4-Oct-19

2017 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Alternative Minimum Tax		Net Investment Income Tax	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of Adjusted gross income less deficit	As a percentage of Modified taxable income	Number of returns	Amount	Number of returns	Amount
All returns													
All tax rates	**152,903,231**	**11,009,900,155**	**7,995,026,111**	**2,746,853,421**	**1,621,036,058**	**697,779,472**	**1,581,523,123**	**14.4**	**19.8**	**5,075,419**	**36,404,112**	**4,489,637**	**25,323,648**
0 percent	33,867,872	119,573,747	0	0	0	0	1,069,804	0.9	[2]	24,019	1,069,658	6,122	45,331
0 percent (capital gains)	1,020,613	35,016,695	10,592,862	10,592,862	0	0	105,339	0.3	1.0	6,756	105,053	4,255	17,027
10 percent	26,928,688	638,287,845	171,305,974	160,853,905	16,087,549	16,085,391	8,493,392	1.3	5.0	15,318	84,739	855	751
10 percent (Form 8814)	12,090	-386,147	43,886	7,021	702	702	1,100	[2]	2.5	25	1,255	* 15	* 295
15 percent	45,353,428	2,285,269,690	1,405,534,969	807,794,467	180,944,291	121,169,170	151,819,680	6.6	10.8	74,537	172,154	3,435	978
15 percent (capital gains)	7,764,631	632,055,875	422,563,630	68,684,810	49,018,523	10,302,722	46,680,104	7.4	11.0	174,996	1,611,980	174,150	722,102
20 percent (capital gains)	68,591	260,005,659	207,290,958	176,615,997	39,360,979	35,323,199	42,714,875	16.4	20.6	61,552	4,708,239	65,760	6,204,267
25 percent	27,608,625	2,967,397,038	2,277,666,745	446,736,587	387,586,525	111,684,147	380,092,868	12.8	16.7	699,368	2,843,374	159,676	783,470
25 percent (capital gains)	517,720	114,317,364	95,400,560	9,362,476	16,874,569	2,340,619	17,665,936	15.5	18.5	102,680	1,054,374	83,578	749,408
28 percent	5,835,443	1,196,708,873	983,717,224	86,314,254	206,762,457	24,167,991	211,603,511	17.7	21.5	1,698,855	7,094,592	1,082,315	1,644,937
28 percent (capital gains)	12,040	10,625,066	8,877,501	2,136,406	1,887,278	598,194	2,158,530	20.3	24.3	6,423	303,408	6,122	241,718
33 percent	2,271,473	845,078,438	724,812,647	153,000,962	177,025,203	50,490,317	185,961,577	22.0	25.7	1,794,219	12,105,525	1,759,038	2,968,229
35 percent	216,615	119,458,712	105,820,956	5,442,192	28,216,573	1,904,767	29,321,019	24.5	27.7	173,079	1,597,261	180,159	487,419
39.6 percent	1,109,602	1,780,318,060	1,576,425,390	814,917,277	516,234,094	322,707,242	502,820,099	28.2	31.9	240,062	3,641,703	961,170	11,421,272
Form 8615	315,802	6,173,240	4,972,807	4,394,204	1,037,315	1,005,011	1,015,288	16.4	20.4	3,529	10,798	2,987	36,445
Joint returns and returns of surviving spouses													
All tax rates	**54,774,397**	**7,107,018,406**	**5,363,936,978**	**1,745,875,154**	**1,139,247,171**	**479,550,522**	**1,117,207,064**	**15.7**	**20.8**	**3,761,189**	**27,932,040**	**3,508,962**	**18,907,738**
0 percent	7,688,743	-10,205,327	0	0	0	0	731,553	-7.2	[2]	13,220	726,085	3,774	29,517
0 percent (capital gains)	309,491	18,455,093	5,447,028	5,447,028	0	0	75,936	0.4	1.4	4,583	78,301	2,884	11,055
10 percent	6,757,597	260,273,843	68,831,249	62,319,764	6,232,714	6,231,976	3,055,451	1.2	4.4	6,922	57,856	804	684
10 percent (Form 8814)	7,726	-396,285	42,850	6,066	607	607	925	[2]	2.2	22	1,065	* 11	* 261
15 percent	16,065,376	1,207,136,444	738,118,723	438,498,438	95,737,142	65,774,766	78,173,236	6.5	10.6	* 26,709	* 85,206	* 934	* 341
15 percent (capital gains)	4,715,906	459,053,708	304,742,364	39,799,679	35,713,373	5,969,952	33,563,768	7.3	11.0	101,587	1,023,713	103,429	467,979
20 percent (capital gains)	47,282	185,626,027	149,850,477	127,600,524	28,404,301	25,520,105	30,725,155	16.6	20.5	42,573	3,227,677	45,265	4,316,091
25 percent	12,690,057	1,829,450,971	1,386,651,920	233,081,742	233,719,967	58,270,436	227,559,284	12.4	16.4	422,343	1,930,461	115,828	579,864
25 percent (capital gains)	329,809	84,973,882	70,751,990	6,741,883	12,472,407	1,685,471	13,067,320	15.4	18.5	71,923	792,184	60,855	534,774
28 percent	3,302,707	806,198,807	653,901,346	45,716,865	134,922,630	12,800,722	138,703,150	17.2	21.2	1,280,905	5,316,086	833,195	1,158,075
28 percent (capital gains)	9,060	7,980,671	6,563,357	1,801,604	1,402,088	504,449	1,624,976	20.4	24.8	4,759	249,048	4,486	178,325
33 percent	1,729,521	674,578,905	575,706,971	117,696,935	138,917,810	38,839,989	146,728,406	21.8	25.5	1,414,561	9,847,244	1,365,305	2,232,303
35 percent	208,200	115,996,019	102,748,245	5,329,180	27,393,196	1,865,213	28,525,651	24.6	27.8	167,223	1,545,955	173,214	467,862
39.6 percent	912,921	1,467,895,647	1,300,580,458	661,835,445	424,330,938	262,086,836	414,672,252	28.2	31.9	203,860	3,051,160	798,978	8,930,607
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of married persons filing separately													
All tax rates	**3,212,807**	**218,411,124**	**174,505,625**	**76,201,755**	**38,626,068**	**21,263,904**	**36,958,653**	**16.9**	**21.2**	**178,646**	**1,019,770**	**130,133**	**1,104,929**
0 percent	422,080	-12,450,954	0	0	0	0	51,975	[2]	[2]	2,688	54,505	489	4,061
0 percent (capital gains)	21,624	868,518	274,918	274,918	0	0	8,160	0.9	3.0	1,101	4,998	410	2,096
10 percent	331,734	6,239,824	1,640,575	1,569,904	157,009	156,990	124,803	2.0	7.6	3,049	1,427	5	25
10 percent (Form 8814)	331	-17,618	535	535	53	53	0	[2]	[2]	0	0	0	0
15 percent	1,220,592	45,102,335	28,114,665	16,732,642	3,648,125	2,509,896	3,307,372	7.3	11.8	3,166	4,883	2,037	586
15 percent (capital gains)	106,013	6,395,481	4,425,668	1,284,124	504,905	192,619	457,279	7.2	10.3	6,393	25,813	8,545	17,032
20 percent (capital gains)	2,965	14,581,881	10,949,985	10,252,503	2,140,534	2,050,501	2,275,567	15.6	20.8	2,830	312,037	2,724	417,515
25 percent	779,308	55,508,139	42,403,072	9,713,543	7,179,899	2,428,386	7,013,843	12.6	16.5	37,126	82,489	5,611	15,980
25 percent (capital gains)	5,147	1,090,421	908,257	216,289	169,470	54,072	181,634	16.7	20.0	2,811	27,847	1,806	13,676
28 percent	193,423	22,363,606	18,472,391	2,387,591	3,844,441	668,525	3,870,591	17.3	21.0	49,681	100,332	22,015	14,216
28 percent (capital gains)	43	293,025	247,122	20,063	50,736	5,618	58,664	20.0	23.7	40	8,380	43	4,331
33 percent	83,924	15,152,518	13,166,704	2,488,122	3,176,133	821,080	2,973,065	19.6	22.6	52,380	165,513	52,252	48,922
35 percent	4,887	1,462,725	1,302,542	73,872	342,904	25,855	317,117	21.7	24.3	3,401	32,161	3,999	6,881
39.6 percent	40,735	61,821,222	52,599,191	31,187,648	17,411,859	12,350,309	16,318,585	26.4	31.0	13,979	199,384	30,197	559,608
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of heads of households													
All tax rates	**21,894,095**	**876,628,767**	**454,685,485**	**194,808,602**	**76,530,351**	**37,633,048**	**65,091,842**	**7.4**	**14.3**	**409,408**	**2,126,388**	**135,885**	**604,611**
0 percent	7,504,197	96,963,526	0	0	0	0	64,360	0.1	[2]	3,645	67,178	34	778
0 percent (capital gains)	19,790	747,686	266,219	266,219	0	0	1,695	0.2	0.6	63	1,720	19	126
10 percent	5,759,528	156,998,370	37,030,173	36,591,292	3,659,451	3,659,129	389,813	0.2	1.1	1,023	2,979	0	0
10 percent (Form 8814)	3,026	24,185	448	368	37	37	64	0.3	14.3	0	0	0	0
15 percent	6,213,425	302,638,237	169,454,025	86,504,701	21,270,806	12,975,705	13,493,045	4.5	8.0	25,371	49,022	47	19
15 percent (capital gains)	265,871	18,048,723	11,673,153	1,822,208	1,346,621	273,331	1,139,792	6.3	9.8	7,622	48,573	5,124	24,421
20 percent (capital gains)	2,119	7,248,030	5,572,202	4,630,406	1,052,895	926,081	1,240,920	17.1	22.3	1,773	236,488	2,037	166,413
25 percent	1,839,695	186,030,698	137,685,721	35,466,716	23,661,380	8,866,679	23,149,300	12.4	16.8	148,183	389,253	6,708	19,368
25 percent (capital gains)	18,841	3,579,075	2,846,891	251,309	505,732	62,827	546,566	15.3	19.2	10,098	57,712	3,003	23,568
28 percent	163,986	34,127,730	28,041,792	3,341,623	6,137,270	935,654	6,709,680	19.7	23.9	138,391	621,626	47,253	35,472
28 percent (capital gains)	14	256,109	243,887	28,655	50,858	8,023	51,743	20.2	21.2	13	2,583	14	8,605
33 percent	70,533	25,190,074	21,832,604	5,016,088	5,496,950	1,655,309	5,875,663	23.3	26.9	66,233	561,169	44,573	82,659
35 percent	3,013	1,696,408	1,507,042	38,657	408,274	13,530	402,692	23.7	26.7	2,229	15,346	2,473	10,775
39.6 percent	30,057	43,079,914	38,531,328	20,850,360	12,940,077	8,256,743	12,026,510	27.9	31.2	4,762	72,738	24,600	232,407
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of single persons													
All tax rates	**73,021,932**	**2,807,841,858**	**2,001,898,022**	**729,967,911**	**366,632,469**	**159,331,997**	**362,265,564**	**12.9**	**18.1**	**726,177**	**5,325,915**	**714,656**	**4,706,370**
0 percent	18,252,852	45,266,501	0	0	0	0	221,916	0.5	[2]	4,466	221,890	1,825	10,975
0 percent (capital gains)	669,708	14,945,397	4,604,696	4,604,696	0	0	19,548	0.1	0.4	1,009	20,034	942	3,750
10 percent	14,079,829	214,775,809	63,803,977	60,372,945	6,038,374	6,037,295	4,923,325	2.3	7.7	4,325	22,589	45	62
10 percent (Form 8814)	1,007	3,571	53	53	5	5	112	3.1	211.3	0	0	0	0
15 percent	21,854,034	730,392,674	469,847,556	266,058,685	60,288,218	39,908,803	56,846,027	7.8	12.1	19,293	33,122	423	45
15 percent (capital gains)	2,676,840	148,557,963	101,722,446	25,778,798	11,453,625	3,866,820	11,519,266	7.8	11.3	59,393	513,881	57,052	212,670
20 percent (capital gains)	16,225	52,549,721	40,918,293	34,132,565	7,763,249	6,826,513	8,473,234	16.1	20.7	14,376	932,036	15,733	1,304,248
25 percent	12,299,564	896,407,229	710,926,033	168,474,587	123,025,280	42,118,647	122,370,442	13.7	17.2	91,716	441,171	31,529	168,257
25 percent (capital gains)	163,923	24,673,986	20,893,422	2,152,996	3,726,959	538,249	3,870,416	15.7	18.5	17,849	176,631	17,914	177,390
28 percent	2,175,327	334,018,730	283,301,694	34,868,175	61,858,116	9,763,089	62,320,089	18.7	22.0	229,878	1,056,548	179,852	437,174
28 percent (capital gains)	2,922	2,095,261	1,823,134	286,083	383,597	80,103	423,147	20.2	23.2	1,611	43,397	1,579	50,458
33 percent	387,495	130,156,940	114,106,368	27,799,816	29,434,311	9,173,939	30,384,444	23.3	26.6	261,044	1,531,599	296,908	604,345
35 percent	515	303,560	263,128	484	72,200	169	75,560	24.9	28.7	226	3,799	473	1,900
39.6 percent	125,890	207,521,276	184,714,414	101,043,824	61,551,219	40,013,354	59,802,752	28.8	32.4	17,461	318,420	107,395	1,698,650
Form 8615	315,802	6,173,240	4,972,807	4,394,204	1,037,315	1,005,011	1,015,288	16.4	20.4	3,529	10,798	2,987	36,445

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

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

[1] Percentage not computed.

[2] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, September 2019.

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

Table 3.4

6-Aug-19

2016 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Alternative Minimum Tax		Net Investment Income Tax	
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of Adjusted gross income less deficit	As a percentage of Modified taxable income	Number of returns	Amount	Number of returns	Amount
All returns													
All tax rates	**150,272,157**	**10,225,938,478**	**7,330,698,852**	**2,507,203,874**	**1,470,665,532**	**626,319,050**	**1,426,595,311**	**14.0**	**19.5**	**4,634,301**	**31,016,377**	**3,853,849**	**19,451,137**
0 percent	34,769,282	153,543,276	0	0	0	0	719,286	0.5	[2]	25,641	753,063	5,910	40,491
0 percent (capital gains)	906,588	29,406,223	8,365,866	8,365,866	0	0	154,949	0.5	1.9	10,434	152,862	4,766	15,565
10 percent	27,090,135	640,955,487	170,948,932	161,312,889	16,133,685	16,131,289	8,400,448	1.3	4.9	17,622	63,203	975	720
10 percent (Form 8814)	1,252	-581,263	3,920	1,957	195	195	5,938	[2]	151.5	202	6,054	* 165	* 1,533
15 percent	44,228,318	2,220,198,761	1,364,893,117	783,174,320	175,649,166	117,476,148	146,714,919	6.6	10.7	85,025	164,431	2,692	1,067
15 percent (capital gains)	7,540,254	588,133,522	389,248,564	54,334,619	45,495,578	8,150,193	43,122,348	7.3	11.1	149,659	1,518,525	130,290	543,659
20 percent (capital gains)	53,492	213,720,429	164,811,905	140,935,694	31,325,043	28,187,139	33,866,746	15.8	20.5	47,932	3,756,122	50,556	5,222,636
25 percent	26,305,749	2,806,109,568	2,151,687,693	419,368,684	366,272,084	104,842,171	358,502,172	12.8	16.7	632,996	2,509,830	119,431	618,737
25 percent (capital gains)	396,637	84,298,447	70,320,890	7,977,978	12,541,993	1,994,495	13,012,038	15.4	18.5	68,540	643,762	61,152	523,669
28 percent	5,381,785	1,083,580,973	889,344,280	78,777,839	187,446,393	22,057,795	191,579,519	17.7	21.5	1,559,669	6,271,897	875,120	1,136,620
28 percent (capital gains)	16,313	7,633,908	6,239,437	1,791,400	1,321,641	501,592	1,488,501	19.5	23.9	4,595	196,860	4,842	160,835
33 percent	2,089,734	761,686,227	654,324,627	141,532,921	160,649,622	46,705,864	168,260,325	22.1	25.7	1,655,674	10,599,576	1,561,490	2,267,451
35 percent	210,110	111,703,461	98,729,577	5,223,547	26,501,228	1,828,241	27,531,239	24.6	27.9	168,824	1,531,516	166,826	380,445
39.6 percent	1,017,009	1,520,754,072	1,358,020,521	701,168,728	446,515,296	277,662,816	432,444,208	28.4	31.8	203,434	2,843,929	867,277	8,503,521
Form 8615	265,500	4,795,386	3,759,522	3,237,433	813,606	781,112	792,676	16.5	21.1	4,054	4,746	2,359	34,188
Joint returns and returns of surviving spouses													
All tax rates	**54,133,694**	**6,592,287,532**	**4,927,666,696**	**1,591,493,568**	**1,035,184,808**	**429,981,978**	**1,009,547,772**	**15.3**	**20.5**	**3,394,780**	**23,901,458**	**3,033,680**	**14,443,567**
0 percent	7,986,403	7,321,646	0	0	0	0	471,737	6.4	[2]	11,065	495,524	2,852	26,474
0 percent (capital gains)	250,343	14,451,115	3,949,169	3,949,169	0	0	103,804	0.7	2.6	3,396	100,612	2,773	11,293
10 percent	7,034,420	268,316,826	70,831,734	64,614,763	6,462,629	6,461,476	3,098,848	1.2	4.4	2,967	36,364	766	647
10 percent (Form 8814)	1,226	-528,143	3,894	1,931	193	193	5,938	[2]	152.5	202	6,054	* 165	* 1,533
15 percent	15,930,068	1,189,390,822	728,645,597	433,139,457	94,521,970	64,970,919	76,873,778	6.5	10.6	* 32,651	* 95,984	* 1,676	* 468
15 percent (capital gains)	4,610,651	429,313,558	282,800,108	31,374,819	33,385,134	4,706,223	31,175,767	7.3	11.0	83,211	981,145	77,656	348,505
20 percent (capital gains)	36,954	150,144,548	117,747,344	100,496,201	22,329,885	20,099,240	24,141,712	16.1	20.5	32,578	2,581,101	34,555	3,460,945
25 percent	12,319,686	1,751,669,014	1,326,853,982	221,441,690	223,634,854	55,360,423	217,291,888	12.4	16.4	372,323	1,752,703	83,014	450,871
25 percent (capital gains)	255,438	63,319,451	52,463,915	5,876,499	9,344,557	1,469,125	9,726,501	15.4	18.5	50,453	522,570	45,307	389,486
28 percent	3,064,740	734,480,063	595,589,553	41,547,479	123,206,341	11,633,294	126,548,807	17.2	21.2	1,154,173	4,730,082	681,015	827,193
28 percent (capital gains)	7,596	5,166,321	4,199,184	1,202,529	892,928	336,708	1,016,026	19.7	24.2	3,266	147,198	3,498	107,232
33 percent	1,598,838	609,343,382	521,150,912	109,257,860	126,357,247	36,055,094	132,942,632	21.8	25.5	1,315,071	8,607,820	1,220,469	1,726,542
35 percent	196,794	107,028,754	94,586,330	5,061,304	25,366,858	1,771,456	26,434,422	24.7	27.9	159,972	1,477,450	158,026	367,291
39.6 percent	840,537	1,262,870,177	1,128,844,975	573,529,866	369,682,212	227,117,827	359,715,912	28.5	31.9	173,453	2,366,850	721,908	6,725,087
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of married persons filing separately													
All tax rates	**3,068,134**	**197,359,922**	**155,298,515**	**69,006,077**	**33,933,617**	**18,826,699**	**32,342,404**	**16.4**	**20.8**	**149,591**	**918,260**	**107,095**	**910,219**
0 percent	426,962	-9,400,556	0	0	0	0	57,782	[2]	[2]	1,171	59,321	577	5,481
0 percent (capital gains)	17,210	506,118	156,402	156,402	0	0	6,267	1.2	4.0	462	6,267	455	918
10 percent	336,888	6,603,160	1,769,522	1,645,037	164,543	164,504	123,827	1.9	7.0	2,168	3,960	55	2
10 percent (Form 8814)	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
15 percent	1,150,461	42,706,741	26,418,689	15,748,162	3,429,300	2,362,224	3,072,081	7.2	11.6	4,116	4,548	555	147
15 percent (capital gains)	109,341	6,053,421	3,887,251	783,785	451,446	117,568	443,652	7.3	11.4	6,188	37,613	4,130	14,547
20 percent (capital gains)	1,534	14,556,983	10,964,505	10,606,467	2,166,814	2,121,293	2,350,144	16.1	21.4	1,468	274,463	1,480	427,123
25 percent	737,692	52,146,625	39,767,451	9,459,052	6,759,082	2,364,763	6,607,326	12.7	16.6	28,492	66,716	8,374	12,458
25 percent (capital gains)	1,873	702,796	647,267	153,635	129,862	38,409	136,484	19.4	21.1	808	9,328	832	8,659
28 percent	181,446	20,727,156	16,900,492	2,260,457	3,515,940	632,928	3,515,866	17.0	20.8	51,194	102,495	20,087	11,978
28 percent (capital gains)	16	194,254	156,600	95,492	38,887	26,738	46,255	23.8	29.5	16	8,039	16	5,391
33 percent	59,193	11,100,218	9,514,252	1,867,241	2,299,759	616,190	2,245,321	20.2	23.6	34,441	150,368	37,166	39,823
35 percent	8,788	2,327,791	2,082,206	111,646	560,207	39,076	534,308	23.0	25.7	6,338	34,209	5,760	5,357
39.6 percent	36,729	49,135,216	43,033,877	26,118,701	14,417,777	10,343,006	13,203,091	26.9	30.7	12,728	160,932	27,606	378,336
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of heads of households													
All tax rates	**21,659,639**	**825,235,908**	**415,285,673**	**179,112,187**	**68,970,339**	**33,986,442**	**57,538,790**	**7.0**	**13.9**	**395,275**	**1,750,369**	**111,763**	**542,269**
0 percent	7,747,578	98,314,334	0	0	0	0	30,187	[3]	[2]	1,968	32,096	343	841
0 percent (capital gains)	18,569	761,919	203,018	203,018	0	0	10,223	1.3	5.0	531	10,225	17	82
10 percent	5,717,335	153,992,916	35,583,013	35,305,899	3,530,878	3,530,590	387,933	0.3	1.1	6,016	9,068	3	[4]
10 percent (Form 8814)	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
15 percent	5,973,935	288,111,660	160,290,515	81,135,875	20,086,004	12,170,381	12,593,007	4.4	7.9	33,775	37,745	12	78
15 percent (capital gains)	271,166	17,925,511	11,240,785	1,679,103	1,283,132	251,865	1,084,783	6.1	9.7	8,003	54,666	4,381	21,019
20 percent (capital gains)	1,629	6,610,144	5,038,774	4,320,632	960,704	864,126	1,067,072	16.1	21.2	1,539	164,359	1,597	192,349
25 percent	1,684,194	168,153,415	124,301,537	31,251,823	21,333,614	7,812,956	20,750,691	12.3	16.7	151,694	328,034	3,824	18,093
25 percent (capital gains)	13,541	2,290,396	1,897,825	234,492	356,195	58,623	367,243	16.0	19.4	4,674	16,123	1,280	9,755
28 percent	135,702	27,623,281	22,411,732	2,384,903	4,887,731	667,773	5,322,497	19.3	23.7	119,049	513,033	35,038	23,000
28 percent (capital gains)	1,629	404,544	342,482	136,122	71,008	38,114	81,134	20.1	23.7	631	11,899	631	7,874
33 percent	64,452	22,062,731	19,131,007	4,545,094	4,865,878	1,499,881	5,178,052	23.5	27.1	61,419	491,116	41,015	51,037
35 percent	3,771	1,905,099	1,679,551	49,931	469,579	17,476	457,052	24.0	27.2	2,175	17,877	2,502	6,350
39.6 percent	26,137	37,079,959	33,165,434	17,865,296	11,125,615	7,074,657	10,208,915	27.5	30.8	3,800	64,128	21,119	211,790
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
Returns of single persons													
All tax rates	**71,410,690**	**2,611,055,115**	**1,832,447,967**	**667,592,042**	**332,576,768**	**143,523,933**	**327,166,345**	**12.5**	**17.9**	**694,655**	**4,446,290**	**601,312**	**3,555,083**
0 percent	18,608,339	57,307,853	0	0	0	0	159,580	0.3	[2]	11,437	166,121	2,138	7,694
0 percent (capital gains)	620,467	13,687,071	4,057,278	4,057,278	0	0	34,654	0.3	0.9	6,046	35,758	1,519	3,273
10 percent	14,001,517	211,989,466	62,764,689	59,747,214	5,975,638	5,974,721	4,789,840	2.3	7.6	6,471	13,812	152	72
10 percent (Form 8814)	0	0	0	0	0	0	0	0.0	0.0	0	0	0	0
15 percent	21,173,853	699,989,538	449,538,316	253,150,826	57,611,892	37,972,624	54,176,052	7.7	12.1	14,482	26,155	450	374
15 percent (capital gains)	2,549,096	134,841,033	91,320,420	20,496,912	10,375,866	3,074,537	10,418,146	7.7	11.4	52,257	445,102	44,121	159,589
20 percent (capital gains)	13,375	42,408,754	31,061,281	25,512,394	5,867,640	5,102,479	6,307,817	14.9	20.3	12,346	736,198	12,923	1,142,219
25 percent	11,564,176	834,140,515	660,764,723	157,216,119	114,544,534	39,304,030	113,852,267	13.6	17.2	80,487	362,376	24,220	137,315
25 percent (capital gains)	125,785	17,985,805	15,311,883	1,713,352	2,711,380	428,338	2,781,811	15.5	18.2	12,606	95,741	13,733	115,769
28 percent	1,999,897	300,750,473	254,442,503	32,585,000	55,836,382	9,123,800	56,192,348	18.7	22.1	235,252	926,287	138,980	274,449
28 percent (capital gains)	7,071	1,868,789	1,541,170	357,258	318,817	100,032	345,086	18.5	22.4	682	29,724	696	40,339
33 percent	367,251	119,179,896	104,528,456	25,862,726	27,126,738	8,534,700	27,894,320	23.4	26.7	244,743	1,350,272	262,840	450,049
35 percent	757	441,817	381,490	666	104,584	233	105,457	23.9	27.6	338	1,981	538	1,446
39.6 percent	113,605	171,668,720	152,976,234	83,654,866	51,289,692	33,127,327	49,316,290	28.7	32.2	13,453	252,018	96,644	1,188,308
Form 8615	265,500	4,795,386	3,759,522	3,237,433	813,606	781,112	792,676	16.5	21.1	4,054	4,746	2,359	34,188

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

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

[1] Percentage not computed.

[2] Less than 0.05%.

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 3.4

17-Oct-17

2015 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed										
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Number of returns with Alternative Minimum Tax	Number of returns with Net-Investment Income Tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of Adjusted gross income less deficit	As a percentage of Modified taxable income		
All returns											
All tax rates	**150,494,271**	**10,211,708,811**	**7,352,216,671**	**2,541,069,252**	**1,482,757,584**	**641,020,227**	**1,436,385,719**	**14.1**	**19.5**	**4,467,806**	**3,828,611**
0 percent	35,634,760	157,873,825	0	0	0	0	695,758	0.4	[1]	26,206	4,962
0 percent (capital gains)	988,488	31,228,299	9,053,292	9,053,292	0	0	123,481	0.4	1.4	9,565	3,527
10 percent	27,388,292	643,191,087	172,051,761	161,168,348	16,119,726	16,116,835	8,378,255	1.3	4.9	17,957	1,793
10 percent (Form 8814)	8,348	-484,136	28,804	16,557	1,654	1,654	5,486	[1]	19.0	49	* 50
15 percent	43,633,721	2,184,336,816	1,343,687,510	770,928,993	172,916,378	115,639,349	143,739,283	6.6	10.7	78,675	2,325
15 percent (capital gains)	7,734,073	605,948,594	403,566,160	59,067,183	46,925,763	8,860,077	44,525,302	7.3	11.0	163,406	139,931
20 percent (capital gains)	61,706	227,503,512	180,708,899	153,537,859	34,311,572	30,707,572	37,196,398	16.3	20.6	55,309	58,803
25 percent	25,858,585	2,760,160,706	2,119,271,992	404,921,664	360,341,545	101,230,416	352,304,798	12.8	16.6	600,967	130,652
25 percent (capital gains)	315,481	74,687,494	63,584,136	8,081,621	11,460,964	2,020,405	11,889,889	15.9	18.7	59,885	56,383
28 percent	5,303,948	1,069,334,645	878,811,659	78,944,762	184,940,984	22,104,533	188,967,236	17.7	21.5	1,505,910	880,786
28 percent (capital gains)	13,610	9,321,525	7,679,602	2,440,367	1,682,480	683,303	1,927,549	20.7	25.1	7,028	5,010
33 percent	2,005,840	734,055,745	631,469,388	135,403,538	154,687,424	44,683,168	162,028,661	22.1	25.7	1,586,674	1,502,138
35 percent	205,676	110,457,816	98,172,917	4,945,016	26,176,085	1,730,756	26,977,700	24.4	27.5	158,825	168,705
39.6 percent	1,026,445	1,597,877,634	1,439,032,486	748,098,771	472,161,104	296,247,113	456,704,023	28.6	31.7	195,720	871,195
Form 8615	315,298	6,215,250	5,098,064	4,461,281	1,031,906	995,046	921,899	14.8	18.1	1,633	2,355
Joint returns and returns of surviving spouses											
All tax rates	**54,295,827**	**6,627,953,195**	**4,981,580,709**	**1,634,770,661**	**1,051,870,090**	**445,483,130**	**1,024,011,455**	**15.4**	**20.6**	**3,293,846**	**3,017,245**
0 percent	8,005,860	4,530,906	0	0	0	0	425,677	9.4	[1]	10,103	2,144
0 percent (capital gains)	279,999	15,594,403	4,310,303	4,310,303	0	0	99,854	0.6	2.3	5,972	2,613
10 percent	7,143,321	269,762,608	71,766,380	64,826,385	6,484,012	6,482,639	3,082,366	1.1	4.3	3,896	* 516
10 percent (Form 8814)	4,125	-400,039	18,338	6,091	608	608	4,063	[1]	22.2	* 46	* 50
15 percent	15,956,760	1,180,665,060	722,951,232	428,536,417	93,722,411	64,280,463	75,775,612	6.4	10.5	26,073	1,181
15 percent (capital gains)	4,755,683	442,751,366	293,727,249	34,054,619	34,490,710	5,108,193	32,199,591	7.3	11.0	90,035	83,233
20 percent (capital gains)	40,583	167,213,586	134,017,074	115,159,732	25,491,730	23,031,946	27,596,221	16.5	20.6	36,104	38,238
25 percent	12,263,040	1,736,952,554	1,318,434,218	216,507,633	222,122,948	54,126,908	215,452,506	12.4	16.3	349,155	87,831
25 percent (capital gains)	206,422	56,263,911	47,821,467	5,854,680	8,585,748	1,463,670	8,906,236	15.8	18.6	44,577	41,657
28 percent	3,049,642	729,340,349	591,830,621	42,124,863	122,290,073	11,794,962	125,565,854	17.2	21.2	1,143,817	687,082
28 percent (capital gains)	8,204	6,204,078	5,178,742	1,393,826	1,107,098	390,271	1,264,831	20.4	24.4	3,553	2,834
33 percent	1,537,384	587,315,805	502,985,089	104,338,054	121,703,064	34,431,558	128,151,727	21.8	25.5	1,260,739	1,178,424
35 percent	194,043	106,456,830	94,555,241	4,797,390	25,198,578	1,679,087	26,054,733	24.5	27.6	151,860	160,100
39.6 percent	850,761	1,325,301,778	1,193,984,754	612,860,669	390,673,109	242,692,825	379,432,183	28.6	31.8	167,915	731,342
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of married persons filing separately											
All tax rates	**2,977,192**	**190,688,552**	**152,665,454**	**67,408,762**	**33,689,462**	**18,704,408**	**32,174,028**	**16.9**	**21.1**	**142,751**	**105,098**
0 percent	413,061	-10,658,901	0	0	0	0	53,511	[1]	[1]	2,005	1,092
0 percent (capital gains)	10,795	277,059	75,365	75,365	0	0	537	0.2	0.7	* 227	**
10 percent	347,448	6,213,815	1,773,619	1,662,457	166,269	166,246	131,737	2.1	7.4	**	**
10 percent (Form 8814)	* 57	* -21,338	* 29	* 29	* 3	* 3	* 1,401	[1]	[1]	**	**
15 percent	1,153,601	41,581,472	26,036,118	15,393,218	3,373,305	2,308,983	3,074,156	7.4	11.8	** 6,086	** 1,966
15 percent (capital gains)	93,644	5,613,424	3,813,154	1,109,180	441,353	166,377	470,233	8.4	12.3	5,392	7,360
20 percent (capital gains)	2,514	14,000,580	9,845,739	9,261,972	1,927,836	1,852,394	2,155,457	15.4	21.9	2,176	2,421
25 percent	675,859	47,059,163	35,791,692	8,099,015	6,041,525	2,024,754	5,851,361	12.4	16.3	30,847	7,702
25 percent (capital gains)	5,017	1,313,657	1,058,764	185,426	200,865	46,357	219,399	16.7	20.7	1,735	2,025
28 percent	172,808	19,923,006	16,350,730	1,861,098	3,375,832	521,107	3,388,779	17.0	20.7	39,950	19,648
28 percent (capital gains)	27	568,877	461,399	314,864	117,302	88,162	126,363	22.2	27.4	25	27
33 percent	59,828	11,152,287	9,563,947	1,906,514	2,316,015	629,150	2,283,388	20.5	23.9	38,686	32,071
35 percent	8,383	2,388,129	2,129,318	104,705	562,665	36,647	523,184	21.9	24.6	5,795	6,260
39.6 percent	34,150	51,277,322	45,765,580	27,434,918	15,166,492	10,864,228	13,894,523	27.1	30.4	9,826	24,525
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of heads of households											
All tax rates	**22,134,303**	**823,331,580**	**411,218,548**	**176,280,035**	**68,756,826**	**33,749,426**	**57,230,124**	**7.0**	**13.9**	**381,029**	**114,348**
0 percent	8,311,069	107,133,149	0	0	0	0	21,209	[2]	[1]	3,567	121
0 percent (capital gains)	28,366	1,227,766	425,785	425,785	0	0	75	[2]	[2]	51	**
10 percent	5,729,307	153,636,980	35,621,518	35,248,812	3,525,488	3,524,881	408,950	0.3	1.1	**	**
10 percent (Form 8814)	3,112	-29,223	8,316	8,316	831	831	18	[1]	0.2	**	**
15 percent	5,865,158	279,592,689	156,111,165	78,982,283	19,560,320	11,847,342	12,078,412	4.3	7.7	** 39,729	** 20
15 percent (capital gains)	284,480	18,283,446	11,256,009	1,417,752	1,310,469	212,663	1,096,538	6.0	9.7	11,668	4,642
20 percent (capital gains)	1,703	4,800,563	4,109,747	3,362,309	772,912	672,462	824,810	17.2	20.1	1,534	1,648
25 percent	1,658,472	163,872,642	121,189,475	29,669,342	20,710,160	7,417,336	20,085,840	12.3	16.6	138,553	4,196
25 percent (capital gains)	13,802	2,196,016	1,852,157	394,615	351,713	98,654	356,035	16.2	19.2	2,944	1,127
28 percent	144,830	29,638,903	24,272,624	2,741,724	5,301,542	767,683	5,767,783	19.5	23.8	118,085	38,618
28 percent (capital gains)	387	261,648	215,777	98,055	50,980	27,455	58,275	22.3	27.0	387	347
33 percent	64,024	21,919,811	19,120,442	4,463,909	4,845,628	1,473,090	5,088,820	23.2	26.6	58,953	40,849
35 percent	2,796	1,376,346	1,270,505	42,520	354,369	14,882	339,131	24.6	26.7	1,137	1,892
39.6 percent	26,797	39,420,844	35,765,029	19,424,613	11,972,415	7,692,147	11,104,229	28.2	31.0	4,421	20,887
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of single persons											
All tax rates	**71,086,949**	**2,569,735,484**	**1,806,751,959**	**662,609,794**	**328,441,206**	**143,083,266**	**322,970,111**	**12.6**	**17.9**	**650,180**	**591,920**
0 percent	18,904,770	56,868,672	0	0	0	0	195,362	0.3	[1]	10,530	1,605
0 percent (capital gains)	669,328	14,129,070	4,241,840	4,241,840	0	0	23,015	0.2	0.5	3,316	889
10 percent	14,168,216	213,577,683	62,890,244	59,430,694	5,943,956	5,943,069	4,755,203	2.2	7.6	4,065	**
10 percent (Form 8814)	* 1,054	* -33,536	* 2,120	* 2,120	* 212	* 212	* 3	[1]	* 0.1	0	0
15 percent	20,658,203	682,497,594	438,588,996	248,017,074	56,260,342	37,202,561	52,811,103	7.7	12.0	16,785	** 460
15 percent (capital gains)	2,600,266	139,300,357	94,769,748	22,485,632	10,683,232	3,372,845	10,758,939	7.7	11.4	56,311	44,696
20 percent (capital gains)	16,905	41,488,783	32,736,339	25,753,846	6,119,095	5,150,769	6,619,911	16.0	20.2	15,495	16,495
25 percent	11,261,214	812,276,348	643,856,606	150,645,673	111,466,912	37,661,418	110,915,091	13.7	17.2	82,411	30,922
25 percent (capital gains)	90,240	14,913,909	12,851,747	1,646,901	2,322,637	411,725	2,408,219	16.1	18.7	10,629	11,574
28 percent	1,936,669	290,432,387	246,357,684	32,217,077	53,973,538	9,020,782	54,244,820	18.7	22.0	204,057	135,438
28 percent (capital gains)	4,992	2,286,922	1,823,685	633,623	407,099	177,414	478,080	20.9	26.2	3,063	1,802
33 percent	344,603	113,667,843	99,799,910	24,695,060	25,822,718	8,149,370	26,504,726	23.3	26.6	228,295	250,794
35 percent	* 454	* 236,511	* 217,853	* 402	* 60,472	* 141	* 60,652	* 25.6	* 27.8	* 33	* 452
39.6 percent	114,738	181,877,690	163,517,124	88,378,571	54,349,088	34,997,914	52,273,088	28.7	32.0	13,558	94,440
Form 8615	315,298	6,215,250	5,098,064	4,461,281	1,031,906	995,046	921,899	14.8	18.1	1,633	2,355

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

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

[1] Percentage not computed.

[1] Less than 0.05%.

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 3.4

4-May-17

2014 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed										
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Number of returns with Alternative Minimum Tax	Number of returns with Net-Investment Income Tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of Adjusted gross income less deficit	As a percentage of Modified taxable income		
All returns											
All tax rates	**148,606,578**	**9,771,035,412**	**6,997,410,730**	**2,399,946,105**	**1,402,387,187**	**601,636,991**	**1,355,304,645**	**13.9**	**19.4**	**4,277,624**	**3,591,314**
0 percent	35,964,899	164,173,507	0	0	0	0	582,926	0.4	[2]	19,864	4,387
0 percent (capital gains)	990,954	29,024,539	8,958,112	8,958,112	0	0	91,573	0.3	1.0	6,433	3,168
10 percent	27,338,132	637,641,022	170,147,226	158,700,202	15,874,107	15,870,020	8,119,221	1.3	4.8	12,845	57
10 percent (Form 8814)	7,108	-550,967	18,472	14,622	1,458	1,458	768	[2]	4.2	61	44
15 percent	42,955,747	2,134,302,385	1,309,795,237	751,373,826	168,549,423	112,706,074	139,649,188	6.5	10.7	77,474	948
15 percent (capital gains)	7,830,959	605,238,797	405,172,267	59,895,109	47,059,387	8,984,266	44,297,186	7.3	10.9	149,251	137,590
20 percent (capital gains)	60,610	198,690,213	157,025,836	130,722,979	29,615,810	26,144,596	32,135,199	16.2	20.5	54,381	57,882
25 percent	24,662,921	2,603,945,747	1,996,746,250	374,535,916	339,126,972	93,633,979	330,915,411	12.7	16.6	591,693	123,408
25 percent (capital gains)	311,144	66,755,524	55,757,898	5,813,288	9,864,588	1,453,322	10,270,721	15.4	18.4	59,327	46,678
28 percent	4,885,202	974,170,872	799,023,476	68,634,522	167,910,198	19,217,666	171,439,769	17.6	21.5	1,430,236	753,033
28 percent (capital gains)	153,118	33,525,536	27,211,980	1,781,306	5,184,505	498,766	5,493,165	16.4	20.2	30,828	24,326
33 percent	1,912,142	692,255,055	596,016,259	126,740,954	145,614,363	41,824,515	152,278,907	22.0	25.5	1,503,180	1,444,209
35 percent	189,947	101,093,946	89,880,223	4,555,941	23,949,458	1,594,579	24,769,991	24.5	27.6	151,891	153,693
39.6 percent	978,900	1,524,363,828	1,376,505,455	703,713,990	448,568,440	278,670,740	434,211,727	28.5	31.5	187,962	839,215
Form 8615	364,795	6,405,407	5,152,039	4,505,338	1,068,477	1,037,010	1,048,891	16.4	20.4	2,199	2,677
Joint returns and returns of surviving spouses											
All tax rates	**54,000,119**	**6,356,766,483**	**4,756,577,057**	**1,546,669,730**	**996,537,085**	**418,329,423**	**967,733,336**	**15.2**	**20.3**	**3,164,167**	**2,828,563**
0 percent	8,113,190	9,240,991	0	0	0	0	406,157	4.4	[2]	9,854	1,693
0 percent (capital gains)	270,434	14,224,193	4,136,247	4,136,247	0	0	60,027	0.4	1.5	3,504	1,591
10 percent	7,228,697	268,874,442	71,800,533	64,801,458	6,482,398	6,480,146	3,025,970	1.1	4.2	** 4,706	33
10 percent (Form 8814)	5,299	-445,747	14,485	10,635	1,061	1,061	760	[2]	5.2	**	44
15 percent	16,106,147	1,175,204,545	717,933,561	425,590,761	93,073,305	63,838,614	75,033,496	6.4	10.5	32,689	621
15 percent (capital gains)	4,853,286	444,908,599	295,695,656	33,842,225	34,732,398	5,076,334	32,147,013	7.2	10.9	85,454	79,384
20 percent (capital gains)	41,863	147,004,521	118,084,155	98,931,797	22,278,617	19,786,359	24,012,409	16.3	20.3	37,342	40,051
25 percent	11,785,471	1,643,804,167	1,246,022,855	199,924,578	209,503,273	49,981,145	202,589,794	12.3	16.3	340,740	87,756
25 percent (capital gains)	203,143	50,021,598	41,673,020	4,155,205	7,357,129	1,038,801	7,663,143	15.3	18.4	43,279	34,389
28 percent	2,832,988	667,623,563	540,978,196	37,067,279	111,647,202	10,378,838	114,620,845	17.2	21.2	1,077,593	576,553
28 percent (capital gains)	105,820	25,408,833	20,499,651	1,228,192	3,878,541	343,894	4,121,088	16.2	20.1	24,353	18,588
33 percent	1,466,685	555,206,784	475,627,432	98,149,818	114,806,431	32,389,440	120,702,046	21.7	25.4	1,201,104	1,139,799
35 percent	178,090	96,744,097	85,964,776	4,402,110	22,881,785	1,540,739	23,708,102	24.5	27.6	143,928	145,394
39.6 percent	809,006	1,258,945,897	1,138,146,487	574,429,425	369,894,943	227,474,052	359,642,485	28.6	31.6	159,621	702,667
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of married persons filing separately											
All tax rates	**2,949,371**	**191,152,313**	**153,432,090**	**67,666,980**	**34,495,657**	**19,344,297**	**32,957,704**	**17.2**	**21.5**	**139,348**	**98,873**
0 percent	424,072	-9,663,175	0	0	0	0	22,727	[2]	[2]	322	1,063
0 percent (capital gains)	10,272	382,875	106,090	106,090	0	0	1,555	0.4	1.5	20	** 62
10 percent	351,226	6,104,151	1,704,355	1,636,806	163,798	163,681	132,686	2.2	7.8	1,024	**
10 percent (Form 8814)	* 211	* -25,287	* 221	* 221	* 22	* 22	0	[2]	[2]	0	0
15 percent	1,143,031	41,024,244	25,575,527	15,202,523	3,317,725	2,280,378	3,066,050	7.5	12.0	6,976	**
15 percent (capital gains)	87,144	4,534,799	3,093,065	656,137	355,187	98,421	366,553	8.1	11.9	3,037	4,943
20 percent (capital gains)	2,838	11,450,555	7,807,257	7,158,067	1,516,482	1,431,613	1,751,068	15.3	22.4	2,741	2,807
25 percent	676,757	47,279,339	36,156,849	8,451,454	6,145,151	2,112,864	6,054,499	12.8	16.7	26,244	5,981
25 percent (capital gains)	1,861	1,237,046	1,098,958	388,434	226,011	97,109	247,686	20.0	22.5	1,841	1,544
28 percent	151,217	17,615,799	14,478,095	1,663,401	3,000,189	465,752	2,955,473	16.8	20.4	49,349	24,369
28 percent (capital gains)	2,012	485,602	368,960	20,560	71,003	5,757	77,655	16.0	21.0	11	12
33 percent	57,472	10,670,480	9,324,648	1,979,556	2,266,290	653,253	2,123,318	19.9	22.8	32,179	30,471
35 percent	7,047	1,962,526	1,766,316	96,306	467,370	33,707	472,604	24.1	26.8	4,664	4,533
39.6 percent	34,211	58,093,360	51,951,750	30,307,425	16,966,429	12,001,740	15,685,829	27.0	30.2	10,939	23,087
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of heads of households											
All tax rates	**22,077,498**	**792,032,011**	**387,687,124**	**166,035,102**	**63,834,784**	**31,111,995**	**52,613,341**	**6.6**	**13.6**	**357,951**	**102,548**
0 percent	8,355,004	106,037,903	0	0	0	0	17,695	[3]	[2]	1,493	54
0 percent (capital gains)	22,197	876,062	313,455	313,455	0	0	7,821	0.9	2.5	271	** 61
10 percent	5,824,719	153,376,163	34,854,818	34,501,982	3,450,921	3,450,198	369,502	0.2	1.1	** 5,993	**
10 percent (Form 8814)	* 1,590	* -62,913	* 3,759	* 3,759	* 375	* 375	0	[2]	[2]	**	0
15 percent	5,784,020	272,228,505	151,363,299	76,454,828	18,959,212	11,468,224	11,657,959	4.3	7.7	26,830	**
15 percent (capital gains)	280,235	18,476,722	11,757,720	2,170,067	1,361,396	325,510	1,139,317	6.2	9.7	11,650	7,173
20 percent (capital gains)	1,283	3,662,040	3,081,449	2,527,058	579,995	505,412	634,245	17.3	20.6	1,152	1,240
25 percent	1,591,629	154,472,097	114,467,538	27,163,459	19,547,941	6,790,865	18,945,581	12.3	16.6	140,874	3,952
25 percent (capital gains)	8,748	1,434,947	1,143,438	109,720	203,184	27,430	220,787	15.4	19.3	2,269	881
28 percent	124,049	24,770,035	20,070,088	1,913,545	4,367,209	535,793	4,746,139	19.2	23.6	108,276	31,924
28 percent (capital gains)	1,650	591,080	501,043	109,131	105,402	30,557	116,154	19.7	23.2	1,650	1,003
33 percent	53,576	18,360,031	15,852,574	3,695,943	4,010,014	1,219,661	4,300,320	23.4	27.1	51,138	33,750
35 percent	3,837	1,902,614	1,720,900	56,620	478,970	19,817	466,564	24.5	27.1	2,954	2,974
39.6 percent	24,961	35,906,725	32,557,042	17,015,538	10,770,165	6,738,153	9,991,255	27.8	30.7	3,401	19,535
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of single persons											
All tax rates	**69,579,590**	**2,431,084,604**	**1,699,714,459**	**619,574,293**	**307,519,662**	**132,851,280**	**302,000,264**	**12.4**	**17.8**	**616,157**	**561,329**
0 percent	19,072,633	58,557,787	0	0	0	0	136,347	0.2	[2]	8,195	1,575
0 percent (capital gains)	688,051	13,541,410	4,402,320	4,402,320	0	0	22,170	0.2	0.5	2,637	1,483
10 percent	13,933,490	209,286,266	61,787,520	57,759,956	5,776,990	5,775,996	4,591,063	2.2	7.4	** 1,184	4
10 percent (Form 8814)	* 7	* -17,020	* 7	* 7	* 1	* 1	* 8	[2]	* 114.3	**	0
15 percent	19,922,549	645,845,091	414,922,849	234,125,714	53,199,181	35,118,857	49,891,683	7.7	12.0	10,979	317
15 percent (capital gains)	2,610,293	137,318,677	94,625,826	23,226,680	10,610,405	3,484,002	10,644,302	7.8	11.2	49,109	46,091
20 percent (capital gains)	14,627	36,573,098	28,052,975	22,106,057	5,240,717	4,421,211	5,737,477	15.7	20.5	13,146	13,783
25 percent	10,609,064	758,390,144	600,099,007	138,996,425	103,930,607	34,749,106	103,325,538	13.6	17.2	83,835	25,718
25 percent (capital gains)	97,392	14,061,933	11,842,482	1,159,930	2,078,264	289,983	2,139,104	15.2	18.1	11,938	9,863
28 percent	1,776,948	264,161,474	223,497,097	27,990,297	48,895,598	7,837,283	49,117,311	18.6	22.0	195,017	120,187
28 percent (capital gains)	43,636	7,040,022	5,842,326	423,424	1,129,558	118,559	1,178,268	16.7	20.2	4,814	4,722
33 percent	334,409	108,017,761	95,211,605	22,915,638	24,531,628	7,562,161	25,153,223	23.3	26.4	218,759	240,189
35 percent	973	484,709	428,230	905	121,334	317	122,719	25.3	28.7	345	792
39.6 percent	110,722	171,417,846	153,850,175	81,961,602	50,936,903	32,456,794	48,892,159	28.5	31.8	14,000	93,926
Form 8615	364,795	6,405,407	5,152,039	4,505,338	1,068,477	1,037,010	1,048,891	16.4	20.4	2,199	2,677

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

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

[1] Percentage not computed.

[2] Less than 0.05%.

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 3.4

2-Feb-16

2013 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed										
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits			Number of returns with Alternative Minimum Tax	Number of returns with Net-Investment Income Tax
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of Adjusted gross income less deficit	As a percentage of Modified taxable income		
All returns											
All tax rates	**147,351,299**	**9,093,628,703**	**6,387,464,381**	**2,189,458,057**	**1,265,658,253**	**540,540,798**	**1,218,549,835**	**13.4**	**19.1**	**3,940,304**	**3,090,498**
0 percent	36,860,716	175,394,403	0	0	0	0	927,255	0.5	[1]	26,372	4,757
0 percent (capital gains)	955,251	29,182,887	8,488,736	8,488,736	0	0	161,333	0.6	1.9	7,829	2,966
10 percent	27,400,094	627,775,662	165,815,398	156,750,018	15,677,149	15,675,002	8,143,530	1.3	4.9	13,954	683
10 percent (Form 8814)	5,344	-563,024	5,929	4,237	425	425	6,326	[1]	106.7	45	33
15 percent	42,195,123	2,079,431,524	1,270,462,162	727,456,637	163,420,174	109,118,496	134,393,847	6.5	10.6	70,571	1,534
15 percent (capital gains)	7,749,539	585,154,581	385,805,644	54,075,366	45,689,518	8,111,305	42,974,081	7.3	11.1	135,409	110,457
20 percent (capital gains)	41,832	129,328,993	99,442,920	81,632,008	18,681,819	16,326,402	20,940,005	16.2	21.1	38,174	40,307
25 percent	24,009,141	2,480,311,232	1,892,539,378	355,532,280	321,337,391	88,883,070	312,825,846	12.6	16.5	554,724	87,716
25 percent (capital gains)	243,599	48,341,836	39,888,972	4,406,615	7,045,865	1,101,654	7,358,070	15.2	18.4	43,605	34,845
28 percent	4,603,602	896,746,182	732,034,525	63,734,805	154,183,250	17,845,745	157,418,952	17.6	21.5	1,305,066	584,877
28 percent (capital gains)	143,328	30,007,418	23,926,747	1,566,440	4,587,216	438,603	4,912,035	16.4	20.5	27,444	19,124
33 percent	1,768,562	620,275,324	529,758,686	114,962,990	130,157,048	37,937,787	136,327,547	22.0	25.7	1,379,815	1,316,128
35 percent	176,838	90,793,269	79,766,291	4,153,152	21,423,934	1,453,603	22,389,562	24.7	28.1	144,700	137,524
39.6 percent	892,420	1,296,134,364	1,155,178,360	612,913,986	382,486,865	242,713,938	368,823,987	28.5	31.9	186,666	746,644
Form 8615	305,910	5,314,053	4,350,634	3,780,788	967,600	934,768	947,457	17.8	21.8	5,931	2,900
Joint returns and returns of surviving spouses											
All tax rates	**53,985,556**	**5,903,263,302**	**4,334,706,382**	**1,409,513,355**	**897,057,317**	**374,755,993**	**867,436,601**	**14.7**	**20.0**	**2,926,862**	**2,440,659**
0 percent	8,508,500	16,323,551	0	0	0	0	620,515	3.8	[1]	16,451	2,854
0 percent (capital gains)	269,365	14,785,976	4,204,982	4,204,982	0	0	128,085	0.9	3.0	5,400	2,219
10 percent	7,377,121	268,497,575	70,622,503	65,099,979	6,510,801	6,509,998	3,143,465	1.2	4.5	3,614	669
10 percent (Form 8814)	1,892	-512,160	3,485	1,806	181	181	6,297	[1]	180.7	45	33
15 percent	16,223,034	1,164,670,422	708,616,589	419,033,434	91,813,749	62,855,015	73,390,732	6.3	10.4	22,876	1,020
15 percent (capital gains)	4,873,592	442,008,723	291,491,461	36,561,831	34,965,173	5,484,275	32,377,800	7.3	11.1	76,355	69,128
20 percent (capital gains)	27,491	96,114,581	74,495,006	62,123,764	14,033,322	12,424,753	15,721,038	16.4	21.1	24,912	26,416
25 percent	11,511,222	1,569,888,247	1,183,866,472	188,854,448	198,984,899	47,213,612	191,764,322	12.2	16.2	329,507	63,096
25 percent (capital gains)	154,656	35,409,754	28,997,737	3,002,874	5,086,143	750,719	5,318,241	15.0	18.3	32,663	24,831
28 percent	2,691,013	618,274,270	498,634,932	34,812,426	103,213,226	9,747,479	105,825,100	17.1	21.2	994,757	449,292
28 percent (capital gains)	89,245	21,946,537	17,390,684	1,018,883	3,309,618	285,287	3,564,578	16.2	20.5	21,773	14,744
33 percent	1,359,133	497,469,486	422,938,899	88,946,007	102,646,848	29,352,182	108,048,292	21.7	25.5	1,102,021	1,033,546
35 percent	167,038	87,162,114	76,550,416	4,027,477	20,553,431	1,409,617	21,509,417	24.7	28.1	137,481	131,684
39.6 percent	732,255	1,071,224,227	956,893,215	501,825,443	315,939,927	198,722,875	306,018,719	28.6	32.0	159,006	621,126
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of married persons filing separately											
All tax rates	**2,811,050**	**162,155,131**	**128,669,751**	**56,235,104**	**28,595,534**	**15,952,075**	**27,142,095**	**16.7**	**21.1**	**134,797**	**83,138**
0 percent	446,514	-9,496,662	0	0	0	0	46,212	[1]	[1]	1,191	162
0 percent (capital gains)	14,044	370,013	120,198	120,198	0	0	1,480	0.4	1.2	58	57
10 percent	322,431	5,713,397	1,549,770	1,442,843	144,314	144,284	116,520	2.0	7.5	1,998	** 6
10 percent (Form 8814)	* 7	* -17,590	0	0	0	0	0	[1]	[1]	0	0
15 percent	1,093,807	38,719,959	24,039,235	14,277,006	3,117,781	2,141,551	2,847,439	7.4	11.8	5,313	**
15 percent (capital gains)	86,852	4,616,751	3,070,886	687,108	352,074	103,066	366,888	7.9	11.9	5,417	5,078
20 percent (capital gains)	1,819	6,751,706	4,447,636	4,038,270	860,401	807,654	1,005,165	14.9	22.6	1,669	1,801
25 percent	597,991	40,591,779	30,989,589	7,246,010	5,255,870	1,811,503	5,174,975	12.7	16.7	35,150	5,705
25 percent (capital gains)	946	464,225	407,800	50,599	76,740	12,650	88,350	19.0	21.7	638	548
28 percent	156,581	17,269,028	13,957,326	1,530,474	2,885,960	428,533	2,884,288	16.7	20.7	40,437	15,716
28 percent (capital gains)	1,100	376,884	289,300	101,632	62,898	28,457	72,076	19.1	24.9	117	117
33 percent	49,077	8,636,937	7,549,610	1,688,291	1,849,244	557,136	1,763,137	20.4	23.4	26,362	28,304
35 percent	5,938	1,627,770	1,456,070	78,633	385,975	27,522	381,753	23.5	26.2	4,348	2,496
39.6 percent	33,943	46,530,934	40,792,331	24,974,039	13,604,277	9,889,719	12,393,811	26.6	30.4	12,099	23,147
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of heads of households											
All tax rates	**21,991,339**	**755,264,933**	**360,752,871**	**157,163,098**	**58,743,416**	**28,974,251**	**47,880,294**	**6.3**	**13.3**	**322,369**	**93,686**
0 percent	8,500,588	105,705,082	0	0	0	0	29,087	[2]	[1]	1,815	82
0 percent (capital gains)	22,991	945,208	323,182	323,182	0	0	52	[2]	[2]	27	23
10 percent	5,857,736	151,283,604	34,115,909	33,881,303	3,388,444	3,388,130	359,006	0.2	1.1	4,005	** 6
10 percent (Form 8814)	* 2,444	* -27,359	* 2,378	* 2,366	* 237	* 237	* 29	* [1]	* 1.2	0	0
15 percent	5,652,616	262,318,526	146,076,167	74,005,085	18,308,030	11,100,763	11,217,214	4.3	7.7	31,015	**
15 percent (capital gains)	277,616	16,935,715	10,480,989	1,285,656	1,216,035	192,848	1,010,467	6.0	9.6	6,655	3,273
20 percent (capital gains)	871	2,463,964	1,906,158	1,535,877	356,804	307,175	405,100	16.4	21.3	753	860
25 percent	1,478,785	141,905,529	104,482,335	25,928,705	17,881,763	6,482,176	17,314,551	12.2	16.6	125,087	2,597
25 percent (capital gains)	9,229	1,411,350	1,129,887	192,779	204,760	48,195	216,177	15.3	19.1	1,569	633
28 percent	104,185	21,038,979	17,105,620	1,837,127	3,739,383	514,396	4,090,838	19.4	23.9	93,445	30,226
28 percent (capital gains)	3,354	738,547	582,366	164,258	123,386	45,992	138,552	18.8	23.8	1,648	234
33 percent	53,912	17,850,377	15,395,141	3,548,235	3,897,929	1,170,918	4,139,925	23.2	26.9	49,871	35,395
35 percent	3,438	1,760,366	1,555,800	46,852	428,490	16,398	439,281	25.0	28.2	2,600	2,925
39.6 percent	23,573	30,935,045	27,596,939	14,411,675	9,198,156	5,707,023	8,520,017	27.5	30.9	3,879	17,432
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	0
Returns of single persons											
All tax rates	**21,991,339**	**755,264,933**	**360,752,871**	**157,163,098**	**58,743,416**	**28,974,251**	**47,880,294**	**6.3**	**13.3**	**322,369**	**93,686**
0 percent	8,500,588	105,705,082	0	0	0	0	29,087	[2]	[1]	1,815	82
0 percent (capital gains)	22,991	945,208	323,182	323,182	0	0	52	[2]	[2]	27	23
10 percent	5,857,736	151,283,604	34,115,909	33,881,303	3,388,444	3,388,130	359,006	0.2	1.1	4,005	** 6
10 percent (Form 8814)	* 2,444	* -27,359	* 2,378	* 2,366	* 237	* 237	* 29	* [1]	* 1.2	0	0
15 percent	5,652,616	262,318,526	146,076,167	74,005,085	18,308,030	11,100,763	11,217,214	4.3	7.7	31,015	**
15 percent (capital gains)	277,616	16,935,715	10,480,989	1,285,656	1,216,035	192,848	1,010,467	6.0	9.6	6,655	3,273
20 percent (capital gains)	871	2,463,964	1,906,158	1,535,877	356,804	307,175	405,100	16.4	21.3	753	860
25 percent	1,478,785	141,905,529	104,482,335	25,928,705	17,881,763	6,482,176	17,314,551	12.2	16.6	125,087	2,597
25 percent (capital gains)	9,229	1,411,350	1,129,887	192,779	204,760	48,195	216,177	15.3	19.1	1,569	633
28 percent	104,185	21,038,979	17,105,620	1,837,127	3,739,383	514,396	4,090,838	19.4	23.9	93,445	30,226
28 percent (capital gains)	3,354	738,547	582,366	164,258	123,386	45,992	138,552	18.8	23.8	1,648	234
33 percent	53,912	17,850,377	15,395,141	3,548,235	3,897,929	1,170,918	4,139,925	23.2	26.9	49,871	35,395
35 percent	3,438	1,760,366	1,555,800	46,852	428,490	16,398	439,281	25.0	28.2	2,600	2,925
39.6 percent	23,573	30,935,045	27,596,939	14,411,675	9,198,156	5,707,023	8,520,017	27.5	30.9	3,879	17,432
Form 8615	0	0	0	0	0	0	0	0.0	0.0	0	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.

[1] Percentage not computed.

[2] Less than 0.05%.

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 3.4

2012 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Percentage not computed.
[2] Less than $500.
[3] Less than 0.05%.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, July 2014
http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)
Table 3.4

2011 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Percentage not computed.
[2] Less than $500.
[3] Less than 0.05%.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, July 2013
http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)
Table 3.4

2010 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

* Estimate should be used with caution because of the small number of sample returns on which it is based.
** Data combined to avoid disclosure of information for specific taxpayers.
[1] Percentage not computed.
[2] Less than $500.
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NOTE: Detail may not add to totals because of rounding.
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Table 3.4

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

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

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

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

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

[2] Percentage not computed.

[3] Less than $500.

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

Source: IRS, Statistics of Income Division, July 2011

2008 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

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

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

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

[2] Percentage not computed.

[3] Less than $500.

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

Source: IRS, Statistics of Income Division, July 2010

11-Aug-09

2007 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

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

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

[2] Percentage not computed.

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

Source: IRS, Statistics of Income Division, July 2009

2006 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

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

[1] Percentage not computed.

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

Source: IRS, Statistics of Income Division, July 2008

2005 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

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

[1] Percentage not computed.

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

Source: IRS, Statistics of Income Division, July 2007

2004 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

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

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

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

[1] Percentage not computed

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

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

2003 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
			Modified taxable income		Tax generated		Income tax after credits		
								As a percentage of	
	Number of returns	Adjusted gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									
All tax rates	**101,386,201**	**6,056,906,001**	**4,206,592,864**	**1,476,381,921**	**780,309,227**	**331,464,700**	**747,690,732**	**12.3**	**17.8**
5 percent	678,141	14,989,722	4,130,293	4,115,356	208,010	205,768	262,065	1.7	6.3
8 percent	68,473	1,841,020	720,891	393,867	47,862	31,509	42,418	2.3	5.9
10 percent	23,243,875	416,481,979	106,142,753	106,135,364	10,615,439	10,613,536	5,354,716	1.3	5.0
10 percent (capital gains)	2,583,832	59,446,450	19,866,025	1,240,723	1,689,343	124,072	1,339,994	2.3	6.7
10 percent (Form 8814)	13,826	-295,440	8,681	8,681	870	870	492	[1]	5.7
15 percent	40,997,696	1,662,347,629	1,000,557,078	574,796,758	128,796,537	86,219,514	108,471,544	6.5	10.8
15 percent (capital gains)	6,474,523	401,021,331	259,768,302	48,385,193	33,235,065	7,257,779	31,088,912	7.8	12.0
20 percent	430,386	82,983,621	67,771,415	28,642,759	10,720,608	5,728,552	10,961,066	13.2	16.2
25 percent	15,578,547	1,190,502,522	887,311,030	238,553,113	148,923,302	59,638,278	145,051,874	12.2	16.3
25 percent (capital gains)	5,751,843	573,198,788	436,467,662	3,624,425	74,792,138	906,106	73,936,476	12.9	16.9
28 percent	1,756,615	243,393,541	196,015,310	35,135,435	41,655,938	9,837,922	41,854,635	17.2	21.4
28 percent (capital gains)	1,678,502	288,503,732	233,408,084	364,409	48,461,009	102,035	49,376,294	17.1	21.2
33 percent	1,277,577	358,924,926	305,591,419	66,200,131	74,561,983	21,846,043	76,331,709	21.3	25.0
35 percent	752,028	762,484,568	687,885,619	367,903,515	206,409,506	128,766,230	203,427,104	26.7	29.6
Form 8615	100,337	1,081,611	948,301	882,194	191,617	186,486	191,432	17.7	20.2
Joint returns and returns of surviving spouses									
All tax rates	**44,033,987**	**4,041,178,963**	**2,867,802,099**	**961,330,648**	**551,095,132**	**229,187,721**	**529,558,212**	**13.1**	**18.5**
5 percent	226,593	9,071,074	2,408,091	2,397,958	121,423	119,898	181,098	2.0	7.5
8 percent	28,357	1,260,125	482,473	229,770	31,018	18,382	27,770	2.2	5.8
10 percent	6,575,099	185,117,314	45,359,508	45,358,064	4,536,273	4,535,806	2,027,059	1.1	4.5
10 percent (capital gains)	1,216,493	39,784,897	12,722,831	845,611	1,097,882	84,561	828,426	2.1	6.5
10 percent (Form 8814)	8,229	-335,049	4,937	4,937	494	494	492	[1]	10.0
15 percent	17,301,376	991,052,577	590,474,243	348,251,552	76,460,433	52,237,733	63,120,860	6.4	10.7
15 percent (capital gains)	4,273,780	309,387,745	199,278,450	32,487,270	25,558,411	4,873,091	23,582,774	7.6	11.8
20 percent	247,502	60,491,852	49,621,305	21,055,514	7,881,862	4,211,103	8,049,791	13.3	16.2
25 percent	6,880,658	711,982,085	520,962,922	130,138,165	86,342,426	32,534,541	83,171,568	11.7	16.0
25 percent (capital gains)	3,636,716	431,399,229	325,684,263	2,814,052	55,354,781	703,513	54,492,787	12.6	16.7
28 percent	858,563	147,439,850	116,716,483	18,281,985	24,249,917	5,118,956	24,395,323	16.5	20.9
28 percent (capital gains)	1,146,349	219,173,629	176,081,085	264,694	36,115,227	74,114	36,941,285	16.9	21.0
33 percent	992,637	291,193,510	246,974,688	52,242,380	59,603,838	17,239,985	61,036,805	21.0	24.7
35 percent	641,635	644,160,124	581,030,822	306,958,696	173,741,145	107,435,544	171,702,173	26.7	29.6
Form 8615	--	--	--	--	--	--	--	[1]	[1]
Separate returns of married persons									
All tax rates	**2,027,382**	**101,649,749**	**74,697,606**	**31,623,916**	**14,992,426**	**7,966,313**	**14,598,485**	**14.4**	**19.5**
5 percent	1,866	38,565	20,834	20,834	1,041	1,042	1,471	3.8	7.1
8 percent	948	15,165	686	185	40	15	40	0.3	5.8
10 percent	285,859	3,911,186	944,457	944,457	94,453	94,446	71,425	1.8	7.6
10 percent (capital gains)	10,837	277,351	84,363	10,031	7,209	1,003	9,044	3.3	10.7
10 percent (Form 8814)	31	364	47	47	5	5	--	[1]	[1]
15 percent	973,600	26,698,033	16,372,795	9,557,595	2,115,179	1,433,639	1,936,365	7.3	11.8
15 percent (capital gains)	94,852	5,406,537	3,703,484	1,656,878	496,361	248,532	520,643	9.6	14.1
20 percent	5,913	1,708,145	1,410,614	670,494	238,071	134,099	250,973	14.7	17.8
25 percent	417,625	21,634,442	16,168,345	4,307,799	2,709,915	1,076,950	2,679,526	12.4	16.6
25 percent (capital gains)	75,576	4,786,814	3,667,555	92,274	626,873	23,069	633,987	13.2	17.3
28 percent	79,505	6,709,440	5,371,749	814,135	1,113,743	227,958	1,103,876	16.5	20.5
28 percent (capital gains)	21,539	2,186,965	1,830,782	--	375,149	--	380,399	17.4	20.8
33 percent	36,406	5,228,425	4,356,559	833,037	1,042,067	274,902	1,074,201	20.5	24.7
35 percent	22,824	23,048,318	20,765,338	12,716,151	6,172,321	4,450,653	5,936,534	25.8	28.6
Form 8615	--	--	--	--	--	--	--	[1]	[1]
All tax rates	**13,218,829**	**479,466,173**	**258,524,437**	**113,932,793**	**39,252,287**	**19,272,331**	**31,310,258**	**6.5**	**12.1**
5 percent	17,833	622,592	173,145	173,145	8,659	8,657	4,055	0.7	2.3
8 percent	2,238	85,868	18,608	18,608	1,488	1,489	--	[1]	[1]
10 percent	5,449,711	110,462,842	25,657,553	25,652,289	2,566,017	2,565,229	294,170	0.3	1.1
10 percent (capital gains)	108,516	2,437,285	762,832	81,353	68,098	8,135	29,106	1.2	3.8
10 percent (Form 8814)	4,613	37,166	3,356	3,356	337	337	--	[1]	[1]
15 percent	5,886,561	215,681,160	119,272,449	60,403,475	14,947,590	9,060,521	9,908,212	4.6	8.3
15 percent (capital gains)	289,602	13,866,378	8,650,342	1,333,990	1,098,423	200,099	942,231	6.8	10.9
20 percent	7,870	1,286,323	1,001,864	500,375	161,835	100,075	167,401	13.0	16.7
25 percent	1,130,895	81,429,236	58,846,484	15,815,943	9,843,254	3,953,986	9,419,662	11.6	16.0
25 percent (capital gains)	179,248	15,899,437	11,735,740	116,971	2,069,150	29,243	2,056,084	12.9	17.5
28 percent	53,370	7,641,743	6,142,963	899,390	1,332,965	251,829	1,364,713	17.9	22.2
28 percent (capital gains)	37,702	6,156,912	5,042,836	1,427	1,079,404	400	1,121,460	18.2	22.2
33 percent	34,932	9,059,843	7,745,815	1,701,677	1,942,583	561,553	2,005,245	22.1	25.9
35 percent	15,740	14,799,389	13,470,450	7,230,795	4,132,483	2,530,778	3,997,918	27.0	29.7
Form 8615	--	--	--	--	--	--	--	[1]	[1]
Returns of single persons									
All tax rates	**42,106,004**	**1,434,611,116**	**1,005,568,721**	**369,494,564**	**174,969,382**	**75,038,339**	**172,223,777**	**12.0**	**17.1**
5 percent	431,848	5,257,491	1,528,224	1,523,419	76,887	76,171	75,441	1.4	4.9
8 percent	36,930	479,863	219,124	145,303	15,315	11,624	14,608	3.0	6.7
10 percent	10,933,206	116,990,637	34,181,236	34,180,554	3,418,695	3,418,055	2,962,062	2.5	8.7
10 percent (capital gains)	1,247,986	16,946,917	6,295,998	303,729	516,153	30,373	473,418	2.8	7.5
10 percent (Form 8814)	953	2,079	342	342	34	34	--	[1]	[1]
15 percent	16,836,159	428,915,859	274,437,591	156,584,137	35,273,335	23,487,621	33,506,106	7.8	12.2
15 percent (capital gains)	1,816,289	72,360,670	48,136,026	12,907,055	6,081,869	1,936,058	6,043,264	8.4	12.6
20 percent	169,101	19,497,301	15,737,633	6,416,375	2,438,840	1,283,275	2,492,901	12.8	15.8
25 percent	7,149,369	375,456,760	291,333,280	88,291,206	50,027,708	22,072,802	49,781,118	13.3	17.1
25 percent (capital gains)	1,860,304	121,113,308	95,380,104	601,128	16,741,335	150,282	16,753,617	13.8	17.6
28 percent	765,177	81,602,508	67,784,116	15,139,925	14,959,313	4,239,179	14,990,723	18.4	22.1
28 percent (capital gains)	472,913	60,986,225	50,453,381	98,288	10,891,229	27,521	10,933,150	17.9	21.7
33 percent	213,603	53,443,148	46,514,357	11,423,038	11,973,494	3,769,603	12,215,457	22.9	26.3
35 percent	71,829	80,476,737	72,619,009	40,997,872	22,363,556	14,349,255	21,790,480	27.1	30.0
Form 8615	100,337	1,081,611	948,301	882,194	191,617	186,486	191,432	17.7	20.2

[1] Percentage not computed

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

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

2002 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

[1] Percentage not computed

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

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

2001 Individual Income Tax Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

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

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

[1] Percentage not computed.

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

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

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

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

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

[1] Percentage not computed.

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

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

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

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

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

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

[1] Percentage not computed.

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

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

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

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