

10-Feb-22

Individual Income Tax Returns, Tax Year 2019
Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at
Which Tax Was Computed and by Marital Status
[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
All tax rates.....	124,133,672	9,232,854,951	1,687,917,406	48,529,241	6,161,552,641	1,176,474,836	3,173,776	208,795,317	41,287,703
0 percent.....	10,066,445	75,806,041	0	5,493,349	48,673,602	0	133,877	1,095,981	0
10 percent.....	123,019,305	1,554,806,774	155,480,677	48,203,527	872,760,891	87,276,089	3,160,097	29,004,419	2,900,442
10 percent (Form 8814).....	59,755	63,145	6,337	43,864	50,307	5,045	2,092	1,627	164
15 percent.....	97,408,413	3,005,456,871	360,654,825	41,849,687	1,888,973,350	226,676,802	2,799,277	60,691,919	7,283,030
15 percent (capital gains).....	14,810,803	293,899,757	44,084,964	9,097,706	194,375,588	29,156,338	241,524	3,326,707	499,006
20 percent (capital gains).....	1,322,512	561,576,711	112,315,342	1,085,542	436,717,911	87,343,582	38,596	26,774,120	5,354,824
25 percent.....	42,782,552	1,628,068,082	358,174,978	21,739,087	1,136,240,582	249,972,928	1,311,636	33,059,982	7,273,196
25 percent (capital gains).....	12,936,044	815,735,548	195,776,532	7,013,639	591,779,074	142,026,978	386,544	15,165,815	3,639,796
28 percent.....	259,288	12,186,467	3,046,617	187,935	8,913,347	2,228,337	5,815	449,740	112,435
28 percent (capital gains).....	17,031	3,092,863	866,002	13,494	2,295,763	642,814	378	152,375	42,665
33 percent.....	3,555,180	199,802,622	63,936,839	2,162,918	152,736,713	48,875,748	98,987	3,517,657	1,125,650
35 percent.....	2,294,219	308,314,372	107,910,030	1,436,886	205,148,210	71,801,874	69,583	4,942,284	1,729,799
39.6 percent.....	871,748	769,588,668	284,747,807	704,237	622,887,302	230,468,302	35,025	30,612,692	11,326,696
Form 8615.....	269,683	4,457,030	916,457	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
All tax rates.....	16,408,981	567,432,643	87,313,682	56,021,674	2,295,074,350	382,841,185
0 percent.....	356,299	2,116,755	0	4,082,920	23,919,703	0
10 percent.....	16,376,101	183,914,908	18,391,491	55,279,579	469,126,556	46,912,656
10 percent (Form 8814).....	10,628	8,493	855	3,170	2,719	274
15 percent.....	10,283,848	216,295,839	25,955,501	42,475,601	839,495,763	100,739,492
15 percent (capital gains).....	471,081	7,750,639	1,162,596	5,000,492	88,446,824	13,267,024
20 percent (capital gains).....	29,947	12,586,490	2,517,298	168,426	85,498,189	17,099,638
25 percent.....	2,715,155	54,411,815	11,970,599	17,016,674	404,355,702	88,958,255
25 percent (capital gains).....	1,071,535	40,427,216	9,702,532	4,464,327	168,363,444	40,407,227
28 percent.....	11,181	344,505	86,126	54,357	2,478,875	619,719
28 percent (capital gains).....	368	130,301	36,484	2,792	514,424	144,039
33 percent.....	245,068	8,272,497	2,647,199	1,048,207	35,275,756	11,288,242
35 percent.....	150,721	19,553,838	6,843,843	637,030	78,670,040	27,534,514
39.6 percent.....	26,806	21,619,347	7,999,158	105,681	94,469,326	34,953,651
Form 8615.....	0	0	0	269,683	4,457,030	916,457

Source: IRS, SOI Tax Stats - Individual Statistical Tables by Tax Rate and Income Percentile, Individual Complete Report (Publication 1304), Table 3.4: Tax Classified by Marginal Tax Rate. November 2021.

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
All tax rates.....	120,909,082	8,953,502,572	1,642,035,477	48,407,689	6,041,650,407	1,154,096,951	2,876,137	194,418,906	38,925,462
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			
All tax rates.....	16,201,971	545,671,590	84,009,761	53,423,285	2,171,761,670	365,003,303			
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

04-Oct-19

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
All tax rates.....	119,035,360	7,995,026,111	1,621,055,686	47,085,654	5,363,936,978	1,139,243,975	2,790,727	174,505,625	38,625,902
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			
All tax rates.....	14,389,898	454,685,485	76,529,571	54,769,081	2,001,898,022	366,656,239			
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))

Table 3.6

06-Aug-19

Individual Income Tax Returns, Tax Year 2016
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
All tax rates.....	115,502,874	7,330,698,852	1,470,680,300	46,147,291	4,927,666,696	1,035,182,160	2,641,172	155,298,515	33,933,381
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			
All tax rates.....	13,912,061	415,285,673	68,969,724	52,802,351	1,832,447,967	332,595,035			
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))

Table 3.6

17-Oct-17

Individual Income Tax Returns, Tax Year 2015
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
All tax rates.....	114,859,512	7,352,216,671	1,482,782,552	46,289,967	4,981,580,709	1,051,867,207	2,564,131	152,665,454	33,696,451
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			
All tax rates.....	13,823,234	411,218,548	68,751,627	52,182,179	1,806,751,959	328,467,266			
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))

Table 3.6

04-May-17

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
All tax rates.....	112,641,679	6,997,410,730	1,402,413,583	45,886,929	4,756,577,057	996,534,244	2,525,298	153,432,090	34,495,430
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			
All tax rates.....	13,722,495	387,687,124	63,834,111	50,506,957	1,699,714,459	307,549,798			
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))

Table 3.6

02-Feb-16

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
All tax rates.....	110,490,583	6,387,464,381	1,265,676,984	45,477,057	4,334,706,382	897,054,514	2,364,536	128,669,751	28,595,428
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			
All tax rates.....	13,490,751	360,752,871	58,742,795	49,158,240	1,563,335,377	281,284,247			
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))

Table 3.6

26-Jan-15

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
All tax rates.....	108,983,618	6,394,904,384	1,228,066,009	45,216,486	4,365,653,542	869,688,998	2,209,620	134,672,495	28,038,389
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
All tax rates.....	13,415,961	357,282,485	57,500,584	48,141,551	1,537,295,861	272,838,038
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))

Table 3.6

02-May-14

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
All tax rates.....	108,638,626	5,747,740,726	1,088,568,164	44,644,836	3,884,261,730	764,843,897	2,192,825	108,130,113	22,381,133
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
All tax rates.....	13,501,656	336,600,676	53,144,890	48,299,309	1,418,748,208	248,198,245
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))

Table 3.6

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
All tax rates.....	107,315,923	5,503,672,955	1,037,750,735	44,672,951	3,723,804,323	728,305,790	2,107,983	107,407,714	22,281,897
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
All tax rates.....	13,616,523	325,119,558	50,915,738	46,918,465	1,347,341,360	236,247,309
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))

Table 3.6

02-Aug-11

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
All tax rates.....	104,164,970	5,091,769,819	953,411,142	44,204,143	3,446,143,449	669,387,073	2,068,015	94,213,470	19,620,272
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			
All tax rates.....	13,187,433	304,949,881	47,364,547	44,705,378	1,246,463,019	217,039,251			
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
All tax rates.....	107,978,328	5,652,315,095	1,081,310,619	45,204,538	3,847,280,164	763,780,726	2,275,910	117,288,222	24,714,668
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			
All tax rates.....	13,612,171	316,316,689	49,685,818	46,885,709	1,371,430,020	243,129,407			
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
All tax rates.....	110,522,670	6,063,577,664	1,155,419,319	46,255,106	4,176,489,069	825,513,633	2,316,588	132,896,167	27,279,640
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			
All tax rates.....	13,911,458	321,647,669	50,139,193	48,039,519	1,432,544,758	252,486,854			
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
All tax rates.....	106,658,774	5,580,354,544	1,061,277,890	45,391,852	3,849,427,406	758,084,535	2,174,867	117,178,658	24,540,390
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			
All tax rates.....	13,526,875	301,094,986	46,806,046	45,565,179	1,312,653,493	231,846,919			
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
All tax rates.....	104,321,332	5,136,900,575	972,707,439	45,007,708	3,551,237,350	696,859,772	2,108,485	102,807,654	20,964,130
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			
All tax rates.....	13,214,442	280,638,442	43,512,678	43,990,697	1,202,217,129	211,370,859			
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: 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
All tax rates.....	102,721,593	4,671,235,965	871,229,750	44,461,823	3,206,818,540	619,821,457	2,141,439	88,236,961	17,544,727
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			
All tax rates.....	13,352,406	276,759,483	42,356,182	42,765,925	1,099,420,981	191,507,384			
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
All tax rates.....	101,386,201	4,206,592,861	780,305,566	44,033,987	2,867,802,099	551,093,751	2,027,382	74,697,606	14,992,353
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			
All tax rates.....	13,218,829	258,524,437	39,251,842	42,106,004	1,005,568,719	174,967,619			
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
All tax rates.....	102,266,930	4,102,691,211	829,828,621	44,729,064	2,778,534,271	588,073,773	2,038,854	74,543,541	16,698,460
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			
All tax rates.....	12,768,324	243,249,460	37,901,258	42,730,687	1,006,363,939	187,155,130			
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
All tax rates.....	104,163,693	4,269,339,932	926,638,876	45,184,133	2,908,857,140	657,561,712	44,291,567	1,043,652,781	208,288,592
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			
All tax rates.....	2,181,354	77,060,005	18,117,200	12,506,639	239,770,006	42,671,372			
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
All tax rates.....	105,254,144	4,544,454,721	1,008,633,322	45,034,053	3,134,788,664	724,077,757	45,575,998	1,092,227,006	222,742,594
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			
All tax rates.....	2,222,887	84,597,060	19,979,927	12,421,206	232,841,987	41,833,044			
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).