

2016 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	Exemptions for dependents					
					Total					
					Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		
Number of returns	Amount									
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	610,032,939	
Returns of married persons filing jointly.....	54,042,991	161,970,418	108,066,426	6,541	26,869,466	53,903,992	3,531,814,791	19,120,085	540,065,549	
Returns of married persons filing separately, total.....	3,068,134	4,165,682	3,084,902	* 8,103	689,679	1,080,780	49,333,783	508,163	7,693,037	
Spouse filing.....	3,043,204	4,101,583	3,035,102	* 8,103	680,918	1,066,481	48,867,522	503,100	7,659,648	
Spouse not filing.....	24,930	64,099	49,800	0	8,761	14,299	466,260	* 5,063	* 33,389	
Returns of heads of household.....	21,659,639	56,122,599	21,659,639	0	20,896,707	34,462,960	782,269,018	6,854,120	52,678,054	
Returns of surviving spouses.....	90,703	233,158	90,703	0	90,703	142,455	5,571,427	45,505	632,657	
Returns of single persons.....	71,410,690	67,261,035	62,041,962	9,368,728	3,478,203	5,219,072	105,763,286	1,015,277	8,963,643	
Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	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	Total income tax	
Number of returns				Amount	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	279,710	4,322,940
Returns of married persons filing jointly.....	25,826,040	50,308,073	3,433,634,428	18,325,571	528,008,205	127,302	149,654	16,268,141	99,892	2,225,362
Returns of married persons filing separately, total.....	614,338	931,852	45,128,344	443,413	7,194,845	15,524	21,857	927,159	10,491	127,023
Spouse filing.....	614,338	931,852	45,128,344	443,413	7,194,845	15,524	21,857	927,159	10,491	127,023
Spouse not filing.....	0	0	0	* 0	* 0	0	0	0	0	0
Returns of heads of household.....	18,082,290	28,185,873	674,477,391	5,394,937	45,323,969	55,993	72,340	3,147,423	21,883	384,532
Returns of surviving spouses.....	90,703	136,378	5,571,427	45,505	632,657	0	0	0	0	0
Returns of single persons.....	2,194,921	3,137,619	59,384,326	334,075	4,780,228	193,194	230,987	11,828,833	147,444	1,586,025
Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other 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	Total income tax	
Number of returns				Amount	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	2,432,050	19,387,720
Returns of married persons filing jointly.....	1,084,210	1,373,348	110,703,076	794,776	12,457,446	1,427,419	2,072,916	120,186,383	845,575	12,005,792
Returns of married persons filing separately, total.....	45,866	52,085	2,667,158	39,443	316,512	51,523	74,986	2,723,838	36,812	245,205
Spouse filing.....	45,866	52,085	2,667,158	39,443	316,512	** 51,523	** 74,986	** 2,723,838	36,812	245,205
Spouse not filing.....	0	0	0	0	0	**	**	**	0	0
Returns of heads of household.....	1,482,803	1,707,179	69,448,916	** 967,641	** 5,439,084	3,243,910	4,497,568	112,434,532	** 1,115,068	** 5,091,596
Returns of surviving spouses.....	* 2,016	* 2,016	* 183,166	**	**	* 3,036	* 4,062	91,176	**	**
Returns of single persons.....	234,788	290,175	8,612,868	147,930	740,737	1,054,709	1,560,292	31,451,878	434,595	2,045,126

* 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, 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 2.4