

**Individual Income Tax Returns, Tax Year 2018**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>120,909,082</b> | <b>8,953,502,572</b> | <b>1,642,035,477</b>         | <b>48,407,689</b>  | <b>6,041,650,407</b> | <b>1,154,096,951</b>         | <b>2,876,137</b>                             | <b>194,418,906</b>   | <b>38,925,462</b>            |
| 0 percent.....                  | 10,367,975         | 81,502,833           | 0                            | 5,622,457  | 52,093,849           | 0                            | 139,752                                      | 1,219,635            | 0                            |
| 10 percent.....                 | 119,637,552        | 1,489,298,230        | 148,929,823                  | 48,043,727   | 851,917,161          | 85,191,716                   | 2,853,863                                    | 25,624,129           | 2,562,413                    |
| 10 percent (Form 8814).....     | 71,209             | 78,857               | 7,888                        | 53,203   | 61,841               | 6,186                        | 1,498  | 1,437                | 144                          |
| 15 percent.....                 | 93,901,202         | 2,869,353,995        | 344,322,479                  | 41,436,089   | 1,831,014,077        | 219,721,689                  | 2,523,886                                    | 54,424,655           | 6,530,959                    |
| 15 percent (capital gains)..... | 14,631,699         | 309,494,340          | 46,424,151                   | 9,120,618  | 204,742,632          | 30,711,395                   | 227,353                                      | 3,639,081            | 545,862                      |
| 20 percent (capital gains)..... | 1,304,641          | 603,966,605          | 120,793,321                  | 1,068,336  | 471,707,024          | 94,341,405                   | 33,159                                       | 27,106,690           | 5,421,338                    |
| 25 percent.....                 | 41,446,250         | 1,551,775,075        | 341,390,517                  | 21,440,187   | 1,090,625,704        | 239,937,655                  | 1,248,574                                    | 30,439,845           | 6,696,766                    |
| 25 percent (capital gains)..... | 12,434,250         | 768,028,733          | 184,326,896                  | 6,812,835  | 561,379,829          | 134,731,159                  | 358,671                                      | 13,629,075           | 3,270,978                    |
| 28 percent.....                 | 225,855            | 11,813,127           | 2,953,282                    | 161,960  | 8,787,505            | 2,196,876                    | 4,633  | 462,519              | 115,630                      |
| 28 percent (capital gains)..... | 12,424             | 3,826,428            | 1,071,400                    | 9,617  | 2,806,067            | 785,699                      | 468  | 87,726               | 24,563                       |
| 33 percent.....                 | 3,398,683          | 188,001,801          | 60,160,576                   | 2,086,009  | 144,804,144          | 46,337,326                   | 87,590                                       | 2,890,878            | 925,081                      |
| 35 percent.....                 | 2,199,514          | 291,855,566          | 102,149,448                  | 1,396,521  | 194,853,373          | 68,198,681                   | 56,248                                       | 3,938,416            | 1,378,446                    |
| 39.6 percent.....               | 841,679            | 779,604,872          | 288,453,803                  | 679,128  | 626,857,202          | 231,937,165                  | 28,985                                       | 30,954,822           | 11,453,284                   |
| Form 8615.....                  | 288,400            | 4,902,110            | 1,051,894                    | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>16,201,971</b>              | <b>545,671,590</b>   | <b>84,009,761</b>            | <b>53,423,285</b>         | <b>2,171,761,670</b> | <b>365,003,303</b>           |
| 0 percent.....                  | 374,643                        | 2,279,197            | 0                            | 4,231,123                 | 25,910,152           | 0                            |
| 10 percent.....                 | 16,165,419                     | 176,235,614          | 17,623,561                   | 52,574,542                | 435,521,326          | 43,552,133                   |
| 10 percent (Form 8814).....     | 14,920                         | 13,813               | 1,381                        | 1,588                     | 1,766                | 177                          |
| 15 percent.....                 | 10,009,829                     | 207,525,099          | 24,903,012                   | 39,931,397                | 776,390,165          | 93,166,820                   |
| 15 percent (capital gains)..... | 444,535                        | 8,125,537            | 1,218,830                    | 4,839,193                 | 92,987,091           | 13,948,064                   |
| 20 percent (capital gains)..... | 30,389                         | 13,844,408           | 2,768,882                    | 172,757                   | 91,308,484           | 18,261,697                   |
| 25 percent.....                 | 2,630,735                      | 51,584,315           | 11,348,549                   | 16,126,753                | 379,125,211          | 83,407,546                   |
| 25 percent (capital gains)..... | 1,027,209                      | 37,518,201           | 9,004,368                    | 4,235,535                 | 155,501,628          | 37,320,391                   |
| 28 percent.....                 | 10,857                         | 334,728              | 83,682                       | 48,405                    | 2,228,376            | 557,094                      |
| 28 percent (capital gains)..... | 558                            | 277,401              | 77,672                       | 1,782                     | 655,234              | 183,466                      |
| 33 percent.....                 | 233,029                        | 7,734,897            | 2,475,167                    | 992,054                   | 32,571,883           | 10,423,002                   |
| 35 percent.....                 | 143,362                        | 18,437,293           | 6,453,053                    | 603,384                   | 74,626,485           | 26,119,270                   |
| 39.6 percent.....               | 27,580                         | 21,761,089           | 8,051,603                    | 105,986                   | 100,031,760          | 37,011,751                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 288,400                   | 4,902,110            | 1,051,894                    |

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

Source: IRS, Statistics of Income Division, October 2020.

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

Table 3.6

**Individual Income Tax Returns, Tax Year 2017**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>119,035,360</b> | <b>7,995,026,111</b> | <b>1,621,055,686</b>         | <b>47,085,654</b>  | <b>5,363,936,978</b> | <b>1,139,243,975</b>         | <b>2,790,727</b>                             | <b>174,505,625</b>   | <b>38,625,902</b>            |
| 0 percent.....                  | 10,939,287         | 82,587,805           | 0                            | 6,083,923  | 52,911,195           | 0                            | 146,612                                      | 1,196,239            | 0                            |
| 10 percent.....                 | 117,695,180        | 1,410,984,103        | 141,098,410                  | 46,659,797   | 805,959,401          | 80,595,940                   | 2,760,563                                    | 24,198,116           | 2,419,812                    |
| 10 percent (Form 8814).....     | 68,806             | 49,585               | 4,958                        | 56,978   | 43,792               | 4,378                        | 478  | 661                  | 66                           |
| 15 percent.....                 | 90,365,551         | 2,633,897,528        | 395,084,629                  | 39,844,465   | 1,678,020,837        | 251,703,126                  | 2,424,402                                    | 49,917,773           | 7,487,666                    |
| 15 percent (capital gains)..... | 13,660,812         | 267,441,014          | 40,116,152                   | 8,511,931  | 177,496,922          | 26,624,538                   | 227,612                                      | 3,668,559            | 550,284                      |
| 20 percent (capital gains)..... | 1,149,188          | 518,854,641          | 103,770,928                  | 946,729  | 402,576,370          | 80,515,274                   | 29,478                                       | 23,380,376           | 4,676,075                    |
| 25 percent.....                 | 37,486,214         | 1,312,810,029        | 328,202,507                  | 19,123,637   | 855,898,057          | 213,974,514                  | 1,104,463                                    | 24,248,051           | 6,062,013                    |
| 25 percent (capital gains)..... | 1,109,029          | 18,625,001           | 4,656,250                    | 764,665  | 14,061,097           | 3,515,274                    | 12,941                                       | 476,816              | 119,204                      |
| 28 percent.....                 | 9,437,739          | 471,587,104          | 132,044,389                  | 6,155,747  | 333,867,169          | 93,482,807                   | 322,978                                      | 8,288,312            | 2,320,727                    |
| 28 percent (capital gains)..... | 26,691             | 4,045,762            | 1,132,813                    | 21,915   | 3,385,219            | 947,861                      | 192  | 98,844               | 27,676                       |
| 33 percent.....                 | 3,597,691          | 397,941,203          | 131,320,597                  | 2,850,642  | 323,254,557          | 106,674,004                  | 129,546                                      | 6,670,526            | 2,201,273                    |
| 35 percent.....                 | 1,326,218          | 56,890,853           | 19,911,799                   | 1,121,121  | 54,626,917           | 19,119,421                   | 45,622                                       | 1,173,706            | 410,797                      |
| 39.6 percent.....               | 1,109,602          | 814,917,277          | 322,707,242                  | 912,921  | 661,835,445          | 262,086,836                  | 40,735                                       | 31,187,648           | 12,350,308                   |
| Form 8615.....                  | 315,802            | 4,394,204            | 1,005,011                    | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>14,389,898</b>              | <b>454,685,485</b>   | <b>76,529,571</b>            | <b>54,769,081</b>         | <b>2,001,898,022</b> | <b>366,656,239</b>           |
| 0 percent.....                  | 368,928                        | 2,363,386            | 0                            | 4,339,824                 | 26,116,986           | 0                            |
| 10 percent.....                 | 14,356,585                     | 151,325,238          | 15,132,524                   | 53,918,234                | 429,501,349          | 42,950,135                   |
| 10 percent (Form 8814).....     | 8,848                          | 4,138                | 414                          | 2,502                     | 994                  | 99                           |
| 15 percent.....                 | 8,592,629                      | 171,027,105          | 25,654,066                   | 39,504,056                | 734,931,813          | 110,239,772                  |
| 15 percent (capital gains)..... | 406,108                        | 6,776,798            | 1,016,520                    | 4,515,161                 | 79,498,735           | 11,924,810                   |
| 20 percent (capital gains)..... | 28,059                         | 11,211,700           | 2,242,340                    | 144,921                   | 81,686,196           | 16,337,239                   |
| 25 percent.....                 | 2,123,708                      | 64,223,237           | 16,055,809                   | 15,134,406                | 368,440,683          | 92,110,171                   |
| 25 percent (capital gains)..... | 33,431                         | 385,921              | 96,480                       | 297,991                   | 3,701,168            | 925,292                      |
| 28 percent.....                 | 267,592                        | 13,831,500           | 3,872,820                    | 2,691,422                 | 115,600,123          | 32,368,034                   |
| 28 percent (capital gains)..... | 410                            | 41,466               | 11,611                       | 4,174                     | 520,233              | 145,665                      |
| 33 percent.....                 | 103,602                        | 11,768,904           | 3,883,738                    | 513,900                   | 56,247,217           | 18,561,582                   |
| 35 percent.....                 | 33,070                         | 875,733              | 306,507                      | 126,405                   | 214,497              | 75,074                       |
| 39.6 percent.....               | 30,057                         | 20,850,360           | 8,256,743                    | 125,890                   | 101,043,824          | 40,013,354                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 315,802                   | 4,394,204            | 1,005,011                    |

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

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| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>115,502,874</b> | <b>7,330,698,852</b> | <b>1,470,680,300</b>         | <b>46,147,291</b>  | <b>4,927,666,696</b> | <b>1,035,182,160</b>         | <b>2,641,172</b>                             | <b>155,298,515</b>   | <b>33,933,381</b>            |
| 0 percent.....                  | 10,616,377         | 69,952,120           | 0                            | 5,948,965  | 44,754,604           | 0                            | 156,452                                      | 893,620              | 0                            |
| 10 percent.....                 | 114,327,685        | 1,360,102,889        | 136,010,289                  | 45,799,427   | 783,341,879          | 78,334,188                   | 2,616,481                                    | 22,788,297           | 2,278,830                    |
| 10 percent (Form 8814).....     | 41,134             | 43,347               | 4,333                        | 37,027   | 39,281               | 3,926                        | 500  | 294                  | 29                           |
| 15 percent.....                 | 86,903,099         | 2,499,441,216        | 374,916,182                  | 38,718,455   | 1,606,283,026        | 240,942,454                  | 2,279,594                                    | 46,442,825           | 6,966,424                    |
| 15 percent (capital gains)..... | 12,694,339         | 204,682,062          | 30,702,309                   | 8,034,274  | 136,947,681          | 20,542,152                   | 192,804                                      | 2,163,362            | 324,504                      |
| 20 percent (capital gains)..... | 1,006,171          | 399,793,906          | 79,958,781                   | 835,405  | 311,695,538          | 62,339,108                   | 26,937                                       | 20,089,445           | 4,017,889                    |
| 25 percent.....                 | 35,345,176         | 1,222,161,997        | 305,540,499                  | 18,236,370   | 801,172,190          | 200,293,048                  | 1,025,483                                    | 22,272,169           | 5,568,042                    |
| 25 percent (capital gains)..... | 755,987            | 15,932,035           | 3,983,009                    | 532,564  | 12,289,724           | 3,072,431                    | 6,963  | 358,534              | 89,634                       |
| 28 percent.....                 | 8,702,126          | 432,576,801          | 121,121,504                  | 5,703,738  | 306,908,137          | 85,934,278                   | 286,158                                      | 6,950,768            | 1,946,215                    |
| 28 percent (capital gains)..... | 25,974             | 3,483,007            | 975,242                      | 15,434   | 2,642,154            | 739,803                      | 256  | 117,525              | 32,907                       |
| 33 percent.....                 | 3,316,852          | 365,946,785          | 120,762,439                  | 2,636,169  | 297,948,502          | 98,323,006                   | 104,710                                      | 6,006,989            | 1,982,306                    |
| 35 percent.....                 | 1,227,119          | 52,176,525           | 18,261,784                   | 1,037,332  | 50,114,114           | 17,539,940                   | 45,517                                       | 1,095,987            | 383,596                      |
| 39.6 percent.....               | 1,017,009          | 701,168,728          | 277,662,816                  | 840,537  | 573,529,866          | 227,117,827                  | 36,729                                       | 26,118,701           | 10,343,006                   |
| Form 8615.....                  | 265,500            | 3,237,433            | 781,112                      | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,912,061</b>              | <b>415,285,673</b>   | <b>68,969,724</b>            | <b>52,802,351</b>         | <b>1,832,447,967</b> | <b>332,595,035</b>           |
| 0 percent.....                  | 360,222                        | 2,107,948            | 0                            | 4,150,739                 | 22,195,947           | 0                            |
| 10 percent.....                 | 13,878,603                     | 143,421,743          | 14,342,174                   | 52,033,173                | 410,550,970          | 41,055,097                   |
| 10 percent (Form 8814).....     | 3,284                          | 3,194                | 320                          | 323                       | 579                  | 58                           |
| 15 percent.....                 | 8,158,086                      | 157,431,594          | 23,614,739                   | 37,746,963                | 689,283,771          | 103,392,566                  |
| 15 percent (capital gains)..... | 358,724                        | 4,850,952            | 727,643                      | 4,108,538                 | 60,720,067           | 9,108,010                    |
| 20 percent (capital gains)..... | 22,201                         | 9,397,776            | 1,879,555                    | 121,629                   | 58,611,147           | 11,722,229                   |
| 25 percent.....                 | 1,925,969                      | 56,702,685           | 14,175,671                   | 14,157,353                | 342,014,953          | 85,503,738                   |
| 25 percent (capital gains)..... | 22,182                         | 350,897              | 87,724                       | 194,278                   | 2,932,880            | 733,220                      |
| 28 percent.....                 | 230,062                        | 11,602,098           | 3,248,588                    | 2,482,168                 | 107,115,798          | 29,992,424                   |
| 28 percent (capital gains)..... | 2,040                          | 175,823              | 49,230                       | 8,245                     | 547,506              | 153,302                      |
| 33 percent.....                 | 94,360                         | 10,603,036           | 3,499,002                    | 481,613                   | 51,388,257           | 16,958,125                   |
| 35 percent.....                 | 29,908                         | 772,630              | 270,421                      | 114,362                   | 193,794              | 67,828                       |
| 39.6 percent.....               | 26,137                         | 17,865,296           | 7,074,657                    | 113,605                   | 83,654,866           | 33,127,327                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 265,500                   | 3,237,433            | 781,112                      |

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

**Individual Income Tax Returns, Tax Year 2015**  
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**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>114,859,512</b> | <b>7,352,216,671</b> | <b>1,482,782,552</b>         | <b>46,289,967</b>  | <b>4,981,580,709</b> | <b>1,051,867,207</b>         | <b>2,564,131</b>                             | <b>152,665,454</b>   | <b>33,696,451</b>            |
| 0 percent.....                  | 11,020,775         | 75,986,253           | 0                            | 6,199,331  | 48,740,325           | 0                            | 126,912                                      | 865,473              | 0                            |
| 10 percent.....                 | 113,596,816        | 1,342,900,043        | 134,290,004                  | 45,909,460   | 779,627,452          | 77,962,745                   | 2,546,524                                    | 21,942,732           | 2,194,273                    |
| 10 percent (Form 8814).....     | 87,545             | 123,499              | 12,341                       | 70,648   | 98,889               | 9,882                        | 1,244  | 1,024                | 103                          |
| 15 percent.....                 | 85,811,981         | 2,458,053,736        | 368,708,060                  | 38,713,666   | 1,589,752,149        | 238,462,822                  | 2,196,092                                    | 43,678,894           | 6,551,834                    |
| 15 percent (capital gains)..... | 12,790,535         | 222,675,888          | 33,401,383                   | 8,080,611  | 147,093,669          | 22,064,050                   | 207,660                                      | 3,043,361            | 456,504                      |
| 20 percent (capital gains)..... | 1,032,974          | 452,861,240          | 90,572,248                   | 854,945  | 355,721,777          | 71,144,355                   | 25,418                                       | 21,292,489           | 4,258,498                    |
| 25 percent.....                 | 34,664,510         | 1,193,348,760        | 298,337,190                  | 18,064,359   | 788,287,988          | 197,071,997                  | 954,158                                      | 20,320,150           | 5,080,038                    |
| 25 percent (capital gains)..... | 583,409            | 15,670,088           | 3,917,522                    | 408,298  | 12,027,481           | 3,006,870                    | 8,845  | 405,139              | 101,285                      |
| 28 percent.....                 | 8,545,744          | 421,381,350          | 117,986,778                  | 5,633,532  | 300,572,839          | 84,160,395                   | 275,179                                      | 6,571,439            | 1,840,003                    |
| 28 percent (capital gains)..... | 22,122             | 4,501,106            | 1,260,310                    | 15,082   | 3,112,207            | 871,418                      | 109  | 337,452              | 94,487                       |
| 33 percent.....                 | 3,237,961          | 359,978,642          | 118,792,952                  | 2,582,188  | 293,499,793          | 96,854,932                   | 102,360                                      | 5,756,739            | 1,899,724                    |
| 35 percent.....                 | 1,232,121          | 52,176,014           | 18,261,605                   | 1,044,804  | 50,185,473           | 17,564,916                   | 42,532                                       | 1,015,644            | 355,475                      |
| 39.6 percent.....               | 1,026,445          | 748,098,771          | 296,247,113                  | 850,761  | 612,860,669          | 242,692,825                  | 34,150                                       | 27,434,918           | 10,864,228                   |
| Form 8615.....                  | 315,298            | 4,461,281            | 995,046                      | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,823,234</b>              | <b>411,218,548</b>   | <b>68,751,627</b>            | <b>52,182,179</b>         | <b>1,806,751,959</b> | <b>328,467,266</b>           |
| 0 percent.....                  | 400,844                        | 2,174,935            | 0                            | 4,293,688                 | 24,205,520           | 0                            |
| 10 percent.....                 | 13,784,764                     | 141,155,461          | 14,115,546                   | 51,356,068                | 400,174,398          | 40,017,440                   |
| 10 percent (Form 8814).....     | 13,587                         | 20,409               | 2,039                        | 2,066                     | 3,177                | 317                          |
| 15 percent.....                 | 8,052,658                      | 154,681,358          | 23,202,204                   | 36,849,565                | 669,941,335          | 100,491,200                  |
| 15 percent (capital gains)..... | 362,614                        | 5,003,811            | 750,572                      | 4,139,650                 | 67,535,046           | 10,130,257                   |
| 20 percent (capital gains)..... | 24,244                         | 9,517,671            | 1,903,534                    | 128,367                   | 66,329,303           | 13,265,861                   |
| 25 percent.....                 | 1,907,853                      | 55,374,304           | 13,843,576                   | 13,738,141                | 329,366,318          | 82,341,580                   |
| 25 percent (capital gains)..... | 20,786                         | 553,253              | 138,313                      | 145,481                   | 2,684,216            | 671,054                      |
| 28 percent.....                 | 238,758                        | 11,952,513           | 3,346,704                    | 2,398,275                 | 102,284,559          | 28,639,677                   |
| 28 percent (capital gains)..... | 468                            | 149,361              | 41,821                       | 6,463                     | 902,085              | 252,584                      |
| 33 percent.....                 | 93,618                         | 10,431,418           | 3,442,368                    | 459,795                   | 50,290,692           | 16,595,928                   |
| 35 percent.....                 | 29,593                         | 779,440              | 272,804                      | 115,192                   | 195,456              | 68,410                       |
| 39.6 percent.....               | 26,797                         | 19,424,613           | 7,692,147                    | 114,738                   | 88,378,571           | 34,997,914                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 315,298                   | 4,461,281            | 995,046                      |

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

**Individual Income Tax Returns, Tax Year 2014**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>112,641,679</b> | <b>6,997,410,730</b> | <b>1,402,413,583</b>         | <b>45,886,929</b>  | <b>4,756,577,057</b> | <b>996,534,244</b>           | <b>2,525,298</b>                             | <b>153,432,090</b>   | <b>34,495,430</b>            |
| 0 percent.....                  | 11,123,036         | 77,236,885           | 0                            | 6,222,495  | 48,909,772           | 0                            | 119,816                                      | 721,566              | 0                            |
| 10 percent.....                 | 111,376,888        | 1,296,054,400        | 129,605,440                  | 45,515,533   | 759,277,317          | 75,927,732                   | 2,511,437                                    | 21,234,107           | 2,123,411                    |
| 10 percent (Form 8814).....     | 95,308             | 125,774              | 12,554                       | 80,080   | 105,984              | 10,580                       | 1,296  | 1,289                | 129                          |
| 15 percent.....                 | 83,582,605         | 2,350,397,899        | 352,559,685                  | 38,231,959   | 1,533,320,485        | 229,998,073                  | 2,158,794                                    | 42,309,208           | 6,346,381                    |
| 15 percent (capital gains)..... | 12,585,966         | 227,695,962          | 34,154,394                   | 7,912,914  | 150,024,414          | 22,503,662                   | 191,912                                      | 3,076,936            | 461,540                      |
| 20 percent (capital gains)..... | 995,461            | 433,249,804          | 86,649,961                   | 822,822  | 341,543,332          | 68,308,666                   | 26,060                                       | 22,530,407           | 4,506,081                    |
| 25 percent.....                 | 33,037,180         | 1,112,509,638        | 278,127,410                  | 17,344,210   | 736,565,533          | 184,141,383                  | 930,137                                      | 19,554,638           | 4,888,660                    |
| 25 percent (capital gains)..... | 680,278            | 12,746,548           | 3,186,637                    | 473,357  | 9,611,747            | 2,402,937                    | 9,245  | 665,848              | 166,462                      |
| 28 percent.....                 | 8,006,454          | 390,368,839          | 109,303,275                  | 5,317,466  | 279,253,536          | 78,190,990                   | 249,948                                      | 6,250,935            | 1,750,262                    |
| 28 percent (capital gains)..... | 210,472            | 3,502,135            | 980,598                      | 153,269  | 2,560,976            | 717,073                      | 2,814  | 128,688              | 36,033                       |
| 33 percent.....                 | 3,080,989          | 336,517,597          | 111,050,807                  | 2,453,781  | 274,099,621          | 90,452,875                   | 98,730                                       | 5,656,698            | 1,866,710                    |
| 35 percent.....                 | 1,168,847          | 48,785,921           | 17,075,072                   | 987,096  | 46,874,916           | 16,406,221                   | 41,258                                       | 994,345              | 348,021                      |
| 39.6 percent.....               | 978,900            | 703,713,990          | 278,670,740                  | 809,006  | 574,429,425          | 227,474,052                  | 34,211                                       | 30,307,425           | 12,001,740                   |
| Form 8615.....                  | 364,795            | 4,505,338            | 1,037,010                    | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,722,495</b>              | <b>387,687,124</b>   | <b>63,834,111</b>            | <b>50,506,957</b>         | <b>1,699,714,459</b> | <b>307,549,798</b>           |
| 0 percent.....                  | 405,572                        | 2,244,104            | 0                            | 4,375,153                 | 25,361,443           | 0                            |
| 10 percent.....                 | 13,686,649                     | 136,295,403          | 13,629,540                   | 49,663,269                | 379,247,573          | 37,924,757                   |
| 10 percent (Form 8814).....     | 13,870                         | 18,417               | 1,837                        | 63                        | 84                   | 8                            |
| 15 percent.....                 | 7,857,859                      | 146,970,546          | 22,045,582                   | 35,333,994                | 627,797,660          | 94,169,649                   |
| 15 percent (capital gains)..... | 366,117                        | 5,625,265            | 843,790                      | 4,115,023                 | 68,969,347           | 10,345,402                   |
| 20 percent (capital gains)..... | 20,681                         | 8,684,383            | 1,736,877                    | 125,898                   | 60,491,682           | 12,098,336                   |
| 25 percent.....                 | 1,805,990                      | 50,316,937           | 12,579,234                   | 12,956,843                | 306,072,530          | 76,518,132                   |
| 25 percent (capital gains)..... | 16,340                         | 248,717              | 62,179                       | 181,336                   | 2,220,236            | 555,059                      |
| 28 percent.....                 | 207,218                        | 9,984,675            | 2,795,709                    | 2,231,822                 | 94,879,694           | 26,566,314                   |
| 28 percent (capital gains)..... | 2,607                          | 137,738              | 38,567                       | 51,782                    | 674,733              | 188,925                      |
| 33 percent.....                 | 82,374                         | 9,412,338            | 3,106,071                    | 446,104                   | 47,348,941           | 15,625,150                   |
| 35 percent.....                 | 28,798                         | 733,064              | 256,573                      | 111,695                   | 183,596              | 64,259                       |
| 39.6 percent.....               | 24,961                         | 17,015,538           | 6,738,153                    | 110,722                   | 81,961,602           | 32,456,795                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 364,795                   | 4,505,338            | 1,037,010                    |

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

**Individual Income Tax Returns, Tax Year 2013**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>110,490,583</b> | <b>6,387,464,381</b> | <b>1,265,676,984</b>         | <b>45,477,057</b>  | <b>4,334,706,382</b> | <b>897,054,514</b>           | <b>2,364,536</b>                             | <b>128,669,751</b>   | <b>28,595,428</b>            |
| 0 percent.....                  | 11,101,955         | 63,710,850           | 0                            | 6,313,994  | 41,146,140           | 0                            | 124,043                                      | 769,467              | 0                            |
| 10 percent.....                 | 109,328,651        | 1,251,422,612        | 125,142,261                  | 45,133,721   | 738,703,599          | 73,870,360                   | 2,343,046                                    | 19,469,314           | 1,946,931                    |
| 10 percent (Form 8814).....     | 46,575             | 50,086               | 5,009                        | 41,607   | 46,884               | 4,688                        | 43   | 39                   | 4                            |
| 15 percent.....                 | 81,556,090         | 2,244,793,528        | 336,719,029                  | 37,712,996   | 1,471,581,731        | 220,737,260                  | 2,018,158                                    | 38,572,270           | 5,785,841                    |
| 15 percent (capital gains)..... | 11,789,619         | 184,787,453          | 27,718,118                   | 7,447,870  | 125,402,260          | 18,810,339                   | 184,712                                      | 3,508,251            | 526,238                      |
| 20 percent (capital gains)..... | 843,567            | 270,022,671          | 54,004,534                   | 697,676  | 214,661,298          | 42,932,260                   | 23,051                                       | 11,579,619           | 2,315,924                    |
| 25 percent.....                 | 31,786,364         | 1,039,883,221        | 259,970,805                  | 16,671,872   | 688,529,238          | 172,132,309                  | 845,006                                      | 17,763,506           | 4,440,877                    |
| 25 percent (capital gains)..... | 511,988            | 9,068,154            | 2,267,039                    | 352,595  | 6,710,587            | 1,677,647                    | 4,339  | 182,422              | 45,606                       |
| 28 percent.....                 | 7,482,081          | 356,883,755          | 99,927,451                   | 4,976,486  | 255,506,990          | 71,541,957                   | 245,583                                      | 5,558,015            | 1,556,244                    |
| 28 percent (capital gains)..... | 207,576            | 2,950,739            | 826,207                      | 141,381  | 2,151,606            | 602,450                      | 1,908  | 153,722              | 43,042                       |
| 33 percent.....                 | 2,837,821          | 303,548,222          | 100,170,913                  | 2,258,426  | 246,592,146          | 81,375,408                   | 88,958                                       | 5,183,874            | 1,710,678                    |
| 35 percent.....                 | 1,069,258          | 43,648,316           | 15,276,911                   | 899,293  | 41,848,460           | 14,646,961                   | 39,881                                       | 955,213              | 334,324                      |
| 39.6 percent.....               | 892,420            | 612,913,986          | 242,713,939                  | 732,255  | 501,825,443          | 198,722,876                  | 33,943                                       | 24,974,039           | 9,889,719                    |
| Form 8615.....                  | 305,910            | 3,780,788            | 934,768                      | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,490,751</b>              | <b>360,752,871</b>   | <b>58,742,795</b>            | <b>49,158,240</b>         | <b>1,563,335,377</b> | <b>281,284,247</b>           |
| 0 percent.....                  | 393,488                        | 1,824,461            | 0                            | 4,270,430                 | 19,970,783           | 0                            |
| 10 percent.....                 | 13,457,575                     | 130,766,959          | 13,076,696                   | 48,394,308                | 362,482,740          | 36,248,274                   |
| 10 percent (Form 8814).....     | 3,850                          | 3,022                | 302                          | 1,075                     | 141                  | 15                           |
| 15 percent.....                 | 7,597,138                      | 138,637,670          | 20,795,650                   | 34,227,797                | 596,001,856          | 89,400,278                   |
| 15 percent (capital gains)..... | 342,068                        | 3,944,048            | 591,607                      | 3,814,968                 | 51,932,894           | 7,789,934                    |
| 20 percent (capital gains)..... | 18,720                         | 5,702,228            | 1,140,446                    | 104,120                   | 38,079,526           | 7,615,905                    |
| 25 percent.....                 | 1,674,239                      | 45,972,290           | 11,493,073                   | 12,595,247                | 287,618,186          | 71,904,547                   |
| 25 percent (capital gains)..... | 15,428                         | 254,800              | 63,700                       | 139,625                   | 1,920,345            | 480,086                      |
| 28 percent.....                 | 185,111                        | 9,535,210            | 2,669,859                    | 2,074,902                 | 86,283,541           | 24,159,391                   |
| 28 percent (capital gains)..... | 4,371                          | 204,604              | 57,289                       | 59,916                    | 440,807              | 123,426                      |
| 33 percent.....                 | 80,923                         | 8,820,821            | 2,910,871                    | 409,513                   | 42,951,382           | 14,173,956                   |
| 35 percent.....                 | 27,011                         | 675,084              | 236,279                      | 103,073                   | 169,560              | 59,346                       |
| 39.6 percent.....               | 23,573                         | 14,411,675           | 5,707,023                    | 102,649                   | 71,702,829           | 28,394,320                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 305,910                   | 3,780,788            | 934,768                      |

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

**Individual Income Tax Returns, Tax Year 2012**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>108,983,618</b> | <b>6,394,904,384</b> | <b>1,228,066,009</b>         | <b>45,216,486</b>  | <b>4,365,653,542</b> | <b>869,688,998</b>           | <b>2,209,620</b>                             | <b>134,672,495</b>   | <b>28,038,389</b>            |
| 0 percent.....                  | 10,800,580         | 55,557,868           | 0                            | 6,201,779  | 36,379,533           | 0                            | 123,252                                      | 703,043              | 0                            |
| 10 percent.....                 | 107,854,252        | 1,202,863,863        | 120,286,386                  | 44,802,718   | 712,884,005          | 71,288,400                   | 2,191,596                                    | 17,688,248           | 1,768,825                    |
| 10 percent (Form 8814).....     | 35,332             | 34,608               | 3,460                        | 30,529   | 32,162               | 3,216                        | 36   | 35                   | 3                            |
| 15 percent.....                 | 80,135,682         | 2,149,744,513        | 322,461,677                  | 37,302,637   | 1,415,002,689        | 212,250,403                  | 1,864,489                                    | 34,565,315           | 5,184,797                    |
| 15 percent (capital gains)..... | 12,210,191         | 644,835,919          | 96,725,388                   | 7,939,147  | 477,853,948          | 71,678,092                   | 173,661                                      | 27,340,924           | 4,101,139                    |
| 25 percent.....                 | 31,040,228         | 993,068,348          | 248,267,087                  | 16,380,643   | 659,339,713          | 164,834,928                  | 748,955                                      | 15,220,831           | 3,805,208                    |
| 25 percent (capital gains)..... | 344,680            | 9,450,475            | 2,362,619                    | 248,973  | 6,979,831            | 1,744,958                    | 5,104  | 313,589              | 78,397                       |
| 28 percent.....                 | 7,362,526          | 345,754,691          | 96,811,313                   | 4,880,244  | 246,217,249          | 68,940,830                   | 218,993                                      | 5,410,379            | 1,514,906                    |
| 28 percent (capital gains)..... | 176,517            | 3,156,639            | 883,859                      | 114,955  | 2,286,055            | 640,096                      | 3,490  | 172,470              | 48,292                       |
| 33 percent.....                 | 2,834,578          | 291,464,990          | 96,183,447                   | 2,255,902  | 236,467,512          | 78,034,279                   | 94,948                                       | 5,146,654            | 1,698,396                    |
| 35 percent.....                 | 1,034,695          | 694,901,533          | 243,215,536                  | 869,470  | 572,210,845          | 200,273,796                  | 39,028                                       | 28,109,301           | 9,838,255                    |
| Form 8615.....                  | 262,807            | 4,070,936            | 865,236                      | 0  | 0                    | 0                            | * 999  | * 1,706              | * 170                        |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,415,961</b>              | <b>357,282,485</b>   | <b>57,500,584</b>            | <b>48,141,551</b>         | <b>1,537,295,861</b> | <b>272,838,038</b>           |
| 0 percent.....                  | 435,139                        | 1,710,906            | 0                            | 4,040,410                 | 16,764,386           | 0                            |
| 10 percent.....                 | 13,377,148                     | 126,754,921          | 12,675,492                   | 47,482,790                | 345,536,690          | 34,553,669                   |
| 10 percent (Form 8814).....     | 4,659                          | 2,341                | 233                          | 108                       | 70                   | 7                            |
| 15 percent.....                 | 7,608,638                      | 134,625,696          | 20,193,854                   | 33,359,917                | 565,550,813          | 84,832,622                   |
| 15 percent (capital gains)..... | 334,944                        | 15,289,055           | 2,293,358                    | 3,762,439                 | 124,351,992          | 18,652,799                   |
| 25 percent.....                 | 1,697,157                      | 44,320,937           | 11,080,234                   | 12,213,473                | 274,186,866          | 68,546,716                   |
| 25 percent (capital gains)..... | 5,571                          | 175,280              | 43,820                       | 85,032                    | 1,981,776            | 495,444                      |
| 28 percent.....                 | 199,839                        | 9,451,744            | 2,646,488                    | 2,063,451                 | 84,675,319           | 23,709,089                   |
| 28 percent (capital gains)..... | 5,745                          | 95,441               | 26,723                       | 52,328                    | 602,673              | 168,748                      |
| 33 percent.....                 | 72,512                         | 7,963,867            | 2,628,076                    | 411,216                   | 41,886,957           | 13,822,696                   |
| 35 percent.....                 | 23,913                         | 16,892,297           | 5,912,304                    | 102,284                   | 77,689,090           | 27,191,181                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 261,808                   | 4,069,230            | 865,065                      |

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

Source: IRS, Statistics of Income Division, July 2014.

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

**Individual Income Tax Returns, Tax Year 2011**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>108,638,626</b> | <b>5,747,740,726</b> | <b>1,088,568,164</b>         | <b>44,644,836</b>  | <b>3,884,261,730</b> | <b>764,843,897</b>           | <b>2,192,825</b>                             | <b>108,130,113</b>   | <b>22,381,133</b>            |
| 0 percent.....                  | 10,720,286         | 52,739,474           | 0                            | 5,918,251  | 30,796,034           | 0                            | 133,944                                      | 605,743              | 0                            |
| 10 percent.....                 | 107,423,944        | 1,169,487,797        | 116,948,780                  | 44,341,393   | 689,940,323          | 68,994,032                   | 2,172,383                                    | 16,877,438           | 1,687,744                    |
| 10 percent (Form 8814).....     | 90,879             | 52,640               | 5,239                        | 64,225   | 39,932               | 3,978                        | 3,475  | 2,606                | 260                          |
| 15 percent.....                 | 79,738,900         | 2,074,935,405        | 311,240,311                  | 36,918,241   | 1,359,560,557        | 203,934,084                  | 1,815,944                                    | 32,242,682           | 4,836,402                    |
| 15 percent (capital gains)..... | 11,551,423         | 377,505,706          | 56,625,856                   | 7,510,724  | 284,122,670          | 42,618,401                   | 170,837                                      | 13,492,723           | 2,023,909                    |
| 25 percent.....                 | 30,490,089         | 936,276,377          | 234,069,094                  | 16,023,498   | 621,562,374          | 155,390,594                  | 738,604                                      | 14,347,423           | 3,586,856                    |
| 25 percent (capital gains)..... | 198,173            | 5,140,829            | 1,285,207                    | 131,054  | 3,788,431            | 947,108                      | 3,073  | 148,207              | 37,052                       |
| 28 percent.....                 | 6,944,680          | 313,865,392          | 87,882,310                   | 4,659,051  | 225,077,042          | 63,021,572                   | 209,361                                      | 4,881,532            | 1,366,829                    |
| 28 percent (capital gains)..... | 84,246             | 2,829,619            | 792,293                      | 51,657   | 2,152,576            | 602,721                      | 2,749  | 71,307               | 19,966                       |
| 33 percent.....                 | 2,616,618          | 257,867,520          | 85,096,282                   | 2,086,163  | 209,810,947          | 69,237,612                   | 84,290                                       | 4,452,121            | 1,469,200                    |
| 35 percent.....                 | 922,346            | 554,356,113          | 194,024,639                  | 778,679  | 457,410,844          | 160,093,795                  | 32,851                                       | 21,008,330           | 7,352,916                    |
| Form 8615.....                  | 215,138            | 2,683,853            | 598,153                      | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,501,656</b>              | <b>336,600,676</b>   | <b>53,144,890</b>            | <b>48,299,309</b>         | <b>1,418,748,208</b> | <b>248,198,245</b>           |
| 0 percent.....                  | 409,461                        | 1,090,698            | 0                            | 4,258,630                 | 20,246,999           | 0                            |
| 10 percent.....                 | 13,473,932                     | 125,198,594          | 12,519,859                   | 47,436,236                | 337,471,441          | 33,747,144                   |
| 10 percent (Form 8814).....     | 20,224                         | 8,279                | 820                          | 2,956                     | 1,823                | 181                          |
| 15 percent.....                 | 7,626,192                      | 131,774,693          | 19,766,204                   | 33,378,523                | 551,357,473          | 82,703,621                   |
| 15 percent (capital gains)..... | 308,733                        | 8,235,092            | 1,235,264                    | 3,561,130                 | 71,655,221           | 10,748,283                   |
| 25 percent.....                 | 1,663,112                      | 42,610,292           | 10,652,573                   | 12,064,875                | 257,756,287          | 64,439,072                   |
| 25 percent (capital gains)..... | 6,657                          | 132,153              | 33,038                       | 57,389                    | 1,072,038            | 268,009                      |
| 28 percent.....                 | 186,519                        | 8,120,681            | 2,273,791                    | 1,889,749                 | 75,786,137           | 21,220,118                   |
| 28 percent (capital gains)..... | 1,804                          | 72,959               | 20,428                       | 28,036                    | 532,777              | 149,178                      |
| 33 percent.....                 | 66,746                         | 6,605,975            | 2,179,972                    | 379,419                   | 36,998,478           | 12,209,498                   |
| 35 percent.....                 | 19,952                         | 12,751,260           | 4,462,941                    | 90,864                    | 63,185,679           | 22,114,988                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 215,138                   | 2,683,853            | 598,153                      |

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

Source: IRS, Statistics of Income Division, July 2013.

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



**Individual Income Tax Returns, Tax Year 2010**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>107,315,923</b> | <b>5,503,672,955</b> | <b>1,037,750,735</b>         | <b>44,672,951</b>  | <b>3,723,804,323</b> | <b>728,305,790</b>           | <b>2,107,983</b>                             | <b>107,407,714</b>   | <b>22,281,897</b>            |
| 0 percent.....                  | 10,423,915         | 42,853,286           | 0                            | 6,094,106  | 28,615,365           | 0                            | 124,843                                      | 668,878              | 0                            |
| 10 percent.....                 | 106,429,109        | 1,142,853,178        | 114,285,318                  | 44,372,089   | 677,418,298          | 67,741,830                   | 2,093,754                                    | 16,215,193           | 1,621,519                    |
| 10 percent (Form 8814).....     | 105,334            | 73,542               | 7,351                        | 73,687   | 54,099               | 5,408                        | 122  | 139                  | 14                           |
| 15 percent.....                 | 78,766,490         | 2,000,877,397        | 300,131,609                  | 36,732,075   | 1,314,913,944        | 197,237,092                  | 1,767,461                                    | 30,365,870           | 4,554,881                    |
| 15 percent (capital gains)..... | 11,054,402         | 372,500,016          | 55,875,002                   | 7,241,054  | 280,991,800          | 42,148,770                   | 165,669                                      | 16,152,566           | 2,422,885                    |
| 25 percent.....                 | 29,296,669         | 873,575,754          | 218,393,938                  | 15,413,314   | 578,065,727          | 144,516,432                  | 716,685                                      | 13,263,879           | 3,315,970                    |
| 25 percent (capital gains)..... | 190,817            | 4,309,445            | 1,077,361                    | 130,732  | 3,258,668            | 814,667                      | 1,973  | 110,592              | 27,648                       |
| 28 percent.....                 | 6,488,963          | 289,593,358          | 81,086,140                   | 4,316,074  | 206,342,283          | 57,775,839                   | 184,767                                      | 4,270,124            | 1,195,635                    |
| 28 percent (capital gains)..... | 21,483             | 1,780,356            | 498,500                      | 15,837   | 1,252,842            | 350,796                      | 114  | 76,997               | 21,559                       |
| 33 percent.....                 | 2,413,386          | 233,725,052          | 77,129,267                   | 1,926,479  | 189,849,861          | 62,650,454                   | 72,440                                       | 3,871,484            | 1,277,590                    |
| 35 percent.....                 | 854,212            | 539,306,690          | 188,757,342                  | 715,195  | 443,041,436          | 155,064,503                  | 29,613                                       | 22,411,993           | 7,844,197                    |
| Form 8615.....                  | 190,960            | 2,224,881            | 508,906                      | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,616,523</b>              | <b>325,119,558</b>   | <b>50,915,738</b>            | <b>46,918,465</b>         | <b>1,347,341,360</b> | <b>236,247,309</b>           |
| 0 percent.....                  | 395,707                        | 1,022,388            | 0                            | 3,809,259                 | 12,546,655           | 0                            |
| 10 percent.....                 | 13,593,053                     | 123,817,979          | 12,381,798                   | 46,370,213                | 325,401,709          | 32,540,171                   |
| 10 percent (Form 8814).....     | 26,373                         | 15,836               | 1,582                        | 5,152                     | 3,468                | 347                          |
| 15 percent.....                 | 7,586,941                      | 127,224,881          | 19,083,732                   | 32,680,012                | 528,372,702          | 79,255,905                   |
| 15 percent (capital gains)..... | 297,323                        | 7,557,390            | 1,133,608                    | 3,350,357                 | 67,798,260           | 10,169,739                   |
| 25 percent.....                 | 1,623,162                      | 39,703,377           | 9,925,844                    | 11,543,507                | 242,542,770          | 60,635,693                   |
| 25 percent (capital gains)..... | 5,978                          | 94,699               | 23,675                       | 52,133                    | 845,486              | 211,371                      |
| 28 percent.....                 | 165,728                        | 7,122,975            | 1,994,433                    | 1,822,394                 | 71,857,975           | 20,120,233                   |
| 28 percent (capital gains)..... | 74                             | 52,623               | 14,734                       | 5,458                     | 397,894              | 111,410                      |
| 33 percent.....                 | 55,872                         | 6,063,114            | 2,000,827                    | 358,595                   | 33,940,593           | 11,200,396                   |
| 35 percent.....                 | 20,337                         | 12,444,297           | 4,355,504                    | 89,067                    | 61,408,965           | 21,493,138                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 190,960                   | 2,224,881            | 508,906                      |

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

Source: IRS, Statistics of Income Division, July 2012.

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

**Individual Income Tax Returns, Tax Year 2009**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns                    |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>104,164,970</b>             | <b>5,091,769,819</b> | <b>953,411,142</b>           | <b>44,204,143</b>  | <b>3,446,143,449</b> | <b>669,387,073</b>           | <b>2,068,015</b>                             | <b>94,213,470</b>    | <b>19,620,272</b>            |
| 0 percent.....                  | 10,419,886                     | 41,056,482           | 0                            | 6,149,119  | 27,850,216           | 0                            | 125,170                                      | 626,016              | 0                            |
| 5 percent.....                  | 70,321                         | 468,615              | 23,431                       | 26,106   | 204,467              | 10,223                       | 632  | 1,388                | 69                           |
| 10 percent.....                 | 103,285,579                    | 1,110,280,331        | 111,028,033                  | 43,912,895   | 665,781,428          | 66,578,143                   | 2,053,676                                    | 15,688,291           | 1,568,829                    |
| 10 percent (Form 8814).....     | 108,342                        | 80,673               | 8,107                        | 80,797   | 60,164               | 6,045                        | 2,116  | 2,397                | 240                          |
| 15 percent.....                 | 76,240,965                     | 1,919,450,700        | 287,917,605                  | 36,038,215   | 1,269,358,078        | 190,403,712                  | 1,697,580                                    | 29,004,482           | 4,350,672                    |
| 15 percent (capital gains)..... | 10,434,237                     | 242,309,836          | 36,346,475                   | 6,886,842  | 179,721,768          | 26,958,265                   | 161,287                                      | 9,359,884            | 1,403,983                    |
| 25 percent.....                 | 27,552,302                     | 807,873,171          | 201,968,293                  | 14,531,468   | 536,554,889          | 134,138,722                  | 655,725                                      | 11,919,952           | 2,979,988                    |
| 25 percent (capital gains)..... | 175,334                        | 3,110,508            | 777,627                      | 120,778  | 2,457,683            | 614,421                      | 4,154  | 55,992               | 13,998                       |
| 28 percent.....                 | 5,928,152                      | 262,890,351          | 73,609,298                   | 3,944,319  | 188,751,601          | 52,850,448                   | 170,342                                      | 3,814,580            | 1,068,082                    |
| 28 percent (capital gains)..... | 10,758                         | 1,015,444            | 284,324                      | 6,753  | 660,448              | 184,925                      | 29   | 37,127               | 10,396                       |
| 33 percent.....                 | 2,210,902                      | 215,527,152          | 71,123,960                   | 1,775,968  | 175,888,968          | 58,043,359                   | 70,059                                       | 3,608,120            | 1,190,680                    |
| 35 percent.....                 | 790,063                        | 485,043,315          | 169,765,160                  | 664,972  | 398,853,739          | 139,598,809                  | 27,901                                       | 20,095,241           | 7,033,334                    |
| Form 8615.....                  | 165,111                        | 2,663,242            | 558,827                      | 0  | 0                    | 0                            | 0  | 0                    | 0                            |
| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons  |                      |                              |  |                      |                              |
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate |  |                      |                              |
| <b>All tax rates.....</b>       | <b>13,187,433</b>              | <b>304,949,881</b>   | <b>47,364,547</b>            | <b>44,705,378</b>  | <b>1,246,463,019</b> | <b>217,039,251</b>           |  |                      |                              |
| 0 percent.....                  | 387,112                        | 919,234              | 0                            | 3,758,485  | 11,661,015           | 0                            |  |                      |                              |
| 5 percent.....                  | 10,737                         | 43,796               | 2,190                        | 32,847   | 218,963              | 10,948                       |  |                      |                              |
| 10 percent.....                 | 13,162,412                     | 119,863,859          | 11,986,386                   | 44,156,596   | 308,946,753          | 30,894,675                   |  |                      |                              |
| 10 percent (Form 8814).....     | 23,068                         | 16,492               | 1,660                        | 2,361  | 1,620                | 163                          |  |                      |                              |
| 15 percent.....                 | 7,320,912                      | 118,999,272          | 17,849,891                   | 31,184,257   | 502,088,868          | 75,313,330                   |  |                      |                              |
| 15 percent (capital gains)..... | 277,037                        | 5,403,741            | 810,561                      | 3,109,071  | 47,824,442           | 7,173,666                    |  |                      |                              |
| 25 percent.....                 | 1,462,970                      | 36,073,250           | 9,018,313                    | 10,902,140   | 223,325,079          | 55,831,270                   |  |                      |                              |
| 25 percent (capital gains)..... | 6,869                          | 78,851               | 19,713                       | 43,533   | 517,983              | 129,496                      |  |                      |                              |
| 28 percent.....                 | 150,097                        | 6,501,792            | 1,820,502                    | 1,663,394  | 63,822,378           | 17,870,266                   |  |                      |                              |
| 28 percent (capital gains)..... | 5                              | 2,342                | 656                          | 3,972  | 315,526              | 88,347                       |  |                      |                              |
| 33 percent.....                 | 54,665                         | 5,593,069            | 1,845,713                    | 310,210  | 30,436,995           | 10,044,208                   |  |                      |                              |
| 35 percent.....                 | 18,218                         | 11,454,181           | 4,008,963                    | 78,972   | 54,640,154           | 19,124,054                   |  |                      |                              |
| Form 8615.....                  | 0                              | 0                    | 0                            | 165,111  | 2,663,242            | 558,827                      |  |                      |                              |

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

Source: IRS, Statistics of Income Division, July 2011.

**Individual Income Tax Returns, Tax Year 2008**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>107,978,328</b> | <b>5,652,315,095</b> | <b>1,081,310,619</b>         | <b>45,204,538</b>  | <b>3,847,280,164</b> | <b>763,780,726</b>           | <b>2,275,910</b>                             | <b>117,288,222</b>   | <b>24,714,668</b>            |
| 0 percent.....                  | 10,897,964         | 48,940,232           | 0                            | 6,316,269  | 33,260,187           | 0                            | 113,425                                      | 468,920              | 0                            |
| 5 percent.....                  | 205,858            | 2,275,699            | 113,785                      | 92,778   | 1,404,081            | 70,204                       | 3,740  | 17,835               | 892                          |
| 10 percent.....                 | 106,892,311        | 1,109,076,691        | 110,907,669                  | 44,859,462   | 659,881,863          | 65,988,186                   | 2,262,646                                    | 16,902,109           | 1,690,211                    |
| 10 percent (Form 8814).....     | 131,638            | 151,299              | 15,132                       | 106,646  | 120,341              | 12,036                       | 1,736  | 946                  | 94                           |
| 15 percent.....                 | 80,264,660         | 1,971,611,116        | 295,741,667                  | 37,511,255   | 1,294,009,644        | 194,101,447                  | 1,936,708                                    | 32,771,640           | 4,915,746                    |
| 15 percent (capital gains)..... | 12,006,157         | 466,964,547          | 70,044,682                   | 7,806,371  | 349,650,170          | 52,447,525                   | 190,419                                      | 17,368,984           | 2,605,348                    |
| 25 percent.....                 | 30,355,956         | 871,091,740          | 217,772,935                  | 15,883,000   | 575,346,945          | 143,836,736                  | 796,466                                      | 14,592,266           | 3,648,066                    |
| 25 percent (capital gains)..... | 334,377            | 6,515,717            | 1,628,929                    | 223,309  | 4,891,220            | 1,222,805                    | 7,870  | 160,388              | 40,097                       |
| 28 percent.....                 | 6,903,701          | 296,231,725          | 82,944,883                   | 4,553,917  | 210,811,277          | 59,027,157                   | 227,548                                      | 4,947,157            | 1,385,204                    |
| 28 percent (capital gains)..... | 26,390             | 2,310,169            | 646,847                      | 15,965   | 1,617,100            | 452,788                      | 746  | 52,359               | 14,661                       |
| 33 percent.....                 | 2,641,250          | 250,813,195          | 82,768,354                   | 2,110,217  | 203,936,346          | 67,298,994                   | 88,471                                       | 4,380,799            | 1,445,664                    |
| 35 percent.....                 | 971,591            | 622,775,935          | 217,971,577                  | 817,167  | 512,350,991          | 179,322,847                  | 33,864                                       | 25,624,818           | 8,968,686                    |
| Form 8615.....                  | 384,095            | 3,557,032            | 754,158                      | 0  | 0                    | 0                            | 0  | 0                    | 0                            |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,612,171</b>              | <b>316,316,689</b>   | <b>49,685,818</b>            | <b>46,885,709</b>         | <b>1,371,430,020</b> | <b>243,129,407</b>           |
| 0 percent.....                  | 389,634                        | 1,362,886            | 0                            | 4,078,636                 | 13,848,239           | 0                            |
| 5 percent.....                  | 8,262                          | 77,414               | 3,871                        | 101,077                   | 776,369              | 38,818                       |
| 10 percent.....                 | 13,585,066                     | 119,568,442          | 11,956,844                   | 46,185,137                | 312,724,277          | 31,272,428                   |
| 10 percent (Form 8814).....     | 20,471                         | 27,041               | 2,705                        | 2,785                     | 2,970                | 297                          |
| 15 percent.....                 | 7,708,044                      | 120,959,765          | 18,143,965                   | 33,108,653                | 523,870,067          | 78,580,510                   |
| 15 percent (capital gains)..... | 308,600                        | 10,582,624           | 1,587,394                    | 3,700,767                 | 89,362,769           | 13,404,415                   |
| 25 percent.....                 | 1,520,580                      | 36,802,921           | 9,200,730                    | 12,155,910                | 244,349,607          | 61,087,402                   |
| 25 percent (capital gains)..... | 7,629                          | 141,164              | 35,291                       | 95,569                    | 1,322,945            | 330,736                      |
| 28 percent.....                 | 173,089                        | 7,141,053            | 1,999,495                    | 1,949,147                 | 73,332,239           | 20,533,027                   |
| 28 percent (capital gains)..... | 371                            | 68,324               | 19,131                       | 9,307                     | 572,386              | 160,268                      |
| 33 percent.....                 | 63,277                         | 5,918,824            | 1,953,212                    | 379,285                   | 36,577,226           | 12,070,484                   |
| 35 percent.....                 | 19,331                         | 13,666,231           | 4,783,181                    | 101,229                   | 71,133,894           | 24,896,863                   |
| Form 8615.....                  | 0                              | 0                    | 0                            | 384,095                   | 3,557,032            | 754,158                      |

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

Source: IRS, Statistics of Income Division, July 2010

**Individual Income Tax Returns, Tax Year 2007**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns                    |                      |                              | Returns of married persons filing jointly and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns [1]          | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>110,522,670</b>             | <b>6,063,577,664</b> | <b>1,155,419,319</b>         | <b>46,255,106</b>  | <b>4,176,489,069</b> | <b>825,513,633</b>           | <b>2,316,588</b>                             | <b>132,896,167</b>   | <b>27,279,640</b>            |
| 5 percent.....                  | 13,218,466                     | 76,924,366           | 3,846,218                    | 7,234,812  | 49,864,111           | 2,493,206                    | 128,103                                      | 738,386              | 36,919                       |
| 10 percent.....                 | 108,976,046                    | 1,101,417,525        | 110,141,753                  | 45,790,928   | 657,038,351          | 65,703,835                   | 2,299,664                                    | 16,606,493           | 1,660,649                    |
| 10 percent (Form 8814).....     | 200,937                        | 214,452              | 21,424                       | 172,669  | 186,322              | 18,615                       | 898  | 804                  | 80                           |
| 15 percent.....                 | 81,501,305                     | 1,955,871,274        | 293,380,691                  | 38,291,311   | 1,288,990,928        | 193,348,639                  | 1,949,320                                    | 31,596,498           | 4,739,475                    |
| 15 percent (capital gains)..... | 13,647,017                     | 823,273,935          | 123,491,090                  | 8,779,609  | 614,497,492          | 92,174,624                   | 224,675                                      | 34,009,661           | 5,101,449                    |
| 25 percent.....                 | 30,354,077                     | 844,825,224          | 211,206,306                  | 15,958,830   | 561,579,023          | 140,394,756                  | 738,847                                      | 13,071,310           | 3,267,827                    |
| 25 percent (capital gains)..... | 766,800                        | 13,684,050           | 3,421,012                    | 533,453  | 10,903,977           | 2,725,994                    | 12,174                                       | 396,199              | 99,050                       |
| 28 percent.....                 | 6,903,577                      | 293,630,590          | 82,216,565                   | 4,591,669  | 209,793,868          | 58,742,283                   | 210,944                                      | 4,428,527            | 1,239,987                    |
| 28 percent (capital gains)..... | 84,709                         | 3,053,662            | 855,025                      | 53,879   | 1,826,711            | 511,479                      | 426  | 79,967               | 22,391                       |
| 33 percent.....                 | 2,730,054                      | 260,213,156          | 85,870,342                   | 2,174,339  | 211,634,933          | 69,839,528                   | 83,121                                       | 3,855,085            | 1,272,178                    |
| 35 percent.....                 | 1,060,714                      | 686,066,875          | 240,123,406                  | 894,936  | 570,173,353          | 199,560,674                  | 34,244                                       | 28,113,238           | 9,839,633                    |
| Form 8615.....                  | 419,089                        | 4,402,555            | 845,487                      | --   | --                   | --                           | --   | --                   | --                           |
| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons  |                      |                              |  |                      |                              |
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns  | Income taxed at rate | Income tax generated at rate |  |                      |                              |
| <b>All tax rates.....</b>       | <b>13,911,458</b>              | <b>321,647,669</b>   | <b>50,139,193</b>            | <b>48,039,519</b>  | <b>1,432,544,758</b> | <b>252,486,854</b>           |  |                      |                              |
| 5 percent.....                  | 531,939                        | 2,579,797            | 128,990                      | 5,323,612  | 23,742,071           | 1,187,104                    |  |                      |                              |
| 10 percent.....                 | 13,857,509                     | 120,254,029          | 12,025,403                   | 47,027,944   | 307,518,651          | 30,751,865                   |  |                      |                              |
| 10 percent (Form 8814).....     | 23,918                         | 25,272               | 2,523                        | 3,453  | 2,054                | 205                          |  |                      |                              |
| 15 percent.....                 | 7,937,689                      | 120,606,660          | 18,090,999                   | 33,322,985   | 514,677,189          | 77,201,578                   |  |                      |                              |
| 15 percent (capital gains)..... | 366,630                        | 17,375,353           | 2,606,303                    | 4,276,102  | 157,391,429          | 23,608,714                   |  |                      |                              |
| 25 percent.....                 | 1,514,286                      | 33,771,966           | 8,442,992                    | 12,142,115   | 236,402,925          | 59,100,731                   |  |                      |                              |
| 25 percent (capital gains)..... | 23,049                         | 275,505              | 68,876                       | 198,124  | 2,108,368            | 527,092                      |  |                      |                              |
| 28 percent.....                 | 159,079                        | 6,627,948            | 1,855,825                    | 1,941,885  | 72,780,248           | 20,378,469                   |  |                      |                              |
| 28 percent (capital gains)..... | 873                            | 79,357               | 22,220                       | 29,531   | 1,067,626            | 298,935                      |  |                      |                              |
| 33 percent.....                 | 61,755                         | 6,153,031            | 2,030,500                    | 410,840  | 38,570,107           | 12,728,135                   |  |                      |                              |
| 35 percent.....                 | 22,240                         | 13,898,750           | 4,864,562                    | 109,294  | 73,881,535           | 25,858,537                   |  |                      |                              |
| Form 8615.....                  | --                             | --                   | --                           | 419,089  | 4,402,555            | 845,487                      |  |                      |                              |

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

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

Source: IRS, Statistics of Income Division, July 2009.

07-Aug-08

**Individual Income Tax Returns, Tax Year 2006**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Joint returns and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>106,658,774</b> | <b>5,580,354,544</b> | <b>1,061,277,890</b>         | <b>45,391,852</b>                              | <b>3,849,427,406</b> | <b>758,084,535</b>           | <b>2,174,867</b>                             | <b>117,178,658</b>   | <b>24,540,390</b>            |
| 5 percent.....                  | 12,761,691         | 71,118,752           | 3,555,938                    | 7,105,969                                      | 47,201,096           | 2,360,055                    | 129,275                                      | 705,381              | 35,269                       |
| 10 percent.....                 | 105,189,855        | 1,033,637,088        | 103,363,709                  | 44,930,813                                     | 622,134,651          | 62,213,465                   | 2,157,296                                    | 15,168,422           | 1,516,842                    |
| 10 percent (Form 8814).....     | 175,397            | 139,646              | 13,993                       | 146,302  | 123,309              | 12,352                       | 147  | 127                  | 13                           |
| 15 percent.....                 | 78,987,673         | 1,827,399,429        | 274,109,914                  | 37,501,697                                     | 1,210,659,130        | 181,598,870                  | 1,841,905                                    | 28,869,004           | 4,330,351                    |
| 15 percent (capital gains)..... | 13,103,694         | 710,432,860          | 106,564,929                  | 8,466,662                                      | 532,085,641          | 79,812,846                   | 195,768                                      | 25,535,216           | 3,830,282                    |
| 25 percent.....                 | 29,370,033         | 785,142,547          | 196,285,637                  | 15,531,094                                     | 522,206,066          | 130,551,517                  | 721,910                                      | 11,912,753           | 2,978,188                    |
| 25 percent (capital gains)..... | 855,216            | 15,384,573           | 3,846,143                    | 576,487  | 11,738,561           | 2,934,640                    | 16,552                                       | 525,433              | 131,358                      |
| 28 percent.....                 | 6,626,142          | 270,372,582          | 75,704,323                   | 4,409,201                                      | 193,771,718          | 54,256,081                   | 185,834                                      | 3,738,943            | 1,046,904                    |
| 28 percent (capital gains)..... | 97,447             | 2,339,269            | 654,995                      | 67,238   | 1,633,442            | 457,364                      | 1,136  | 148,195              | 41,495                       |
| 33 percent.....                 | 2,589,923          | 237,462,316          | 78,362,564                   | 2,072,964                                      | 193,424,034          | 63,829,931                   | 80,846                                       | 3,581,338            | 1,181,842                    |
| 35 percent.....                 | 1,002,051          | 622,722,005          | 217,952,702                  | 845,900  | 514,449,757          | 180,057,415                  | 31,179                                       | 26,993,847           | 9,447,846                    |
| Form 8615.....                  | 352,987            | 4,203,477            | 863,043                      | --   | --                   | --                           | --   | --                   | --                           |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,526,875</b>              | <b>301,094,986</b>   | <b>46,806,046</b>            | <b>45,565,179</b>         | <b>1,312,653,493</b> | <b>231,846,919</b>           |
| 5 percent.....                  | 496,751                        | 2,216,652            | 110,833                      | 5,029,697                 | 20,995,622           | 1,049,781                    |
| 10 percent.....                 | 13,478,568                     | 112,701,455          | 11,270,145                   | 44,623,178                | 283,632,560          | 28,363,256                   |
| 10 percent (Form 8814).....     | 24,325                         | 13,527               | 1,358                        | 4,624                     | 2,683                | 271                          |
| 15 percent.....                 | 7,697,144                      | 114,360,061          | 17,154,009                   | 31,946,927                | 473,511,234          | 71,026,685                   |
| 15 percent (capital gains)..... | 359,663                        | 15,441,129           | 2,316,169                    | 4,081,600                 | 137,370,874          | 20,605,631                   |
| 25 percent.....                 | 1,489,080                      | 31,979,513           | 7,994,878                    | 11,627,948                | 219,044,214          | 54,761,054                   |
| 25 percent (capital gains)..... | 20,151                         | 393,496              | 98,374                       | 242,026                   | 2,727,084            | 681,771                      |
| 28 percent.....                 | 145,909                        | 5,943,713            | 1,664,240                    | 1,885,198                 | 66,918,208           | 18,737,098                   |
| 28 percent (capital gains)..... | 3,146                          | 33,349               | 9,338                        | 25,927                    | 524,284              | 146,799                      |
| 33 percent.....                 | 58,855                         | 5,876,505            | 1,939,247                    | 377,259                   | 34,580,440           | 11,411,545                   |
| 35 percent.....                 | 21,595                         | 12,135,587           | 4,247,455                    | 103,377                   | 69,142,814           | 24,199,985                   |
| Form 8615.....                  | --                             | --                   | --                           | 352,987                   | 4,203,477            | 863,043                      |

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

Source: IRS, Statistics of Income Division, July 2008

24-Aug-07

**Individual Income Tax Returns, Tax Year 2005**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns        |                      |                              | Joint returns and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>104,321,332</b> | <b>5,136,900,575</b> | <b>972,707,439</b>           | <b>45,007,708</b>                              | <b>3,551,237,350</b> | <b>696,859,772</b>           | <b>2,108,485</b>                             | <b>102,807,654</b>   | <b>20,964,130</b>            |
| 5 percent.....                  | 12,608,155         | 66,355,442           | 3,317,772                    | 7,172,164                                      | 44,704,860           | 2,235,243                    | 121,442                                      | 655,174              | 32,759                       |
| 8 percent.....                  | *3,327             | *11,841              | *947                         | *695   | *11,515              | *921                         | --   | --                   | --                           |
| 10 percent.....                 | 102,754,108        | 978,752,225          | 97,875,223                   | 44,530,504                                     | 593,793,293          | 59,379,329                   | 2,090,811                                    | 14,226,613           | 1,422,661                    |
| 10 percent (capital gains)..... | 20,059             | 92,675               | 9,268                        | 7,796  | 63,852               | 6,385                        | --   | --                   | --                           |
| 10 percent (Form 8814).....     | 129,502            | 67,007               | 6,735                        | 112,512  | 62,195               | 6,247                        | 1,564  | 172                  | 18                           |
| 15 percent.....                 | 77,067,321         | 1,720,036,721        | 258,005,508                  | 36,990,671                                     | 1,145,962,704        | 171,894,406                  | 1,806,807                                    | 27,955,070           | 4,193,260                    |
| 15 percent (capital gains)..... | 12,249,826         | 605,997,994          | 90,899,699                   | 8,029,505                                      | 449,353,937          | 67,403,091                   | 206,360                                      | 20,547,630           | 3,082,144                    |
| 20 percent.....                 | 13,585             | 262,511              | 52,502                       | 5,096  | 95,142               | 19,028                       | *342   | *491                 | *98                          |
| 25 percent.....                 | 28,087,498         | 720,621,785          | 180,155,446                  | 14,909,563                                     | 480,176,113          | 120,044,028                  | 711,681                                      | 11,825,538           | 2,956,384                    |
| 25 percent (capital gains)..... | 676,189            | 14,947,825           | 3,736,956                    | 455,113  | 11,620,845           | 2,905,211                    | 11,279                                       | 462,106              | 115,527                      |
| 28 percent.....                 | 6,143,950          | 243,295,195          | 68,122,655                   | 4,088,143                                      | 175,306,151          | 49,085,722                   | 200,060                                      | 3,855,597            | 1,079,567                    |
| 28 percent (capital gains)..... | 34,972             | 1,775,748            | 497,209                      | 20,083   | 1,395,789            | 390,821                      | 102  | 47,375               | 13,265                       |
| 33 percent.....                 | 2,432,597          | 217,358,025          | 71,728,148                   | 1,942,423                                      | 177,624,746          | 58,616,166                   | 75,569                                       | 3,135,786            | 1,034,809                    |
| 35 percent.....                 | 953,005            | 565,391,974          | 197,887,191                  | 811,228  | 471,066,207          | 164,873,172                  | 27,773                                       | 20,096,103           | 7,033,636                    |
| Form 8615.....                  | 141,612            | 1,933,607            | 412,180                      | --   | --                   | --                           | --   | --                   | --                           |

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,214,442</b>              | <b>280,638,442</b>   | <b>43,512,678</b>            | <b>43,990,697</b>         | <b>1,202,217,129</b> | <b>211,370,859</b>           |
| 5 percent.....                  | 476,078                        | 1,869,881            | 93,494                       | 4,838,471                 | 19,125,527           | 956,276                      |
| 8 percent.....                  | *985                           | *50                  | *4                           | *1,647                    | *274                 | *21                          |
| 10 percent.....                 | 13,172,306                     | 106,792,695          | 10,679,270                   | 42,960,488                | 263,939,624          | 26,393,962                   |
| 10 percent (capital gains)..... | *3,781                         | *12,443              | *1,244                       | 8,481                     | 16,379               | 1,638                        |
| 10 percent (Form 8814).....     | 13,210                         | 4,246                | 428                          | 2,216                     | 395                  | 41                           |
| 15 percent.....                 | 7,565,745                      | 106,964,432          | 16,044,665                   | 30,704,099                | 439,154,515          | 65,873,177                   |
| 15 percent (capital gains)..... | 327,570                        | 13,008,393           | 1,951,259                    | 3,686,390                 | 123,088,034          | 18,463,205                   |
| 20 percent.....                 | *453                           | *41,961              | *8,392                       | 7,693                     | 124,917              | 24,983                       |
| 25 percent.....                 | 1,429,752                      | 29,170,445           | 7,292,611                    | 11,036,502                | 199,449,690          | 49,862,422                   |
| 25 percent (capital gains)..... | 14,646                         | 298,690              | 74,673                       | 195,152                   | 2,566,183            | 641,546                      |
| 28 percent.....                 | 135,602                        | 5,559,687            | 1,556,712                    | 1,720,146                 | 58,573,761           | 16,400,653                   |
| 28 percent (capital gains)..... | 831                            | 30,457               | 8,528                        | 13,957                    | 302,128              | 84,596                       |
| 33 percent.....                 | 59,962                         | 5,418,676            | 1,788,163                    | 354,642                   | 31,178,817           | 10,289,010                   |
| 35 percent.....                 | 20,566                         | 11,466,385           | 4,013,235                    | 93,438                    | 62,763,279           | 21,967,148                   |
| Form 8615.....                  | --                             | --                   | --                           | 141,612                   | 1,933,607            | 412,180                      |

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

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

Source: IRS, Statistics of Income Division, July 2007

**Individual Income Tax Returns, Tax Year 2004**  
**Returns with Modified Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns                    |                      |                              | Joint returns and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>102,721,593</b>             | <b>4,671,235,965</b> | <b>871,229,750</b>           | <b>44,461,823</b>                              | <b>3,206,818,540</b> | <b>619,821,457</b>           | <b>2,141,439</b>                             | <b>88,236,961</b>    | <b>17,544,727</b>            |
| 5 percent.....                  | 11,669,158                     | 54,487,388           | 2,724,369                    | 6,873,253                                      | 36,448,536           | 1,822,427                    | 112,046                                      | 542,852              | 27,143                       |
| 8 percent.....                  | 11,553                         | 99,717               | 7,977                        | 3,449  | 39,627               | 3,170                        | *43  | *1,228               | *98                          |
| 10 percent.....                 | 101,368,631                    | 946,805,321          | 94,680,532                   | 44,038,329                                     | 574,137,817          | 57,413,782                   | 2,123,230                                    | 14,125,945           | 1,412,595                    |
| 10 percent (capital gains)..... | 44,199                         | 289,572              | 28,957                       | 25,747   | 210,349              | 21,035                       | *2,899                                       | *18,712              | *1,871                       |
| 10 percent (Form 8814).....     | 109,147                        | 61,851               | 6,187                        | 78,820   | 48,885               | 4,890                        | 937  | 1,864                | 186                          |
| 15 percent.....                 | 75,970,951                     | 1,663,794,661        | 249,569,199                  | 36,398,647                                     | 1,104,833,489        | 165,725,023                  | 1,813,039                                    | 26,859,821           | 4,028,973                    |
| 15 percent (capital gains)..... | 11,332,216                     | 442,179,782          | 66,326,967                   | 7,504,203                                      | 330,973,121          | 49,645,968                   | 187,591                                      | 14,415,115           | 2,162,267                    |
| 20 percent.....                 | 55,751                         | 3,136,866            | 627,373                      | 36,590   | 2,218,584            | 443,717                      | 392  | 170,357              | 34,071                       |
| 25 percent.....                 | 27,762,690                     | 682,440,467          | 170,610,117                  | 14,641,434                                     | 453,005,255          | 113,251,314                  | 701,160                                      | 10,611,391           | 2,652,848                    |
| 25 percent (capital gains)..... | 510,813                        | 11,038,064           | 2,759,516                    | 347,828  | 8,506,490            | 2,126,622                    | 10,952                                       | 315,016              | 78,754                       |
| 28 percent.....                 | 5,781,344                      | 220,414,909          | 61,716,174                   | 3,846,799                                      | 159,337,910          | 44,614,615                   | 162,838                                      | 2,968,037            | 831,050                      |
| 28 percent (capital gains)..... | 21,661                         | 1,239,277            | 346,998                      | 16,598   | 917,249              | 256,830                      | 69   | 77,294               | 21,642                       |
| 33 percent.....                 | 2,207,069                      | 191,554,312          | 63,212,923                   | 1,785,661                                      | 157,868,330          | 52,096,549                   | 57,865                                       | 2,601,825            | 858,602                      |
| 35 percent.....                 | 842,749                        | 452,366,186          | 158,328,165                  | 724,186  | 378,272,901          | 132,395,515                  | 22,797                                       | 15,527,502           | 5,434,626                    |
| Form 8615.....                  | 111,617                        | 1,327,593            | 284,294                      | --   | --                   | --                           | --   | --                   | --                           |
| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons                      |                      |                              |  |                      |                              |
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate |  |                      |                              |
| <b>All tax rates.....</b>       | <b>13,352,406</b>              | <b>276,759,483</b>   | <b>42,356,182</b>            | <b>42,765,925</b>                              | <b>1,099,420,981</b> | <b>191,507,384</b>           |  |                      |                              |
| 5 percent.....                  | 497,689                        | 1,752,886            | 87,644                       | 4,186,170                                      | 15,743,114           | 787,156                      |  |                      |                              |
| 8 percent.....                  | *934                           | *13,831              | *1,106                       | *7,125   | *45,030              | *3,602                       |  |                      |                              |
| 10 percent.....                 | 13,310,384                     | 106,284,986          | 10,628,499                   | 41,896,688                                     | 252,256,572          | 25,225,657                   |  |                      |                              |
| 10 percent (capital gains)..... | *2,210                         | *3,363               | *336                         | 13,342   | 57,148               | 5,715                        |  |                      |                              |
| 10 percent (Form 8814).....     | 26,347                         | 10,596               | 1,060                        | 3,044  | 506                  | 51                           |  |                      |                              |
| 15 percent.....                 | 7,782,512                      | 110,247,095          | 16,537,064                   | 29,976,754                                     | 421,854,257          | 63,278,139                   |  |                      |                              |
| 15 percent (capital gains)..... | 316,630                        | 9,549,782            | 1,432,467                    | 3,323,792                                      | 87,241,764           | 13,086,265                   |  |                      |                              |
| 20 percent.....                 | 433                            | 41,578               | 8,316                        | 18,335   | 706,348              | 141,270                      |  |                      |                              |
| 25 percent.....                 | 1,532,486                      | 29,602,345           | 7,400,586                    | 10,887,610                                     | 189,221,476          | 47,305,369                   |  |                      |                              |
| 25 percent (capital gains)..... | 13,742                         | 196,104              | 49,026                       | 138,291  | 2,020,454            | 505,113                      |  |                      |                              |
| 28 percent.....                 | 138,577                        | 5,174,643            | 1,448,900                    | 1,633,129                                      | 52,934,319           | 14,821,609                   |  |                      |                              |
| 28 percent (capital gains)..... | *28                            | *26,562              | *7,437                       | 4,964  | 218,171              | 61,088                       |  |                      |                              |
| 33 percent.....                 | 56,177                         | 4,787,984            | 1,580,035                    | 307,367  | 26,296,175           | 8,677,738                    |  |                      |                              |
| 35 percent.....                 | 17,362                         | 9,067,728            | 3,173,705                    | 78,404   | 49,498,055           | 17,324,319                   |  |                      |                              |
| Form 8615.....                  | --                             | --                   | --                           | 111,617  | 1,327,593            | 284,294                      |  |                      |                              |

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

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

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

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

| Marginal tax rate classes       | All returns        |                      |                              | Joint returns and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns  | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>101,386,201</b> | <b>4,206,592,861</b> | <b>780,305,566</b>           | <b>44,033,987</b>                              | <b>2,867,802,099</b> | <b>551,093,751</b>           | <b>2,027,382</b>                             | <b>74,697,606</b>    | <b>14,992,353</b>            |
| 5 percent.....                  | 9,833,227          | 33,552,373           | 1,677,619                    | 5,735,137                                      | 21,989,140           | 1,099,457                    | 109,279                                      | 358,270              | 17,913                       |
| 8 percent.....                  | 1,058,265          | 3,780,577            | 302,446                      | 638,945  | 2,744,256            | 219,540                      | 12,762                                       | 24,298               | 1,944                        |
| 10 percent.....                 | 100,367,644        | 914,053,162          | 91,405,316                   | 43,667,544                                     | 555,949,302          | 55,594,930                   | 2,017,756                                    | 13,037,057           | 1,303,706                    |
| 10 percent (capital gains)..... | 1,445,014          | 3,942,692            | 394,269                      | 837,753  | 2,774,756            | 277,476                      | 12,290                                       | 22,530               | 2,253                        |
| 10 percent (Form 8814).....     | 92,871             | 62,588               | 6,267                        | 70,255   | 48,325               | 4,837                        | 56   | 67                   | 7                            |
| 15 percent.....                 | 74,461,039         | 1,583,782,894        | 237,567,434                  | 35,870,035                                     | 1,052,826,848        | 157,924,027                  | 1,721,892                                    | 24,754,136           | 3,713,120                    |
| 15 percent (capital gains)..... | 9,461,124          | 205,205,659          | 30,780,849                   | 6,285,159                                      | 152,654,959          | 22,898,244                   | 144,743                                      | 5,995,346            | 899,302                      |
| 20 percent.....                 | 2,188,286          | 75,411,601           | 15,082,320                   | 1,441,471                                      | 57,677,194           | 11,535,439                   | 25,602                                       | 2,464,341            | 492,868                      |
| 25 percent.....                 | 26,738,916         | 640,244,673          | 160,061,168                  | 14,119,838                                     | 423,664,278          | 105,916,069                  | 652,367                                      | 9,830,617            | 2,457,654                    |
| 25 percent (capital gains)..... | 349,114            | 7,250,430            | 1,812,607                    | 236,994  | 5,705,659            | 1,426,415                    | 4,929  | 185,917              | 46,479                       |
| 28 percent.....                 | 5,459,365          | 199,378,501          | 55,825,980                   | 3,635,902                                      | 143,892,642          | 40,289,940                   | 160,274                                      | 2,894,980            | 810,594                      |
| 28 percent (capital gains)..... | 9,600              | 805,760              | 225,613                      | 5,868  | 609,221              | 170,582                      | *12  | *14,530              | *4,068                       |
| 33 percent.....                 | 2,029,605          | 170,336,243          | 56,210,960                   | 1,634,272                                      | 140,306,823          | 46,301,252                   | 59,230                                       | 2,399,367            | 791,791                      |
| 35 percent.....                 | 752,028            | 367,903,515          | 128,766,230                  | 641,635  | 306,958,696          | 107,435,544                  | 22,824                                       | 12,716,151           | 4,450,653                    |
| Form 8615.....                  | 100,337            | 882,194              | 186,486                      | --   | --                   | --                           | --   | --                   | --                           |

  

| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>13,218,829</b>              | <b>258,524,437</b>   | <b>39,251,842</b>            | <b>42,106,004</b>         | <b>1,005,568,719</b> | <b>174,967,619</b>           |
| 5 percent.....                  | 403,159                        | 934,890              | 46,745                       | 3,585,652                 | 10,270,073           | 513,504                      |
| 8 percent.....                  | 34,235                         | 80,776               | 6,462                        | 372,323                   | 931,248              | 74,500                       |
| 10 percent.....                 | 13,184,715                     | 102,452,847          | 10,245,285                   | 41,497,629                | 242,613,955          | 24,261,396                   |
| 10 percent (capital gains)..... | 52,205                         | 149,977              | 14,998                       | 542,765                   | 995,430              | 99,543                       |
| 10 percent (Form 8814).....     | 19,653                         | 12,773               | 1,281                        | *2,907                    | *1,421               | *143                         |
| 15 percent.....                 | 7,628,714                      | 105,116,730          | 15,767,510                   | 29,240,398                | 401,085,180          | 60,162,777                   |
| 15 percent (capital gains)..... | 254,126                        | 4,043,136            | 606,470                      | 2,777,097                 | 42,512,217           | 6,376,833                    |
| 20 percent.....                 | 48,027                         | 1,325,228            | 265,046                      | 673,186                   | 13,944,838           | 2,788,968                    |
| 25 percent.....                 | 1,450,057                      | 28,069,853           | 7,017,463                    | 10,516,654                | 178,679,925          | 44,669,981                   |
| 25 percent (capital gains)..... | 11,082                         | 188,343              | 47,086                       | 96,109                    | 1,170,512            | 292,628                      |
| 28 percent.....                 | 141,741                        | 4,805,859            | 1,345,641                    | 1,521,448                 | 47,785,019           | 13,379,805                   |
| 28 percent (capital gains)..... | *8                             | *5,732               | *1,605                       | 3,712                     | 176,275              | 49,357                       |
| 33 percent.....                 | 50,672                         | 4,107,496            | 1,355,474                    | 285,431                   | 23,522,557           | 7,762,444                    |
| 35 percent.....                 | 15,740                         | 7,230,795            | 2,530,778                    | 71,829                    | 40,997,872           | 14,349,255                   |
| Form 8615.....                  | --                             | --                   | --                           | 100,337                   | 882,194              | 186,486                      |

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

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

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



**Individual Income Tax Returns, Tax Year 2002**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Marginal tax rate classes       | All returns                    |                      |                              | Joint returns and returns of surviving spouses |                      |                              | Returns of married persons filing separately |                      |                              |
|---------------------------------|--------------------------------|----------------------|------------------------------|--|----------------------|------------------------------|--|----------------------|------------------------------|
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate | Number of returns                            | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>102,266,930</b>             | <b>4,102,691,211</b> | <b>829,828,621</b>           | <b>44,729,064</b>                              | <b>2,778,534,271</b> | <b>588,073,773</b>           | <b>2,038,854</b>                             | <b>74,543,541</b>    | <b>16,698,460</b>            |
| 8 percent.....                  | 2,016,454                      | 10,600,529           | 848,042                      | 1,122,105                                      | 7,187,327            | 574,986                      | 9,730  | 62,571               | 5,006                        |
| 10 percent.....                 | 101,831,455                    | 821,153,951          | 82,115,395                   | 44,512,512                                     | 493,017,330          | 49,301,733                   | 2,034,866                                    | 11,486,288           | 1,148,629                    |
| 10 percent (capital gains)..... | 2,221,357                      | 9,363,545            | 936,355                      | 1,288,124                                      | 6,438,276            | 643,828                      | 17,749                                       | 127,093              | 12,709                       |
| 10 percent (Form 8814).....     | 110,021                        | 94,305               | 9,438                        | 74,778   | 66,536               | 6,661                        | 95   | 83                   | 8                            |
| 15 percent.....                 | 78,162,006                     | 1,527,087,376        | 229,063,106                  | 37,710,202                                     | 970,327,248          | 145,549,087                  | 1,789,417                                    | 23,160,846           | 3,474,127                    |
| 20 percent.....                 | 4,065,361                      | 193,221,465          | 38,644,293                   | 2,750,400                                      | 142,927,017          | 28,585,403                   | 79,437                                       | 7,022,599            | 1,404,520                    |
| 25 percent.....                 | 328,314                        | 7,156,420            | 1,789,105                    | 232,163  | 5,613,146            | 1,403,287                    | 7,707  | 186,890              | 46,722                       |
| 27 percent.....                 | 31,589,487                     | 791,415,764          | 213,682,256                  | 18,341,923                                     | 565,837,345          | 152,776,083                  | 875,988                                      | 13,409,660           | 3,620,608                    |
| 28 percent.....                 | 42,001                         | 764,197              | 213,975                      | 26,249   | 636,710              | 178,279                      | *361   | *1,060               | *296                         |
| 30 percent.....                 | 5,600,323                      | 203,882,805          | 61,164,842                   | 3,617,756                                      | 142,938,391          | 42,881,517                   | 158,232                                      | 3,166,549            | 949,965                      |
| 35 percent.....                 | 2,110,668                      | 171,504,428          | 60,026,550                   | 1,673,459                                      | 139,873,344          | 48,955,670                   | 77,129                                       | 3,033,704            | 1,061,797                    |
| 38.6 percent.....               | 766,125                        | 365,426,371          | 141,054,579                  | 652,912  | 303,671,601          | 117,217,238                  | 26,774                                       | 12,886,199           | 4,974,073                    |
| Form 8615.....                  | 126,639                        | 1,020,056            | 280,684                      | --   | --                   | --                           | --   | --                   | --                           |
| Marginal tax rate classes       | Returns of heads of households |                      |                              | Returns of single persons                      |                      |                              |  |                      |                              |
|                                 | Number of returns              | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate |  |                      |                              |
| <b>All tax rates.....</b>       | <b>12,768,324</b>              | <b>243,249,460</b>   | <b>37,901,258</b>            | <b>42,730,687</b>                              | <b>1,006,363,939</b> | <b>187,155,130</b>           |  |                      |                              |
| 8 percent.....                  | 72,593                         | 391,157              | 31,293                       | 812,026  | 2,959,473            | 236,758                      |  |                      |                              |
| 10 percent.....                 | 12,746,236                     | 98,872,411           | 9,887,241                    | 42,537,840                                     | 217,777,922          | 21,777,792                   |  |                      |                              |
| 10 percent (capital gains)..... | 80,951                         | 337,802              | 33,780                       | 834,533  | 2,460,374            | 246,037                      |  |                      |                              |
| 10 percent (Form 8814).....     | 33,099                         | 26,150               | 2,615                        | *2,048   | *1,536               | *153                         |  |                      |                              |
| 15 percent.....                 | 7,239,147                      | 98,007,018           | 14,701,053                   | 31,423,240                                     | 435,592,264          | 65,338,840                   |  |                      |                              |
| 20 percent.....                 | 98,959                         | 4,169,916            | 833,983                      | 1,136,565                                      | 39,101,933           | 7,820,387                    |  |                      |                              |
| 25 percent.....                 | 8,320                          | 227,361              | 56,840                       | 80,125   | 1,129,023            | 282,256                      |  |                      |                              |
| 27 percent.....                 | 1,408,466                      | 26,120,392           | 7,052,506                    | 10,963,111                                     | 186,048,367          | 50,233,059                   |  |                      |                              |
| 28 percent.....                 | *9                             | *3,180               | *890                         | 15,382   | 123,247              | 34,509                       |  |                      |                              |
| 30 percent.....                 | 123,706                        | 4,541,404            | 1,362,421                    | 1,700,629                                      | 53,236,461           | 15,970,938                   |  |                      |                              |
| 35 percent.....                 | 47,841                         | 3,741,518            | 1,309,531                    | 312,238  | 24,855,863           | 8,699,552                    |  |                      |                              |
| 38.6 percent.....               | 13,187                         | 6,811,151            | 2,629,104                    | 73,252   | 42,057,420           | 16,234,164                   |  |                      |                              |
| Form 8615.....                  | --                             | --                   | --                           | 126,639  | 1,020,056            | 280,684                      |  |                      |                              |

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

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

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

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

| Tax rate classes                | All returns                         |                      |                              | Joint returns and returns of surviving spouses |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|-------------------------------------|----------------------|------------------------------|--|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns                   | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>104,163,693</b>                  | <b>4,269,339,932</b> | <b>926,638,876</b>           | <b>45,184,133</b>                              | <b>2,908,857,140</b> | <b>657,561,712</b>           | <b>44,291,567</b>         | <b>1,043,652,781</b> | <b>208,288,592</b>           |
| 8 percent.....                  | 2,735,436                           | 10,786,662           | 862,933                      | 1,438,725                                      | 7,132,358            | 570,589                      | 1,192,558                 | 3,345,433            | 267,635                      |
| 10 percent (capital gains)..... | 4,175,781                           | 12,315,868           | 1,231,587                    | 2,172,797                                      | 7,767,927            | 776,793                      | 1,764,685                 | 3,896,103            | 389,610                      |
| 10 percent .....                | 5,226,657                           | 13,879,743           | 1,387,974                    | -  | -                    | -                            | 5,214,670                 | 13,846,891           | 1,384,689                    |
| 10 percent (Form 8814).....     | 144,897                             | 119,730              | 12,178                       | 119,865  | 100,359              | 10,237                       | 2,104                     | 1,578                | 158                          |
| 15 percent.....                 | 99,228,958                          | 2,323,780,421        | 348,567,063                  | 44,927,396                                     | 1,453,103,165        | 217,965,475                  | 39,651,125                | 643,866,826          | 96,580,024                   |
| 20 percent.....                 | 6,113,219                           | 256,974,356          | 51,394,871                   | 4,037,963                                      | 193,448,622          | 38,689,724                   | 1,816,031                 | 49,431,131           | 9,886,226                    |
| 25 percent.....                 | 359,461                             | 7,290,505            | 1,822,626                    | 257,563  | 5,892,866            | 1,473,216                    | 87,081                    | 1,112,088            | 278,022                      |
| 27.5 percent.....               | 33,393,442                          | 827,472,040          | 227,554,811                  | 19,386,531                                     | 592,631,480          | 162,973,657                  | 11,701,414                | 196,327,678          | 53,990,111                   |
| 28 percent (capital gains)..... | 70,219                              | 1,045,084            | 292,624                      | 48,347   | 772,150              | 216,202                      | 19,324                    | 234,924              | 65,779                       |
| 30.5 percent.....               | 6,124,298                           | 216,963,397          | 66,173,836                   | 3,972,576                                      | 152,631,314          | 46,552,551                   | 1,853,949                 | 56,480,338           | 17,226,503                   |
| 35.5 percent.....               | 2,300,166                           | 182,833,847          | 64,906,016                   | 1,836,372                                      | 148,863,881          | 52,846,678                   | 343,592                   | 27,001,222           | 9,585,434                    |
| 39.1 percent.....               | 846,345                             | 414,393,069          | 162,027,690                  | 713,981  | 346,513,019          | 135,486,591                  | 86,680                    | 46,623,360           | 18,229,734                   |
| Form 8615.....                  | 201,902                             | 1,485,208            | 404,666                      | -  | -                    | -                            | 201,902                   | 1,485,208            | 404,666                      |
| Tax rate classes                | Separate returns of married persons |                      |                              | Returns of heads of households                 |                      |                              |                           |                      |                              |
|                                 | Number of returns                   | Income taxed at rate | Income tax generated at rate | Number of returns                              | Income taxed at rate | Income tax generated at rate |                           |                      |                              |
| <b>All tax rates.....</b>       | <b>2,181,354</b>                    | <b>77,060,005</b>    | <b>18,117,200</b>            | <b>12,506,639</b>                              | <b>239,770,006</b>   | <b>42,671,372</b>            |                           |                      |                              |
| 8 percent.....                  | 22,065                              | 39,503               | 3,160                        | 82,087   | 269,369              | 21,549                       |                           |                      |                              |
| 10 percent (capital gains)..... | 33,388                              | 132,436              | 13,244                       | 204,912  | 519,403              | 51,940                       |                           |                      |                              |
| 10 percent .....                | 11,988                              | 32,852               | 3,285                        | -  | -                    | -                            |                           |                      |                              |
| 10 percent (Form 8814).....     | 993                                 | 552                  | 56                           | 21,934   | 17,241               | 1,727                        |                           |                      |                              |
| 15 percent.....                 | 2,164,520                           | 35,227,456           | 5,284,118                    | 12,485,917                                     | 191,582,975          | 28,737,446                   |                           |                      |                              |
| 20 percent.....                 | 100,957                             | 8,107,155            | 1,621,431                    | 158,268  | 5,987,448            | 1,197,490                    |                           |                      |                              |
| 25 percent.....                 | 2,893                               | 99,018               | 24,755                       | 11,925   | 186,533              | 46,633                       |                           |                      |                              |
| 27.5 percent.....               | 868,360                             | 12,985,373           | 3,570,978                    | 1,437,137                                      | 25,527,509           | 7,020,065                    |                           |                      |                              |
| 28 percent (capital gains)..... | 1,299                               | 31,564               | 8,838                        | 1,250  | 6,446                | 1,805                        |                           |                      |                              |
| 30.5 percent.....               | 167,075                             | 3,274,649            | 998,768                      | 130,698  | 4,577,096            | 1,396,014                    |                           |                      |                              |
| 35.5 percent.....               | 69,690                              | 3,029,052            | 1,075,313                    | 50,512   | 3,939,692            | 1,398,591                    |                           |                      |                              |
| 39.1 percent.....               | 32,362                              | 14,100,395           | 5,513,255                    | 13,321   | 7,156,294            | 2,798,111                    |                           |                      |                              |
| Form 8615.....                  | -                                   | -                    | -                            | -  | -                    | -                            |                           |                      |                              |

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

SOURCE: IRS, Statistics of Income, Individual Income Tax Returns 2001, Publication 1304 (Rev. 05-2004).

**Individual Income Tax Returns, Tax Year 2000**  
**Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at**  
**Which Tax Was Computed and by Marital Status**

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

| Tax rate classes                | All returns                         |                      |                              | Joint returns and surviving spouses |                      |                              | Returns of single persons |                      |                              |
|---------------------------------|-------------------------------------|----------------------|------------------------------|-------------------------------------|----------------------|------------------------------|---------------------------|----------------------|------------------------------|
|                                 | Number of returns                   | Income taxed at rate | Income tax generated at rate | Number of returns                   | Income taxed at rate | Income tax generated at rate | Number of returns         | Income taxed at rate | Income tax generated at rate |
| <b>All tax rates.....</b>       | <b>105,254,144</b>                  | <b>4,544,454,721</b> | <b>1,008,633,322</b>         | <b>45,034,053</b>                   | <b>3,134,788,664</b> | <b>724,077,757</b>           | <b>45,575,998</b>         | <b>1,092,227,006</b> | <b>222,742,594</b>           |
| 10 percent.....                 | 9,407,394                           | 40,421,905           | 4,042,191                    | 4,162,759                           | 22,297,615           | 2,229,762                    | 4,714,159                 | 15,824,879           | 1,582,488                    |
| 15 percent (Form 8814).....     | 348,381                             | 276,017              | 41,412                       | 305,543                             | 248,795              | 37,328                       | 2,355                     | 1,610                | 242                          |
| 15 percent.....                 | 103,530,686                         | 2,272,668,608        | 340,900,291                  | 44,699,014                          | 1,415,664,794        | 212,349,719                  | 44,233,515                | 640,043,196          | 96,006,479                   |
| 20 percent.....                 | 10,753,975                          | 493,969,412          | 98,793,882                   | 7,064,845                           | 376,788,720          | 75,357,744                   | 3,251,237                 | 94,273,096           | 18,854,619                   |
| 25 percent.....                 | 409,610                             | 8,521,816            | 2,130,454                    | 288,846                             | 6,905,034            | 1,726,259                    | 110,287                   | 1,238,919            | 309,730                      |
| 28 percent (capital gains)..... | 104,922                             | 1,951,428            | 546,400                      | 74,780                              | 1,436,165            | 402,126                      | 29,812                    | 405,971              | 113,672                      |
| 28 percent.....                 | 33,728,994                          | 816,986,775          | 228,756,297                  | 19,633,052                          | 588,109,185          | 164,670,572                  | 11,708,983                | 191,285,445          | 53,559,925                   |
| 31 percent.....                 | 6,415,727                           | 223,573,114          | 69,307,665                   | 4,168,479                           | 157,412,666          | 48,797,926                   | 1,923,407                 | 58,230,236           | 18,051,373                   |
| 36 percent.....                 | 2,491,332                           | 192,234,038          | 69,204,254                   | 1,982,363                           | 155,562,574          | 56,002,527                   | 388,895                   | 30,192,797           | 10,869,407                   |
| 39.6 percent.....               | 921,396                             | 489,432,594          | 193,815,307                  | 780,834                             | 410,363,116          | 162,503,794                  | 97,776                    | 56,311,843           | 22,299,490                   |
| Form 8615.....                  | 545,600                             | 4,419,014            | 1,095,169                    | -                                   | -                    | -                            | 545,600                   | 4,419,014            | 1,095,169                    |
| Tax rate classes                | Separate returns of married persons |                      |                              | Returns of heads of households      |                      |                              |                           |                      |                              |
|                                 | Number of returns                   | Income taxed at rate | Income tax generated at rate | Number of returns                   | Income taxed at rate | Income tax generated at rate |                           |                      |                              |
| <b>All tax rates.....</b>       | <b>2,222,887</b>                    | <b>84,597,060</b>    | <b>19,979,927</b>            | <b>12,421,206</b>                   | <b>232,841,987</b>   | <b>41,833,044</b>            |                           |                      |                              |
| 10 percent.....                 | 72,162                              | 333,273              | 33,327                       | 458,314                             | 1,966,137            | 196,614                      |                           |                      |                              |
| 15 percent (Form 8814).....     | 4,147                               | 1,630                | 244                          | 36,335                              | 23,982               | 3,599                        |                           |                      |                              |
| 15 percent.....                 | 2,208,448                           | 35,047,522           | 5,257,128                    | 12,389,708                          | 181,913,095          | 27,286,964                   |                           |                      |                              |
| 20 percent.....                 | 156,730                             | 14,005,709           | 2,801,142                    | 281,163                             | 8,901,886            | 1,780,377                    |                           |                      |                              |
| 25 percent.....                 | 4,298                               | 240,276              | 60,069                       | 6,179                               | 137,587              | 34,397                       |                           |                      |                              |
| 28 percent (capital gains)..... | 262                                 | 96,007               | 26,882                       | 68                                  | 13,285               | 3,720                        |                           |                      |                              |
| 28 percent.....                 | 944,010                             | 13,987,333           | 3,916,453                    | 1,442,949                           | 23,604,812           | 6,609,347                    |                           |                      |                              |
| 31 percent.....                 | 199,269                             | 3,333,217            | 1,033,297                    | 124,573                             | 4,596,995            | 1,425,068                    |                           |                      |                              |
| 36 percent.....                 | 67,768                              | 2,756,775            | 992,439                      | 52,305                              | 3,721,892            | 1,339,881                    |                           |                      |                              |
| 39.6 percent.....               | 27,088                              | 14,795,318           | 5,858,946                    | 15,699                              | 7,962,316            | 3,153,077                    |                           |                      |                              |
| Form 8615.....                  | -                                   | -                    | -                            | -                                   | -                    | -                            |                           |                      |                              |

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).