

2016 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, 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	Number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Total			
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total inc
								Number of returns
All returns, total.....	150,272,157	289,752,892	194,943,632	9,383,372	52,024,757	94,809,260	4,474,752,305	27,543,151
Under \$5,000.....	12,081,332	10,962,823	9,094,607	4,411,634	1,179,626	1,868,216	-57,177,093	1,311
\$5,000 under \$10,000.....	10,999,122	12,483,688	9,235,619	2,770,386	2,202,684	3,248,069	17,906,415	**
\$10,000 under \$15,000.....	11,835,340	18,456,963	11,908,980	1,269,237	3,951,151	6,547,983	49,994,800	** 2,998
\$15,000 under \$20,000.....	10,910,109	19,155,401	12,044,216	525,537	3,998,181	7,111,186	69,627,706	111,987
\$20,000 under \$25,000.....	9,847,094	17,596,371	11,428,919	200,005	3,493,913	6,167,452	78,462,684	223,898
\$25,000 under \$30,000.....	8,888,311	16,503,783	10,598,215	89,257	3,252,400	5,905,568	89,172,439	350,390
\$30,000 under \$35,000.....	7,918,978	15,041,648	9,702,898	35,017	2,865,409	5,338,750	92,792,385	526,130
\$35,000 under \$40,000.....	7,169,297	13,601,673	8,929,172	22,085	2,513,534	4,672,500	94,196,842	989,570
\$40,000 under \$45,000.....	6,188,163	12,045,245	7,947,289	20,143	2,165,067	4,097,956	91,902,456	1,114,257
\$45,000 under \$50,000.....	5,476,576	10,893,188	7,218,069	* 9,051	1,896,871	3,675,119	89,922,371	1,164,231
\$50,000 under \$55,000.....	4,995,922	9,815,876	6,749,493	* 6,336	1,653,556	3,066,383	86,820,311	1,214,124
\$55,000 under \$60,000.....	4,381,372	8,914,757	6,045,076	* 4,992	1,539,344	2,869,681	88,454,127	1,227,659
\$60,000 under \$75,000.....	10,847,134	23,629,988	16,157,191	** 9,232	3,954,768	7,472,797	265,449,898	3,523,087
\$75,000 under \$100,000.....	12,974,791	30,756,954	21,322,515	** 3,682	5,087,783	9,434,439	441,699,975	4,895,361
\$100,000 under \$200,000.....	18,858,241	50,139,754	33,773,705	3,008	8,718,454	16,366,049	1,191,562,421	8,651,429
\$200,000 under \$500,000.....	5,582,552	15,896,903	10,345,046	2,852	2,866,464	5,551,857	818,882,317	2,861,867
\$500,000 under \$1,000,000.....	893,378	2,630,982	1,661,404	620	473,631	969,578	317,413,572	473,096
\$1,000,000 under \$1,500,000.....	192,849	566,184	357,084	* 103	100,217	209,101	120,694,350	100,135
\$1,500,000 under \$2,000,000.....	77,783	224,840	143,496	74	38,977	81,344	66,919,980	38,953
\$2,000,000 under \$5,000,000.....	111,096	316,372	203,282	86	53,155	113,090	157,918,554	53,110
\$5,000,000 under \$10,000,000.....	26,627	74,493	48,363	27	12,283	26,131	83,578,751	12,272
\$10,000,000 or more.....	16,087	45,004	28,993	10	7,290	16,011	218,557,042	7,286
Taxable returns, total.....	100,052,490	184,738,862	137,380,086	4,148,923	27,543,151	47,358,775	3,932,466,780	27,543,151
Nontaxable returns, total.....	50,219,667	105,014,030	57,563,545	5,234,449	24,481,606	47,450,485	542,285,524	0

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

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

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

Table 2.3

20-Jul-19

2016

Size of adjusted gross income	Income tax
	Amount
All returns, total.....	610,032,939
Under \$5,000.....	44,042
\$5,000 under \$10,000.....	**
\$10,000 under \$15,000.....	** 92
\$15,000 under \$20,000.....	20,184
\$20,000 under \$25,000.....	100,697
\$25,000 under \$30,000.....	252,691
\$30,000 under \$35,000.....	525,506
\$35,000 under \$40,000.....	1,261,774
\$40,000 under \$45,000.....	1,772,798
\$45,000 under \$50,000.....	2,427,073
\$50,000 under \$55,000.....	2,859,209
\$55,000 under \$60,000.....	3,533,678
\$60,000 under \$75,000.....	13,081,042
\$75,000 under \$100,000.....	29,379,228
\$100,000 under \$200,000.....	132,645,046
\$200,000 under \$500,000.....	157,519,311
\$500,000 under \$1,000,000.....	82,989,906
\$1,000,000 under \$1,500,000.....	34,656,420
\$1,500,000 under \$2,000,000.....	19,783,762
\$2,000,000 under \$5,000,000.....	46,924,352
\$5,000,000 under \$10,000,000.....	24,443,253
\$10,000,000 or more.....	55,812,875
Taxable returns, total.....	610,032,939
Nontaxable returns, total.....	0

* Estimate should be used with caution

** Data combined to avoid disclosure

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division

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

Table 2.3

Size of adjusted gross income	Exemptions for children at home					Exemptions for dependents		
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit
				Number of returns	Amount			
All returns, total.....	46,808,291	82,699,795	4,218,195,915	24,543,501	585,939,904	392,012	474,839	32,171,557
Under \$5,000.....	1,079,659	1,710,484	-55,784,502	1,260	43,005	9,876	10,957	-547,454
\$5,000 under \$10,000.....	1,899,267	2,770,023	15,421,073	**	**	11,319	11,319	88,234
\$10,000 under \$15,000.....	3,490,097	5,723,191	44,231,752	**	**	18,087	24,098	221,492
\$15,000 under \$20,000.....	3,468,602	6,044,479	60,336,027	** 14,489	** 1,801	6,343	6,343	111,063
\$20,000 under \$25,000.....	2,991,393	5,031,120	67,208,233	53,438	21,915	24,096	30,098	546,495
\$25,000 under \$30,000.....	2,748,505	4,755,339	75,378,786	115,763	69,713	25,389	34,989	693,475
\$30,000 under \$35,000.....	2,467,066	4,338,262	79,927,025	281,193	205,568	23,150	26,174	759,072
\$35,000 under \$40,000.....	2,170,010	3,809,498	81,356,022	720,966	802,772	18,724	20,723	708,118
\$40,000 under \$45,000.....	1,923,476	3,401,966	81,637,711	910,506	1,310,867	16,111	25,132	682,452
\$45,000 under \$50,000.....	1,659,576	3,028,927	78,671,787	949,392	1,826,462	27,405	31,746	1,289,270
\$50,000 under \$55,000.....	1,461,085	2,602,259	76,738,940	1,032,062	2,227,292	21,688	26,890	1,135,782
\$55,000 under \$60,000.....	1,371,417	2,433,637	78,816,295	1,067,760	2,898,439	16,083	19,078	915,979
\$60,000 under \$75,000.....	3,575,151	6,455,858	239,973,320	3,153,842	11,022,390	30,687	39,726	2,065,180
\$75,000 under \$100,000.....	4,735,780	8,548,036	411,340,351	4,547,575	26,448,561	46,940	53,972	4,184,762
\$100,000 under \$200,000.....	8,314,878	15,342,766	1,138,449,116	8,248,070	125,861,611	73,499	85,281	9,828,893
\$200,000 under \$500,000.....	2,779,391	5,322,654	794,788,389	2,774,928	152,855,135	19,542	24,010	5,409,405
\$500,000 under \$1,000,000.....	464,772	944,867	311,583,437	464,253	81,491,875	2,110	3,059	1,364,446
\$1,000,000 under \$1,500,000.....	98,356	204,455	118,406,364	98,277	34,001,943	413	501	523,462
\$1,500,000 under \$2,000,000.....	38,235	79,528	65,638,372	38,212	19,406,782	201	245	341,447
\$2,000,000 under \$5,000,000.....	52,265	110,944	155,276,029	52,221	46,133,041	262	384	804,037
\$5,000,000 under \$10,000,000.....	12,118	25,705	82,474,653	12,107	24,124,690	56	66	387,426
\$10,000,000 or more.....	7,193	15,797	216,326,734	7,189	55,186,043	31	48	658,521
Taxable returns, total.....	24,543,501	41,454,217	3,717,640,790	24,543,501	585,939,904	279,710	320,701	29,913,993
Nontaxable returns, total.....	22,264,791	41,245,578	500,555,125	0	0	112,303	154,138	2,257,564

* Estimate should be used with caution

** Data combined to avoid disclosure

NOTE: Detail may not add to totals b

Source: IRS, Statistics of Income Div

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

20-Jul-19

2016

Size of adjusted gross income	ts	
	from home	
	Total income tax	
	Number of returns	Amount
All returns, total.....	279,710	4,322,940
Under \$5,000.....	* 3	* 669
\$5,000 under \$10,000.....	0	0
\$10,000 under \$15,000.....	0	0
\$15,000 under \$20,000.....	**	**
\$20,000 under \$25,000.....	** 4,018	** 2,016
\$25,000 under \$30,000.....	* 11,069	* 5,396
\$30,000 under \$35,000.....	17,106	22,910
\$35,000 under \$40,000.....	12,180	18,289
\$40,000 under \$45,000.....	10,115	24,576
\$45,000 under \$50,000.....	23,362	64,068
\$50,000 under \$55,000.....	17,330	54,452
\$55,000 under \$60,000.....	13,088	49,734
\$60,000 under \$75,000.....	29,535	175,465
\$75,000 under \$100,000.....	45,868	387,783
\$100,000 under \$200,000.....	73,447	1,301,958
\$200,000 under \$500,000.....	19,517	1,080,692
\$500,000 under \$1,000,000.....	2,108	357,584
\$1,000,000 under \$1,500,000.....	412	145,801
\$1,500,000 under \$2,000,000.....	201	94,992
\$2,000,000 under \$5,000,000.....	262	247,588
\$5,000,000 under \$10,000,000.....	56	113,700
\$10,000,000 or more.....	31	175,268
Taxable returns, total.....	279,710	4,322,940
Nontaxable returns, total.....	0	0

* Estimate should be used with caution

** Data combined to avoid disclosure

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division

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

Table 2.3

Size of adjusted gross income	Exemptions for parents					Exemptions for other dep		
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit
				Number of returns	Amount			
All returns, total.....	2,849,683	3,424,803	191,615,185	1,949,790	18,953,780	5,780,597	8,209,824	266,887,807
Under \$5,000.....	36,140	39,675	-1,448,969	* 80	* 738	94,443	107,100	-847,786
\$5,000 under \$10,000.....	79,682	91,786	614,386	0	0	312,541	374,941	2,600,518
\$10,000 under \$15,000.....	108,717	119,816	1,387,173	**	**	533,111	680,878	6,700,809
\$15,000 under \$20,000.....	158,913	179,017	2,796,315	** 46,721	** 7,773	629,364	881,347	11,012,923
\$20,000 under \$25,000.....	195,188	228,537	4,364,881	81,423	35,561	597,837	877,697	13,417,619
\$25,000 under \$30,000.....	242,070	294,319	6,626,301	118,477	85,056	568,405	820,921	15,597,070
\$30,000 under \$35,000.....	219,844	267,364	7,118,241	118,793	149,325	454,651	706,949	14,682,291
\$35,000 under \$40,000.....	178,550	216,419	6,733,428	125,387	186,943	403,868	625,861	15,113,815
\$40,000 under \$45,000.....	155,535	180,662	6,627,285	117,799	239,637	315,060	490,196	13,393,232
\$45,000 under \$50,000.....	142,177	177,670	6,747,875	101,329	261,143	272,898	436,775	12,922,696
\$50,000 under \$55,000.....	137,967	163,611	7,231,100	107,538	332,154	193,339	273,622	10,129,752
\$55,000 under \$60,000.....	125,269	150,997	7,171,262	109,669	365,583	178,943	265,969	10,279,969
\$60,000 under \$75,000.....	294,704	349,287	19,886,237	258,837	1,150,452	412,508	627,927	27,592,722
\$75,000 under \$100,000.....	286,418	353,676	24,619,881	276,579	1,879,090	350,426	478,755	30,172,490
\$100,000 under \$200,000.....	386,612	484,897	52,258,118	385,404	5,753,263	369,683	453,105	48,293,308
\$200,000 under \$500,000.....	89,772	111,996	24,696,782	89,642	4,618,891	81,484	93,197	22,586,480
\$500,000 under \$1,000,000.....	8,553	10,614	5,718,771	8,542	1,430,698	9,184	11,038	6,026,153
\$1,000,000 under \$1,500,000.....	1,979	2,558	2,415,802	1,976	702,636	1,286	1,587	1,532,646
\$1,500,000 under \$2,000,000.....	641	740	1,098,032	641	327,252	642	831	1,118,217
\$2,000,000 under \$5,000,000.....	742	912	2,193,688	742	644,793	717	850	2,157,926
\$5,000,000 under \$10,000,000.....	136	164	932,654	136	290,354	139	196	934,426
\$10,000,000 or more.....	75	87	1,825,943	75	492,440	69	79	1,470,531
Taxable returns, total.....	1,949,790	2,330,183	168,432,245	1,949,790	18,953,780	2,432,050	3,253,675	187,559,488
Nontaxable returns, total.....	899,893	1,094,620	23,182,940	0	0	3,348,547	4,956,149	79,328,319

* Estimate should be used with caution

** Data combined to avoid disclosure

NOTE: Detail may not add to totals due to rounding

Source: IRS, Statistics of Income Division

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

Table 2.3

20-Jul-19

2016

Size of adjusted gross income	endents	
	Total income tax	
	Number of returns	Amount
All returns, total.....	2,432,050	19,387,720
Under \$5,000.....	* 11	* 497
\$5,000 under \$10,000.....	0	0
\$10,000 under \$15,000.....	**	**
\$15,000 under \$20,000.....	** 54,774	** 10,791
\$20,000 under \$25,000.....	95,013	42,706
\$25,000 under \$30,000.....	127,079	102,747
\$30,000 under \$35,000.....	137,524	165,888
\$35,000 under \$40,000.....	208,201	312,267
\$40,000 under \$45,000.....	179,392	323,257
\$45,000 under \$50,000.....	189,816	422,659
\$50,000 under \$55,000.....	153,851	419,512
\$55,000 under \$60,000.....	141,614	457,506
\$60,000 under \$75,000.....	354,762	1,559,512
\$75,000 under \$100,000.....	331,436	2,253,062
\$100,000 under \$200,000.....	365,199	5,369,987
\$200,000 under \$500,000.....	81,357	4,262,973
\$500,000 under \$1,000,000.....	9,171	1,569,634
\$1,000,000 under \$1,500,000.....	1,286	445,596
\$1,500,000 under \$2,000,000.....	641	334,897
\$2,000,000 under \$5,000,000.....	716	649,545
\$5,000,000 under \$10,000,000.....	139	269,025
\$10,000,000 or more.....	69	415,660
Taxable returns, total.....	2,432,050	19,387,720
Nontaxable returns, total.....	0	0

* Estimate should be used with caution

** Data combined to avoid disclosure

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3