	13,660	46,024
$1,500,000 under $2,000,000	60,579	5,928,443	50,331	5,811,672	10,248	116,771	57,813	1,099,851	22,978	24,431	6,158	27,081
$2,000,000 under $5,000,000	94,603	15,516,414	77,356	15,244,110	17,247	272,304	90,114	2,122,761	34,369	45,400	10,093	76,618
$5,000,000 under $10,000,000	24,140	9,135,130	20,194	8,997,205	3,946	137,925	23,095	839,226	8,990	17,613	2,559	32,690
$10,000,000 or more	15,610	21,660,929	13,202	21,434,774	2,408	226,154	14,962	948,067	5,933	17,969	1,770	111,167
Taxable returns, total	**40,949,825**	**256,489,189**	**32,271,740**	**239,812,765**	**8,678,085**	**16,676,425**	**37,168,506**	**139,411,250**	**18,850,117**	**7,796,727**	**2,777,151**	**1,916,439**
Nontaxable returns, total	**5,965,889**	**8,816,843**	**3,394,718**	**6,568,827**	**2,571,170**	**2,248,016**	**5,415,974**	**16,973,100**	**2,620,275**	**1,161,325**	**294,256**	**209,227**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Investment interest expense deduction	
			Total		Paid to financial institutions		Paid to individuals					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**40,284,927**	**470,474,844**	**39,831,381**	**443,151,695**	**39,441,507**	**437,057,932**	**1,147,219**	**6,093,762**	**2,970,713**	**2,591,861**	**1,819,888**	**24,731,289**
Under $5,000	230,562	2,542,276	228,045	2,528,322	227,353	2,491,897	5,460	36,425	11,420	1,621	8,499	12,333
$5,000 under $10,000	371,880	3,152,592	365,438	3,126,419	356,164	3,038,959	16,509	87,460	15,325	14,490	12,691	11,683
$10,000 under $15,000	665,639	5,664,579	656,883	5,615,944	650,536	5,523,181	13,740	92,763	32,543	35,065	16,044	13,570
$15,000 under $20,000	798,300	6,996,923	790,362	6,934,533	778,228	6,817,809	21,642	116,724	41,063	26,466	17,573	35,924
$20,000 under $25,000	1,061,899	9,100,590	1,053,810	8,991,482	1,035,978	8,875,649	31,552	115,833	57,384	64,198	24,302	44,910
$25,000 under $30,000	1,274,738	10,418,436	1,263,054	10,309,494	1,248,965	10,178,810	27,759	130,685	58,357	68,374	20,721	40,567
$30,000 under $35,000	1,569,953	12,794,118	1,559,783	12,658,751	1,545,261	12,517,017	27,555	141,734	87,752	83,955	26,205	51,412
$35,000 under $40,000	1,759,767	15,231,363	1,753,837	15,122,041	1,737,400	14,847,513	50,487	274,527	101,156	69,468	26,330	39,855
$40,000 under $45,000	1,759,440	14,724,513	1,749,360	14,574,844	1,721,042	14,301,051	49,472	273,794	119,844	102,233	29,772	47,437
$45,000 under $50,000	1,813,029	16,044,837	1,800,161	15,792,494	1,779,245	15,507,761	53,585	284,733	120,566	140,457	39,225	111,887
$50,000 under $55,000	1,893,944	16,994,245	1,880,746	16,807,805	1,860,603	16,640,307	47,638	167,499	117,915	128,203	29,559	58,237
$55,000 under $60,000	1,835,946	17,060,606	1,825,144	16,917,171	1,803,927	16,622,975	47,218	294,196	101,022	81,317	34,907	62,118
$60,000 under $75,000	5,399,720	51,856,847	5,368,506	51,385,966	5,315,086	50,720,992	143,282	664,974	370,119	310,545	116,437	160,337
$75,000 under $100,000	7,262,693	76,362,548	7,215,595	75,466,112	7,158,034	74,587,768	202,679	878,344	534,550	442,856	200,947	453,580
$100,000 under $200,000	9,345,914	122,673,860	9,250,722	120,380,179	9,188,506	119,065,113	289,522	1,315,066	860,630	771,880	482,605	1,521,801
$200,000 under $500,000	2,510,674	50,965,901	2,425,757	47,714,366	2,402,542	47,014,180	86,687	700,186	267,614	196,122	424,056	3,055,414
$500,000 under $1,000,000	454,208	13,863,175	417,098	11,276,276	410,181	10,994,641	21,039	281,635	48,791	31,467	154,832	2,555,432
$1,000,000 under $1,500,000	114,986	4,605,699	101,144	3,106,893	99,500	3,016,533	5,232	90,360	11,373	10,169	53,494	1,488,637
$1,500,000 under $2,000,000	49,808	2,484,023	41,442	1,370,257	40,571	1,330,449	2,000	39,808	4,611	3,897	26,836	1,109,870
$2,000,000 under $5,000,000	77,912	5,461,242	61,740	2,171,039	60,303	2,097,361	2,993	73,678	6,450	6,198	48,140	3,284,005
$5,000,000 under $10,000,000	20,458	2,890,309	14,555	563,645	14,147	543,799	742	19,846	1,524	2,024	15,376	2,324,640
$10,000,000 or more	13,458	8,586,161	8,198	337,660	7,936	324,168	428	13,493	705	858	11,337	8,247,642
Taxable returns, total	**34,916,786**	**399,610,599**	**34,499,179**	**374,221,591**	**34,169,301**	**369,185,364**	**1,005,421**	**5,036,227**	**2,598,417**	**1,980,364**	**1,671,337**	**23,408,644**
Nontaxable returns, total	**5,368,140**	**70,864,246**	**5,332,201**	**68,930,103**	**5,272,206**	**67,872,568**	**141,798**	**1,057,535**	**372,297**	**611,497**	**148,551**	**1,322,645**

Size of adjusted gross income	Total itemized deductions--continued									
	Contributions deduction								Casualty or theft loss deduction	
	Total		Cash contributions		Other than cash contributions		Carryover from previous years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**41,437,749**	**186,646,644**	**38,942,196**	**144,223,015**	**24,748,231**	**52,631,443**	**511,699**	**25,122,432**	**206,287**	**5,135,555**
Under $5,000	194,472	149,244	167,572	199,448	86,021	46,002	33,185	90,512	*981	*8,053
$5,000 under $10,000	346,040	483,820	322,013	548,664	148,513	68,672	32,612	195,161	*4,245	*149,773
$10,000 under $15,000	679,633	1,032,409	628,767	974,217	270,499	185,246	39,205	359,696	7,524	265,647
$15,000 under $20,000	865,118	1,575,449	804,227	1,324,744	417,184	247,258	38,092	260,147	*6,613	*262,285
$20,000 under $25,000	1,080,523	2,050,530	998,576	1,688,286	563,205	341,423	29,995	208,116	15,180	133,920
$25,000 under $30,000	1,330,287	2,629,782	1,238,051	2,151,604	716,172	434,262	21,084	104,753	11,360	498,833
$30,000 under $35,000	1,573,072	3,151,067	1,443,217	2,567,876	876,966	579,328	27,011	92,005	15,517	194,335
$35,000 under $40,000	1,741,856	3,674,894	1,619,262	3,054,496	988,064	580,018	22,048	162,083	11,841	196,453
$40,000 under $45,000	1,772,665	3,887,177	1,631,323	3,242,079	1,014,103	692,652	19,170	66,571	10,391	113,469
$45,000 under $50,000	1,834,631	4,059,750	1,695,519	3,317,094	1,055,215	698,111	23,972	278,285	6,518	142,487
$50,000 under $55,000	1,895,962	4,459,457	1,770,140	3,632,318	1,116,519	778,405	20,581	196,490	10,717	106,508
$55,000 under $60,000	1,824,105	4,513,972	1,693,949	3,819,075	1,075,206	694,048	11,964	67,276	12,532	70,967
$60,000 under $75,000	5,380,233	13,927,253	5,023,355	11,529,662	3,172,157	2,347,223	47,151	678,585	28,117	364,726
$75,000 under $100,000	7,396,397	21,320,365	6,917,262	17,821,439	4,602,131	3,336,757	40,142	885,477	20,802	567,848
$100,000 under $200,000	9,866,262	38,470,089	9,408,181	35,052,895	6,471,720	7,148,566	58,921	1,958,394	29,150	971,613
$200,000 under $500,000	2,801,342	22,027,498	2,734,157	18,067,112	1,728,413	4,474,782	28,985	3,177,531	11,303	640,133
$500,000 under $1,000,000	528,987	10,255,970	522,824	7,962,112	286,655	2,526,879	8,299	2,662,903	2,153	200,274
$1,000,000 under $1,500,000	136,509	4,783,947	135,338	3,447,502	70,064	1,599,850	3,000	1,390,888	633	114,849
$1,500,000 under $2,000,000	59,100	3,221,152	58,735	2,256,211	28,303	1,447,466	1,551	671,222	214	33,016
$2,000,000 under $5,000,000	91,298	8,750,700	90,691	5,432,654	42,544	3,527,808	2,784	2,680,742	342	51,003
$5,000,000 under $10,000,000	23,818	6,041,122	23,668	3,322,475	11,024	3,019,095	1,038	1,530,761	85	12,001
$10,000,000 or more	15,439	26,180,998	15,368	12,811,054	7,554	17,857,590	907	7,404,833	71	37,363
Taxable returns, total	**36,739,557**	**174,764,083**	**34,587,699**	**130,519,348**	**22,316,940**	**50,541,676**	**319,175**	**23,112,109**	**144,797**	**1,936,553**
Nontaxable returns, total	**4,698,192**	**11,882,561**	**4,354,497**	**13,703,667**	**2,431,291**	**2,089,766**	**192,523**	**2,010,323**		

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Limited miscellaneous deductions										Gambling loss deduction	
	Total after limitation		Unreimbursed employee business expense		Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**12,313,749**	**76,666,241**	**15,985,244**	**75,600,830**	**20,810,174**	**5,758,548**	**9,484,460**	**29,472,844**	**28,432,625**	**110,832,221**	**1,060,601**	**19,100,144**
Under $5,000	120,415	289,522	31,147	154,508	99,521	23,120	70,670	118,705	132,869	296,333	3,899	9,327
$5,000 under $10,000	168,888	292,989	55,222	185,411	186,062	42,688	90,446	97,425	244,797	325,523	11,217	49,005
$10,000 under $15,000	209,609	586,533	107,717	400,824	333,542	69,357	143,146	197,014	426,898	667,195	14,875	104,941
$15,000 under $20,000	317,696	1,364,323	258,950	1,219,178	479,241	91,858	189,414	215,384	633,153	1,526,421	27,900	155,615
$20,000 under $25,000	412,245	2,048,765	379,057	1,829,720	591,098	114,873	263,088	360,274	783,928	2,304,867	28,430	163,274
$25,000 under $30,000	534,528	2,980,683	552,450	2,786,879	730,698	143,301	305,560	437,652	990,714	3,367,833	28,198	123,921
$30,000 under $35,000	612,523	3,400,865	680,060	3,307,364	852,340	157,055	316,222	456,840	1,173,473	3,921,260	34,958	223,002
$35,000 under $40,000	704,863	3,664,552	771,606	3,742,310	954,189	175,694	381,506	418,720	1,294,870	4,336,724	32,283	180,967
$40,000 under $45,000	664,173	3,625,656	796,096	3,717,918	957,938	177,859	355,542	466,412	1,315,542	4,362,189	40,983	193,859
$45,000 under $50,000	630,764	3,485,030	802,647	3,700,993	986,630	187,515	358,488	404,703	1,331,020	4,293,211	47,497	232,098
$50,000 under $55,000	684,621	3,719,360	860,356	3,860,382	1,040,714	206,487	418,166	595,287	1,408,922	4,662,156	53,216	334,014
$55,000 under $60,000	603,852	3,398,281	811,554	3,620,564	975,489	191,330	364,528	523,304	1,324,941	4,335,198	48,974	416,417
$60,000 under $75,000	1,709,691	9,581,461	2,377,186	10,605,289	2,787,149	564,928	1,103,467	1,546,768	3,793,202	12,716,986	127,798	972,696
$75,000 under $100,000	2,028,476	11,060,035	3,125,275	12,850,839	3,666,766	784,478	1,477,711	2,329,456	4,993,130	15,964,773	183,178	1,463,914
$100,000 under $200,000	2,317,906	15,312,606	3,647,370	17,837,072	4,646,274	1,339,811	2,373,493	4,936,454	6,367,690	24,113,338	270,323	3,701,219
$200,000 under $500,000	475,726	5,138,639	629,755	4,403,154	1,185,210	745,442	853,748	4,092,839	1,661,811	9,241,436	81,296	4,049,433
$500,000 under $1,000,000	73,772	1,653,898	71,594	734,369	212,941	283,614	226,414	2,344,873	327,360	3,362,855	15,395	1,876,741
$1,000,000 under $1,500,000	18,032	762,761	13,348	186,361	51,699	110,023	71,468	1,261,447	89,069	1,557,831	4,617	1,116,974
$1,500,000 under $2,000,000	7,876	492,914	4,862	69,730	22,667	66,307	33,746	877,104	40,681	1,013,141	1,718	377,611
$2,000,000 under $5,000,000	12,735	1,367,245	6,853	188,789	35,231	143,435	57,850	2,484,101	66,544	2,816,325	2,769	1,383,339
$5,000,000 under $10,000,000	3,268	760,764	1,456	106,258	8,961	61,810	17,259	1,468,538	18,833	1,636,606	697	654,055
$10,000,000 or more	2,090	1,679,362	684	92,918	5,815	77,561	12,529	3,839,541	13,179	4,010,020	380	1,317,722
Taxable returns, total	**10,384,497**	**65,987,373**	**14,264,041**	**66,097,233**	**18,313,889**	**5,160,225**	**8,411,197**	**27,258,142**	**25,010,393**	**98,515,600**	**939,409**	**17,108,338**
Nontaxable returns, total	**1,929,252**	**10,678,868**	**1,721,202**	**9,503,596**	**2,496,285**	**598,323**	**1,073,263**	**2,214,702**	**3,422,232**	**12,316,622**	**121,192**	**1,991,805**

Size of adjusted gross income	Total itemized deductions--continued									
	Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions		Taxable income		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**564,501**	**2,525,301**	**1,605,514**	**21,987,875**	**119,049,156**	**378,007,545**	**45,237,593**	**4,144,450,317**	**3,808,616**	**20,894,160**
Under $5,000	3,959	10,822	8,496	20,245	536,390	1,765,574	*5,903	*7,054	*256	*1,677
$5,000 under $10,000	*3,248	*15,565	14,465	64,570	904,622	2,976,169	42,179	89,424	*676	*151
$10,000 under $15,000	7,352	17,136	22,227	122,077	1,554,985	5,118,957	304,155	716,447	*200	*697
$15,000 under $20,000	14,462	62,377	43,369	225,748	2,138,602	7,046,566	601,293	3,157,252	*917	*2,336
$20,000 under $25,000	15,322	82,753	42,744	246,027	2,786,031	9,182,278	1,048,299	7,922,139	*675	*712
$25,000 under $30,000	27,874	90,878	53,809	214,799	3,367,132	11,096,551	1,474,985	16,078,166	849	11,669
$30,000 under $35,000	33,236	153,473	69,157	379,879	3,950,447	13,020,928	1,851,178	26,433,974	871	4,559
$35,000 under $40,000	25,188	84,336	55,814	265,303	4,361,612	14,381,340	2,121,000	38,215,315	2,596	7,275
$40,000 under $45,000	23,530	52,657	64,512	246,516	4,471,961	14,742,475	2,165,727	47,994,153	2,017	5,205
$45,000 under $50,000	23,597	60,625	68,819	292,723	4,739,782	15,628,414	2,208,355	56,420,341	4,496	6,569
$50,000 under $55,000	29,129	76,437	81,208	410,451	5,131,972	16,921,338	2,263,406	66,266,161	7,523	8,727
$55,000 under $60,000	22,649	46,225	69,742	462,642	4,987,379	16,443,049	2,167,760	71,339,666	11,189	14,876
$60,000 under $75,000	47,178	119,871	173,733	1,117,546	15,530,311	51,209,886	6,241,642	256,033,014	60,232	69,844
$75,000 under $100,000	60,620	161,572	240,478	1,643,483	22,626,549	74,616,798	8,260,318	470,883,453	122,603	171,329
$100,000 under $200,000	92,328	457,503	357,734	4,368,194	30,711,867	101,073,076	10,634,684	1,027,181,846	1,067,027	2,081,752
$200,000 under $500,000	60,794	249,354	140,415	4,345,893	8,641,751	19,983,557	2,956,964	688,306,234	2,164,122	10,739,228
$500,000 under $1,000,000	28,898	167,954	44,098	2,059,760	1,639,082	1,759,659	551,709	323,668,181	269,527	3,114,602
$1,000,000 under $1,500,000	12,809	78,829	17,149	1,211,907	412,607	444,551	142,041	151,865,480	40,938	891,670
$1,500,000 under $2,000,000	7,118	52,969	8,791	435,334	174,514	187,876	60,905	93,158,405	16,710	521,958
$2,000,000 under $5,000,000	14,675	173,051	17,289	1,567,597	267,836	286,633	95,094	255,247,064	24,043	1,171,060
$5,000,000 under $10,000,000	5,579	107,612	6,195	762,613	69,226	74,207	24,287	149,653,069	6,518	620,995
$10,000,000 or more	4,957	203,301	5,269	1,524,568	44,497	47,663	15,710	393,813,479	4,632	1,447,268
Taxable returns, total	**479,618**	**1,996,388**	**1,400,053**	**19,186,263**	**99,470,602**	**313,506,269**	**42,384,843**	**4,109,723,394**	**3,801,731**	**20,888,745**
Nontaxable returns, total	**84,883**	**528,913**	**205,461**	**2,801,612**	**19,578,553**	**64,501,277**	**2,852,751**	**34,726,923**	**6,885**	**5,415**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**45,257,612**	**871,454,428**	**21,492,514**	**34,178,844**	**42,402,082**	**837,275,584**	**42,402,082**	**837,277,177**
Under $5,000	6,688	2,478	*1,423	*630	6,158	1,848	6,158	1,848
$5,000 under $10,000	43,033	9,663	22,089	2,310	26,257	7,353	26,257	7,353
$10,000 under $15,000	305,342	69,036	57,941	8,477	275,037	60,558	275,037	60,558
$15,000 under $20,000	604,982	317,768	158,279	40,875	524,163	276,892	524,163	276,892
$20,000 under $25,000	1,048,546	863,532	416,150	145,456	825,885	718,076	825,885	718,076
$25,000 under $30,000	1,473,167	1,879,414	538,299	313,311	1,125,404	1,566,103	1,125,404	1,566,103
$30,000 under $35,000	1,850,830	3,188,200	748,620	529,198	1,494,657	2,659,002	1,494,657	2,659,002
$35,000 under $40,000	2,121,003	4,734,064	900,778	745,618	1,771,891	3,988,446	1,771,891	3,988,446
$40,000 under $45,000	2,166,163	6,129,284	914,995	883,128	1,848,987	5,246,156	1,848,987	5,246,156
$45,000 under $50,000	2,209,137	7,457,703	1,010,150	1,088,900	1,921,550	6,368,803	1,921,550	6,368,803
$50,000 under $55,000	2,263,793	9,112,088	1,012,609	1,277,056	2,020,537	7,835,032	2,020,537	7,835,032
$55,000 under $60,000	2,167,779	10,060,340	949,404	1,346,477	1,992,471	8,713,863	1,992,471	8,713,863
$60,000 under $75,000	6,245,151	37,349,422	3,143,810	4,919,406	5,963,536	32,430,015	5,963,536	32,430,027
$75,000 under $100,000	8,261,449	70,902,509	4,571,177	7,696,169	8,147,439	63,206,340	8,147,439	63,206,340
$100,000 under $200,000	10,640,543	187,978,327	5,227,334	5,829,709	10,610,868	182,148,619	10,610,868	182,148,619
$200,000 under $500,000	2,959,252	169,512,297	1,261,957	1,558,035	2,957,262	167,954,262	2,957,262	167,954,262
$500,000 under $1,000,000	552,290	89,926,713	324,800	1,217,237	551,845	88,709,475	551,845	88,709,475
$1,000,000 under $1,500,000	142,148	42,548,730	92,435	690,847	142,022	41,857,882	142,022	41,857,925
$1,500,000 under $2,000,000	61,016	26,066,601	41,472	505,846	60,953	25,560,756	60,953	25,560,756
$2,000,000 under $5,000,000	95,242	70,962,520	67,490	1,566,113	95,144	69,396,407	95,144	69,396,445
$5,000,000 under $10,000,000	24,327	39,579,867	18,461	949,091	24,303	38,630,776	24,303	38,630,776
$10,000,000 or more	15,728	92,803,873	12,842	2,864,953	15,712	89,938,920	15,712	89,940,420
Taxable returns, total	**42,402,082**	**867,440,823**	**18,636,983**	**30,165,238**	**42,402,082**	**837,275,584**	**42,402,082**	**837,277,177**
Nontaxable returns, total	**2,855,530**	**4,013,606**	**2,855,530**	**4,013,606**	**--**	**--**	**--**	**--**

* 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 Division, July 2008

27-Aug-07

2005 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**47,755,427**	**5,185,665,871**	**41,120,152**	**3,365,546,326**	**32,420,150**	**115,361,852**	**3,148,071**	**49,225,213**	**18,259,333**	**136,273,070**	**15,406,443**	**100,342,081**
Under $5,000	339,901	871,407	106,615	1,300,438	221,896	243,877	13,299	59,176	125,329	183,783	106,012	94,423
$5,000 under $10,000	611,056	4,758,774	248,998	2,635,560	373,405	638,491	29,016	172,260	209,081	431,428	173,056	206,433
$10,000 under $15,000	1,049,971	13,271,744	476,407	5,886,894	641,152	1,187,137	48,302	230,377	370,708	936,792	302,837	493,360
$15,000 under $20,000	1,375,084	24,116,204	828,825	13,586,116	758,779	1,403,014	63,952	567,932	401,355	1,043,257	328,936	598,619
$20,000 under $25,000	1,635,440	36,901,838	1,194,942	25,285,061	761,731	1,339,032	48,010	223,577	418,874	930,129	322,393	466,902
$25,000 under $30,000	1,926,931	53,211,830	1,497,232	38,514,275	902,565	1,429,037	55,151	405,822	418,083	1,229,508	336,287	679,326
$30,000 under $35,000	2,117,838	68,911,736	1,804,115	54,027,392	974,568	1,225,221	60,821	294,188	411,393	1,022,130	336,482	553,009
$35,000 under $40,000	2,245,341	84,153,170	1,930,721	66,295,952	1,125,985	1,358,883	66,478	686,621	517,268	1,259,653	424,813	765,023
$40,000 under $45,000	2,340,769	99,373,268	2,073,676	80,975,529	1,212,520	1,437,413	67,283	640,828	532,856	1,281,357	428,062	662,796
$45,000 under $50,000	2,290,001	108,758,427	2,035,064	88,449,053	1,294,113	1,762,952	83,554	680,726	605,568	1,485,555	498,845	916,137
$50,000 under $55,000	2,305,946	121,106,525	2,054,654	97,339,221	1,331,379	1,762,154	86,003	531,940	623,583	1,417,400	508,996	876,924
$55,000 under $60,000	2,263,439	130,153,143	2,036,531	105,977,362	1,379,061	1,733,940	78,903	622,674	656,928	1,581,072	525,681	985,774
$60,000 under $75,000	6,255,133	421,037,161	5,677,204	341,440,111	4,123,507	5,772,321	245,220	1,314,427	1,998,857	5,444,915	1,613,102	3,540,352
$75,000 under $100,000	7,978,361	691,175,456	7,384,104	567,087,074	5,951,777	7,871,376	385,890	3,052,265	3,109,183	8,229,606	2,556,564	5,461,887
$100,000 under $200,000	9,681,401	1,289,016,791	8,890,854	998,772,184	8,180,844	18,518,787	887,793	7,994,846	5,232,437	22,160,519	4,518,152	15,590,340
$200,000 under $500,000	2,577,872	742,382,641	2,252,147	457,545,662	2,437,417	16,619,341	574,345	9,211,726	1,951,327	23,268,465	1,787,257	17,657,008
$500,000 under $1,000,000	482,243	325,868,497	401,972	158,947,471	473,101	9,215,835	194,455	5,435,637	419,438	12,779,965	394,194	9,970,786
$1,000,000 under $1,500,000	116,261	140,570,843	93,792	54,905,701	114,892	4,818,400	57,683	2,821,281	105,038	6,403,839	99,677	4,938,284
$1,500,000 under $2,000,000	50,933	87,804,491	41,426	31,916,599	50,450	3,130,121	28,380	1,693,201	46,880	4,205,664	44,595	3,320,911
$2,000,000 under $5,000,000	77,611	232,102,081	62,945	72,042,800	77,214	9,237,426	48,276	4,581,142	72,571	11,652,799	69,274	9,199,610
$5,000,000 under $10,000,000	20,453	140,333,127	16,818	37,682,635	20,382	5,749,046	14,488	2,813,685	19,529	7,208,691	18,676	5,687,234
$10,000,000 or more	13,443	369,786,716	11,107	64,933,234	13,414	18,908,048	10,766	5,190,882	13,048	22,116,543	12,550	17,676,945
Taxable returns, total	**41,165,626**	**4,988,305,435**	**36,429,010**	**3,214,218,859**	**28,921,114**	**108,417,672**	**2,912,610**	**46,250,321**	**16,552,206**	**130,447,810**	**14,020,174**	**96,879,090**
Nontaxable returns, total	**6,589,801**	**197,360,435**	**4,691,142**	**151,327,466**	**3,499,036**	**6,944,181**	**235,462**	**2,974,892**	**1,707,127**	**5,825,260**	**1,386,268**	**3,462,991**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**20,208,019**	**21,044,276**	**248,174**	**6,040,701**	**10,087,670**	**194,140,903**	**15,797,638**	**575,241,300**	**1,161,012**	**3,757,706**	**4,480,498**	**72,646,862**
Under $5,000	35,522	32,160	*1,975	*3,455	120,100	186,393	120,589	-8,620	9,017	-116,450	33,166	146,095
$5,000 under $10,000	69,971	44,698	7,683	50,513	213,155	823,357	205,818	13,047	18,092	-5,477	83,568	416,217
$10,000 under $15,000	132,917	65,818	11,620	116,446	278,369	1,527,666	317,010	247,658	18,333	-82,891	161,024	868,822
$15,000 under $20,000	259,555	137,683	13,120	154,314	349,951	2,291,868	322,363	236,866	13,954	-19,123	198,513	1,155,963
$20,000 under $25,000	356,151	204,434	14,145	123,083	381,568	3,130,418	341,513	326,965	30,009	-43,338	181,362	1,300,125
$25,000 under $30,000	530,253	265,128	17,017	130,907	395,487	3,446,547	345,185	466,367	27,448	27,387	194,805	1,489,371
$30,000 under $35,000	710,610	371,903	20,054	213,891	382,123	3,475,670	338,316	627,521	22,664	-32,343	176,597	1,427,267
$35,000 under $40,000	800,460	432,933	25,309	355,463	381,012	3,132,913	424,743	972,763	23,642	14,776	177,189	1,568,202
$40,000 under $45,000	958,507	541,450	15,293	197,254	409,544	2,777,941	459,216	1,134,143	31,159	135,558	189,289	1,718,624
$45,000 under $50,000	961,665	605,972	18,664	315,418	421,774	3,702,194	507,606	1,135,378	27,020	30,245	167,234	1,622,309
$50,000 under $55,000	1,031,578	686,438	16,253	306,765	457,911	3,879,342	517,753	1,208,688	26,441	80,754	182,588	2,239,931
$55,000 under $60,000	1,054,520	727,533	14,298	363,189	452,898	4,008,604	535,086	1,602,174	35,220	76,317	193,239	2,329,473
$60,000 under $75,000	3,054,845	2,176,535	23,629	646,760	1,207,882	12,533,812	1,633,064	5,081,761	84,865	266,410	529,564	7,010,496
$75,000 under $100,000	4,129,787	3,331,156	19,573	484,681	1,578,290	21,077,604	2,523,183	10,891,612	138,487	129,593	721,953	11,558,959
$100,000 under $200,000	4,897,842	5,273,620	22,757	1,378,602	2,170,696	55,468,735	4,594,361	46,734,629	279,261	531,071	949,726	22,686,875
$200,000 under $500,000	915,371	1,922,345	4,920	678,007	686,762	44,338,688	1,922,331	79,359,607	214,755	834,869	267,227	10,266,774
$500,000 under $1,000,000	178,135	911,047	1,400	393,891	128,208	14,013,973	425,846	57,906,110	83,487	249,525	47,319	2,543,738
$1,000,000 under $1,500,000	50,835	565,861	208	20,323	30,285	4,341,840	108,062	31,002,887	27,351	242,779	10,893	730,504
$1,500,000 under $2,000,000	23,823	297,973	85	6,285	12,528	1,990,994	48,009	22,648,585	13,398	44,270	4,927	349,880
$2,000,000 under $5,000,000	37,607	859,634	124	52,403	20,065	4,145,740	74,388	71,559,938	23,208	297,493	7,368	682,826
$5,000,000 under $10,000,000	10,660	500,450	31	12,219	5,449	1,613,890	19,953	54,065,049	7,359	210,668	1,749	222,173
$10,000,000 or more	7,404	1,089,507	14	36,832	3,614	2,232,714	13,242	188,028,171	5,843	885,614	1,198	312,241
Taxable returns, total	**18,557,521**	**19,634,962**	**196,593**	**5,485,772**	**8,082,514**	**178,030,331**	**14,227,032**	**569,524,064**	**1,023,718**	**3,974,815**	**3,924,569**	**68,291,781**
Nontaxable returns, total	**1,650,498**	**1,409,314**	**51,581**	**554,929**	**2,005,156**	**16,110,572**	**1,570,606**	**5,717,236**	**137,294**	**-217,109**	**555,929**	**4,355,082**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**10,529,572**	**229,557,013**	**3,502,909**	**59,080,812**	**3,591,352**	**38,814,271**	**277,536**	**1,630,196**	**5,440,724**	**397,684,342**	**358,324**	**14,763,417**
Under $5,000	62,378	267,358	31,483	179,579	35,116	337,443	*1,811	*1,914	39,068	-582,247	*1,827	*3,413
$5,000 under $10,000	182,852	1,042,035	60,375	282,359	48,029	470,364	7,143	3,415	42,450	-450,831	*3,614	*6,405
$10,000 under $15,000	411,564	3,505,694	81,432	469,323	71,915	680,003	7,200	40,317	69,669	-343,891	2,677	10,918
$15,000 under $20,000	458,255	4,878,445	98,489	593,644	100,696	995,694	14,746	74,108	78,834	-184,711	5,790	16,540
$20,000 under $25,000	427,510	5,061,070	95,111	602,369	111,142	1,055,455	11,409	39,794	95,451	-104,478	10,767	49,208
$25,000 under $30,000	458,764	5,880,457	87,477	594,632	112,306	1,009,730	11,688	44,481	108,867	21,265	9,504	35,615
$30,000 under $35,000	417,166	5,931,694	84,135	567,071	125,653	1,236,483	10,954	101,937	115,200	466,477	6,487	56,964
$35,000 under $40,000	441,853	7,142,179	111,659	781,573	139,976	1,290,054	9,096	-2,080	107,813	598,455	6,848	49,820
$40,000 under $45,000	429,252	7,326,946	95,714	735,662	137,788	1,234,728	14,166	66,050	117,251	383,518	13,080	99,537
$45,000 under $50,000	439,817	7,808,458	115,697	803,649	134,166	1,211,227	10,724	40,606	139,865	427,704	9,049	52,651
$50,000 under $55,000	477,581	8,945,456	111,091	927,394	146,755	1,252,792	12,292	37,427	154,416	1,095,113	10,472	10,164
$55,000 under $60,000	456,495	8,798,035	122,401	1,113,203	171,179	1,708,118	6,471	26,643	165,168	1,026,426	8,615	39,589
$60,000 under $75,000	1,333,262	28,224,793	346,963	3,061,399	428,059	3,738,560	28,713	192,747	455,450	4,081,219	26,268	140,978
$75,000 under $100,000	1,749,589	42,415,494	543,601	4,792,079	597,126	5,270,653	31,452	153,496	711,236	8,454,362	41,351	413,905
$100,000 under $200,000	2,126,420	66,282,456	861,385	11,967,128	808,452	7,720,280	69,207	392,039	1,514,422	39,411,000	106,298	2,063,891
$200,000 under $500,000	521,035	20,070,168	451,672	13,304,471	301,144	5,227,246	22,394	313,003	1,012,458	79,672,350	55,551	1,701,788
$500,000 under $1,000,000	84,214	3,103,090	113,674	6,452,689	72,377	1,896,556	4,767	71,513	296,944	60,724,795	18,752	1,612,156
$1,000,000 under $1,500,000	21,261	970,917	33,476	2,736,426	19,627	685,539	1,357	9,007	84,471	33,295,111	6,992	933,205
$1,500,000 under $2,000,000	9,278	408,228	16,105	1,547,703	8,994	353,442	564	5,547	38,918	20,798,640	3,410	578,688
$2,000,000 under $5,000,000	14,381	803,676	26,923	3,612,045	14,070	731,286	1,004	11,936	63,121	55,324,511	6,604	1,982,963
$5,000,000 under $10,000,000	3,982	304,755	7,990	1,689,017	3,934	312,085	228	2,770	17,496	29,852,367	2,247	1,061,172
$10,000,000 or more	2,660	385,608	6,054	2,267,400	2,849	396,533	150	3,526	12,156	63,717,188	2,121	3,843,847
Taxable returns, total	**9,178,357**	**216,173,733**	**3,048,329**	**55,591,905**	**2,991,127**	**31,734,243**	**239,221**	**1,472,479**	**4,867,985**	**399,901,187**	**329,961**	**14,596,331**
Nontaxable returns, total	**1,351,215**	**13,383,280**	**454,580**	**3,488,907**	**600,225**	**7,080,028**	**38,314**	**157,718**	**572,738**	**-2,216,845**	**28,362**	**167,086**

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**760,408**	**-6,315,765**	**2,760,489**	**11,282,385**	**6,515,146**	**74,996,273**	**62,397**	**3,765,999**	**3,644,493**	**22,702,868**	**16,709,959**	**79,332,407**
Under $5,000	7,531	-121,296	8,917	26,798	1,625	5,359	*644	*21,784	21,686	19,767	124,573	283,114
$5,000 under $10,000	18,841	-110,341	30,994	117,420	6,214	27,926	*211	*4,907	43,463	65,583	224,343	565,819
$10,000 under $15,000	14,744	-36,057	55,206	206,071	16,453	76,885	*2,065	*42,183	58,133	155,185	315,850	729,836
$15,000 under $20,000	20,455	-99,208	103,477	438,688	143,698	218,473	*1,623	*18,243	77,152	138,452	385,726	943,077
$20,000 under $25,000	26,713	-245,063	117,898	451,593	322,423	495,945	--	--	90,922	133,490	457,985	1,194,484
$25,000 under $30,000	25,115	-93,869	146,127	542,560	405,165	1,152,780	*653	*52,250	108,632	322,000	518,939	1,280,927
$30,000 under $35,000	30,992	-257,147	145,609	659,442	358,594	1,563,830	*666	*53,506	111,144	197,240	578,757	1,495,434
$35,000 under $40,000	31,009	-267,527	159,802	629,482	361,335	2,167,519	--	--	129,708	325,656	598,272	1,442,748
$40,000 under $45,000	23,878	-130,478	158,738	652,139	341,628	2,569,226	2,768	159,567	117,570	230,657	636,252	1,538,257
$45,000 under $50,000	28,653	-229,992	138,802	604,825	314,723	2,906,546	871	67,572	146,486	367,948	744,811	1,949,612
$50,000 under $55,000	26,150	-163,690	152,839	612,039	327,912	3,514,608	3,986	213,730	129,709	327,865	748,432	1,884,772
$55,000 under $60,000	33,423	-193,021	159,903	612,377	309,912	3,554,491	2,263	91,595	149,106	337,308	751,483	1,987,510
$60,000 under $75,000	91,770	-588,841	431,868	1,601,067	908,757	11,957,831	6,449	412,858	431,681	748,174	2,085,031	5,360,072
$75,000 under $100,000	133,807	-766,128	491,409	1,995,634	1,012,384	15,431,936	6,193	378,298	631,357	1,833,320	2,967,378	9,702,947
$100,000 under $200,000	160,636	-1,191,995	391,247	1,761,660	1,186,168	19,935,445	14,626	943,172	879,645	3,848,459	4,089,702	21,641,875
$200,000 under $500,000	61,823	-862,979	60,742	330,546	368,800	6,818,294	13,355	884,391	347,672	4,740,814	1,074,294	15,670,341
$500,000 under $1,000,000	15,018	-341,301	5,423	31,102	76,750	1,503,148	2,971	206,628	92,934	2,323,436	248,241	5,720,472
$1,000,000 under $1,500,000	3,436	-114,568	766	4,385	21,295	427,774	1,262	86,447	26,938	1,228,150	64,322	1,815,425
$1,500,000 under $2,000,000	1,831	-57,919	226	1,490	9,626	202,944	460	33,423	13,505	787,961	28,844	873,250
$2,000,000 under $5,000,000	2,955	-194,304	423	2,579	14,963	315,702	970	68,977	23,593	1,830,492	45,742	1,660,939
$5,000,000 under $10,000,000	968	-92,716	51	352	4,040	88,438	221	16,726	7,576	990,573	12,392	585,260
$10,000,000 or more	662	-157,325	22	138	2,682	61,173	139	9,741	5,880	1,750,339	8,587	1,006,236
Taxable returns, total	**640,087**	**-5,427,481**	**2,261,132**	**9,289,812**	**6,030,181**	**72,693,609**	**51,449**	**3,173,418**	**3,239,437**	**21,604,794**	**14,309,732**	**72,460,846**
Nontaxable returns, total	**120,322**	**-888,284**	**499,358**	**1,992,573**	**484,965**	**2,302,665**	**10,948**	**592,582**	**405,056**	**1,098,074**	**2,400,227**	**6,871,561**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,121,810,935**	**6,322,665**	**45,323,612**	**9,917,189**	**67,353,932**	**9,917,189**	**103,652,769**	**9,916,184**	**36,298,838**	**47,353,480**	**400,390,045**
Under $5,000	4,770,434	--	--	216,785	1,553,012	216,785	1,594,804	215,780	41,792	321,175	973,854
$5,000 under $10,000	8,753,500	--	--	389,210	3,068,166	389,210	3,294,748	389,210	226,582	579,588	1,536,771
$10,000 under $15,000	14,217,288	--	--	665,321	4,998,769	665,321	5,624,114	665,321	625,346	1,010,773	2,398,637
$15,000 under $20,000	19,764,976	--	--	757,824	5,594,770	757,824	6,588,236	757,824	993,466	1,334,553	3,688,761
$20,000 under $25,000	23,093,617	--	--	740,862	4,740,912	740,862	5,989,021	740,862	1,248,109	1,594,864	4,431,284
$25,000 under $30,000	27,349,343	--	--	765,299	4,698,490	765,299	6,278,199	765,299	1,579,709	1,891,661	5,494,854
$30,000 under $35,000	30,225,705	--	--	689,513	4,035,942	689,513	5,715,295	689,513	1,679,353	2,083,639	6,579,022
$35,000 under $40,000	33,524,617	--	--	691,580	4,281,528	691,580	6,224,719	691,580	1,943,191	2,207,605	7,570,442
$40,000 under $45,000	34,689,417	--	--	624,740	3,263,898	624,740	5,253,912	624,740	1,990,013	2,321,782	8,770,104
$45,000 under $50,000	36,327,636	--	--	573,872	3,152,634	573,872	5,194,052	573,872	2,041,418	2,266,200	9,370,999
$50,000 under $55,000	37,606,493	--	--	480,394	2,606,886	480,394	4,495,047	480,394	1,888,161	2,296,673	10,215,932
$55,000 under $60,000	39,190,053	--	--	461,198	2,543,127	461,198	4,529,273	461,198	1,986,146	2,251,904	10,676,383
$60,000 under $75,000	114,032,056	11,682	437	1,118,878	7,106,014	1,118,878	12,714,411	1,118,878	5,608,396	6,233,896	33,786,978
$75,000 under $100,000	163,912,142	101,962	39,050	969,296	6,538,578	969,296	12,765,226	969,296	6,226,648	7,960,062	54,251,091
$100,000 under $200,000	267,928,010	2,870,589	1,996,238	702,665	7,101,124	702,665	13,718,824	702,665	6,617,701	9,664,526	101,231,639
$200,000 under $500,000	118,186,053	2,577,630	11,013,181	64,557	1,648,448	64,557	2,932,040	64,557	1,283,592	2,575,009	56,742,841
$500,000 under $1,000,000	41,719,994	482,197	7,629,384	4,320	321,744	4,320	535,629	4,320	213,885	481,483	24,130,090
$1,000,000 under $1,500,000	16,410,416	116,221	3,624,714	598	55,837	598	108,870	598	53,033	115,945	9,980,694
$1,500,000 under $2,000,000	9,712,622	50,917	2,326,558	139	22,291	139	39,901	139	17,610	50,858	6,096,130
$2,000,000 under $5,000,000	24,226,834	77,589	6,111,488	129	18,946	129	45,598	129	26,651	77,449	14,937,118
$5,000,000 under $10,000,000	14,065,260	20,441	3,586,341	*7	*1,525	*7	*5,119	*7	*3,593	20,412	8,333,759
$10,000,000 or more	42,104,467	13,438	8,996,221	*3	*1,291	*3	*5,733	*3	*4,443	13,422	19,192,660
Taxable returns, total	**973,890,948**	**6,307,693**	**45,228,377**	**6,962,257**	**38,432,058**	**6,962,257**	**69,447,248**	**6,962,257**	**31,015,189**	**40,931,723**	**374,568,006**
Nontaxable returns, total	**147,919,988**	**14,971**	**95,235**	**2,954,933**	**28,921,873**	**2,954,933**	**34,205,521**	**2,953,928**	**5,283,648**	**6,421,758**	**25,822,039**

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued											
	State and local taxes						Real estate taxes		Personal property taxes		Other taxes	
	Total		Income		General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**45,993,632**	**244,852,109**	**34,570,346**	**227,580,859**	**11,423,286**	**17,271,249**	**41,310,587**	**144,702,292**	**21,274,626**	**8,869,780**	**2,792,514**	**1,965,864**
Under $5,000	280,385	212,744	82,718	130,446	197,667	82,298	249,779	706,583	101,297	28,526	8,672	26,001
$5,000 under $10,000	509,226	344,528	170,192	184,069	339,035	160,458	439,511	1,112,462	191,513	70,246	20,188	9,535
$10,000 under $15,000	924,416	558,784	338,722	264,007	585,694	294,777	755,128	1,702,161	358,390	119,086	28,826	18,606
$15,000 under $20,000	1,235,191	976,143	580,665	574,630	654,526	401,513	998,844	2,518,236	528,492	155,795	55,899	38,587
$20,000 under $25,000	1,513,827	1,468,947	836,135	958,477	677,692	510,470	1,192,736	2,733,424	604,513	204,536	78,773	24,377
$25,000 under $30,000	1,800,944	2,110,640	1,138,203	1,509,874	662,741	600,767	1,437,306	3,044,597	774,206	285,556	82,536	54,062
$30,000 under $35,000	1,998,025	2,629,484	1,347,521	1,975,426	650,504	654,058	1,626,245	3,574,017	898,369	305,904	103,410	69,616
$35,000 under $40,000	2,125,056	3,272,064	1,514,768	2,593,820	610,288	678,244	1,755,476	3,943,257	908,544	326,242	96,475	28,879
$40,000 under $45,000	2,248,317	3,943,862	1,653,447	3,242,711	594,870	701,151	1,871,209	4,383,835	1,001,433	362,076	121,121	80,330
$45,000 under $50,000	2,198,207	4,388,100	1,660,098	3,708,835	538,109	679,265	1,922,291	4,554,814	1,030,881	377,877	140,736	50,207
$50,000 under $55,000	2,241,962	4,925,200	1,697,790	4,181,564	544,172	743,636	1,976,704	4,895,431	1,053,206	345,866	116,416	49,436
$55,000 under $60,000	2,194,725	5,210,710	1,700,754	4,555,832	493,971	654,877	1,988,773	5,033,790	1,027,136	378,642	123,007	53,242
$60,000 under $75,000	6,086,217	17,475,382	4,842,129	15,400,210	1,244,087	2,075,172	5,554,577	15,009,326	2,902,441	1,087,226	395,217	215,043
$75,000 under $100,000	7,805,848	29,547,919	6,350,002	26,817,960	1,455,846	2,729,959	7,308,354	22,894,232	3,792,213	1,588,578	490,899	220,363
$100,000 under $200,000	9,530,803	58,971,647	7,903,487	55,004,122	1,627,315	3,967,525	9,082,471	39,556,351	4,672,383	2,252,870	635,250	450,772
$200,000 under $500,000	2,545,167	38,133,581	2,112,916	36,605,923	432,252	1,527,658	2,428,304	17,691,735	1,125,004	667,079	225,356	250,445
$500,000 under $1,000,000	478,552	18,446,808	405,051	18,072,191	73,501	374,617	458,652	5,425,022	197,911	158,309	42,533	99,951
$1,000,000 under $1,500,000	115,368	8,138,315	97,640	8,022,467	17,729	115,849	109,990	1,753,552	44,498	49,147	10,878	39,680
$1,500,000 under $2,000,000	50,699	5,141,716	43,585	5,091,255	7,114	50,462	48,445	909,111	19,474	21,825	5,293	23,478
$2,000,000 under $5,000,000	77,049	13,051,292	65,753	12,936,763	11,296	114,528	73,573	1,780,137	29,300	45,118	7,629	60,572
$5,000,000 under $10,000,000	20,296	7,601,564	17,311	7,543,832	2,985	57,732	19,411	682,561	7,964	17,752	1,978	31,883
$10,000,000 or more	13,353	18,302,679	11,459	18,206,444	1,894	96,235	12,809	797,657	5,457	21,525	1,422	70,799
Taxable returns, total	**39,977,150**	**236,198,718**	**31,367,880**	**221,421,956**	**8,609,271**	**14,776,762**	**36,056,261**	**128,961,598**	**18,621,019**	**7,694,023**	**2,507,121**	**1,713,667**
Nontaxable returns, total	**6,016,482**	**8,653,391**	**3,202,466**	**6,158,903**	**2,814,015**	**2,494,487**	**5,254,326**	**15,740,694**	**2,653,607**	**1,175,757**	**285,394**	**252,197**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Investment interest expense deduction	
			Total		Paid to financial institutions		Paid to individuals					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**39,015,536**	**405,718,259**	**38,574,509**	**383,733,110**	**38,211,235**	**378,467,637**	**1,150,666**	**5,265,473**	**3,136,056**	**2,617,789**	**1,777,273**	**19,367,360**
Under $5,000	212,648	1,813,200	210,666	1,790,991	207,520	1,768,538	6,767	22,453	11,604	12,245	11,482	9,963
$5,000 under $10,000	376,786	2,937,297	370,648	2,898,213	364,867	2,816,571	10,710	81,641	15,561	6,206	14,391	32,878
$10,000 under $15,000	605,141	4,390,780	597,155	4,327,015	587,895	4,224,416	15,772	102,600	27,333	22,742	16,171	41,023
$15,000 under $20,000	859,332	6,514,041	846,833	6,417,727	830,216	6,228,385	32,715	189,342	58,717	51,496	22,558	44,819
$20,000 under $25,000	1,109,955	8,127,952	1,097,342	8,036,995	1,084,418	7,895,410	27,223	141,585	59,527	60,376	29,293	30,580
$25,000 under $30,000	1,328,141	9,762,296	1,318,525	9,618,925	1,303,361	9,485,658	35,966	133,267	68,120	76,488	21,769	66,883
$30,000 under $35,000	1,586,593	11,702,125	1,574,697	11,561,255	1,555,875	11,387,432	34,391	173,823	77,008	68,328	21,361	72,543
$35,000 under $40,000	1,696,335	12,917,032	1,682,019	12,767,135	1,664,334	12,609,174	42,523	157,961	113,318	104,117	33,522	45,780
$40,000 under $45,000	1,829,734	13,958,016	1,819,656	13,767,124	1,802,360	13,584,996	45,848	182,128	119,322	139,577	25,830	51,315
$45,000 under $50,000	1,845,229	14,555,112	1,835,624	14,384,099	1,819,156	14,215,560	47,907	168,539	132,778	128,408	30,034	42,605
$50,000 under $55,000	1,912,328	15,432,669	1,900,787	15,210,515	1,884,308	15,048,275	44,503	162,240	136,836	139,589	45,094	82,566
$55,000 under $60,000	1,923,529	16,909,057	1,913,139	16,708,656	1,899,384	16,521,419	50,376	187,237	131,213	133,804	29,743	66,597
$60,000 under $75,000	5,352,177	46,328,119	5,317,313	45,793,862	5,272,428	45,153,352	142,094	640,510	388,028	305,225	128,076	229,031
$75,000 under $100,000	7,011,109	67,619,638	6,962,629	66,763,724	6,908,391	66,075,419	219,057	688,305	584,178	457,374	200,137	398,540
$100,000 under $200,000	8,540,845	103,377,791	8,447,617	101,277,654	8,379,112	99,994,679	285,841	1,282,975	887,931	671,380	494,058	1,428,758
$200,000 under $500,000	2,192,588	39,767,600	2,118,934	37,239,502	2,095,911	36,677,616	82,163	561,886	258,760	185,027	383,358	2,343,071
$500,000 under $1,000,000	402,820	11,221,827	371,739	9,204,287	366,442	9,000,135	17,450	204,152	43,256	33,444	139,528	1,984,096
$1,000,000 under $1,500,000	95,907	3,661,709	83,917	2,459,227	82,348	2,386,537	4,233	72,691	10,397	7,618	45,014	1,194,863
$1,500,000 under $2,000,000	41,739	1,918,172	34,993	1,097,702	34,345	1,068,377	1,638	29,325	4,143	4,848	23,069	815,622
$2,000,000 under $5,000,000	63,749	4,185,725	50,677	1,693,860	49,519	1,637,249	2,528	56,611	5,944	6,878	40,341	2,484,988
$5,000,000 under $10,000,000	17,204	2,093,946	12,376	443,815	12,056	427,700	588	16,114	1,359	1,472	12,692	1,648,659
$10,000,000 or more	11,648	6,524,154	7,225	270,828	6,990	260,740	374	10,088	724	1,147	9,753	6,252,180
Taxable returns, total	**33,912,785**	**348,305,825**	**33,512,933**	**328,191,384**	**33,205,196**	**323,810,582**	**1,009,493**	**4,380,802**	**2,772,510**	**2,049,332**	**1,629,050**	**18,065,109**
Nontaxable returns, total	**5,102,752**	**57,412,433**	**5,061,576**	**55,541,726**	**5,006,039**	**54,657,055**	**141,173**	**884,671**	**363,547**	**568,457**	**148,223**	**1,302,250**

Size of adjusted gross income	Total itemized deductions--continued									
	Contributions deduction								Casualty or theft loss deduction	
	Total		Cash contributions		Other than cash contributions		Carryover from previous years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**41,381,465**	**183,390,686**	**39,192,179**	**139,054,112**	**25,371,278**	**48,056,520**	**532,087**	**30,265,517**	**813,976**	**14,984,169**
Under $5,000	207,362	152,182	187,224	256,015	71,797	54,458	34,748	70,185	*5,423	*99,276
$5,000 under $10,000	393,811	529,041	367,950	484,079	166,812	97,469	30,678	134,747	17,014	275,091
$10,000 under $15,000	736,330	1,190,086	685,367	1,024,523	333,545	171,993	42,569	276,630	27,002	252,640
$15,000 under $20,000	1,006,877	1,787,880	952,037	1,533,742	505,535	366,056	30,742	329,805	23,469	410,111
$20,000 under $25,000	1,248,860	2,357,236	1,157,198	1,963,097	653,008	398,501	27,765	101,694	34,276	856,880
$25,000 under $30,000	1,489,172	3,045,697	1,394,739	2,500,680	814,477	531,053	32,312	159,447	53,907	1,044,291
$30,000 under $35,000	1,661,067	3,491,660	1,546,535	2,853,695	928,832	673,074	29,302	105,164	41,084	441,149
$35,000 under $40,000	1,809,285	3,798,745	1,689,473	3,092,111	1,058,405	705,337	21,956	226,640	40,184	625,781
$40,000 under $45,000	1,916,400	3,983,723	1,784,612	3,318,930	1,118,363	685,035	24,117	140,767	34,555	431,177
$45,000 under $50,000	1,923,097	4,490,155	1,794,592	3,616,473	1,130,789	813,387	21,955	159,985	32,626	636,458
$50,000 under $55,000	1,966,682	4,747,553	1,842,345	3,834,305	1,208,435	1,041,255	18,010	75,972	35,139	485,850
$55,000 under $60,000	1,944,235	4,670,038	1,815,458	3,858,905	1,191,172	759,450	22,262	147,231	32,937	558,081
$60,000 under $75,000	5,501,195	14,440,002	5,164,306	12,016,361	3,407,800	2,487,731	38,810	504,753	91,264	1,907,552
$75,000 under $100,000	7,275,866	21,430,451	6,889,800	17,561,373	4,713,954	3,697,184	45,766	1,316,488	133,804	2,019,052
$100,000 under $200,000	9,104,010	37,152,373	8,774,492	31,395,793	6,116,274	6,958,433	63,592	2,822,099	150,096	2,716,226
$200,000 under $500,000	2,459,255	20,972,201	2,414,098	16,436,353	1,551,668	4,799,178	28,491	2,362,261	42,597	1,302,210
$500,000 under $1,000,000	466,950	9,739,585	462,511	7,346,757	262,219	2,269,563	8,711	1,933,387	12,052	544,517
$1,000,000 under $1,500,000	112,439	4,631,552	111,671	3,303,801	59,027	2,114,937	3,324	1,586,595	2,845	123,978
$1,500,000 under $2,000,000	49,462	3,068,921	49,192	2,262,809	25,034	1,645,070	1,696	1,138,551	1,215	62,022
$2,000,000 under $5,000,000	75,830	8,755,590	75,471	5,530,405	37,319	3,743,476	3,235	3,099,005	1,709	118,118
$5,000,000 under $10,000,000	20,076	5,975,159	19,976	3,416,964	9,901	2,600,437	1,100	1,496,656	490	40,785
$10,000,000 or more	13,203	22,980,856	13,131	11,446,942	6,914	11,443,443	946	12,077,455	288	32,923
Taxable returns, total	**36,440,913**	**170,300,597**	**34,566,575**	**126,454,340**	**22,732,644**	**45,440,878**	**334,694**	**27,608,232**	**592,113**	**6,405,943**
Nontaxable returns, total	**4,940,552**	**13,090,088**	**4,625,604**	**12,599,772**	**2,638,634**	**2,615,642**	**197,394**	**2,657,285**	**221,863**	**8,578,226**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Limited miscellaneous deductions											
	Total after limitation		Unreimbursed employee business expense		Tax preparation fees		Gambling loss deduction		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**12,407,121**	**76,183,408**	**15,920,218**	**75,824,189**	**21,611,206**	**5,498,601**	**1,033,606**	**16,201,946**	**10,180,173**	**26,443,605**	**28,615,522**	**107,766,395**
Under $5,000	119,162	158,326	18,320	74,175	111,246	25,972	*2,306	*8,007	66,278	65,080	135,928	165,228
$5,000 under $10,000	172,790	370,332	68,640	223,680	197,459	44,865	7,062	32,584	103,849	134,744	256,660	403,288
$10,000 under $15,000	250,061	901,682	153,591	697,872	354,310	76,148	18,467	79,627	178,541	219,167	471,720	993,187
$15,000 under $20,000	376,626	1,537,415	312,153	1,387,205	535,648	106,287	35,163	179,189	240,454	227,994	718,871	1,721,486
$20,000 under $25,000	472,444	2,354,121	457,997	2,144,721	639,621	132,047	35,627	198,720	271,648	365,777	887,656	2,642,545
$25,000 under $30,000	592,660	3,040,795	600,281	2,916,634	784,902	138,257	30,202	164,246	351,552	406,898	1,067,739	3,461,789
$30,000 under $35,000	682,332	3,663,874	731,673	3,573,968	900,535	159,290	25,503	194,138	391,542	496,507	1,251,495	4,229,765
$35,000 under $40,000	727,007	4,010,495	803,398	3,909,230	986,731	180,136	46,296	248,586	441,369	613,464	1,334,345	4,702,831
$40,000 under $45,000	709,995	3,949,014	851,981	4,080,380	1,054,118	178,572	45,567	267,489	397,890	468,618	1,402,306	4,727,571
$45,000 under $50,000	680,603	3,841,929	855,696	3,987,755	1,080,228	198,680	41,576	224,459	442,337	515,838	1,417,641	4,702,272
$50,000 under $55,000	683,133	3,763,974	883,924	3,901,374	1,085,995	190,355	53,966	268,402	450,431	635,368	1,436,341	4,727,098
$55,000 under $60,000	653,774	3,453,467	867,640	3,709,137	1,050,152	186,909	47,851	349,087	435,450	560,219	1,400,929	4,456,265
$60,000 under $75,000	1,667,101	9,340,810	2,306,238	10,213,797	2,981,839	536,581	115,970	888,127	1,220,243	1,624,725	3,880,775	12,375,104
$75,000 under $100,000	1,941,027	10,621,799	2,998,321	12,359,308	3,863,533	769,607	178,218	1,313,920	1,621,208	2,238,703	5,001,698	15,367,618
$100,000 under $200,000	2,150,516	14,137,295	3,362,892	16,552,110	4,618,055	1,271,418	258,851	3,604,302	2,389,486	4,355,352	6,004,634	22,178,880
$200,000 under $500,000	428,582	5,293,324	558,230	4,703,859	1,077,010	668,886	69,611	3,068,190	814,986	3,564,283	1,471,229	8,937,028
$500,000 under $1,000,000	63,824	1,699,735	66,783	778,126	186,458	253,076	12,691	1,417,154	203,521	2,171,956	287,048	3,203,158
$1,000,000 under $1,500,000	15,121	691,340	10,561	197,987	43,631	100,528	4,073	788,075	58,362	1,057,692	73,407	1,356,208
$1,500,000 under $2,000,000	6,047	400,534	4,358	64,071	18,935	53,038	1,374	424,132	28,209	695,246	33,461	812,355
$2,000,000 under $5,000,000	10,152	1,129,824	5,602	167,547	28,403	117,385	2,322	1,032,315	47,918	2,004,447	54,774	2,289,379
$5,000,000 under $10,000,000	2,576	639,141	1,323	97,203	7,491	49,728	568	434,516	14,264	1,188,299	15,652	1,335,230
$10,000,000 or more	1,588	1,184,183	616	84,047	4,907	60,836	343	1,016,681	10,635	2,833,226	11,213	2,978,109
Taxable returns, total	**10,388,488**	**64,763,476**	**14,133,072**	**65,741,423**	**19,033,831**	**4,905,337**	**920,689**	**14,172,362**	**8,982,885**	**24,073,001**	**25,119,613**	**94,719,761**
Nontaxable returns, total	**2,018,633**	**11,419,932**	**1,787,146**	**10,082,766**	**2,577,375**	**593,264**	**112,917**	**2,029,584**	**1,197,287**	**2,370,604**	**3,495,909**	**13,046,634**

Size of adjusted gross income	Total itemized deductions--continued									
	Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		Exemptions		Taxable income		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**488,057**	**2,444,601**	**1,511,222**	**19,114,049**	**116,292,321**	**352,940,821**	**43,994,111**	**3,757,580,036**	**3,825,092**	**16,732,134**
Under $5,000	*2,617	*4,909	5,574	20,585	512,272	1,635,886	11,549	18,043	*363	*6,318
$5,000 under $10,000	4,853	4,218	11,915	36,802	933,477	2,984,918	31,208	71,086	*1,056	*2,955
$10,000 under $15,000	4,856	5,068	23,323	84,695	1,577,308	5,043,212	323,892	791,817	*235	*1,023
$15,000 under $20,000	12,832	52,157	48,298	231,998	2,297,616	7,341,974	726,497	3,629,668	*679	*936
$20,000 under $25,000	15,487	26,511	51,114	225,232	2,942,905	9,408,995	1,151,827	8,808,198	*55	*2,439
$25,000 under $30,000	21,017	98,674	51,218	262,920	3,557,806	11,377,634	1,612,297	17,602,097	*709	*1,512
$30,000 under $35,000	21,406	117,796	45,662	311,933	4,038,055	12,907,951	1,907,556	27,862,064	832	771
$35,000 under $40,000	19,137	59,740	64,913	320,595	4,375,228	13,988,777	2,096,981	38,291,407	1,925	8,407
$40,000 under $45,000	26,966	65,996	72,533	333,485	4,682,758	14,973,240	2,266,994	50,479,505	6,746	14,816
$45,000 under $50,000	26,494	55,889	66,822	280,348	4,868,442	15,575,637	2,220,082	57,915,212	8,843	10,025
$50,000 under $55,000	15,898	78,809	70,522	353,628	5,236,641	16,746,207	2,268,213	67,520,531	13,973	13,839
$55,000 under $60,000	13,129	26,115	61,604	379,900	5,242,312	16,763,049	2,236,926	75,204,325	15,925	12,178
$60,000 under $75,000	52,107	183,675	164,640	1,123,017	15,915,667	50,897,974	6,205,642	257,392,074	84,832	93,151
$75,000 under $100,000	50,040	155,764	225,189	1,470,583	22,299,104	71,328,526	7,948,998	456,831,501	170,150	245,992
$100,000 under $200,000	84,104	365,576	341,457	4,207,800	28,046,126	89,381,487	9,653,190	933,273,371	1,414,424	2,599,513
$200,000 under $500,000	56,508	356,485	125,043	3,472,611	7,536,187	12,584,549	2,573,104	612,712,678	1,856,474	8,586,713
$500,000 under $1,000,000	24,951	223,998	37,399	1,691,880	1,435,762	574	481,089	284,481,885	184,868	2,217,581
$1,000,000 under $1,500,000	9,532	97,212	13,525	890,019	329,526	91	116,016	124,222,913	27,470	568,860
$1,500,000 under $2,000,000	6,307	37,803	7,617	471,110	147,628	55	50,823	78,158,258	11,558	342,980
$2,000,000 under $5,000,000	11,642	150,522	13,843	1,193,000	221,852	62	77,426	208,044,168	16,528	748,394
$5,000,000 under $10,000,000	4,192	121,206	4,743	567,286	57,677	16	20,403	126,394,517	4,314	386,469
$10,000,000 or more	3,980	156,479	4,268	1,184,622	37,973	9	13,399	327,874,718	3,134	867,261
Taxable returns, total	**419,817**	**2,014,473**	**1,327,292**	**16,343,418**	**97,214,667**	**291,977,568**	**41,148,661**	**3,724,317,232**	**3,813,987**	**16,723,117**
Nontaxable returns, total	**68,240**	**430,128**	**183,930**	**2,770,631**	**19,077,653**	**60,963,254**	**2,845,450**	**33,262,804**	**11,106**	**9,016**

Footnote at end of table

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**44,010,077**	**784,653,614**	**18,904,856**	**31,355,139**	**41,165,624**	**753,298,475**	**41,165,626**	**753,298,882**
Under $5,000	12,462	8,377	*2,278	*358	11,261	8,020	11,261	8,020
$5,000 under $10,000	31,746	10,100	10,170	1,553	26,804	8,547	26,804	8,547
$10,000 under $15,000	324,446	75,828	76,041	13,535	277,545	62,293	277,545	62,293
$15,000 under $20,000	725,989	369,976	173,694	44,033	636,495	325,943	636,495	325,943
$20,000 under $25,000	1,149,872	974,687	436,433	157,924	905,049	816,763	905,049	816,763
$25,000 under $30,000	1,611,343	2,046,043	565,157	354,636	1,228,440	1,691,407	1,228,440	1,691,407
$30,000 under $35,000	1,907,588	3,380,776	699,988	533,214	1,536,394	2,847,562	1,536,394	2,847,562
$35,000 under $40,000	2,097,183	4,748,304	815,547	731,085	1,734,855	4,017,218	1,734,855	4,017,218
$40,000 under $45,000	2,267,745	6,506,569	897,653	911,234	1,928,323	5,595,335	1,928,323	5,595,335
$45,000 under $50,000	2,220,269	7,774,317	959,827	1,107,053	1,935,534	6,667,264	1,935,534	6,667,264
$50,000 under $55,000	2,268,238	9,396,318	916,816	1,319,367	2,060,638	8,076,951	2,060,638	8,076,951
$55,000 under $60,000	2,237,232	10,720,467	884,127	1,380,116	2,093,980	9,340,351	2,093,980	9,340,351
$60,000 under $75,000	6,207,648	37,516,413	2,914,486	5,020,596	5,953,719	32,495,816	5,953,719	32,495,816
$75,000 under $100,000	7,953,476	69,481,621	4,100,698	7,282,311	7,860,996	62,199,310	7,860,996	62,199,373
$100,000 under $200,000	9,659,876	173,083,937	4,091,193	4,966,972	9,642,837	168,116,966	9,642,837	168,116,966
$200,000 under $500,000	2,574,916	151,631,650	919,990	1,419,312	2,573,290	150,212,338	2,573,290	150,212,338
$500,000 under $1,000,000	481,703	78,945,734	258,374	910,347	481,354	78,035,387	481,355	78,035,387
$1,000,000 under $1,500,000	116,105	35,253,029	70,894	616,331	116,021	34,636,698	116,021	34,636,698
$1,500,000 under $2,000,000	50,869	22,070,169	32,400	417,551	50,829	21,652,618	50,829	21,652,618
$2,000,000 under $5,000,000	77,521	57,861,010	53,353	1,314,540	77,443	56,546,469	77,443	56,546,707
$5,000,000 under $10,000,000	20,429	33,768,426	15,037	760,557	20,404	33,007,869	20,405	33,007,913
$10,000,000 or more	13,421	79,029,862	10,702	2,092,513	13,411	76,937,349	13,411	76,937,412
Taxable returns, total	**41,165,626**	**780,873,506**	**16,060,405**	**27,575,031**	**41,165,624**	**753,298,475**	**41,165,626**	**753,298,882**
Nontaxable returns, total	**2,844,451**	**3,780,108**	**2,844,451**	**3,780,108**	**--**	**--**	**--**	**--**

* 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 Division, July 2007

2004 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

2004 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**46,335,237**	**4,643,403,546**	**40,051,583**	**3,177,715,537**	**31,076,448**	**84,378,348**	**3,039,922**	**43,491,723**	**17,959,839**	**118,282,841**	**14,712,060**	**92,062,224**
Under $5,000	327,379	816,397	105,276	1,231,124	220,789	266,143	26,151	182,556	118,608	227,151	91,521	117,149
$5,000 under $10,000	642,831	5,039,156	258,236	2,405,641	408,148	742,090	38,372	83,043	254,885	564,938	204,950	283,413
$10,000 under $15,000	1,078,646	13,495,701	482,751	5,880,955	661,247	1,358,887	69,020	416,910	396,721	904,777	312,026	474,010
$15,000 under $20,000	1,408,086	24,733,284	820,671	12,680,377	807,579	1,338,029	71,999	359,177	486,508	1,214,352	394,246	750,540
$20,000 under $25,000	1,591,869	35,976,835	1,133,559	23,318,936	786,089	1,122,258	61,993	657,519	411,583	1,034,083	308,884	535,206
$25,000 under $30,000	1,897,697	52,220,320	1,507,039	38,184,084	859,403	1,275,115	78,142	384,827	456,250	1,241,513	350,841	683,318
$30,000 under $35,000	2,222,251	72,275,945	1,893,413	56,543,757	1,003,461	1,250,711	71,978	510,334	528,864	1,257,985	405,594	769,592
$35,000 under $40,000	2,317,310	86,696,799	2,021,217	69,969,850	1,193,733	1,399,422	64,856	461,972	506,221	1,227,511	388,475	853,677
$40,000 under $45,000	2,353,622	100,088,924	2,068,919	81,392,386	1,238,277	1,209,629	89,328	600,206	546,422	1,440,631	453,530	901,682
$45,000 under $50,000	2,301,167	109,328,340	2,052,275	88,595,401	1,336,539	1,482,468	84,919	595,822	623,885	1,493,158	520,414	1,061,946
$50,000 under $55,000	2,239,428	117,467,319	1,999,356	95,236,926	1,306,576	1,455,043	75,939	527,047	650,183	1,500,401	521,412	959,720
$55,000 under $60,000	2,246,207	129,097,482	2,055,461	106,638,172	1,335,965	1,330,036	62,430	346,271	643,291	1,139,159	501,642	638,339
$60,000 under $75,000	6,172,634	415,689,501	5,659,290	344,078,763	3,996,309	3,901,305	243,859	1,702,991	2,038,793	4,681,435	1,590,782	2,883,483
$75,000 under $100,000	7,926,317	685,240,499	7,388,066	570,989,516	5,875,179	6,025,443	353,780	2,492,443	3,173,422	7,889,259	2,509,915	5,789,990
$100,000 under $200,000	8,776,391	1,169,057,424	8,141,685	922,877,601	7,365,186	14,229,486	836,914	8,262,617	4,859,499	20,345,454	4,101,624	14,998,450
$200,000 under $500,000	2,215,675	638,730,080	1,948,056	405,965,591	2,076,126	12,778,363	521,732	8,281,532	1,708,395	18,938,694	1,533,541	15,564,364
$500,000 under $1,000,000	398,317	269,365,539	336,088	135,533,885	388,769	6,810,021	161,328	4,861,212	351,820	10,640,659	330,003	8,752,715
$1,000,000 under $1,500,000	93,599	112,970,191	76,605	47,147,898	92,208	3,416,918	47,532	2,313,568	85,808	5,224,910	80,151	4,368,256
$1,500,000 under $2,000,000	40,698	70,203,869	33,420	27,082,688	40,288	2,194,202	22,696	1,479,696	37,852	3,451,798	35,803	2,896,971
$2,000,000 under $5,000,000	60,674	180,307,355	49,975	60,469,779	60,234	6,218,385	38,469	3,493,118	57,179	9,299,923	54,052	7,805,169
$5,000,000 under $10,000,000	15,036	102,905,398	12,450	30,757,618	14,964	3,941,665	10,950	1,995,709	14,473	5,956,970	13,859	5,010,495
$10,000,000 or more	9,404	251,697,186	7,777	50,734,591	9,380	10,632,729	7,536	3,483,153	9,176	18,608,080	8,797	15,963,739
Taxable returns, total	**40,289,338**	**4,473,441,165**	**35,849,931**	**3,049,576,509**	**27,770,916**	**78,460,336**	**2,767,399**	**40,727,942**	**16,205,395**	**113,069,573**	**13,364,104**	**89,018,701**
Nontaxable returns, total	**6,045,899**	**169,962,381**	**4,201,653**	**128,139,028**	**3,305,532**	**5,918,013**	**272,522**	**2,763,781**	**1,754,444**	**5,213,268**	**1,347,955**	**3,043,524**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**21,531,062**	**21,400,232**	**242,839**	**5,422,377**	**9,594,401**	**177,586,204**	**15,243,975**	**402,105,636**	**1,104,495**	**2,413,881**	**4,062,815**	**64,186,485**
Under $5,000	50,713	35,575	*1,670	*6,803	113,482	251,715	112,200	-40,463	14,112	-27,982	27,752	94,837
$5,000 under $10,000	99,733	62,232	*4,844	*25,892	184,642	906,680	220,439	-122,849	13,647	11,818	84,899	321,018
$10,000 under $15,000	184,023	85,793	12,854	122,210	262,113	1,259,200	339,930	12,143	14,686	-29,213	170,426	943,643
$15,000 under $20,000	312,864	143,131	14,518	170,269	339,195	2,302,601	377,763	233,883	30,346	98,055	223,932	1,612,823
$20,000 under $25,000	444,585	205,498	13,789	126,558	360,167	2,868,162	351,366	353,662	26,403	-30,426	163,305	1,188,813
$25,000 under $30,000	617,522	329,446	16,067	159,014	394,796	2,890,638	376,304	481,150	27,038	121,289	182,420	1,335,961
$30,000 under $35,000	819,457	422,782	19,242	229,149	378,527	3,264,230	414,614	299,036	25,571	12,062	178,746	1,591,626
$35,000 under $40,000	1,006,325	501,474	17,770	202,134	407,314	4,045,940	431,435	472,244	30,334	337	151,294	1,339,971
$40,000 under $45,000	1,029,040	604,950	26,823	456,706	416,856	3,951,133	481,854	405,199	21,634	22,702	184,272	2,027,024
$45,000 under $50,000	1,106,453	676,382	19,090	273,948	424,404	3,793,485	528,180	644,025	26,009	128,080	167,673	1,594,378
$50,000 under $55,000	1,073,161	642,600	15,131	357,952	441,435	3,034,744	512,483	928,200	18,713	41,128	195,398	2,139,678
$55,000 under $60,000	1,143,655	739,418	16,087	369,416	447,235	4,416,355	518,835	1,471,807	34,678	16,365	158,696	1,882,906
$60,000 under $75,000	3,288,605	2,427,832	27,927	541,001	1,190,795	12,828,578	1,613,078	3,045,243	93,760	131,844	482,888	6,383,307
$75,000 under $100,000	4,450,466	3,561,302	17,784	741,755	1,570,225	20,197,185	2,528,373	8,333,976	147,911	192,144	644,678	11,170,357
$100,000 under $200,000	4,716,383	5,040,212	12,389	551,742	1,892,728	49,335,831	4,212,494	35,033,201	256,784	442,559	792,954	19,144,329
$200,000 under $500,000	899,712	2,145,754	5,443	785,073	611,079	39,678,609	1,663,280	55,836,643	192,009	609,849	199,903	8,126,819
$500,000 under $1,000,000	173,774	937,500	1,026	192,710	104,258	11,949,439	352,656	42,543,469	70,306	57,889	34,768	1,821,161
$1,000,000 under $1,500,000	45,679	497,471	178	32,557	23,709	3,249,732	88,064	23,583,707	21,688	45,048	7,960	504,223
$1,500,000 under $2,000,000	21,480	294,686	81	21,953	9,868	1,519,165	38,447	16,266,103	10,612	-19,672	3,748	296,868
$2,000,000 under $5,000,000	32,922	778,889	87	33,221	15,095	3,374,307	58,251	52,586,509	18,683	169,869	5,130	387,892
$5,000,000 under $10,000,000	8,729	431,530	32	18,173	3,961	1,004,245	14,673	37,165,504	5,378	128,102	1,215	132,687
$10,000,000 or more	5,779	835,773	*7	*4,143	2,518	1,464,231	9,257	122,573,246	4,194	292,034	760	146,163
Taxable returns, total	**19,779,828**	**20,061,088**	**200,978**	**5,018,380**	**7,793,961**	**163,243,079**	**13,653,774**	**398,148,997**	**964,593**	**2,343,324**	**3,514,540**	**60,051,123**
Nontaxable returns, total	**1,751,234**	**1,339,144**	**41,862**	**403,997**	**1,800,440**	**14,343,125**	**1,590,201**	**3,956,639**	**139,902**	**70,557**	**548,275**	**4,135,363**

Footnote at end of table

2004 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**10,243,437**	**209,607,048**	**3,266,873**	**52,950,639**	**3,413,758**	**33,715,622**	**277,939**	**1,631,443**	**5,177,492**	**317,160,757**	**350,398**	**12,610,383**
Under $5,000	65,940	190,823	31,771	192,243	32,212	440,757	*6,818	*21,439	40,258	-570,340	*1,362	*906
$5,000 under $10,000	199,751	1,119,465	57,185	279,661	52,144	623,894	9,855	-18,231	54,940	-207,005	5,629	8,847
$10,000 under $15,000	424,948	3,490,588	79,529	501,735	58,158	456,849	10,248	33,140	67,242	-448,492	*3,126	*20,601
$15,000 under $20,000	504,751	5,402,316	99,717	626,246	77,680	686,840	12,559	24,027	114,284	151,247	7,159	19,226
$20,000 under $25,000	432,512	5,566,186	102,517	693,599	99,979	920,989	8,097	23,128	96,149	193,734	7,163	40,939
$25,000 under $30,000	421,622	5,685,333	96,251	577,026	105,546	871,547	13,646	89,950	117,126	175,717	8,797	37,673
$30,000 under $35,000	457,630	6,467,081	107,988	710,794	111,920	998,112	7,668	34,985	114,276	355,392	5,624	39,748
$35,000 under $40,000	416,787	6,406,490	109,641	845,109	139,014	1,291,842	14,528	130,454	135,796	521,658	15,065	57,106
$40,000 under $45,000	439,539	6,978,509	115,071	836,651	137,750	1,150,842	11,159	24,344	136,477	522,733	12,985	124,192
$45,000 under $50,000	453,562	8,040,679	120,040	800,079	154,688	1,239,462	*7,413	*32,051	143,111	1,190,394	11,785	97,670
$50,000 under $55,000	476,961	8,963,198	93,532	817,269	157,408	1,341,582	11,777	17,457	141,875	724,347	11,445	141,993
$55,000 under $60,000	487,198	8,948,816	113,105	739,984	167,620	1,465,685	8,782	23,663	143,779	615,054	4,551	52,475
$60,000 under $75,000	1,303,424	26,660,703	350,641	2,868,087	425,351	3,589,929	25,183	82,424	456,981	3,640,882	36,178	480,239
$75,000 under $100,000	1,698,206	39,336,134	447,291	4,545,651	604,456	4,881,744	51,126	368,211	728,067	7,857,709	47,295	414,460
$100,000 under $200,000	1,913,665	55,174,979	792,281	11,528,759	748,884	6,765,875	56,594	556,135	1,400,770	35,376,816	88,928	1,451,731
$200,000 under $500,000	438,136	16,170,814	383,164	11,989,701	242,514	3,746,646	15,720	110,273	872,188	70,588,650	50,009	1,932,468
$500,000 under $1,000,000	67,644	2,760,449	98,389	5,189,218	61,910	1,441,051	4,257	52,511	247,765	51,772,400	16,980	1,465,460
$1,000,000 under $1,500,000	17,580	713,910	26,221	2,273,045	14,883	506,808	1,075	10,647	66,609	25,291,517	5,581	968,517
$1,500,000 under $2,000,000	7,456	376,117	12,662	1,393,518	6,730	287,124	383	1,088	30,410	16,785,827	2,557	403,327
$2,000,000 under $5,000,000	11,401	694,961	20,209	2,726,678	10,416	560,082	770	9,709	48,203	41,774,251	4,995	1,453,775
$5,000,000 under $10,000,000	2,808	234,606	5,615	1,217,115	2,683	206,505	183	1,058	12,761	20,538,391	1,692	940,792
$10,000,000 or more	1,916	224,892	4,052	1,598,472	1,813	241,457	99	2,979	8,426	40,309,873	1,492	2,458,235
Taxable returns, total	**8,920,097**	**196,999,460**	**2,842,882**	**49,690,356**	**2,901,527**	**27,756,025**	**231,541**	**1,499,218**	**4,579,481**	**318,604,028**	**320,572**	**12,406,260**
Nontaxable returns, total	**1,323,340**	**12,607,589**	**423,991**	**3,260,283**	**512,231**	**5,959,597**	**46,398**	**132,225**	**598,012**	**-1,443,271**	**29,826**	**204,123**

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**723,381**	**-7,283,025**	**3,046,826**	**12,767,770**	**5,914,230**	**65,578,045**	**63,067**	**3,866,429**	**3,200,729**	**19,897,644**	**15,814,221**	**70,471,663**
Under $5,000	4,621	-77,950	7,429	18,122	4,938	15,006	*821	*70,492	14,787	22,717	99,781	318,474
$5,000 under $10,000	14,204	-55,521	56,393	228,229	1,792	10,142	*1,031	*63,070	32,381	63,004	193,308	488,457
$10,000 under $15,000	13,144	-155,303	85,124	350,076	23,003	103,698	--	--	60,206	145,336	275,467	571,019
$15,000 under $20,000	24,631	-263,971	120,091	476,832	115,441	124,087	*1,278	*102,256	61,814	104,339	375,569	942,208
$20,000 under $25,000	21,484	-234,347	134,917	636,149	293,984	585,053	*2,071	*129,890	91,921	237,945	417,426	1,110,082
$25,000 under $30,000	21,406	-170,737	154,134	664,289	382,773	1,068,681	*2,184	*151,173	106,367	221,476	511,558	1,248,050
$30,000 under $35,000	40,344	-184,441	135,431	541,346	380,863	1,615,434	*388	*31,022	97,804	218,939	564,765	1,523,962
$35,000 under $40,000	32,209	-298,103	162,446	657,351	324,871	1,822,549	*1,398	*98,593	119,898	293,809	652,146	1,727,640
$40,000 under $45,000	29,415	-347,237	183,737	728,506	330,562	2,482,355	*1,437	*112,973	138,954	225,520	700,658	1,870,614
$45,000 under $50,000	22,465	-230,492	173,247	770,008	298,719	2,706,466	*3,398	*166,395	126,904	320,657	717,174	1,813,007
$50,000 under $55,000	20,902	-106,354	154,919	657,561	334,044	3,460,876	1,960	40,748	130,800	311,759	711,431	1,741,784
$55,000 under $60,000	35,840	-141,088	203,848	714,909	283,059	3,152,096	1,406	113,111	143,112	343,716	738,031	1,921,502
$60,000 under $75,000	106,758	-719,400	439,204	1,779,407	788,135	10,217,680	7,297	448,143	373,981	1,345,036	2,065,298	5,461,392
$75,000 under $100,000	126,057	-1,125,835	596,725	2,419,099	895,485	13,521,813	8,260	477,854	573,708	1,495,752	2,892,214	9,150,990
$100,000 under $200,000	141,065	-1,269,165	382,964	1,853,161	1,035,511	16,915,234	13,861	852,024	714,052	4,059,173	3,636,057	18,919,671
$200,000 under $500,000	48,070	-838,986	50,699	240,759	313,935	5,673,428	11,354	683,336	282,869	3,548,851	953,654	13,738,546
$500,000 under $1,000,000	12,728	-403,250	4,224	24,217	65,906	1,267,245	3,032	192,697	73,186	1,964,115	194,511	4,688,236
$1,000,000 under $1,500,000	3,157	-125,354	675	4,465	17,422	339,802	871	59,695	21,636	1,036,054	48,002	1,246,206
$1,500,000 under $2,000,000	1,444	-88,136	275	1,468	7,633	157,876	274	19,334	9,718	584,497	21,197	565,712
$2,000,000 under $5,000,000	2,385	-252,504	280	1,395	11,426	235,722	539	38,411	17,409	1,413,005	32,446	923,695
$5,000,000 under $10,000,000	628	-92,984	47	302	2,884	62,192	130	9,655	5,272	721,438	8,128	249,931
$10,000,000 or more	426	-101,868	17	119	1,845	40,609	76	5,557	3,950	1,220,507	5,402	250,484
Taxable returns, total	**615,772**	**-6,263,653**	**2,530,950**	**10,649,945**	**5,525,259**	**63,743,840**	**52,279**	**3,045,306**	**2,829,934**	**18,558,355**	**13,734,721**	**64,210,835**
Nontaxable returns, total	**107,609**	**-1,019,372**	**515,876**	**2,117,825**	**388,971**	**1,834,205**	**10,788**	**821,123**	**370,795**	**1,339,290**	**2,079,500**	**6,260,828**

Footnote at end of table

2004 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total in taxable income	Total itemized deductions: Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction: Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**998,238,457**	**5,723,846**	**36,761,913**	**9,530,675**	**61,503,014**	**9,530,675**	**94,670,475**	**9,529,696**	**33,167,461**	**46,009,291**	**362,608,853**
Under $5,000	4,563,499	--	--	222,351	1,912,212	222,351	1,955,076	221,372	42,864	308,704	842,420
$5,000 under $10,000	8,961,384	--	--	402,935	3,549,458	402,935	3,787,256	402,935	237,797	604,809	1,575,481
$10,000 under $15,000	13,922,621	--	--	669,879	4,473,977	669,879	5,100,201	669,879	626,224	1,041,981	2,654,681
$15,000 under $20,000	18,598,549	--	--	789,541	5,417,730	789,541	6,455,973	789,541	1,038,243	1,365,983	3,763,526
$20,000 under $25,000	20,703,604	--	--	750,384	4,456,058	750,384	5,727,172	750,384	1,271,114	1,569,755	4,301,689
$25,000 under $30,000	25,375,405	--	--	756,384	4,491,003	756,384	6,047,096	756,384	1,556,093	1,870,482	5,256,638
$30,000 under $35,000	29,109,449	--	--	723,896	3,891,822	723,896	5,657,224	723,896	1,765,401	2,197,982	6,840,841
$35,000 under $40,000	32,278,087	--	--	678,407	3,526,076	678,407	5,422,027	678,407	1,895,952	2,291,711	7,645,296
$40,000 under $45,000	32,987,485	--	--	597,540	3,238,636	597,540	5,140,864	597,540	1,902,228	2,341,519	8,573,016
$45,000 under $50,000	34,729,393	--	--	540,392	3,030,691	540,392	4,955,371	540,392	1,924,680	2,284,992	9,315,329
$50,000 under $55,000	34,605,113	--	--	482,746	2,255,636	482,746	4,150,495	482,746	1,894,859	2,223,929	10,098,467
$55,000 under $60,000	36,445,496	--	--	424,897	2,080,759	424,897	3,912,055	424,897	1,831,296	2,239,721	10,600,909
$60,000 under $75,000	108,320,350	16,421	905	998,715	6,384,128	998,715	11,371,241	998,715	4,987,113	6,149,307	33,153,020
$75,000 under $100,000	155,165,381	78,691	35,723	906,013	5,843,418	906,013	11,667,106	906,013	5,823,689	7,917,281	53,668,295
$100,000 under $200,000	230,552,713	2,795,505	2,048,295	533,033	5,243,873	533,033	10,330,637	533,033	5,086,764	8,771,965	90,863,750
$200,000 under $500,000	100,098,177	2,215,611	9,705,423	49,452	1,425,413	49,452	2,447,893	49,452	1,022,480	2,212,464	49,391,413
$500,000 under $1,000,000	33,134,642	398,264	6,342,376	3,197	201,276	3,197	359,038	3,197	157,763	397,824	19,872,214
$1,000,000 under $1,500,000	12,808,118	93,580	2,933,843	584	46,679	584	97,049	584	50,369	93,307	8,073,240
$1,500,000 under $2,000,000	7,798,955	40,688	1,872,621	212	16,902	212	44,055	212	27,153	40,637	4,894,309
$2,000,000 under $5,000,000	18,568,009	60,652	4,824,653	111	16,164	111	38,361	111	22,197	60,545	11,858,211
$5,000,000 under $10,000,000	10,347,550	15,032	2,700,356	*7	*1,103	*7	*4,285	*7	*3,182	15,005	6,272,759
$10,000,000 or more	29,164,477	9,402	6,297,719	--	--	--	--	--	--	9,388	13,093,348
Taxable returns, total	**877,914,918**	**5,716,649**	**36,732,562**	**6,682,728**	**34,526,261**	**6,682,728**	**62,797,931**	**6,682,728**	**28,271,670**	**40,091,411**	**339,332,540**
Nontaxable returns, total	**120,323,539**	**7,197**	**29,350**	**2,847,947**	**26,976,752**	**2,847,947**	**31,872,543**	**2,846,968**	**4,895,791**	**5,917,880**	**23,276,313**

Size of adjusted gross income	Total itemized deductions--continued: Taxes paid deduction--continued: State and local taxes: Total		Income		General sales tax		Real estate taxes		Personal property taxes		Other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**44,765,119**	**219,833,389**	**33,516,476**	**202,305,993**	**11,248,643**	**17,527,396**	**40,457,920**	**132,252,209**	**21,083,436**	**8,677,030**	**3,026,056**	**1,846,225**
Under $5,000	267,737	213,446	90,343	108,069	177,394	105,377	230,926	594,966	100,785	29,684	10,407	4,325
$5,000 under $10,000	544,759	413,919	158,911	155,680	385,848	258,239	469,722	1,086,617	213,175	66,808	24,050	8,136
$10,000 under $15,000	967,109	729,552	330,710	296,340	636,399	433,212	799,417	1,791,134	397,462	115,970	52,339	18,025
$15,000 under $20,000	1,269,867	1,180,921	572,992	681,964	696,875	498,957	1,071,744	2,369,084	532,902	196,136	60,306	17,385
$20,000 under $25,000	1,475,342	1,410,166	780,915	778,893	694,427	631,274	1,172,077	2,623,054	595,223	193,043	72,039	75,426
$25,000 under $30,000	1,799,577	1,981,534	1,067,080	1,318,240	732,497	663,294	1,428,869	3,005,459	776,406	236,714	87,835	32,931
$30,000 under $35,000	2,113,804	2,882,307	1,425,009	2,104,513	688,795	777,794	1,786,251	3,547,006	983,588	371,885	114,174	39,643
$35,000 under $40,000	2,230,051	3,506,620	1,600,113	2,782,223	629,937	724,397	1,814,100	3,767,268	984,945	334,756	127,211	36,653
$40,000 under $45,000	2,265,605	4,065,887	1,712,975	3,395,130	552,630	670,757	1,960,091	4,102,621	1,063,672	328,569	128,835	75,939
$45,000 under $50,000	2,219,289	4,469,736	1,705,139	3,727,721	514,150	742,015	1,996,498	4,418,934	1,071,447	374,148	143,876	52,511
$50,000 under $55,000	2,159,099	5,021,873	1,624,318	4,199,042	534,780	822,830	1,925,157	4,671,734	1,007,341	344,580	134,394	60,279
$55,000 under $60,000	2,183,411	5,291,668	1,677,583	4,534,901	505,828	756,767	1,971,719	4,788,805	1,074,481	424,802	165,283	95,633
$60,000 under $75,000	6,009,065	17,390,133	4,776,925	15,163,091	1,232,140	2,227,042	5,558,928	14,440,055	2,893,060	1,119,290	453,328	203,542
$75,000 under $100,000	7,801,323	29,463,864	6,410,289	26,598,074	1,391,033	2,865,790	7,315,465	22,323,489	3,850,625	1,646,028	529,283	234,915
$100,000 under $200,000	8,663,622	53,753,519	7,205,472	50,089,323	1,458,150	3,664,196	8,271,740	34,715,116	4,301,666	2,014,542	648,328	380,573
$200,000 under $500,000	2,184,479	33,514,049	1,843,495	32,343,687	340,984	1,170,362	2,096,695	15,041,092	986,610	613,631	210,167	222,642
$500,000 under $1,000,000	394,229	15,280,979	342,962	15,048,978	51,267	232,001	379,889	4,345,439	164,068	142,146	40,655	103,650
$1,000,000 under $1,500,000	92,422	6,582,663	80,924	6,508,512	11,498	74,151	88,824	1,418,358	37,095	37,297	10,487	34,922
$1,500,000 under $2,000,000	40,271	4,111,566	35,680	4,078,569	4,590	32,996	38,827	731,761	15,548	17,601	4,196	33,382
$2,000,000 under $5,000,000	59,925	10,378,511	53,216	10,298,191	6,709	80,319	57,637	1,390,213	23,414	38,651	6,300	50,836
$5,000,000 under $10,000,000	14,867	5,724,727	13,148	5,684,990	1,718	39,737	14,354	514,962	6,037	14,014	1,533	19,055
$10,000,000 or more	9,267	12,465,748	8,274	12,409,862	993	55,887	8,989	565,042	3,886	16,735	1,030	45,823
Taxable returns, total	**39,209,706**	**211,966,580**	**30,737,021**	**197,084,845**	**8,472,685**	**14,881,734**	**35,509,839**	**118,072,259**	**18,582,288**	**7,659,710**	**2,724,122**	**1,633,992**
Nontaxable returns, total	**5,555,413**	**7,866,809**	**2,779,455**	**5,221,147**	**2,775,958**	**2,645,662**	**4,948,082**	**14,179,950**	**2,501,147**	**1,017,320**	**301,934**	**212,234**

Footnote at end of table

2004 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction											
	Total		Home mortgage interest						Deductible points		Investment interest expense deduction	
			Total		Paid to financial institutions		Paid to individuals					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**38,110,298**	**356,355,994**	**37,691,995**	**340,476,440**	**37,274,244**	**335,287,365**	**1,289,493**	**5,189,075**	**3,273,960**	**2,568,135**	**1,711,069**	**13,311,419**
Under $5,000	186,524	1,457,845	182,148	1,421,585	179,978	1,405,422	3,092	16,162	15,182	12,591	16,027	23,669
$5,000 under $10,000	381,609	2,713,160	377,488	2,687,951	374,725	2,632,624	10,024	55,326	16,299	3,691	10,047	21,519
$10,000 under $15,000	623,866	4,184,528	616,140	4,113,740	608,264	4,058,901	10,695	54,839	26,006	58,231	18,654	12,557
$15,000 under $20,000	891,242	5,896,408	876,661	5,851,344	863,028	5,737,411	27,563	113,933	49,014	23,371	25,050	21,692
$20,000 under $25,000	1,094,532	7,214,821	1,079,813	7,123,657	1,054,972	6,991,677	32,783	131,980	71,113	60,066	26,368	31,098
$25,000 under $30,000	1,333,391	9,225,134	1,322,397	9,119,009	1,300,691	8,922,856	46,698	196,153	85,596	69,529	30,316	36,596
$30,000 under $35,000	1,678,901	11,266,357	1,666,890	11,137,113	1,643,613	10,976,010	43,325	161,103	83,676	69,323	27,320	59,921
$35,000 under $40,000	1,755,462	12,418,559	1,744,178	12,268,406	1,729,018	12,125,521	50,409	142,885	120,324	97,025	30,329	53,128
$40,000 under $45,000	1,892,472	12,970,662	1,874,756	12,813,489	1,852,580	12,614,950	52,929	198,539	118,199	85,001	52,048	72,172
$45,000 under $50,000	1,917,683	14,084,004	1,904,292	13,954,628	1,893,197	13,827,607	48,763	127,021	132,507	85,159	41,101	44,218
$50,000 under $55,000	1,862,467	13,836,396	1,855,806	13,636,660	1,829,393	13,401,079	72,439	235,581	150,112	145,964	35,140	53,772
$55,000 under $60,000	1,938,979	15,184,738	1,929,332	14,995,445	1,908,270	14,792,362	56,185	203,083	152,786	133,078	39,718	56,215
$60,000 under $75,000	5,361,461	43,755,577	5,331,381	43,159,829	5,265,872	42,587,025	182,344	572,804	420,624	333,570	144,525	262,178
$75,000 under $100,000	7,026,244	62,571,178	6,987,360	61,801,575	6,926,560	61,050,398	247,832	751,177	669,166	474,897	185,150	294,706
$100,000 under $200,000	7,754,626	86,067,082	7,654,210	84,136,610	7,583,180	82,819,943	304,804	1,316,667	868,025	685,398	487,833	1,245,074
$200,000 under $500,000	1,900,781	33,044,020	1,837,003	31,010,042	1,817,183	30,417,286	75,023	592,756	236,856	179,761	326,508	1,854,217
$500,000 under $1,000,000	330,587	8,467,272	304,146	6,934,497	298,713	6,746,897	17,168	187,600	39,970	31,098	114,102	1,501,676
$1,000,000 under $1,500,000	76,530	2,668,793	67,240	1,811,689	66,032	1,758,979	3,267	52,710	8,729	8,225	35,624	848,879
$1,500,000 under $2,000,000	32,819	1,372,275	27,410	798,186	26,895	776,433	1,330	21,752	3,491	3,221	17,872	570,869
$2,000,000 under $5,000,000	49,722	2,986,808	39,446	1,231,408	38,582	1,191,164	2,103	40,244	4,783	6,081	31,530	1,749,319
$5,000,000 under $10,000,000	12,428	1,435,047	9,036	302,573	8,809	292,533	437	10,039	1,023	1,596	9,205	1,130,878
$10,000,000 or more	7,973	3,535,331	4,863	167,007	4,691	160,288	279	6,719	480	1,258	6,603	3,367,065
Taxable returns, total	**33,447,763**	**310,489,130**	**33,074,870**	**296,160,967**	**32,702,338**	**291,576,528**	**1,164,328**	**4,584,439**	**2,909,321**	**2,067,523**	**1,564,036**	**12,260,640**
Nontaxable returns, total	**4,662,535**	**45,866,864**	**4,617,125**	**44,315,473**	**4,571,906**	**43,710,837**	**125,165**	**604,636**	**364,639**	**500,611**	**147,034**	**1,050,779**

Size of adjusted gross income	Total itemized deductions--continued									
	Contributions deduction								Casualty or theft loss deduction	
	Total		Cash contributions		Other than cash contributions		Carryover from previous years			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**40,623,426**	**165,564,388**	**38,566,587**	**122,874,926**	**25,267,459**	**43,373,209**	**503,161**	**36,232,941**	**185,261**	**3,510,243**
Under $5,000	198,717	158,358	179,564	269,633	76,759	43,165	29,787	575,450	*743	*725
$5,000 under $10,000	428,605	583,699	394,817	628,937	181,370	90,614	34,748	234,463	*7,843	*227,571
$10,000 under $15,000	782,103	1,246,110	728,086	1,127,095	369,275	208,435	44,719	409,529	*6,800	*214,651
$15,000 under $20,000	1,065,731	1,886,719	995,885	1,613,689	539,148	302,689	24,825	139,539	19,495	240,683
$20,000 under $25,000	1,269,685	2,501,976	1,188,009	2,044,857	705,119	447,699	21,837	184,871	*2,131	*14,114
$25,000 under $30,000	1,494,582	3,145,498	1,402,731	2,522,508	855,159	578,897	28,984	258,399	*11,942	*207,162
$30,000 under $35,000	1,778,517	3,501,913	1,657,627	2,814,031	1,004,288	670,398	23,159	98,429	10,787	99,704
$35,000 under $40,000	1,943,178	4,191,960	1,807,060	3,429,048	1,136,424	865,632	30,412	348,696	7,235	57,416
$40,000 under $45,000	1,959,406	4,328,132	1,826,599	3,530,230	1,164,763	768,021	20,998	96,709	*9,201	*41,950
$45,000 under $50,000	1,963,145	4,416,445	1,844,774	3,633,151	1,155,244	790,699	18,796	425,415	11,915	181,552
$50,000 under $55,000	1,931,690	4,404,211	1,781,956	3,547,460	1,176,708	801,842	10,113	75,010	15,007	127,877
$55,000 under $60,000	1,965,866	4,992,085	1,858,519	3,989,610	1,194,459	998,344	23,451	146,952	9,311	86,285
$60,000 under $75,000	5,520,688	14,568,080	5,220,804	12,196,948	3,524,996	2,552,210	30,289	777,001	24,654	369,227
$75,000 under $100,000	7,319,212	20,623,462	6,993,524	16,519,138	4,803,874	4,006,766	59,730	1,522,863	21,450	424,005
$100,000 under $200,000	8,279,167	34,301,007	8,010,733	27,330,294	5,689,106	6,701,036	61,490	2,426,405	21,161	732,909
$200,000 under $500,000	2,123,896	18,440,774	2,082,300	14,369,266	1,361,111	4,150,675	22,306	2,579,323	4,928	351,560
$500,000 under $1,000,000	385,211	8,150,747	381,099	6,077,251	219,162	2,437,291	8,740	2,206,191	561	97,375
$1,000,000 under $1,500,000	91,105	3,702,417	90,332	2,458,600	48,108	2,129,877	2,949	1,361,690	54	12,393
$1,500,000 under $2,000,000	39,647	2,543,783	39,427	1,613,062	20,449	1,118,094	1,521	855,727	*9	*4,998
$2,000,000 under $5,000,000	59,285	6,549,751	58,880	3,875,907	29,823	3,150,440	2,605	3,696,044	28	14,599
$5,000,000 under $10,000,000	14,749	4,428,598	14,668	2,304,606	7,337	2,301,243	939	1,621,167	**7	**3,485
$10,000,000 or more	9,241	16,898,662	9,193	6,979,608	4,777	8,259,141	764	16,193,068	**	**
Taxable returns, total	**35,974,740**	**154,366,721**	**34,224,333**	**113,305,774**	**22,681,087**	**41,397,548**	**301,864**	**33,532,127**	**119,839**	**1,645,426**
Nontaxable returns, total	**4,648,686**	**11,197,667**	**4,342,254**	**9,569,152**	**2,586,371**	**1,975,660**	**201,297**	**2,700,814**	**65,422**	**1,864,817**

Footnote at end of table

2004 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Limited miscellaneous deductions											
	Total after limitation		Unreimbursed employee business expense		Tax preparation fees		Gambling loss deduction		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**12,024,562**	**68,533,122**	**15,545,955**	**68,497,230**	**16,836,134**	**4,763,394**	**1,005,537**	**14,588,841**	**12,918,672**	**23,910,657**	**27,957,849**	**97,171,280**
Under $5,000	131,209	182,535	24,194	74,646	97,218	30,002	4,355	8,863	74,928	84,650	140,190	189,297
$5,000 under $10,000	185,193	284,427	51,300	130,919	220,809	52,333	7,081	26,447	157,327	140,360	296,414	323,611
$10,000 under $15,000	290,711	957,812	172,492	702,472	377,767	86,373	17,769	169,077	243,702	275,236	543,846	1,064,081
$15,000 under $20,000	342,340	1,236,077	264,745	1,077,188	476,898	94,068	21,099	152,816	283,934	236,821	698,231	1,408,077
$20,000 under $25,000	442,775	1,905,352	429,414	1,749,482	531,720	91,327	36,162	258,186	295,330	337,399	835,780	2,178,208
$25,000 under $30,000	609,273	2,842,970	634,782	2,741,166	670,194	127,709	32,492	179,266	385,372	404,706	1,105,431	3,273,580
$30,000 under $35,000	659,329	3,188,678	728,660	3,122,704	809,304	147,042	47,511	252,496	466,383	475,453	1,263,258	3,745,200
$35,000 under $40,000	784,553	4,038,683	892,278	3,902,962	879,884	164,048	44,348	337,043	565,560	713,667	1,411,290	4,780,676
$40,000 under $45,000	679,365	3,556,733	834,882	3,637,177	972,800	177,023	29,765	219,005	534,372	515,649	1,462,557	4,329,849
$45,000 under $50,000	680,874	3,466,872	871,179	3,623,309	864,499	180,021	43,462	196,699	562,692	526,302	1,433,233	4,329,632
$50,000 under $55,000	626,498	3,411,239	833,279	3,596,567	828,872	153,882	55,521	341,717	538,659	546,757	1,361,670	4,297,207
$55,000 under $60,000	655,539	3,233,321	884,815	3,470,625	862,028	172,523	43,939	229,168	590,411	603,104	1,382,176	4,246,252
$60,000 under $75,000	1,673,877	8,843,491	2,385,302	9,822,343	2,352,611	507,715	132,350	940,366	1,734,553	1,569,384	3,907,007	11,899,442
$75,000 under $100,000	1,897,360	10,191,182	2,966,882	11,939,950	2,912,015	649,791	187,660	1,551,932	2,351,522	2,238,384	4,971,757	14,828,125
$100,000 under $200,000	1,910,314	11,994,209	3,019,779	14,116,160	3,001,490	1,034,523	224,799	3,060,800	3,011,480	4,013,112	5,472,557	19,163,795
$200,000 under $500,000	375,607	4,370,919	480,001	3,665,611	758,314	583,742	60,012	2,529,047	817,270	3,290,792	1,284,131	7,540,145
$500,000 under $1,000,000	51,368	1,432,226	52,220	577,084	141,350	214,390	10,485	1,098,159	177,345	1,858,823	238,278	2,650,297
$1,000,000 under $1,500,000	12,553	588,957	10,181	173,981	34,105	79,764	2,858	562,150	49,649	896,050	61,184	1,149,796
$1,500,000 under $2,000,000	5,024	392,014	3,598	67,300	14,514	45,771	1,403	418,200	22,425	613,543	26,856	726,614
$2,000,000 under $5,000,000	7,697	958,718	4,498	145,558	21,056	91,048	1,828	847,277	37,423	1,605,193	42,474	1,841,798
$5,000,000 under $10,000,000	1,978	513,760	1,034	82,868	5,331	36,697	405	342,590	10,880	920,171	11,702	1,039,735
$10,000,000 or more	1,123	942,947	440	77,158	3,355	43,603	234	867,538	7,456	2,045,101	7,829	2,165,862
Taxable returns, total	**10,193,487**	**59,842,500**	**14,009,662**	**61,019,514**	**14,773,973**	**4,273,796**	**898,368**	**12,672,012**	**11,525,909**	**21,794,922**	**24,747,977**	**87,088,232**
Nontaxable returns, total	**1,831,075**	**8,690,622**	**1,536,294**	**7,477,716**	**2,062,161**	**489,598**	**107,169**	**1,916,829**	**1,392,763**	**2,115,734**	**3,209,872**	**10,083,048**

Size of adjusted gross income	Total itemized deductions--continued				Exemptions		Taxable income		Alternative minimum tax	
	Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
All returns, total	**466,613**	**2,136,508**	**1,457,332**	**16,924,756**	**112,980,581**	**333,954,830**	**42,967,212**	**3,347,672,247**	**2,964,515**	**12,499,449**
Under $5,000	*3,806	*541	8,162	9,404	477,058	1,476,545	*10,445	*11,945	*13	*195
$5,000 under $10,000	*2,020	*1,140	9,101	27,587	952,594	2,950,688	44,358	88,988	*32	*606
$10,000 under $15,000	6,108	21,785	23,878	190,862	1,649,659	5,115,371	394,749	1,070,980	*1,098	*1,072
$15,000 under $20,000	7,490	4,590	26,590	157,405	2,351,864	7,287,596	747,959	4,024,899	1,221	2,430
$20,000 under $25,000	16,366	51,408	52,528	309,594	2,803,936	8,685,904	1,186,095	9,599,578	*37	*246
$25,000 under $30,000	16,713	27,734	49,205	207,001	3,473,379	10,759,518	1,634,114	18,200,931	*1,331	*1,156
$30,000 under $35,000	17,868	67,637	64,407	320,133	4,193,802	12,988,936	2,093,594	31,296,444	*20	*135
$35,000 under $40,000	15,151	63,054	59,499	400,097	4,499,303	13,937,452	2,216,901	41,452,188	*238	*219
$40,000 under $45,000	26,226	59,177	57,071	278,355	4,741,655	14,690,267	2,305,802	52,948,831	3,208	7,972
$45,000 under $50,000	24,809	37,800	66,401	234,499	4,981,257	15,433,784	2,261,382	60,104,131	5,684	10,451
$50,000 under $55,000	29,809	129,571	81,075	471,288	4,999,223	15,491,526	2,214,767	67,971,777	12,148	21,100
$55,000 under $60,000	9,196	38,231	53,135	267,399	5,349,168	16,576,031	2,235,433	76,216,196	11,512	19,684
$60,000 under $75,000	61,114	248,953	192,251	1,247,732	16,105,971	49,907,716	6,130,045	258,032,877	57,659	68,782
$75,000 under $100,000	61,964	327,632	246,432	1,879,564	22,366,931	69,312,967	7,899,700	461,430,768	139,733	208,675
$100,000 under $200,000	83,970	292,063	307,496	3,398,177	25,686,272	79,306,507	8,762,883	859,741,639	1,070,440	2,010,975
$200,000 under $500,000	43,542	225,844	103,031	2,779,501	6,531,229	10,034,020	2,212,278	529,186,763	1,477,198	6,626,761
$500,000 under $1,000,000	17,347	138,581	27,586	1,255,909	1,185,113	[1]	397,641	236,431,015	136,242	1,544,355
$1,000,000 under $1,500,000	6,802	85,028	9,504	649,482	271,066	[1]	93,474	100,202,586	21,171	424,271
$1,500,000 under $2,000,000	3,721	26,077	5,066	447,296	116,768	[1]	40,649	62,432,298	8,515	245,100
$2,000,000 under $5,000,000	7,792	131,781	9,536	1,008,410	175,049	[1]	60,548	161,945,290	11,929	523,686
$5,000,000 under $10,000,000	2,542	48,315	2,923	393,181	42,797	[1]	15,011	92,622,309	3,062	265,093
$10,000,000 or more	2,257	109,568	2,456	991,881	26,488	[1]	9,383	222,659,814	2,024	516,484
Taxable returns, total	**409,170**	**1,698,408**	**1,293,978**	**14,444,902**	**95,508,378**	**279,827,398**	**40,278,066**	**3,316,960,652**	**2,959,419**	**12,491,916**
Nontaxable returns, total	**57,442**	**438,101**	**163,354**	**2,479,854**	**17,472,203**	**54,127,432**	**2,689,146**	**30,711,595**	**5,096**	**7,534**

Footnote at end of table

2004 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total	**42,973,290**	**688,534,558**	**18,582,048**	**29,463,509**	**40,289,338**	**659,071,049**	**40,289,338**	**659,071,548**
Under $5,000	10,458	1,809	*896	*17	9,563	1,792	9,563	1,792
$5,000 under $10,000	46,334	8,773	14,684	1,206	33,562	7,567	33,562	7,567
$10,000 under $15,000	391,937	103,833	110,206	17,506	344,344	86,328	344,344	86,328
$15,000 under $20,000	744,680	409,824	167,436	41,295	675,561	368,530	675,561	368,530
$20,000 under $25,000	1,185,191	1,071,113	397,543	167,072	957,788	904,041	957,788	904,041
$25,000 under $30,000	1,634,082	2,122,764	592,444	383,634	1,239,225	1,739,130	1,239,225	1,739,130
$30,000 under $35,000	2,091,562	3,805,790	817,920	666,694	1,656,419	3,139,096	1,656,419	3,139,096
$35,000 under $40,000	2,216,908	5,177,621	870,562	783,742	1,872,492	4,393,879	1,872,492	4,393,879
$40,000 under $45,000	2,305,813	6,915,012	933,936	1,003,665	1,984,334	5,911,347	1,984,334	5,911,347
$45,000 under $50,000	2,261,394	8,120,605	973,684	1,188,816	2,030,951	6,931,789	2,030,951	6,931,789
$50,000 under $55,000	2,215,240	9,587,444	908,147	1,284,327	2,045,001	8,303,117	2,045,001	8,303,117
$55,000 under $60,000	2,235,496	10,988,085	958,985	1,596,325	2,086,434	9,391,760	2,086,434	9,391,760
$60,000 under $75,000	6,131,110	37,767,773	2,989,059	5,172,220	5,931,474	32,595,553	5,931,474	32,595,553
$75,000 under $100,000	7,905,042	70,752,364	4,089,091	7,198,269	7,831,712	63,554,095	7,831,712	63,554,095
$100,000 under $200,000	8,766,749	161,251,578	3,639,452	4,550,123	8,759,756	156,701,455	8,759,756	156,701,455
$200,000 under $500,000	2,213,957	132,634,610	768,941	1,020,152	2,213,502	131,614,459	2,213,502	131,614,459
$500,000 under $1,000,000	398,066	66,468,929	210,404	817,624	397,980	65,651,304	397,980	65,651,318
$1,000,000 under $1,500,000	93,547	28,541,406	55,188	486,944	93,523	28,054,462	93,523	28,054,462
$1,500,000 under $2,000,000	40,664	17,877,591	24,897	302,955	40,661	17,574,637	40,661	17,574,644
$2,000,000 under $5,000,000	60,632	45,480,426	40,259	899,795	60,627	44,580,631	60,627	44,580,637
$5,000,000 under $10,000,000	15,028	25,060,671	11,037	551,320	15,028	24,509,351	15,028	24,509,416
$10,000,000 or more	9,399	54,386,536	7,279	1,329,810	9,399	53,056,726	9,399	53,057,135
Taxable returns, total	**40,289,338**	**685,198,819**	**15,898,096**	**26,127,770**	**40,289,338**	**659,071,049**	**40,289,338**	**659,071,548**
Nontaxable returns, total	**2,683,952**	**3,335,739**	**2,683,952**	**3,335,739**	**--**	**--**	**--**	**--**

* Estimate should be used with caution due to the small number of sample returns on which it is based
** Data combined to avoid disclosure of information for specific taxpayers.
[1] No exemptions allowed at these income levels.
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 Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends		Qualified dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**43,949,591**	**4,103,653,368**	**38,137,291**	**2,929,243,809**	**30,608,575**	**81,205,251**	**2,993,754**	**44,442,758**	**17,324,175**	**89,676,475**	**13,123,186**	**65,865,946**
Under $5,000	344,323	939,634	105,156	1,133,497	247,832	298,503	13,725	101,762	162,288	317,640	127,793	181,913
$5,000 under $10,000	644,463	5,056,981	242,417	2,280,877	448,750	799,732	51,577	416,077	271,075	693,595	192,911	277,378
$10,000 under $15,000	1,039,910	13,191,518	488,419	5,882,191	642,267	1,239,582	72,885	587,465	364,844	902,857	284,350	484,713
$15,000 under $20,000	1,326,842	23,392,871	784,110	12,507,510	779,248	1,590,265	77,385	379,135	453,549	1,128,001	342,723	632,341
$20,000 under $25,000	1,617,007	36,536,574	1,130,538	23,334,575	855,600	1,685,663	79,184	696,184	440,661	1,113,840	326,248	611,147
$25,000 under $30,000	1,841,897	50,784,702	1,507,750	38,071,006	894,598	1,152,428	75,180	891,346	456,453	1,056,939	314,123	568,169
$30,000 under $35,000	2,142,409	69,621,363	1,835,490	55,109,667	1,060,823	1,446,976	81,262	602,378	478,958	956,914	352,304	543,824
$35,000 under $40,000	2,306,656	86,388,049	2,016,246	69,753,286	1,232,737	1,163,166	83,865	640,376	577,268	1,094,291	408,280	618,394
$40,000 under $45,000	2,270,157	96,365,021	2,017,437	78,265,825	1,307,568	1,562,733	105,002	829,578	632,457	1,398,791	462,118	873,304
$45,000 under $50,000	2,231,418	105,913,185	1,979,721	85,923,491	1,307,212	1,574,669	100,916	548,361	615,034	1,359,122	439,983	831,260
$50,000 under $55,000	2,207,404	115,894,706	1,984,061	94,452,235	1,338,794	1,359,058	86,915	441,630	625,057	1,397,658	454,869	779,845
$55,000 under $60,000	2,149,313	123,634,692	1,960,543	101,146,387	1,426,439	1,438,093	82,918	558,106	677,428	1,353,780	490,712	792,727
$60,000 under $75,000	5,965,120	402,195,716	5,523,497	334,633,487	4,159,700	4,647,992	238,670	2,126,719	2,003,653	4,028,058	1,436,925	2,326,927
$75,000 under $100,000	7,475,102	645,288,603	7,029,549	544,910,679	5,691,446	6,637,942	376,328	2,981,937	3,052,512	6,651,047	2,262,643	4,659,916
$100,000 under $200,000	8,016,424	1,061,634,537	7,459,649	848,995,683	6,945,900	15,006,761	766,869	8,372,897	4,597,622	17,099,406	3,560,016	12,769,956
$200,000 under $500,000	1,876,601	541,090,048	1,654,696	352,494,583	1,783,582	11,873,714	460,861	8,589,668	1,467,227	14,720,063	1,258,252	11,454,512
$500,000 under $1,000,000	329,147	222,715,647	280,658	117,492,683	322,274	6,397,340	141,601	4,694,540	292,869	8,137,232	266,261	6,640,689
$1,000,000 under $1,500,000	73,232	88,664,046	60,347	38,732,713	72,273	3,190,475	39,089	2,138,462	67,971	3,704,207	62,237	2,989,061
$1,500,000 under $2,000,000	30,700	52,793,994	25,480	21,091,650	30,447	1,951,181	18,121	1,275,363	28,718	2,385,691	26,322	1,879,000
$2,000,000 under $5,000,000	44,803	132,354,579	37,385	47,869,383	44,482	5,198,308	28,799	3,351,481	42,348	6,491,140	39,004	5,211,158
$5,000,000 under $10,000,000	10,709	73,271,040	9,119	23,303,064	10,661	3,098,681	7,824	1,614,697	10,360	3,790,019	9,639	3,020,025
$10,000,000 or more	5,955	155,925,863	5,025	31,859,339	5,942	7,891,990	4,778	2,604,595	5,822	9,896,184	5,473	7,719,684
Taxable returns, total	**38,696,170**	**3,968,643,523**	**34,644,007**	**2,832,659,271**	**27,559,463**	**74,702,821**	**2,694,485**	**40,770,665**	**15,614,177**	**84,490,581**	**11,846,546**	**63,204,887**
Nontaxable returns, total	**5,253,421**	**135,009,845**	**3,493,284**	**96,584,538**	**3,049,112**	**6,502,431**	**299,270**	**3,672,092**	**1,709,998**	**5,185,893**	**1,276,640**	**2,661,058**

Size of adjusted gross income	State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**21,839,428**	**21,799,455**	**231,860**	**4,757,448**	**9,067,439**	**161,318,547**	**13,574,455**	**249,124,040**	**1,047,243**	**681,855**	**3,716,656**	**54,494,870**
Under $5,000	50,996	40,363	*4,526	*44,520	128,173	279,754	137,400	-22,479	12,671	-89,142	21,093	71,705
$5,000 under $10,000	115,584	66,858	*6,637	*46,312	181,473	688,166	246,507	-165,382	16,786	-55,345	101,301	344,996
$10,000 under $15,000	224,191	92,968	17,041	180,149	274,667	1,762,983	305,754	-118,507	17,906	3,215	144,059	716,050
$15,000 under $20,000	344,104	173,293	*8,653	*64,788	310,803	2,496,087	358,250	117	27,067	-39,294	218,296	1,325,059
$20,000 under $25,000	505,572	246,436	15,903	171,577	333,459	2,753,077	368,019	131,117	19,218	35,157	186,923	1,232,411
$25,000 under $30,000	644,220	324,308	16,016	137,116	391,330	2,728,010	342,289	205,433	22,811	10,326	144,580	1,018,716
$30,000 under $35,000	889,190	452,953	22,205	258,228	401,348	3,024,465	362,310	172,889	42,831	61,661	153,164	1,310,668
$35,000 under $40,000	1,041,860	523,811	13,768	116,579	411,891	3,940,642	407,986	193,427	34,594	-60,115	189,680	1,596,131
$40,000 under $45,000	1,120,853	676,600	24,618	298,956	408,145	2,903,850	485,251	217,758	36,366	110,479	177,503	1,999,763
$45,000 under $50,000	1,148,451	680,528	14,339	232,182	445,765	3,464,207	465,614	592,312	36,735	-154,280	176,285	1,793,897
$50,000 under $55,000	1,199,091	756,319	10,337	239,857	458,809	3,033,580	472,311	159,492	27,712	-8,157	165,089	1,927,873
$55,000 under $60,000	1,155,642	759,735	*7,750	*195,289	396,208	4,965,623	481,350	608,022	25,422	26,396	153,904	1,898,986
$60,000 under $75,000	3,446,243	2,420,989	33,703	858,953	1,145,701	11,470,924	1,449,285	1,999,123	76,502	84,920	454,680	5,636,627
$75,000 under $100,000	4,317,939	3,418,871	14,610	440,367	1,429,577	19,718,329	2,224,461	5,457,672	133,709	181,545	585,908	9,440,613
$100,000 under $200,000	4,412,912	4,932,688	16,407	593,092	1,713,456	46,426,985	3,641,705	22,792,648	247,665	312,555	652,293	16,187,649
$200,000 under $500,000	948,602	2,422,909	3,945	464,427	513,250	34,597,807	1,381,668	38,281,109	164,746	187,346	153,424	5,788,445
$500,000 under $1,000,000	175,164	1,144,205	1,123	303,424	83,162	9,331,372	288,782	27,481,478	58,982	9,943	26,000	1,359,694
$1,000,000 under $1,500,000	42,031	498,244	108	36,040	17,758	2,703,509	67,641	14,752,249	17,419	-13,947	5,575	324,818
$1,500,000 under $2,000,000	18,431	307,825	78	22,592	7,251	1,116,895	28,864	10,093,566	8,342	25,813	2,415	184,060
$2,000,000 under $5,000,000	27,558	786,207	78	28,910	10,902	2,240,923	42,791	31,486,926	13,552	64,951	3,241	205,006
$5,000,000 under $10,000,000	6,814	405,706	10	6,578	2,710	924,677	10,375	21,840,216	3,805	-18,409	793	79,281
$10,000,000 or more	3,981	667,640	*6	*17,515	1,603	746,681	5,842	72,964,854	2,402	6,237	448	52,420
Taxable returns, total	**20,152,436**	**20,495,124**	**191,058**	**4,300,675**	**7,400,771**	**148,451,527**	**12,096,508**	**246,613,586**	**909,986**	**935,812**	**3,199,187**	**51,106,928**
Nontaxable returns, total	**1,686,992**	**1,304,330**	**40,802**	**456,774**	**1,666,668**	**12,867,020**	**1,477,947**	**2,510,454**	**137,257**	**-253,957**	**517,470**	**3,387,941**

Footnote at end of table

2003 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**9,534,629**	**186,971,581**	**3,116,305**	**49,526,208**	**3,224,685**	**29,324,803**	**243,074**	**1,400,257**	**4,839,302**	**261,153,751**	**342,324**	**11,122,920**
Under $5,000	59,370	245,266	30,857	230,383	37,516	377,044	*6,005	*-6,471	41,726	-593,696	*359	*2,209
$5,000 under $10,000	180,396	1,036,025	55,024	383,376	55,283	488,754	9,063	33,374	58,126	-220,876	8,728	27,784
$10,000 under $15,000	382,035	3,188,929	90,964	404,690	77,358	487,361	11,376	53,039	77,670	-477,792	6,720	48,279
$15,000 under $20,000	460,097	4,705,742	111,055	598,158	96,530	744,365	9,979	43,363	104,153	-215,389	8,547	18,191
$20,000 under $25,000	452,285	5,773,424	108,146	754,696	105,296	867,984	12,430	9,056	120,608	-155,327	8,847	44,029
$25,000 under $30,000	412,826	5,481,788	87,334	612,055	100,183	820,118	11,628	77,441	95,345	-47,107	11,242	63,502
$30,000 under $35,000	405,022	5,954,818	106,216	679,817	139,935	991,936	10,920	33,674	123,567	184,999	7,342	47,719
$35,000 under $40,000	409,958	6,460,533	113,395	838,178	122,665	959,233	*8,091	*-3,531	119,851	35,168	11,387	63,970
$40,000 under $45,000	459,124	6,673,630	96,981	773,518	141,190	1,154,622	8,523	78,205	135,487	99,632	14,130	119,459
$45,000 under $50,000	479,462	8,207,944	96,522	721,121	132,971	1,298,554	7,404	49,442	148,412	764,585	7,957	51,168
$50,000 under $55,000	473,158	8,747,369	119,116	894,429	142,593	1,218,129	*9,264	*84,231	152,880	925,952	14,982	105,211
$55,000 under $60,000	462,572	7,956,642	99,776	1,071,442	150,395	1,233,715	9,005	18,946	144,542	992,000	8,965	30,497
$60,000 under $75,000	1,185,718	24,518,510	316,328	3,042,116	434,066	3,285,225	19,632	194,872	450,155	3,644,470	21,868	248,880
$75,000 under $100,000	1,605,870	34,585,179	460,661	4,470,886	504,628	4,060,746	36,240	164,123	647,115	5,652,822	50,493	426,173
$100,000 under $200,000	1,683,488	47,330,560	754,782	11,015,773	705,115	5,888,738	57,029	345,139	1,312,757	31,736,566	87,795	1,467,331
$200,000 under $500,000	339,115	12,231,959	335,327	10,621,902	202,530	3,066,282	11,386	180,032	770,784	62,229,062	45,805	1,652,422
$500,000 under $1,000,000	54,453	2,211,674	83,331	4,962,000	49,415	1,089,497	3,218	21,109	209,144	43,847,713	14,522	1,648,967
$1,000,000 under $1,500,000	12,755	573,819	20,999	1,987,785	11,801	400,812	771	5,082	53,148	21,478,057	4,519	671,061
$1,500,000 under $2,000,000	5,510	280,795	8,962	1,024,123	4,689	192,340	394	1,914	23,669	13,746,259	2,059	412,119
$2,000,000 under $5,000,000	8,153	477,422	14,439	2,332,039	7,543	389,197	531	3,740	35,856	33,225,042	3,916	1,402,517
$5,000,000 under $10,000,000	2,049	161,627	3,739	989,821	1,814	128,310	113	12,768	8,983	17,273,848	1,192	880,048
$10,000,000 or more	1,211	167,926	2,352	1,117,901	1,168	181,841	75	709	5,323	27,027,763	949	1,691,382
Taxable returns, total	**8,363,060**	**176,353,759**	**2,706,947**	**46,120,390**	**2,754,857**	**24,851,763**	**205,460**	**1,287,579**	**4,272,819**	**263,953,041**	**314,526**	**10,928,238**
Nontaxable returns, total	**1,171,569**	**10,617,822**	**409,358**	**3,405,818**	**469,828**	**4,473,040**	**37,615**	**112,678**	**566,483**	**-2,799,290**	**27,798**	**194,681**

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**662,324**	**-5,891,505**	**3,341,012**	**16,998,453**	**5,310,416**	**56,164,184**	**62,645**	**3,634,497**	**2,992,909**	**17,200,855**	**14,505,736**	**61,619,185**
Under $5,000	11,033	-13,325	12,319	69,086	414	1,191	*3,180	*112,466	24,145	29,776	132,012	303,571
$5,000 under $10,000	10,356	-87,920	33,864	145,875	13,849	39,575	*4	*272	48,738	64,063	188,457	425,635
$10,000 under $15,000	18,288	-65,662	79,101	440,072	26,379	141,463	*1,968	*87,105	58,507	157,101	282,731	678,155
$15,000 under $20,000	20,958	-209,263	114,793	700,288	118,426	142,530	*611	*76,124	61,036	126,596	357,378	942,161
$20,000 under $25,000	29,182	-217,137	135,177	776,238	295,872	524,737	--	--	79,215	227,043	421,158	1,074,390
$25,000 under $30,000	24,549	-152,970	184,989	807,503	326,159	960,742	*1,411	*57,269	75,485	221,840	478,335	1,130,560
$30,000 under $35,000	26,369	-204,629	192,440	1,031,900	354,132	1,425,231	*4,409	*341,901	100,547	323,382	539,708	1,365,496
$35,000 under $40,000	28,806	-120,319	196,325	1,038,589	303,395	1,809,634	*31	*74	104,319	201,363	645,998	1,409,875
$40,000 under $45,000	31,935	-109,881	187,033	1,039,249	345,176	2,448,917	*1,396	*70,779	113,398	296,000	662,554	1,524,748
$45,000 under $50,000	29,574	-351,791	168,238	808,357	310,990	2,650,057	*2,186	*113,495	106,373	362,435	695,784	1,669,548
$50,000 under $55,000	24,502	-61,964	230,700	1,197,594	283,653	2,864,567	259	21,145	129,077	429,079	690,438	1,569,812
$55,000 under $60,000	34,358	-243,377	189,365	891,458	265,722	2,936,723	1,442	114,183	120,510	225,566	714,857	1,741,759
$60,000 under $75,000	93,733	-592,426	555,625	2,779,186	695,377	8,926,998	9,429	353,203	373,538	1,193,519	1,805,303	4,580,967
$75,000 under $100,000	111,030	-885,574	541,226	2,422,824	804,614	11,628,721	6,729	393,536	570,978	1,751,362	2,735,797	8,573,009
$100,000 under $200,000	109,882	-847,447	464,124	2,481,175	842,841	13,679,539	15,933	952,817	686,679	3,168,708	3,129,412	16,793,052
$200,000 under $500,000	42,229	-868,696	49,543	325,469	241,955	4,413,147	10,149	706,194	239,849	3,546,205	775,989	11,979,983
$500,000 under $1,000,000	9,447	-354,106	4,758	33,451	52,325	988,461	2,049	128,984	59,414	1,271,260	162,214	3,455,939
$1,000,000 under $1,500,000	2,429	-109,736	764	4,690	12,551	243,604	598	43,831	15,626	712,104	38,027	987,839
$1,500,000 under $2,000,000	1,260	-65,637	304	2,794	5,557	112,368	261	19,148	7,242	494,993	16,265	426,671
$2,000,000 under $5,000,000	1,683	-150,770	268	2,195	7,800	157,685	437	30,188	12,243	1,071,112	23,926	639,781
$5,000,000 under $10,000,000	449	-69,301	49	385	2,037	42,674	107	7,557	3,612	625,269	6,000	188,385
$10,000,000 or more	270	-109,573	*9	*75	1,193	25,619	58	4,226	2,379	702,078	3,392	157,850
Taxable returns, total	**545,907**	**-5,201,867**	**2,860,717**	**14,252,100**	**4,918,603**	**54,517,629**	**54,815**	**3,179,498**	**2,638,316**	**15,864,520**	**12,631,179**	**56,462,895**
Nontaxable returns, total	**116,417**	**-689,638**	**480,295**	**2,746,354**	**391,813**	**1,646,556**	**7,830**	**454,999**	**354,593**	**1,336,335**	**1,874,558**	**5,156,290**

Footnote at end of table

2003 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total in taxable income	Total itemized deductions									
		Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	**901,864,834**	**5,221,411**	**28,947,046**	**8,678,320**	**56,007,076**	**8,678,320**	**84,379,442**	**8,676,331**	**28,372,366**	**43,061,888**	**310,896,704**
Under $5,000	5,143,324	--	--	228,883	1,979,399	228,883	2,025,950	226,893	46,552	292,614	845,078
$5,000 under $10,000	9,140,858	--	--	447,325	3,936,997	447,325	4,199,725	447,325	262,728	572,342	1,587,462
$10,000 under $15,000	12,797,467	--	--	644,606	4,392,856	644,606	5,001,295	644,606	608,439	958,063	2,148,219
$15,000 under $20,000	17,131,242	--	--	749,659	5,290,002	749,659	6,275,110	749,659	985,108	1,221,073	2,911,659
$20,000 under $25,000	20,867,672	--	--	735,048	4,701,513	735,048	5,943,018	735,048	1,241,505	1,517,440	3,741,009
$25,000 under $30,000	23,898,093	--	--	679,618	4,124,784	679,618	5,528,389	679,618	1,403,605	1,753,924	4,492,188
$30,000 under $35,000	28,357,306	--	--	712,354	4,182,947	712,354	5,919,287	712,354	1,736,340	2,086,251	6,010,195
$35,000 under $40,000	30,438,846	--	--	591,249	3,220,685	591,249	4,877,891	591,249	1,657,206	2,251,399	7,056,669
$40,000 under $45,000	31,380,306	--	--	579,264	3,021,275	579,264	4,858,572	579,264	1,837,297	2,227,871	7,820,903
$45,000 under $50,000	32,432,957	--	--	517,804	2,607,203	517,804	4,452,433	517,804	1,845,230	2,192,470	8,291,878
$50,000 under $55,000	33,922,009	--	--	441,012	2,030,951	441,012	3,768,945	441,012	1,737,994	2,183,112	8,840,374
$55,000 under $60,000	34,157,141	--	--	340,604	1,933,721	340,604	3,402,165	340,604	1,468,444	2,125,888	9,489,725
$60,000 under $75,000	99,615,160	29,406	2,223	813,828	4,391,180	813,828	8,471,695	813,828	4,080,516	5,914,680	30,157,644
$75,000 under $100,000	143,717,935	80,944	35,495	781,508	5,168,029	781,508	10,176,053	781,508	5,008,024	7,418,028	47,984,817
$100,000 under $200,000	208,816,881	2,740,450	2,037,890	375,344	3,968,034	375,344	7,492,544	375,344	3,524,510	7,982,245	80,022,564
$200,000 under $500,000	84,315,913	1,876,173	8,399,116	36,829	794,131	36,829	1,525,949	36,829	731,818	1,872,230	41,366,334
$500,000 under $1,000,000	28,295,286	329,122	5,277,302	2,901	203,834	2,901	345,782	2,901	141,949	327,609	16,440,405
$1,000,000 under $1,500,000	10,505,751	73,191	2,314,834	339	42,757	339	73,220	339	30,463	72,935	6,380,081
$1,500,000 under $2,000,000	6,008,211	30,683	1,421,559	90	7,703	90	19,531	90	11,828	30,576	3,815,380
$2,000,000 under $5,000,000	14,086,810	44,785	3,572,351	48	7,687	48	17,114	48	9,428	44,567	8,913,567
$5,000,000 under $10,000,000	7,805,751	10,705	1,940,156	*7	*1,388	*7	*4,771	*7	*3,383	10,646	4,588,868
$10,000,000 or more	19,029,915	5,951	3,946,119	--	--	--	--	--	--	5,926	7,991,683
Taxable returns, total	**798,102,464**	**5,213,978**	**28,908,955**	**6,066,171**	**30,165,552**	**6,066,171**	**54,437,180**	**6,066,171**	**24,271,628**	**38,173,547**	**293,330,877**
Nontaxable returns, total	**103,762,370**	**7,434**	**38,091**	**2,612,149**	**25,841,523**	**2,612,149**	**29,942,262**	**2,610,159**	**4,100,738**	**4,888,342**	**17,565,827**

Size of adjusted gross income	Total Itemized deductions--continued											
	Taxes paid deduction--continued								Interest paid deduction			
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Home mortgage interest Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**35,944,938**	**183,079,302**	**38,318,823**	**117,954,391**	**20,045,477**	**8,055,036**	**3,150,591**	**1,807,975**	**36,211,578**	**340,319,125**	**35,797,375**	**325,191,983**
Under $5,000	119,641	101,869	238,461	707,965	108,160	32,177	13,879	3,066	206,454	1,840,716	200,985	1,801,788
$5,000 under $10,000	275,240	399,342	495,139	1,134,612	201,541	47,258	23,465	6,250	377,267	2,630,729	369,770	2,587,032
$10,000 under $15,000	555,237	411,326	780,531	1,596,785	371,490	109,514	42,778	30,595	611,841	3,954,700	596,624	3,871,453
$15,000 under $20,000	833,682	638,832	998,520	2,118,920	482,625	127,814	58,920	26,093	822,606	5,553,383	810,276	5,446,361
$20,000 under $25,000	1,088,655	982,450	1,220,457	2,506,107	656,053	205,220	84,038	47,232	1,097,809	7,570,100	1,085,062	7,450,563
$25,000 under $30,000	1,360,323	1,564,232	1,382,885	2,606,191	804,889	276,230	109,527	45,535	1,333,005	9,394,561	1,322,605	9,277,859
$30,000 under $35,000	1,690,066	2,351,309	1,689,947	3,307,826	957,457	313,275	129,971	37,784	1,616,038	11,238,799	1,600,923	11,104,601
$35,000 under $40,000	1,892,706	2,964,719	1,864,243	3,702,894	991,909	338,799	168,043	50,257	1,792,863	12,430,304	1,777,223	12,255,248
$40,000 under $45,000	1,886,847	3,485,070	1,920,849	3,891,114	1,051,618	382,236	162,181	62,483	1,834,105	12,611,251	1,823,680	12,435,814
$45,000 under $50,000	1,838,854	3,866,945	1,900,506	3,992,033	957,198	372,462	153,791	60,438	1,870,661	13,506,408	1,855,250	13,300,103
$50,000 under $55,000	1,863,060	4,246,002	1,913,101	4,203,040	1,030,667	351,596	129,770	39,736	1,857,030	14,703,386	1,850,397	14,462,080
$55,000 under $60,000	1,833,746	4,731,799	1,901,966	4,324,272	1,007,797	370,418	154,650	63,237	1,847,450	14,469,153	1,840,491	14,256,036
$60,000 under $75,000	5,184,690	15,484,011	5,372,541	13,399,568	2,892,773	1,090,701	424,145	183,364	5,188,229	42,776,689	5,158,230	41,952,219
$75,000 under $100,000	6,479,473	25,972,838	6,878,081	20,230,647	3,634,876	1,522,919	578,794	258,414	6,644,255	60,378,083	6,582,888	59,260,596
$100,000 under $200,000	6,951,177	47,068,106	7,513,620	30,727,345	3,849,793	1,786,064	656,224	441,049	7,090,992	81,300,178	7,003,674	79,271,810
$200,000 under $500,000	1,648,769	28,172,885	1,775,853	12,448,292	845,028	512,723	206,064	232,434	1,615,676	29,023,794	1,558,371	26,988,482
$500,000 under $1,000,000	292,117	12,588,173	314,319	3,658,731	135,824	118,320	35,814	75,181	271,247	7,501,117	250,448	6,094,533
$1,000,000 under $1,500,000	65,967	5,214,582	69,830	1,100,393	29,444	31,823	8,249	33,283	59,433	2,280,785	52,054	1,502,363
$1,500,000 under $2,000,000	28,357	3,248,241	29,311	534,899	12,062	15,555	3,428	16,684	24,682	1,032,706	20,593	608,523
$2,000,000 under $5,000,000	41,008	7,810,796	42,759	1,032,878	17,478	31,410	4,915	38,483	36,149	2,219,300	28,597	941,102
$5,000,000 under $10,000,000	9,833	4,189,016	10,210	369,244	4,305	9,088	1,245	21,520	8,793	1,090,671	6,224	216,882
$10,000,000 or more	5,489	7,586,758	5,697	360,634	2,489	9,432	700	34,859	4,991	2,812,311	3,012	106,537
Taxable returns, total	**32,604,115**	**178,065,620**	**34,053,908**	**106,430,778**	**17,931,265**	**7,207,726**	**2,854,430**	**1,626,752**	**32,229,433**	**300,498,962**	**31,872,227**	**287,179,313**
Nontaxable returns, total	**3,340,823**	**5,013,681**	**4,264,916**	**11,523,612**	**2,114,211**	**847,310**	**296,161**	**181,223**	**3,982,145**	**39,820,163**	**3,925,148**	**38,012,669**

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2003 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total Itemized deductions--continued											
	Interest paid deduction--continued								Contributions deduction			
	Home mortgage interest--continued				Deductible points		Investment interest expense deduction		Total		Cash contributions	
	Paid to financial institutions		Paid to individuals									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	**35,279,037**	**318,585,105**	**1,645,041**	**6,606,877**	**3,858,451**	**3,807,952**	**1,686,836**	**11,319,190**	**38,626,902**	**145,702,137**	**36,760,472**	**110,336,696**
Under $5,000	199,558	1,769,870	7,473	31,918	18,194	19,812	16,365	19,115	215,313	178,356	200,945	250,247
$5,000 under $10,000	362,204	2,555,629	11,820	31,403	21,648	15,846	18,680	27,851	410,366	595,327	381,322	550,251
$10,000 under $15,000	589,734	3,797,248	23,081	74,205	31,717	35,576	26,187	47,671	794,342	1,257,365	759,872	1,115,997
$15,000 under $20,000	798,046	5,366,110	29,624	80,251	64,525	79,305	22,848	27,717	1,004,420	1,861,658	945,573	1,608,383
$20,000 under $25,000	1,074,226	7,348,996	31,630	101,567	77,182	88,747	19,023	30,789	1,286,737	2,693,576	1,211,643	2,294,872
$25,000 under $30,000	1,302,342	9,034,740	44,839	243,118	66,718	54,207	26,405	62,495	1,441,553	3,036,317	1,348,629	2,411,525
$30,000 under $35,000	1,566,865	10,790,651	69,469	313,950	126,865	101,923	38,552	32,275	1,749,619	3,471,845	1,638,597	2,734,592
$35,000 under $40,000	1,753,191	12,008,226	52,435	247,022	152,084	130,587	39,520	44,470	1,944,045	3,796,694	1,798,445	3,003,926
$40,000 under $45,000	1,789,314	12,034,667	95,312	401,147	169,573	144,473	41,267	30,964	1,949,481	4,052,615	1,807,117	3,267,807
$45,000 under $50,000	1,820,013	12,987,504	86,861	312,599	141,015	109,980	50,210	96,326	1,910,703	4,304,965	1,800,555	3,529,735
$50,000 under $55,000	1,830,443	14,217,028	73,521	245,052	158,355	163,163	32,553	78,144	1,895,208	4,741,231	1,781,083	3,729,869
$55,000 under $60,000	1,809,785	13,961,190	82,146	294,846	151,392	169,963	45,491	43,154	1,888,011	4,687,373	1,793,189	3,764,135
$60,000 under $75,000	5,083,018	41,200,953	246,218	751,266	548,447	593,405	139,747	231,064	5,342,651	13,648,797	5,060,575	11,152,068
$75,000 under $100,000	6,502,244	58,371,982	308,453	888,614	813,235	818,496	220,346	298,992	6,918,224	19,626,885	6,647,949	16,124,525
$100,000 under $200,000	6,909,910	77,509,967	373,924	1,761,843	1,002,378	893,742	483,683	1,134,626	7,590,079	30,596,614	7,333,134	24,477,229
$200,000 under $500,000	1,534,287	26,433,979	86,903	554,503	258,932	303,430	293,461	1,731,882	1,805,882	15,823,300	1,775,507	12,752,506
$500,000 under $1,000,000	245,655	5,930,923	15,181	163,610	40,041	58,728	95,879	1,347,855	319,130	7,132,650	316,231	5,399,925
$1,000,000 under $1,500,000	51,156	1,455,975	2,893	46,388	7,859	11,626	29,657	766,796	71,135	3,096,785	70,616	2,109,403
$1,500,000 under $2,000,000	20,131	589,508	1,198	19,015	3,149	5,239	13,382	418,945	29,904	1,911,467	29,773	1,271,148
$2,000,000 under $5,000,000	27,908	906,946	1,601	34,156	4,052	7,277	22,982	1,270,921	43,736	5,103,631	43,443	3,185,975
$5,000,000 under $10,000,000	6,090	210,117	303	6,765	773	1,487	6,488	872,301	10,495	3,322,178	10,439	1,723,892
$10,000,000 or more	2,918	102,897	156	3,639	318	938	4,109	2,704,837	5,866	10,762,507	5,836	3,878,684
Taxable returns, total	**31,401,190**	**281,257,579**	**1,509,740**	**5,921,734**	**3,521,959**	**3,305,730**	**1,526,008**	**10,013,918**	**34,608,971**	**135,688,359**	**32,984,272**	**101,938,881**
Nontaxable returns, total	**3,877,847**	**37,327,526**	**135,301**	**685,143**	**336,492**	**502,222**	**160,828**	**1,305,271**	**4,017,931**	**10,013,779**	**3,776,199**	**8,397,815**

Size of adjusted gross income	Total Itemized deductions--continued											
	Contributions deduction--continued				Casualty or theft loss deduction		Limited miscellaneous deductions					
	Other than cash contributions		Carryover from prior years				Total after limitation		Unreimbursed employee business expense		Tax preparation fees	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**23,932,584**	**38,041,067**	**500,720**	**25,533,024**	**89,781**	**1,604,516**	**11,638,848**	**63,181,572**	**14,896,433**	**63,210,079**	**16,630,700**	**4,523,980**
Under $5,000	76,560	55,883	35,218	601,853	*1,172	*5,294	135,619	231,747	22,985	107,071	94,887	24,693
$5,000 under $10,000	160,313	93,061	45,843	2,185,892	*3,885	*10,276	194,266	332,586	58,473	124,965	209,923	55,480
$10,000 under $15,000	301,807	166,571	38,846	176,765	*5,908	*145,511	263,509	813,988	163,230	587,917	352,147	94,430
$15,000 under $20,000	473,488	237,037	38,199	419,494	*3,047	*82,869	356,209	1,284,727	265,004	992,541	443,120	99,822
$20,000 under $25,000	718,422	539,270	33,291	299,316	*9,907	*98,429	485,460	1,887,814	426,523	1,643,600	601,028	120,209
$25,000 under $30,000	807,880	562,524	38,890	356,162	*1,990	*10,747	586,855	2,617,061	570,609	2,326,989	705,378	133,399
$30,000 under $35,000	1,005,030	718,062	23,444	67,786	*8,008	*19,972	692,666	3,178,641	755,728	3,193,177	864,776	151,432
$35,000 under $40,000	1,114,530	799,151	18,104	195,624	*10,585	*67,054	761,217	3,610,272	839,380	3,499,104	897,760	160,862
$40,000 under $45,000	1,220,427	842,208	12,865	204,574	*4,526	*92,256	695,019	3,448,824	869,405	3,549,255	924,878	173,226
$45,000 under $50,000	1,127,147	731,919	11,326	75,283	*5,673	*219,113	639,757	3,115,870	814,434	3,127,626	866,899	161,391
$50,000 under $55,000	1,163,277	1,160,094	20,526	188,001	*2,023	*41,202	676,426	3,288,687	905,384	3,556,594	877,207	164,280
$55,000 under $60,000	1,150,909	886,967	14,713	455,914	*5,225	*15,976	624,144	3,134,846	815,001	3,413,619	905,327	175,111
$60,000 under $75,000	3,383,319	2,510,205	36,299	261,209	9,945	126,145	1,564,166	7,679,751	2,302,399	8,600,566	2,329,819	467,331
$75,000 under $100,000	4,643,836	4,422,544	37,524	617,050	*1,000	*32,696	1,835,266	9,066,151	2,874,168	10,813,146	2,803,653	623,203
$100,000 under $200,000	5,200,546	6,344,637	58,212	2,377,564	14,415	426,549	1,742,308	11,686,777	2,718,300	13,264,365	2,895,997	969,163
$200,000 under $500,000	1,128,087	3,710,904	23,414	4,138,439	2,282	120,454	323,467	3,802,277	434,166	3,337,396	683,632	542,085
$500,000 under $1,000,000	175,623	2,004,087	7,481	2,465,177	105	46,587	41,813	1,231,284	46,613	600,039	116,592	175,293
$1,000,000 under $1,500,000	37,372	1,143,407	2,394	1,347,898	**56	**12,653	8,889	501,472	7,320	118,533	25,381	65,338
$1,500,000 under $2,000,000	15,130	714,567	1,000	900,689	**	**	3,749	347,281	2,570	73,393	10,584	37,258
$2,000,000 under $5,000,000	20,883	2,092,985	1,974	2,611,019	*24	*19,500	5,871	790,237	3,672	147,378	15,862	75,294
$5,000,000 under $10,000,000	4,986	1,498,523	619	1,021,165	**3	**11,233	1,437	433,392	744	71,503	3,830	27,912
$10,000,000 or more	3,012	6,806,462	538	4,566,150	**	**	736	697,887	325	61,303	2,020	26,768
Taxable returns, total	**21,877,947**	**36,055,769**	**299,840**	**20,703,885**	**61,915**	**559,892**	**9,955,535**	**55,360,412**	**13,607,093**	**57,093,348**	**14,762,073**	**4,004,531**
Nontaxable returns, total	**2,054,637**	**1,985,298**	**200,880**	**4,829,139**	**27,866**	**1,044,624**	**1,683,313**	**7,821,159**	**1,289,340**	**6,116,731**	**1,868,627**	**519,449**

Footnote at end of table

2003 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Total Itemized deductions--continued										Exemptions	
	Limited miscellaneous deductions -continued						Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction			
	Gambling loss deduction		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(90)	(91)	(104)	(105)	(106)	(107)
All returns, total	**895,019**	**11,748,498**	**13,239,605**	**21,455,919**	**27,585,713**	**89,189,978**	**326,890**	**1,263,648**	**1,210,655**	**13,100,751**	**107,753,789**	**314,700,889**
Under $5,000	3,146	12,330	98,785	108,266	151,588	240,030	*3,629	*50,405	6,774	62,735	536,971	1,635,995
$5,000 under $10,000	12,574	40,334	164,103	190,724	301,100	371,169	*3,691	*7,146	14,276	47,480	966,753	2,944,032
$10,000 under $15,000	14,256	68,140	237,288	229,562	521,553	911,909	10,287	16,686	24,543	84,826	1,568,789	4,778,694
$15,000 under $20,000	22,229	108,853	315,706	364,078	694,996	1,456,441	11,563	37,867	33,650	146,942	2,151,759	6,555,373
$20,000 under $25,000	28,809	155,936	367,773	412,473	899,920	2,176,281	12,995	19,295	41,804	175,231	2,862,800	8,724,562
$25,000 under $30,000	27,107	183,134	449,962	567,911	1,093,422	3,028,298	24,691	39,110	48,828	222,434	3,441,895	10,488,146
$30,000 under $35,000	30,906	191,052	492,441	408,939	1,332,328	3,753,548	16,837	57,489	47,828	254,908	4,055,787	12,361,897
$35,000 under $40,000	44,221	191,864	567,523	669,639	1,454,620	4,329,605	23,855	64,113	69,029	257,167	4,624,233	14,091,295
$40,000 under $45,000	41,136	291,737	594,187	518,561	1,470,016	4,241,041	23,906	41,446	62,091	333,182	4,860,610	14,815,658
$45,000 under $50,000	53,815	309,397	562,897	642,652	1,386,018	3,931,669	30,965	78,124	84,433	387,520	4,959,324	15,116,769
$50,000 under $55,000	39,018	266,749	557,852	498,366	1,422,094	4,219,240	*8,719	*9,430	47,738	276,179	5,007,561	15,256,426
$55,000 under $60,000	44,049	405,773	574,348	495,107	1,363,664	4,083,836	15,053	20,575	56,152	426,348	5,176,214	15,779,194
$60,000 under $75,000	115,119	716,403	1,792,687	1,556,818	3,917,016	10,624,715	41,812	103,326	158,587	837,177	15,567,864	47,453,913
$75,000 under $100,000	181,184	1,446,335	2,404,605	2,084,843	4,864,475	13,521,191	22,795	50,433	203,831	1,496,768	21,276,060	64,876,173
$100,000 under $200,000	177,017	2,542,540	3,051,888	4,037,464	5,237,699	18,270,992	57,790	311,285	232,297	2,854,055	23,625,841	71,766,325
$200,000 under $500,000	47,476	1,598,174	754,200	2,665,184	1,158,622	6,544,664	13,130	165,176	60,569	1,784,739	5,613,162	8,056,437
$500,000 under $1,000,000	7,852	930,946	154,081	1,471,268	202,634	2,246,600	2,877	63,559	10,863	1,016,712	977,815	[1]
$1,000,000 under $1,500,000	2,274	463,950	40,282	737,109	48,024	920,980	848	34,057	3,114	507,901	213,482	[1]
$1,500,000 under $2,000,000	965	300,219	17,542	483,886	20,305	594,537	437	11,007	1,379	313,382	90,237	[1]
$2,000,000 under $5,000,000	1,393	560,647	28,905	1,233,245	32,296	1,455,918	684	41,114	2,072	605,239	129,277	[1]
$5,000,000 under $10,000,000	310	273,826	7,806	713,947	8,382	813,363	201	28,396	508	302,868	30,487	[1]
$10,000,000 or more	163	690,158	4,743	1,365,882	4,940	1,453,953	126	13,611	290	706,957	16,869	[1]
Taxable returns, total	**827,262**	**10,386,266**	**11,842,884**	**19,124,042**	**24,673,550**	**80,221,920**	**283,346**	**998,724**	**1,097,429**	**11,407,366**	**93,177,709**	**270,296,146**
Nontaxable returns, total	**67,757**	**1,362,231**	**1,396,721**	**2,331,878**	**2,912,162**	**8,968,058**	**43,544**	**264,924**	**113,226**	**1,693,385**	**14,576,080**	**44,404,743**

Size of adjusted gross income	Taxable income		Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	**40,831,623**	**2,921,547,560**	**2,255,200**	**9,005,955**	**40,847,752**	**600,141,574**	**17,740,502**	**22,441,609**	**38,696,168**	**577,699,966**	**38,696,170**	**577,707,176**
Under $5,000	*8,588	*12,826	*35	*1,165	8,260	2,017	*358	*41	7,908	1,977	7,908	1,977
$5,000 under $10,000	46,927	109,425	*1,197	*1,547	46,368	13,219	20,557	2,038	28,503	11,181	28,503	11,181
$10,000 under $15,000	416,093	1,163,831	*548	*2,678	417,054	117,088	70,811	13,467	381,950	103,621	381,950	103,621
$15,000 under $20,000	779,565	4,246,295	*1,088	*2,014	779,750	437,456	218,431	51,176	660,289	386,280	660,289	386,280
$20,000 under $25,000	1,216,508	9,942,050	*1,314	*9,181	1,216,745	1,131,498	450,402	170,467	975,975	961,031	975,975	961,031
$25,000 under $30,000	1,619,841	18,547,564	*1,064	*239	1,620,865	2,209,764	627,345	409,690	1,245,749	1,800,073	1,245,749	1,800,073
$30,000 under $35,000	2,013,412	30,456,314	*76	*418	2,013,454	3,742,082	800,511	574,862	1,665,001	3,167,220	1,665,001	3,167,220
$35,000 under $40,000	2,226,164	42,591,863	4,084	1,330	2,226,185	5,391,933	917,201	737,338	1,930,188	4,654,595	1,930,188	4,654,595
$40,000 under $45,000	2,216,895	50,662,431	2,842	3,616	2,218,547	6,598,529	950,815	941,631	1,984,187	5,656,898	1,984,187	5,657,902
$45,000 under $50,000	2,188,914	58,966,806	8,674	13,100	2,191,719	8,104,009	1,029,152	1,041,687	2,020,741	7,062,322	2,020,741	7,062,322
$50,000 under $55,000	2,190,152	66,905,437	8,666	6,614	2,191,256	9,472,084	918,678	1,011,593	2,081,738	8,460,491	2,081,738	8,460,491
$55,000 under $60,000	2,131,341	73,909,155	11,291	16,266	2,132,318	10,714,532	931,355	1,128,554	2,067,235	9,585,978	2,067,235	9,585,978
$60,000 under $75,000	5,946,711	255,557,768	52,832	58,124	5,946,953	37,831,105	2,914,773	3,680,338	5,855,736	34,150,766	5,855,736	34,150,766
$75,000 under $100,000	7,460,580	437,085,592	100,344	171,058	7,463,154	67,738,515	3,881,945	4,910,867	7,422,845	62,827,647	7,422,845	62,827,647
$100,000 under $200,000	8,002,147	781,773,542	825,355	1,774,106	8,005,917	148,991,170	3,133,893	3,184,534	7,999,659	145,806,636	7,999,659	145,806,636
$200,000 under $500,000	1,874,233	449,131,967	1,110,928	4,556,939	1,875,059	114,347,093	621,675	1,144,026	1,874,473	113,203,066	1,874,473	113,203,702
$500,000 under $1,000,000	328,533	194,579,452	95,582	1,107,543	328,893	56,360,023	153,253	700,134	328,785	55,659,889	328,786	55,659,911
$1,000,000 under $1,500,000	73,062	78,232,309	13,564	305,613	73,159	23,278,152	41,217	377,992	73,128	22,900,159	73,129	22,900,956
$1,500,000 under $2,000,000	30,632	46,830,013	5,279	179,171	30,678	14,041,331	17,737	250,110	30,670	13,791,221	30,670	13,791,221
$2,000,000 under $5,000,000	44,700	118,384,535	7,584	370,835	44,771	35,078,697	28,561	746,432	44,762	34,332,265	44,762	34,336,873
$5,000,000 under $10,000,000	10,692	65,477,186	1,722	159,584	10,703	18,972,813	7,390	430,927	10,701	18,541,886	10,701	18,541,896
$10,000,000 or more	5,934	136,981,199	1,133	264,815	5,945	35,568,466	4,443	933,703	5,943	34,634,763	5,943	34,634,897
Taxable returns, total	**38,683,246**	**2,901,186,518**	**2,249,065**	**9,003,099**	**38,696,170**	**597,918,041**	**15,588,920**	**20,218,075**	**38,696,168**	**577,699,966**	**38,696,170**	**577,707,176**
Nontaxable returns, total	**2,148,377**	**20,361,041**	**6,135**	**2,856**	**2,151,582**	**2,223,534**	**2,151,582**	**2,223,534**	**--**	**--**	**--**	**--**

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

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

[1] No exemptions allowed at these income levels.

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

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

Footnote at end of table

2002 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

2002 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**45,647,551**	**4,080,678,403**	**39,792,663**	**2,958,627,087**	**33,260,799**	**92,961,573**	**3,020,879**	**45,128,711**	**18,433,286**	**80,168,363**	**21,910,787**	**22,609,450**
Under $5,000	296,049	870,494	98,994	727,327	210,292	358,153	15,805	147,736	126,202	231,907	48,905	40,998
$5,000 under $10,000	578,139	4,547,394	209,904	2,178,545	412,196	816,979	47,803	234,354	262,496	611,935	113,672	85,631
$10,000 under $15,000	1,043,918	13,208,406	496,604	5,914,656	710,789	1,475,419	60,898	316,242	419,110	980,539	248,161	109,973
$15,000 under $20,000	1,365,834	23,982,424	815,809	12,779,383	846,329	1,807,547	72,717	647,549	465,358	1,088,107	396,709	204,096
$20,000 under $25,000	1,748,681	39,273,915	1,268,561	25,363,545	929,692	1,863,394	68,533	488,917	453,255	1,109,078	542,891	275,063
$25,000 under $30,000	1,993,119	54,892,838	1,607,827	40,479,761	1,023,906	1,759,659	70,278	468,286	487,199	1,015,880	701,959	352,038
$30,000 under $35,000	2,301,566	74,957,714	2,000,165	59,572,056	1,279,405	1,681,585	80,945	661,751	573,534	913,408	948,925	501,443
$35,000 under $40,000	2,443,267	91,703,053	2,133,390	72,346,232	1,427,115	2,120,420	83,864	908,392	617,463	1,140,509	1,081,433	619,421
$40,000 under $45,000	2,472,862	105,054,619	2,198,811	85,692,959	1,556,962	2,120,254	98,905	745,867	692,239	1,460,434	1,181,476	679,756
$45,000 under $50,000	2,498,079	118,614,745	2,260,097	98,223,572	1,635,698	1,862,131	91,209	541,171	735,394	1,340,724	1,247,626	760,136
$50,000 under $55,000	2,353,816	123,456,297	2,132,939	101,184,807	1,587,060	1,931,534	105,205	483,476	735,092	1,445,625	1,188,722	749,084
$55,000 under $60,000	2,364,447	135,926,865	2,181,860	112,058,845	1,656,687	1,859,794	82,819	465,984	767,305	1,371,403	1,289,262	866,132
$60,000 under $75,000	6,577,885	441,921,306	6,096,947	368,740,754	4,795,218	5,620,069	269,049	2,440,331	2,311,267	4,762,665	3,393,994	2,332,025
$75,000 under $100,000	7,636,441	658,195,624	7,156,795	553,114,672	6,193,487	8,283,475	427,183	3,942,946	3,309,736	6,776,167	4,211,846	3,385,377
$100,000 under $200,000	7,704,664	1,020,003,357	7,144,031	809,904,260	6,808,250	17,735,174	760,723	8,704,638	4,610,004	16,387,804	4,140,522	4,927,044
$200,000 under $500,000	1,803,941	517,990,340	1,593,258	339,608,284	1,729,705	13,091,776	461,895	8,671,581	1,444,620	13,216,894	905,358	2,628,414
$500,000 under $1,000,000	309,788	208,596,478	265,708	113,002,482	304,342	7,100,291	130,830	4,795,257	277,258	7,224,013	174,195	1,257,720
$1,000,000 under $1,500,000	70,321	84,723,466	58,399	37,993,214	69,443	3,544,053	38,137	2,175,094	65,017	3,182,461	42,037	556,592
$1,500,000 under $2,000,000	28,717	49,377,112	24,422	20,859,405	28,500	2,187,465	16,484	1,287,297	27,031	1,909,738	17,443	323,804
$2,000,000 under $5,000,000	41,301	122,034,259	35,435	47,552,973	41,054	5,649,348	26,470	3,096,460	39,390	5,157,493	25,845	855,535
$5,000,000 under $10,000,000	9,577	65,228,098	8,340	22,792,641	9,539	3,083,271	7,030	1,442,387	9,274	2,799,888	6,356	420,199
$10,000,000 or more	5,139	126,119,602	4,369	28,536,713	5,129	7,009,783	4,096	2,462,994	5,041	6,041,692	3,452	678,970
Taxable returns, total	**40,750,401**	**3,959,238,977**	**36,544,336**	**2,872,384,336**	**30,191,797**	**86,029,536**	**2,778,354**	**41,987,443**	**16,827,816**	**75,448,108**	**20,382,414**	**21,365,658**
Nontaxable returns, total	**4,897,150**	**121,439,426**	**3,248,327**	**86,242,751**	**3,069,002**	**6,932,037**	**242,525**	**3,141,268**	**1,605,470**	**4,720,254**	**1,528,372**	**1,243,792**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**240,263**	**4,922,043**	**9,336,618**	**163,483,907**	**14,619,209**	**196,565,430**	**1,090,845**	**-539,714**	**3,785,157**	**55,715,656**	**9,877,134**	**187,201,754**
Under $5,000	*2,869	*24,261	115,220	153,334	113,363	-18,260	15,765	-85,645	23,352	65,679	52,994	202,120
$5,000 under $10,000	*7,171	*57,842	199,587	1,036,180	224,718	-132,210	23,790	-33,637	63,451	270,499	203,243	1,065,095
$10,000 under $15,000	14,820	144,324	275,560	1,552,297	330,368	-131,847	15,661	-32,349	168,761	740,434	377,484	3,132,272
$15,000 under $20,000	11,254	89,932	340,367	1,926,851	386,954	164,802	28,803	-15,924	207,977	1,493,412	455,151	4,685,953
$20,000 under $25,000	12,198	109,727	402,631	3,425,289	371,008	225,582	27,186	-84,693	161,095	1,052,888	444,719	5,507,547
$25,000 under $30,000	18,227	232,341	383,437	3,309,825	380,135	257,255	33,782	-113,466	158,966	1,309,756	403,284	5,443,615
$30,000 under $35,000	25,044	258,676	422,020	3,166,619	426,642	7,299	26,734	-39,418	157,746	1,220,895	456,377	6,200,618
$35,000 under $40,000	11,184	139,350	447,289	4,345,526	483,192	218,981	29,490	-169,087	173,027	1,365,463	505,351	7,306,743
$40,000 under $45,000	27,489	329,821	434,963	3,573,171	503,990	405,871	40,066	-22,000	182,954	1,641,198	469,086	6,923,256
$45,000 under $50,000	11,568	228,511	497,317	4,117,957	566,839	592,467	42,369	-90,353	165,608	1,726,213	497,075	7,490,322
$50,000 under $55,000	19,080	544,172	453,261	4,145,184	543,319	424,763	28,299	-9,518	186,679	1,679,959	460,588	7,790,261
$55,000 under $60,000	14,642	270,577	467,787	4,621,961	558,479	579,441	37,474	-84,025	193,624	2,023,224	485,680	8,010,114
$60,000 under $75,000	30,401	726,255	1,217,401	11,734,226	1,744,538	2,361,183	112,353	40,748	522,702	6,897,359	1,385,382	26,787,383
$75,000 under $100,000	16,141	414,126	1,461,658	20,526,692	2,499,874	4,329,955	134,821	160,464	582,051	9,741,183	1,626,019	36,095,506
$100,000 under $200,000	13,301	597,850	1,617,027	45,285,002	3,728,185	20,238,228	242,180	197,169	659,153	15,877,487	1,650,884	44,854,731
$200,000 under $500,000	4,173	514,182	484,851	34,568,357	1,342,663	29,101,513	156,231	117,668	146,154	6,654,232	325,975	12,094,698
$500,000 under $1,000,000	492	173,866	79,014	8,327,594	269,464	20,314,393	52,333	3,260	20,912	1,234,717	49,462	2,025,316
$1,000,000 under $1,500,000	86	28,201	16,916	2,528,501	64,950	11,248,006	17,951	-80,164	5,285	301,208	12,538	541,722
$1,500,000 under $2,000,000	*62	*8,552	6,805	1,193,902	27,019	8,197,460	7,745	14,012	1,904	133,678	5,127	254,859
$2,000,000 under $5,000,000	42	7,862	9,784	2,067,943	39,177	25,125,693	12,442	-104,953	2,827	205,571	7,741	491,382
$5,000,000 under $10,000,000	*13	*16,963	2,411	706,817	9,279	17,027,551	3,312	-11,824	611	56,541	1,895	177,104
$10,000,000 or more	*7	*4,654	1,313	1,170,678	5,053	56,027,304	2,058	-95,979	319	24,059	1,078	121,135
Taxable returns, total	**195,084**	**4,468,002**	**7,763,718**	**151,660,142**	**13,249,699**	**194,337,595**	**940,393**	**133,057**	**3,381,315**	**52,970,388**	**8,775,117**	**177,344,480**
Nontaxable returns, total	**45,179**	**454,041**	**1,572,900**	**11,823,765**	**1,369,510**	**2,227,835**	**150,452**	**-672,771**	**403,843**	**2,745,268**	**1,102,018**	**9,857,274**

Footnote at end of table

2002 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**3,336,671**	**48,517,462**	**3,357,795**	**27,448,436**	**279,655**	**1,547,364**	**4,857,824**	**250,400,924**	**390,281**	**10,232,082**	**731,496**	**-6,862,793**
Under $5,000	27,936	160,055	31,197	285,000	*3,155	*-34,116	31,954	-349,121	*1,017	*-1,087	6,987	-46,012
$5,000 under $10,000	59,950	297,858	65,927	564,749	10,598	7,326	58,899	-620,343	6,500	27,088	16,424	-141,450
$10,000 under $15,000	74,457	439,093	75,406	657,044	7,858	29,365	76,537	-187,545	15,770	34,405	19,020	-246,367
$15,000 under $20,000	129,465	761,089	105,585	819,767	*4,850	*16,492	80,414	-174,310	8,973	21,342	21,831	-43,658
$20,000 under $25,000	122,110	784,204	108,571	744,304	12,477	77,547	100,701	73,898	6,605	24,397	30,891	-356,592
$25,000 under $30,000	109,968	692,939	126,527	749,123	*9,038	*5,734	104,995	-71,634	11,287	5,360	30,528	-159,455
$30,000 under $35,000	105,398	698,317	130,066	948,223	10,608	74,776	138,805	434,885	8,263	36,966	26,323	-167,104
$35,000 under $40,000	128,876	993,032	128,684	930,336	11,268	38,759	162,289	576,866	9,268	30,285	41,260	-418,757
$40,000 under $45,000	117,071	604,231	141,510	1,024,491	12,068	20,951	153,342	627,057	10,231	51,260	37,712	-247,103
$45,000 under $50,000	136,549	875,340	170,423	1,093,662	17,919	38,800	137,019	151,345	11,658	43,213	44,742	-457,792
$50,000 under $55,000	119,127	1,126,951	145,218	1,057,799	13,049	71,810	145,052	574,852	18,432	138,389	26,327	-279,308
$55,000 under $60,000	128,244	1,140,697	147,564	1,030,421	13,824	96,548	172,418	1,394,599	9,137	-7,579	27,603	-161,969
$60,000 under $75,000	373,218	3,073,361	434,595	3,093,775	23,461	168,430	491,503	3,163,168	36,039	163,880	111,984	-625,592
$75,000 under $100,000	512,119	4,469,374	584,036	4,297,645	57,190	173,063	684,884	6,289,922	60,942	573,377	124,597	-934,713
$100,000 under $200,000	745,806	11,082,347	690,651	5,584,634	54,887	589,644	1,264,657	31,599,657	99,283	1,419,876	108,363	-1,051,918
$200,000 under $500,000	321,398	9,787,446	204,080	2,689,816	13,122	143,232	736,159	58,924,799	51,205	1,859,588	42,880	-714,043
$500,000 under $1,000,000	77,909	4,559,271	43,767	890,062	2,511	14,585	199,686	43,412,470	13,877	1,235,142	8,648	-323,397
$1,000,000 under $1,500,000	19,667	1,855,777	9,922	315,380	843	-66	51,695	22,155,552	4,281	570,124	2,277	-113,285
$1,500,000 under $2,000,000	8,579	1,042,832	4,540	152,235	345	6,446	21,743	12,805,452	1,824	317,514	944	-68,734
$2,000,000 under $5,000,000	13,376	2,285,250	6,936	311,474	405	5,001	32,573	30,784,991	3,703	1,236,704	1,516	-147,162
$5,000,000 under $10,000,000	3,413	898,551	1,570	98,278	112	3,937	7,945	16,003,288	1,114	731,123	390	-97,997
$10,000,000 or more	2,033	889,444	1,020	110,217	67	-898	4,555	22,831,077	870	1,720,715	248	-60,385
Taxable returns, total	**2,939,575**	**45,406,170**	**2,902,117**	**23,254,758**	**248,862**	**1,533,593**	**4,369,906**	**252,579,218**	**348,993**	**10,075,199**	**616,265**	**-6,006,999**
Nontaxable returns, total	**397,097**	**3,111,292**	**455,677**	**4,193,678**	**30,793**	**13,772**	**487,918**	**-2,178,294**	**41,288**	**156,883**	**115,231**	**-855,794**

Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**3,772,216**	**18,305,249**	**5,468,175**	**56,371,796**	**62,724**	**3,747,175**	**3,072,027**	**16,607,082**	**14,583,857**	**56,298,849**
Under $5,000	10,233	33,948	47	294	*154	*11,176	18,400	48,454	97,166	156,433
$5,000 under $10,000	23,992	116,708	6,206	17,569	*208	*1,799	33,264	98,371	195,707	491,427
$10,000 under $15,000	75,338	383,297	13,553	37,455	*590	*58,447	59,489	112,864	277,840	454,647
$15,000 under $20,000	130,880	748,290	92,525	142,586	*1,147	*97,418	72,432	132,070	387,802	839,002
$20,000 under $25,000	188,526	1,026,181	280,182	414,665	*989	*16,367	81,047	228,433	478,155	1,117,571
$25,000 under $30,000	183,162	969,903	386,558	996,987	*1,310	*104,806	84,936	210,855	515,629	1,091,445
$30,000 under $35,000	197,215	897,224	385,209	1,434,095	*1,885	*150,821	96,424	265,545	589,556	1,203,418
$35,000 under $40,000	243,645	1,238,189	345,790	1,932,855	*2,883	*135,162	115,265	313,087	633,424	1,486,745
$40,000 under $45,000	232,147	1,037,903	341,505	2,506,515	4,709	273,976	129,479	245,266	660,113	1,336,812
$45,000 under $50,000	226,248	1,131,348	281,909	2,515,335	*1,151	*54,212	130,154	362,937	724,170	1,571,697
$50,000 under $55,000	251,651	1,074,386	296,679	3,052,382	*950	*76,434	133,970	344,913	688,569	1,621,694
$55,000 under $60,000	247,983	1,164,918	283,405	3,061,191	1,893	150,192	118,755	316,309	757,092	1,741,242
$60,000 under $75,000	620,481	2,721,520	786,985	9,754,145	10,179	424,493	432,847	969,941	2,016,822	4,744,912
$75,000 under $100,000	642,666	3,096,389	829,635	11,600,210	8,193	358,122	538,928	1,352,122	2,669,597	7,855,972
$100,000 under $200,000	447,713	2,343,914	827,358	13,278,388	15,576	1,075,263	698,994	3,781,021	2,904,934	15,151,455
$200,000 under $500,000	43,752	279,905	238,345	4,260,280	7,054	502,436	235,148	3,169,640	750,188	10,424,092
$500,000 under $1,000,000	4,901	28,666	45,563	839,115	2,221	142,168	53,154	1,219,519	153,369	2,927,724
$1,000,000 under $1,500,000	904	7,075	12,008	230,047	566	40,712	16,394	895,938	37,534	873,489
$1,500,000 under $2,000,000	417	2,904	4,971	100,552	302	20,040	6,899	412,524	15,330	376,355
$2,000,000 under $5,000,000	308	2,240	6,982	139,490	569	38,858	11,059	1,026,172	22,639	551,713
$5,000,000 under $10,000,000	40	244	1,779	37,038	124	8,904	3,008	490,052	5,315	153,561
$10,000,000 or more	16	98	980	20,603	71	5,369	1,979	611,050	2,906	127,443
Taxable returns, total	**3,317,447**	**15,813,593**	**5,122,068**	**54,883,704**	**55,325**	**3,207,991**	**2,772,833**	**15,695,106**	**12,873,751**	**52,062,067**
Nontaxable returns, total	**454,770**	**2,491,657**	**346,107**	**1,488,092**	**7,399**	**539,185**	**299,194**	**911,976**	**1,710,106**	**4,236,782**

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2002 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**898,047,320**	**5,182,487**	**26,986,526**	**8,547,481**	**52,276,395**	**8,547,481**	**79,773,668**	**8,546,773**	**27,497,273**	**44,793,590**	**302,653,989**
Under $5,000	3,940,469	--	--	199,359	1,510,469	199,359	1,554,921	198,651	44,452	258,963	623,753
$5,000 under $10,000	7,864,117	--	--	368,812	2,842,999	368,812	3,060,076	368,812	217,077	523,490	1,328,180
$10,000 under $15,000	13,093,704	--	--	634,726	4,629,658	634,726	5,229,750	634,726	600,092	957,126	2,051,276
$15,000 under $20,000	16,557,642	--	--	753,570	4,810,707	753,570	5,798,719	753,570	988,012	1,272,707	2,894,473
$20,000 under $25,000	21,831,685	--	--	769,846	4,633,604	769,846	5,928,845	769,846	1,295,242	1,666,679	3,946,961
$25,000 under $30,000	24,627,217	--	--	780,444	4,299,724	780,444	5,909,820	780,444	1,610,096	1,907,466	4,496,992
$30,000 under $35,000	28,259,523	--	--	641,620	3,473,861	641,620	5,041,011	641,620	1,567,150	2,222,825	5,976,398
$35,000 under $40,000	31,702,109	--	--	674,756	3,380,070	674,756	5,276,648	674,756	1,896,578	2,393,609	7,280,540
$40,000 under $45,000	33,317,877	--	--	565,687	2,953,848	565,687	4,751,894	565,687	1,798,046	2,435,307	8,293,948
$45,000 under $50,000	34,537,610	--	--	536,960	2,334,470	536,960	4,243,684	536,960	1,909,213	2,474,429	8,908,024
$50,000 under $55,000	34,219,367	--	--	397,211	1,812,262	397,211	3,373,155	397,211	1,560,893	2,302,689	9,119,627
$55,000 under $60,000	34,913,901	--	--	334,080	1,731,560	334,080	3,165,229	334,080	1,433,668	2,329,476	9,904,929
$60,000 under $75,000	106,336,683	36,781	3,742	860,523	5,035,608	860,523	9,349,984	860,523	4,314,376	6,533,522	31,595,611
$75,000 under $100,000	143,098,907	68,267	33,329	642,982	4,103,734	642,982	8,219,130	642,982	4,115,396	7,585,586	46,279,542
$100,000 under $200,000	199,789,087	2,809,088	2,149,400	352,065	3,791,784	352,065	7,125,361	352,065	3,333,577	7,668,914	75,370,093
$200,000 under $500,000	83,415,127	1,803,710	8,138,566	31,842	652,368	31,842	1,290,855	31,842	638,487	1,798,221	39,713,597
$500,000 under $1,000,000	27,820,761	309,685	4,968,762	2,591	241,688	2,591	369,342	2,591	127,653	308,353	15,709,717
$1,000,000 under $1,500,000	10,574,928	70,293	2,223,360	301	24,876	301	51,094	301	26,219	70,014	6,329,795
$1,500,000 under $2,000,000	5,756,944	28,683	1,326,488	*33	*2,220	*33	*6,266	*33	*4,045	28,520	3,522,812
$2,000,000 under $5,000,000	13,520,720	41,275	3,291,998	69	10,031	69	23,389	69	13,359	41,078	8,381,621
$5,000,000 under $10,000,000	7,024,311	9,567	1,730,232	**6	**853	**6	**4,496	**6	**3,643	9,515	4,193,970
$10,000,000 or more	15,844,629	5,138	3,120,649	**	**	**	**	**	**	5,100	6,732,131
Taxable returns, total	**805,098,892**	**5,175,312**	**26,943,861**	**6,132,021**	**28,954,851**	**6,132,021**	**52,710,349**	**6,132,021**	**23,755,498**	**40,216,757**	**287,587,735**
Nontaxable returns, total	**92,948,429**	**7,175**	**42,665**	**2,415,460**	**23,321,544**	**2,415,460**	**27,063,319**	**2,414,753**	**3,741,775**	**4,576,832**	**15,066,254**

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued								Interest paid deduction			
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Home mortgage interest Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**37,595,950**	**181,951,575**	**39,673,468**	**111,013,023**	**20,560,919**	**7,919,881**	**3,355,961**	**1,769,510**	**37,637,017**	**351,495,773**	**37,216,044**	**336,570,649**
Under $5,000	115,988	90,987	208,234	504,368	99,290	24,327	11,431	4,071	184,175	1,487,403	180,244	1,430,034
$5,000 under $10,000	271,691	258,754	435,275	1,021,866	178,728	43,089	18,682	4,470	351,695	2,729,586	343,929	2,628,451
$10,000 under $15,000	584,887	391,709	782,458	1,550,625	379,588	98,733	44,888	10,209	625,810	4,223,666	621,304	4,154,796
$15,000 under $20,000	870,943	658,824	1,042,618	2,051,336	474,635	152,102	69,854	32,211	852,545	5,340,666	832,852	5,229,897
$20,000 under $25,000	1,279,999	1,165,373	1,321,781	2,545,955	673,349	202,003	96,750	33,632	1,253,395	8,549,534	1,242,859	8,468,970
$25,000 under $30,000	1,509,268	1,613,208	1,480,391	2,541,587	875,776	281,621	138,244	60,577	1,432,412	9,313,062	1,422,450	9,214,567
$30,000 under $35,000	1,841,956	2,527,205	1,777,793	3,113,033	932,630	272,236	162,016	63,924	1,752,325	11,522,971	1,732,635	11,329,693
$35,000 under $40,000	2,016,502	3,109,877	2,005,532	3,803,640	1,067,472	318,026	157,441	48,998	1,923,809	13,381,184	1,913,503	13,220,096
$40,000 under $45,000	2,082,033	3,844,706	2,106,437	4,008,466	1,131,576	391,179	169,970	49,596	2,036,668	14,238,185	2,025,003	14,046,616
$45,000 under $50,000	2,118,964	4,313,481	2,160,710	4,171,153	1,113,573	350,438	198,555	72,952	2,086,957	14,772,446	2,078,085	14,594,091
$50,000 under $55,000	1,989,027	4,521,827	2,064,233	4,136,180	1,124,226	402,351	156,255	59,268	1,984,161	14,850,821	1,973,845	14,657,720
$55,000 under $60,000	2,033,209	5,135,160	2,076,008	4,303,049	1,102,068	378,272	163,644	88,448	2,034,236	15,451,920	2,018,151	15,218,621
$60,000 under $75,000	5,653,443	16,702,574	5,892,202	13,507,466	3,082,703	1,178,212	548,739	207,359	5,735,990	46,752,217	5,697,591	46,113,800
$75,000 under $100,000	6,540,311	25,888,959	6,996,786	18,694,989	3,651,284	1,455,247	547,920	240,347	6,702,954	61,426,908	6,653,475	60,564,841
$100,000 under $200,000	6,700,378	45,787,136	7,173,813	27,483,685	3,698,072	1,703,806	649,097	395,465	6,752,826	80,585,940	6,656,735	78,510,109
$200,000 under $500,000	1,571,277	27,672,922	1,707,397	11,383,120	787,255	461,952	173,205	195,603	1,539,248	29,559,932	1,480,454	27,414,281
$500,000 under $1,000,000	274,895	12,260,806	294,838	3,254,535	128,495	115,863	31,662	78,513	260,206	7,852,405	237,560	6,250,432
$1,000,000 under $1,500,000	63,896	5,294,832	66,197	978,906	26,835	27,793	8,037	28,263	58,189	2,387,368	50,436	1,560,030
$1,500,000 under $2,000,000	26,265	3,023,887	27,437	467,517	10,993	16,027	3,343	15,380	23,468	1,198,480	19,841	658,590
$2,000,000 under $5,000,000	37,555	7,425,377	39,307	889,841	16,558	27,342	4,444	39,061	33,764	2,381,479	26,758	972,271
$5,000,000 under $10,000,000	8,771	3,862,343	9,109	304,654	3,668	10,126	1,151	16,846	7,873	1,109,461	5,700	226,388
$10,000,000 or more	4,692	6,401,626	4,911	297,052	2,146	9,136	631	24,316	4,310	2,380,137	2,633	106,356
Taxable returns, total	**34,431,797**	**177,677,533**	**35,720,640**	**101,119,603**	**18,633,655**	**7,178,230**	**3,046,999**	**1,612,369**	**33,903,317**	**314,988,306**	**33,526,853**	**301,839,682**
Nontaxable returns, total	**3,164,153**	**4,274,041**	**3,952,828**	**9,893,420**	**1,927,264**	**741,651**	**308,962**	**157,142**	**3,733,700**	**36,507,467**	**3,689,191**	**34,730,967**

Footnote at end of table

2002 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued								Contributions deduction			
	Home mortgage interest--continued				Deductible points		Investment interest expense deduction		Total		Cash contributions	
	Paid to financial institutions		Paid to individuals									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**36,634,294**	**329,472,925**	**1,745,449**	**7,097,724**	**3,284,300**	**2,593,934**	**1,802,323**	**12,331,189**	**40,399,695**	**140,571,365**	**38,544,651**	**108,130,267**
Under $5,000	178,565	1,421,053	4,601	8,981	8,719	1,596	11,652	55,774	186,110	135,766	162,887	360,581
$5,000 under $10,000	336,976	2,568,387	13,824	60,064	23,573	43,916	21,703	57,220	401,946	574,590	371,538	634,186
$10,000 under $15,000	607,930	4,057,600	19,028	97,196	40,259	18,626	18,296	50,245	789,102	1,241,616	757,178	1,203,704
$15,000 under $20,000	814,436	5,083,244	42,271	146,653	45,853	45,816	40,760	64,953	1,091,122	1,984,512	1,035,807	1,675,143
$20,000 under $25,000	1,217,583	8,265,381	44,823	203,589	51,085	35,310	35,384	45,254	1,396,594	2,471,674	1,310,708	1,977,033
$25,000 under $30,000	1,396,280	9,023,796	55,503	190,771	69,158	41,538	43,248	56,958	1,617,518	3,226,836	1,521,689	2,633,673
$30,000 under $35,000	1,690,371	10,986,912	81,045	342,781	104,539	94,548	43,075	98,731	1,902,279	3,657,923	1,745,709	3,148,150
$35,000 under $40,000	1,883,305	12,991,367	72,601	228,729	147,176	113,716	29,459	47,372	2,055,724	4,036,407	1,926,787	3,231,650
$40,000 under $45,000	1,985,460	13,642,124	96,140	404,492	137,893	120,050	38,176	71,519	2,110,055	4,076,486	2,007,810	3,271,603
$45,000 under $50,000	2,050,498	14,346,589	77,543	247,502	133,909	72,231	51,017	106,124	2,104,513	4,633,920	1,986,465	3,808,451
$50,000 under $55,000	1,937,842	14,248,418	95,811	409,302	128,956	95,516	40,702	97,585	2,094,412	4,741,797	1,986,908	4,086,461
$55,000 under $60,000	1,990,101	14,995,685	71,695	222,935	167,355	139,091	66,637	94,208	2,064,034	4,640,815	1,978,170	3,770,815
$60,000 under $75,000	5,621,996	45,294,224	254,758	819,576	451,991	379,221	155,752	259,197	5,946,085	14,143,182	5,658,437	11,467,383
$75,000 under $100,000	6,550,032	59,327,288	354,463	1,237,553	657,789	442,957	239,591	419,111	7,113,634	20,235,133	6,829,993	16,564,462
$100,000 under $200,000	6,576,329	76,933,078	348,921	1,577,031	829,740	637,542	471,523	1,438,290	7,337,016	28,410,406	7,106,017	22,640,356
$200,000 under $500,000	1,458,968	26,792,911	92,021	621,370	234,454	241,764	323,457	1,903,887	1,737,204	15,011,431	1,709,810	11,727,906
$500,000 under $1,000,000	234,332	6,085,966	14,211	164,466	36,434	47,847	98,053	1,554,126	301,047	6,537,219	298,367	4,768,880
$1,000,000 under $1,500,000	49,564	1,511,778	2,822	48,252	7,985	9,324	29,770	818,014	68,496	2,870,346	68,021	1,882,789
$1,500,000 under $2,000,000	19,481	634,785	1,260	23,805	2,963	4,357	13,115	535,532	28,049	1,762,587	27,899	1,174,695
$2,000,000 under $5,000,000	26,125	939,861	1,680	32,411	3,542	6,598	21,647	1,402,609	40,336	4,637,508	40,094	2,907,157
$5,000,000 under $10,000,000	5,578	220,270	271	6,118	655	1,631	5,760	881,442	9,382	2,871,112	9,344	1,551,296
$10,000,000 or more	2,542	102,209	158	4,147	274	741	3,546	2,273,040	5,037	8,670,099	5,013	3,643,890
Taxable returns, total	**33,000,144**	**295,522,586**	**1,597,881**	**6,317,097**	**3,026,807**	**2,298,297**	**1,630,079**	**10,850,326**	**36,564,959**	**131,826,456**	**34,948,850**	**100,549,316**
Nontaxable returns, total	**3,634,150**	**33,950,340**	**147,568**	**780,627**	**257,494**	**295,637**	**172,244**	**1,480,863**	**3,834,736**	**8,744,909**	**3,595,801**	**7,580,950**

Size of adjusted gross income	Total itemized deductions--continued									
	Contributions deduction--continued				Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation			
	Other than cash contributions		Carryover from prior years				Total		Unreimbursed employee business expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All returns, total	**24,144,843**	**34,293,125**	**428,835**	**37,836,698**	**93,738**	**1,294,437**	**11,655,740**	**63,551,146**	**14,975,482**	**62,750,927**
Under $5,000	71,200	52,860	16,337	866,370	*2,966	*30,982	114,090	144,751	20,864	33,309
$5,000 under $10,000	143,910	70,435	37,121	129,819	*30	*5,060	149,025	298,315	55,084	136,420
$10,000 under $15,000	303,351	171,858	33,927	237,605	*3,987	*54,472	264,603	780,665	156,558	566,224
$15,000 under $20,000	496,773	303,202	29,929	1,987,619	*10,648	*92,651	363,179	1,284,057	285,616	1,023,224
$20,000 under $25,000	761,908	553,646	26,195	115,587	*2,873	*22,028	470,810	1,954,279	445,907	1,688,915
$25,000 under $30,000	846,234	552,934	34,820	148,422	*10,255	*34,792	637,422	3,015,917	655,756	2,779,554
$30,000 under $35,000	1,079,629	656,125	15,947	84,243	*2,217	*114,330	692,380	3,308,291	735,821	3,050,969
$35,000 under $40,000	1,142,441	714,250	29,614	2,294,000	*3,405	*38,171	714,757	3,339,846	860,068	3,289,084
$40,000 under $45,000	1,208,579	746,162	21,893	126,973	*6,669	*12,044	714,375	3,573,768	896,850	3,560,824
$45,000 under $50,000	1,216,483	865,681	15,331	57,922	*7,395	*100,575	703,593	3,327,578	960,578	3,569,514
$50,000 under $55,000	1,207,409	789,721	12,987	213,080	*2,962	*51,476	661,353	3,314,767	860,286	3,516,858
$55,000 under $60,000	1,200,800	795,503	5,756	137,338	*5,386	*40,839	605,882	2,868,575	858,189	3,021,351
$60,000 under $75,000	3,620,077	2,641,581	30,263	426,988	11,681	80,806	1,699,715	7,805,918	2,452,426	8,853,612
$75,000 under $100,000	4,617,074	3,908,421	35,266	412,669	11,593	108,176	1,835,985	9,496,494	2,768,747	11,135,107
$100,000 under $200,000	4,916,458	6,138,733	51,369	2,428,341	7,769	116,338	1,646,976	11,026,483	2,500,399	12,281,792
$200,000 under $500,000	1,075,376	3,649,572	20,582	3,980,653	3,759	332,494	320,623	3,912,539	407,160	3,260,106
$500,000 under $1,000,000	163,748	1,838,649	6,298	1,766,938	105	26,427	41,007	1,320,917	41,454	507,026
$1,000,000 under $1,500,000	34,426	1,021,519	1,866	1,674,724	*22	*22,530	9,139	638,014	6,558	127,424
$1,500,000 under $2,000,000	13,130	541,584	891	2,656,689	*9	*433	3,673	319,200	2,555	57,681
$2,000,000 under $5,000,000	19,094	1,873,828	1,507	2,305,030	**9	**9,814	5,294	786,270	3,593	150,685
$5,000,000 under $10,000,000	4,325	1,342,611	501	1,049,785	**	**	1,244	389,651	773	92,388
$10,000,000 or more	2,419	5,064,250	434	14,735,905	**	**	616	644,852	241	48,863
Taxable returns, total	**22,294,439**	**32,645,732**	**285,826**	**35,313,286**	**65,853**	**805,210**	**10,183,519**	**56,330,118**	**13,807,710**	**57,205,129**
Nontaxable returns, total	**1,850,405**	**1,647,393**	**143,009**	**2,523,412**	**27,885**	**489,227**	**1,472,221**	**7,221,028**	**1,167,772**	**5,545,798**

Footnote at end of table

2002 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued								Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction					
	Tax preparation fees											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**21,487,942**	**4,794,213**	**906,357**	**11,756,759**	**312,248**	**1,334,121**	**1,209,198**	**13,190,741**	**114,021,056**	**328,588,054**	**42,675,680**	**2,885,607,371**
Under $5,000	103,475	23,913	*2,291	*3,702	*1,737	*3,644	4,028	7,346	463,609	1,389,088	*8,781	*15,267
$5,000 under $10,000	195,036	42,153	11,747	48,095	*5,759	*37,291	17,506	85,386	921,233	2,759,517	64,345	127,133
$10,000 under $15,000	421,088	91,655	17,555	105,647	*6,262	*6,704	23,817	112,351	1,658,482	4,967,592	369,029	993,433
$15,000 under $20,000	574,593	110,963	28,822	135,840	12,693	14,737	41,515	150,576	2,306,736	6,909,382	845,140	4,339,213
$20,000 under $25,000	732,400	125,135	25,889	214,433	14,563	39,172	38,535	253,604	3,278,461	9,820,042	1,341,422	10,643,925
$25,000 under $30,000	887,473	145,412	38,977	187,128	19,345	48,140	58,941	239,894	3,763,749	11,269,864	1,796,189	20,667,914
$30,000 under $35,000	1,001,492	158,682	37,909	175,075	14,820	26,603	52,736	205,749	4,610,182	13,810,244	2,180,965	34,307,018
$35,000 under $40,000	1,115,223	181,362	32,162	189,318	26,917	56,573	59,079	245,891	5,236,871	15,692,379	2,366,765	45,042,136
$40,000 under $45,000	1,146,961	197,365	35,002	139,610	15,165	26,913	51,107	169,598	5,542,773	16,602,442	2,420,722	55,694,044
$45,000 under $50,000	1,224,441	188,355	49,692	430,541	10,985	30,055	59,730	460,596	5,786,856	17,345,705	2,471,596	66,961,754
$50,000 under $55,000	1,125,618	182,514	47,243	297,692	20,616	30,923	67,859	328,616	5,583,547	16,740,854	2,333,823	72,746,631
$55,000 under $60,000	1,098,702	180,975	36,437	255,707	13,458	19,557	49,895	275,264	5,995,150	17,970,451	2,349,273	83,330,687
$60,000 under $75,000	3,241,677	553,086	140,590	826,791	32,896	100,294	173,336	927,085	17,599,279	52,757,289	6,552,158	283,423,614
$75,000 under $100,000	3,786,343	700,691	176,435	1,308,427	51,149	173,823	223,475	1,482,250	22,043,004	66,089,206	7,618,891	449,486,509
$100,000 under $200,000	3,854,332	995,874	170,036	2,461,843	47,585	175,600	214,161	2,637,443	22,505,227	67,154,489	7,692,070	753,798,038
$200,000 under $500,000	805,344	528,208	42,340	2,100,180	13,699	232,921	55,910	2,371,332	5,352,667	7,309,510	1,800,898	427,798,573
$500,000 under $1,000,000	117,357	177,406	8,981	957,811	2,752	142,809	11,500	1,101,150	923,120	--	309,094	180,977,047
$1,000,000 under $1,500,000	26,384	64,455	1,859	505,000	669	16,078	2,493	525,359	205,136	--	70,052	74,280,247
$1,500,000 under $2,000,000	10,153	31,080	895	266,493	328	11,187	1,229	277,700	83,354	--	28,625	43,674,327
$2,000,000 under $5,000,000	14,873	68,946	1,122	539,507	600	48,383	1,723	609,164	119,761	--	41,178	108,654,630
$5,000,000 under $10,000,000	3,308	24,468	249	152,071	141	34,632	390	188,388	27,436	--	9,552	58,249,012
$10,000,000 or more	1,673	21,517	123	455,849	110	58,082	231	535,998	14,421	--	5,113	110,396,217
Taxable returns, total	**19,491,639**	**4,330,960**	**825,395**	**10,515,652**	**268,113**	**980,935**	**1,085,054**	**11,550,077**	**99,908,727**	**286,334,088**	**40,730,566**	**2,868,989,579**
Nontaxable returns, total	**1,996,303**	**463,253**	**80,961**	**1,241,107**	**44,134**	**353,186**	**124,143**	**1,640,665**	**14,112,329**	**42,253,966**	**1,945,115**	**16,617,792**

Size of adjusted gross income	Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**1,779,264**	**6,428,997**	**42,693,120**	**645,957,004**	**18,659,636**	**22,493,570**	**40,750,400**	**623,463,434**	**40,750,401**	**623,466,118**
Under $5,000	*162	*360	9,908	2,414	*1,928	*148	8,943	2,266	8,943	2,266
$5,000 under $10,000	*1,290	*1,149	65,431	17,325	22,409	1,757	53,627	15,569	53,627	15,569
$10,000 under $15,000	*32	*205	366,495	104,431	71,500	17,220	321,516	87,210	321,516	87,210
$15,000 under $20,000	*931	*2,618	847,534	480,874	238,626	64,880	732,591	415,994	732,591	415,994
$20,000 under $25,000	1,468	7,012	1,342,394	1,263,001	522,087	205,657	1,050,521	1,057,344	1,050,521	1,057,344
$25,000 under $30,000	*2,037	*891	1,796,310	2,519,256	638,979	393,070	1,443,504	2,126,186	1,443,504	2,126,186
$30,000 under $35,000	1,438	7,312	2,181,838	4,356,451	887,175	623,885	1,863,131	3,732,566	1,863,131	3,732,566
$35,000 under $40,000	7,729	14,236	2,367,706	5,825,705	1,007,571	839,781	2,096,642	4,985,923	2,096,642	4,985,923
$40,000 under $45,000	6,923	6,446	2,423,739	7,598,554	1,114,763	986,383	2,199,996	6,612,170	2,199,996	6,612,170
$45,000 under $50,000	15,936	17,806	2,471,727	9,518,816	1,186,979	1,099,729	2,349,454	8,419,087	2,349,454	8,419,087
$50,000 under $55,000	20,546	13,339	2,333,081	10,690,252	1,016,261	1,068,932	2,272,247	9,621,320	2,272,247	9,621,320
$55,000 under $60,000	22,171	69,133	2,349,474	12,552,603	1,076,821	1,246,891	2,309,609	11,305,712	2,309,609	11,305,712
$60,000 under $75,000	106,306	150,997	6,554,334	43,648,597	3,230,618	3,919,637	6,494,039	39,728,960	6,494,039	39,728,960
$75,000 under $100,000	273,213	355,655	7,620,702	78,315,628	3,982,671	4,715,384	7,598,807	73,600,245	7,598,807	73,600,245
$100,000 under $200,000	745,512	1,630,881	7,695,709	161,012,867	2,828,038	2,648,579	7,689,820	158,364,288	7,689,820	158,364,585
$200,000 under $500,000	517,904	2,430,568	1,802,376	118,494,499	598,648	1,106,157	1,801,786	117,388,342	1,801,786	117,388,347
$500,000 under $1,000,000	39,137	687,439	309,506	58,870,234	143,864	692,065	309,371	58,178,169	309,371	58,178,259
$1,000,000 under $1,500,000	7,297	267,259	70,232	25,282,257	38,162	413,511	70,205	24,868,746	70,205	24,868,905
$1,500,000 under $2,000,000	2,878	120,491	28,681	14,911,160	16,680	297,278	28,669	14,613,882	28,669	14,613,882
$2,000,000 under $5,000,000	4,491	299,824	41,254	37,122,545	25,500	818,424	41,240	36,304,121	41,240	36,304,268
$5,000,000 under $10,000,000	1,073	129,381	9,563	19,615,757	6,545	420,037	9,555	19,195,720	9,556	19,197,389
$10,000,000 or more	791	215,994	5,126	33,753,779	3,810	914,165	5,126	32,839,614	5,126	32,839,930
Taxable returns, total	**1,771,432**	**6,421,336**	**40,750,400**	**644,086,868**	**16,716,915**	**20,623,434**	**40,750,400**	**623,463,434**	**40,750,401**	**623,466,118**
Nontaxable returns, total	**7,833**	**7,661**	**1,942,721**	**1,870,136**	**1,942,721**	**1,870,136**	**--**	**--**	**--**	**--**

* Estimate should be used with caution due to the small number of sample returns on which it is based.
** Data combined to prevent disclosure of specific taxpayer data.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income, Individual Complete Report 2002, Publication 1304, Febuary 2005.

2001 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

2001 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**44,562,308**	**4,164,470,420**	**38,903,253**	**2,948,008,219**	**34,444,753**	**121,436,788**	**3,056,270**	**47,183,080**	**18,895,701**	**93,408,363**	**20,506,929**	**20,103,256**
Under $5,000	271,231	729,686	63,711	681,621	179,404	280,286	16,933	103,180	127,435	243,290	31,462	19,533
$5,000 under $10,000	536,933	4,171,682	213,593	2,095,381	378,384	743,863	43,829	276,498	221,279	581,787	97,306	63,801
$10,000 under $15,000	962,254	12,090,820	475,276	5,575,246	679,059	1,538,389	56,354	476,042	357,815	907,886	214,222	83,555
$15,000 under $20,000	1,323,606	23,310,079	800,003	12,214,302	879,591	2,216,906	60,307	528,489	459,083	1,153,818	340,321	143,992
$20,000 under $25,000	1,609,441	36,362,101	1,173,559	23,234,450	966,544	1,900,098	42,924	313,030	464,960	958,057	550,644	248,148
$25,000 under $30,000	1,899,725	52,334,822	1,546,370	38,881,965	1,085,905	2,126,056	60,713	596,026	501,110	1,234,568	661,070	306,392
$30,000 under $35,000	2,167,868	70,544,297	1,858,505	55,618,079	1,330,377	1,898,972	58,926	466,142	549,037	919,835	880,704	421,194
$35,000 under $40,000	2,354,049	88,318,246	2,078,221	71,324,484	1,520,949	2,312,101	87,175	661,944	637,189	1,380,722	997,565	491,343
$40,000 under $45,000	2,364,384	100,396,609	2,109,484	81,989,437	1,537,020	1,867,901	71,426	604,811	622,108	1,269,195	1,110,454	632,577
$45,000 under $50,000	2,397,444	114,030,288	2,149,911	91,470,003	1,704,018	2,711,163	110,052	1,000,051	746,277	1,878,068	1,148,140	690,959
$50,000 under $55,000	2,375,347	124,735,294	2,157,012	100,914,055	1,744,869	2,563,437	101,190	534,782	757,371	1,660,506	1,192,415	702,344
$55,000 under $60,000	2,359,555	135,584,086	2,201,152	113,089,026	1,770,654	2,098,434	83,920	540,957	830,890	1,535,953	1,238,512	724,287
$60,000 under $75,000	6,498,958	437,026,994	5,965,001	359,956,031	5,095,361	8,034,470	305,840	2,448,063	2,416,580	5,332,634	3,301,895	2,118,685
$75,000 under $100,000	7,310,154	629,207,044	6,862,823	522,665,991	6,180,212	11,447,522	403,778	3,518,073	3,296,994	7,835,494	3,794,705	2,819,443
$100,000 under $200,000	7,715,862	1,020,294,326	7,134,094	798,471,673	7,053,420	22,876,652	805,751	8,881,912	4,850,147	18,827,963	3,776,374	4,187,948
$200,000 under $500,000	1,910,378	546,898,828	1,684,786	354,200,441	1,840,825	17,797,392	502,610	8,887,050	1,588,465	15,855,844	903,621	2,381,484
$500,000 under $1,000,000	326,597	221,065,901	278,640	118,628,726	321,058	8,854,363	139,010	5,151,627	298,717	8,220,688	165,605	1,150,620
$1,000,000 under $1,500,000	77,997	94,209,108	65,788	42,741,831	77,188	4,676,462	41,357	2,315,828	73,238	3,936,029	42,460	559,363
$1,500,000 under $2,000,000	33,462	57,463,203	28,096	24,089,392	33,239	3,161,253	19,439	1,492,999	32,013	2,624,972	19,609	365,195
$2,000,000 under $5,000,000	48,754	145,087,130	41,533	58,151,153	48,422	8,020,556	31,079	3,662,011	47,063	6,401,166	28,409	836,423
$5,000,000 under $10,000,000	11,673	79,608,344	10,034	28,767,166	11,630	4,535,833	8,409	1,872,061	11,371	3,554,762	7,203	426,440
$10,000,000 or more	6,634	171,001,533	5,660	43,247,768	6,626	9,774,678	5,247	2,851,506	6,559	7,095,126	4,231	729,529
Taxable returns, total	**40,746,184**	**4,075,101,490**	**36,489,278**	**2,888,239,867**	**31,945,377**	**114,442,335**	**2,872,776**	**44,689,581**	**17,619,521**	**88,971,948**	**19,425,230**	**19,303,551**
Nontaxable returns, total	**3,816,123**	**89,368,931**	**2,413,974**	**59,768,352**	**2,499,376**	**6,994,453**	**183,494**	**2,493,500**	**1,276,180**	**4,436,415**	**1,081,699**	**799,705**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**245,375**	**4,933,901**	**9,009,912**	**159,157,692**	**15,376,037**	**275,658,780**	**1,032,681**	**-517,680**	**4,096,712**	**59,500,019**	**9,457,929**	**175,637,257**
Under $5,000	*961	*101	107,293	126,450	116,972	-3,680	7,166	-29,511	18,764	63,420	41,873	208,370
$5,000 under $10,000	*961	*4,615	170,758	695,595	218,805	-39,879	9,933	-62,427	49,937	231,337	160,661	897,877
$10,000 under $15,000	10,588	64,975	214,418	1,203,719	266,591	29,105	15,993	-13,640	129,145	720,293	329,968	2,463,717
$15,000 under $20,000	17,059	155,523	312,699	2,029,712	383,253	433,866	26,561	-21,160	182,958	1,049,313	437,173	4,345,791
$20,000 under $25,000	19,393	191,703	390,431	3,014,383	392,881	333,318	25,064	20,122	175,321	1,244,188	429,198	5,073,589
$25,000 under $30,000	17,284	238,962	366,278	2,572,062	410,588	294,023	19,334	-21,308	153,299	1,121,791	412,110	5,364,086
$30,000 under $35,000	22,396	231,964	418,159	3,802,470	426,000	357,002	33,723	-47,956	143,320	1,181,792	385,133	5,584,254
$35,000 under $40,000	20,713	200,686	429,030	3,215,993	476,582	717,245	34,388	92,846	182,153	1,225,607	465,023	5,784,789
$40,000 under $45,000	19,606	261,379	438,306	3,755,692	493,376	395,457	31,038	15,595	196,543	1,626,842	456,380	6,814,879
$45,000 under $50,000	13,977	247,995	437,834	4,353,901	562,959	704,841	32,878	-3,296	171,268	1,694,630	488,339	6,998,440
$50,000 under $55,000	15,434	303,308	479,016	4,239,934	617,093	771,871	36,228	9,938	180,478	1,574,796	479,196	8,111,009
$55,000 under $60,000	18,957	479,291	429,403	3,223,295	590,831	707,520	26,605	14,847	169,492	2,026,749	486,332	7,390,492
$60,000 under $75,000	26,447	718,268	1,203,886	13,963,718	1,895,676	3,814,507	105,201	-4,139	604,333	6,873,919	1,355,507	24,239,645
$75,000 under $100,000	21,618	670,644	1,424,741	18,952,662	2,579,340	6,092,166	131,522	-20,846	700,215	9,696,620	1,500,880	31,633,202
$100,000 under $200,000	16,427	652,521	1,570,650	42,364,992	4,028,438	26,354,917	235,535	278,874	830,850	18,566,445	1,580,784	43,958,085
$200,000 under $500,000	2,586	328,332	498,776	34,192,864	1,455,998	36,971,232	165,374	-19,829	171,508	7,816,020	363,019	12,553,816
$500,000 under $1,000,000	774	115,419	77,485	8,246,063	291,701	25,755,934	51,764	-184,236	24,838	1,660,461	54,082	2,297,620
$1,000,000 under $1,500,000	*45	*23,176	17,744	2,693,257	72,495	15,033,360	16,970	-88,221	5,575	430,306	14,065	721,955
$1,500,000 under $2,000,000	*43	*949	7,666	1,253,714	31,765	11,149,128	8,169	-70,757	2,416	213,175	5,777	297,118
$2,000,000 under $5,000,000	81	19,150	10,876	2,291,398	46,781	34,562,419	13,352	-81,017	3,213	327,891	8,808	522,168
$5,000,000 under $10,000,000	13	20,414	2,808	970,490	11,363	24,840,399	3,580	-68,087	693	83,349	2,322	186,011
$10,000,000 or more	11	4,527	1,655	1,995,328	6,550	86,384,031	2,301	-213,471	394	71,077	1,301	190,343
Taxable returns, total	**207,683**	**4,513,831**	**7,798,955**	**149,696,227**	**14,245,907**	**273,021,181**	**929,863**	**-151,807**	**3,769,944**	**57,261,574**	**8,606,039**	**168,002,048**
Nontaxable returns, total	**37,691**	**420,070**	**1,210,957**	**9,461,466**	**1,130,130**	**2,637,598**	**102,818**	**-365,873**	**326,768**	**2,238,446**	**851,890**	**7,635,208**

Footnote at end of table

2001 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	**3,265,829**	**48,327,284**	**3,327,593**	**25,119,174**	**281,825**	**1,562,978**	**4,721,148**	**232,460,826**	**369,974**	**9,164,403**	**739,053**	**-6,014,306**
Under $5,000	25,819	146,432	41,089	275,333	*2,939	*2,266	27,773	-411,391	*750	*-176	9,605	-96,857
$5,000 under $10,000	40,411	162,903	59,567	480,718	*6,238	*4,203	49,112	-319,615	6,238	13,385	10,382	-71,933
$10,000 under $15,000	82,460	359,028	51,710	394,006	8,757	31,279	70,728	-445,286	7,392	54,948	20,846	-102,720
$15,000 under $20,000	109,741	637,543	87,161	533,209	12,438	41,446	94,702	-107,507	13,425	32,445	22,680	-119,272
$20,000 under $25,000	104,641	738,791	105,896	647,165	14,545	113,275	97,858	-5,437	7,213	46,192	24,968	-198,672
$25,000 under $30,000	92,574	566,513	114,017	858,890	5,887	43,362	97,541	-60,353	12,655	-2,367	26,550	-164,982
$30,000 under $35,000	83,362	552,431	144,757	987,840	14,731	63,678	109,358	197,614	6,598	71,215	30,795	-341,074
$35,000 under $40,000	141,059	795,352	135,824	869,180	11,604	30,779	117,972	239,165	6,290	11,764	36,954	-277,260
$40,000 under $45,000	114,123	601,898	140,935	898,588	7,796	29,632	107,814	133,243	6,793	76,284	29,568	-179,611
$45,000 under $50,000	139,571	965,801	155,009	1,085,589	*7,226	*4,378	143,778	810,181	14,991	107,531	40,319	-336,659
$50,000 under $55,000	118,450	860,182	148,671	834,884	16,062	54,617	161,268	1,189,634	11,163	75,183	25,920	-136,444
$55,000 under $60,000	121,033	827,959	141,568	851,912	*10,611	*21,626	149,852	1,405,022	14,259	126,847	39,024	-257,374
$60,000 under $75,000	358,735	2,517,618	456,921	3,066,439	27,498	211,663	518,594	3,534,130	37,642	120,205	112,397	-771,713
$75,000 under $100,000	483,398	4,704,363	570,528	3,684,240	46,401	183,300	643,061	6,770,721	47,204	375,399	123,713	-610,479
$100,000 under $200,000	776,309	11,398,757	704,187	5,206,877	68,292	456,159	1,241,619	29,042,968	89,159	1,076,545	119,815	-847,728
$200,000 under $500,000	341,134	10,115,901	201,441	2,610,057	15,811	206,507	757,513	54,988,173	57,930	1,855,757	50,517	-727,803
$500,000 under $1,000,000	79,891	4,551,538	41,986	851,791	3,062	37,674	201,565	40,815,151	16,909	1,357,796	8,859	-269,741
$1,000,000 under $1,500,000	21,729	2,020,862	10,690	289,572	850	7,892	54,259	20,406,202	4,698	551,592	2,501	-120,131
$1,500,000 under $2,000,000	9,728	1,035,873	5,227	179,115	425	5,568	24,889	12,688,530	2,380	469,949	1,069	-41,162
$2,000,000 under $5,000,000	15,247	2,489,125	7,411	322,691	468	7,858	37,010	29,391,915	4,094	1,377,351	1,797	-180,772
$5,000,000 under $10,000,000	3,914	1,109,134	1,836	106,017	112	5,871	9,232	13,607,772	1,261	810,001	463	-60,418
$10,000,000 or more	2,500	1,169,281	1,161	85,062	74	-55	5,650	18,589,993	931	556,557	309	-101,502
Taxable returns, total	**2,933,137**	**45,767,192**	**2,970,597**	**22,018,427**	**254,679**	**1,460,574**	**4,340,550**	**235,478,486**	**340,182**	**9,037,821**	**653,813**	**-5,273,803**
Nontaxable returns, total	**332,692**	**2,560,092**	**356,996**	**3,100,746**	**27,147**	**102,403**	**380,598**	**-3,017,660**	**29,792**	**126,582**	**85,240**	**-740,503**

Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	**3,065,583**	**10,773,629**	**5,356,240**	**54,554,266**	**61,309**	**3,358,509**	**3,111,577**	**17,838,223**	**11,014,770**	**43,713,143**
Under $5,000	*4,361	*19,369	20	290	1,829	85,951	20,171	44,043	91,546	107,654
$5,000 under $10,000	17,739	44,744	9,065	21,356	1,406	83,666	38,146	93,128	159,953	262,144
$10,000 under $15,000	79,296	376,640	15,251	59,926	1,565	83,486	53,983	119,826	241,089	388,552
$15,000 under $20,000	86,490	320,410	70,517	103,653	1,743	95,468	76,956	97,286	332,051	594,869
$20,000 under $25,000	134,067	459,612	258,688	356,772	1,336	63,124	76,886	129,448	384,427	761,343
$25,000 under $30,000	150,076	558,748	345,773	903,913	2,047	115,052	83,032	214,697	432,462	940,308
$30,000 under $35,000	170,957	676,102	330,814	1,207,605	1,950	104,371	86,778	246,813	503,282	973,921
$35,000 under $40,000	193,487	728,114	319,521	1,712,243	2,177	113,382	127,778	207,374	548,789	1,105,796
$40,000 under $45,000	191,694	600,513	317,707	2,158,213	1,597	94,041	127,750	248,387	565,397	1,090,052
$45,000 under $50,000	221,900	714,827	317,226	2,841,172	1,143	75,545	143,722	365,996	592,864	1,308,156
$50,000 under $55,000	204,453	694,315	306,377	3,050,312	1,727	89,435	143,613	148,437	609,830	1,303,340
$55,000 under $60,000	200,360	687,817	285,152	3,004,122	1,333	74,677	146,659	364,360	526,090	1,130,420
$60,000 under $75,000	551,587	1,720,376	808,244	9,650,051	6,103	266,304	386,951	1,181,941	1,494,117	3,602,517
$75,000 under $100,000	456,156	1,614,899	798,412	10,743,837	5,698	308,149	529,802	1,691,451	1,539,107	5,366,139
$100,000 under $200,000	356,628	1,360,087	826,099	12,728,359	15,684	828,227	701,198	3,522,484	1,995,490	11,283,607
$200,000 under $500,000	41,320	171,107	267,849	4,549,203	9,401	575,404	265,946	3,411,987	755,302	8,945,494
$500,000 under $1,000,000	3,459	18,343	49,626	895,717	2,492	160,844	58,440	1,773,789	152,679	2,589,478
$1,000,000 under $1,500,000	858	4,213	13,082	239,961	838	56,027	17,269	831,060	38,773	752,615
$1,500,000 under $2,000,000	309	1,530	5,542	107,519	413	27,548	7,765	497,139	17,404	371,782
$2,000,000 under $5,000,000	336	1,621	8,070	156,011	601	42,276	12,720	1,231,373	24,475	520,989
$5,000,000 under $10,000,000	39	192	2,027	39,954	140	9,883	3,543	681,676	6,055	147,740
$10,000,000 or more	12	51	1,177	24,078	85	5,648	2,468	735,527	3,589	166,228
Taxable returns, total	**2,831,894**	**9,871,688**	**5,076,392**	**53,162,536**	**50,807**	**2,756,749**	**2,871,260**	**17,097,323**	**9,782,068**	**41,143,468**
Nontaxable returns, total	**233,689**	**901,942**	**279,847**	**1,391,729**	**10,502**	**601,760**	**240,317**	**740,900**	**1,232,702**	**2,569,675**

Footnote at end of table

2001 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions										
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction Total	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
All returns, total	**884,528,260**	**5,659,529**	**30,982,180**	**7,571,522**	**47,071,726**	**7,571,522**	**71,212,308**	**7,569,544**	**24,140,582**	**43,797,188**	**307,974,817**
Under $5,000	3,462,487	--	--	153,373	1,217,021	153,373	1,247,412	151,395	30,391	232,956	570,530
$5,000 under $10,000	6,965,096	--	--	320,475	2,466,757	320,475	2,652,442	320,475	185,685	475,854	1,157,246
$10,000 under $15,000	11,377,972	--	--	590,661	4,312,045	590,661	4,868,906	590,661	556,861	866,641	1,666,745
$15,000 under $20,000	15,892,111	--	--	708,415	4,582,751	708,415	5,514,383	708,415	931,632	1,237,208	2,780,063
$20,000 under $25,000	18,807,815	--	--	694,817	3,731,183	694,817	4,902,808	694,817	1,171,625	1,549,033	3,485,875
$25,000 under $30,000	22,846,989	--	--	663,246	3,481,403	663,246	4,849,144	663,246	1,367,741	1,825,737	4,440,874
$30,000 under $35,000	25,707,123	--	--	623,882	3,271,930	623,882	4,792,847	623,882	1,520,917	2,116,523	5,492,086
$35,000 under $40,000	30,116,009	--	--	587,904	3,209,048	587,904	4,857,508	587,904	1,648,459	2,316,113	6,760,038
$40,000 under $45,000	30,817,517	--	--	466,023	2,166,909	466,023	3,651,821	466,023	1,484,911	2,321,143	7,367,364
$45,000 under $50,000	33,068,539	--	--	446,594	3,050,104	446,594	4,643,668	446,594	1,593,564	2,372,719	8,323,805
$50,000 under $55,000	32,817,159	--	--	400,495	1,867,949	400,495	3,443,269	400,495	1,575,320	2,350,494	9,083,486
$55,000 under $60,000	34,501,593	--	--	315,200	1,580,198	315,200	2,936,756	315,200	1,356,558	2,336,898	9,688,076
$60,000 under $75,000	102,879,017	37,108	4,724	739,013	4,480,579	739,013	8,175,393	739,013	3,694,813	6,437,430	30,988,674
$75,000 under $100,000	134,099,094	74,249	42,821	530,826	3,151,826	530,826	6,534,433	530,826	3,382,607	7,270,374	44,207,473
$100,000 under $200,000	196,028,224	3,133,314	2,468,853	295,383	3,272,513	295,383	6,086,590	295,383	2,814,077	7,683,681	74,476,942
$200,000 under $500,000	88,813,535	1,910,067	8,821,705	32,237	990,352	32,237	1,634,287	32,237	643,935	1,901,523	42,489,039
$500,000 under $1,000,000	29,744,949	326,363	5,311,182	2,493	195,182	2,493	317,700	2,493	122,519	325,234	17,293,151
$1,000,000 under $1,500,000	11,881,890	77,965	2,477,053	305	25,668	305	53,706	305	28,037	77,625	7,254,134
$1,500,000 under $2,000,000	7,006,772	33,441	1,551,158	110	7,511	110	21,790	110	14,279	33,257	4,462,037
$2,000,000 under $5,000,000	16,755,991	48,726	3,922,643	63	6,916	63	20,494	63	13,578	48,540	10,575,529
$5,000,000 under $10,000,000	9,196,432	11,664	2,104,389	*7	*3,882	*7	*6,953	*7	*3,071	11,603	5,602,071
$10,000,000 or more	21,741,945	6,633	4,277,651	--	--	--	--	--	--	6,601	9,809,579
Taxable returns, total	**809,122,443**	**5,652,373**	**30,933,492**	**5,616,017**	**26,050,460**	**5,616,017**	**47,229,947**	**5,616,017**	**21,179,487**	**40,276,514**	**296,539,131**
Nontaxable returns, total	**75,405,817**	**7,156**	**48,688**	**1,955,505**	**21,021,266**	**1,955,505**	**23,982,361**	**1,953,527**	**2,961,096**	**3,520,674**	**11,435,687**

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued								Interest paid deduction			
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Home mortgage interest Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
All returns, total	**37,037,062**	**196,430,907**	**38,716,754**	**101,853,670**	**19,953,863**	**7,811,802**	**3,666,679**	**1,878,438**	**36,800,610**	**349,900,751**	**36,331,190**	**330,692,376**
Under $5,000	112,272	148,943	178,524	392,695	82,435	24,948	12,670	3,945	163,854	1,321,346	159,867	1,291,310
$5,000 under $10,000	267,481	330,280	379,177	785,465	173,885	36,957	21,423	4,543	325,962	2,570,208	320,826	2,490,082
$10,000 under $15,000	574,099	360,227	695,149	1,219,097	312,958	65,383	53,740	22,038	559,536	3,527,885	544,410	3,471,107
$15,000 under $20,000	876,073	748,907	981,751	1,858,249	461,447	150,595	76,856	22,311	828,880	5,320,920	818,701	5,248,461
$20,000 under $25,000	1,183,492	1,069,764	1,243,005	2,191,661	638,757	187,015	110,395	37,435	1,183,336	7,549,434	1,167,740	7,459,455
$25,000 under $30,000	1,471,287	1,621,151	1,491,106	2,511,663	766,771	250,404	160,323	57,655	1,413,525	9,303,024	1,400,622	9,169,083
$30,000 under $35,000	1,744,566	2,317,189	1,742,202	2,808,015	954,436	309,336	148,624	57,546	1,721,948	11,257,314	1,705,840	11,078,559
$35,000 under $40,000	1,982,466	3,173,989	1,875,168	3,200,331	1,009,436	328,535	182,362	57,183	1,856,159	12,657,883	1,845,587	12,496,594
$40,000 under $45,000	1,942,179	3,519,464	2,013,439	3,444,098	1,039,452	356,527	170,772	47,274	1,982,306	13,823,619	1,976,641	13,657,175
$45,000 under $50,000	2,032,124	4,158,233	2,069,443	3,721,564	1,072,622	362,159	226,506	81,848	2,011,889	13,875,869	2,001,270	13,659,712
$50,000 under $55,000	2,047,710	4,686,011	2,072,796	3,958,773	1,126,189	373,011	184,544	65,690	1,985,807	14,201,979	1,970,959	13,987,600
$55,000 under $60,000	2,040,954	5,145,473	2,108,390	4,098,304	1,112,094	380,135	198,954	64,164	2,061,623	15,831,233	2,049,660	15,636,125
$60,000 under $75,000	5,607,805	17,222,065	5,749,759	12,431,965	2,996,059	1,119,471	537,892	215,173	5,576,323	45,880,223	5,525,161	45,055,725
$75,000 under $100,000	6,341,215	25,769,568	6,704,827	16,837,706	3,510,642	1,357,612	592,359	242,586	6,389,614	58,399,621	6,331,711	57,410,870
$100,000 under $200,000	6,691,513	47,064,942	7,143,056	25,208,747	3,676,181	1,788,498	714,290	414,755	6,683,055	79,997,071	6,574,062	77,691,655
$200,000 under $500,000	1,667,965	30,723,464	1,789,880	11,041,837	817,152	496,908	211,991	226,831	1,637,465	32,597,849	1,570,170	29,897,490
$500,000 under $1,000,000	291,175	13,987,500	309,924	3,099,145	132,808	116,617	40,041	89,889	271,758	8,433,378	246,015	6,646,229
$1,000,000 under $1,500,000	70,707	6,201,622	73,543	978,326	30,442	32,786	10,201	41,401	64,142	2,884,274	55,498	1,787,320
$1,500,000 under $2,000,000	30,613	3,926,049	31,915	495,742	13,144	18,206	4,269	22,040	27,670	1,555,193	23,266	816,223
$2,000,000 under $5,000,000	44,613	9,579,024	46,288	916,232	19,429	35,946	6,033	44,328	40,330	3,320,077	32,425	1,265,539
$5,000,000 under $10,000,000	10,687	5,227,062	11,054	330,248	4,720	10,763	1,530	33,998	9,713	1,681,292	7,065	305,993
$10,000,000 or more	6,065	9,449,979	6,357	323,807	2,804	9,990	904	25,804	5,715	3,911,061	3,693	170,071
Taxable returns, total	**34,593,483**	**192,693,058**	**35,718,128**	**94,843,701**	**18,521,508**	**7,255,005**	**3,398,145**	**1,747,367**	**33,948,136**	**320,692,873**	**33,516,287**	**303,563,159**
Nontaxable returns, total	**2,443,580**	**3,737,849**	**2,998,625**	**7,009,969**	**1,432,355**	**556,797**	**268,534**	**131,071**	**2,852,473**	**29,207,878**	**2,814,904**	**27,129,217**

Footnote at end of table

2001 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued								Contributions deduction			
	Home mortgage interest--continued				Deductible points		Investment interest expense deduction		Total		Cash contributions	
	Paid to financial institutions		Paid to individuals									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
All returns, total	**35,779,145**	**323,438,776**	**1,782,605**	**7,253,600**	**2,847,970**	**2,195,661**	**1,969,503**	**17,012,714**	**39,386,782**	**139,241,476**	**37,855,184**	**104,747,173**
Under $5,000	152,968	1,202,610	10,253	88,701	3,141	1,896	12,052	28,139	149,376	114,586	144,044	208,050
$5,000 under $10,000	317,551	2,447,880	7,729	42,201	10,589	4,205	18,907	75,921	355,350	424,736	338,526	455,244
$10,000 under $15,000	536,088	3,398,991	24,264	72,115	26,426	31,887	27,694	24,891	698,851	1,077,485	655,274	995,975
$15,000 under $20,000	792,490	5,066,646	37,299	181,815	45,176	19,280	29,651	53,179	1,015,231	1,797,908	968,705	1,574,629
$20,000 under $25,000	1,149,490	7,262,519	46,697	196,936	43,181	20,802	32,313	69,178	1,274,710	2,324,810	1,201,474	2,414,262
$25,000 under $30,000	1,373,559	8,909,028	59,225	260,054	65,478	58,265	39,547	75,676	1,528,589	3,004,552	1,446,827	2,464,225
$30,000 under $35,000	1,678,506	10,858,033	57,614	220,526	99,583	82,009	33,991	96,746	1,768,970	3,026,647	1,656,345	2,502,610
$35,000 under $40,000	1,817,104	12,198,068	74,440	298,526	102,487	75,150	40,091	86,138	1,971,215	3,804,234	1,885,701	3,108,944
$40,000 under $45,000	1,941,995	13,446,444	75,959	210,731	122,313	88,368	33,546	78,076	1,993,795	3,929,039	1,900,652	3,267,374
$45,000 under $50,000	1,967,970	13,346,069	90,886	313,643	108,060	106,499	47,682	109,658	2,088,849	4,181,407	1,980,301	3,483,272
$50,000 under $55,000	1,942,709	13,704,686	99,082	282,914	139,035	119,543	55,466	94,837	2,105,402	4,481,451	2,028,120	3,726,741
$55,000 under $60,000	2,027,664	15,428,132	80,941	207,993	140,181	102,084	53,696	93,025	2,110,362	4,494,278	2,017,114	3,677,077
$60,000 under $75,000	5,442,423	43,985,255	275,490	1,070,469	386,393	238,714	196,304	585,785	5,850,702	13,380,949	5,614,837	11,013,714
$75,000 under $100,000	6,244,769	56,300,364	335,569	1,110,506	581,029	432,917	246,929	555,834	6,820,048	18,708,874	6,567,677	15,397,442
$100,000 under $200,000	6,488,016	76,021,343	383,068	1,670,311	714,080	575,050	540,063	1,730,366	7,325,590	27,594,456	7,148,719	22,235,478
$200,000 under $500,000	1,544,378	29,191,001	100,238	706,490	209,960	187,364	365,921	2,512,994	1,838,628	15,174,737	1,813,607	11,844,747
$500,000 under $1,000,000	242,060	6,472,399	16,641	173,831	36,141	31,517	107,903	1,755,632	317,157	6,788,755	314,504	4,605,067
$1,000,000 under $1,500,000	54,376	1,727,956	3,221	59,364	6,710	8,847	33,653	1,088,107	75,849	3,181,052	75,297	2,130,444
$1,500,000 under $2,000,000	22,817	790,141	1,385	26,082	3,004	3,799	16,003	735,171	32,569	1,991,995	32,353	1,181,643
$2,000,000 under $5,000,000	31,747	1,222,937	1,960	42,602	3,867	5,610	26,111	2,048,928	47,595	5,276,419	47,296	3,020,816
$5,000,000 under $10,000,000	6,880	294,715	433	11,277	778	1,344	7,220	1,373,956	11,419	3,326,671	11,342	1,691,159
$10,000,000 or more	3,585	163,557	209	6,513	358	512	4,757	3,740,479	6,525	11,156,433	6,467	3,748,261
Taxable returns, total	**33,006,362**	**296,988,657**	**1,664,229**	**6,574,502**	**2,678,237**	**2,027,357**	**1,825,216**	**15,102,357**	**36,519,917**	**132,734,785**	**35,141,030**	**98,435,933**
Nontaxable returns, total	**2,772,782**	**26,450,118**	**118,376**	**679,098**	**169,733**	**168,304**	**144,286**	**1,910,357**	**2,866,865**	**6,506,691**	**2,714,154**	**6,311,241**

Size of adjusted gross income	Total Itemized deductions--continued									
	Contributions deduction--continued				Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation			
	Other than cash contributions		Carryover from prior years				Total		Unreimbursed employee business expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All returns, total	**22,585,276**	**37,997,546**	**381,570**	**27,252,373**	**97,424**	**1,746,732**	**10,968,992**	**57,909,182**	**14,226,980**	**57,367,068**
Under $5,000	47,936	23,456	13,538	38,266	*1,951	*17,531	93,704	142,566	15,233	86,373
$5,000 under $10,000	115,332	61,441	15,979	86,579	*975	*1,520	136,579	310,141	50,541	196,346
$10,000 under $15,000	284,123	151,177	27,783	688,469	*3,669	*9,072	221,083	632,704	136,952	501,592
$15,000 under $20,000	434,664	237,778	21,371	172,651	*5,388	*36,628	344,977	1,262,481	286,420	1,035,567
$20,000 under $25,000	589,848	367,560	19,205	62,843	13,065	107,777	413,901	1,454,259	376,222	1,305,015
$25,000 under $30,000	803,890	527,641	15,911	111,141	*3,915	*11,076	537,828	2,403,756	530,618	2,075,741
$30,000 under $35,000	929,629	516,782	15,686	152,921	*6,867	*26,864	594,269	2,446,129	679,301	2,339,236
$35,000 under $40,000	1,036,781	602,131	35,837	410,187	*8,080	*52,860	710,993	3,270,391	827,121	3,121,165
$40,000 under $45,000	1,092,107	630,267	24,407	50,769	*10,042	*120,651	676,068	3,213,431	902,817	3,422,913
$45,000 under $50,000	1,183,329	735,018	13,062	172,012	*12,163	*483,030	619,011	2,878,451	844,441	2,948,734
$50,000 under $55,000	1,138,148	1,067,186	14,965	100,066	*6,085	*2,541	658,986	2,898,616	856,983	3,135,648
$55,000 under $60,000	1,201,650	775,401	17,274	136,283	*2,221	*28,395	621,189	2,672,256	855,509	2,905,122
$60,000 under $75,000	3,397,577	2,289,351	25,040	274,880	*5,915	*145,309	1,605,279	7,102,565	2,353,975	8,170,613
$75,000 under $100,000	4,222,074	3,175,214	52,496	539,900	7,605	280,598	1,713,310	8,067,263	2,624,863	9,503,848
$100,000 under $200,000	4,740,701	5,265,579	37,514	2,491,046	7,430	92,410	1,621,102	10,828,119	2,407,775	12,061,127
$200,000 under $500,000	1,109,409	3,881,439	20,823	3,858,573	1,572	163,409	328,585	4,016,746	415,197	3,397,019
$500,000 under $1,000,000	169,992	2,113,612	5,344	2,185,966	396	54,999	48,827	1,446,905	46,449	677,811
$1,000,000 under $1,500,000	39,375	1,856,290	1,813	1,039,291	*29	*21,734	10,232	570,577	8,291	131,526
$1,500,000 under $2,000,000	16,322	911,149	930	1,569,730	*27	*6,601	4,558	344,803	3,102	78,944
$2,000,000 under $5,000,000	23,325	2,423,038	1,620	3,516,495	26	29,916	6,262	804,967	3,971	146,818
$5,000,000 under $10,000,000	5,629	1,654,692	533	880,385	*3	*2,787	1,502	447,795	873	84,457
$10,000,000 or more	3,437	8,731,344	440	8,713,920	*3	*51,025	746	694,262	326	41,451
Taxable returns, total	**21,287,144**	**36,947,034**	**293,766**	**24,750,624**	**73,990**	**836,458**	**9,902,825**	**52,849,015**	**13,403,271**	**53,417,660**
Nontaxable returns, total	**1,298,132**	**1,050,511**	**87,804**	**2,501,749**	**23,434**	**910,273**	**1,066,167**	**5,060,167**	**823,709**	**3,949,408**

Footnote at end of table

2001 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued								Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction					
	Tax preparation fees											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	**19,656,761**	**4,630,862**	**860,214**	**10,037,781**	**293,674**	**1,517,922**	**1,144,064**	**11,665,756**	**111,459,270**	**309,005,174**	**42,013,296**	**2,999,922,416**
Under $5,000	75,904	19,502	*2,003	*6,576	*3,377	*72,331	5,380	78,908	397,663	1,152,592	24,099	39,128
$5,000 under $10,000	171,209	42,893	5,779	22,014	*4,902	*10,996	10,684	34,489	786,327	2,274,085	62,886	170,634
$10,000 under $15,000	361,408	64,934	15,696	82,381	*7,101	*69,656	21,836	152,037	1,478,182	4,285,430	415,672	1,257,947
$15,000 under $20,000	503,062	104,356	23,857	103,246	*5,183	*8,114	29,040	111,360	2,195,152	6,354,772	837,782	4,559,042
$20,000 under $25,000	641,170	102,415	37,146	146,565	*11,831	*7,912	48,978	154,477	3,023,443	8,752,384	1,309,359	10,856,602
$25,000 under $30,000	745,972	135,078	35,120	155,953	16,758	46,351	51,877	202,304	3,494,405	10,122,849	1,740,959	20,862,583
$30,000 under $35,000	868,275	162,327	36,333	150,818	8,938	35,337	45,271	186,154	4,290,308	12,431,649	2,057,926	33,227,180
$35,000 under $40,000	1,046,717	162,608	37,284	276,485	23,416	85,071	60,700	361,556	5,011,560	14,521,766	2,284,828	44,587,376
$40,000 under $45,000	1,064,255	168,563	46,887	191,742	*6,820	*4,763	52,745	196,505	5,219,930	15,126,773	2,324,270	55,061,362
$45,000 under $50,000	1,063,424	172,700	53,727	263,174	13,788	12,699	64,557	275,873	5,606,941	16,249,449	2,368,200	65,608,496
$50,000 under $55,000	1,060,007	181,443	44,381	197,752	26,185	83,386	68,469	281,137	5,786,147	16,768,449	2,364,353	75,290,067
$55,000 under $60,000	1,039,978	170,201	38,996	163,145	18,770	44,010	55,699	207,156	6,198,755	17,962,024	2,341,886	83,314,018
$60,000 under $75,000	3,041,797	531,368	122,777	803,677	41,803	101,765	164,580	905,442	17,375,714	50,358,674	6,474,869	284,516,114
$75,000 under $100,000	3,436,713	656,775	156,463	1,223,794	32,141	102,431	188,283	1,326,260	20,925,775	60,651,652	7,292,858	434,814,105
$100,000 under $200,000	3,558,260	981,821	147,947	1,982,264	49,058	247,759	196,537	2,235,567	22,539,837	64,996,606	7,704,207	760,072,936
$200,000 under $500,000	787,545	541,598	44,009	1,884,441	17,810	281,105	62,048	2,203,109	5,661,846	6,996,022	1,905,761	452,084,858
$500,000 under $1,000,000	125,186	194,059	7,129	738,956	3,327	87,324	10,217	843,762	953,061	--	325,591	191,729,029
$1,000,000 under $1,500,000	29,501	67,687	2,256	379,983	888	39,834	3,148	421,504	225,721	--	77,711	82,563,962
$1,500,000 under $2,000,000	12,497	39,992	870	160,913	515	26,192	1,367	189,789	96,303	--	33,297	50,611,361
$2,000,000 under $5,000,000	17,496	72,864	1,169	505,435	717	116,982	1,921	664,810	140,032	--	48,561	128,667,365
$5,000,000 under $10,000,000	4,095	29,866	260	226,236	202	8,937	460	236,323	33,370	--	11,612	70,644,495
$10,000,000 or more	2,288	27,812	126	372,232	145	24,966	266	397,235	18,799	--	6,609	149,383,755
Taxable returns, total	**18,201,594**	**4,268,209**	**809,880**	**9,221,729**	**261,268**	**1,096,777**	**1,064,308**	**10,353,213**	**100,847,531**	**278,282,776**	**40,726,398**	**2,990,151,455**
Nontaxable returns, total	**1,455,166**	**362,653**	**50,334**	**816,052**	**32,407**	**421,145**	**79,757**	**1,312,544**	**10,611,739**	**30,722,398**	**1,286,898**	**9,770,961**

Size of adjusted gross income	Alternative minimum tax		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**1,049,020**	**6,445,689**	**42,033,727**	**710,884,308**	**19,998,512**	**23,854,064**	**40,746,005**	**687,030,244**	**40,746,184**	**687,064,319**
Under $5,000	*66	*1,832	24,193	6,783	*6,484	*114	24,159	6,670	24,159	6,670
$5,000 under $10,000	*260	*2,338	62,520	29,143	30,184	2,729	54,794	26,415	54,794	26,415
$10,000 under $15,000	*1,003	*2,173	415,877	194,517	179,449	23,313	399,270	171,204	399,270	171,204
$15,000 under $20,000	*1,013	*4,553	838,948	686,808	367,658	96,378	734,974	590,430	734,974	590,430
$20,000 under $25,000	*1,158	*5,474	1,309,040	1,620,469	589,590	279,200	1,070,751	1,341,268	1,070,751	1,341,268
$25,000 under $30,000	*119	*1,135	1,741,076	3,111,748	794,173	506,542	1,486,178	2,605,207	1,486,178	2,605,207
$30,000 under $35,000	342	3,499	2,058,014	4,973,566	948,050	731,009	1,861,519	4,242,557	1,861,519	4,242,557
$35,000 under $40,000	*1,935	*912	2,284,895	6,747,855	1,082,437	924,448	2,119,408	5,823,408	2,119,408	5,823,408
$40,000 under $45,000	6,155	4,288	2,325,999	8,579,615	1,075,992	1,000,940	2,218,993	7,578,674	2,218,993	7,578,680
$45,000 under $50,000	9,289	9,706	2,368,616	10,554,104	1,110,229	1,185,767	2,294,346	9,368,337	2,294,374	9,368,485
$50,000 under $55,000	10,757	11,417	2,364,790	12,336,323	1,158,800	1,250,347	2,319,822	11,085,976	2,319,822	11,086,341
$55,000 under $60,000	16,624	28,709	2,342,491	13,632,946	1,228,310	1,400,542	2,308,640	12,232,404	2,308,640	12,232,404
$60,000 under $75,000	60,614	89,020	6,478,696	47,981,420	3,316,921	3,950,444	6,447,490	44,030,977	6,447,538	44,032,359
$75,000 under $100,000	136,702	270,882	7,295,581	81,728,578	4,110,407	4,526,960	7,285,620	77,201,618	7,285,631	77,206,047
$100,000 under $200,000	409,266	1,148,073	7,709,642	169,538,824	3,050,253	2,696,528	7,707,779	166,842,296	7,707,867	166,854,526
$200,000 under $500,000	329,459	2,237,308	1,908,761	127,898,352	672,728	1,212,320	1,908,029	126,686,032	1,908,032	126,693,515
$500,000 under $1,000,000	42,315	846,891	326,306	63,176,565	166,082	891,505	326,076	62,285,059	326,076	62,285,169
$1,000,000 under $1,500,000	9,580	340,449	77,906	28,183,652	44,922	569,501	77,849	27,614,151	77,849	27,614,554
$1,500,000 under $2,000,000	3,825	214,705	33,424	17,366,790	20,512	377,315	33,404	16,989,475	33,404	16,990,442
$2,000,000 under $5,000,000	5,818	470,903	48,680	43,922,265	31,900	947,165	48,639	42,975,100	48,639	42,976,441
$5,000,000 under $10,000,000	1,589	263,647	11,648	23,560,354	8,256	471,011	11,642	23,089,343	11,642	23,090,103
$10,000,000 or more	1,133	487,776	6,625	45,053,629	5,175	809,987	6,624	44,243,642	6,624	44,248,093
Taxable returns, total	**1,041,428**	**6,442,099**	**40,746,127**	**709,372,967**	**18,710,912**	**22,342,723**	**40,746,005**	**687,030,244**	**40,746,184**	**687,064,319**
Nontaxable returns, total	**7,592**	**3,591**	**1,287,600**	**1,511,341**	**1,287,600**	**1,511,341**	**--**	**--**	**--**	**--**

* Estimate should be used with caution due to the small number of sample returns on which it is based.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income, Individual Complete Report 2001, Publication 1304, March 2004.

2000 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

2000 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**42,534,320**	**4,294,261,877**	**37,296,065**	**2,853,220,119**	**33,528,939**	**120,231,824**	**3,028,259**	**44,822,132**	**19,047,944**	**111,476,398**	**19,430,880**	**17,421,176**
Under $5,000	185,173	505,765	73,244	785,803	132,185	163,880	9,320	52,762	73,556	117,634	23,757	13,672
$5,000 under $10,000	467,842	3,709,938	198,288	1,621,188	332,826	535,698	20,701	102,154	172,770	340,249	74,970	28,618
$10,000 under $15,000	841,274	10,627,540	432,507	5,129,465	574,286	1,286,577	64,576	378,500	321,582	783,296	218,921	92,696
$15,000 under $20,000	1,214,471	21,409,381	734,725	11,752,666	787,088	1,627,597	41,352	234,771	384,070	1,133,221	318,957	133,996
$20,000 under $25,000	1,529,850	34,716,922	1,144,436	23,495,724	889,307	1,659,955	41,418	337,989	384,949	744,117	500,840	192,310
$25,000 under $30,000	1,811,190	49,828,235	1,502,127	38,191,002	1,078,929	1,621,056	43,856	266,732	445,830	1,019,743	628,999	268,892
$30,000 under $35,000	2,146,335	69,986,824	1,780,336	52,508,225	1,349,372	2,133,631	58,838	248,702	573,608	1,214,601	800,918	352,831
$35,000 under $40,000	2,198,950	82,446,099	1,952,861	66,524,199	1,455,675	1,671,050	53,398	403,844	621,658	1,129,349	912,958	451,285
$40,000 under $45,000	2,416,255	102,617,939	2,193,027	84,365,908	1,712,757	2,059,686	84,356	791,062	707,656	1,482,856	1,103,607	557,790
$45,000 under $50,000	2,221,183	105,537,336	2,027,265	86,978,642	1,573,065	1,792,579	75,279	500,627	668,096	1,446,607	1,066,815	573,602
$50,000 under $55,000	2,233,609	117,263,261	2,045,398	96,219,707	1,695,027	2,209,166	66,428	230,218	795,442	1,427,388	1,092,975	597,478
$55,000 under $60,000	2,283,792	131,308,339	2,100,038	107,960,307	1,776,131	2,489,171	78,342	428,897	796,492	1,769,382	1,135,254	611,046
$60,000 under $75,000	6,187,245	416,032,584	5,728,512	341,336,622	4,968,448	7,302,621	280,362	1,584,234	2,516,391	5,515,918	3,234,192	1,877,203
$75,000 under $100,000	6,972,333	599,526,987	6,529,761	494,419,860	6,024,020	10,266,799	409,717	3,234,568	3,462,389	8,709,709	3,656,581	2,490,618
$100,000 under $200,000	7,249,967	961,146,013	6,639,755	720,398,454	6,687,500	22,116,442	856,191	7,531,082	4,854,781	22,790,445	3,422,496	3,370,569
$200,000 under $500,000	1,994,390	571,857,919	1,725,020	343,324,773	1,921,323	18,574,568	556,571	9,318,338	1,720,297	21,231,157	934,446	2,109,214
$500,000 under $1,000,000	361,512	244,784,570	304,935	122,285,023	354,549	9,591,072	158,722	5,054,364	336,874	10,649,085	182,462	1,021,935
$1,000,000 under $1,500,000	89,027	107,937,149	74,590	46,129,275	87,629	4,767,535	46,961	2,574,610	85,242	4,811,644	48,057	463,327
$1,500,000 under $2,000,000	40,698	70,024,178	33,748	28,038,825	40,233	3,174,329	22,959	1,595,842	39,135	3,303,619	22,304	306,196
$2,000,000 under $5,000,000	61,691	184,730,237	52,002	70,019,712	61,163	8,382,859	38,467	3,921,086	59,996	7,674,989	35,147	733,458
$5,000,000 under $10,000,000	16,647	114,166,102	14,185	38,353,745	16,570	5,021,865	11,934	2,265,465	16,361	4,592,226	9,689	418,784
$10,000,000 or more	10,886	294,098,560	9,303	73,380,996	10,854	11,783,690	8,510	3,766,287	10,769	9,589,163	6,534	755,656
Taxable returns, total	**39,550,580**	**4,227,596,601**	**35,402,138**	**2,809,748,453**	**31,564,071**	**115,145,344**	**2,906,360**	**43,335,876**	**18,100,695**	**108,354,325**	**18,559,926**	**16,847,276**
Nontaxable returns, total	**2,983,740**	**66,665,276**	**1,893,928**	**43,471,667**	**1,964,868**	**5,086,480**	**121,899**	**1,486,256**	**947,249**	**3,122,074**	**870,954**	**573,900**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**42,534,320**	**4,294,261,877**	**37,296,065**	**2,853,220,119**	**33,528,939**	**120,231,824**	**3,028,259**	**44,822,132**	**19,047,944**	**111,476,398**	**19,430,880**	**17,421,176**
Under $5,000	185,173	505,765	73,244	785,803	132,185	163,880	9,320	52,762	73,556	117,634	23,757	13,672
$5,000 under $10,000	467,842	3,709,938	198,288	1,621,188	332,826	535,698	20,701	102,154	172,770	340,249	74,970	28,618
$10,000 under $15,000	841,274	10,627,540	432,507	5,129,465	574,286	1,286,577	64,576	378,500	321,582	783,296	218,921	92,696
$15,000 under $20,000	1,214,471	21,409,381	734,725	11,752,666	787,088	1,627,597	41,352	234,771	384,070	1,133,221	318,957	133,996
$20,000 under $25,000	1,529,850	34,716,922	1,144,436	23,495,724	889,307	1,659,955	41,418	337,989	384,949	744,117	500,840	192,310
$25,000 under $30,000	1,811,190	49,828,235	1,502,127	38,191,002	1,078,929	1,621,056	43,856	266,732	445,830	1,019,743	628,999	268,892
$30,000 under $35,000	2,146,335	69,986,824	1,780,336	52,508,225	1,349,372	2,133,631	58,838	248,702	573,608	1,214,601	800,918	352,831
$35,000 under $40,000	2,198,950	82,446,099	1,952,861	66,524,199	1,455,675	1,671,050	53,398	403,844	621,658	1,129,349	912,958	451,285
$40,000 under $45,000	2,416,255	102,617,939	2,193,027	84,365,908	1,712,757	2,059,686	84,356	791,062	707,656	1,482,856	1,103,607	557,790
$45,000 under $50,000	2,221,183	105,537,336	2,027,265	86,978,642	1,573,065	1,792,579	75,279	500,627	668,096	1,446,607	1,066,815	573,602
$50,000 under $55,000	2,233,609	117,263,261	2,045,398	96,219,707	1,695,027	2,209,166	66,428	230,218	795,442	1,427,388	1,092,975	597,478
$55,000 under $60,000	2,283,792	131,308,339	2,100,038	107,960,307	1,776,131	2,489,171	78,342	428,897	796,492	1,769,382	1,135,254	611,046
$60,000 under $75,000	6,187,245	416,032,584	5,728,512	341,336,622	4,968,448	7,302,621	280,362	1,584,234	2,516,391	5,515,918	3,234,192	1,877,203
$75,000 under $100,000	6,972,333	599,526,987	6,529,761	494,419,860	6,024,020	10,266,799	409,717	3,234,568	3,462,389	8,709,709	3,656,581	2,490,618
$100,000 under $200,000	7,249,967	961,146,013	6,639,755	720,398,454	6,687,500	22,116,442	856,191	7,531,082	4,854,781	22,790,445	3,422,496	3,370,569
$200,000 under $500,000	1,994,390	571,857,919	1,725,020	343,324,773	1,921,323	18,574,568	556,571	9,318,338	1,720,297	21,231,157	934,446	2,109,214
$500,000 under $1,000,000	361,512	244,784,570	304,935	122,285,023	354,549	9,591,072	158,722	5,054,364	336,874	10,649,085	182,462	1,021,935
$1,000,000 under $1,500,000	89,027	107,937,149	74,590	46,129,275	87,629	4,767,535	46,961	2,574,610	85,242	4,811,644	48,057	463,327
$1,500,000 under $2,000,000	40,698	70,024,178	33,748	28,038,825	40,233	3,174,329	22,959	1,595,842	39,135	3,303,619	22,304	306,196
$2,000,000 under $5,000,000	61,691	184,730,237	52,002	70,019,712	61,163	8,382,859	38,467	3,921,086	59,996	7,674,989	35,147	733,458
$5,000,000 under $10,000,000	16,647	114,166,102	14,185	38,353,745	16,570	5,021,865	11,934	2,265,465	16,361	4,592,226	9,689	418,784
$10,000,000 or more	10,886	294,098,560	9,303	73,380,996	10,854	11,783,690	8,510	3,766,287	10,769	9,589,163	6,534	755,656
Taxable returns, total	**39,550,580**	**4,227,596,601**	**35,402,138**	**2,809,748,453**	**31,564,071**	**115,145,344**	**2,906,360**	**43,335,876**	**18,100,695**	**108,354,325**	**18,559,926**	**16,847,276**
Nontaxable returns, total	**2,983,740**	**66,665,276**	**1,893,928**	**43,471,667**	**1,964,868**	**5,086,480**	**121,899**	**1,486,256**	**947,249**	**3,122,074**	**870,954**	**573,900**

Footnote at end of table

2000 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,187,504**	**43,969,317**	**3,314,218**	**24,526,902**	**266,514**	**1,475,438**	**4,506,726**	**216,269,508**	**389,689**	**9,844,117**	**708,287**	**-4,862,513**
Under $5,000	14,192	77,457	13,084	140,928	**	**	20,248	-288,090	*33	*566	6,002	-58,794
$5,000 under $10,000	49,204	219,240	46,698	365,150	**16,662	**25,676	33,880	-246,285	*4,606	*10,252	6,396	-28,308
$10,000 under $15,000	72,352	371,305	76,503	464,604	*6,218	*13,398	63,902	-361,158	*6,108	*36,666	14,573	-145,976
$15,000 under $20,000	79,091	499,515	77,667	497,442	7,898	30,944	69,673	-597,568	*4,845	*4,708	18,829	-129,948
$20,000 under $25,000	105,736	532,891	109,404	682,845	10,428	94,112	72,593	-218,038	4,161	38,397	30,048	-23,574
$25,000 under $30,000	79,802	460,933	105,821	837,010	10,698	86,514	86,841	205,002	5,840	5,782	18,685	-168,342
$30,000 under $35,000	116,744	579,181	131,695	861,665	10,528	22,605	95,453	-78,581	11,471	142,565	30,513	-98,847
$35,000 under $40,000	100,472	564,776	136,509	795,173	11,896	13,525	111,055	-24,404	12,807	101,971	32,195	-195,620
$40,000 under $45,000	102,654	599,874	147,142	984,225	12,665	34,904	124,718	430,697	4,486	33,293	32,186	-287,046
$45,000 under $50,000	135,702	856,374	165,785	992,476	*4,876	*20,188	132,268	281,792	8,195	57,151	41,382	-99,987
$50,000 under $55,000	120,231	738,922	135,590	827,187	*8,752	*21,248	157,346	1,042,233	15,560	102,274	36,736	-363,129
$55,000 under $60,000	133,704	819,833	147,522	997,473	5,280	36,303	142,029	1,062,469	11,112	29,955	35,507	-350,710
$60,000 under $75,000	368,366	2,612,576	445,555	2,951,927	36,869	115,723	459,799	3,137,147	42,913	279,627	109,899	-379,852
$75,000 under $100,000	451,183	3,891,863	548,977	3,489,305	33,970	163,349	610,356	5,852,376	47,957	522,300	115,904	-593,916
$100,000 under $200,000	757,019	10,060,015	725,242	5,235,736	66,245	473,508	1,193,823	27,140,105	113,330	1,452,150	117,998	-663,748
$200,000 under $500,000	355,747	9,561,923	221,498	2,493,354	17,480	273,302	771,289	50,508,405	60,558	1,494,939	43,510	-498,354
$500,000 under $1,000,000	84,806	4,420,849	47,230	835,754	3,568	27,524	211,918	35,202,790	18,730	1,314,556	10,452	-220,420
$1,000,000 under $1,500,000	23,640	1,828,621	12,745	343,181	1,132	6,742	58,546	18,809,770	6,304	523,035	2,831	-138,743
$1,500,000 under $2,000,000	11,216	1,084,230	5,986	178,176	477	4,832	27,535	12,094,279	2,769	361,571	1,387	-55,425
$2,000,000 under $5,000,000	17,240	2,202,978	9,335	334,567	614	7,388	42,738	27,830,888	4,938	1,121,906	2,230	-173,227
$5,000,000 under $10,000,000	4,972	967,695	2,557	114,875	174	1,572	12,172	14,549,361	1,589	789,836	592	-65,005
$10,000,000 or more	3,431	1,018,265	1,674	103,847	86	2,084	8,543	19,936,317	1,377	1,420,616	434	-123,542
Taxable returns, total	**2,928,591**	**42,155,572**	**3,013,014**	**21,749,715**	**239,420**	**1,380,869**	**4,231,744**	**218,873,131**	**370,581**	**9,718,787**	**653,435**	**-4,293,998**
Nontaxable returns, total	**258,914**	**1,813,745**	**301,204**	**2,777,187**	**27,094**	**94,569**	**274,983**	**-2,603,623**	**19,109**	**125,330**	**54,852**	**-568,515**

Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,043,291**	**6,275,845**	**4,989,692**	**49,256,721**	**75,175**	**4,181,243**	**3,345,661**	**19,425,580**	**10,647,845**	**41,535,577**
Under $5,000	*3,600	*11,390	989	4,269	*5,769	*268,256	12,189	4,114	62,672	88,382
$5,000 under $10,000	14,724	58,856	2,016	13,116	*681	*33,085	25,491	62,552	138,392	196,435
$10,000 under $15,000	30,146	99,745	17,312	40,427	**1,966	**165,190	49,733	17,949	246,596	394,233
$15,000 under $20,000	57,109	212,094	52,688	102,991	**	**	73,838	148,425	269,545	585,063
$20,000 under $25,000	86,384	256,076	203,313	301,444	*2,072	*126,469	73,610	203,847	362,180	705,180
$25,000 under $30,000	116,524	415,976	292,037	622,383	*5,954	*369,815	87,468	74,977	453,135	973,385
$30,000 under $35,000	84,817	262,004	356,927	1,243,936	*9	*555	121,998	333,375	537,698	993,354
$35,000 under $40,000	140,125	458,644	283,283	1,452,836	*182	*24,637	127,049	228,701	511,442	987,229
$40,000 under $45,000	155,613	449,953	297,636	2,063,860	*2,976	*140,325	129,824	291,796	611,034	1,169,480
$45,000 under $50,000	140,173	445,810	265,976	2,195,594	*1,965	*77,602	134,934	183,341	547,085	1,205,025
$50,000 under $55,000	145,708	392,385	248,814	2,284,655	3,973	210,562	147,758	358,799	544,478	1,150,556
$55,000 under $60,000	158,849	435,274	239,220	2,429,909	*2,732	*88,028	161,757	269,488	567,568	1,306,316
$60,000 under $75,000	338,839	907,062	745,774	8,526,474	5,091	239,614	454,393	1,228,713	1,486,829	3,452,969
$75,000 under $100,000	308,985	946,463	729,792	9,394,043	6,555	347,690	559,207	1,283,046	1,364,259	4,702,595
$100,000 under $200,000	230,682	792,547	857,499	12,133,005	21,069	1,177,273	754,717	3,435,401	1,889,755	10,469,168
$200,000 under $500,000	27,695	116,844	297,971	4,757,915	9,771	642,685	302,239	3,494,692	787,742	8,699,572
$500,000 under $1,000,000	2,527	11,148	62,328	1,038,822	2,277	131,494	74,706	1,601,751	161,545	2,455,445
$1,000,000 under $1,500,000	300	1,307	15,316	272,640	814	52,867	20,673	856,277	43,397	708,198
$1,500,000 under $2,000,000	192	934	6,840	122,649	392	26,961	9,331	529,797	19,920	358,075
$2,000,000 under $5,000,000	249	1,096	9,871	179,842	624	38,446	15,889	1,372,184	29,050	541,911
$5,000,000 under $10,000,000	39	163	2,539	46,378	172	10,758	4,985	948,178	8,073	178,076
$10,000,000 or more	12	77	1,549	29,534	130	8,930	3,871	2,498,176	5,449	214,931
Taxable returns, total	**1,911,482**	**5,810,450**	**4,797,736**	**48,326,809**	**61,993**	**3,403,523**	**3,159,093**	**19,051,805**	**9,693,381**	**39,484,517**
Nontaxable returns, total	**131,809**	**465,395**	**191,956**	**929,912**	**13,183**	**777,721**	**186,568**	**373,775**	**954,464**	**2,051,060**

Footnote at end of table

2000 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions											
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction		
										Total		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	**822,360,510**	**6,030,417**	**38,066,131**	**6,513,104**	**39,251,004**	**6,513,104**	**60,138,116**	**6,513,104**	**20,887,112**	**41,823,554**	**294,711,547**	
Under $5,000	2,133,138	-	-	102,588	746,588	102,588	768,644	102,588	22,056	156,863	335,742	
$5,000 under $10,000	5,257,582	-	-	268,606	1,749,230	268,606	1,906,068	268,606	156,838	420,204	864,143	
$10,000 under $15,000	9,646,982	-	-	522,045	3,698,685	522,045	4,193,857	522,045	495,171	743,650	1,433,953	
$15,000 under $20,000	13,541,912	-	-	621,768	3,598,293	621,768	4,416,973	621,768	818,680	1,152,817	2,320,364	
$20,000 under $25,000	17,382,730	-	-	582,517	3,249,117	582,517	4,236,765	582,517	987,648	1,478,961	3,157,207	
$25,000 under $30,000	20,034,800	-	-	574,938	2,769,630	574,938	3,955,115	574,938	1,185,485	1,729,389	4,031,585	
$30,000 under $35,000	24,919,429	-	-	597,341	2,970,842	597,341	4,424,995	597,341	1,454,153	2,092,603	5,331,618	
$35,000 under $40,000	25,981,825	-	-	494,344	2,175,310	494,344	3,568,321	494,344	1,393,011	2,160,214	6,231,441	
$40,000 under $45,000	29,297,001	-	-	451,145	1,987,465	451,145	3,424,864	451,145	1,437,398	2,378,761	7,527,477	
$45,000 under $50,000	28,748,006	-	-	371,045	1,810,004	371,045	3,130,984	371,045	1,320,981	2,197,260	7,665,693	
$50,000 under $55,000	30,303,570	-	-	283,333	2,001,210	283,333	3,115,379	283,333	1,114,169	2,196,679	8,342,101	
$55,000 under $60,000	32,196,179	-	-	291,066	1,794,836	291,066	3,050,138	291,066	1,255,302	2,263,917	9,112,106	
$60,000 under $75,000	93,278,153	74,835	11,093	605,275	3,424,358	605,275	6,452,983	605,275	3,028,626	6,129,137	28,329,327	
$75,000 under $100,000	121,230,747	57,219	33,609	434,841	2,729,312	434,841	5,500,800	434,841	2,771,488	6,944,641	40,520,952	
$100,000 under $200,000	175,201,318	3,324,258	2,806,796	278,840	3,366,150	278,840	6,015,001	278,840	2,648,851	7,213,302	66,817,363	
$200,000 under $500,000	84,614,841	1,994,006	9,457,684	30,611	969,548	30,611	1,594,042	30,611	624,494	1,987,720	40,794,807	
$500,000 under $1,000,000	29,659,832	361,268	5,907,383	2,325	168,826	2,325	284,485	2,325	115,659	359,655	17,014,261	
$1,000,000 under $1,500,000	11,970,414	88,982	2,836,520	322	26,163	322	55,337	322	29,174	88,547	7,337,682	
$1,500,000 under $2,000,000	7,148,217	40,662	1,875,807	91	6,797	91	18,284	91	11,487	40,475	4,620,745	
$2,000,000 under $5,000,000	17,722,035	61,669	4,910,560	**63	**8,640	**63	**25,081	**63	**16,44	61,408	11,404,625	
$5,000,000 under $10,000,000	10,770,346	16,636	2,931,973	-	-	-	-	-	-	16,548	6,663,493	
$10,000,000 or more	31,321,453	10,883	7,294,704	**	**	**	**	**	**	10,802	14,854,864	
Taxable returns, total	**767,001,120**	**6,025,379**	**38,026,749**	**5,047,421**	**23,716,222**	**5,047,421**	**42,475,081**	**5,047,421**	**18,758,859**	**39,085,129**	**286,460,189**	
Nontaxable returns, total	**55,359,390**	**5,038**	**39,382**	**1,465,683**	**15,534,782**	**1,465,683**	**17,663,035**	**1,465,683**	**2,128,253**	**2,738,426**	**8,251,358**	

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued								Interest paid deduction			
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Home mortgage interest	
											Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**35,423,007**	**191,767,087**	**37,110,606**	**93,298,821**	**19,623,180**	**7,825,758**	**3,334,745**	**1,819,882**	**35,405,336**	**322,931,506**	**34,914,116**	**299,963,368**
Under $5,000	76,861	66,035	129,453	256,650	43,877	11,397	5,985	1,659	124,371	899,295	121,826	876,463
$5,000 under $10,000	226,893	205,448	334,972	598,481	164,919	44,192	15,629	16,022	298,881	2,003,399	291,526	1,957,339
$10,000 under $15,000	467,415	322,961	594,696	1,032,123	283,003	70,286	32,161	8,583	486,274	2,901,103	473,451	2,809,412
$15,000 under $20,000	791,733	547,901	953,356	1,593,678	491,672	136,722	96,394	42,062	818,511	4,933,748	805,084	4,835,728
$20,000 under $25,000	1,156,362	978,432	1,198,602	1,953,972	609,560	187,017	96,751	37,785	1,123,537	7,020,985	1,114,074	6,946,519
$25,000 under $30,000	1,390,253	1,487,559	1,354,417	2,244,844	738,529	225,171	111,705	74,012	1,336,647	8,150,290	1,327,579	8,087,225
$30,000 under $35,000	1,709,440	2,240,274	1,728,363	2,722,040	938,481	304,945	134,514	64,359	1,673,815	10,609,159	1,665,895	10,491,188
$35,000 under $40,000	1,816,827	2,864,181	1,808,102	2,969,665	958,383	314,998	159,927	82,598	1,800,832	11,388,885	1,788,674	11,197,662
$40,000 under $45,000	2,059,588	3,554,951	2,031,397	3,573,864	1,149,986	344,607	173,141	54,055	2,010,985	13,068,077	2,000,693	12,918,370
$45,000 under $50,000	1,867,063	3,891,202	1,903,623	3,337,819	1,054,025	330,631	173,864	106,041	1,872,242	12,500,987	1,862,979	12,391,614
$50,000 under $55,000	1,883,219	4,379,694	1,959,475	3,540,054	1,052,906	367,394	162,538	54,959	1,918,155	13,420,698	1,910,545	13,279,564
$55,000 under $60,000	1,982,158	4,919,142	2,025,157	3,758,410	1,123,518	367,468	169,942	67,086	1,999,031	14,597,647	1,983,378	14,344,228
$60,000 under $75,000	5,382,112	15,857,737	5,564,519	11,206,917	2,997,443	1,092,813	483,275	171,860	5,399,740	41,807,855	5,362,960	41,163,824
$75,000 under $100,000	6,005,095	23,503,377	6,394,238	15,459,987	3,369,624	1,364,036	575,293	193,553	6,149,886	52,338,489	6,094,347	51,505,319
$100,000 under $200,000	6,329,717	42,268,192	6,716,278	22,437,750	3,491,844	1,708,975	644,735	402,445	6,232,703	70,433,686	6,099,429	68,144,539
$200,000 under $500,000	1,753,529	29,472,576	1,864,757	10,530,772	893,709	607,557	225,400	183,903	1,676,420	30,709,821	1,589,776	27,434,041
$500,000 under $1,000,000	325,068	13,788,809	342,275	2,969,178	163,295	161,428	45,303	94,847	300,433	9,356,006	271,359	6,680,087
$1,000,000 under $1,500,000	81,047	6,310,023	83,969	941,572	39,802	50,703	11,499	35,384	74,059	3,194,560	63,882	1,853,344
$1,500,000 under $2,000,000	37,020	4,063,140	38,276	499,424	17,994	32,019	5,219	26,162	33,232	1,699,315	27,661	881,978
$2,000,000 under $5,000,000	56,545	10,372,037	58,513	927,829	27,730	56,626	7,764	48,133	51,763	4,063,134	41,846	1,462,055
$5,000,000 under $10,000,000	15,141	6,255,008	15,787	361,586	7,643	23,696	2,211	23,203	14,212	2,239,746	10,636	420,462
$10,000,000 or more	9,920	14,418,408	10,382	382,207	5,235	23,077	1,497	31,172	9,606	5,594,621	6,514	282,408
Taxable returns, total	**33,545,441**	**189,328,187**	**34,759,414**	**88,028,178**	**18,490,194**	**7,392,792**	**3,170,219**	**1,711,032**	**33,134,951**	**300,808,177**	**32,674,243**	**279,606,525**
Nontaxable returns, total	**1,877,566**	**2,438,901**	**2,351,191**	**5,270,642**	**1,132,986**	**432,965**	**164,526**	**108,850**	**2,270,385**	**22,123,329**	**2,239,874**	**20,356,843**

Footnote at end of table

2000 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued								Contributions deduction			
	Home mortgage interest--continued				Deductible points		Investment interest expense deduction		Total		Cash contributions	
	Paid to financial institutions		Paid to individuals									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**34,329,856**	**292,875,656**	**1,789,783**	**7,087,712**	**2,370,610**	**1,515,402**	**2,106,698**	**21,452,736**	**37,524,825**	**140,681,631**	**35,966,582**	**98,247,539**
Under $5,000	117,479	839,691	6,716	36,772	*2,458	*4,612	8,157	18,220	105,918	75,579	97,003	126,701
$5,000 under $10,000	286,224	1,932,804	9,401	24,535	16,429	10,890	21,013	35,170	312,660	397,251	290,453	362,741
$10,000 under $15,000	463,695	2,745,758	17,758	63,655	29,242	9,983	26,985	81,708	619,770	896,509	592,475	765,365
$15,000 under $20,000	787,726	4,707,654	33,799	128,074	39,727	40,224	35,248	57,796	970,756	1,536,973	922,147	1,361,320
$20,000 under $25,000	1,082,353	6,649,583	70,141	296,936	30,951	31,170	27,731	43,296	1,184,519	2,074,299	1,098,042	1,740,564
$25,000 under $30,000	1,308,452	7,956,081	43,184	131,144	52,424	18,300	33,693	44,764	1,462,486	2,537,826	1,389,039	2,084,085
$30,000 under $35,000	1,644,307	10,317,865	54,793	173,323	60,888	53,782	41,543	64,189	1,756,690	3,352,942	1,665,761	2,661,288
$35,000 under $40,000	1,746,420	10,884,227	87,289	313,435	92,999	73,135	47,036	118,089	1,841,652	3,293,414	1,762,265	2,680,163
$40,000 under $45,000	1,974,989	12,656,556	78,586	261,814	100,075	89,613	42,361	60,095	2,036,419	3,851,907	1,938,087	3,143,353
$45,000 under $50,000	1,839,467	12,114,127	74,592	277,487	89,224	59,441	36,797	49,932	1,885,682	3,821,081	1,776,546	3,096,191
$50,000 under $55,000	1,882,818	12,983,870	79,467	295,694	85,188	46,903	48,081	94,231	1,941,014	3,819,408	1,831,226	3,137,460
$55,000 under $60,000	1,946,637	14,036,950	102,315	307,278	108,510	53,854	54,858	199,564	2,002,978	3,995,957	1,918,679	3,255,418
$60,000 under $75,000	5,272,674	40,190,854	277,851	972,970	366,999	277,536	187,090	366,495	5,583,036	12,774,700	5,332,499	10,616,856
$75,000 under $100,000	5,994,084	50,299,418	337,284	1,205,900	464,284	238,369	257,655	594,801	6,492,353	17,084,153	6,239,492	14,170,267
$100,000 under $200,000	6,002,788	66,559,378	384,643	1,585,161	580,577	337,182	580,130	1,951,965	6,855,354	25,748,246	6,669,400	20,328,778
$200,000 under $500,000	1,565,241	26,759,158	105,003	674,882	195,846	112,352	414,926	3,163,428	1,911,698	15,763,820	1,886,521	11,780,540
$500,000 under $1,000,000	266,996	6,495,284	18,182	184,803	36,782	35,659	132,919	2,640,261	349,686	7,024,522	346,931	4,552,259
$1,000,000 under $1,500,000	62,698	1,801,860	3,575	51,484	7,774	8,005	40,066	1,333,212	86,155	3,365,740	85,297	1,949,298
$1,500,000 under $2,000,000	27,003	850,508	1,841	31,470	3,526	4,068	19,032	813,268	39,365	2,164,787	38,994	1,194,253
$2,000,000 under $5,000,000	41,003	1,412,397	2,458	49,658	4,931	7,563	33,001	2,593,516	59,829	5,957,446	59,198	3,006,431
$5,000,000 under $10,000,000	10,431	407,579	572	12,883	1,128	1,574	10,459	1,817,710	16,199	4,225,699	16,040	1,813,610
$10,000,000 or more	6,373	274,054	333	8,354	649	1,188	7,917	5,311,026	10,609	16,919,373	10,488	4,420,600
Taxable returns, total	**32,132,248**	**273,103,430**	**1,687,177**	**6,503,095**	**2,263,612**	**1,400,583**	**1,985,269**	**19,801,069**	**35,326,730**	**135,942,672**	**33,886,642**	**94,339,848**
Nontaxable returns, total	**2,197,608**	**19,772,225**	**102,606**	**584,618**	**106,998**	**114,820**	**121,429**	**1,651,666**	**2,198,095**	**4,738,959**	**2,079,941**	**3,907,691**

Size of adjusted gross income	Total itemized deductions--continued									
	Contributions deduction--continued				Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation			
	Other than cash contributions		Carryover from prior years				Total		Unreimbursed employee business expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**21,244,043**	**47,256,104**	**359,149**	**39,850,925**	**82,596**	**1,039,024**	**10,107,670**	**51,241,173**	**13,950,942**	**52,128,828**
Under $5,000	43,778	15,546	8,534	29,146	*976	*1,253	67,813	69,536	13,480	10,587
$5,000 under $10,000	118,296	55,842	14,076	59,124	*2,993	*10,781	91,944	189,842	28,843	85,491
$10,000 under $15,000	258,197	133,458	17,943	948,155	*6,205	*37,606	207,462	561,488	136,107	420,651
$15,000 under $20,000	427,007	219,400	24,383	711,475	*3,862	*14,543	277,638	1,000,056	262,518	827,171
$20,000 under $25,000	580,356	348,553	25,676	174,260	*5,861	*17,397	384,980	1,678,523	373,154	1,568,288
$25,000 under $30,000	715,155	425,109	14,618	47,581	*11,049	*135,296	498,701	2,172,015	552,610	2,122,022
$30,000 under $35,000	918,521	612,733	29,846	144,997	*9,305	*25,660	591,007	2,366,347	699,566	2,286,917
$35,000 under $40,000	964,061	610,162	23,003	191,829	*2,944	*10,703	668,339	2,676,793	830,101	2,815,818
$40,000 under $45,000	1,105,032	654,718	13,192	416,209	*4,037	*19,781	613,414	2,560,832	866,188	2,747,313
$45,000 under $50,000	1,064,372	652,951	15,131	163,272	*9,178	*123,150	587,530	2,592,792	769,280	2,700,150
$50,000 under $55,000	1,028,749	593,036	14,098	2,049,692	*2,129	*3,517	562,626	2,402,613	813,804	2,651,089
$55,000 under $60,000	1,130,256	675,590	12,054	96,570	*926	*1,896	599,640	2,440,958	894,811	2,714,274
$60,000 under $75,000	3,123,091	2,104,697	32,578	213,558	*7,023	*53,632	1,482,009	6,151,140	2,257,253	7,339,848
$75,000 under $100,000	3,975,243	3,068,205	42,182	394,812	*2,387	*4,399	1,610,010	7,496,596	2,643,204	9,016,719
$100,000 under $200,000	4,337,873	5,367,222	37,703	4,810,574	11,352	374,283	1,445,698	9,139,828	2,293,205	10,555,469
$200,000 under $500,000	1,148,412	4,016,648	21,173	3,325,481	2,155	105,202	342,854	3,729,712	444,008	3,153,584
$500,000 under $1,000,000	192,383	2,397,367	6,042	2,339,052	120	53,778	50,034	1,285,004	52,069	605,188
$1,000,000 under $1,500,000	46,628	1,363,698	2,286	857,029	57	25,412	10,908	530,248	9,237	145,640
$1,500,000 under $2,000,000	20,492	1,081,708	1,123	699,027	*28	*8,640	4,899	309,111	3,844	68,917
$2,000,000 under $5,000,000	31,262	3,553,210	1,993	2,037,768	**10	**12,09	7,295	757,431	5,737	164,565
$5,000,000 under $10,000,000	8,681	2,622,844	773	1,399,559	**	**	1,914	421,166	1,311	80,242
$10,000,000 or more	6,199	16,683,406	744	18,741,753	**	**	954	709,140	613	48,885
Taxable returns, total	**20,216,128**	**46,394,192**	**283,482**	**35,620,946**	**66,183**	**723,243**	**9,336,182**	**48,025,254**	**13,355,613**	**49,619,277**
Nontaxable returns, total	**1,027,915**	**861,912**	**75,667**	**4,229,979**	**16,413**	**315,782**	**771,488**	**3,215,919**	**595,330**	**2,509,551**

Footnote at end of table

2000 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued								Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction					
	Tax preparation fees											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
All returns, total	**17,153,688**	**4,040,294**	**804,946**	**9,319,696**	**263,660**	**1,204,750**	**1,053,937**	**10,570,755**	**107,457,215**	**285,821,530**	**40,514,238**	**3,205,918,716**
Under $5,000	55,864	12,441	*1,948	*5,145	**	**	*1,949	*5,145	283,109	792,225	11,575	14,790
$5,000 under $10,000	134,669	20,795	10,197	41,555	**2,914	**1,382	13,109	42,937	696,507	1,948,474	79,883	181,543
$10,000 under $15,000	291,141	58,668	22,039	108,704	*7,605	*8,934	29,643	117,638	1,289,663	3,607,911	386,494	1,185,918
$15,000 under $20,000	450,271	81,420	26,245	130,817	*6,293	*7,119	32,538	137,935	2,095,391	5,863,178	832,325	4,549,485
$20,000 under $25,000	593,642	90,308	25,084	149,847	13,597	35,355	36,760	185,202	2,905,142	8,128,435	1,270,437	10,939,462
$25,000 under $30,000	652,964	97,579	33,746	203,238	10,975	34,920	43,795	238,158	3,511,960	9,825,653	1,688,994	20,946,001
$30,000 under $35,000	836,158	114,540	44,445	194,396	15,619	68,464	58,790	262,861	4,234,638	11,848,286	2,042,567	33,924,806
$35,000 under $40,000	919,311	134,260	30,211	170,573	25,374	34,502	54,668	205,280	4,624,501	12,944,349	2,172,723	43,887,197
$40,000 under $45,000	982,563	139,755	42,046	244,614	13,740	36,847	55,785	281,461	5,375,036	15,043,342	2,398,750	58,462,454
$45,000 under $50,000	894,668	148,004	43,387	218,088	9,992	16,212	52,287	234,300	5,266,576	14,736,151	2,202,898	62,211,100
$50,000 under $55,000	868,880	129,196	38,839	279,909	16,657	34,113	50,570	314,023	5,598,416	15,668,164	2,211,398	71,872,436
$55,000 under $60,000	959,761	148,917	36,003	225,426	*7,897	*27,353	43,900	252,778	5,952,611	16,660,146	2,271,502	82,860,191
$60,000 under $75,000	2,608,608	444,523	117,305	625,088	19,654	123,148	136,958	748,236	17,039,132	47,689,829	6,170,544	275,337,734
$75,000 under $100,000	2,909,389	604,799	125,998	982,154	28,416	108,302	152,028	1,090,455	20,118,472	56,313,396	6,960,350	422,314,070
$100,000 under $200,000	2,994,903	851,970	155,373	1,911,031	61,909	217,528	216,397	2,128,558	21,020,425	58,392,817	7,243,192	727,915,165
$200,000 under $500,000	786,668	518,229	38,556	1,764,643	16,819	209,520	55,125	1,999,616	5,798,843	6,359,173	1,991,338	481,366,753
$500,000 under $1,000,000	135,286	187,538	8,609	571,236	3,047	86,702	11,593	664,817	1,026,035	0	360,790	215,353,825
$1,000,000 under $1,500,000	32,253	68,681	2,222	288,525	1,177	31,207	3,404	327,128	252,130	0	88,805	96,133,244
$1,500,000 under $2,000,000	14,549	36,091	903	192,526	546	19,259	1,422	214,628	115,964	0	40,620	62,936,398
$2,000,000 under $5,000,000	22,146	78,690	1,336	398,776	881	32,645	2,206	434,161	174,179	0	61,571	167,132,726
$5,000,000 under $10,000,000	6,051	35,663	296	139,948	301	12,262	595	152,215	47,340	0	16,612	103,500,841
$10,000,000 or more	3,944	38,227	161	473,458	250	58,977	413	533,222	31,146	0	10,870	262,892,579
Taxable returns, total	**16,092,619**	**3,823,068**	**736,870**	**8,307,936**	**240,019**	**1,037,603**	**964,095**	**9,352,111**	**99,156,227**	**262,613,005**	**39,532,899**	**3,199,261,169**
Nontaxable returns, total	**1,061,069**	**217,225**	**68,076**	**1,011,760**	**23,641**	**167,147**	**89,842**	**1,218,644**	**8,300,988**	**23,208,525**	**981,338**	**6,657,547**

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**1,193,176**	**8,971,891**	**17,335,300**	**20,360,125**	**39,550,350**	**757,907,024**	**40,538,984**	**778,267,149**	**39,550,580**	**758,031,339**
Under $5,000	*590	*1,035	*7	*6	12,165	3,551	12,166	3,558	12,165	3,551
$5,000 under $10,000	*42	*490	23,877	2,876	71,008	30,605	81,111	33,481	71,024	30,695
$10,000 under $15,000	*2,322	*1,762	58,887	8,476	363,411	169,162	385,534	177,638	363,411	169,162
$15,000 under $20,000	517	1,130	177,531	74,003	713,004	604,229	835,646	678,231	713,004	604,229
$20,000 under $25,000	*285	*1,744	345,829	230,860	1,057,905	1,400,787	1,271,656	1,631,647	1,057,905	1,400,787
$25,000 under $30,000	*967	*434	585,994	433,596	1,491,397	2,691,224	1,691,072	3,124,820	1,491,397	2,691,224
$30,000 under $35,000	2,650	4,869	676,779	537,656	1,908,896	4,539,000	2,043,822	5,076,656	1,908,907	4,540,091
$35,000 under $40,000	6,915	7,349	857,896	738,250	2,066,597	5,946,853	2,174,110	6,685,103	2,066,597	5,946,853
$40,000 under $45,000	6,703	6,866	994,971	915,431	2,337,868	8,295,925	2,399,823	9,211,357	2,337,868	8,295,925
$45,000 under $50,000	10,817	12,080	967,566	890,740	2,164,314	9,173,481	2,203,476	10,064,221	2,164,314	9,173,481
$50,000 under $55,000	12,970	14,691	1,007,663	1,027,931	2,189,375	10,733,269	2,212,411	11,761,200	2,189,375	10,734,637
$55,000 under $60,000	23,490	22,509	1,135,845	1,143,331	2,248,398	12,512,326	2,271,565	13,655,657	2,248,405	12,515,036
$60,000 under $75,000	69,903	86,771	3,155,211	3,344,181	6,153,057	43,499,268	6,174,943	46,843,450	6,153,084	43,501,529
$75,000 under $100,000	168,109	237,162	3,797,252	3,846,625	6,955,521	77,027,978	6,963,258	80,874,603	6,955,669	77,032,915
$100,000 under $200,000	423,598	1,392,811	2,585,442	2,102,181	7,244,798	163,123,723	7,245,274	165,225,904	7,244,805	163,145,072
$200,000 under $500,000	374,655	3,202,306	664,044	1,009,618	1,992,747	136,014,706	1,993,115	137,024,324	1,992,753	136,050,639
$500,000 under $1,000,000	57,341	1,369,897	169,737	726,393	361,166	69,167,238	361,243	69,893,631	361,167	69,176,524
$1,000,000 under $1,500,000	12,224	433,495	48,958	465,209	88,940	31,469,724	88,950	31,934,932	88,941	31,484,500
$1,500,000 under $2,000,000	5,551	297,902	24,111	337,842	40,661	20,590,038	40,668	20,927,880	40,661	20,596,218
$2,000,000 under $5,000,000	8,882	721,539	38,143	901,301	61,617	54,019,681	61,630	54,920,982	61,620	54,029,017
$5,000,000 under $10,000,000	2,606	388,385	11,307	568,789	16,629	32,454,683	16,633	33,023,472	16,630	32,460,543
$10,000,000 or more	2,038	766,666	8,249	1,054,830	10,877	74,439,573	10,878	75,494,403	10,877	74,448,711
Taxable returns, total	**1,190,192**	**8,969,185**	**16,346,827**	**19,344,317**	**39,550,350**	**757,907,024**	**39,550,511**	**777,251,341**	**39,550,580**	**758,031,339**
Nontaxable returns, total	**2,984**	**2,706**	**988,473**	**1,015,808**	**-**	**-**	**988,473**	**1,015,808**	**-**	**-**

* Estimate should be used with caution due to the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 2000, Publication 1304 (Rev. 04-2003).

1999 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type Exemptions, and Tax Items, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**40,244,305**	**3,853,151,318**	**35,291,420**	**2,575,314,095**	**32,201,793**	**104,072,374**	**3,094,508**	**43,385,731**	**17,638,831**	**98,904,211**	**19,142,254**	**16,904,324**
Under $5,000	181,984	497,006	66,725	889,232	145,054	191,531	13,286	144,599	72,332	135,515	21,867	13,834
$5,000 under $10,000	449,351	3,518,685	173,707	1,891,937	295,741	614,334	16,903	103,621	165,588	311,523	75,672	37,260
$10,000 under $15,000	828,262	10,501,883	425,693	5,064,162	572,387	1,355,461	38,543	248,535	299,180	682,700	176,775	61,706
$15,000 under $20,000	1,220,145	21,491,501	759,568	12,083,122	826,129	1,698,628	51,595	315,583	375,823	997,791	345,335	137,058
$20,000 under $25,000	1,504,577	34,064,268	1,133,403	23,214,365	906,337	1,522,271	44,246	206,649	367,534	782,143	449,580	180,066
$25,000 under $30,000	1,738,793	47,966,886	1,420,763	35,738,131	1,122,051	1,819,524	46,938	519,842	420,347	1,058,748	648,745	264,584
$30,000 under $35,000	2,027,851	65,902,190	1,750,970	50,390,639	1,304,662	1,882,606	66,239	446,652	510,918	1,154,525	833,382	380,988
$35,000 under $40,000	2,205,349	82,802,654	1,965,427	66,620,280	1,525,234	1,781,084	87,759	603,649	572,666	1,357,900	1,008,447	490,482
$40,000 under $45,000	2,171,101	92,304,910	1,985,938	76,611,920	1,519,367	1,637,474	77,096	469,240	640,850	1,358,356	1,071,229	552,928
$45,000 under $50,000	2,114,082	100,429,976	1,926,227	82,531,999	1,577,151	1,817,458	70,529	576,160	670,989	1,669,387	1,085,019	550,112
$50,000 under $55,000	2,320,792	121,846,071	2,162,234	102,324,045	1,789,879	2,222,597	108,232	672,426	801,111	1,688,257	1,232,819	636,822
$55,000 under $60,000	2,209,762	126,971,453	2,053,695	106,359,002	1,687,218	2,088,438	94,413	549,869	757,416	1,595,108	1,188,083	687,564
$60,000 under $75,000	6,210,753	416,670,641	5,734,689	343,532,891	5,111,729	6,758,767	287,257	1,811,888	2,470,177	5,733,733	3,282,263	1,937,051
$75,000 under $100,000	6,373,141	548,929,348	5,944,021	446,702,839	5,668,865	9,222,892	417,775	2,780,072	3,240,636	8,452,022	3,330,006	2,333,079
$100,000 under $200,000	6,435,275	850,208,243	5,854,821	627,212,985	5,969,245	19,526,939	893,664	7,988,174	4,308,622	20,575,840	3,270,783	3,310,846
$200,000 under $500,000	1,750,664	504,844,847	1,509,265	297,344,646	1,686,356	15,646,515	517,845	9,140,757	1,492,022	17,829,927	853,439	2,060,354
$500,000 under $1,000,000	315,694	213,470,570	266,726	104,270,705	309,809	8,013,422	148,928	4,804,245	293,453	8,956,395	163,914	917,189
$1,000,000 or more	186,729	610,730,186	157,547	192,531,193	184,580	26,272,433	113,259	12,003,769	179,166	24,564,341	104,898	2,352,400
Taxable returns, total	**37,532,174**	**3,795,660,097**	**33,601,376**	**2,537,788,820**	**30,342,268**	**99,299,119**	**2,988,667**	**42,329,459**	**16,803,873**	**96,091,083**	**18,389,163**	**16,409,845**
Nontaxable returns, total	**2,712,131**	**57,491,221**	**1,690,045**	**37,525,275**	**1,859,525**	**4,773,254**	**105,841**	**1,056,272**	**834,958**	**2,813,128**	**753,091**	**494,479**

Size of adjusted gross income	Alimony received		Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Taxable pensions and annuities	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**200,896**	**3,688,185**	**8,305,090**	**150,009,206**	**12,540,076**	**440,209,273**	**1,037,936**	**-1,105,220**	**3,596,695**	**52,538,430**	**8,449,240**	**146,447,942**
Under $5,000	-	-	59,534	112,621	53,532	97,762	7,310	-121,594	6,344	20,679	28,884	99,673
$5,000 under $10,000	*3,598	*36,603	126,126	606,886	133,259	204,281	9,800	2,365	38,455	184,011	149,403	766,187
$10,000 under $15,000	*7,632	*80,642	209,774	1,289,562	200,201	439,300	16,848	-75,822	91,323	505,596	273,133	2,084,374
$15,000 under $20,000	8,704	41,908	255,387	1,911,550	251,336	545,214	16,466	4,437	132,534	747,668	384,573	3,699,671
$20,000 under $25,000	11,435	138,988	316,508	2,626,619	250,942	821,235	26,792	-3,057	110,928	611,099	357,643	4,336,181
$25,000 under $30,000	20,255	202,766	352,539	2,591,231	301,063	791,638	23,054	-12,589	136,555	982,910	357,187	3,895,511
$30,000 under $35,000	21,016	209,691	393,599	2,920,057	332,015	1,176,158	24,361	6,087	166,236	1,242,057	408,250	5,467,082
$35,000 under $40,000	19,923	258,758	402,461	3,256,289	407,122	1,749,113	28,501	-89,533	150,097	1,067,235	401,711	5,112,238
$40,000 under $45,000	10,127	87,026	437,157	3,496,262	383,695	1,249,346	29,090	-87,012	143,449	1,090,551	382,310	4,826,735
$45,000 under $50,000	12,735	269,644	400,523	3,465,093	452,866	1,782,635	23,599	-13,615	158,958	1,199,780	352,443	4,946,664
$50,000 under $55,000	11,007	208,109	470,260	4,302,092	475,813	1,563,030	30,834	9,012	170,834	1,483,131	412,440	5,816,698
$55,000 under $60,000	11,367	264,749	429,009	3,735,838	479,915	2,130,020	35,022	-43,262	183,274	1,314,463	421,373	6,168,358
$60,000 under $75,000	28,112	491,785	1,188,616	13,514,895	1,537,966	7,529,420	113,294	-65,948	517,579	5,592,522	1,329,682	22,072,273
$75,000 under $100,000	18,998	459,505	1,249,501	18,351,931	2,219,797	15,114,769	151,403	167,310	710,082	9,143,593	1,337,757	25,081,094
$100,000 under $200,000	11,805	545,136	1,423,455	40,356,484	3,272,805	49,251,446	245,332	128,051	671,841	15,258,967	1,397,236	35,269,132
$200,000 under $500,000	3,128	246,549	467,905	31,654,395	1,331,555	63,128,225	157,657	-86,484	168,467	8,347,787	363,783	12,414,567
$500,000 under $1,000,000	618	91,123	77,453	7,835,652	279,664	40,654,892	52,989	-110,789	26,055	2,280,463	56,759	2,248,387
$1,000,000 or more	437	55,204	45,282	7,981,747	176,530	251,980,788	45,584	-712,778	13,685	1,465,919	34,673	2,143,115
Taxable returns, total	**178,149**	**3,380,582**	**7,486,525**	**143,498,212**	**11,885,957**	**436,734,441**	**958,160**	**-732,815**	**3,425,210**	**51,403,966**	**7,808,426**	**140,825,607**
Nontaxable returns, total	**22,746**	**307,603**	**818,565**	**6,510,994**	**654,119**	**3,474,832**	**79,776**	**-372,405**	**171,485**	**1,134,464**	**640,814**	**5,622,334**

1999 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**3,204,231**	**41,423,446**	**3,381,514**	**24,024,882**	**242,197**	**1,495,939**	**4,412,780**	**208,296,240**	**354,945**	**8,773,018**	**658,762**	**-3,744,590**
Under $5,000	15,803	106,319	18,363	208,823	*1,197	*-4,988	24,748	-284,962	*996	*-2,541	7,875	-47,290
$5,000 under $10,000	52,209	240,015	45,809	319,983	*7,647	*12,716	32,029	-440,860	*962	*4,246	9,394	-99,318
$10,000 under $15,000	78,735	327,937	67,749	465,768	*5,615	*19,866	45,900	-286,223	7,708	17,109	20,740	-52,766
$15,000 under $20,000	88,326	479,422	78,911	532,032	10,789	49,755	65,958	-315,504	6,504	41,303	21,024	-179,635
$20,000 under $25,000	104,878	506,873	103,628	689,002	9,549	72,434	70,232	-12,416	*4,711	*24,866	22,981	-66,971
$25,000 under $30,000	97,923	558,246	107,649	729,814	10,517	56,128	92,296	375,410	10,490	36,446	19,728	-159,057
$30,000 under $35,000	104,814	537,675	116,667	902,824	*6,429	*88,893	94,534	118,069	7,478	24,323	24,352	-115,386
$35,000 under $40,000	117,968	658,855	125,139	686,035	9,838	73,676	112,671	37,129	9,768	63,494	28,535	-174,732
$40,000 under $45,000	114,168	573,904	154,788	882,592	9,032	16,651	133,740	706,361	8,515	59,285	21,926	-81,717
$45,000 under $50,000	105,886	751,606	123,477	790,556	*7,604	*17,435	133,634	609,467	11,377	94,642	36,260	-138,952
$50,000 under $55,000	107,047	655,475	160,732	998,675	7,727	44,806	147,944	373,753	9,396	65,677	43,177	-197,203
$55,000 under $60,000	122,969	729,894	153,757	862,571	10,860	77,806	126,649	551,985	13,842	95,311	33,931	-49,385
$60,000 under $75,000	360,363	2,367,244	510,599	2,899,383	26,826	144,590	440,999	3,490,125	30,966	162,176	104,268	-416,900
$75,000 under $100,000	509,396	4,331,181	598,706	3,614,110	42,507	125,484	649,439	6,649,294	54,986	414,336	97,632	-225,079
$100,000 under $200,000	742,978	9,226,087	718,020	5,056,697	56,340	515,346	1,185,263	27,296,135	92,997	1,354,163	109,493	-446,190
$200,000 under $500,000	343,365	8,852,545	216,774	2,555,336	13,959	137,007	727,079	47,709,147	52,876	1,549,747	40,648	-568,575
$500,000 under $1,000,000	80,944	3,967,250	48,771	870,984	3,551	33,116	194,309	33,288,700	17,184	1,278,879	9,835	-282,529
$1,000,000 or more	56,460	6,552,919	31,973	959,697	2,208	15,220	135,356	88,430,631	14,188	3,489,554	6,962	-442,905
Taxable returns, total	**2,958,171**	**39,754,837**	**3,101,797**	**21,248,302**	**223,903**	**1,410,669**	**4,182,860**	**210,568,714**	**337,410**	**8,665,332**	**597,586**	**-3,316,169**
Nontaxable returns, total	**246,060**	**1,668,609**	**279,717**	**2,776,580**	**18,294**	**85,270**	**229,919**	**-2,272,474**	**17,535**	**107,686**	**61,176**	**-428,421**

Size of adjusted gross income	Unemployment compensation		Taxable social security benefits		Foreign-earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**2,088,383**	**6,035,257**	**4,314,030**	**40,303,084**	**61,982**	**3,599,408**	**2,741,790**	**17,024,422**	**10,297,860**	**40,058,384**
Under $5,000	*5,229	*15,568	*1,164	*4,619	*3,805	*228,017	10,891	-24,974	57,570	112,084
$5,000 under $10,000	15,863	46,187	3,008	17,868	*5,690	*313,075	21,093	30,851	122,110	205,333
$10,000 under $15,000	38,232	101,636	7,737	21,683	*3,515	*161,175	34,541	36,349	225,524	346,177
$15,000 under $20,000	69,121	233,310	51,597	69,120	-	-	50,100	156,289	288,221	465,221
$20,000 under $25,000	86,210	235,224	185,906	224,886	*3,025	*139,520	68,789	131,851	356,838	698,027
$25,000 under $30,000	112,245	364,660	280,565	687,769	*3,660	*164,108	89,563	222,307	439,856	937,041
$30,000 under $35,000	142,420	445,739	320,473	1,110,010	-	-	111,547	254,749	497,548	838,048
$35,000 under $40,000	126,178	391,033	285,821	1,468,838	*1,148	*82,958	112,268	239,052	543,346	1,039,924
$40,000 under $45,000	137,662	411,726	232,529	1,441,305	*2,024	*119,486	119,875	133,745	534,458	1,111,587
$45,000 under $50,000	173,935	477,843	222,152	1,816,398	*343	*38,543	123,856	278,076	494,403	1,168,749
$50,000 under $55,000	165,471	451,292	217,108	1,906,625	*1,674	*116,743	126,915	293,117	565,035	1,286,393
$55,000 under $60,000	128,395	328,871	216,888	2,069,303	*2,656	*103,764	131,237	434,022	538,705	1,060,250
$60,000 under $75,000	361,864	979,898	655,053	7,418,358	4,225	252,231	335,710	734,434	1,510,057	3,414,307
$75,000 under $100,000	305,312	769,834	637,946	7,946,962	6,289	404,367	463,771	1,320,732	1,388,147	5,257,638
$100,000 under $200,000	190,711	654,363	678,784	9,229,915	11,085	720,761	594,296	3,339,056	1,787,424	10,493,292
$200,000 under $500,000	26,374	112,092	246,162	3,696,599	8,736	497,823	242,100	3,300,594	704,137	7,834,361
$500,000 under $1,000,000	1,977	10,286	44,650	714,624	2,266	141,772	58,777	1,511,273	149,574	2,139,401
$1,000,000 or more	1,183	5,696	26,487	458,201	1,844	115,067	46,460	4,632,899	94,908	1,650,552
Taxable returns, total	**1,932,218**	**5,550,106**	**4,152,834**	**39,630,910**	**44,024**	**2,614,436**	**2,582,216**	**16,566,106**	**9,439,888**	**38,385,469**
Nontaxable returns, total	**156,165**	**485,152**	**161,197**	**672,175**	**17,958**	**984,972**	**159,574**	**458,316**	**857,971**	**1,672,916**

Footnote at end of table

1999 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions											
	Total in taxable income	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction Total		
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	**741,376,847**	**5,465,467**	**31,965,547**	**5,884,418**	**35,375,998**	**5,884,418**	**53,885,106**	**5,883,477**	**18,509,108**	**39,564,240**	**265,365,133**	
Under $5,000	2,059,633	-	-	121,353	678,884	121,353	704,559	120,412	25,675	161,517	367,907	
$5,000 under $10,000	5,909,706	-	-	269,331	2,794,566	269,331	2,952,286	269,331	157,721	386,866	741,809	
$10,000 under $15,000	8,806,912	-	-	482,968	3,028,326	482,968	3,486,674	482,968	458,349	738,072	1,428,037	
$15,000 under $20,000	13,265,694	-	-	595,004	3,635,485	595,004	4,418,165	595,004	782,680	1,156,979	2,291,217	
$20,000 under $25,000	15,865,714	-	-	564,001	2,791,904	564,001	3,744,027	564,001	952,124	1,425,832	3,088,618	
$25,000 under $30,000	18,625,692	-	-	515,451	2,308,262	515,451	3,371,036	515,451	1,062,775	1,688,770	4,022,759	
$30,000 under $35,000	22,357,195	-	-	500,229	2,274,480	500,229	3,490,672	500,229	1,216,192	1,975,490	4,969,406	
$35,000 under $40,000	25,812,068	-	-	444,803	2,328,304	444,803	3,580,258	444,803	1,251,954	2,151,026	6,271,703	
$40,000 under $45,000	25,857,728	-	-	348,444	1,614,144	348,444	2,725,646	348,444	1,111,502	2,140,435	6,598,053	
$45,000 under $50,000	26,418,076	-	-	302,989	1,759,882	302,989	2,836,482	302,989	1,076,600	2,083,059	7,152,571	
$50,000 under $55,000	30,313,409	-	-	287,307	1,237,955	287,307	2,365,069	287,307	1,127,114	2,301,409	8,772,071	
$55,000 under $60,000	30,171,560	-	-	229,727	1,385,679	229,727	2,370,496	229,727	984,818	2,194,910	8,849,261	
$60,000 under $75,000	91,880,408	71,904	10,065	573,555	3,711,006	573,555	6,577,230	573,555	2,866,224	6,158,281	28,533,198	
$75,000 under $100,000	109,484,166	52,585	33,306	385,873	2,468,648	385,873	4,954,114	385,873	2,485,466	6,340,861	37,486,929	
$100,000 under $200,000	152,802,468	3,088,660	2,634,493	235,169	2,460,856	235,169	4,726,083	235,169	2,265,227	6,415,432	59,509,965	
$200,000 under $500,000	72,773,885	1,750,224	8,516,120	26,029	732,780	26,029	1,282,519	26,029	549,739	1,744,842	35,352,168	
$500,000 under $1,000,000	25,712,309	315,477	5,174,359	1,763	122,396	1,763	209,119	1,763	86,723	314,502	15,008,056	
$1,000,000 or more	63,260,224	186,618	15,597,204	421	42,442	421	90,669	421	48,227	185,958	34,921,406	
Taxable returns, total	**692,819,118**	**5,460,577**	**31,937,888**	**4,541,288**	**20,606,654**	**4,541,288**	**37,283,497**	**4,541,288**	**16,676,843**	**37,070,871**	**258,337,596**	
Nontaxable returns, total	**48,557,729**	**4,890**	**27,659**	**1,343,131**	**14,769,343**	**1,343,131**	**16,601,609**	**1,342,190**	**1,832,265**	**2,493,369**	**7,027,537**	

Size of adjusted gross income	Total itemized deductions--continued											
	Taxes paid deduction--continued								Interest paid deduction			
	State and local income taxes		Real estate taxes		Personal property taxes		Other taxes		Total		Home mortgage interest Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**33,609,458**	**169,162,512**	**35,420,134**	**86,650,534**	**19,018,794**	**7,866,732**	**3,364,360**	**1,685,354**	**33,705,780**	**291,552,907**	**33,267,570**	**272,148,740**
Under $5,000	77,954	70,930	137,313	280,400	56,277	12,343	10,296	4,234	120,684	829,036	116,769	805,869
$5,000 under $10,000	194,818	116,841	317,105	580,631	168,578	40,679	18,423	3,657	268,774	1,711,842	261,692	1,651,203
$10,000 under $15,000	456,782	288,044	591,021	1,048,097	315,116	82,566	45,247	9,331	482,234	2,762,047	477,672	2,688,807
$15,000 under $20,000	844,105	562,290	941,412	1,555,603	461,852	130,858	74,807	42,466	816,489	4,707,315	806,105	4,649,495
$20,000 under $25,000	1,100,340	945,586	1,159,572	1,932,667	588,013	168,439	93,220	41,927	1,080,993	6,636,099	1,065,256	6,505,394
$25,000 under $30,000	1,380,259	1,474,614	1,399,973	2,268,685	772,830	226,956	109,725	52,504	1,338,560	7,839,343	1,332,418	7,780,165
$30,000 under $35,000	1,617,176	2,052,743	1,677,649	2,585,921	884,573	280,882	127,714	49,860	1,627,959	9,635,865	1,613,200	9,516,605
$35,000 under $40,000	1,852,999	2,884,971	1,861,454	3,046,330	1,011,906	307,504	148,949	32,899	1,856,180	11,483,548	1,845,411	11,306,125
$40,000 under $45,000	1,830,049	3,237,072	1,853,929	2,968,297	1,055,716	330,504	171,989	62,180	1,848,044	11,781,110	1,841,380	11,584,118
$45,000 under $50,000	1,816,260	3,599,727	1,816,933	3,178,197	1,037,837	327,370	158,274	47,278	1,772,568	11,701,091	1,763,850	11,515,732
$50,000 under $55,000	2,046,657	4,628,395	2,052,715	3,690,291	1,129,563	404,964	160,563	48,421	2,033,601	13,943,385	2,020,889	13,752,089
$55,000 under $60,000	1,933,757	4,787,224	1,984,038	3,634,205	1,106,145	388,095	166,886	39,737	1,934,719	13,373,956	1,922,933	13,198,231
$60,000 under $75,000	5,358,161	16,007,062	5,646,353	11,223,189	3,063,013	1,143,773	514,035	159,174	5,490,793	40,772,228	5,456,028	40,196,094
$75,000 under $100,000	5,483,919	21,661,726	5,876,060	14,172,674	3,195,306	1,394,671	631,022	257,858	5,586,606	46,445,493	5,540,026	45,580,597
$100,000 under $200,000	5,626,183	37,165,343	5,995,194	20,260,557	3,164,238	1,685,068	663,188	398,997	5,563,395	61,224,253	5,453,543	58,846,947
$200,000 under $500,000	1,536,733	25,556,318	1,634,287	9,011,510	792,698	588,633	200,043	195,707	1,468,179	26,059,353	1,391,443	23,128,442
$500,000 under $1,000,000	283,635	12,162,059	298,116	2,592,771	136,214	163,406	43,602	89,820	262,327	7,692,318	233,784	5,509,492
$1,000,000 or more	169,670	31,961,568	177,010	2,620,509	78,920	190,022	26,377	149,306	153,677	12,954,624	125,170	3,933,335
Taxable returns, total	**31,927,464**	**167,296,067**	**33,239,984**	**81,936,678**	**17,995,043**	**7,510,958**	**3,197,168**	**1,593,892**	**31,656,605**	**272,951,941**	**31,246,451**	**254,994,109**
Nontaxable returns, total	**1,681,994**	**1,866,446**	**2,180,149**	**4,713,856**	**1,023,750**	**355,774**	**167,192**	**91,462**	**2,049,176**	**18,600,966**	**2,021,119**	**17,154,631**

Footnote at end of table

1999 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued								Contributions deduction			
	Home mortgage interest--continued				Deductible points		Investment interest expense deduction		Total		Cash contributions	
	Paid to financial institutions		Paid to individuals									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**32,700,138**	**265,137,203**	**1,880,786**	**7,011,537**	**2,701,991**	**1,794,196**	**1,917,989**	**17,609,971**	**35,523,471**	**125,798,548**	**34,206,914**	**88,276,422**
Under $5,000	114,876	771,154	*6,727	*34,716	5,529	3,523	9,067	19,644	106,813	73,776	96,568	99,961
$5,000 under $10,000	259,657	1,609,610	9,799	41,593	15,304	15,261	19,914	45,379	284,888	358,161	270,437	373,946
$10,000 under $15,000	462,144	2,607,953	29,373	80,854	18,156	13,535	14,699	59,705	589,011	888,954	556,875	819,981
$15,000 under $20,000	784,744	4,503,209	48,451	146,286	48,738	22,381	26,705	35,439	921,434	1,410,177	884,682	1,208,974
$20,000 under $25,000	1,036,964	6,340,120	51,981	165,274	57,165	48,170	30,842	82,535	1,165,980	1,791,447	1,097,748	1,532,871
$25,000 under $30,000	1,302,789	7,607,849	70,234	172,316	50,093	27,032	23,434	32,145	1,379,669	2,400,377	1,311,127	2,035,794
$30,000 under $35,000	1,593,988	9,315,239	59,273	201,365	73,000	63,428	42,543	55,833	1,701,239	3,136,260	1,616,436	2,518,907
$35,000 under $40,000	1,790,203	10,998,616	94,011	307,509	131,128	87,101	37,919	90,321	1,837,436	3,087,779	1,740,866	2,496,822
$40,000 under $45,000	1,808,333	11,285,240	77,638	298,878	113,564	115,599	41,003	81,393	1,899,307	3,347,208	1,801,038	2,735,979
$45,000 under $50,000	1,739,790	11,295,415	74,288	220,317	101,662	89,957	29,829	95,403	1,802,373	3,300,248	1,719,406	2,673,749
$50,000 under $55,000	1,979,927	13,389,237	95,785	362,852	116,090	65,297	56,716	125,999	2,028,091	3,747,260	1,958,327	3,097,981
$55,000 under $60,000	1,899,226	12,910,632	97,091	287,600	149,927	112,017	44,671	63,708	1,985,898	3,812,691	1,908,190	3,086,733
$60,000 under $75,000	5,371,384	39,079,479	321,365	1,116,615	413,394	235,683	151,155	340,450	5,616,525	12,241,463	5,367,917	10,144,948
$75,000 under $100,000	5,461,390	44,366,710	348,216	1,213,887	521,473	329,394	257,721	535,501	5,924,532	15,697,220	5,754,777	12,655,398
$100,000 under $200,000	5,375,839	57,382,963	365,370	1,463,984	638,424	346,966	539,483	2,030,340	6,115,139	22,726,560	5,981,630	18,061,990
$200,000 under $500,000	1,366,921	22,520,951	105,489	607,492	197,081	168,685	381,406	2,762,226	1,678,196	14,176,319	1,658,164	10,530,488
$500,000 under $1,000,000	229,481	5,351,392	17,499	158,100	34,326	28,113	116,799	2,154,714	305,239	6,357,526	302,285	3,993,651
$1,000,000 or more	122,482	3,801,437	8,197	131,898	16,938	22,053	94,082	8,999,236	181,701	27,245,122	180,442	10,208,251
Taxable returns, total	**30,716,652**	**248,495,762**	**1,773,875**	**6,498,347**	**2,575,809**	**1,645,943**	**1,819,328**	**16,311,889**	**33,594,495**	**121,782,501**	**32,381,877**	**84,893,489**
Nontaxable returns, total	**1,983,486**	**16,641,442**	**106,910**	**513,189**	**126,183**	**148,253**	**98,662**	**1,298,082**	**1,928,976**	**4,016,047**	**1,825,037**	**3,382,933**

Size of adjusted gross income	Total itemized deductions--continued									
	Contributions deduction--continued				Casualty or theft loss deduction		Miscellaneous deductions subject to 2% AGI limitation			
	Other than cash contributions		Carryover from prior years				Total		Unreimbursed employee business expense	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**19,292,367**	**38,286,580**	**337,892**	**15,995,474**	**92,231**	**1,324,841**	**9,276,943**	**44,730,274**	**12,039,824**	**45,804,927**
Under $5,000	29,544	13,490	6,112	25,663	*957	*6,990	55,921	99,290	9,982	13,791
$5,000 under $10,000	115,185	50,114	19,184	79,790	*4,994	*27,401	108,383	231,514	40,008	128,946
$10,000 under $15,000	239,004	135,719	22,836	65,754	*1,861	*84,684	182,223	545,653	127,007	425,468
$15,000 under $20,000	378,922	315,305	22,512	68,976	*7,051	*84,552	278,931	998,512	226,121	876,591
$20,000 under $25,000	528,483	367,409	21,534	67,107	*3,966	*15,132	363,675	1,349,023	353,616	1,285,775
$25,000 under $30,000	638,691	356,533	20,052	661,847	*3,770	*27,758	457,725	1,771,240	503,438	1,706,786
$30,000 under $35,000	862,125	912,347	24,900	94,084	*4,809	*19,121	534,009	2,041,063	603,036	2,094,645
$35,000 under $40,000	931,303	537,395	25,183	471,067	*10,665	*73,096	573,052	2,369,120	719,877	2,494,559
$40,000 under $45,000	992,855	540,533	18,787	130,288	11,908	94,886	570,912	2,274,776	732,802	2,441,985
$45,000 under $50,000	922,469	628,656	20,895	143,071	*2,769	*14,013	542,471	2,255,644	714,642	2,460,363
$50,000 under $55,000	1,049,726	662,929	8,217	12,708	*4,080	*270,706	570,778	2,105,989	775,365	2,372,177
$55,000 under $60,000	1,083,358	689,618	4,450	65,360	*6,758	*126,737	567,879	2,317,485	787,799	2,654,405
$60,000 under $75,000	3,087,751	1,946,858	32,444	496,458	14,093	169,819	1,389,259	5,720,517	2,153,396	6,864,375
$75,000 under $100,000	3,456,963	3,075,561	28,419	676,466	*6,138	*49,027	1,404,139	6,267,736	2,068,857	7,478,222
$100,000 under $200,000	3,757,637	4,979,527	31,130	1,518,651	6,365	74,913	1,319,176	7,757,332	1,808,897	8,776,487
$200,000 under $500,000	962,203	4,136,022	18,736	3,532,942	1,812	94,691	293,148	3,326,898	358,265	2,793,847
$500,000 under $1,000,000	165,190	2,917,345	6,361	1,954,707	191	35,740	42,750	1,086,497	39,724	526,698
$1,000,000 or more	90,959	16,021,218	6,142	5,930,534	45	55,576	22,512	2,211,987	16,993	409,807
Taxable returns, total	**18,481,142**	**37,449,675**	**254,607**	**14,663,913**	**69,563**	**618,965**	**8,654,509**	**42,116,094**	**11,582,194**	**43,824,267**
Nontaxable returns, total	**811,225**	**836,905**	**83,286**	**1,331,561**	**22,669**	**705,877**	**622,434**	**2,614,180**	**457,629**	**1,980,661**

Footnote at end of table

1999 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income -- continued

Size of adjusted gross income	Total itemized deductions--continued								Exemptions		Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction					
	Tax preparation fees											
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
All returns, total	**14,093,047**	**3,562,063**	**789,115**	**7,943,136**	**304,593**	**1,251,558**	**1,081,788**	**9,194,694**	**102,331,104**	**268,074,474**	**38,405,357**	**2,861,407,866**
Under $5,000	46,532	20,211	*447	*1,972	*8	*1,778	*447	*3,750	309,600	849,163	*6,571	*15,045
$5,000 under $10,000	142,104	34,714	*8,148	*39,365	*3,847	*5,048	11,994	44,413	674,524	1,853,518	66,185	97,155
$10,000 under $15,000	250,446	39,735	11,531	54,248	*3,850	*14,963	15,382	69,211	1,229,483	3,378,081	416,404	1,297,983
$15,000 under $20,000	390,057	73,429	27,552	91,083	16,412	47,354	43,008	138,437	2,119,436	5,823,465	829,141	4,854,304
$20,000 under $25,000	480,909	73,577	33,869	163,874	15,027	29,617	47,564	193,491	2,731,215	7,506,662	1,303,432	11,931,504
$25,000 under $30,000	605,306	90,719	45,002	245,452	*6,210	*10,502	51,212	255,954	3,275,924	9,002,779	1,629,859	21,182,716
$30,000 under $35,000	702,392	118,286	48,757	207,866	19,003	73,133	67,759	280,999	4,117,018	11,314,979	1,978,875	32,586,716
$35,000 under $40,000	780,131	117,651	29,762	183,727	15,777	14,791	44,636	198,518	4,672,459	12,840,108	2,168,223	44,634,182
$40,000 under $45,000	778,166	113,444	31,942	120,861	14,240	26,691	45,242	147,552	5,051,159	13,886,452	2,149,960	52,793,268
$45,000 under $50,000	747,115	117,475	33,887	204,894	18,248	29,733	52,135	234,627	5,126,369	14,092,859	2,102,476	60,079,503
$50,000 under $55,000	858,869	136,770	48,798	227,026	10,834	9,019	58,545	236,045	5,831,493	16,032,169	2,312,100	75,841,174
$55,000 under $60,000	826,539	143,775	45,101	255,650	18,964	50,102	62,258	305,751	5,954,569	16,368,962	2,200,796	80,604,219
$60,000 under $75,000	2,227,217	393,551	109,094	631,983	31,181	110,260	136,282	742,242	17,411,505	47,863,803	6,194,707	277,287,792
$75,000 under $100,000	2,225,592	475,563	132,277	988,163	42,792	114,257	175,027	1,102,420	18,509,272	50,883,679	6,369,062	388,651,998
$100,000 under $200,000	2,237,856	771,907	139,225	1,446,677	62,846	236,405	201,722	1,683,081	18,768,989	51,172,658	6,427,246	646,638,375
$200,000 under $500,000	620,434	458,113	32,142	1,317,706	18,509	230,090	50,331	1,547,796	5,118,078	5,205,136	1,748,858	427,073,470
$500,000 under $1,000,000	109,904	161,828	7,105	504,813	3,865	79,321	10,833	584,135	905,838	-	315,130	187,903,214
$1,000,000 or more	63,477	221,314	4,476	1,257,777	2,980	168,495	7,412	1,426,272	524,170	-	186,332	547,935,248
Taxable returns, total	**13,269,383**	**3,367,620**	**727,356**	**7,304,944**	**286,514**	**1,038,311**	**1,002,370**	**8,343,256**	**94,922,007**	**247,725,064**	**37,519,356**	**2,855,938,859**
Nontaxable returns, total	**823,663**	**194,443**	**61,759**	**638,192**	**18,079**	**213,246**	**79,418**	**851,438**	**7,409,098**	**20,349,410**	**886,001**	**5,469,007**

Size of adjusted gross income	Income tax before credits		Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**38,408,444**	**680,542,709**	**16,360,516**	**18,896,200**	**37,511,141**	**661,646,509**	**920,953**	**5,980,764**	**37,532,174**	**667,631,592**
Under $5,000	*6,571	*2,865	*1,792	*65	*6,571	*2,800	*45	*240	6,616	3,040
$5,000 under $10,000	67,141	13,871	24,505	2,455	55,438	11,416	*100	*5,810	55,538	17,226
$10,000 under $15,000	414,433	193,286	51,274	12,702	386,043	180,584	1,642	4,437	387,336	185,020
$15,000 under $20,000	830,059	717,986	172,163	62,077	707,475	655,909	*1,264	*3,955	708,731	659,864
$20,000 under $25,000	1,303,390	1,774,059	353,572	223,859	1,109,408	1,550,200	*393	*2,170	1,109,800	1,552,371
$25,000 under $30,000	1,629,865	3,151,795	506,174	361,785	1,463,576	2,790,010	*3,292	*28,612	1,465,010	2,818,622
$30,000 under $35,000	1,980,864	4,880,546	694,374	545,825	1,852,383	4,334,721	3,845	2,133	1,853,372	4,336,854
$35,000 under $40,000	2,169,356	6,834,121	823,278	700,216	2,064,998	6,133,905	4,288	6,130	2,065,042	6,140,035
$40,000 under $45,000	2,149,960	8,380,066	950,834	891,993	2,098,456	7,488,073	9,318	9,875	2,099,526	7,497,957
$45,000 under $50,000	2,102,476	9,734,218	924,944	901,024	2,071,788	8,833,194	4,240	4,937	2,071,946	8,838,131
$50,000 under $55,000	2,312,100	12,434,435	1,045,691	1,048,510	2,296,054	11,385,924	7,397	10,062	2,296,119	11,395,986
$55,000 under $60,000	2,200,800	13,148,543	1,122,105	1,171,174	2,187,431	11,977,369	14,532	35,094	2,188,276	12,012,463
$60,000 under $75,000	6,194,715	47,307,458	3,153,469	3,515,361	6,176,405	43,792,096	50,507	90,221	6,179,683	43,882,318
$75,000 under $100,000	6,369,072	74,787,980	3,444,435	3,468,253	6,359,728	71,319,727	138,404	241,421	6,364,916	71,561,148
$100,000 under $200,000	6,427,254	146,027,544	2,279,488	1,729,588	6,426,001	144,297,956	323,725	1,113,908	6,428,702	145,411,863
$200,000 under $500,000	1,748,860	119,831,011	565,225	914,005	1,748,150	118,917,006	287,830	1,835,060	1,749,543	120,752,067
$500,000 under $1,000,000	315,173	60,410,719	143,375	701,192	314,988	59,709,526	45,840	916,785	315,456	60,626,524
$1,000,000 or more	186,356	170,912,209	103,818	2,646,116	186,249	168,266,093	24,291	1,669,914	186,563	169,940,103
Taxable returns, total	**37,519,386**	**679,714,213**	**15,471,458**	**18,067,704**	**37,511,141**	**661,646,509**	**920,953**	**5,980,764**	**37,532,174**	**667,631,592**
Nontaxable returns, total	**889,058**	**828,496**	**889,058**	**828,496**	**-**	**-**	**-**	**-**	**-**	**-**

* Estimate should be used with caution due to the small number of sample returns on which it is based.
**Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 1999, Publication 1304 (Rev.10-2001).