







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

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

Table with columns: Tax rate classes, Number of returns, Adjusted gross income less deficit, Modified taxable income (At all rates, At marginal rate), Tax generated (At all rates, At marginal rate), Income tax after credits (Total, As a percentage of Adjusted gross income less deficit, Modified taxable income), Returns of returns with Alternative Minimum Tax, Number of returns with Net-Investment Income Tax. Rows include All returns, Joint returns and returns of surviving spouses, Returns of married persons filing separately, Returns of heads of households, and Returns of single persons.

\* Estimate should be used with caution because of the small number of sample returns on which it is based.
\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Percentage not computed.

[1] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, September 2017

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

2014 Individual Income Tax Returns with Modified Taxable Income [1]: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Table with columns: Tax rate classes, Number of returns, Adjusted gross income less deficit, Modified taxable income (At all rates, At marginal rate), Tax generated (At all rates, At marginal rate), Total, Income tax after credits (Adjusted gross income less deficit, Modified taxable income), Returns of returns with Alternative Minimum Tax, Number of returns with Net-Investment Income Tax. Rows include All returns, Joint returns and returns of surviving spouses, Returns of married persons filing separately, Returns of heads of households, and Returns of single persons.

\* Estimate should be used with caution because of the small number of sample returns on which it is based.
\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Percentage not computed.

[2] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, July 2016

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









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

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

Table with columns: Tax rate classes, Number of returns, Adjusted gross income less deficit, Modified taxable income (At all rates, At marginal rate), Tax generated (At all rates, At marginal rate), Income tax after credits (Total, As a percentage of Adjusted gross income less deficit, Modified taxable income). Rows include All returns, Joint returns and returns of surviving spouses, Returns of married persons filing separately, Returns of heads of households, and Returns of single persons.

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

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

[1] Percentage not computed.

[2] Less than \$500.

[3] Less than 0.05%.

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

Source: IRS, Statistics of Income Division, July 2012

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

Table 3.4





















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

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

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

[1] Percentage not computed.

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

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

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

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

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

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

[1] Percentage not computed.

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

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

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

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