

2019 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

Table with 12 columns: Size of adjusted gross income, Adjusted gross income less (plus) exclusions, Total (before deductions), Standard deduction, Taxable income, Income tax after credits, and Total tax. Rows include AGI ranges from \$0 to \$1,000,000+ and marital status (Married, Single, etc.).

Table with 12 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less (plus) exclusions, Total (before deductions), Standard deduction, Taxable income, Income tax after credits, and Total tax. Rows include AGI ranges from \$0 to \$1,000,000+ and marital status (Married, Single, etc.).

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Table with 12 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less (plus) exclusions, Total (before deductions), Standard deduction, Taxable income, Income tax after credits, and Total tax. Rows include AGI ranges from \$0 to \$1,000,000+ and marital status (Married, Single, etc.).

Table with 12 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less (plus) exclusions, Total (before deductions), Standard deduction, Taxable income, Income tax after credits, and Total tax. Rows include AGI ranges from \$0 to \$1,000,000+ and marital status (Married, Single, etc.).

\* Estimate should be used with caution due to the small number of sample returns on which it is based.
\*\* Data combined to prevent disclosure of taxpayer information.
NOTE: Detail may not add to totals because of rounding.
SOURCE: IRS, Statistics of Income, December 2014, Publication 1344, November 2011, Table 1-2
https://www.irs.gov/pub/irs-soi/14pub1344.pdf

2018 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

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

Main data table with columns for Size of adjusted gross income, Adjusted gross income less deficit, Total federal deductions, Standard deduction, Charitable contributions, Taxable income, Income tax before credits, and Total income tax. Rows include All returns, total, and various AGI brackets from \$0 to \$100,000+.

\* Estimates should be used with caution because of the small number of sample returns on which it is based.
\*\* Data combined to prevent disclosure of taxpayer information.
NOTE: Detail may not sum to totals because of rounding.
Source: IRS, Statistics of Income, Tax Year 2018, October 2019.
http://www.irs.gov/oc/tax-stats/individual-income-tax-returns-publication-1304-complete-report

2017 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on sample-size data and are in thousands of dollars)

Table with 15 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, Exemption, Total itemized deductions, Standard deduction, Taxable income, Income tax after credits, and Total income tax. Rows include All returns, Non-adjusted gross income, and various AGI brackets from \$1 under \$5,000 to \$100,000 or more.

\* Figures should be used with caution because of the small number of returns in some categories.
NOTE: Detail may not add to totals because of rounding.
\*\* Data combined to prevent disclosure of taxonomic information.
SOURCE: IRS, Statistics of Income Department, Tax Returns Publication 1304-C, Complete Report Table 1.

2018 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income, and by Marital Status

Table with 15 columns: Size of adjusted gross income, Number of returns, Adjusted gross income, Exemption, Total itemized deductions, Standard deduction, Taxable income, Income tax before credits, Income tax after credits, Total income tax. Includes sub-headers for 'All returns total' and 'Non-taxable returns total'.

\* Column should be used with caution because of rounding.
NOTE: Column may add to less than total because of rounding.
Source: IRS, Statistics of Income, August 2018
1001: https://www.irs.gov/oc/tax-stats/individual-income-tax-returns-publication-1304-computer-report
Table 1

2015 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status

Main data table with columns for Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, Exemption amount, Total itemized deductions, Standard deduction, Taxable income, Income tax after credits, and Total income tax. Includes sub-sections for Married persons filing jointly, Returns of married persons filing separately, and Returns of single persons.

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

\*\* Data combined to prevent disclosure of taxpayer information.

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

Source: IRS, Statistics of Income, September 2017

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

2014 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status

(All figures are rounded based on number of filers, except where noted.)

Table 1: 2014 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides a detailed breakdown of tax data for 2014, categorized by marital status (All filers, Single, Married, etc.) and adjusted gross income brackets (e.g., \$0-\$10,000, \$10,000-\$20,000, etc.). It includes columns for the number of filers, adjusted gross income, exemptions, deductions, and tax rates.

Table 2: 2014 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table continues the breakdown of tax data for 2014, covering a wider range of income brackets and marital status categories.

Table 3: 2014 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides further detail on the tax data for 2014, including specific income brackets and marital status groupings.

Table 4: 2014 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table continues the detailed analysis of tax data for 2014, showing the distribution of filers across various income and marital status categories.

Table 5: 2014 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides a comprehensive overview of the tax data for 2014, detailing the impact of income levels and marital status on tax outcomes.

Table 6: 2014 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table concludes the detailed breakdown of tax data for 2014, covering the highest income brackets and marital status categories.

\* Data compiled from the Internal Revenue Service's Statistics of Income. Source: IRS, Statistics of Income, 2014.

2013 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status

(Where applicable based on number of dependents, number of children, and number of other persons for whom the taxpayer claims a credit for child tax credit.)

Table 1: 2013 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides detailed data for AGI ranges from \$0 to \$100,000, including columns for marital status, number of dependents, and tax rates.

Table 2: 2013 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides detailed data for AGI ranges from \$100,000 to \$200,000.

Table 3: 2013 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides detailed data for AGI ranges from \$200,000 to \$300,000.

Table 4: 2013 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides detailed data for AGI ranges from \$300,000 to \$400,000.

Table 5: 2013 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides detailed data for AGI ranges from \$400,000 to \$500,000.

Table 6: 2013 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides detailed data for AGI ranges from \$500,000 to \$1,000,000.

Source: U.S. Statistics of Income Division, July 2010. \* Data combined to prevent disclosure of taxpayer information.

2012 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Bases, by Size of Adjusted Gross Income and by Marital Status

Table with 12 columns: Size of adjusted gross income, Number of returns, Adjusted gross income, Exemptions, Deductions, Tax Bases, and Total Tax. The table is organized into 12 sections, each representing a different marital status (e.g., All returns, Single, Married, etc.). Each section contains a detailed breakdown of income levels and associated tax metrics.

\* Data compiled from the 2012 Survey of Consumer Finances. Source: U.S. Statistics of Income, Dec. 2014. (www.irs.gov/efile) Tax Form Transmittal Form 1041-CA (2014)



2011 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status

(All figures are rounded based on the number of returns reported on which the amount is shown.)

Table 1: 2011 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides a detailed breakdown of tax data for 2011, categorized by adjusted gross income ranges and marital status.

Table 2: 2011 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides a detailed breakdown of tax data for 2011, categorized by adjusted gross income ranges and marital status.

Table 3: 2011 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides a detailed breakdown of tax data for 2011, categorized by adjusted gross income ranges and marital status.

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Table 6: 2011 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status. This table provides a detailed breakdown of tax data for 2011, categorized by adjusted gross income ranges and marital status.

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income Division, 2011. (All figures are rounded based on the number of returns reported on which the amount is shown.)



2000 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions, and Tax Base, by Size of Adjusted Gross Income and by Marital Status

2000 figures are unrounded and may not sum due to rounding of figures.

Table with 12 columns: Size of adjusted gross income, Number of tax filers, Adjusted gross income, Exemptions, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount. Rows include AGI ranges, Total AGI, Total Exemptions, Total Deductions, and Total Tax Base for all filers and by marital status.

Table with 12 columns: Size of adjusted gross income, Number of tax filers, Adjusted gross income, Exemptions, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount. Rows include AGI ranges, Total AGI, Total Exemptions, Total Deductions, and Total Tax Base for all filers and by marital status.

Table with 12 columns: Size of adjusted gross income, Number of tax filers, Adjusted gross income, Exemptions, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount. Rows include AGI ranges, Total AGI, Total Exemptions, Total Deductions, and Total Tax Base for all filers and by marital status.

Table with 12 columns: Size of adjusted gross income, Number of tax filers, Adjusted gross income, Exemptions, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount. Rows include AGI ranges, Total AGI, Total Exemptions, Total Deductions, and Total Tax Base for all filers and by marital status.

Table with 12 columns: Size of adjusted gross income, Number of tax filers, Adjusted gross income, Exemptions, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount. Rows include AGI ranges, Total AGI, Total Exemptions, Total Deductions, and Total Tax Base for all filers and by marital status.

Table with 12 columns: Size of adjusted gross income, Number of tax filers, Adjusted gross income, Exemptions, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount, Number of filers, Amount. Rows include AGI ranges, Total AGI, Total Exemptions, Total Deductions, and Total Tax Base for all filers and by marital status.

Source: U.S. Department of the Treasury, Internal Revenue Service, Statistics of Income, 2000.

2008 Individual Income Tax Adjusted Gross Income, Exemption, Deductions, and Tax Items, by Size of Adjusted Gross Income and by State

Table with 14 columns: Size of adjusted gross income, Number of taxpayers, Adjusted gross income, Exemption, Deductions, and Tax items. The table is organized into 14 sections, one for each state: Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming. Each section contains a detailed breakdown of income levels and associated tax metrics.

\* Figures are based on the 2008 tax year. All figures are in U.S. dollars. The data is based on the 2008 Survey of Consumer Finances. The survey is conducted by the Federal Reserve Bank of New York. The survey is a national survey of households. The survey is conducted every five years. The survey is the largest and most comprehensive survey of U.S. households. The survey provides information on the financial health of U.S. households. The survey is used by the Federal Reserve Bank of New York to monitor the financial health of U.S. households. The survey is also used by other researchers to study the financial health of U.S. households.

2007 Individual Tax: Adjusted Gross Income, Exemptions, Deductions, and Taxable Income, by Size of Adjusted Gross Income and by State

Table with 10 columns: Size of adjusted gross income, State, Number of taxpayers, Adjusted gross income, Exemptions, Number of dependents, Amount of deductions, Number of taxpayers, Adjusted gross income, Exemptions, Number of dependents, Amount of deductions, Number of taxpayers, Adjusted gross income, Exemptions, Number of dependents, Amount of deductions. Includes sub-sections for All-Washington, Total, and Taxpayer Income.

\* Figures should be used with caution because of the small number of taxpayers in certain cells.
\*\* Figures are based on the 2007 Survey of Consumer Expenditures.
\*\*\* Figures are based on the 2007 Survey of Consumer Expenditures.
\*\*\*\* Figures are based on the 2007 Survey of Consumer Expenditures.

2006 Individual Income Tax Adjusted Gross Income, Exemption, Deductions, and Taxable Income, by Size of Adjusted Gross Income

Table with 12 columns: Size of adjusted gross income, Number of taxpayers, Adjusted gross income, Exemption, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount.

Table with 12 columns: Size of adjusted gross income, Number of taxpayers, Adjusted gross income, Exemption, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount.

Table with 12 columns: Size of adjusted gross income, Number of taxpayers, Adjusted gross income, Exemption, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount.

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Table with 12 columns: Size of adjusted gross income, Number of taxpayers, Adjusted gross income, Exemption, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount.

Table with 12 columns: Size of adjusted gross income, Number of taxpayers, Adjusted gross income, Exemption, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount, Number of taxpayers, Amount.

\* Exemptions should be used in combination with the number of exemptions indicated in the table.
\*\* Taxable income is based on the adjusted gross income less the standard deduction.
Source: IRS, Statistics of Income Division, July 2006.

2018 Individual Income Tax Adjusted Gross Income, Exemptions, Deductions, and Tax Rates, by Size of Adjusted Gross Income and by Marital Status

Table with 12 columns: Size of adjusted gross income, Number of filers, Adjusted gross income, Exemption, Total tax on income, and various tax rates. The table is organized into 12 sections, each corresponding to a different marital status (e.g., All income, \$1,000 under \$10,000, etc.). Each section contains a grid of data for different income brackets and tax rates.

\* Data are based on the 2017 tax returns filed for the year 2018. The data are rounded to the nearest dollar. The total number of filers may not equal the sum of the filers in each category due to rounding.

NOTE: Some cells may contain a dash (-) which indicates that the data is not available or is zero. The data are based on the 2017 tax returns filed for the year 2018.







**2022 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status**  
 (All figures are estimates based on sample money amounts as in thousands of dollars)

| Size of adjusted gross income     | Adjusted gross income less deficit |                      | Total itemized deductions |                    | Standard deduction |                    | Taxable income     |                      | Income tax after credits |                    | Total income tax  |                    |
|-----------------------------------|------------------------------------|----------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|
|                                   | Number of returns                  | Amount               | Number of returns         | Amount             | Number of returns  | Amount             | Number of returns  | Amount               | Number of returns        | Amount             | Number of returns | Amount             |
|                                   |                                    |                      |                           |                    |                    |                    |                    |                      |                          |                    |                   |                    |
| <b>All returns, total</b>         | <b>130,678,443</b>                 | <b>6,033,985,532</b> | <b>82,645,451</b>         | <b>896,847,320</b> | <b>82,655,191</b>  | <b>492,267,532</b> | <b>102,275,960</b> | <b>4,096,127,651</b> | <b>90,363,775</b>        | <b>796,960,307</b> | <b>90,363,775</b> | <b>796,960,307</b> |
| No adjusted gross income          | 1,762,427                          | 80,192,790           | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$1 under \$5,000                 | 118,899,575                        | 31,227,389           | 26,019,865                | 3,460,460          | 11,808,560         | 46,763,267         | 1,048,772          | 758,677              | 1,027,179                | 84,244             | 1,027,179         | 84,244             |
| \$5,000 under \$10,000            | 12,472,756                         | 93,115,676           | 278,130                   | 7,984,117          | 11,806,565         | 66,282,169         | 8,865,255          | 4,977,356            | 4,977,356                | 831,363            | 4,977,356         | 831,363            |
| \$10,000 under \$15,000           | 1,242,142                          | 151,427,756          | 1,043,918                 | 13,093,704         | 11,095,992         | 66,408,658         | 7,271,234          | 31,919,997           | 6,138,817                | 2,940,704          | 6,138,817         | 2,940,704          |
| \$15,000 under \$20,000           | 112,044,664                        | 197,982,570          | 1,365,362                 | 16,505,378         | 1,365,362          | 16,505,378         | 5,943,197          | 25,203,923           | 6,207,445                | 6,207,445          | 6,207,445         | 6,207,445          |
| \$20,000 under \$25,000           | 10,020,419                         | 224,386,407          | 17,488,411                | 21,831,686         | 8,277,829          | 51,470,522         | 9,941,961          | 36,348,492           | 3,348,186                | 6,338,186          | 3,348,186         | 6,338,186          |
| \$25,000 under \$30,000           | 6,574,575                          | 224,957,263          | 50,186,852                | 1,993,710          | 24,027,217         | 6,574,477          | 40,366,204         | 3,350,701            | 10,048,921               | 6,338,244          | 12,209,267        | 6,338,244          |
| \$30,000 under \$35,000           | 13,890,513                         | 483,996,228          | 82,91,071                 | 4,744,633          | 59,820,532         | 9,231,261          | 58,574,207         | 19,768,766           | 29,044,793               | 14,551,931         | 26,652,700        | 14,551,931         |
| \$35,000 under \$40,000           | 10,550,456                         | 472,821,998          | 17,538,948                | 4,970,941          | 61,578,948         | 9,576,516          | 37,567,153         | 10,471,833           | 29,662,439               | 10,020,880         | 38,114,017        | 10,020,880         |
| \$40,000 under \$45,000           | 17,390,654                         | 1,066,616,794        | 131,374,054               | 7,708,644          | 11,792,440         | 170,922,662        | 61,000,768         | 44,164,470           | 17,388,022               | 37,164,946         | 17,388,022        | 37,164,946         |
| \$45,000 under \$50,000           | 9,247,839                          | 794,082,072          | 72,426,693                | 7,034,441          | 143,080,907        | 1,610,431          | 12,844,724         | 9,230,200            | 31,237,747               | 9,035,145          | 9,209,814         | 9,035,145          |
| \$50,000 under \$100,000          | 8,422,633                          | 1,109,689,020        | 72,149,169                | 7,034,441          | 199,789,607        | 717,539            | 5,308,933          | 6,410,109            | 82,980,233               | 87,047,878         | 175,140,449       | 87,047,878         |
| \$100,000 under \$500,000         | 1,908,466                          | 548,474,753          | 5,648,173                 | 803,941            | 803,941            | 104,520            | 773,144            | 1,905,422            | 407,460,015              | 1,906,208          | 124,784,272       | 1,906,208          |
| \$500,000 under \$1,000,000       | 338,864                            | 227,044,247          | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$1,000,000 or more               | 78,721                             | 94,072,610           | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$1,500,000 under \$2,000,000     | 31,316                             | 53,764,124           | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$2,000,000 or more               | 10,226                             | 130,325,117          | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$5,000,000 under \$10,000,000    | 5,028                              | 18,821,206           | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$10,000,000 or more              | 5,309                              | 129,421,398          | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| <b>Taxable returns, total</b>     | <b>5,644,127,688</b>               | <b>51,462,328</b>    | <b>41,761,481</b>         | <b>805,892,982</b> | <b>59,192,487</b>  | <b>286,771,884</b> | <b>102,275,960</b> | <b>4,025,050,875</b> | <b>90,363,775</b>        | <b>796,960,307</b> | <b>90,363,775</b> | <b>796,960,307</b> |
| No adjusted gross income          | 4,734                              | 1,130,009            | 36,181                    | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$1 under \$5,000                 | 1,027,719                          | 3,205,165            | 633                       | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$5,000 under \$10,000            | 4,288,639                          | 33,208,861           | 4,993,729                 | 53,627             | 229,200            | 1,231,212          | 19,731,420         | 4,255,893            | 4,288,639                | 831,363            | 4,288,639         | 831,363            |
| \$10,000 under \$15,000           | 618,817                            | 75,592,865           | 16,044,551                | 321,516            | 2,339,887          | 5,815,028          | 28,850,733         | 6,138,785            | 28,799,648               | 13,818,717         | 2,940,704         | 6,138,817          |
| \$15,000 under \$20,000           | 6,050,602                          | 121,578,191          | 24,840,663                | 732,604,000        | 6,933,963          | 16,346,245         | 5,943,197          | 25,203,923           | 6,207,445                | 6,207,445          | 6,207,445         | 6,207,445          |
| \$20,000 under \$25,000           | 6,340,188                          | 142,288,420          | 24,482,920                | 1,950,521          | 10,298,749         | 5,288,665          | 30,100,100         | 6,338,874            | 37,741,111               | 6,340,188          | 6,340,188         | 6,340,188          |
| \$25,000 under \$30,000           | 6,574,575                          | 224,957,263          | 28,226,418                | 1,432,544          | 15,243,038         | 5,888,361          | 29,844,901         | 3,350,701            | 10,048,921               | 6,338,244          | 12,209,267        | 6,338,244          |
| \$30,000 under \$35,000           | 2,483,821                          | 29,892,267           | 44,602,113                | 3,599,773          | 44,602,113         | 4,698,913          | 10,020,880         | 10,020,880           | 29,044,793               | 14,551,931         | 26,652,700        | 14,551,931         |
| \$35,000 under \$40,000           | 10,020,880                         | 499,843,253          | 64,083,263                | 4,549,450          | 58,110,878         | 5,480,720          | 36,790,251         | 10,020,768           | 29,077,078               | 10,020,880         | 38,114,017        | 10,020,880         |
| \$40,000 under \$45,000           | 17,390,654                         | 1,066,616,794        | 131,374,054               | 11,078,595         | 16,162,307         | 6,000,851          | 47,027,656         | 16,162,307           | 73,915,986               | 17,390,654         | 17,390,654        | 17,390,654         |
| \$45,000 under \$50,000           | 9,247,839                          | 794,082,072          | 72,426,693                | 7,889,807          | 16,038,526         | 17,610,639         | 12,844,724         | 9,208,262            | 30,651,195               | 9,209,814          | 9,209,814         | 9,209,814          |
| \$50,000 under \$100,000          | 8,422,633                          | 1,109,689,020        | 72,149,169                | 7,589,220          | 197,892,257        | 717,537            | 5,308,728          | 6,404,073            | 82,710,336               | 87,047,878         | 175,140,449       | 87,047,878         |
| \$100,000 under \$500,000         | 1,908,466                          | 548,474,753          | 5,648,173                 | 7,924,327          | 7,924,327          | 104,520            | 773,144            | 1,905,422            | 407,460,015              | 1,906,208          | 124,784,272       | 1,906,208          |
| \$500,000 under \$1,000,000       | 338,864                            | 227,044,247          | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$1,000,000 or more               | 78,721                             | 94,072,610           | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$1,500,000 under \$2,000,000     | 31,316                             | 53,764,124           | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$2,000,000 or more               | 10,226                             | 130,325,117          | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$5,000,000 under \$10,000,000    | 5,028                              | 18,821,206           | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| \$10,000,000 or more              | 5,309                              | 129,421,398          | —                         | —                  | —                  | —                  | —                  | —                    | —                        | —                  | —                 | —                  |
| <b>Non-taxable returns, total</b> | <b>39,112,547</b>                  | <b>392,457,443</b>   | <b>247,178,105</b>        | <b>4,887,150</b>   | <b>32,462,695</b>  | <b>193,289,448</b> | <b>13,858,545</b>  | <b>67,076,776</b>    | <b>—</b>                 | <b>—</b>           | <b>—</b>          | <b>—</b>           |

\* Estimates 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 Composite Report 2022, Publication 1304, February 2023.

**2001 Individual Income Tax: Adjusted Gross Income and Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status**  
(All figures are estimates based on samples; money amounts are in thousands of dollars)

| Size of adjusted gross income | Adjusted gross income |                      | Exemption          |                   | Standard deduction |                   | Itemized deduction |                    | Taxable income       |                   | Income tax after credits |                   | Total income tax  |                    |             |
|-------------------------------|-----------------------|----------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------------|----------------------|-------------------|--------------------------|-------------------|-------------------|--------------------|-------------|
|                               | Number of returns     | Amount               | Number of returns  | Amount            | Number of returns  | Amount            | Number of returns  | Amount             | Number of returns    | Amount            | Number of returns        | Amount            | Number of returns | Amount             |             |
| <b>All returns, total</b>     | <b>130,255,237</b>    | <b>617,063,942</b>   | <b>727,554,990</b> | <b>44,562,308</b> | <b>84,558,260</b>  | <b>84,238,233</b> | <b>481,907,591</b> | <b>104,174,654</b> | <b>2,468,506,425</b> | <b>94,763,163</b> | <b>887,936,276</b>       | <b>94,763,163</b> | <b>94,763,163</b> | <b>887,936,276</b> |             |
| No adjusted gross income      | 1,438,187             | 30,431,006           | 17,089,889         | —                 | —                  | —                 | —                  | —                  | —                    | —                 | —                        | —                 | —                 | —                  |             |
| \$1 under \$5,000             | 12,950,044            | 73,208,675           | 26,934,306         | 27,211            | 3,462,447          | 12,383,377        | 47,006,777         | 1,500,187          | 1,277,247            | 1,500,187         | 1,500,187                | 1,500,187         | 1,500,187         | 1,500,187          |             |
| \$5,000 under \$10,000        | 12,454,102            | 92,516,981           | 45,020,731         | 536,933           | 6,965,096          | 11,817,169        | 63,261,600         | 5,437,461          | 10,362,037           | 5,437,461         | 10,362,037               | 10,362,037        | 10,362,037        | 10,362,037         |             |
| \$10,000 under \$15,000       | 11,903,188            | 148,650,322          | 57,947,774         | 962,254           | 13,373,972         | 10,937,945        | 63,112,825         | 7,599,696          | 34,311,070           | 7,599,696         | 34,311,070               | 34,311,070        | 34,311,070        | 34,311,070         |             |
| \$15,000 under \$20,000       | 200,294,865           | 59,796,626,111       | 1,520,620,000      | 15,800,000        | 10,776,437         | 10,776,437        | 10,776,437         | 10,776,437         | 10,776,437           | 10,776,437        | 10,776,437               | 10,776,437        | 10,776,437        | 10,776,437         |             |
| \$20,000 under \$25,000       | 9,971,372             | 223,647,607          | 1,609,441          | 16,094,441        | 18,077,815         | 4,982,719         | 4,982,719          | 4,982,719          | 10,234,332           | 4,982,719         | 10,234,332               | 10,234,332        | 10,234,332        | 10,234,332         |             |
| \$25,000 under \$30,000       | 8,933,026             | 235,105,806          | 47,304,277         | 1,999,725         | 22,846,989         | 6,891,207         | 39,716,460         | 6,200,206          | 128,824,811          | 6,200,206         | 128,824,811              | 128,824,811       | 128,824,811       | 128,824,811        |             |
| \$30,000 under \$35,000       | 13,843,827            | 480,541,398          | 48,517,237         | 4,851,917         | 25,622,125         | 9,209,700         | 57,752,251         | 13,862,516         | 285,448,815          | 13,862,516        | 285,448,815              | 285,448,815       | 285,448,815       | 285,448,815        |             |
| \$40,000 under \$50,000       | 10,623,817            | 475,380,387          | 89,391,657         | 1,479,828         | 38,889,056         | 5,800,777         | 39,990,831         | 10,543,259         | 305,197,281          | 10,543,259        | 305,197,281              | 305,197,281       | 305,197,281       | 305,197,281        |             |
| \$50,000 under \$75,000       | 17,650,576            | 1,074,478,657        | 128,907,667        | 11,233,895        | 19,179,920         | 6,205,167         | 44,456,556         | 17,557,007         | 573,938,622          | 17,557,007        | 573,938,622              | 573,938,622       | 573,938,622       | 573,938,622        |             |
| \$75,000 under \$100,000      | 8,903,894             | 784,115,030          | 70,227,861         | 7,310,154         | 13,409,094         | 1,593,739         | 11,844,173         | 8,886,957          | 545,071,719          | 8,886,957         | 545,071,719              | 545,071,719       | 545,071,719       | 545,071,719        |             |
| \$100,000 under \$200,000     | 8,409,199             | 1,114,318,617        | 70,407,308         | 7,715,962         | 18,028,224         | 753,255           | 5,634,461          | 8,457,544          | 843,411,444          | 8,457,544         | 843,411,444              | 843,411,444       | 843,411,444       | 843,411,444        |             |
| \$200,000 under \$500,000     | 2,609,879             | 878,592,028          | 19,752,028         | 1,975,202         | 8,813,526          | 707,247           | 2,073,756          | 452,765,956        | 2,073,756            | 452,765,956       | 2,073,756                | 2,073,756         | 2,073,756         | 2,073,756          |             |
| \$500,000 under \$1,000,000   | 365,817               | 240,963,900          | 3,387,957          | 387,957           | 207,949,800        | 28,994            | 209,047            | 354,612            | 211,318,031          | 354,612           | 211,318,031              | 211,318,031       | 211,318,031       | 211,318,031        |             |
| \$1,000,000 or more           | 48,479                | 102,152,473          | 11,892,473         | 71,892,473        | 11,892,473         | 71,892,473        | 71,892,473         | 71,892,473         | 11,892,473           | 71,892,473        | 11,892,473               | 11,892,473        | 11,892,473        | 11,892,473         |             |
| \$1,500,000 under \$2,000,000 | 36,491                | 62,634,095           | —                  | —                 | 33,462             | 7,006,772         | 32,202             | 36,326             | 55,760,182           | 36,326            | 55,760,182               | 55,760,182        | 55,760,182        | 55,760,182         |             |
| \$2,000,000 under \$3,000,000 | 52,157                | 104,787,844          | —                  | —                 | 46,754             | 16,795,991        | 3,403              | 31,666             | 138,523,230          | 52,157            | 104,787,844              | 104,787,844       | 104,787,844       | 104,787,844        |             |
| \$3,000,000 under \$5,000,000 | 12,286                | 83,618,000           | —                  | —                 | 11,892,473         | 18,995,452        | 594                | 4,245              | 74,651,650           | 12,286            | 83,618,000               | 83,618,000        | 83,618,000        | 83,618,000         |             |
| \$5,000,000 or more           | 8,836                 | 174,089,889          | —                  | —                 | 8,836              | 21,749,945        | 201                | 1,452              | 6,811                | 153,365,759       | 8,836                    | 174,089,889       | 174,089,889       | 174,089,889        | 174,089,889 |
| <b>Taxable returns, total</b> | <b>134,767,004</b>    | <b>5,147,060,004</b> | <b>516,165,828</b> | <b>42,746,194</b> | <b>53,964,460</b>  | <b>53,964,460</b> | <b>318,513,884</b> | <b>94,732,064</b>  | <b>2,468,506,425</b> | <b>94,763,163</b> | <b>887,936,276</b>       | <b>94,763,163</b> | <b>94,763,163</b> | <b>887,936,276</b> |             |
| No adjusted gross income      | 6,287                 | -1,816,775           | 29,352             | —                 | —                  | —                 | —                  | —                  | —                    | —                 | —                        | —                 | —                 | —                  |             |
| \$1 under \$5,000             | 1,574,421             | 14,741,803           | 23,522             | 54,199            | 30,087             | 1,540,407         | 3,485,480          | 1,572,716          | 1,277,770            | 1,572,716         | 1,572,716                | 1,572,716         | 1,572,716         | 1,572,716          |             |
| \$5,000 under \$10,000        | 4,885,117             | 38,151,004           | 6,215,901          | 54,794            | 217,900            | 4,830,253         | 21,878,045         | 8,889,827          | 9,889,827            | 8,889,827         | 9,889,827                | 9,889,827         | 9,889,827         | 9,889,827          |             |
| \$10,000 under \$15,000       | 6,467,496             | 81,296,940           | 17,435,001         | 399,270           | 2,778,240          | 6,065,208         | 29,358,204         | 6,467,378          | 31,696,992           | 6,467,378         | 31,696,992               | 31,696,992        | 31,696,992        | 31,696,992         |             |
| \$15,000 under \$20,000       | 7,333,317             | 128,078,919          | 25,707,771         | 4,268,422         | 10,268,422         | 10,268,422        | 10,268,422         | 10,268,422         | 10,268,422           | 10,268,422        | 10,268,422               | 10,268,422        | 10,268,422        | 10,268,422         |             |
| \$20,000 under \$25,000       | 7,005,904             | 157,691,462          | 17,418,038         | 1,070,751         | 10,268,422         | 10,268,422        | 10,268,422         | 10,268,422         | 10,268,422           | 10,268,422        | 10,268,422               | 10,268,422        | 10,268,422        | 10,268,422         |             |
| \$25,000 under \$30,000       | 7,005,904             | 194,194,031          | 30,975,925         | 1,486,178         | 13,373,972         | 5,627,450         | 37,176,460         | 7,005,904          | 116,113,043          | 7,005,904         | 116,113,043              | 116,113,043       | 116,113,043       | 116,113,043        |             |
| \$30,000 under \$35,000       | 8,409,199             | 486,677,171          | 48,517,237         | 6,965,096         | 25,622,125         | 9,209,700         | 63,261,600         | 13,862,516         | 285,448,815          | 13,862,516        | 285,448,815              | 285,448,815       | 285,448,815       | 285,448,815        |             |
| \$40,000 under \$50,000       | 10,307,873            | 475,380,387          | 89,391,657         | 1,479,828         | 38,889,056         | 5,800,777         | 39,990,831         | 10,543,259         | 305,197,281          | 10,543,259        | 305,197,281              | 305,197,281       | 305,197,281       | 305,197,281        |             |
| \$50,000 under \$75,000       | 17,650,576            | 1,074,478,657        | 128,907,667        | 11,233,895        | 19,179,920         | 6,205,167         | 44,456,556         | 17,557,007         | 573,938,622          | 17,557,007        | 573,938,622              | 573,938,622       | 573,938,622       | 573,938,622        |             |
| \$75,000 under \$100,000      | 8,903,894             | 784,115,030          | 70,227,861         | 7,310,154         | 13,409,094         | 1,593,739         | 11,844,173         | 8,886,957          | 545,071,719          | 8,886,957         | 545,071,719              | 545,071,719       | 545,071,719       | 545,071,719        |             |
| \$100,000 under \$200,000     | 8,409,199             | 1,114,318,617        | 70,407,308         | 7,715,962         | 18,028,224         | 753,255           | 5,634,461          | 8,457,544          | 843,411,444          | 8,457,544         | 843,411,444              | 843,411,444       | 843,411,444       | 843,411,444        |             |
| \$200,000 under \$500,000     | 2,609,879             | 878,592,028          | 19,752,028         | 1,975,202         | 8,813,526          | 707,247           | 2,073,756          | 452,765,956        | 2,073,756            | 452,765,956       | 2,073,756                | 2,073,756         | 2,073,756         | 2,073,756          |             |
| \$500,000 under \$1,000,000   | 365,817               | 240,963,900          | 3,387,957          | 387,957           | 207,949,800        | 28,994            | 209,047            | 354,612            | 211,318,031          | 354,612           | 211,318,031              | 211,318,031       | 211,318,031       | 211,318,031        |             |
| \$1,000,000 or more           | 48,479                | 102,152,473          | 11,892,473         | 71,892,473        | 11,892,473         | 71,892,473        | 71,892,473         | 71,892,473         | 11,892,473           | 71,892,473        | 11,892,473               | 11,892,473        | 11,892,473        | 11,892,473         |             |
| \$1,500,000 under \$2,000,000 | 36,491                | 62,634,095           | —                  | —                 | 33,462             | 7,006,772         | 32,202             | 36,326             | 55,760,182           | 36,491            | 62,634,095               | 62,634,095        | 62,634,095        | 62,634,095         |             |
| \$2,000,000 under \$3,000,000 | 52,157                | 104,787,844          | —                  | —                 | 46,754             | 16,795,991        | 3,403              | 31,666             | 138,523,230          | 52,157            | 104,787,844              | 104,787,844       | 104,787,844       | 104,787,844        |             |
| \$3,000,000 under \$5,000,000 | 12,286                | 83,618,000           | —                  | —                 | 11,892,473         | 18,995,452        | 594                | 4,245              | 74,651,650           | 12,286            | 83,618,000               | 83,618,000        | 83,618,000        | 83,618,000         |             |
| \$5,000,000 or more           | 8,836                 | 174,089,889          | —                  | —                 | 8,836              | 21,749,945        | 201                | 1,452              | 6,811                | 153,365,759       | 8,836                    | 174,089,889       | 174,089,889       | 174,089,889        | 174,089,889 |
| <b>Taxable returns, total</b> | <b>134,767,004</b>    | <b>5,147,060,004</b> | <b>516,165,828</b> | <b>42,746,194</b> | <b>53,964,460</b>  | <b>53,964,460</b> | <b>318,513,884</b> | <b>94,732,064</b>  | <b>2,468,506,425</b> | <b>94,763,163</b> | <b>887,936,276</b>       | <b>94,763,163</b> | <b>94,763,163</b> | <b>887,936,276</b> |             |

| Size of adjusted gross income | Adjusted gross income |                      | Exemption          |                   | Standard deduction |                    | Itemized deduction |                    | Taxable income    |                      | Income tax after credits |                    | Total income tax  |                    |                |
|-------------------------------|-----------------------|----------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|-------------------|----------------------|--------------------------|--------------------|-------------------|--------------------|----------------|
|                               | Number of returns     | Amount               | Number of returns  | Amount            | Number of returns  | Amount             | Number of returns  | Amount             | Number of returns | Amount               | Number of returns        | Amount             | Number of returns | Amount             |                |
| <b>All returns, total</b>     | <b>510,284</b>        | <b>4,088,580,824</b> | <b>439,122,729</b> | <b>28,196,718</b> | <b>638,677,867</b> | <b>638,677,867</b> | <b>22,371,245</b>  | <b>178,594,093</b> | <b>45,122,129</b> | <b>2,096,530,684</b> | <b>42,314,805</b>        | <b>632,022,894</b> | <b>42,314,805</b> | <b>632,022,894</b> |                |
| No adjusted gross income      | 466,421               | -45,494,883          | -                  | -                 | -                  | -                  | -                  | -                  | -                 | -                    | -                        | -                  | -                 | -                  |                |
| \$1 under \$5,000             | 667,602               | 1,867,000            | 4,935,317          | 84,611            | 1,448,689          | 572,992            | 4,677,246          | —                  | —                 | —                    | —                        | —                  | —                 | —                  |                |
| \$5,000 under \$10,000        | 8,844,668             | 10,076,330,663       | 10,076,330,663     | 10,076,330,663    | 10,076,330,663     | 10,076,330,663     | 10,076,330,663     | 10,076,330,663     | 10,076,330,663    | 10,076,330,663       | 10,076,330,663           | 10,076,330,663     | 10,076,330,663    | 10,076,330,663     | 10,076,330,663 |
| \$10,000 under \$15,000       | 2,098,388             | 25,696,013           | 18,851,220         | 234,978           | 3,327,589          | 1,801,282          | 14,741,688         | 174,048            | 135,123           | 135,123              | 135,123                  | 135,123            | 135,123           | 135,123            |                |
| \$15,000 under \$20,000       | 2,582,819             | 45,033,208           | 20,733,825         | 410,201           | 8,030,081          | 2,152,869          | 17,681,101         | 1,648,686          | 4,488,686         | 1,648,686            | 4,488,686                | 4,488,686          | 4,488,686         | 4,488,686          |                |
| \$20,000 under \$25,000       | 3,255,000             | 58,711,416           | 22,238,918         | 566,874           | 8,185,618          | 2,051,162          | 16,529,209         | 1,443,895          | 14,435,665        | 1,443,895            | 14,435,665               | 14,435,665         | 14,435,665        | 14,435,665         |                |
| \$25,000 under \$30,000       | 2,468,412             | 45,072,495           | 11,271,838         | 613,001           | 8,761,088          | 1,865,300          | 14,749,588         | 2,351,581          | 23,849,881        | 2,351,581            | 23,849,881               | 23,849,88          |                   |                    |                |

**2000 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions, and Tax Items. By Size of Adjusted Gross Income and by Marital Status**  
(All figures are estimates based on samples; money amounts are in thousands of dollars)

| Size of adjusted gross income  | All returns                          |                      |                    |                    |                    |                    |                    |                      |                      |                    |                   |                    | Returns of married persons filing separately, heads of households, and surviving spouses |                    |                   |                    |                   |                    |                   |                   |  |  |  |  |
|--------------------------------|--------------------------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------------|--------------------|-------------------|--------------------|--|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-------------------|--|--|--|--|
|                                | Adjusted gross income less deduction |                      |                    |                    | Standard deduction |                    |                    |                      | Taxable income       |                    |                   |                    | Income tax after credits   |                    |                   |                    | Total income tax  |                    |                   |                   |  |  |  |  |
|                                | Number of returns                    | Amount               | Number of returns  | Amount             | Number of returns  | Amount             | Number of returns  | Amount               | Number of returns    | Amount             | Number of returns | Amount             | Number of returns  | Amount             | Number of returns | Amount             | Number of returns | Amount             |                   |                   |  |  |  |  |
| <b>All returns, total</b>      | <b>129,375,900</b>                   | <b>6,365,915,648</b> | <b>690,194,714</b> | <b>425,433,200</b> | <b>55,679,594</b>  | <b>478,820,881</b> | <b>105,259,292</b> | <b>4,544,242,424</b> | <b>98,815,794</b>    | <b>980,496,655</b> | <b>98,815,794</b> | <b>980,496,655</b> | <b>98,815,794</b>  | <b>980,496,655</b> | <b>98,815,794</b> | <b>980,496,655</b> | <b>98,815,794</b> | <b>980,496,655</b> |                   |                   |  |  |  |  |
| No adjusted gross income       | 1,148,367                            | 58,939,965           | 6,277,161          | 181,773            | 2,133,138          | 178,610            | 453,133,020        | 2,321,208            | 2,310,880            | 2,299,844          | 118,892           | 118,892            | 2,299,844  | 118,892            | 2,299,844         | 118,892            | 2,299,844         | 118,892            |                   |                   |  |  |  |  |
| \$1 under \$50,000             | 12,602,742                           | 34,201,382           | 21,163,229         | 467,829            | 1,257,856          | 62,703,550         | 617,118            | 1,332,167            | 1,332,167            | 1,332,167          | 1,332,167         | 1,332,167          | 1,332,167  | 1,332,167          | 1,332,167         | 1,332,167          | 1,332,167         | 1,332,167          | 1,332,167         |                   |  |  |  |  |
| \$50,000 under \$100,000       | 12,111,065                           | 151,243,464          | 95,360,839         | 84,274             | 9,846,982          | 1,270,762          | 62,400,144         | 8,189,810            | 38,330,697           | 6,927,830          | 6,927,830         | 6,927,830          | 6,927,830  | 6,927,830          | 6,927,830         | 6,927,830          | 6,927,830         | 6,927,830          | 6,927,830         |                   |  |  |  |  |
| \$100,000 under \$150,000      | 11,604,244                           | 303,718,475          | 174,477,111        | 121,514            | 15,544,232         | 1,701,766          | 80,709,700         | 9,266,400            | 45,266,944           | 8,266,944          | 8,266,944         | 8,266,944          | 8,266,944  | 8,266,944          | 8,266,944         | 8,266,944          | 8,266,944         | 8,266,944          | 8,266,944         |                   |  |  |  |  |
| \$150,000 under \$200,000      | 9,991,115                            | 234,298,216          | 128,284,514        | 103,850            | 12,948,216         | 1,455,222          | 64,855,222         | 7,566,511            | 38,091,449           | 7,566,511          | 7,566,511         | 7,566,511          | 7,566,511  | 7,566,511          | 7,566,511         | 7,566,511          | 7,566,511         | 7,566,511          | 7,566,511         |                   |  |  |  |  |
| \$200,000 under \$300,000      | 8,969,729                            | 220,274,741          | 116,485,177        | 1,811,190          | 20,034,800         | 2,655,512          | 37,746,424         | 4,222,253            | 17,660,300           | 3,720,179          | 3,720,179         | 3,720,179          | 3,720,179  | 3,720,179          | 3,720,179         | 3,720,179          | 3,720,179         | 3,720,179          | 3,720,179         |                   |  |  |  |  |
| \$300,000 under \$400,000      | 7,547,727                            | 170,294,249          | 87,026,249         | 1,436,255          | 16,091,255         | 1,819,255          | 24,215,255         | 2,849,007            | 11,400,007           | 2,849,007          | 2,849,007         | 2,849,007          | 2,849,007  | 2,849,007          | 2,849,007         | 2,849,007          | 2,849,007         | 2,849,007          | 2,849,007         |                   |  |  |  |  |
| \$400,000 under \$500,000      | 10,142,900                           | 465,034,499          | 248,548,522        | 4,537,438          | 58,046,007         | 5,774,652          | 36,767,435         | 10,300,300           | 30,573,955           | 10,250,253         | 10,250,253        | 10,250,253         | 10,250,253   | 10,250,253         | 10,250,253        | 10,250,253         | 10,250,253        | 10,250,253         | 10,250,253        |                   |  |  |  |  |
| \$500,000 under \$750,000      | 17,025,291                           | 1,044,655,655        | 122,202,271        | 10,700,265         | 117,797,265        | 13,031,514         | 170,428,265        | 17,028,428           | 60,960,428           | 16,960,428         | 16,960,428        | 16,960,428         | 16,960,428   | 16,960,428         | 16,960,428        | 16,960,428         | 16,960,428        | 16,960,428         | 16,960,428        | 16,960,428        |  |  |  |  |
| \$750,000 under \$1,000,000    | 8,937,328                            | 737,558,812          | 123,210,274        | 1,624,995          | 17,860,994         | 1,856,344          | 23,546,994         | 2,856,344            | 10,546,994           | 2,856,344          | 2,856,344         | 2,856,344          | 2,856,344  | 2,856,344          | 2,856,344         | 2,856,344          | 2,856,344         | 2,856,344          | 2,856,344         | 2,856,344         |  |  |  |  |
| \$1,000,000 under \$2,000,000  | 8,068,447                            | 1,098,281,747        | 163,811,790        | 7,243,937          | 17,920,319         | 833,332            | 6,186,200          | 8,076,672            | 81,703,724           | 8,076,672          | 8,076,672         | 8,076,672          | 8,076,672  | 8,076,672          | 8,076,672         | 8,076,672          | 8,076,672         | 8,076,672          | 8,076,672         |                   |  |  |  |  |
| \$2,000,000 under \$500,000    | 15,607,227                           | 470,294,249          | 84,711,719         | 1,969,249          | 18,418,249         | 1,969,249          | 1,969,249          | 1,969,249            | 1,969,249            | 1,969,249          | 1,969,249         | 1,969,249          | 1,969,249  | 1,969,249          | 1,969,249         | 1,969,249          | 1,969,249         | 1,969,249          | 1,969,249         | 1,969,249         |  |  |  |  |
| \$500,000 under \$1,000,000    | 396,131                              | 299,028,027          | 40,807,227         | 36,152             | 299,828,027        | 34,354             | 24,923             | 36,408               | 299,249,219          | 39,754             | 76,010,807        | 39,754             | 76,010,807   | 39,754             | 76,010,807        | 39,754             | 76,010,807        | 39,754             | 76,010,807        | 39,754            |  |  |  |  |
| \$1,000,000 or more            | 120,622,227                          | 4,482,710,836        | 2,109,227,227      | 46,698             | 71,482,117         | 3,884              | 27,439             | 44,504               | 49,656,617           | 44,543             | 22,518,830        | 44,543             | 22,518,830   | 44,543             | 22,518,830        | 44,543             | 22,518,830        | 44,543             | 22,518,830        | 44,543            |  |  |  |  |
| \$2,000,000 or more            | 66,786                               | 19,230,476           | 2,109,227,227      | 6,691              | 17,222,226         | 5,076              | 36,569             | 66,648               | 18,760,368           | 66,648             | 52,120,867        | 66,648             | 52,120,867   | 66,648             | 52,120,867        | 66,648             | 52,120,867        | 66,648             | 52,120,867        | 66,648            |  |  |  |  |
| \$5,000,000 under \$10,000,000 | 7,546,195                            | 130,019,899          | 36,664,849         | 1,844,7            | 10,734,849         | 963                | 8,666              | 12,075               | 100,960,445          | 7,546,195          | 34,320,638        | 7,546,195          | 34,320,638   | 7,546,195          | 34,320,638        | 7,546,195          | 34,320,638        | 7,546,195          | 34,320,638        | 7,546,195         |  |  |  |  |
| \$10,000,000 or more           | 11,215                               | 300,138,133          | 43,215,133         | 8,088              | 31,145,133         | 328                | 2,250              | 1,199                | 26,891,902           | 11,215             | 76,010,807        | 11,215             | 76,010,807   | 11,215             | 76,010,807        | 11,215             | 76,010,807        | 11,215             | 76,010,807        | 11,215            |  |  |  |  |
| <b>Taxable returns, total</b>  | <b>6,883,262,822</b>                 | <b>594,875,114</b>   | <b>594,875,114</b> | <b>572,033,038</b> | <b>787,841,120</b> | <b>325,033,038</b> | <b>315,147,447</b> | <b>76,700,884</b>    | <b>4,502,227,232</b> | <b>98,815,794</b>  | <b>98,815,794</b> | <b>98,815,794</b>  | <b>98,815,794</b>  | <b>98,815,794</b>  | <b>98,815,794</b> | <b>98,815,794</b>  | <b>98,815,794</b> | <b>98,815,794</b>  | <b>98,815,794</b> | <b>98,815,794</b> |  |  |  |  |
| No adjusted gross income       | 5,714                                | 6,648,432            | 3,353              | 12,145             | 26,389             | 2,887,779          | 483,025            | 2,308,212            | 2,308,212            | 2,308,212          | 2,308,212         | 2,308,212          | 2,308,212  | 2,308,212          | 2,308,212         | 2,308,212          | 2,308,212         | 2,308,212          | 2,308,212         | 2,308,212         |  |  |  |  |
| \$1 under \$50,000             | 2,299,844                            | 6,842,243            | 1,179              | 11,129             | 30,705             | 457,524            | 2,034,340          | 5,526,191            | 1,237,818            | 1,237,818          | 1,237,818         | 1,237,818          | 1,237,818  | 1,237,818          | 1,237,818         | 1,237,818          | 1,237,818         | 1,237,818          | 1,237,818         | 1,237,818         |  |  |  |  |
| \$50,000 under \$100,000       | 6,927,830                            | 87,207,000           | 18,777,800         | 36,411             | 2,494,704          | 6,652,390          | 30,282,381         | 6,927,778            | 35,335,146           | 6,927,830          | 6,927,830         | 6,927,830          | 6,927,830  | 6,927,830          | 6,927,830         | 6,927,830          | 6,927,830         | 6,927,830          | 6,927,830         | 6,927,830         |  |  |  |  |
| \$100,000 under \$150,000      | 15,029,829                           | 130,019,899          | 63,300,899         | 10,700,265         | 15,544,232         | 1,701,766          | 80,709,700         | 9,266,400            | 45,266,944           | 9,266,400          | 9,266,400         | 9,266,400          | 9,266,400  | 9,266,400          | 9,266,400         | 9,266,400          | 9,266,400         | 9,266,400          | 9,266,400         | 9,266,400         |  |  |  |  |
| \$150,000 under \$200,000      | 9,991,115                            | 234,298,216          | 128,284,514        | 103,850            | 12,948,216         | 1,455,222          | 64,855,222         | 7,566,511            | 38,091,449           | 7,566,511          | 7,566,511         | 7,566,511          | 7,566,511  | 7,566,511          | 7,566,511         | 7,566,511          | 7,566,511         | 7,566,511          | 7,566,511         | 7,566,511         |  |  |  |  |
| \$200,000 under \$300,000      | 8,969,729                            | 220,274,741          | 116,485,177        | 1,811,190          | 20,034,800         | 2,655,512          | 37,746,424         | 4,222,253            | 17,660,300           | 4,222,253          | 4,222,253         | 4,222,253          | 4,222,253  | 4,222,253          | 4,222,253         | 4,222,253          | 4,222,253         | 4,222,253          | 4,222,253         | 4,222,253         |  |  |  |  |
| \$300,000 under \$400,000      | 7,547,727                            | 170,294,249          | 87,026,249         | 1,436,255          | 16,091,255         | 1,819,255          | 24,215,255         | 2,849,007            | 11,400,007           | 2,849,007          | 2,849,007         | 2,849,007          | 2,849,007  | 2,849,007          | 2,849,007         | 2,849,007          | 2,849,007         | 2,849,007          | 2,849,007         | 2,849,007         |  |  |  |  |
| \$400,000 under \$500,000      | 10,142,900                           | 465,034,499          | 248,548,522        | 4,537,438          | 58,046,007         | 5,774,652          | 36,767,435         | 10,300,300           | 30,573,955           | 10,250,253         | 10,250,253        | 10,250,253         | 10,250,253   | 10,250,253         | 10,250,253        | 10,250,253         | 10,250,253        | 10,250,253         | 10,250,253        | 10,250,253        |  |  |  |  |
| \$500,000 under \$750,000      | 17,025,291                           | 1,044,655,655        | 122,202,271        | 10,700,265         | 117,797,265        | 13,031,514         | 170,428,265        | 17,028,428           | 60,960,428           | 16,960,428         | 16,960,428        | 16,960,428         | 16,960,428   | 16,960,428         | 16,960,428        | 16,960,428         | 16,960,428        | 16,960,428         | 16,960,428        | 16,960,428        |  |  |  |  |
| \$750,000 under \$1,000,000    | 8,937,328                            | 737,558,812          | 123,210,274        | 1,624,995          | 17,860,994         | 1,856,344          | 23,546,994         | 2,856,344            | 10,546,994           | 2,856,344          | 2,856,344         | 2,856,344          | 2,856,344  | 2,856,344          | 2,856,344         | 2,856,344          | 2,856,344         | 2,856,344          | 2,856,344         | 2,856,344         |  |  |  |  |
| \$1,000,000 under \$2,000,000  | 8,068,447                            | 1,098,281,747        | 163,811,790        | 7,243,937          | 17,920,319         | 833,332            | 6,186,200          | 8,076,672            | 81,703,724           | 8,076,672          | 8,076,672         | 8,076,672          | 8,076,672  | 8,076,672          | 8,076,672         | 8,076,672          | 8,076,672         | 8,076,672          | 8,076,672         | 8,076,672         |  |  |  |  |
| \$2,000,000 under \$500,000    | 15,607,227                           | 470,294,249          | 84,711,719         | 1,969,249          | 18,418,249         | 1,969,249          | 1,969,249          | 1,969,249            | 1,969,249            | 1,969,249          | 1,969,249         | 1,969,249          | 1,969,249  | 1,969,249          | 1,969,249         | 1,969,249          | 1,969,249         | 1,969,249          | 1,969,249         | 1,969,249         |  |  |  |  |
| \$500,000 under \$1,000,000    | 396,131                              | 299,028,027          | 40,807,227         | 36,152             | 299,828,027        | 34,354             | 24,923             | 36,408               | 299,249,219          | 39,754             | 76,010,807        | 39,754             | 76,010,807   | 39,754             | 76,010,807        | 39,754             | 76,010,807        | 39,754             | 76,010,807        | 39,754            |  |  |  |  |
| \$1,000,000 or more            | 120,622,227                          | 4,482,710,836        | 2,109,227,227      | 46,698             | 71,482,117         | 3,884              | 27,439             | 44,504               | 49,656,617           | 44,543             | 22,518,830        | 44,543             | 22,518,830   | 44,543             | 22,518,830        | 44,543             | 22,518,830        | 44,543             | 22,518,830        | 44,543            |  |  |  |  |
| \$2,000,000 or more            | 66,786                               | 19,230,476           | 2,109,227,227      | 6,691              | 17,222,226         | 5,076              | 36,569             | 66,648               | 18,760,368           | 66,648             | 52,120,867        | 66,648             | 52,120,867   | 66,648             | 52,120,867        | 66,648             | 52,120,867        | 66,648             | 52,120,867        | 66,648            |  |  |  |  |
| \$5,000,000 under \$10,000,000 | 7,546,195                            | 130,019,899          | 36,664,849         | 1,844,7            | 10,734,849         | 963                | 8,666              | 12,075               | 100,960,445          | 7,546,195          | 34,320,638        | 7,546,195          | 34,320,638   | 7,546,195          | 34,320,638        | 7,546,195          | 34,320,638        | 7,546,195          | 34,320,638        | 7,546,195         |  |  |  |  |
| \$10,000,000 or more           | 11,215                               | 300,138,133          | 43,215,133         | 8,088              | 31,145,133         | 328                | 2,250              | 1,199                | 26,891,902           | 11,215             | 76,010,807        | 11,215             | 76,010,807   | 11,215             | 76,010,807        | 11,215             | 76,010,807        | 11,215             | 76,010,807        | 11,215            |  |  |  |  |
| <b>Taxable returns, total</b>  | <b>6,883,262,822</b>                 | <b>594,875,114</b>   | <b>594,875,114</b> | <b>572,033,038</b> | <b>787,841,120</b> | <b>325,033,038</b> | <b>315,147,447</b> | <b>76</b>            |                      |                    |                   |                    |  |                    |                   |                    |                   |                    |                   |                   |  |  |  |  |

**1999 Individual Income Tax: Adjusted Gross Income, Exemptions, Deductions,  
and Tax Items, by Size of Adjusted Gross Income and by Marital Status**  
[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Size of adjusted gross income             | All returns               |                                    |                      |                           |                    |                    |                    |                    |                      |                          |                    |                    |                    |                    |
|---|---------------------------|------------------------------------|----------------------|---------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------------|--------------------|--------------------|--------------------|--------------------|
|   | Number of returns         | Adjusted gross income less deficit | Exemption amount     | Total itemized deductions |                    | Standard deduction |                    | Taxable income     |                      | Income tax after credits |                    | Total income tax   |                    |                    |
|   |                           |                                    |                      | Number of returns         | Amount             | Amount             | Number of returns  | Amount             | Number of returns    | Amount                   | Number of returns  | Amount             | Number of returns  | Amount             |
| <b>All returns, total</b>                 | <b>127,075,145</b>        | <b>5,855,467,909</b>               | <b>669,241,317</b>   | <b>40,244,305</b>         | <b>741,376,847</b> | <b>85,755,366</b>  | <b>463,960,491</b> | <b>102,845,571</b> | <b>4,136,119,714</b> | <b>94,511,758</b>        | <b>870,919,411</b> | <b>94,546,089</b>  | <b>877,401,489</b> |                    |
| No adjusted gross income                  | 1,066,171                 | -34,801,247                        | -                    | -                         | -                  | -                  | -                  | -                  | -                    | -                        | -                  | -                  | -                  |                    |
| \$1 under \$5,000                         | 13,349,971                | 35,429,722                         | 25,216,000           | 181,994                   | 2,059,633          | 13,166,081         | 46,712,641         | 2,477,551          | 2,389,775            | 2,463,718                | 349,767            | 2,464,729          | 353,355            |                    |
| \$5,000 under \$10,000                    | 12,979,714                | 97,360,406                         | 46,581,699           | 449,351                   | 5,909,706          | 12,530,364         | 63,437,171         | 6,166,011          | 13,230,063           | 5,581,923                | 1,860,952          | 5,582,051          | 1,866,846          |                    |
| \$10,000 under \$15,000                   | 12,275,717                | 153,523,887                        | 55,442,156           | 828,262                   | 8,806,912          | 11,447,455         | 62,985,642         | 8,510,541          | 39,393,384           | 7,056,839                | 5,289,572          | 7,056,839          | 5,289,572          |                    |
| \$15,000 under \$20,000                   | 11,783,174                | 205,107,333                        | 59,201,363           | 1,220,145                 | 13,265,694         | 10,561,014         | 58,940,123         | 10,672,923         | 77,267,830           | 7,170,155                | 9,440,398          | 7,171,411          | 9,444,636          |                    |
| \$20,000 under \$25,000                   | 9,967,211                 | 223,695,901                        | 51,322,673           | 1,504,577                 | 15,865,714         | 8,462,634          | 48,099,001         | 9,659,615          | 100,880,452          | 7,732,620                | 13,444,826         | 7,732,620          | 13,444,826         |                    |
| \$25,000 under \$30,000                   | 8,332,769                 | 229,838,965                        | 44,374,124           | 1,738,793                 | 18,625,692         | 6,651,961          | 37,596,537         | 8,268,013          | 130,116,151          | 7,438,753                | 16,915,725         | 7,438,753          | 16,915,725         |                    |
| \$30,000 under \$40,000                   | 13,288,379                | 461,841,650                        | 75,776,443           | 4,233,200                 | 48,169,263         | 9,082,133          | 53,751,927         | 13,200,203         | 284,889,844          | 12,800,998               | 39,683,013         | 12,800,998         | 39,683,013         |                    |
| \$40,000 under \$50,000                   | 9,870,199                 | 441,506,289                        | 63,231,006           | 4,285,183                 | 52,275,804         | 5,585,017          | 35,398,971         | 9,837,453          | 290,993,509          | 9,738,522                | 43,443,906         | 9,738,522          | 43,443,906         |                    |
| \$50,000 under \$75,000                   | 16,765,560                | 1,023,707,214                      | 120,799,473          | 10,741,308                | 152,365,377        | 6,014,252          | 40,380,639         | 16,721,855         | 717,037,056          | 16,727,823               | 113,055,796        | 16,727,823         | 113,055,796        |                    |
| \$75,000 under \$100,000                  | 7,181,626                 | 617,121,536                        | 60,513,803           | 6,373,141                 | 109,484,166        | 1,438,485          | 19,122,090         | 7,807,547          | 491,122,090          | 7,807,547                | 91,570,544         | 7,807,547          | 91,570,544         |                    |
| \$100,000 under \$200,000                 | 7,104,712                 | 934,766,661                        | 55,552,886           | 6,435,275                 | 152,802,468        | 669,290            | 7,096,683          | 7,121,988,211      | 7,096,683            | 161,086,028              | 7,096,683          | 161,086,028        | 7,096,683          |                    |
| \$200,000 under \$500,000                 | 1,875,561                 | 542,447,737                        | 5,467,597            | 1,750,664                 | 7,773,886          | 125,744            | 879,032            | 1,874,755          | 463,540,868          | 1,873,835                | 128,231,249        | 1,873,835          | 128,231,249        |                    |
| \$500,000 under \$1,000,000               | 348,256                   | 235,700,894                        | 316,984              | 316,984                   | 316,984            | 32,562             | 226,622            | 347,533            | 208,906,906          | 347,533                  | 65,988,014         | 347,533            | 65,988,014         |                    |
| \$1,000,000 or more                       | 205,124                   | 663,184,370                        | -                    | 186,729                   | 63,260,224         | 18,375             | 125,857            | 204,728            | 590,263,576          | 204,627                  | 180,559,429        | 204,627            | 182,292,689        |                    |
| <b>Taxable returns, total</b>             | <b>94,546,080</b>         | <b>5,580,849,494</b>               | <b>488,641,708</b>   | <b>37,532,174</b>         | <b>692,819,118</b> | <b>56,999,765</b>  | <b>309,053,137</b> | <b>94,524,478</b>  | <b>4,097,622,938</b> | <b>94,511,758</b>        | <b>870,919,411</b> | <b>94,546,080</b>  | <b>877,401,489</b> |                    |
| No adjusted gross income                  | 4,842                     | -6,400,402                         | 33,585               | -                         | -                  | -                  | -                  | -                  | -                    | -                        | -                  | -                  | -                  |                    |
| \$1 under \$5,000                         | 2,464,729                 | 7,388,888                          | 11,221               | 6,616                     | 7,857              | 2,456,205          | 5,003,866          | 2,462,752          | 2,380,976            | 2,463,718                | 349,767            | 2,464,729          | 353,355            |                    |
| \$5,000 under \$10,000                    | 5,582,051                 | 43,819,098                         | 7,571,642            | 55,538                    | 265,191            | 5,526,513          | 23,254,190         | 5,579,940          | 12,748,862           | 5,581,923                | 1,860,952          | 5,582,051          | 1,866,846          |                    |
| \$10,000 under \$15,000                   | 7,056,839                 | 98,660,769                         | 38,660,769           | 387,336                   | 2,679,914          | 6,670,796          | 30,969,376         | 7,056,839          | 36,350,100           | 7,056,839                | 5,289,572          | 7,056,839          | 5,289,572          |                    |
| \$15,000 under \$20,000                   | 7,711,411                 | 134,302,306                        | 26,316,692           | 708,731                   | 5,671,760          | 7,000,666          | 36,666,208         | 7,710,155          | 65,666,596           | 7,710,155                | 9,440,398          | 7,711,411          | 9,444,636          |                    |
| \$20,000 under \$25,000                   | 7,733,012                 | 174,121,344                        | 30,092,976           | 1,109,800                 | 9,860,229          | 6,623,212          | 35,806,896         | 7,732,620          | 98,363,134           | 7,732,620                | 13,444,826         | 7,732,620          | 13,444,826         |                    |
| \$25,000 under \$30,000                   | 7,442,202                 | 204,260,106                        | 33,554,071           | 1,465,010                 | 13,982,230         | 5,975,177          | 32,911,933         | 7,440,776          | 123,824,295          | 7,440,776                | 16,915,725         | 7,442,202          | 16,915,725         |                    |
| \$30,000 under \$40,000                   | 12,802,305                | 445,310,034                        | 69,478,002           | 3,918,414                 | 41,733,294         | 8,880,575          | 52,534,560         | 12,801,001         | 281,574,914          | 12,800,998               | 39,683,013         | 12,800,998         | 39,683,013         |                    |
| \$40,000 under \$50,000                   | 9,741,580                 | 435,845,734                        | 61,543,283           | 4,171,472                 | 49,116,304         | 5,570,108          | 35,290,230         | 9,740,660          | 289,897,706          | 9,738,522                | 43,443,906         | 9,741,580          | 43,443,906         |                    |
| \$50,000 under \$75,000                   | 16,676,288                | 1,019,027,245                      | 119,969,596          | 10,664,077                | 149,375,252        | 6,012,211          | 40,365,928         | 16,674,723         | 710,355,056          | 16,670,723               | 113,055,796        | 16,670,723         | 113,055,796        |                    |
| \$75,000 under \$100,000                  | 7,803,395                 | 670,502,046                        | 60,424,489           | 6,364,916                 | 108,940,767        | 1,438,479          | 10,187,929         | 7,802,392          | 490,975,134          | 7,797,862                | 91,570,544         | 7,803,395          | 91,570,544         |                    |
| \$100,000 under \$200,000                 | 7,088,067                 | 933,898,935                        | 55,509,669           | 6,428,702                 | 151,807,945        | 669,218            | 7,095,784          | 7,121,936,951      | 7,095,784            | 161,086,028              | 7,096,683          | 162,224,990        | 7,096,683          |                    |
| \$200,000 under \$500,000                 | 1,875,383                 | 542,108,270                        | 5,458,985            | 1,749,543                 | 72,374,231         | 125,688            | 878,698            | 1,874,477          | 463,484,850          | 1,873,835                | 128,231,249        | 1,873,835          | 128,231,249        |                    |
| \$500,000 under \$1,000,000               | 348,020                   | 235,524,309                        | 315,456              | 315,456                   | 315,456            | 32,547             | 250,567,367        | 347,629            | 208,876,112          | 347,533                  | 65,988,014         | 347,533            | 65,988,014         |                    |
| \$1,000,000 or more                       | 204,951                   | 662,480,456                        | -                    | 186,563                   | 62,497,778         | 18,369             | 125,830            | 204,688            | 590,120,313          | 204,627                  | 180,559,429        | 204,627            | 182,292,689        |                    |
| <b>Non-taxable returns, total</b>         | <b>32,529,065</b>         | <b>74,618,415</b>                  | <b>180,599,609</b>   | <b>2,712,131</b>          | <b>46,557,729</b>  | <b>28,755,602</b>  | <b>154,907,354</b> | <b>8,321,093</b>   | <b>38,496,776</b>    | <b>8,321,093</b>         | <b>87,481,970</b>  | <b>8,321,093</b>   | <b>87,481,970</b>  |                    |
| Returns of married persons filing jointly |                           |                                    |                      |                           |                    |                    |                    |                    |                      |                          |                    |                    |                    |                    |
| Size of adjusted gross income             | Number of returns         | Adjusted gross income less deficit | Exemption amount     | Total itemized deductions |                    | Standard deduction |                    | Taxable income     |                      | Income tax after credits |                    | Total income tax   |                    |                    |
|   |                           |                                    |                      | Number of returns         | Amount             | Amount             | Number of returns  | Amount             | Number of returns    | Amount                   | Number of returns  | Amount             | Number of returns  | Amount             |
|   | <b>All returns, total</b> | <b>48,900,030</b>                  | <b>3,907,553,473</b> | <b>406,134,064</b>        | <b>26,166,082</b>  | <b>542,460,687</b> | <b>23,309,389</b>  | <b>176,156,936</b> | <b>44,566,686</b>    | <b>2,852,287,794</b>     | <b>42,282,772</b>  | <b>624,672,098</b> | <b>42,299,155</b>  | <b>629,548,120</b> |
| No adjusted gross income                  | 424,558                   | -34,571,247                        | 3,714,160            | -                         | -                  | -                  | -                  | -                  | -                    | -                        | -                  | -                  | -                  |                    |
| \$1 under \$5,000                         | 663,328                   | 1,908,598                          | 4,908,109            | 62,007                    | 969,721            | 601,322            | 4,632,287          | 613,222            | 4,632,287            | 613,222                  | 967                | 613,222            | 967                |                    |
| \$5,000 under \$10,000                    | 1,347,468                 | 10,546,758                         | 10,482,533           | 86,091                    | 1,274,593          | 1,261,377          | 9,732,336          | 1,261,377          | 9,732,336            | 1,261,377                | 1,983              | 1,261,377          | 1,983              |                    |
| \$10,000 under \$15,000                   | 2,040,861                 | 25,959,493                         | 15,577,873           | 207,705                   | 2,762,630          | 2,762,630          | 14,231,662         | 2,762,630          | 14,231,662           | 2,762,630                | 4,405              | 2,762,630          | 4,405              |                    |
| \$15,000 under \$20,000                   | 2,769,931                 | 48,345,174                         | 21,551,208           | 405,539                   | 5,154,644          | 2,364,392          | 18,347,467         | 2,769,931          | 36,202,885           | 2,769,931                | 7,633              | 2,769,931          | 7,633              |                    |
| \$20,000 under \$25,000                   | 2,696,349                 | 60,633,849                         | 21,591,419           | 481,842                   | 6,172,789          | 2,214,506          | 16,906,984         | 2,696,349          | 24,881,111           | 2,696,349                | 15,814             | 2,696,349          | 15,814             |                    |
| \$25,000 under \$30,000                   | 9,255,022                 | 183,625,491                        | 21,528,455           | 714,945                   | 21,528,455         | 1,982,417          | 14,869,891         | 9,255,022          | 285,547,847          | 9,255,022                | 18,938,706         | 9,255,022          | 18,938,706         |                    |
| \$30,000 under \$40,000                   | 5,341,488                 | 187,072,682                        | 45,235,946           | 1,628,744                 | 21,217,159         | 3,712,743          | 27,714,601         | 5,292,204          | 93,298,234           | 4,946,432                | 11,315,056         | 4,946,432          | 11,315,056         |                    |
| \$40,000 under \$50,000                   | 5,388,249                 | 242,072,670                        | 46,310,287           | 2,200,643                 | 28,246,925         | 3,187,606          | 25,661,189         | 5,388,249          | 144,189,255          | 5,388,249                | 14,801,266         | 5,388,249          | 14,801,266         |                    |
| \$50,000 under \$75,000                   | 12,041,799                | 742,621,649                        | 103,773,946          | 7,738,224                 | 110,997,626        | 4,303,574          | 32,072,526         | 12,023,143         | 496,323,701          | 11,976,409               | 70,612,518         | 11,976,409         | 70,612,518         |                    |
| \$75,000 under \$100,000                  | 6,479,868                 | 557,388,605                        | 55,735,188           | 5,327,751                 | 92,216,531         | 1,152,117          | 4,765,867          | 6,477,189          | 400,737,933          | 6,469,052                | 71,454,589         | 6,469,052          | 71,454,589         |                    |
| \$100,000 under \$200,000                 | 6,108,932                 | 802,079,421                        | 52,693,093           | 5,549,707                 | 131,818,463        | 599,225            | 4,303,858          | 6,104,946          | 613,659,946          | 6,102,311                | 134,330,849        | 6,104,946          | 134,330,849        |                    |
| \$200,000 under \$500,000                 | 1,607,026                 | 463,025,491                        | 5,537,660            | 1,510,656                 | 16,216,491         | 66,370             | 863,270            | 1,607,026          | 395,046,609          | 1,607,026                | 107,252,029        | 1,607,026          | 107,252,029        |                    |
| \$500,000 under \$1,000,000               | 293,824                   | 198,867,892                        | 267,924              | 21,583,976                | 25,900             | 195,478            | 293,368            | 293,824            | 177,201,162          | 293,271                  | 55,882,830         | 293,271            | 55,882,830         |                    |
| \$1,000,000 or more                       | 170,349                   | 532,072,221                        | -                    | 155,925                   | 50,620,467         | 14,424             | 107,723            | 170,061            | 481,644,305          | 170,009                  | 148,330,072        | 170,009            | 148,330,072        |                    |
| <b>Taxable returns, total</b>             | <b>42,939,155</b>         | <b>3,818,675,802</b>               | <b>334,978,564</b>   | <b>24,767,947</b>         | <b>516,402,785</b> | <b>17,527,843</b>  | <b>132,645,307</b> | <b>42,288,914</b>  | <b>2,839,980,809</b> | <b>42,282,772</b>        | <b>624,672,098</b> | <b>42,299,155</b>  | <b>629,548,120</b> |                    |
| No adjusted gross income                  | 3,364                     | -4,751,713                         | 28,248               | -                         | -                  | -                  | -                  | -                  | -                    | -                        | -                  | -                  | -                  |                    |
| \$1 under \$5,000                         | 1,022                     | 765                                | 5,977                | 45                        | 608                | 976                | 8,667              | 1,022              | 8,667                | 1,022                    | 967                | 1,022              | 967                |                    |
| \$5,000 under \$10,000                    | 7,061                     | 10,759                             | 11,444               | 11                        | 143                | 2,011              | 18,154             | 7,061              | 18,154               | 7,061                    | 1,983              | 7,061              | 1,983              |                    |
| \$10,000 under \$15,000                   | 334,121                   | 4,721,928                          | 1,837,432            | 17,267                    | 154,861            | 316,864            |                    |                    |                      |                          |                    |                    |                    |                    |

|                                  |                   |                      |                    |                  |                    |                   |                    |                   |                    |                   |                    |                   |                    |
|----------------------------------|-------------------|----------------------|--------------------|------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|-------------------|--------------------|
| \$15,000 under \$20,000          | 5,878,639         | 102,092,178          | 16,299,910         | 593,027          | 6,119,384          | 5,285,612         | 23,362,043         | 5,788,844         | 57,172,265         | 5,633,072         | 8,104,591          | 5,633,976         | 8,107,112          |
| \$20,000 under \$25,000          | 4,809,595         | 108,015,836          | 13,539,618         | 742,941          | 6,977,201          | 4,066,654         | 17,884,639         | 4,767,239         | 69,942,977         | 4,732,226         | 10,114,698         | 4,732,226         | 10,114,698         |
| \$25,000 under \$30,000          | 4,092,538         | 112,017,246          | 11,595,337         | 838,889          | 8,023,204          | 3,253,849         | 14,263,547         | 4,070,820         | 78,368,293         | 4,060,756         | 11,473,887         | 4,060,756         | 11,474,409         |
| \$30,000 under \$40,000          | 5,595,563         | 193,666,670          | 15,983,515         | 1,774,265        | 18,280,059         | 3,821,298         | 16,795,865         | 5,563,464         | 142,974,236        | 5,558,112         | 22,187,432         | 5,559,082         | 22,188,314         |
| \$40,000 under \$50,000          | 3,172,118         | 141,286,784          | 8,968,690          | 1,433,119        | 16,281,823         | 1,739,000         | 7,772,203          | 3,160,290         | 108,441,799        | 3,159,337         | 19,620,701         | 3,159,337         | 19,624,833         |
| \$50,000 under \$75,000          | 3,520,755         | 210,407,451          | 10,070,958         | 2,160,091        | 29,264,826         | 1,360,664         | 6,162,701          | 3,506,796         | 165,226,004        | 3,506,399         | 33,911,276         | 3,507,864         | 33,956,294         |
| \$75,000 under \$100,000         | 1,025,836         | 87,864,017           | 3,005,639          | 801,280          | 12,682,253         | 224,556           | 1,038,558          | 1,024,473         | 71,157,901         | 1,023,291         | 16,152,434         | 1,023,809         | 16,172,656         |
| \$100,000 under \$200,000        | 795,990           | 106,229,242          | 2,014,040          | 703,356          | 16,288,661         | 92,634            | 431,035            | 792,036           | 87,617,365         | 792,012           | 21,741,955         | 793,569           | 22,014,249         |
| \$200,000 under \$500,000        | 214,763           | 62,937,335           | 56,340             | 189,753          | 8,246,105          | 25,010            | 114,867            | 214,093           | 54,563,312         | 213,995           | 15,431,455         | 214,434           | 15,851,808         |
| \$500,000 under \$1,000,000      | 43,125            | 29,210,987           | -                  | 37,143           | 3,330,545          | 5,982             | 27,215             | 43,038            | 25,878,282         | 42,980            | 7,895,037          | 43,070            | 8,046,824          |
| \$1,000,000 or more              | 26,966            | 87,190,271           | -                  | 23,726           | 8,731,551          | 3,241             | 14,268             | 26,963            | 78,548,005         | 26,852            | 23,407,900         | 26,924            | 23,694,952         |
| <b>Taxable returns, total</b>    | <b>42,955,578</b> | <b>1,358,218,184</b> | <b>102,176,363</b> | <b>9,442,918</b> | <b>128,440,233</b> | <b>33,511,459</b> | <b>141,272,298</b> | <b>42,947,251</b> | <b>987,358,298</b> | <b>42,946,437</b> | <b>197,205,688</b> | <b>42,955,578</b> | <b>198,422,237</b> |
| No adjusted gross income         | 1,201             | -833,942             | -                  | 3,489            | -                  | -                 | -                  | -                 | -                  | -                 | -                  | 1,201             | 15,213             |
| \$1 under \$5,000                | 2,460,834         | 7,378,355            | -                  | 6,571            | 7,249              | 2,454,263         | 4,991,722          | 2,459,878         | 2,379,768          | 2,459,878         | 348,802            | 2,460,834         | 352,037            |
| \$5,000 under \$10,000           | 5,462,496         | 42,831,825           | 7,229,559          | 47,564           | 237,234            | 5,414,932         | 22,815,342         | 5,462,490         | 12,550,836         | 5,462,490         | 1,831,311          | 5,462,496         | 1,831,442          |
| \$10,000 under \$15,000          | 6,276,001         | 78,150,455           | 15,219,990         | 336,168          | 2,357,611          | 5,939,833         | 26,358,972         | 6,275,037         | 34,218,135         | 6,275,037         | 4,984,191          | 6,276,001         | 4,987,396          |
| \$15,000 under \$20,000          | 5,633,976         | 97,896,347           | 15,205,430         | 497,071          | 3,876,943          | 5,136,805         | 22,719,404         | 5,633,072         | 56,054,065         | 5,633,072         | 8,104,591          | 5,633,976         | 8,107,112          |
| \$20,000 under \$25,000          | 4,732,226         | 106,283,641          | 13,169,132         | 680,545          | 5,709,207          | 4,042,681         | 17,781,555         | 4,732,226         | 69,623,746         | 4,732,226         | 10,114,698         | 4,732,226         | 10,114,698         |
| \$25,000 under \$30,000          | 4,060,756         | 111,149,532          | 11,453,847         | 808,890          | 7,171,689          | 3,251,866         | 14,255,022         | 4,060,756         | 78,268,973         | 4,060,756         | 11,473,887         | 4,060,756         | 11,474,409         |
| \$30,000 under \$40,000          | 5,559,082         | 192,425,733          | 15,861,291         | 1,739,162        | 16,860,870         | 3,819,920         | 16,789,530         | 5,558,112         | 142,916,659        | 5,558,112         | 22,187,432         | 5,559,082         | 22,188,314         |
| \$40,000 under \$50,000          | 3,159,337         | 140,710,864          | 8,933,526          | 1,420,337        | 15,593,249         | 1,739,000         | 7,772,203          | 3,159,337         | 108,411,886        | 3,159,337         | 19,620,701         | 3,159,337         | 19,624,833         |
| \$50,000 under \$75,000          | 3,507,864         | 209,639,170          | 10,035,480         | 2,147,200        | 28,238,052         | 1,360,664         | 6,162,701          | 3,506,742         | 165,225,064        | 3,506,399         | 33,911,276         | 3,507,864         | 33,956,294         |
| \$75,000 under \$100,000         | 1,023,809         | 87,675,116           | 3,000,070          | 799,253          | 12,519,674         | 224,556           | 1,038,558          | 1,023,634         | 71,118,986         | 1,023,291         | 16,152,434         | 1,023,809         | 16,172,656         |
| \$100,000 under \$200,000        | 793,569           | 105,886,226          | 2,008,296          | 700,945          | 15,870,529         | 92,624            | 430,922            | 792,015           | 87,615,195         | 792,012           | 21,741,955         | 793,569           | 22,014,249         |
| \$200,000 under \$500,000        | 214,434           | 62,842,547           | 56,251             | 189,436          | 8,136,855          | 24,998            | 114,814            | 214,044           | 54,555,388         | 213,995           | 15,431,455         | 214,434           | 15,851,808         |
| \$500,000 under \$1,000,000      | 43,070            | 29,172,675           | -                  | 37,090           | 3,284,117          | 5,980             | 27,207             | 43,031            | 25,875,177         | 42,980            | 7,895,037          | 43,070            | 8,046,824          |
| \$1,000,000 or more              | 26,924            | 87,049,639           | -                  | 23,687           | 8,574,954          | 3,238             | 14,275             | 26,877            | 78,544,419         | 26,852            | 23,407,900         | 26,924            | 23,694,952         |
| <b>Nontaxable returns, total</b> | <b>13,971,539</b> | <b>50,617,185</b>    | <b>28,734,239</b>  | <b>767,676</b>   | <b>15,844,242</b>  | <b>12,682,922</b> | <b>46,544,702</b>  | <b>1,193,474</b>  | <b>3,711,323</b>   | <b>-</b>          | <b>-</b>           | <b>-</b>          | <b>-</b>           |

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

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

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

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