

2017 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Number of returns filed by dependents | Total | | | | Total inc Number of returns |
|---------------------------------------|-------------------------|----------------------------|---|---|-------------------------|----------------------------|--|-------------------------|-----------------------------------|
| | | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total | |
| | | | | | | | | Number of returns | |
| All returns, total..... | 152,903,231 | 292,661,182 | 197,952,552 | 9,608,072 | 52,120,263 | 94,708,629 | 4,769,699,292 | 28,359,220 | |
| Under \$5,000..... | 11,782,422 | 10,405,362 | 8,706,280 | 4,449,156 | 1,058,344 | 1,699,082 | -63,418,047 | 1,098 | |
| \$5,000 under \$10,000..... | 10,789,563 | 11,895,997 | 8,895,038 | 2,859,007 | 2,032,147 | 3,000,959 | 16,271,422 | ** 3 | |
| \$10,000 under \$15,000..... | 11,594,637 | 18,000,014 | 11,624,855 | 1,284,676 | 3,776,253 | 6,375,159 | 47,756,960 | ** 3,011 | |
| \$15,000 under \$20,000..... | 10,665,270 | 18,417,054 | 11,636,238 | 538,752 | 3,782,962 | 6,780,815 | 65,996,542 | 103,558 | |
| \$20,000 under \$25,000..... | 9,983,829 | 17,775,700 | 11,545,373 | 232,238 | 3,511,800 | 6,230,327 | 78,797,747 | 223,433 | |
| \$25,000 under \$30,000..... | 8,824,548 | 15,851,270 | 10,377,283 | 97,688 | 3,136,544 | 5,473,987 | 86,170,917 | 328,019 | |
| \$30,000 under \$35,000..... | 7,991,330 | 14,722,163 | 9,606,311 | 46,240 | 2,826,855 | 5,115,852 | 91,663,721 | 518,897 | |
| \$35,000 under \$40,000..... | 7,217,679 | 13,669,598 | 8,981,504 | 29,169 | 2,522,333 | 4,688,094 | 94,447,919 | 958,205 | |
| \$40,000 under \$45,000..... | 6,389,262 | 12,235,965 | 8,065,598 | 14,112 | 2,198,572 | 4,170,366 | 93,209,838 | 1,112,748 | |
| \$45,000 under \$50,000..... | 5,526,338 | 10,621,672 | 7,174,737 | 12,058 | 1,854,475 | 3,446,935 | 88,043,326 | 1,165,773 | |
| \$50,000 under \$55,000..... | 5,099,511 | 10,010,403 | 6,837,238 | 11,094 | 1,711,101 | 3,173,165 | 89,707,125 | 1,264,631 | |
| \$55,000 under \$60,000..... | 4,636,185 | 9,270,106 | 6,366,873 | *4015 | 1,557,035 | 2,903,233 | 89,477,567 | 1,234,970 | |
| \$60,000 under \$75,000..... | 11,222,749 | 23,989,030 | 16,493,882 | 8,054 | 4,006,811 | 7,495,149 | 269,220,518 | 3,587,229 | |
| \$75,000 under \$100,000..... | 13,508,353 | 31,422,125 | 21,884,529 | 10,338 | 5,170,458 | 9,537,596 | 448,789,551 | 4,977,016 | |
| \$100,000 under \$200,000..... | 19,951,450 | 52,407,492 | 35,464,596 | 7,055 | 9,039,654 | 16,942,896 | 1,240,108,031 | 8,951,484 | |
| \$200,000 under \$500,000..... | 6,215,046 | 17,616,156 | 11,511,376 | 3,584 | 3,175,096 | 6,104,779 | 906,833,819 | 3,170,011 | |
| \$500,000 under \$1,000,000..... | 1,010,203 | 2,941,202 | 1,873,896 | 495 | 519,676 | 1,067,306 | 349,788,098 | 519,182 | |
| \$1,000,000 under \$1,500,000..... | 222,611 | 642,405 | 409,547 | *123 | 111,948 | 232,858 | 135,134,907 | 111,854 | |
| \$1,500,000 under \$2,000,000..... | 90,527 | 257,715 | 166,263 | 80 | 43,837 | 91,452 | 75,403,830 | 43,800 | |
| \$2,000,000 under \$5,000,000..... | 129,868 | 365,060 | 237,018 | 102 | 60,891 | 128,042 | 180,982,982 | 60,837 | |
| \$5,000,000 under \$10,000,000..... | 31,628 | 88,507 | 57,670 | *25 | 14,368 | 30,837 | 98,207,118 | 14,360 | |
| \$10,000,000 or more..... | 20,223 | 56,186 | 36,446 | 13 | 9,103 | 19,740 | 287,105,401 | 9,100 | |
| Taxable returns, total..... | 103,747,043 | 190,661,597 | 141,918,670 | 4,377,183 | 28,359,220 | 48,742,927 | 4,239,764,107 | 28,359,220 | |
| Nontaxable returns, total..... | 49,156,189 | 101,999,584 | 56,033,882 | 5,230,888 | 23,761,044 | 45,965,702 | 529,935,185 | 0 | |

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

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

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

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

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

Table 2.3

7-Oct-19

2017

| Size of adjusted gross income | Income tax | |
|---------------------------------------|------------|-------------|
| | | Amount |
| All returns, total..... | | 674,604,515 |
| Under \$5,000..... | | 70,439 |
| \$5,000 under \$10,000..... | | ** 145 |
| \$10,000 under \$15,000..... | | ** 29 |
| \$15,000 under \$20,000..... | | 20,087 |
| \$20,000 under \$25,000..... | | 107,046 |
| \$25,000 under \$30,000..... | | 242,960 |
| \$30,000 under \$35,000..... | | 482,604 |
| \$35,000 under \$40,000..... | | 1,245,103 |
| \$40,000 under \$45,000..... | | 1,841,507 |
| \$45,000 under \$50,000..... | | 2,446,937 |
| \$50,000 under \$55,000..... | | 2,941,727 |
| \$55,000 under \$60,000..... | | 3,441,473 |
| \$60,000 under \$75,000..... | | 13,450,493 |
| \$75,000 under \$100,000..... | | 30,282,627 |
| \$100,000 under \$200,000..... | | 137,792,462 |
| \$200,000 under \$500,000..... | | 173,172,649 |
| \$500,000 under \$1,000,000..... | | 90,675,759 |
| \$1,000,000 under \$1,500,000..... | | 38,154,143 |
| \$1,500,000 under \$2,000,000..... | | 22,015,138 |
| \$2,000,000 under \$5,000,000..... | | 53,322,771 |
| \$5,000,000 under \$10,000,000..... | | 28,551,737 |
| \$10,000,000 or more..... | | 74,346,682 |
| Taxable returns, total..... | | 674,604,515 |
| Nontaxable returns, total..... | | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

| Size of adjusted gross income | Exemptions for children at home | | | | | Exemptions for dependents | | |
|---------------------------------------|---------------------------------|----------------------|------------------------------------|-------------------|-------------|---------------------------|----------------------|------------------------------------|
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit |
| | | | | Number of returns | Amount | | | |
| All returns, total..... | 47,004,215 | 83,161,314 | 4,502,621,108 | 25,244,812 | 648,866,159 | 359,793 | 421,855 | 31,229,895 |
| Under \$5,000..... | 953,280 | 1,527,609 | -61,445,392 | 1,072 | 67,472 | 8,251 | 11,385 | -705,935 |
| \$5,000 under \$10,000..... | 1,801,404 | 2,631,419 | 14,417,441 | ** 3 | ** 145 | 4,032 | 5,033 | 29,669 |
| \$10,000 under \$15,000..... | 3,328,759 | 5,544,524 | 42,110,256 | ** | ** | 19,056 | 20,366 | 234,704 |
| \$15,000 under \$20,000..... | 3,331,004 | 5,854,973 | 58,078,175 | ** | ** | 13,382 | 16,393 | 225,788 |
| \$20,000 under \$25,000..... | 3,039,696 | 5,229,330 | 68,187,903 | 76,112 | 27,902 | 17,114 | 19,155 | 389,462 |
| \$25,000 under \$30,000..... | 2,686,141 | 4,518,003 | 73,789,202 | 118,242 | 63,387 | 22,125 | 28,145 | 610,540 |
| \$30,000 under \$35,000..... | 2,436,188 | 4,230,511 | 78,980,554 | 259,047 | 170,512 | 18,096 | 19,107 | 589,562 |
| \$35,000 under \$40,000..... | 2,178,246 | 3,884,562 | 81,548,728 | 686,971 | 767,652 | 16,112 | 20,162 | 608,722 |
| \$40,000 under \$45,000..... | 1,900,817 | 3,422,054 | 80,582,422 | 854,764 | 1,279,615 | 20,130 | 26,145 | 841,420 |
| \$45,000 under \$50,000..... | 1,616,093 | 2,841,362 | 76,722,391 | 947,962 | 1,830,416 | 23,119 | 32,165 | 1,111,488 |
| \$50,000 under \$55,000..... | 1,493,815 | 2,640,968 | 78,337,675 | 1,057,466 | 2,259,015 | 21,479 | 22,095 | 1,129,143 |
| \$55,000 under \$60,000..... | 1,388,707 | 2,496,067 | 79,807,096 | 1,080,180 | 2,833,934 | 16,111 | 16,111 | 934,246 |
| \$60,000 under \$75,000..... | 3,640,115 | 6,534,580 | 244,770,113 | 3,231,750 | 11,555,771 | 25,944 | 30,588 | 1,737,552 |
| \$75,000 under \$100,000..... | 4,783,205 | 8,596,224 | 415,405,085 | 4,596,104 | 26,995,377 | 43,283 | 50,334 | 3,700,381 |
| \$100,000 under \$200,000..... | 8,598,695 | 15,821,949 | 1,182,038,032 | 8,512,694 | 130,479,723 | 70,067 | 77,659 | 9,377,149 |
| \$200,000 under \$500,000..... | 3,081,503 | 5,853,026 | 880,301,505 | 3,076,570 | 168,056,936 | 18,840 | 23,295 | 5,357,929 |
| \$500,000 under \$1,000,000..... | 510,224 | 1,040,808 | 343,542,104 | 509,741 | 89,099,886 | 1,794 | 2,527 | 1,214,196 |
| \$1,000,000 under \$1,500,000..... | 110,103 | 228,205 | 132,921,824 | 110,012 | 37,520,658 | 311 | 451 | 387,321 |
| \$1,500,000 under \$2,000,000..... | 43,150 | 89,574 | 74,207,644 | 43,113 | 21,652,594 | 180 | 247 | 305,143 |
| \$2,000,000 under \$5,000,000..... | 59,907 | 125,731 | 178,183,440 | 59,855 | 52,536,751 | 268 | 368 | 802,571 |
| \$5,000,000 under \$10,000,000..... | 14,181 | 30,386 | 96,925,610 | 14,173 | 28,194,601 | 59 | 67 | 374,573 |
| \$10,000,000 or more..... | 8,982 | 19,450 | 283,209,301 | 8,979 | 73,473,812 | 40 | 58 | 1,974,273 |
| Taxable returns, total..... | 25,244,812 | 42,708,092 | 4,010,592,502 | 25,244,812 | 648,866,159 | 263,523 | 292,965 | 29,244,161 |
| Nontaxable returns, total..... | 21,759,403 | 40,453,223 | 492,028,606 | 0 | 0 | 96,270 | 128,890 | 1,985,734 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

7-Oct-19

2017

| Size of adjusted gross income | ts from home | |
|---------------------------------------|-------------------|-----------|
| | Total income tax | |
| | Number of returns | Amount |
| All returns, total..... | 263,523 | 4,312,433 |
| Under \$5,000..... | * 3 | * 247 |
| \$5,000 under \$10,000..... | 0 | 0 |
| \$10,000 under \$15,000..... | 0 | 0 |
| \$15,000 under \$20,000..... | ** | ** |
| \$20,000 under \$25,000..... | ** 10,062 | ** 3,114 |
| \$25,000 under \$30,000..... | * 10,058 | * 8,012 |
| \$30,000 under \$35,000..... | 11,060 | 10,911 |
| \$35,000 under \$40,000..... | 13,081 | 24,696 |
| \$40,000 under \$45,000..... | 17,128 | 31,983 |
| \$45,000 under \$50,000..... | 16,068 | 37,512 |
| \$50,000 under \$55,000..... | 17,410 | 59,927 |
| \$55,000 under \$60,000..... | 15,106 | 71,425 |
| \$60,000 under \$75,000..... | 21,901 | 116,088 |
| \$75,000 under \$100,000..... | 41,281 | 355,417 |
| \$100,000 under \$200,000..... | 68,905 | 1,227,584 |
| \$200,000 under \$500,000..... | 18,812 | 1,049,654 |
| \$500,000 under \$1,000,000..... | 1,790 | 338,370 |
| \$1,000,000 under \$1,500,000..... | 309 | 113,699 |
| \$1,500,000 under \$2,000,000..... | 180 | 91,602 |
| \$2,000,000 under \$5,000,000..... | 268 | 232,660 |
| \$5,000,000 under \$10,000,000..... | 59 | 110,142 |
| \$10,000,000 or more..... | 40 | 429,394 |
| Taxable returns, total..... | 263,523 | 4,312,433 |
| Nontaxable returns, total..... | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

| Size of adjusted gross income | Exemptions for parents | | | | | Exemptions for other dep | | |
|---------------------------------------|-------------------------|----------------------------|--|----------------------|------------|--------------------------|----------------------------|--|
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit |
| | | | | Number of returns | Amount | | | |
| All returns, total..... | 2,826,246 | 3,370,306 | 198,900,625 | 2,012,064 | 19,988,149 | 5,604,952 | 7,755,153 | 276,595,132 |
| Under \$5,000..... | 39,991 | 49,213 | -1,207,388 | * 113 | * 4,393 | 91,492 | 110,876 | -1,471,386 |
| \$5,000 under \$10,000..... | 45,002 | 50,034 | 334,712 | 0 | 0 | 277,291 | 314,472 | 2,264,459 |
| \$10,000 under \$15,000..... | 112,258 | 123,328 | 1,455,053 | ** | ** | 530,236 | 686,941 | 6,731,856 |
| \$15,000 under \$20,000..... | 153,627 | 175,041 | 2,710,075 | ** | ** | 544,294 | 734,408 | 9,536,410 |
| \$20,000 under \$25,000..... | 169,917 | 193,291 | 3,819,470 | 119,540 | 47,001 | 560,055 | 788,551 | 12,596,707 |
| \$25,000 under \$30,000..... | 196,265 | 221,413 | 5,393,036 | 103,855 | 83,030 | 499,331 | 706,426 | 13,730,880 |
| \$30,000 under \$35,000..... | 221,368 | 257,855 | 7,197,681 | 131,056 | 144,859 | 419,928 | 608,379 | 13,640,223 |
| \$35,000 under \$40,000..... | 195,813 | 233,663 | 7,344,042 | 131,122 | 221,870 | 378,751 | 549,706 | 14,162,246 |
| \$40,000 under \$45,000..... | 164,921 | 192,064 | 6,966,372 | 121,413 | 253,085 | 337,902 | 530,104 | 14,337,324 |
| \$45,000 under \$50,000..... | 160,111 | 193,750 | 7,585,134 | 131,029 | 325,844 | 250,319 | 379,658 | 11,885,885 |
| \$50,000 under \$55,000..... | 138,200 | 166,718 | 7,245,332 | 111,390 | 327,136 | 219,664 | 343,383 | 11,492,602 |
| \$55,000 under \$60,000..... | 123,693 | 148,799 | 7,120,494 | 102,575 | 343,991 | 162,026 | 242,256 | 9,295,129 |
| \$60,000 under \$75,000..... | 262,704 | 300,404 | 17,627,095 | 233,192 | 1,027,178 | 437,873 | 629,576 | 29,206,836 |
| \$75,000 under \$100,000..... | 325,375 | 413,029 | 27,941,013 | 313,573 | 2,135,857 | 357,737 | 478,009 | 30,839,154 |
| \$100,000 under \$200,000..... | 408,392 | 516,398 | 54,719,975 | 404,782 | 5,794,916 | 429,692 | 526,890 | 56,870,508 |
| \$200,000 under \$500,000..... | 94,650 | 117,654 | 26,033,767 | 94,480 | 4,849,558 | 95,239 | 110,805 | 26,132,808 |
| \$500,000 under \$1,000,000..... | 10,203 | 13,102 | 6,805,057 | 10,190 | 1,744,323 | 9,897 | 10,870 | 6,552,261 |
| \$1,000,000 under \$1,500,000..... | 1,894 | 2,230 | 2,231,926 | 1,894 | 632,181 | 1,630 | 1,973 | 1,939,911 |
| \$1,500,000 under \$2,000,000..... | 704 | 944 | 1,218,566 | 703 | 364,875 | 604 | 688 | 1,033,327 |
| \$2,000,000 under \$5,000,000..... | 893 | 1,063 | 2,522,162 | 892 | 719,891 | 756 | 880 | 2,232,295 |
| \$5,000,000 under \$10,000,000.... | 169 | 197 | 1,137,790 | 169 | 322,296 | 138 | 187 | 961,625 |
| \$10,000,000 or more..... | 97 | 116 | 2,699,258 | 97 | 645,865 | 96 | 116 | 2,624,071 |
| Taxable returns, total..... | 2,012,064 | 2,407,307 | 177,255,051 | 2,012,064 | 19,988,149 | 2,528,208 | 3,334,563 | 204,094,602 |
| Nontaxable returns, total..... | 814,182 | 962,999 | 21,645,574 | 0 | 0 | 3,076,744 | 4,420,590 | 72,500,530 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

7-Oct-19

2017

| Size of adjusted gross income endents | Total income tax | |
|--|----------------------|------------|
| | Number of returns | Amount |
| All returns, total..... | 2,528,208 | 21,666,571 |
| Under \$5,000..... | * 20 | * 2,952 |
| \$5,000 under \$10,000..... | 0 | 0 |
| \$10,000 under \$15,000..... | ** | ** |
| \$15,000 under \$20,000..... | ** | ** |
| \$20,000 under \$25,000..... | 131,324 | 50,372 |
| \$25,000 under \$30,000..... | 109,924 | 95,189 |
| \$30,000 under \$35,000..... | 156,943 | 183,035 |
| \$35,000 under \$40,000..... | 188,945 | 288,902 |
| \$40,000 under \$45,000..... | 210,323 | 392,547 |
| \$45,000 under \$50,000..... | 178,374 | 416,635 |
| \$50,000 under \$55,000..... | 170,319 | 471,388 |
| \$55,000 under \$60,000..... | 119,323 | 383,509 |
| \$60,000 under \$75,000..... | 392,246 | 1,662,719 |
| \$75,000 under \$100,000..... | 340,090 | 2,447,101 |
| \$100,000 under \$200,000..... | 422,167 | 6,337,800 |
| \$200,000 under \$500,000..... | 95,101 | 4,829,586 |
| \$500,000 under \$1,000,000..... | 9,889 | 1,643,465 |
| \$1,000,000 under \$1,500,000..... | 1,628 | 562,302 |
| \$1,500,000 under \$2,000,000..... | 603 | 307,953 |
| \$2,000,000 under \$5,000,000..... | 755 | 664,523 |
| \$5,000,000 under \$10,000,000..... | 138 | 276,437 |
| \$10,000,000 or more..... | 96 | 650,157 |
| Taxable returns, total..... | 2,528,208 | 21,666,571 |
| Nontaxable returns, total..... | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

2016 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Number of returns filed by dependents | Total | | | | Total inc Number of returns | |
|---------------------------------------|-------------------------|----------------------------|---|---|-------------------------|----------------------------|--|------------|-----------------------------------|--|
| | | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | | | |
| | | | | | | | Total inc Number of returns | | | |
| All returns, total..... | 150,272,157 | 289,752,892 | 194,943,632 | 9,383,372 | 52,024,757 | 94,809,260 | 4,474,752,305 | 27,543,151 | | |
| Under \$5,000..... | 12,081,332 | 10,962,823 | 9,094,607 | 4,411,634 | 1,179,626 | 1,868,216 | -57,177,093 | 1,311 | | |
| \$5,000 under \$10,000..... | 10,999,122 | 12,483,688 | 9,235,619 | 2,770,386 | 2,202,684 | 3,248,069 | 17,906,415 | ** | | |
| \$10,000 under \$15,000..... | 11,835,340 | 18,456,963 | 11,908,980 | 1,269,237 | 3,951,151 | 6,547,983 | 49,994,800 | ** 2,998 | | |
| \$15,000 under \$20,000..... | 10,910,109 | 19,155,401 | 12,044,216 | 525,537 | 3,998,181 | 7,111,186 | 69,627,706 | 111,987 | | |
| \$20,000 under \$25,000..... | 9,847,094 | 17,596,371 | 11,428,919 | 200,005 | 3,493,913 | 6,167,452 | 78,462,684 | 223,898 | | |
| \$25,000 under \$30,000..... | 8,888,311 | 16,503,783 | 10,598,215 | 89,257 | 3,252,400 | 5,905,568 | 89,172,439 | 350,390 | | |
| \$30,000 under \$35,000..... | 7,918,978 | 15,041,648 | 9,702,898 | 35,017 | 2,865,409 | 5,338,750 | 92,792,385 | 526,130 | | |
| \$35,000 under \$40,000..... | 7,169,297 | 13,601,673 | 8,929,172 | 22,085 | 2,513,534 | 4,672,500 | 94,196,842 | 989,570 | | |
| \$40,000 under \$45,000..... | 6,188,163 | 12,045,245 | 7,947,289 | 20,143 | 2,165,067 | 4,097,956 | 91,902,456 | 1,114,257 | | |
| \$45,000 under \$50,000..... | 5,476,576 | 10,893,188 | 7,218,069 | * 9,051 | 1,896,871 | 3,675,119 | 89,922,371 | 1,164,231 | | |
| \$50,000 under \$55,000..... | 4,995,922 | 9,815,876 | 6,749,493 | * 6,336 | 1,653,556 | 3,066,383 | 86,820,311 | 1,214,124 | | |
| \$55,000 under \$60,000..... | 4,381,372 | 8,914,757 | 6,045,076 | * 4,992 | 1,539,344 | 2,869,681 | 88,454,127 | 1,227,659 | | |
| \$60,000 under \$75,000..... | 10,847,134 | 23,629,988 | 16,157,191 | ** 9,232 | 3,954,768 | 7,472,797 | 265,449,898 | 3,523,087 | | |
| \$75,000 under \$100,000..... | 12,974,791 | 30,756,954 | 21,322,515 | ** 3,682 | 5,087,783 | 9,434,439 | 441,699,975 | 4,895,361 | | |
| \$100,000 under \$200,000..... | 18,858,241 | 50,139,754 | 33,773,705 | 3,008 | 8,718,454 | 16,366,049 | 1,191,562,421 | 8,651,429 | | |
| \$200,000 under \$500,000..... | 5,582,552 | 15,896,903 | 10,345,046 | 2,852 | 2,866,464 | 5,551,857 | 818,882,317 | 2,861,867 | | |
| \$500,000 under \$1,000,000..... | 893,378 | 2,630,982 | 1,661,404 | 620 | 473,631 | 969,578 | 317,413,572 | 473,096 | | |
| \$1,000,000 under \$1,500,000..... | 192,849 | 566,184 | 357,084 | * 103 | 100,217 | 209,101 | 120,694,350 | 100,135 | | |
| \$1,500,000 under \$2,000,000..... | 77,783 | 224,840 | 143,496 | 74 | 38,977 | 81,344 | 66,919,980 | 38,953 | | |
| \$2,000,000 under \$5,000,000..... | 111,096 | 316,372 | 203,282 | 86 | 53,155 | 113,090 | 157,918,554 | 53,110 | | |
| \$5,000,000 under \$10,000,000..... | 26,627 | 74,493 | 48,363 | 27 | 12,283 | 26,131 | 83,578,751 | 12,272 | | |
| \$10,000,000 or more..... | 16,087 | 45,004 | 28,993 | 10 | 7,290 | 16,011 | 218,557,042 | 7,286 | | |
| Taxable returns, total..... | 100,052,490 | 184,738,862 | 137,380,086 | 4,148,923 | 27,543,151 | 47,358,775 | 3,932,466,780 | 27,543,151 | | |
| Nontaxable returns, total..... | 50,219,667 | 105,014,030 | 57,563,545 | 5,234,449 | 24,481,606 | 47,450,485 | 542,285,524 | 0 | | |

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

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

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

Source: IRS, Statistics of Income Division, August 2018

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

Table 2.3

20-Jul-19

2016

| Size of adjusted gross income | Income tax | |
|---------------------------------------|------------|-------------|
| | | Amount |
| All returns, total..... | | 610,032,939 |
| Under \$5,000..... | | 44,042 |
| \$5,000 under \$10,000..... | | ** |
| \$10,000 under \$15,000..... | | ** 92 |
| \$15,000 under \$20,000..... | | 20,184 |
| \$20,000 under \$25,000..... | | 100,697 |
| \$25,000 under \$30,000..... | | 252,691 |
| \$30,000 under \$35,000..... | | 525,506 |
| \$35,000 under \$40,000..... | | 1,261,774 |
| \$40,000 under \$45,000..... | | 1,772,798 |
| \$45,000 under \$50,000..... | | 2,427,073 |
| \$50,000 under \$55,000..... | | 2,859,209 |
| \$55,000 under \$60,000..... | | 3,533,678 |
| \$60,000 under \$75,000..... | | 13,081,042 |
| \$75,000 under \$100,000..... | | 29,379,228 |
| \$100,000 under \$200,000..... | | 132,645,046 |
| \$200,000 under \$500,000..... | | 157,519,311 |
| \$500,000 under \$1,000,000..... | | 82,989,906 |
| \$1,000,000 under \$1,500,000..... | | 34,656,420 |
| \$1,500,000 under \$2,000,000..... | | 19,783,762 |
| \$2,000,000 under \$5,000,000..... | | 46,924,352 |
| \$5,000,000 under \$10,000,000..... | | 24,443,253 |
| \$10,000,000 or more..... | | 55,812,875 |
| Taxable returns, total..... | | 610,032,939 |
| Nontaxable returns, total..... | | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

20-Jul-19

2016

| Size of adjusted gross income | Exemptions for children at home | | | | | Exemptions for dependents | | |
|---------------------------------------|---------------------------------|----------------------------|--|----------------------|-------------|---------------------------|----------------------------|--|
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit |
| | | | | Number of returns | Amount | | | |
| All returns, total..... | 46,808,291 | 82,699,795 | 4,218,195,915 | 24,543,501 | 585,939,904 | 392,012 | 474,839 | 32,171,557 |
| Under \$5,000..... | 1,079,659 | 1,710,484 | -55,784,502 | 1,260 | 43,005 | 9,876 | 10,957 | -547,454 |
| \$5,000 under \$10,000..... | 1,899,267 | 2,770,023 | 15,421,073 | ** | ** | 11,319 | 11,319 | 88,234 |
| \$10,000 under \$15,000..... | 3,490,097 | 5,723,191 | 44,231,752 | ** | ** | 18,087 | 24,098 | 221,492 |
| \$15,000 under \$20,000..... | 3,468,602 | 6,044,479 | 60,336,027 | ** 14,489 | ** 1,801 | 6,343 | 6,343 | 111,063 |
| \$20,000 under \$25,000..... | 2,991,393 | 5,031,120 | 67,208,233 | 53,438 | 21,915 | 24,096 | 30,098 | 546,495 |
| \$25,000 under \$30,000..... | 2,748,505 | 4,755,339 | 75,378,786 | 115,763 | 69,713 | 25,389 | 34,989 | 693,475 |
| \$30,000 under \$35,000..... | 2,467,066 | 4,338,262 | 79,927,025 | 281,193 | 205,568 | 23,150 | 26,174 | 759,072 |
| \$35,000 under \$40,000..... | 2,170,010 | 3,809,498 | 81,356,022 | 720,966 | 802,772 | 18,724 | 20,723 | 708,118 |
| \$40,000 under \$45,000..... | 1,923,476 | 3,401,966 | 81,637,711 | 910,506 | 1,310,867 | 16,111 | 25,132 | 682,452 |
| \$45,000 under \$50,000..... | 1,659,576 | 3,028,927 | 78,671,787 | 949,392 | 1,826,462 | 27,405 | 31,746 | 1,289,270 |
| \$50,000 under \$55,000..... | 1,461,085 | 2,602,259 | 76,738,940 | 1,032,062 | 2,227,292 | 21,688 | 26,890 | 1,135,782 |
| \$55,000 under \$60,000..... | 1,371,417 | 2,433,637 | 78,816,295 | 1,067,760 | 2,898,439 | 16,083 | 19,078 | 915,979 |
| \$60,000 under \$75,000..... | 3,575,151 | 6,455,858 | 239,973,320 | 3,153,842 | 11,022,390 | 30,687 | 39,726 | 2,065,180 |
| \$75,000 under \$100,000..... | 4,735,780 | 8,548,036 | 411,340,351 | 4,547,575 | 26,448,561 | 46,940 | 53,972 | 4,184,762 |
| \$100,000 under \$200,000..... | 8,314,878 | 15,342,766 | 1,138,449,116 | 8,248,070 | 125,861,611 | 73,499 | 85,281 | 9,828,893 |
| \$200,000 under \$500,000..... | 2,779,391 | 5,322,654 | 794,788,389 | 2,774,928 | 152,855,135 | 19,542 | 24,010 | 5,409,405 |
| \$500,000 under \$1,000,000..... | 464,772 | 944,867 | 311,583,437 | 464,253 | 81,491,875 | 2,110 | 3,059 | 1,364,446 |
| \$1,000,000 under \$1,500,000..... | 98,356 | 204,455 | 118,406,364 | 98,277 | 34,001,943 | 413 | 501 | 523,462 |
| \$1,500,000 under \$2,000,000..... | 38,235 | 79,528 | 65,638,372 | 38,212 | 19,406,782 | 201 | 245 | 341,447 |
| \$2,000,000 under \$5,000,000..... | 52,265 | 110,944 | 155,276,029 | 52,221 | 46,133,041 | 262 | 384 | 804,037 |
| \$5,000,000 under \$10,000,000..... | 12,118 | 25,705 | 82,474,653 | 12,107 | 24,124,690 | 56 | 66 | 387,426 |
| \$10,000,000 or more..... | 7,193 | 15,797 | 216,326,734 | 7,189 | 55,186,043 | 31 | 48 | 658,521 |
| Taxable returns, total..... | 24,543,501 | 41,454,217 | 3,717,640,790 | 24,543,501 | 585,939,904 | 279,710 | 320,701 | 29,913,993 |
| Nontaxable returns, total..... | 22,264,791 | 41,245,578 | 500,555,125 | 0 | 0 | 112,303 | 154,138 | 2,257,564 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

20-Jul-19

2016

| Size of adjusted gross income | ts from home | |
|---------------------------------------|-------------------|-----------|
| | Total income tax | |
| | Number of returns | Amount |
| All returns, total..... | 279,710 | 4,322,940 |
| Under \$5,000..... | * 3 | * 669 |
| \$5,000 under \$10,000..... | 0 | 0 |
| \$10,000 under \$15,000..... | 0 | 0 |
| \$15,000 under \$20,000..... | ** | ** |
| \$20,000 under \$25,000..... | ** 4,018 | ** 2,016 |
| \$25,000 under \$30,000..... | * 11,069 | * 5,396 |
| \$30,000 under \$35,000..... | 17,106 | 22,910 |
| \$35,000 under \$40,000..... | 12,180 | 18,289 |
| \$40,000 under \$45,000..... | 10,115 | 24,576 |
| \$45,000 under \$50,000..... | 23,362 | 64,068 |
| \$50,000 under \$55,000..... | 17,330 | 54,452 |
| \$55,000 under \$60,000..... | 13,088 | 49,734 |
| \$60,000 under \$75,000..... | 29,535 | 175,465 |
| \$75,000 under \$100,000..... | 45,868 | 387,783 |
| \$100,000 under \$200,000..... | 73,447 | 1,301,958 |
| \$200,000 under \$500,000..... | 19,517 | 1,080,692 |
| \$500,000 under \$1,000,000..... | 2,108 | 357,584 |
| \$1,000,000 under \$1,500,000..... | 412 | 145,801 |
| \$1,500,000 under \$2,000,000..... | 201 | 94,992 |
| \$2,000,000 under \$5,000,000..... | 262 | 247,588 |
| \$5,000,000 under \$10,000,000.... | 56 | 113,700 |
| \$10,000,000 or more..... | 31 | 175,268 |
| Taxable returns, total..... | 279,710 | 4,322,940 |
| Nontaxable returns, total..... | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

| Size of adjusted gross income | Exemptions for parents | | | | | Exemptions for other dep | | |
|---------------------------------------|-------------------------|----------------------------|--|----------------------|------------|--------------------------|----------------------------|--|
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit |
| | | | | Number of returns | Amount | | | |
| All returns, total..... | 2,849,683 | 3,424,803 | 191,615,185 | 1,949,790 | 18,953,780 | 5,780,597 | 8,209,824 | 266,887,807 |
| Under \$5,000..... | 36,140 | 39,675 | -1,448,969 | * 80 | * 738 | 94,443 | 107,100 | -847,786 |
| \$5,000 under \$10,000..... | 79,682 | 91,786 | 614,386 | 0 | 0 | 312,541 | 374,941 | 2,600,518 |
| \$10,000 under \$15,000..... | 108,717 | 119,816 | 1,387,173 | ** | ** | 533,111 | 680,878 | 6,700,809 |
| \$15,000 under \$20,000..... | 158,913 | 179,017 | 2,796,315 | ** 46,721 | ** 7,773 | 629,364 | 881,347 | 11,012,923 |
| \$20,000 under \$25,000..... | 195,188 | 228,537 | 4,364,881 | 81,423 | 35,561 | 597,837 | 877,697 | 13,417,619 |
| \$25,000 under \$30,000..... | 242,070 | 294,319 | 6,626,301 | 118,477 | 85,056 | 568,405 | 820,921 | 15,597,070 |
| \$30,000 under \$35,000..... | 219,844 | 267,364 | 7,118,241 | 118,793 | 149,325 | 454,651 | 706,949 | 14,682,291 |
| \$35,000 under \$40,000..... | 178,550 | 216,419 | 6,733,428 | 125,387 | 186,943 | 403,868 | 625,861 | 15,113,815 |
| \$40,000 under \$45,000..... | 155,535 | 180,662 | 6,627,285 | 117,799 | 239,637 | 315,060 | 490,196 | 13,393,232 |
| \$45,000 under \$50,000..... | 142,177 | 177,670 | 6,747,875 | 101,329 | 261,143 | 272,898 | 436,775 | 12,922,696 |
| \$50,000 under \$55,000..... | 137,967 | 163,611 | 7,231,100 | 107,538 | 332,154 | 193,339 | 273,622 | 10,129,752 |
| \$55,000 under \$60,000..... | 125,269 | 150,997 | 7,171,262 | 109,669 | 365,583 | 178,943 | 265,969 | 10,279,969 |
| \$60,000 under \$75,000..... | 294,704 | 349,287 | 19,886,237 | 258,837 | 1,150,452 | 412,508 | 627,927 | 27,592,722 |
| \$75,000 under \$100,000..... | 286,418 | 353,676 | 24,619,881 | 276,579 | 1,879,090 | 350,426 | 478,755 | 30,172,490 |
| \$100,000 under \$200,000..... | 386,612 | 484,897 | 52,258,118 | 385,404 | 5,753,263 | 369,683 | 453,105 | 48,293,308 |
| \$200,000 under \$500,000..... | 89,772 | 111,996 | 24,696,782 | 89,642 | 4,618,891 | 81,484 | 93,197 | 22,586,480 |
| \$500,000 under \$1,000,000..... | 8,553 | 10,614 | 5,718,771 | 8,542 | 1,430,698 | 9,184 | 11,038 | 6,026,153 |
| \$1,000,000 under \$1,500,000..... | 1,979 | 2,558 | 2,415,802 | 1,976 | 702,636 | 1,286 | 1,587 | 1,532,646 |
| \$1,500,000 under \$2,000,000..... | 641 | 740 | 1,098,032 | 641 | 327,252 | 642 | 831 | 1,118,217 |
| \$2,000,000 under \$5,000,000..... | 742 | 912 | 2,193,688 | 742 | 644,793 | 717 | 850 | 2,157,926 |
| \$5,000,000 under \$10,000,000.... | 136 | 164 | 932,654 | 136 | 290,354 | 139 | 196 | 934,426 |
| \$10,000,000 or more..... | 75 | 87 | 1,825,943 | 75 | 492,440 | 69 | 79 | 1,470,531 |
| Taxable returns, total..... | 1,949,790 | 2,330,183 | 168,432,245 | 1,949,790 | 18,953,780 | 2,432,050 | 3,253,675 | 187,559,488 |
| Nontaxable returns, total..... | 899,893 | 1,094,620 | 23,182,940 | 0 | 0 | 3,348,547 | 4,956,149 | 79,328,319 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

20-Jul-19

2016

| Size of adjusted gross income | Endents | |
|---------------------------------------|-------------------|------------|
| | Total income tax | |
| | Number of returns | Amount |
| All returns, total..... | 2,432,050 | 19,387,720 |
| Under \$5,000..... | * 11 | * 497 |
| \$5,000 under \$10,000..... | 0 | 0 |
| \$10,000 under \$15,000..... | ** | ** |
| \$15,000 under \$20,000..... | ** 54,774 | ** 10,791 |
| \$20,000 under \$25,000..... | 95,013 | 42,706 |
| \$25,000 under \$30,000..... | 127,079 | 102,747 |
| \$30,000 under \$35,000..... | 137,524 | 165,888 |
| \$35,000 under \$40,000..... | 208,201 | 312,267 |
| \$40,000 under \$45,000..... | 179,392 | 323,257 |
| \$45,000 under \$50,000..... | 189,816 | 422,659 |
| \$50,000 under \$55,000..... | 153,851 | 419,512 |
| \$55,000 under \$60,000..... | 141,614 | 457,506 |
| \$60,000 under \$75,000..... | 354,762 | 1,559,512 |
| \$75,000 under \$100,000..... | 331,436 | 2,253,062 |
| \$100,000 under \$200,000..... | 365,199 | 5,369,987 |
| \$200,000 under \$500,000..... | 81,357 | 4,262,973 |
| \$500,000 under \$1,000,000..... | 9,171 | 1,569,634 |
| \$1,000,000 under \$1,500,000..... | 1,286 | 445,596 |
| \$1,500,000 under \$2,000,000..... | 641 | 334,897 |
| \$2,000,000 under \$5,000,000..... | 716 | 649,545 |
| \$5,000,000 under \$10,000,000..... | 139 | 269,025 |
| \$10,000,000 or more..... | 69 | 415,660 |
| Taxable returns, total..... | 2,432,050 | 19,387,720 |
| Nontaxable returns, total..... | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

2015 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Number of returns filed by dependents | Total | | | | |
|-------------------------------------|-------------------|----------------------|------------------------------------|---------------------------------------|-------------------|----------------------|------------------------------------|-------------------|-------------|
| | | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | | Number of returns | Amount |
| All returns, total..... | 150,493,263 | 291,938,777 | 195,433,595 | 9,288,638 | 52,887,674 | 96,505,181 | 4,526,550,249 | 27,542,288 | 624,756,865 |
| Under \$5,000..... | 12,206,769 | 10,898,754 | 9,075,848 | 4,472,248 | 1,148,294 | 1,822,906 | -57,080,156 | 2,198 | 61,926 |
| \$5,000 under \$10,000..... | 11,398,595 | 13,087,264 | 9,591,760 | 2,787,346 | 2,418,240 | 3,495,494 | 19,541,939 | ** | ** |
| \$10,000 under \$15,000..... | 12,219,481 | 19,593,638 | 12,515,178 | 1,163,906 | 4,246,766 | 7,078,460 | 53,809,783 | ** 4,012 | ** 157 |
| \$15,000 under \$20,000..... | 11,228,447 | 20,051,079 | 12,518,368 | 448,526 | 4,201,040 | 7,532,716 | 73,191,996 | 107,801 | 21,590 |
| \$20,000 under \$25,000..... | 9,981,450 | 18,120,763 | 11,594,368 | 213,765 | 3,616,185 | 6,526,395 | 81,324,066 | 225,419 | 113,546 |
| \$25,000 under \$30,000..... | 8,832,875 | 16,579,665 | 10,567,218 | 92,779 | 3,285,476 | 6,012,447 | 90,251,452 | 337,636 | 268,726 |
| \$30,000 under \$35,000..... | 7,788,560 | 14,934,723 | 9,559,044 | 43,215 | 2,853,335 | 5,375,679 | 92,581,848 | 557,847 | 526,148 |
| \$35,000 under \$40,000..... | 7,125,320 | 13,938,927 | 8,980,250 | 19,989 | 2,603,803 | 4,958,678 | 97,520,336 | 924,193 | 1,224,517 |
| \$40,000 under \$45,000..... | 6,144,859 | 11,978,345 | 7,947,186 | 13,011 | 2,141,063 | 4,031,158 | 90,828,757 | 1,092,354 | 1,842,699 |
| \$45,000 under \$50,000..... | 5,480,559 | 10,841,578 | 7,292,720 | * 8,211 | 1,861,802 | 3,548,849 | 88,372,258 | 1,151,672 | 2,352,934 |
| \$50,000 under \$55,000..... | 4,816,483 | 9,642,928 | 6,497,567 | * 3,021 | 1,648,885 | 3,145,361 | 86,489,590 | 1,224,100 | 2,908,116 |
| \$55,000 under \$60,000..... | 4,435,920 | 9,131,347 | 6,255,439 | * 3,021 | 1,560,867 | 2,875,908 | 89,675,479 | 1,275,578 | 3,588,584 |
| \$60,000 under \$75,000..... | 10,727,714 | 23,551,827 | 16,117,539 | ** 9,314 | 3,995,293 | 7,434,288 | 268,758,342 | 3,582,920 | 13,208,057 |
| \$75,000 under \$100,000..... | 12,821,791 | 30,669,581 | 21,150,541 | ** | 5,134,993 | 9,519,040 | 445,633,914 | 4,954,387 | 29,814,204 |
| \$100,000 under \$200,000..... | 18,532,593 | 49,572,105 | 33,253,747 | 7,034 | 8,681,735 | 16,318,358 | 1,185,401,419 | 8,616,849 | 132,515,229 |
| \$200,000 under \$500,000..... | 5,428,176 | 15,480,744 | 10,068,078 | 2,371 | 2,800,881 | 5,412,666 | 799,876,757 | 2,796,904 | 153,951,422 |
| \$500,000 under \$1,000,000..... | 884,335 | 2,597,527 | 1,642,193 | 501 | 470,213 | 955,334 | 317,489,054 | 469,748 | 83,178,255 |
| \$1,000,000 under \$1,500,000..... | 195,905 | 568,476 | 361,412 | * 150 | 99,614 | 207,064 | 120,321,322 | 99,518 | 34,519,103 |
| \$1,500,000 under \$2,000,000..... | 79,971 | 231,052 | 146,966 | 114 | 39,788 | 84,086 | 68,458,977 | 39,756 | 20,157,078 |
| \$2,000,000 under \$5,000,000..... | 116,718 | 335,819 | 213,335 | 69 | 57,439 | 122,488 | 170,097,840 | 57,396 | 50,917,886 |
| \$5,000,000 under \$10,000,000..... | 28,680 | 81,601 | 52,308 | 31 | 13,513 | 29,292 | 91,914,369 | 13,502 | 27,047,449 |
| \$10,000,000 or more..... | 18,061 | 51,036 | 32,515 | 22 | 8,447 | 18,521 | 252,090,907 | 8,446 | 66,539,239 |
| Taxable returns, total..... | 99,040,729 | 183,641,961 | 136,454,348 | 4,115,458 | 27,542,288 | 47,187,612 | 3,972,504,654 | 27,542,288 | 624,756,865 |
| Nontaxable returns, total..... | 51,452,534 | 108,296,816 | 58,979,247 | 5,173,180 | 25,345,386 | 49,317,569 | 554,045,595 | 0 | 0 |

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

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

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

Source: IRS, Statistics of Income Division, September 2017

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

Table 2.3

| Size of adjusted gross income | Exemptions for dependents | | | | | | | | | |
|-------------------------------------|---------------------------------|----------------------|------------------------------------|-------------------|-------------|--|----------------------|------------------------------------|-------------------|-----------|
| | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| All returns, total..... | 47,192,038 | 83,247,303 | 4,257,838,708 | 24,497,955 | 599,549,596 | 399,211 | 474,307 | 33,390,513 | 282,889 | 4,789,562 |
| Under \$5,000..... | 1,028,802 | 1,621,208 | -55,152,852 | 2,153 | 61,304 | 6,352 | 7,540 | -820,819 | * 10 | * 234 |
| \$5,000 under \$10,000..... | 2,029,651 | 2,901,817 | 16,307,073 | ** | ** | 11,055 | 13,072 | 88,355 | 0 | 0 |
| \$10,000 under \$15,000..... | 3,675,190 | 6,029,059 | 46,621,730 | ** | ** | 17,135 | 20,174 | 218,716 | 0 | 0 |
| \$15,000 under \$20,000..... | 3,595,620 | 6,289,389 | 62,626,947 | ** 8,318 | ** 1,334 | 22,014 | 26,013 | 387,704 | ** | ** |
| \$20,000 under \$25,000..... | 3,038,550 | 5,241,318 | 68,327,651 | 52,860 | 21,858 | 19,994 | 26,969 | 447,731 | ** 6,974 | ** 4,133 |
| \$25,000 under \$30,000..... | 2,761,152 | 4,745,302 | 75,848,205 | 92,342 | 56,885 | 26,772 | 36,276 | 741,665 | * 8,967 | * 4,628 |
| \$30,000 under \$35,000..... | 2,414,783 | 4,230,432 | 78,356,216 | 290,144 | 197,294 | 16,233 | 20,219 | 528,647 | 9,258 | 10,545 |
| \$35,000 under \$40,000..... | 2,245,211 | 4,017,696 | 84,135,500 | 669,042 | 760,205 | 19,352 | 22,347 | 720,239 | 13,960 | 23,656 |
| \$40,000 under \$45,000..... | 1,873,741 | 3,306,374 | 79,508,910 | 868,167 | 1,323,863 | 17,976 | 20,965 | 755,242 | 14,980 | 29,564 |
| \$45,000 under \$50,000..... | 1,619,862 | 2,883,685 | 76,854,387 | 940,920 | 1,754,938 | 18,351 | 21,365 | 875,636 | 14,351 | 37,250 |
| \$50,000 under \$55,000..... | 1,434,827 | 2,598,490 | 75,266,528 | 1,025,253 | 2,200,197 | 19,575 | 19,578 | 1,017,187 | 15,547 | 56,236 |
| \$55,000 under \$60,000..... | 1,382,495 | 2,388,945 | 79,394,522 | 1,106,302 | 2,869,415 | 20,273 | 26,315 | 1,171,103 | 19,265 | 72,070 |
| \$60,000 under \$75,000..... | 3,652,546 | 6,522,011 | 245,726,505 | 3,246,961 | 11,356,646 | 37,504 | 43,879 | 2,495,467 | 35,405 | 193,978 |
| \$75,000 under \$100,000..... | 4,783,571 | 8,640,218 | 415,551,613 | 4,607,613 | 26,860,598 | 39,627 | 46,635 | 3,445,662 | 38,568 | 362,023 |
| \$100,000 under \$200,000..... | 8,265,520 | 15,264,618 | 1,130,614,724 | 8,201,833 | 125,330,017 | 86,095 | 97,487 | 11,179,836 | 84,730 | 1,528,925 |
| \$200,000 under \$500,000..... | 2,715,506 | 5,185,401 | 775,907,136 | 2,711,672 | 149,280,193 | 17,136 | 20,136 | 4,875,932 | 17,108 | 989,969 |
| \$500,000 under \$1,000,000..... | 459,920 | 929,656 | 310,682,940 | 459,464 | 81,492,432 | 2,633 | 3,876 | 1,785,813 | 2,633 | 472,279 |
| \$1,000,000 under \$1,500,000..... | 97,932 | 202,226 | 118,258,650 | 97,839 | 33,919,894 | 530 | 673 | 647,171 | 529 | 181,939 |
| \$1,500,000 under \$2,000,000..... | 39,132 | 82,416 | 67,327,672 | 39,100 | 19,840,910 | 178 | 235 | 313,523 | 178 | 88,498 |
| \$2,000,000 under \$5,000,000..... | 56,375 | 120,025 | 166,988,284 | 56,333 | 50,001,916 | 317 | 388 | 944,686 | 317 | 290,908 |
| \$5,000,000 under \$10,000,000..... | 13,334 | 28,814 | 90,699,299 | 13,323 | 26,692,563 | 69 | 94 | 463,126 | 69 | 144,761 |
| \$10,000,000 or more..... | 8,317 | 18,203 | 247,987,069 | 8,316 | 65,527,135 | 39 | 69 | 1,107,900 | 39 | 297,965 |
| Taxable returns, total..... | 24,497,955 | 41,390,219 | 3,752,781,619 | 24,497,955 | 599,549,596 | 282,889 | 326,199 | 31,278,170 | 282,889 | 4,789,562 |
| Nontaxable returns, total..... | 22,694,083 | 41,857,085 | 505,057,089 | 0 | 0 | 116,323 | 148,108 | 2,112,343 | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

NOTE: Detail may not add to totals b.

Source: IRS, Statistics of Income Div

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

| Size of adjusted gross income | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|-------------------------------------|------------------------|----------------------|------------------------------------|-------------------|------------|---------------------------------|----------------------|------------------------------------|-------------------|------------|
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| All returns, total..... | 2,879,221 | 3,430,429 | 191,427,498 | 1,909,530 | 19,202,733 | 6,515,143 | 9,353,143 | 290,164,813 | 2,495,901 | 20,934,541 |
| Under \$5,000..... | 50,251 | 58,553 | -1,501,451 | * 5 | * 1,606 | 110,674 | 135,605 | -1,041,320 | * 46 | * 819 |
| \$5,000 under \$10,000..... | 63,272 | 70,270 | 482,788 | 0 | 0 | 417,139 | 510,335 | 3,473,552 | 0 | 0 |
| \$10,000 under \$15,000..... | 134,624 | 150,645 | 1,691,550 | ** | ** | 684,271 | 878,582 | 8,669,438 | ** | ** |
| \$15,000 under \$20,000..... | 189,153 | 213,295 | 3,315,587 | ** 49,890 | ** 9,600 | 721,359 | 1,004,018 | 12,602,026 | ** 52,609 | ** 10,282 |
| \$20,000 under \$25,000..... | 197,831 | 226,748 | 4,460,426 | 88,905 | 42,527 | 680,160 | 1,031,359 | 15,289,082 | 87,639 | 47,795 |
| \$25,000 under \$30,000..... | 228,150 | 269,277 | 6,289,187 | 119,331 | 93,981 | 613,690 | 961,591 | 16,858,649 | 138,017 | 122,602 |
| \$30,000 under \$35,000..... | 221,315 | 266,232 | 7,193,901 | 123,533 | 139,715 | 571,899 | 858,796 | 18,552,142 | 175,794 | 201,632 |
| \$35,000 under \$40,000..... | 192,523 | 226,431 | 7,193,434 | 120,057 | 196,004 | 432,464 | 692,204 | 16,128,637 | 193,388 | 301,647 |
| \$40,000 under \$45,000..... | 158,822 | 191,727 | 6,738,569 | 104,815 | 229,215 | 328,277 | 512,092 | 13,888,119 | 168,911 | 335,243 |
| \$45,000 under \$50,000..... | 150,312 | 175,764 | 7,142,232 | 117,628 | 299,750 | 289,703 | 468,035 | 13,756,814 | 186,723 | 416,565 |
| \$50,000 under \$55,000..... | 156,980 | 180,554 | 8,257,500 | 123,566 | 378,169 | 221,696 | 346,739 | 11,612,053 | 171,969 | 479,446 |
| \$55,000 under \$60,000..... | 114,463 | 149,031 | 6,585,185 | 93,990 | 321,465 | 198,697 | 311,617 | 11,431,662 | 156,124 | 546,411 |
| \$60,000 under \$75,000..... | 261,516 | 311,970 | 17,673,630 | 223,120 | 1,030,307 | 379,340 | 556,428 | 25,390,115 | 324,193 | 1,390,410 |
| \$75,000 under \$100,000..... | 281,953 | 334,301 | 24,295,071 | 269,156 | 1,825,363 | 372,629 | 497,886 | 32,055,045 | 349,937 | 2,431,720 |
| \$100,000 under \$200,000..... | 375,752 | 477,762 | 50,792,328 | 373,368 | 5,614,995 | 399,504 | 478,491 | 53,322,238 | 397,065 | 6,122,344 |
| \$200,000 under \$500,000..... | 89,735 | 112,442 | 25,036,930 | 89,610 | 4,736,170 | 80,962 | 94,686 | 22,860,042 | 80,826 | 4,385,353 |
| \$500,000 under \$1,000,000..... | 8,606 | 10,587 | 5,884,370 | 8,597 | 1,484,211 | 9,804 | 11,215 | 6,473,673 | 9,795 | 1,678,007 |
| \$1,000,000 under \$1,500,000..... | 2,192 | 2,655 | 2,677,412 | 2,188 | 772,352 | 1,225 | 1,510 | 1,454,247 | 1,225 | 425,848 |
| \$1,500,000 under \$2,000,000..... | 676 | 863 | 1,167,549 | 676 | 333,557 | 512 | 572 | 882,178 | 512 | 266,689 |
| \$2,000,000 under \$5,000,000..... | 837 | 1,008 | 2,398,352 | 835 | 703,746 | 887 | 1,068 | 2,562,117 | 886 | 753,460 |
| \$5,000,000 under \$10,000,000..... | 159 | 198 | 1,091,759 | 159 | 313,957 | 140 | 187 | 957,720 | 138 | 275,160 |
| \$10,000,000 or more..... | 101 | 116 | 2,561,191 | 101 | 676,042 | 104 | 133 | 2,986,545 | 104 | 743,110 |
| Taxable returns, total..... | 1,909,530 | 2,249,903 | 166,258,319 | 1,909,530 | 19,202,733 | 2,495,901 | 3,221,292 | 196,694,014 | 2,495,901 | 20,934,541 |
| Nontaxable returns, total..... | 969,690 | 1,180,526 | 25,169,179 | 0 | 0 | 4,019,242 | 6,131,851 | 93,470,799 | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

NOTE: Detail may not add to totals b.

Source: IRS, Statistics of Income Div

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

30-Mar-17

2014 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Number of returns filed by dependents | Total | | | | Number of returns | Total income tax |
|---------------------------------------|-------------------|----------------------|------------------------------------|---------------------------------------|-------------------|----------------------|------------------------------------|-------------------|--------------------|------------------|
| | | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Number of returns | | |
| All returns, total..... | 148,606,578 | 290,411,990 | 193,495,318 | 9,044,544 | 53,124,086 | 96,916,673 | 4,363,124,541 | 27,186,829 | 591,138,583 | |
| Under \$5,000..... | 12,296,647 | 10,965,108 | 9,061,387 | 4,538,327 | 1,229,480 | 1,903,720 | -57,107,783 | 1,844 | 58,377 | |
| \$5,000 under \$10,000..... | 11,790,191 | 13,948,131 | 10,161,991 | 2,681,093 | 2,611,705 | 3,786,140 | 21,277,877 | * 11 | * 130 | |
| \$10,000 under \$15,000..... | 12,289,794 | 20,140,063 | 12,691,151 | 1,057,677 | 4,377,447 | 7,448,912 | 55,542,008 | 7,249 | 921 | |
| \$15,000 under \$20,000..... | 11,331,450 | 20,306,845 | 12,688,680 | 432,012 | 4,329,018 | 7,618,165 | 75,493,794 | 113,903 | 43,954 | |
| \$20,000 under \$25,000..... | 10,061,750 | 18,834,361 | 11,842,312 | 174,432 | 3,857,852 | 6,992,049 | 86,777,469 | 245,958 | 122,393 | |
| \$25,000 under \$30,000..... | 8,818,876 | 16,624,564 | 10,608,983 | 80,585 | 3,220,425 | 6,015,581 | 88,188,255 | 309,919 | 263,500 | |
| \$30,000 under \$35,000..... | 7,854,027 | 15,382,053 | 9,748,066 | 29,480 | 2,980,157 | 5,633,987 | 96,675,958 | 606,862 | 576,908 | |
| \$35,000 under \$40,000..... | 6,745,647 | 13,176,257 | 8,613,825 | 12,972 | 2,416,163 | 4,562,432 | 90,475,923 | 880,367 | 1,143,142 | |
| \$40,000 under \$45,000..... | 6,098,198 | 12,282,200 | 7,979,867 | 9,215 | 2,223,126 | 4,302,333 | 94,299,349 | 1,168,850 | 1,899,060 | |
| \$45,000 under \$50,000..... | 5,374,516 | 10,835,030 | 7,174,356 | * 5,128 | 1,923,093 | 3,660,674 | 91,265,132 | 1,225,251 | 2,544,273 | |
| \$50,000 under \$55,000..... | 4,717,074 | 9,623,820 | 6,511,684 | * 4,961 | 1,652,969 | 3,112,137 | 86,678,815 | 1,251,471 | 2,905,352 | |
| \$55,000 under \$60,000..... | 4,266,038 | 9,106,650 | 6,119,010 | * 2,020 | 1,616,923 | 2,987,640 | 92,842,066 | 1,303,023 | 3,674,507 | |
| \$60,000 under \$75,000..... | 10,411,536 | 22,943,925 | 15,804,829 | * 5,951 | 3,901,448 | 7,139,097 | 262,782,887 | 3,515,958 | 13,130,644 | |
| \$75,000 under \$100,000..... | 12,825,769 | 31,065,920 | 21,403,032 | * 3,929 | 5,223,929 | 9,662,889 | 453,892,125 | 5,057,452 | 30,539,747 | |
| \$100,000 under \$200,000..... | 17,501,251 | 47,303,692 | 31,548,421 | * 3,154 | 8,348,394 | 15,755,271 | 1,135,699,175 | 8,291,392 | 126,682,522 | |
| \$200,000 under \$500,000..... | 4,978,534 | 14,242,841 | 9,234,600 | 1,917 | 2,572,335 | 5,008,241 | 735,982,807 | 2,568,375 | 142,216,290 | |
| \$500,000 under \$1,000,000..... | 834,981 | 2,450,691 | 1,550,020 | 1,269 | 437,057 | 900,672 | 294,520,082 | 436,572 | 77,081,360 | |
| \$1,000,000 under \$1,500,000..... | 180,446 | 523,981 | 333,855 | * 211 | 91,290 | 190,126 | 109,793,963 | 91,195 | 31,739,167 | |
| \$1,500,000 under \$2,000,000..... | 77,065 | 221,284 | 141,340 | * 58 | 37,928 | 79,944 | 65,205,486 | 37,895 | 19,332,171 | |
| \$2,000,000 under \$5,000,000..... | 109,475 | 312,201 | 199,649 | 105 | 53,020 | 112,552 | 158,347,319 | 52,971 | 47,752,113 | |
| \$5,000,000 under \$10,000,000..... | 26,579 | 74,897 | 48,144 | 41 | 12,439 | 26,753 | 85,066,212 | 12,428 | 25,330,899 | |
| \$10,000,000 or more..... | 16,733 | 47,476 | 30,117 | * 7 | 7,888 | 17,359 | 239,425,625 | 7,884 | 64,101,151 | |
| Taxable returns, total..... | 96,544,079 | 180,337,416 | 133,695,392 | 3,867,672 | 27,186,829 | 46,642,025 | 3,805,767,516 | 27,186,829 | 591,138,583 | |
| Nontaxable returns, total..... | 52,062,499 | 110,074,574 | 59,799,926 | 5,176,872 | 25,937,258 | 50,274,648 | 557,357,026 | 0 | 0 | |

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

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

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

Source: IRS, Statistics of Income Division, July 2016

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

Table 2.3

| Size of adjusted gross income | Exemptions for dependents | | | | | | | | | |
|---------------------------------------|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| All returns, total..... | 47,237,726 | 83,277,337 | 4,099,260,970 | 24,165,111 | 567,132,483 | 383,809 | 457,622 | 30,558,665 | 273,903 | 4,274,422 |
| Under \$5,000..... | 1,095,836 | 1,686,238 | -55,311,382 | 1,296 | 52,404 | 9,117 | 9,811 | -819,766 | 540 | 5,575 |
| \$5,000 under \$10,000..... | 2,200,454 | 3,170,191 | 17,847,984 | * 11 | * 130 | 14,442 | 14,442 | 105,929 | 0 | 0 |
| \$10,000 under \$15,000..... | 3,731,125 | 6,280,697 | 47,438,119 | * 273 | * 551 | 13,673 | 15,687 | 169,966 | 0 | 0 |
| \$15,000 under \$20,000..... | 3,647,760 | 6,274,229 | 63,596,789 | 19,437 | 21,864 | 20,210 | 30,259 | 359,360 | 0 | 0 |
| \$20,000 under \$25,000..... | 3,235,383 | 5,515,657 | 72,813,246 | 49,210 | 20,112 | 15,536 | 22,544 | 350,181 | 1,010 | 775 |
| \$25,000 under \$30,000..... | 2,697,868 | 4,679,769 | 73,886,154 | 98,794 | 67,689 | 19,442 | 21,431 | 523,126 | 10,297 | 6,322 |
| \$30,000 under \$35,000..... | 2,544,753 | 4,425,261 | 82,568,886 | 352,262 | 255,494 | 19,039 | 22,052 | 614,651 | 11,983 | 15,992 |
| \$35,000 under \$40,000..... | 2,103,834 | 3,728,285 | 78,773,677 | 654,277 | 742,164 | 23,305 | 29,257 | 876,660 | 17,338 | 29,048 |
| \$40,000 under \$45,000..... | 1,920,281 | 3,492,087 | 81,433,595 | 908,312 | 1,305,014 | 28,171 | 32,305 | 1,202,344 | 25,172 | 58,334 |
| \$45,000 under \$50,000..... | 1,670,502 | 2,982,924 | 79,281,418 | 998,399 | 1,896,124 | 23,135 | 27,143 | 1,098,431 | 17,097 | 50,270 |
| \$50,000 under \$55,000..... | 1,460,992 | 2,571,224 | 76,636,980 | 1,066,675 | 2,284,143 | 15,459 | 17,509 | 810,992 | 11,293 | 41,090 |
| \$55,000 under \$60,000..... | 1,446,277 | 2,541,575 | 83,052,292 | 1,138,913 | 2,995,817 | 11,400 | 13,432 | 651,473 | 10,377 | 31,024 |
| \$60,000 under \$75,000..... | 3,514,749 | 6,251,258 | 236,868,947 | 3,131,557 | 11,058,652 | 33,011 | 38,224 | 2,181,757 | 32,012 | 174,358 |
| \$75,000 under \$100,000..... | 4,872,736 | 8,796,089 | 423,596,111 | 4,708,763 | 27,534,308 | 52,659 | 60,978 | 4,577,890 | 51,639 | 407,264 |
| \$100,000 under \$200,000..... | 7,973,800 | 14,796,175 | 1,086,641,515 | 7,920,038 | 120,193,931 | 64,145 | 78,706 | 8,317,044 | 64,113 | 1,100,501 |
| \$200,000 under \$500,000..... | 2,493,713 | 4,789,708 | 713,764,167 | 2,489,888 | 137,822,244 | 18,244 | 20,178 | 5,312,683 | 18,212 | 1,143,732 |
| \$500,000 under \$1,000,000..... | 428,623 | 878,162 | 288,683,955 | 428,151 | 75,563,561 | 1,860 | 2,372 | 1,254,028 | 1,857 | 315,914 |
| \$1,000,000 under \$1,500,000..... | 89,866 | 186,134 | 108,045,709 | 89,774 | 31,234,909 | 248 | 313 | 314,398 | 248 | 84,904 |
| \$1,500,000 under \$2,000,000..... | 37,125 | 78,015 | 63,832,997 | 37,091 | 18,930,302 | 291 | 409 | 491,015 | 291 | 156,379 |
| \$2,000,000 under \$5,000,000..... | 52,015 | 110,300 | 155,369,006 | 51,967 | 46,864,472 | 327 | 434 | 1,015,175 | 327 | 310,261 |
| \$5,000,000 under \$10,000,000..... | 12,264 | 26,295 | 83,831,431 | 12,254 | 24,972,305 | 58 | 73 | 417,137 | 58 | 124,895 |
| \$10,000,000 or more..... | 7,774 | 17,063 | 236,609,375 | 7,770 | 63,316,293 | 39 | 65 | 734,193 | 39 | 217,783 |
| Taxable returns, total..... | 24,165,111 | 40,871,300 | 3,593,665,872 | 24,165,111 | 567,132,483 | 273,903 | 316,303 | 28,810,699 | 273,903 | 4,274,422 |
| Nontaxable returns, total..... | 23,072,614 | 42,406,036 | 505,595,098 | 0 | 0 | 109,906 | 141,319 | 1,747,966 | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

NOTE: Detail may not add to totals b.

Source: IRS, Statistics of Income Div

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

| Size of adjusted gross income | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|---------------------------------------|------------------------|----------------------|------------------------------------|-------------------|------------|---------------------------------|----------------------|------------------------------------|-------------------|------------|
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| All returns, total..... | 2,819,947 | 3,374,566 | 183,741,931 | 1,846,516 | 18,291,157 | 6,834,043 | 9,807,148 | 289,845,843 | 2,570,330 | 20,354,486 |
| Under \$5,000..... | 42,539 | 47,574 | -1,238,866 | * 18 | * 591 | 129,621 | 160,097 | -1,069,980 | * 13 | * 389 |
| \$5,000 under \$10,000..... | 81,298 | 87,374 | 639,517 | 0 | 0 | 428,832 | 514,133 | 3,598,978 | 0 | 0 |
| \$10,000 under \$15,000..... | 139,085 | 156,548 | 1,764,190 | * 2,983 | * 105 | 766,638 | 995,980 | 9,692,689 | * 3,992 | * 265 |
| \$15,000 under \$20,000..... | 148,848 | 178,699 | 2,602,123 | 28,187 | 6,085 | 826,853 | 1,134,977 | 14,423,697 | 67,289 | 16,131 |
| \$20,000 under \$25,000..... | 221,415 | 265,715 | 4,960,347 | 91,994 | 41,284 | 761,609 | 1,188,132 | 17,148,089 | 113,830 | 62,633 |
| \$25,000 under \$30,000..... | 226,848 | 271,181 | 6,184,897 | 98,744 | 84,032 | 650,189 | 1,043,200 | 17,848,368 | 115,188 | 112,058 |
| \$30,000 under \$35,000..... | 221,378 | 263,964 | 7,194,061 | 114,759 | 139,402 | 566,211 | 922,711 | 18,344,700 | 163,156 | 191,855 |
| \$35,000 under \$40,000..... | 155,123 | 181,435 | 5,813,037 | 98,598 | 161,225 | 384,894 | 623,455 | 14,431,681 | 179,374 | 262,386 |
| \$40,000 under \$45,000..... | 183,887 | 219,629 | 7,804,972 | 128,095 | 268,339 | 358,584 | 558,312 | 15,201,401 | 202,002 | 373,196 |
| \$45,000 under \$50,000..... | 149,867 | 181,558 | 7,117,115 | 112,176 | 272,549 | 320,970 | 469,049 | 15,210,630 | 233,914 | 540,437 |
| \$50,000 under \$55,000..... | 138,485 | 164,941 | 7,227,829 | 113,518 | 319,596 | 240,303 | 358,464 | 12,620,401 | 185,260 | 502,862 |
| \$55,000 under \$60,000..... | 119,823 | 146,851 | 6,900,295 | 101,322 | 344,862 | 196,946 | 285,782 | 11,298,058 | 156,970 | 534,721 |
| \$60,000 under \$75,000..... | 254,301 | 303,515 | 17,012,902 | 232,659 | 1,031,476 | 397,063 | 546,099 | 26,623,284 | 361,974 | 1,606,016 |
| \$75,000 under \$100,000..... | 304,347 | 368,925 | 26,070,921 | 295,590 | 1,958,099 | 335,062 | 436,896 | 28,950,963 | 319,961 | 2,311,635 |
| \$100,000 under \$200,000..... | 334,929 | 413,150 | 44,750,416 | 330,244 | 4,891,369 | 384,829 | 467,241 | 50,983,068 | 382,115 | 6,058,649 |
| \$200,000 under \$500,000..... | 85,941 | 108,618 | 24,196,247 | 85,814 | 4,683,278 | 74,336 | 89,737 | 20,929,312 | 74,207 | 3,984,528 |
| \$500,000 under \$1,000,000..... | 8,342 | 10,670 | 5,800,028 | 8,328 | 1,478,781 | 8,375 | 9,468 | 5,584,068 | 8,363 | 1,471,990 |
| \$1,000,000 under \$1,500,000..... | 1,823 | 2,216 | 2,201,488 | 1,820 | 644,814 | 1,181 | 1,462 | 1,434,261 | 1,179 | 417,961 |
| \$1,500,000 under \$2,000,000..... | 660 | 786 | 1,148,723 | 659 | 325,752 | 588 | 734 | 1,013,162 | 587 | 288,805 |
| \$2,000,000 under \$5,000,000..... | 760 | 922 | 2,225,926 | 760 | 664,746 | 707 | 896 | 2,107,930 | 706 | 642,531 |
| \$5,000,000 under \$10,000,000..... | 157 | 186 | 1,079,458 | 157 | 315,904 | 160 | 199 | 1,109,932 | 159 | 340,823 |
| \$10,000,000 or more..... | 93 | 107 | 2,286,307 | 93 | 658,867 | 92 | 124 | 2,361,150 | 92 | 634,618 |
| Taxable returns, total..... | 1,846,516 | 2,195,260 | 159,162,109 | 1,846,516 | 18,291,157 | 2,570,330 | 3,259,161 | 194,484,112 | 2,570,330 | 20,354,486 |
| Nontaxable returns, total..... | 973,431 | 1,179,306 | 24,579,822 | 0 | 0 | 4,263,713 | 6,547,987 | 95,361,731 | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

NOTE: Detail may not add to totals b.

Source: IRS, Statistics of Income Div

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

15-Dec-15

2013 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Number of returns filed by dependents | Total | | | | |
|---------------------------------------|--------------------|----------------------|------------------------------------|---------------------------------------|-------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | | Number of returns | Amount |
| All returns, total..... | 147,351,299 | 289,929,032 | 192,237,646 | 9,038,144 | 53,403,011 | 97,691,386 | 4,121,070,166 | 26,800,472 | 534,897,177 |
| Under \$5,000..... | 12,721,124 | 11,483,319 | 9,398,453 | 4,702,095 | 1,318,206 | 2,084,867 | -60,201,216 | 2,270 | 62,390 |
| \$5,000 under \$10,000..... | 12,030,388 | 14,546,458 | 10,499,377 | 2,598,093 | 2,814,283 | 4,047,081 | 22,986,466 | * 613 | * 644 |
| \$10,000 under \$15,000..... | 12,503,345 | 20,562,522 | 12,960,031 | 1,079,363 | 4,476,023 | 7,602,491 | 56,760,474 | 13,078 | 1,000 |
| \$15,000 under \$20,000..... | 11,621,535 | 21,312,981 | 13,150,504 | 379,476 | 4,536,690 | 8,162,477 | 79,093,833 | 154,362 | 33,536 |
| \$20,000 under \$25,000..... | 10,125,285 | 19,227,998 | 12,060,901 | 130,551 | 3,909,886 | 7,167,097 | 87,768,349 | 265,378 | 150,808 |
| \$25,000 under \$30,000..... | 8,809,515 | 17,370,594 | 10,781,309 | 60,244 | 3,446,450 | 6,589,285 | 94,615,799 | 320,503 | 250,041 |
| \$30,000 under \$35,000..... | 7,734,261 | 15,324,581 | 9,700,865 | 28,910 | 2,932,679 | 5,623,716 | 95,237,054 | 616,863 | 592,690 |
| \$35,000 under \$40,000..... | 6,739,345 | 13,525,889 | 8,732,550 | 17,025 | 2,481,525 | 4,793,340 | 93,025,976 | 950,510 | 1,291,575 |
| \$40,000 under \$45,000..... | 6,042,095 | 12,188,833 | 7,970,491 | 17,011 | 2,221,147 | 4,218,342 | 94,316,257 | 1,184,363 | 1,936,816 |
| \$45,000 under \$50,000..... | 5,237,299 | 10,629,571 | 7,125,300 | 9,341 | 1,866,313 | 3,504,271 | 88,638,672 | 1,189,499 | 2,471,292 |
| \$50,000 under \$55,000..... | 4,609,910 | 9,664,295 | 6,475,212 | * 1,209 | * 1,728,757 | 3,189,083 | 90,737,941 | 1,331,434 | 3,178,172 |
| \$55,000 under \$60,000..... | 4,109,454 | 8,699,290 | 5,936,072 | * 2,011 | * 1,485,138 | 2,763,218 | 85,300,760 | 1,208,578 | 3,342,099 |
| \$60,000 under \$75,000..... | 10,509,945 | 23,491,988 | 16,144,903 | * 5,058 | * 4,028,222 | 7,347,084 | 271,468,829 | 3,650,463 | 13,533,244 |
| \$75,000 under \$100,000..... | 12,574,107 | 30,906,146 | 21,194,346 | * 1,003 | * 5,256,215 | 9,711,800 | 456,481,407 | 5,066,567 | 30,691,519 |
| \$100,000 under \$200,000..... | 16,425,446 | 44,886,720 | 29,793,357 | 3,263 | 7,963,694 | 15,093,364 | 1,080,329,303 | 7,913,761 | 120,793,348 |
| \$200,000 under \$500,000..... | 4,488,110 | 12,947,187 | 8,335,795 | 2,570 | 2,367,049 | 4,611,393 | 675,828,382 | 2,362,468 | 131,808,067 |
| \$500,000 under \$1,000,000..... | 724,251 | 2,154,080 | 1,344,974 | * 480 | * 394,314 | 809,106 | 264,560,553 | 393,668 | 69,160,987 |
| \$1,000,000 under \$1,500,000..... | 156,269 | 455,139 | 287,150 | 204 | 80,986 | 167,989 | 97,308,377 | 80,839 | 28,093,636 |
| \$1,500,000 under \$2,000,000..... | 64,236 | 189,145 | 117,954 | * 65 | * 33,172 | 71,191 | 57,023,219 | 33,101 | 16,933,763 |
| \$2,000,000 under \$5,000,000..... | 91,128 | 263,878 | 166,216 | 129 | 45,633 | 97,662 | 135,278,180 | 45,545 | 40,772,337 |
| \$5,000,000 under \$10,000,000..... | 21,412 | 61,500 | 38,804 | * 19 | * 10,419 | 22,696 | 70,859,779 | 10,404 | 21,084,439 |
| \$10,000,000 or more..... | 12,839 | 36,920 | 23,087 | 26 | 6,210 | 13,833 | 183,651,774 | 6,206 | 48,714,778 |
| Taxable returns, total..... | 94,532,494 | 177,007,643 | 131,313,051 | 3,794,140 | 26,800,472 | 45,694,592 | 3,560,425,359 | 26,800,472 | 534,897,177 |
| Nontaxable returns, total..... | 52,818,806 | 112,921,390 | 60,924,596 | 5,244,005 | 26,602,538 | 51,996,794 | 560,644,807 | 0 | 0 |

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

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

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

Source: IRS, Statistics of Income Division, July 2015

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

Table 2.3

| Size of adjusted gross income | Exemptions for dependents | | | | | | | | | |
|-------------------------------------|---------------------------------|----------------------|------------------------------------|-------------------|-------------|--|----------------------|------------------------------------|-------------------|-----------|
| | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| All returns, total..... | 47,336,162 | 83,544,133 | 3,866,992,412 | 23,883,588 | 513,206,737 | 428,292 | 521,538 | 32,473,423 | 307,466 | 4,308,980 |
| Under \$5,000..... | 1,176,956 | 1,838,088 | -58,119,071 | 1,987 | 54,695 | 9,049 | 10,234 | -847,331 | * 246 | * 3,636 |
| \$5,000 under \$10,000..... | 2,354,661 | 3,401,679 | 19,137,855 | * 613 | * 644 | 11,978 | 13,976 | 97,908 | 0 | 0 |
| \$10,000 under \$15,000..... | 3,768,377 | 6,306,328 | 47,800,442 | * 3,102 | * 551 | 6,649 | 6,649 | 89,339 | 0 | 0 |
| \$15,000 under \$20,000..... | 3,732,447 | 6,547,238 | 65,020,933 | 33,059 | 6,078 | 16,367 | 24,434 | 296,797 | * 993 | * 242 |
| \$20,000 under \$25,000..... | 3,268,280 | 5,627,430 | 73,353,656 | 76,549 | 48,228 | 23,242 | 29,205 | 527,065 | * 4,980 | * 2,068 |
| \$25,000 under \$30,000..... | 2,892,448 | 5,064,726 | 79,360,494 | 108,290 | 67,736 | 25,265 | 33,257 | 699,939 | 8,299 | 6,298 |
| \$30,000 under \$35,000..... | 2,503,017 | 4,405,898 | 81,288,670 | 373,794 | 259,065 | 30,575 | 40,908 | 994,058 | 15,953 | 20,414 |
| \$35,000 under \$40,000..... | 2,124,865 | 3,817,728 | 79,657,242 | 694,882 | 833,946 | 26,565 | 32,549 | 992,177 | 18,278 | 26,639 |
| \$40,000 under \$45,000..... | 1,939,223 | 3,472,866 | 82,330,828 | 938,656 | 1,359,347 | 29,114 | 34,113 | 1,243,814 | 23,919 | 54,294 |
| \$45,000 under \$50,000..... | 1,636,166 | 2,859,443 | 77,706,265 | 984,092 | 1,860,178 | 26,176 | 34,211 | 1,243,689 | 22,138 | 64,544 |
| \$50,000 under \$55,000..... | 1,551,407 | 2,689,364 | 81,447,001 | 1,161,743 | 2,612,684 | 19,609 | 22,632 | 1,017,694 | 15,443 | 50,014 |
| \$55,000 under \$60,000..... | 1,338,601 | 2,386,858 | 76,899,503 | 1,067,161 | 2,755,104 | 15,668 | 20,767 | 899,036 | 14,584 | 54,561 |
| \$60,000 under \$75,000..... | 3,682,439 | 6,512,296 | 248,180,893 | 3,311,471 | 11,622,759 | 56,404 | 71,949 | 3,835,899 | 52,068 | 299,706 |
| \$75,000 under \$100,000..... | 4,873,461 | 8,843,482 | 423,746,901 | 4,687,538 | 27,602,134 | 53,515 | 57,175 | 4,595,720 | 52,559 | 426,457 |
| \$100,000 under \$200,000..... | 7,632,974 | 14,204,497 | 1,037,245,620 | 7,585,194 | 115,156,854 | 59,561 | 66,861 | 7,809,435 | 59,489 | 1,068,846 |
| \$200,000 under \$500,000..... | 2,300,133 | 4,413,557 | 657,215,826 | 2,295,692 | 128,117,382 | 15,759 | 18,944 | 4,327,275 | 15,724 | 870,758 |
| \$500,000 under \$1,000,000..... | 387,622 | 787,990 | 260,039,485 | 386,996 | 68,003,706 | 1,703 | 2,243 | 1,157,650 | 1,700 | 311,942 |
| \$1,000,000 under \$1,500,000..... | 79,592 | 164,074 | 95,664,697 | 79,449 | 27,617,442 | 398 | 502 | 462,541 | 398 | 137,286 |
| \$1,500,000 under \$2,000,000..... | 32,461 | 69,523 | 55,777,172 | 32,393 | 16,566,791 | 189 | 245 | 325,409 | 189 | 94,963 |
| \$2,000,000 under \$5,000,000..... | 44,721 | 95,357 | 132,600,619 | 44,635 | 39,973,429 | 374 | 500 | 1,016,622 | 373 | 323,249 |
| \$5,000,000 under \$10,000,000..... | 10,224 | 22,186 | 69,534,367 | 10,210 | 20,694,414 | 87 | 120 | 573,697 | 87 | 174,380 |
| \$10,000,000 or more..... | 6,088 | 13,526 | 181,103,015 | 6,084 | 47,993,571 | 46 | 65 | 1,114,991 | 46 | 318,683 |
| Taxable returns, total..... | 23,883,588 | 40,195,431 | 3,362,728,197 | 23,883,588 | 513,206,737 | 307,466 | 357,823 | 30,034,424 | 307,466 | 4,308,980 |
| Nontaxable returns, total..... | 23,452,574 | 43,348,702 | 504,264,214 | 0 | 0 | 120,827 | 163,715 | 2,438,999 | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

NOTE: Detail may not add to totals b.

Source: IRS, Statistics of Income Div

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

| Size of adjusted gross income | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|---------------------------------------|------------------------|----------------------|------------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------|
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| All returns, total..... | 2,776,287 | 3,317,178 | 173,434,829 | 1,749,525 | 16,564,328 | 7,087,720 | 10,308,538 | 282,294,027 | 2,430,424 | 18,626,450 |
| Under \$5,000..... | 62,919 | 71,255 | -1,451,814 | * 35 | * 596 | 137,282 | 165,290 | -1,249,704 | 14 | 4,079 |
| \$5,000 under \$10,000..... | 75,535 | 82,525 | 630,488 | 0 | 0 | 470,591 | 548,902 | 3,931,601 | 0 | 0 |
| \$10,000 under \$15,000..... | 122,826 | 134,783 | 1,569,788 | * 1,001 | * 99 | 864,925 | 1,154,731 | 10,979,103 | * 8,975 | * 350 |
| \$15,000 under \$20,000..... | 186,283 | 210,472 | 3,291,573 | 42,777 | 7,442 | 951,470 | 1,380,333 | 16,652,146 | 80,501 | 20,205 |
| \$20,000 under \$25,000..... | 232,626 | 269,710 | 5,218,651 | 95,847 | 48,712 | 818,076 | 1,240,753 | 18,425,211 | 95,966 | 53,597 |
| \$25,000 under \$30,000..... | 232,074 | 287,997 | 6,381,446 | 98,862 | 78,397 | 736,095 | 1,203,305 | 20,222,165 | 128,917 | 109,993 |
| \$30,000 under \$35,000..... | 188,852 | 223,675 | 6,181,441 | 94,511 | 118,162 | 569,736 | 953,235 | 18,484,589 | 172,332 | 225,731 |
| \$35,000 under \$40,000..... | 192,871 | 232,547 | 7,228,631 | 117,719 | 198,799 | 423,776 | 710,515 | 15,901,663 | 192,654 | 300,870 |
| \$40,000 under \$45,000..... | 162,292 | 196,146 | 6,897,278 | 105,677 | 218,188 | 341,137 | 515,218 | 14,477,514 | 203,476 | 411,815 |
| \$45,000 under \$50,000..... | 167,567 | 208,105 | 7,968,699 | 119,562 | 287,580 | 263,406 | 402,512 | 12,511,771 | 176,601 | 446,813 |
| \$50,000 under \$55,000..... | 118,385 | 138,173 | 6,196,051 | 92,473 | 238,523 | 219,759 | 338,914 | 11,504,730 | 168,630 | 467,271 |
| \$55,000 under \$60,000..... | 94,555 | 115,382 | 5,423,384 | 81,892 | 285,571 | 153,564 | 240,211 | 8,829,316 | 119,095 | 391,931 |
| \$60,000 under \$75,000..... | 247,997 | 289,284 | 16,509,059 | 222,219 | 1,006,513 | 350,528 | 473,555 | 23,616,599 | 313,571 | 1,391,015 |
| \$75,000 under \$100,000..... | 278,356 | 336,696 | 23,898,335 | 267,221 | 1,726,075 | 363,243 | 474,448 | 31,140,595 | 348,805 | 2,488,270 |
| \$100,000 under \$200,000..... | 325,187 | 410,509 | 43,419,987 | 321,934 | 4,737,082 | 344,382 | 411,497 | 45,264,236 | 341,283 | 5,238,315 |
| \$200,000 under \$500,000..... | 77,030 | 95,849 | 21,238,959 | 76,884 | 4,050,840 | 70,060 | 83,044 | 19,178,183 | 69,939 | 3,642,009 |
| \$500,000 under \$1,000,000..... | 7,758 | 10,154 | 5,194,123 | 7,740 | 1,329,254 | 7,098 | 8,719 | 4,750,055 | 7,081 | 1,232,392 |
| \$1,000,000 under \$1,500,000..... | 1,620 | 2,038 | 1,970,070 | 1,616 | 582,050 | 1,130 | 1,375 | 1,343,134 | 1,128 | 382,811 |
| \$1,500,000 under \$2,000,000..... | 675 | 832 | 1,176,193 | 674 | 352,695 | 454 | 591 | 798,505 | 452 | 221,411 |
| \$2,000,000 under \$5,000,000..... | 661 | 783 | 1,927,295 | 661 | 573,732 | 745 | 1,022 | 2,245,895 | 744 | 665,207 |
| \$5,000,000 under \$10,000,000..... | 145 | 176 | 990,090 | 145 | 283,525 | 165 | 215 | 1,119,748 | 164 | 337,585 |
| \$10,000,000 or more..... | 75 | 85 | 1,575,103 | 75 | 440,493 | 99 | 157 | 2,166,972 | 99 | 594,782 |
| Taxable returns, total..... | 1,749,525 | 2,074,774 | 147,785,356 | 1,749,525 | 16,564,328 | 2,430,424 | 3,066,565 | 180,372,462 | 2,430,424 | 18,626,450 |
| Nontaxable returns, total..... | 1,026,762 | 1,242,405 | 25,649,473 | 0 | 0 | 4,657,297 | 7,241,973 | 101,921,565 | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

NOTE: Detail may not add to totals b.

Source: IRS, Statistics of Income Div

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

26-Jan-15

2012 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Total | | | | |
|---------------------------------------|-------------------|----------------------|------------------------------------|-------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| All returns, total..... | 144,928,472 | 287,733,123 | 189,820,731 | 53,110,349 | 97,912,393 | 4,178,183,558 | 26,771,470 | 520,568,966 |
| Under \$5,000..... | 12,506,731 | 11,366,821 | 9,271,086 | 1,337,336 | 2,095,735 | -62,882,134 | 1,930 | 56,949 |
| \$5,000 under \$10,000..... | 11,958,135 | 14,534,545 | 10,472,757 | 2,795,653 | 4,061,788 | 22,667,786 | 1,005 | 1,846 |
| \$10,000 under \$15,000..... | 12,632,192 | 20,676,525 | 13,204,057 | 4,377,434 | 7,472,468 | 55,350,373 | 11,030 | 1,362 |
| \$15,000 under \$20,000..... | 11,615,578 | 21,749,991 | 13,226,749 | 4,644,576 | 8,523,242 | 80,842,422 | 155,979 | 45,297 |
| \$20,000 under \$25,000..... | 10,168,631 | 19,679,815 | 12,278,800 | 3,946,535 | 7,401,015 | 88,444,524 | 274,153 | 140,950 |
| \$25,000 under \$30,000..... | 8,734,480 | 17,434,286 | 10,784,651 | 3,408,192 | 6,649,635 | 93,435,899 | 339,009 | 258,254 |
| \$30,000 under \$35,000..... | 7,687,526 | 15,382,958 | 9,762,920 | 2,939,374 | 5,620,038 | 95,203,802 | 711,996 | 701,325 |
| \$35,000 under \$40,000..... | 6,763,626 | 13,849,265 | 8,799,210 | 2,568,008 | 5,050,056 | 96,164,561 | 1,006,056 | 1,390,905 |
| \$40,000 under \$45,000..... | 5,811,132 | 11,931,885 | 7,796,059 | 2,157,280 | 4,135,827 | 91,561,274 | 1,210,238 | 2,037,921 |
| \$45,000 under \$50,000..... | 5,062,540 | 10,295,233 | 6,887,904 | 1,808,745 | 3,407,329 | 85,832,360 | 1,194,479 | 2,451,157 |
| \$50,000 under \$55,000..... | 4,514,165 | 9,533,279 | 6,420,922 | 1,685,598 | 3,112,357 | 88,531,808 | 1,314,718 | 3,135,165 |
| \$55,000 under \$60,000..... | 4,185,696 | 9,052,384 | 6,138,226 | 1,570,758 | 2,914,158 | 90,168,974 | 1,282,412 | 3,532,444 |
| \$60,000 under \$75,000..... | 10,285,510 | 23,481,413 | 16,008,941 | 4,069,297 | 7,472,473 | 273,915,733 | 3,700,264 | 14,045,654 |
| \$75,000 under \$100,000..... | 12,103,891 | 30,300,684 | 20,582,403 | 5,216,032 | 9,718,281 | 452,445,446 | 5,041,143 | 30,140,236 |
| \$100,000 under \$200,000..... | 15,646,648 | 43,207,129 | 28,455,826 | 7,794,595 | 14,751,303 | 1,052,870,672 | 7,744,698 | 117,481,617 |
| \$200,000 under \$500,000..... | 4,154,113 | 11,994,319 | 7,704,114 | 2,201,944 | 4,290,206 | 630,208,741 | 2,195,545 | 122,465,791 |
| \$500,000 under \$1,000,000..... | 705,029 | 2,112,010 | 1,307,811 | 387,045 | 804,199 | 261,928,076 | 385,720 | 64,145,562 |
| \$1,000,000 under \$1,500,000..... | 169,413 | 504,019 | 311,136 | 90,591 | 192,883 | 109,408,108 | 90,209 | 27,714,869 |
| \$1,500,000 under \$2,000,000..... | 71,874 | 211,252 | 132,178 | 37,212 | 79,075 | 63,990,262 | 37,029 | 16,222,335 |
| \$2,000,000 under \$5,000,000..... | 106,711 | 307,542 | 194,057 | 52,617 | 113,485 | 156,108,799 | 52,415 | 39,180,191 |
| \$5,000,000 under \$10,000,000..... | 27,167 | 76,796 | 49,127 | 12,915 | 27,669 | 88,322,368 | 12,863 | 21,298,087 |
| \$10,000,000 or more..... | 17,685 | 50,973 | 31,798 | 8,611 | 19,175 | 263,663,705 | 8,580 | 54,121,049 |
| Taxable returns, total..... | 93,109,721 | 175,257,373 | 129,463,313 | 26,771,470 | 45,794,060 | 3,629,532,025 | 26,771,470 | 520,568,966 |
| Nontaxable returns, total..... | 51,818,751 | 112,475,751 | 60,357,417 | 26,338,879 | 52,118,333 | 548,651,533 | 0 | 0 |

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

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

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

Source: IRS, Statistics of Income Division, July 2014

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

Table 2.3

| Size of adjusted gross income | Exemptions for dependents | | | | | | | | | |
|---------------------------------------|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| All returns, total..... | 47,243,999 | 83,620,329 | 3,919,756,567 | 23,818,454 | 497,115,594 | 465,595 | 567,447 | 37,311,665 | 341,565 | 5,124,921 |
| Under \$5,000..... | 1,208,842 | 1,890,007 | -60,499,295 | 1,880 | 53,319 | 10,323 | 10,531 | -925,264 | 7 | 517 |
| \$5,000 under \$10,000..... | 2,350,372 | 3,360,982 | 18,962,136 | 0 | 0 | 11,504 | 18,635 | 94,638 | 0 | 0 |
| \$10,000 under \$15,000..... | 3,720,182 | 6,207,183 | 47,075,586 | 4,040 | 796 | 15,529 | 19,517 | 196,258 | 0 | 0 |
| \$15,000 under \$20,000..... | 3,911,237 | 6,873,270 | 68,017,511 | 32,085 | 10,367 | 18,347 | 25,372 | 328,595 | 2,986 | 1,241 |
| \$20,000 under \$25,000..... | 3,270,964 | 5,720,812 | 73,300,626 | 62,587 | 30,542 | 28,856 | 40,813 | 649,267 | 10,965 | 4,966 |
| \$25,000 under \$30,000..... | 2,910,889 | 5,149,129 | 79,750,021 | 130,561 | 75,823 | 23,186 | 31,171 | 629,725 | 6,961 | 4,949 |
| \$30,000 under \$35,000..... | 2,486,990 | 4,338,859 | 80,558,132 | 436,948 | 334,044 | 30,972 | 36,953 | 1,015,979 | 17,924 | 21,807 |
| \$35,000 under \$40,000..... | 2,225,842 | 4,069,962 | 83,338,451 | 741,143 | 890,293 | 34,008 | 36,022 | 1,272,949 | 25,868 | 49,181 |
| \$40,000 under \$45,000..... | 1,886,196 | 3,392,045 | 80,042,740 | 968,793 | 1,480,967 | 29,033 | 35,003 | 1,235,838 | 24,915 | 55,043 |
| \$45,000 under \$50,000..... | 1,584,386 | 2,799,797 | 75,179,214 | 988,266 | 1,834,414 | 21,399 | 26,425 | 1,014,368 | 19,388 | 59,579 |
| \$50,000 under \$55,000..... | 1,503,460 | 2,631,643 | 78,942,518 | 1,140,981 | 2,504,039 | 29,286 | 34,384 | 1,524,480 | 22,628 | 83,146 |
| \$55,000 under \$60,000..... | 1,430,996 | 2,542,006 | 82,158,263 | 1,146,975 | 2,948,081 | 18,305 | 23,343 | 1,043,511 | 17,294 | 69,469 |
| \$60,000 under \$75,000..... | 3,729,062 | 6,600,471 | 251,147,624 | 3,368,264 | 12,153,733 | 47,155 | 59,810 | 3,164,211 | 45,104 | 273,714 |
| \$75,000 under \$100,000..... | 4,878,635 | 8,901,745 | 423,348,997 | 4,705,880 | 27,257,635 | 55,700 | 66,949 | 4,757,988 | 55,641 | 474,498 |
| \$100,000 under \$200,000..... | 7,436,688 | 13,835,322 | 1,005,638,244 | 7,389,013 | 111,281,553 | 68,946 | 74,891 | 9,358,731 | 68,913 | 1,284,277 |
| \$200,000 under \$500,000..... | 2,133,798 | 4,107,563 | 610,841,459 | 2,127,649 | 118,561,326 | 18,691 | 21,410 | 5,343,774 | 18,637 | 1,125,680 |
| \$500,000 under \$1,000,000..... | 378,124 | 779,449 | 255,907,486 | 376,840 | 62,688,685 | 2,901 | 3,992 | 1,892,587 | 2,887 | 457,202 |
| \$1,000,000 under \$1,500,000..... | 88,831 | 187,448 | 107,272,321 | 88,498 | 27,170,328 | 578 | 929 | 701,046 | 576 | 193,121 |
| \$1,500,000 under \$2,000,000..... | 36,186 | 76,624 | 62,231,973 | 36,014 | 15,818,017 | 330 | 487 | 563,712 | 327 | 136,702 |
| \$2,000,000 under \$5,000,000..... | 51,305 | 110,379 | 152,275,600 | 51,108 | 38,266,164 | 395 | 593 | 1,188,611 | 393 | 313,210 |
| \$5,000,000 under \$10,000,000..... | 12,628 | 26,995 | 86,389,175 | 12,576 | 20,844,020 | 99 | 138 | 650,421 | 99 | 165,118 |
| \$10,000,000 or more..... | 8,383 | 18,640 | 257,877,786 | 8,353 | 52,911,451 | 52 | 81 | 1,610,241 | 52 | 351,503 |
| Taxable returns, total..... | 23,818,454 | 40,200,791 | 3,422,398,211 | 23,818,454 | 497,115,594 | 341,565 | 391,940 | 35,217,198 | 341,565 | 5,124,921 |
| Nontaxable returns, total..... | 23,425,545 | 43,419,537 | 497,358,356 | 0 | 0 | 124,030 | 175,507 | 2,094,467 | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-Summary>

Table 2.3

| Size of adjusted gross income | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|---------------------------------------|------------------------|----------------------|------------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------|
| | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | Number of returns | Amount | | | | Number of returns | Amount |
| All returns, total..... | 2,837,960 | 3,408,835 | 178,101,970 | 1,787,387 | 16,992,464 | 6,888,996 | 10,315,782 | 279,272,127 | 2,417,238 | 19,014,258 |
| Under \$5,000..... | 50,392 | 54,816 | -1,233,281 | 32 | 228 | 114,832 | 140,381 | -1,513,768 | 220 | 5,796 |
| \$5,000 under \$10,000..... | 71,478 | 79,956 | 595,383 | 0 | 0 | 508,152 | 602,215 | 4,203,926 | 1,005 | 1,846 |
| \$10,000 under \$15,000..... | 143,934 | 163,976 | 1,814,057 | 1,994 | 219 | 786,593 | 1,081,792 | 9,987,062 | 4,996 | 346 |
| \$15,000 under \$20,000..... | 213,247 | 242,489 | 3,778,555 | 57,930 | 14,064 | 901,592 | 1,382,112 | 15,711,541 | 63,977 | 19,779 |
| \$20,000 under \$25,000..... | 237,381 | 275,349 | 5,324,665 | 96,356 | 45,920 | 835,795 | 1,364,042 | 18,736,549 | 121,253 | 62,716 |
| \$25,000 under \$30,000..... | 204,835 | 254,763 | 5,646,904 | 87,877 | 75,663 | 719,722 | 1,214,573 | 19,735,594 | 139,578 | 112,790 |
| \$30,000 under \$35,000..... | 228,300 | 272,627 | 7,408,875 | 119,732 | 154,338 | 570,604 | 971,599 | 18,516,460 | 188,734 | 226,149 |
| \$35,000 under \$40,000..... | 197,036 | 235,022 | 7,390,316 | 111,618 | 190,948 | 432,186 | 709,050 | 16,206,106 | 197,955 | 331,878 |
| \$40,000 under \$45,000..... | 174,527 | 215,195 | 7,431,972 | 115,729 | 241,758 | 314,555 | 493,584 | 13,391,627 | 195,956 | 387,219 |
| \$45,000 under \$50,000..... | 150,591 | 190,566 | 7,132,791 | 113,900 | 275,406 | 259,413 | 390,542 | 12,331,800 | 187,554 | 458,790 |
| \$50,000 under \$55,000..... | 130,659 | 151,085 | 6,862,244 | 103,974 | 324,931 | 185,600 | 295,246 | 9,763,222 | 138,805 | 389,495 |
| \$55,000 under \$60,000..... | 95,424 | 118,006 | 5,479,444 | 79,371 | 275,192 | 157,513 | 230,804 | 9,017,719 | 127,018 | 447,719 |
| \$60,000 under \$75,000..... | 251,874 | 303,207 | 16,767,681 | 226,660 | 1,025,860 | 365,409 | 508,985 | 24,501,786 | 327,948 | 1,437,628 |
| \$75,000 under \$100,000..... | 279,722 | 330,297 | 24,149,013 | 267,317 | 1,758,921 | 316,058 | 419,290 | 27,207,555 | 303,327 | 2,155,716 |
| \$100,000 under \$200,000..... | 328,661 | 420,031 | 44,287,077 | 325,222 | 4,959,951 | 344,645 | 421,059 | 45,678,449 | 342,884 | 5,357,463 |
| \$200,000 under \$500,000..... | 67,976 | 86,732 | 19,232,407 | 67,782 | 3,750,140 | 63,641 | 74,501 | 17,404,121 | 63,441 | 3,353,359 |
| \$500,000 under \$1,000,000..... | 8,151 | 9,869 | 5,629,039 | 8,131 | 1,388,804 | 8,709 | 10,889 | 5,933,060 | 8,673 | 1,411,732 |
| \$1,000,000 under \$1,500,000..... | 1,923 | 2,595 | 2,355,613 | 1,918 | 633,684 | 1,645 | 1,911 | 1,986,551 | 1,597 | 496,807 |
| \$1,500,000 under \$2,000,000..... | 658 | 857 | 1,118,639 | 655 | 264,486 | 850 | 1,107 | 1,459,986 | 843 | 350,572 |
| \$2,000,000 under \$5,000,000..... | 865 | 1,017 | 2,531,507 | 863 | 625,086 | 1,087 | 1,495 | 3,171,814 | 1,081 | 764,598 |
| \$5,000,000 under \$10,000,000..... | 198 | 230 | 1,369,904 | 198 | 328,915 | 219 | 306 | 1,487,000 | 219 | 349,314 |
| \$10,000,000 or more..... | 131 | 152 | 3,029,165 | 131 | 657,952 | 178 | 302 | 4,353,966 | 177 | 892,544 |
| Taxable returns, total..... | 1,787,387 | 2,141,652 | 151,326,568 | 1,787,387 | 16,992,464 | 2,417,238 | 3,059,676 | 182,266,401 | 2,417,238 | 19,014,258 |
| Nontaxable returns, total..... | 1,050,573 | 1,267,183 | 26,775,403 | 0 | 0 | 4,471,758 | 7,256,106 | 97,005,726 | 0 | 0 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-Summary>

Table 2.3

2011 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Total | | | | | Number of returns | |
|---------------------------------------|--------------------|----------------------|------------------------------------|-------------------|----------------------|------------------------------------|-------------------|--------------------|-------------------|--|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | | |
| | | | | | | | Number of returns | Amount | | |
| All returns, total..... | 145,370,240 | 289,305,821 | 189,960,365 | 53,501,765 | 99,345,456 | 3,874,702,776 | 26,320,715 | 456,798,194 | 47,334,047 | |
| Under \$5,000..... | 13,143,762 | 12,237,353 | 9,929,349 | 1,385,796 | 2,308,004 | -66,620,131 | 1,683 | 47,162 | 1,203,795 | |
| \$5,000 under \$10,000..... | 12,386,716 | 15,529,910 | 11,095,519 | 3,047,273 | 4,434,391 | 24,655,674 | 786 | 6,579 | 2,522,607 | |
| \$10,000 under \$15,000..... | 12,925,831 | 21,894,933 | 13,710,608 | 4,743,342 | 8,184,325 | 59,793,441 | 21,462 | 2,301 | 3,961,318 | |
| \$15,000 under \$20,000..... | 11,880,059 | 22,350,259 | 13,576,569 | 4,686,537 | 8,773,690 | 81,651,789 | 154,296 | 36,115 | 3,894,457 | |
| \$20,000 under \$25,000..... | 10,210,706 | 19,914,113 | 12,259,382 | 3,981,165 | 7,654,730 | 89,344,573 | 259,696 | 142,481 | 3,307,371 | |
| \$25,000 under \$30,000..... | 8,987,613 | 17,847,494 | 11,034,912 | 3,504,312 | 6,812,582 | 96,099,919 | 395,630 | 315,679 | 2,933,670 | |
| \$30,000 under \$35,000..... | 7,751,244 | 15,750,221 | 9,804,163 | 2,974,706 | 5,946,058 | 96,510,228 | 727,864 | 701,893 | 2,529,412 | |
| \$35,000 under \$40,000..... | 6,768,835 | 13,482,128 | 8,743,727 | 2,460,669 | 4,738,402 | 92,147,391 | 1,027,578 | 1,480,951 | 2,138,216 | |
| \$40,000 under \$45,000..... | 5,875,509 | 12,138,186 | 7,918,905 | 2,168,692 | 4,219,281 | 92,058,604 | 1,160,437 | 2,000,225 | 1,896,324 | |
| \$45,000 under \$50,000..... | 5,108,464 | 10,489,038 | 7,020,230 | 1,820,576 | 3,468,808 | 86,405,183 | 1,212,141 | 2,425,577 | 1,613,019 | |
| \$50,000 under \$55,000..... | 4,555,555 | 9,638,225 | 6,470,142 | 1,713,638 | 3,168,082 | 89,873,614 | 1,290,746 | 3,055,914 | 1,527,391 | |
| \$55,000 under \$60,000..... | 4,149,456 | 9,045,582 | 6,144,692 | 1,562,776 | 2,900,890 | 89,846,513 | 1,290,656 | 3,573,470 | 1,411,462 | |
| \$60,000 under \$75,000..... | 10,244,266 | 23,708,383 | 16,091,143 | 4,116,861 | 7,617,240 | 276,691,012 | 3,696,366 | 13,732,624 | 3,755,114 | |
| \$75,000 under \$100,000..... | 11,926,401 | 30,227,126 | 20,439,456 | 5,268,662 | 9,787,670 | 457,465,561 | 5,084,486 | 30,552,976 | 4,951,111 | |
| \$100,000 under \$200,000..... | 14,755,766 | 41,253,270 | 26,980,220 | 7,528,558 | 14,273,051 | 1,015,679,655 | 7,467,061 | 113,236,975 | 7,231,656 | |
| \$200,000 under \$500,000..... | 3,801,641 | 11,101,144 | 7,079,283 | 2,047,738 | 4,021,861 | 584,060,421 | 2,041,552 | 114,096,813 | 1,979,454 | |
| \$500,000 under \$1,000,000..... | 597,525 | 1,797,801 | 1,109,726 | 329,818 | 688,076 | 223,194,968 | 328,393 | 54,973,685 | 321,368 | |
| \$1,000,000 under \$1,500,000..... | 134,907 | 411,611 | 249,942 | 74,160 | 161,670 | 89,558,842 | 73,815 | 22,837,191 | 72,285 | |
| \$1,500,000 under \$2,000,000..... | 55,986 | 165,819 | 102,534 | 29,692 | 63,285 | 51,043,079 | 29,553 | 13,107,371 | 28,861 | |
| \$2,000,000 under \$5,000,000..... | 79,363 | 233,781 | 144,587 | 41,413 | 89,194 | 122,137,243 | 41,206 | 31,173,645 | 40,293 | |
| \$5,000,000 under \$10,000,000..... | 19,189 | 56,118 | 34,712 | 9,737 | 21,406 | 66,252,993 | 9,697 | 16,390,224 | 9,421 | |
| \$10,000,000 or more..... | 11,445 | 33,328 | 20,566 | 5,645 | 12,762 | 156,852,204 | 5,614 | 32,908,344 | 5,443 | |
| Taxable returns, total..... | 91,694,201 | 172,256,679 | 127,284,977 | 26,320,715 | 44,971,702 | 3,315,769,304 | 26,320,715 | 456,798,194 | 23,493,805 | |
| Nontaxable returns, total..... | 53,676,039 | 117,049,142 | 62,675,388 | 27,181,050 | 54,373,753 | 558,933,473 | 0 | 0 | 23,840,241 | |

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

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

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

Source: IRS, Statistics of Income Division, July 2013

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

Table 2.3

| Size of adjusted gross income | Exemptions for dependents | | | | | | | | | |
|---------------------------------------|---------------------------------|------------------------------------|-------------------|--------------------|-------------------|--|------------------------------------|-------------------|------------------|-------------------|
| | Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns |
| | | | Number of returns | Amount | | | | Number of returns | Amount | |
| All returns, total..... | 83,816,622 | 3,622,691,800 | 23,493,805 | 435,213,276 | 463,250 | 576,143 | 34,405,201 | 331,419 | 4,447,249 | 2,852,074 |
| Under \$5,000..... | 1,983,729 | -64,216,683 | 1,535 | 41,814 | 12,229 | 19,093 | -1,035,150 | 5 | 136 | 58,457 |
| \$5,000 under \$10,000..... | 3,575,426 | 20,353,781 | 786 | 6,579 | 12,820 | 16,010 | 106,297 | 0 | 0 | 91,883 |
| \$10,000 under \$15,000..... | 6,546,061 | 49,948,859 | 2,159 | 241 | 22,421 | 31,814 | 278,057 | 0 | 0 | 140,408 |
| \$15,000 under \$20,000..... | 6,831,352 | 67,843,714 | 35,210 | 7,308 | 20,906 | 21,950 | 360,708 | 3,998 | 1,570 | 232,210 |
| \$20,000 under \$25,000..... | 5,848,526 | 74,251,845 | 74,207 | 35,458 | 20,412 | 23,508 | 471,311 | 8,300 | 4,132 | 236,761 |
| \$25,000 under \$30,000..... | 5,185,213 | 80,451,558 | 156,377 | 87,729 | 31,646 | 38,678 | 864,874 | 18,595 | 12,863 | 239,615 |
| \$30,000 under \$35,000..... | 4,570,188 | 82,073,836 | 473,227 | 366,143 | 34,257 | 43,241 | 1,091,947 | 20,984 | 21,841 | 236,869 |
| \$35,000 under \$40,000..... | 3,787,400 | 80,077,927 | 792,195 | 1,020,608 | 28,511 | 34,769 | 1,078,971 | 21,983 | 47,054 | 181,272 |
| \$40,000 under \$45,000..... | 3,450,784 | 80,494,238 | 931,619 | 1,442,471 | 23,037 | 32,068 | 981,262 | 16,030 | 34,723 | 166,985 |
| \$45,000 under \$50,000..... | 2,834,799 | 76,573,791 | 1,027,114 | 1,884,186 | 18,325 | 22,644 | 862,148 | 16,318 | 44,730 | 150,238 |
| \$50,000 under \$55,000..... | 2,691,558 | 80,138,306 | 1,116,604 | 2,441,364 | 31,063 | 42,070 | 1,634,426 | 25,082 | 99,780 | 96,167 |
| \$55,000 under \$60,000..... | 2,512,152 | 81,153,504 | 1,144,731 | 2,941,609 | 12,018 | 18,020 | 692,841 | 9,976 | 51,344 | 120,358 |
| \$60,000 under \$75,000..... | 6,734,143 | 252,497,081 | 3,346,198 | 11,758,190 | 54,813 | 65,945 | 3,697,297 | 49,511 | 274,103 | 249,136 |
| \$75,000 under \$100,000..... | 8,993,169 | 430,071,562 | 4,772,233 | 27,862,395 | 59,442 | 68,795 | 5,201,927 | 59,403 | 532,579 | 265,692 |
| \$100,000 under \$200,000..... | 13,425,777 | 976,211,451 | 7,170,559 | 108,127,155 | 59,163 | 69,923 | 8,013,303 | 59,103 | 1,054,240 | 313,623 |
| \$200,000 under \$500,000..... | 3,844,548 | 565,338,587 | 1,973,499 | 110,426,445 | 18,149 | 21,751 | 5,100,685 | 18,105 | 1,059,462 | 62,720 |
| \$500,000 under \$1,000,000..... | 664,505 | 217,468,725 | 319,981 | 53,615,889 | 2,842 | 4,241 | 1,866,547 | 2,832 | 421,608 | 6,538 |
| \$1,000,000 under \$1,500,000..... | 156,476 | 87,225,366 | 71,957 | 22,243,476 | 526 | 653 | 626,492 | 525 | 165,164 | 1,809 |
| \$1,500,000 under \$2,000,000..... | 61,429 | 49,635,578 | 28,729 | 12,753,819 | 222 | 313 | 384,058 | 222 | 101,944 | 492 |
| \$2,000,000 under \$5,000,000..... | 86,432 | 118,899,651 | 40,090 | 30,383,454 | 346 | 504 | 940,679 | 346 | 249,026 | 602 |
| \$5,000,000 under \$10,000,000..... | 20,708 | 64,140,607 | 9,383 | 15,868,462 | 62 | 85 | 429,052 | 62 | 111,220 | 151 |
| \$10,000,000 or more..... | 12,249 | 152,058,516 | 5,413 | 31,898,482 | 41 | 69 | 757,469 | 41 | 159,727 | 90 |
| Taxable returns, total..... | 39,598,072 | 3,121,628,023 | 23,493,805 | 435,213,276 | 331,419 | 384,377 | 32,224,449 | 331,419 | 4,447,249 | 1,725,158 |
| Nontaxable returns, total..... | 44,218,550 | 501,063,777 | 0 | 0 | 131,831 | 191,766 | 2,180,753 | 0 | 0 | 1,126,917 |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

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

Source: IRS, Statistics of Income Division.

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

| Size of adjusted gross income | Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|---------------------------------------|----------------------------|--|----------------------|-------------------|-------------------------|---------------------------------|--|----------------------|-------------------|--|
| | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | |
| | | | Number of returns | Amount | | | | Number of returns | Amount | |
| All returns, total..... | 3,430,765 | 169,453,369 | 1,725,158 | 15,470,580 | 7,438,886 | 11,521,925 | 280,725,322 | 2,318,618 | 17,622,490 | |
| Under \$5,000..... | 63,291 | -1,154,613 | 140 | 2,001 | 179,378 | 241,891 | -1,344,048 | 6 | 3,255 | |
| \$5,000 under \$10,000..... | 100,492 | 735,241 | 0 | 0 | 573,466 | 742,463 | 4,697,305 | 0 | 0 | |
| \$10,000 under \$15,000..... | 164,495 | 1,815,174 | 7,013 | 634 | 996,772 | 1,441,955 | 12,576,942 | 12,290 | 1,427 | |
| \$15,000 under \$20,000..... | 272,359 | 4,085,306 | 55,715 | 10,524 | 1,037,218 | 1,648,029 | 18,068,599 | 60,379 | 16,728 | |
| \$20,000 under \$25,000..... | 285,716 | 5,291,003 | 80,517 | 40,461 | 862,416 | 1,496,981 | 19,395,311 | 104,700 | 64,510 | |
| \$25,000 under \$30,000..... | 282,868 | 6,595,444 | 103,073 | 91,602 | 757,130 | 1,305,824 | 20,740,902 | 143,966 | 137,241 | |
| \$30,000 under \$35,000..... | 283,979 | 7,696,472 | 121,951 | 153,963 | 587,471 | 1,048,650 | 19,079,616 | 166,226 | 195,399 | |
| \$35,000 under \$40,000..... | 216,385 | 6,807,595 | 96,099 | 164,293 | 429,100 | 699,847 | 16,034,516 | 186,800 | 305,007 | |
| \$40,000 under \$45,000..... | 207,462 | 7,107,973 | 116,187 | 253,206 | 334,694 | 528,967 | 14,187,540 | 185,334 | 382,700 | |
| \$45,000 under \$50,000..... | 181,790 | 7,110,924 | 105,067 | 256,824 | 254,191 | 429,575 | 12,023,977 | 160,954 | 406,189 | |
| \$50,000 under \$55,000..... | 122,402 | 5,049,071 | 76,605 | 225,455 | 198,793 | 312,052 | 10,402,644 | 152,397 | 423,215 | |
| \$55,000 under \$60,000..... | 145,549 | 6,906,642 | 102,537 | 359,719 | 159,438 | 225,169 | 9,178,486 | 130,930 | 427,340 | |
| \$60,000 under \$75,000..... | 305,463 | 16,721,242 | 221,865 | 1,041,401 | 372,667 | 511,689 | 24,959,822 | 332,241 | 1,496,668 | |
| \$75,000 under \$100,000..... | 310,734 | 22,861,957 | 253,924 | 1,739,645 | 321,513 | 414,972 | 27,577,745 | 308,226 | 2,088,530 | |
| \$100,000 under \$200,000..... | 394,804 | 42,003,984 | 312,275 | 4,626,584 | 304,832 | 382,548 | 40,443,998 | 304,589 | 4,645,408 | |
| \$200,000 under \$500,000..... | 80,958 | 17,601,369 | 62,552 | 3,440,706 | 58,722 | 74,604 | 15,904,440 | 58,546 | 3,026,822 | |
| \$500,000 under \$1,000,000..... | 8,133 | 4,491,925 | 6,506 | 1,092,744 | 7,574 | 11,196 | 5,267,181 | 7,550 | 1,297,108 | |
| \$1,000,000 under \$1,500,000..... | 2,275 | 2,203,778 | 1,801 | 595,123 | 1,526 | 2,267 | 1,849,497 | 1,515 | 459,625 | |
| \$1,500,000 under \$2,000,000..... | 601 | 836,284 | 490 | 216,917 | 614 | 942 | 1,051,426 | 606 | 261,898 | |
| \$2,000,000 under \$5,000,000..... | 719 | 1,807,936 | 601 | 466,180 | 942 | 1,539 | 2,766,541 | 937 | 677,096 | |
| \$5,000,000 under \$10,000,000..... | 187 | 1,043,374 | 151 | 266,774 | 264 | 426 | 1,756,839 | 262 | 435,606 | |
| \$10,000,000 or more..... | 106 | 1,835,290 | 89 | 425,827 | 165 | 338 | 4,106,045 | 164 | 870,718 | |
| Taxable returns, total..... | 2,066,399 | 141,457,795 | 1,725,158 | 15,470,580 | 2,318,618 | 2,922,854 | 172,790,021 | 2,318,618 | 17,622,490 | |
| Nontaxable returns, total..... | 1,364,366 | 27,995,574 | 0 | 0 | 5,120,268 | 8,599,072 | 107,935,302 | 0 | 0 | |

* Estimate should be used with caution.

** Data combined to avoid disclosure.

NOTE: Detail may not add to totals b

Source: IRS, Statistics of Income Div

<http://www.irs.gov/uac/SOI-Tax-S>

Table 2.3

2010 Individual Income Tax, All Returns: Exemptions by Type a
[All figures are estimates based on samples--]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Total | | | | |
|---------------------------------------|--------------------|----------------------|------------------------------------|-------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| All returns, total..... | 142,892,051 | 287,678,582 | 188,581,547 | 53,322,437 | 99,097,034 | 3,793,875,826 | 24,396,672 | 420,825,168 |
| Under \$5,000..... | 12,517,935 | 12,237,714 | 9,861,003 | 1,448,637 | 2,376,711 | -62,737,688 | 1,474 | 71,302 |
| \$5,000 under \$10,000..... | 12,277,702 | 15,810,708 | 11,128,425 | 3,042,024 | 4,682,283 | 24,358,601 | * 6 | * 18 |
| \$10,000 under \$15,000..... | 12,806,501 | 21,876,276 | 13,732,941 | 4,623,414 | 8,143,335 | 58,456,820 | 4,963 | 428 |
| \$15,000 under \$20,000..... | 11,722,728 | 21,895,825 | 13,604,675 | 4,491,079 | 8,291,150 | 78,354,409 | 65,070 | 12,236 |
| \$20,000 under \$25,000..... | 10,185,282 | 20,141,527 | 12,316,945 | 4,093,954 | 7,824,582 | 91,937,761 | 212,239 | 85,665 |
| \$25,000 under \$30,000..... | 8,950,075 | 18,049,315 | 11,160,915 | 3,592,884 | 6,888,400 | 98,380,401 | 304,453 | 212,184 |
| \$30,000 under \$35,000..... | 7,803,104 | 15,625,451 | 9,910,862 | 2,949,395 | 5,714,589 | 95,618,729 | 605,139 | 553,010 |
| \$35,000 under \$40,000..... | 6,810,192 | 13,954,627 | 8,945,403 | 2,530,150 | 5,009,225 | 94,599,548 | 823,193 | 1,029,965 |
| \$40,000 under \$45,000..... | 5,890,518 | 12,066,788 | 7,944,829 | 2,145,255 | 4,121,959 | 91,098,624 | 1,007,223 | 1,486,226 |
| \$45,000 under \$50,000..... | 5,101,505 | 10,660,193 | 7,094,596 | 1,922,200 | 3,565,597 | 91,210,907 | 1,055,477 | 1,949,707 |
| \$50,000 under \$55,000..... | 4,578,417 | 9,896,941 | 6,611,785 | 1,743,811 | 3,285,156 | 91,526,817 | 1,150,017 | 2,383,237 |
| \$55,000 under \$60,000..... | 4,103,538 | 9,127,035 | 6,167,874 | 1,593,568 | 2,959,161 | 91,598,285 | 1,153,729 | 2,806,962 |
| \$60,000 under \$75,000..... | 10,045,214 | 23,829,413 | 16,015,043 | 4,187,349 | 7,814,370 | 281,955,397 | 3,476,892 | 11,130,263 |
| \$75,000 under \$100,000..... | 11,805,383 | 30,376,097 | 20,422,044 | 5,356,247 | 9,954,053 | 464,531,219 | 5,014,816 | 26,683,439 |
| \$100,000 under \$200,000..... | 13,997,651 | 39,481,681 | 25,679,559 | 7,273,449 | 13,802,122 | 976,704,404 | 7,201,369 | 102,227,237 |
| \$200,000 under \$500,000..... | 3,471,723 | 10,162,582 | 6,462,637 | 1,876,738 | 3,699,945 | 535,178,204 | 1,870,346 | 104,181,503 |
| \$500,000 under \$1,000,000..... | 544,224 | 1,652,755 | 1,008,531 | 304,092 | 644,224 | 206,195,586 | 302,716 | 50,330,981 |
| \$1,000,000 under \$1,500,000..... | 126,941 | 378,846 | 233,776 | 68,104 | 145,070 | 82,251,310 | 67,839 | 20,975,082 |
| \$1,500,000 under \$2,000,000..... | 51,550 | 153,682 | 94,524 | 27,132 | 59,157 | 46,634,667 | 27,014 | 12,060,335 |
| \$2,000,000 under \$5,000,000..... | 73,078 | 216,291 | 133,270 | 38,307 | 83,021 | 113,326,687 | 38,115 | 29,022,423 |
| \$5,000,000 under \$10,000,000.... | 17,528 | 51,425 | 31,620 | 8,896 | 19,804 | 60,793,957 | 8,852 | 15,069,719 |
| \$10,000,000 or more..... | 11,264 | 33,413 | 20,290 | 5,754 | 13,123 | 181,901,183 | 5,730 | 38,553,247 |
| Taxable returns, total..... | 84,475,933 | 159,246,674 | 117,898,802 | 24,396,672 | 41,347,872 | 3,143,202,942 | 24,396,672 | 420,825,168 |
| Nontaxable returns, total..... | 58,416,118 | 128,431,908 | 70,682,746 | 28,925,765 | 57,749,162 | 650,672,884 | 0 | 0 |

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

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

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

Source: IRS, Statistics of Income Division, July 2012

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

Table 2.3

and Number of Exemptions, by Size of Adjusted Gross Income

[money amounts are in thousands of dollars]

| Exemptions for dependents | | | | | | | | | |
|---------------------------------|----------------------------|--|-------------------|--------------------|--|----------------------------|--|-------------------|------------------|
| Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 47,482,209 | 84,399,229 | 3,565,497,862 | 21,977,938 | 403,655,450 | 498,528 | 645,182 | 37,467,754 | 325,287 | 4,479,234 |
| 1,299,933 | 2,097,317 | -60,970,707 | 1,437 | 71,086 | 12,410 | 16,408 | -613,707 | * 5 | * 308 |
| 2,517,828 | 3,765,336 | 20,117,310 | * 6 | * 18 | 16,131 | 19,662 | 133,549 | 0 | 0 |
| 3,872,527 | 6,548,993 | 48,996,230 | 2,001 | 172 | 17,064 | 25,990 | 215,931 | 0 | 0 |
| 3,725,765 | 6,461,103 | 64,945,407 | 18,186 | 4,998 | 20,058 | 27,021 | 351,823 | 998 | 137 |
| 3,436,039 | 5,973,279 | 77,145,911 | 67,775 | 26,897 | 39,023 | 59,968 | 877,920 | 3,017 | 1,257 |
| 3,064,401 | 5,372,626 | 83,916,088 | 120,031 | 70,507 | 34,143 | 47,316 | 938,250 | 16,995 | 9,065 |
| 2,544,593 | 4,507,398 | 82,487,068 | 395,035 | 290,685 | 30,326 | 42,246 | 987,245 | 10,289 | 14,461 |
| 2,215,835 | 4,050,576 | 82,849,360 | 610,051 | 674,990 | 30,484 | 34,515 | 1,129,078 | 21,298 | 31,066 |
| 1,882,885 | 3,330,704 | 79,949,526 | 805,465 | 1,078,558 | 24,113 | 35,180 | 1,019,083 | 17,092 | 30,686 |
| 1,715,407 | 3,042,104 | 81,421,016 | 874,906 | 1,485,157 | 19,284 | 22,435 | 912,961 | 18,101 | 45,699 |
| 1,578,245 | 2,796,916 | 82,827,952 | 1,006,663 | 1,908,487 | 24,257 | 29,284 | 1,282,289 | 22,013 | 64,141 |
| 1,455,815 | 2,614,160 | 83,662,895 | 1,020,963 | 2,298,553 | 22,261 | 28,271 | 1,292,735 | 17,154 | 66,787 |
| 3,849,897 | 7,040,298 | 259,442,552 | 3,147,685 | 9,454,813 | 48,661 | 55,445 | 3,254,008 | 43,381 | 255,495 |
| 5,044,695 | 9,239,682 | 437,683,637 | 4,709,391 | 24,173,375 | 62,900 | 77,950 | 5,423,317 | 57,927 | 449,008 |
| 7,012,298 | 13,055,009 | 942,466,963 | 6,940,497 | 97,810,694 | 75,333 | 95,162 | 9,819,822 | 74,997 | 1,181,401 |
| 1,822,737 | 3,565,884 | 520,358,196 | 1,816,516 | 101,268,087 | 18,296 | 22,618 | 5,262,875 | 18,256 | 1,063,442 |
| 297,592 | 624,366 | 201,798,943 | 296,242 | 49,304,386 | 2,664 | 4,110 | 1,840,171 | 2,648 | 423,785 |
| 67,043 | 142,114 | 81,004,615 | 66,787 | 20,670,628 | 488 | 621 | 589,652 | 487 | 152,081 |
| 26,604 | 57,805 | 45,732,143 | 26,487 | 11,826,177 | 226 | 370 | 388,838 | 225 | 100,524 |
| 37,670 | 81,230 | 111,408,607 | 37,480 | 28,531,045 | 287 | 435 | 877,498 | 286 | 233,479 |
| 8,742 | 19,430 | 59,705,810 | 8,699 | 14,805,843 | 78 | 107 | 541,281 | 78 | 138,412 |
| 5,659 | 12,900 | 178,548,342 | 5,635 | 37,900,295 | 41 | 68 | 943,139 | 41 | 218,001 |
| 21,977,938 | 36,908,640 | 2,976,722,936 | 21,977,938 | 403,655,450 | 325,287 | 387,944 | 33,481,673 | 325,287 | 4,479,234 |
| 25,504,271 | 47,490,590 | 588,774,926 | 0 | 0 | 173,241 | 257,238 | 3,986,081 | 0 | 0 |

| Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|-------------------------|----------------------------|--|----------------------|-------------------|---------------------------------|----------------------------|--|----------------------|-------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 2,859,793 | 3,455,796 | 164,186,631 | 1,523,996 | 13,547,588 | 6,863,549 | 10,596,827 | 237,440,473 | 1,790,840 | 11,813,249 |
| 51,791 | 60,622 | -1,318,364 | 34 | 95 | 151,732 | 202,365 | -829,381 | * 3 | * 113 |
| 96,563 | 104,117 | 747,618 | 0 | 0 | 600,548 | 793,168 | 4,845,135 | 0 | 0 |
| 167,308 | 192,293 | 2,097,176 | 972 | 42 | 947,471 | 1,376,059 | 11,986,082 | 1,990 | 215 |
| 238,943 | 286,101 | 4,209,411 | 14,965 | 1,490 | 951,663 | 1,516,925 | 16,644,785 | 32,917 | 5,750 |
| 256,864 | 321,458 | 5,805,550 | 67,554 | 23,960 | 864,147 | 1,469,877 | 19,424,630 | 80,949 | 34,621 |
| 240,118 | 283,275 | 6,598,937 | 90,870 | 66,894 | 701,044 | 1,185,183 | 19,190,989 | 92,588 | 71,808 |
| 213,289 | 255,739 | 6,943,880 | 99,567 | 116,146 | 524,858 | 909,206 | 16,964,223 | 133,246 | 153,547 |
| 192,000 | 231,873 | 7,150,908 | 96,709 | 136,721 | 402,179 | 692,261 | 15,037,864 | 156,331 | 235,910 |
| 170,205 | 212,547 | 7,228,218 | 98,048 | 167,361 | 319,088 | 543,527 | 13,550,351 | 156,805 | 286,587 |
| 148,893 | 173,629 | 7,049,224 | 96,874 | 216,800 | 218,702 | 327,430 | 10,342,666 | 131,756 | 297,475 |
| 126,739 | 165,012 | 6,647,131 | 75,927 | 225,393 | 185,856 | 293,944 | 9,749,089 | 114,306 | 295,400 |
| 102,428 | 123,477 | 5,920,964 | 80,551 | 234,880 | 137,428 | 193,253 | 7,902,571 | 99,578 | 338,483 |
| 236,617 | 284,356 | 15,786,500 | 202,300 | 765,117 | 321,245 | 434,270 | 21,413,418 | 276,411 | 1,182,821 |
| 249,034 | 297,522 | 21,684,340 | 232,258 | 1,500,467 | 273,516 | 338,898 | 23,502,273 | 250,597 | 1,696,140 |
| 300,373 | 380,009 | 40,406,977 | 298,954 | 4,273,824 | 225,555 | 271,943 | 29,839,247 | 224,982 | 3,434,199 |
| 58,911 | 71,920 | 15,883,038 | 58,730 | 2,979,689 | 31,920 | 39,523 | 8,887,450 | 31,811 | 1,706,454 |
| 7,136 | 8,629 | 4,767,190 | 7,117 | 1,173,152 | 5,067 | 7,119 | 3,259,178 | 5,051 | 783,841 |
| 1,276 | 1,652 | 1,503,476 | 1,268 | 383,220 | 647 | 684 | 780,156 | 642 | 198,400 |
| 480 | 571 | 815,966 | 479 | 208,348 | 309 | 411 | 530,489 | 307 | 135,262 |
| 609 | 749 | 1,779,271 | 606 | 464,834 | 431 | 607 | 1,289,741 | 430 | 345,550 |
| 137 | 157 | 939,278 | 136 | 235,713 | 88 | 111 | 627,467 | 88 | 159,563 |
| 79 | 89 | 1,539,943 | 79 | 373,446 | 53 | 66 | 2,502,050 | 53 | 451,111 |
| 1,523,996 | 1,825,828 | 129,611,440 | 1,523,996 | 13,547,588 | 1,790,840 | 2,225,461 | 127,441,003 | 1,790,840 | 11,813,249 |
| 1,335,796 | 1,629,968 | 34,575,191 | 0 | 0 | 5,072,709 | 8,371,366 | 109,999,471 | 0 | 0 |

2009 Individual Income Tax, All Returns: Exemptions by Type a
 [All figures are estimates based on samples--]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpaye | Total | | | | |
|---------------------------------------|--------------------|----------------------|----------------------------------|-------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| All returns, total..... | 140,494,127 | 284,239,508 | 186,212,252 | 53,029,907 | 98,027,256 | 3,589,580,222 | 23,712,877 | 380,998,382 |
| Under \$5,000..... | 12,959,560 | 13,109,693 | 10,279,470 | 1,694,971 | 2,830,223 | -67,326,534 | 1,288 | 37,458 |
| \$5,000 under \$10,000..... | 12,220,335 | 15,955,882 | 11,169,650 | 3,118,515 | 4,786,232 | 24,744,343 | 61 | 855 |
| \$10,000 under \$15,000..... | 12,444,512 | 21,880,333 | 13,606,034 | 4,660,800 | 8,274,298 | 58,569,768 | 6,008 | 728 |
| \$15,000 under \$20,000..... | 11,400,228 | 21,109,196 | 13,199,580 | 4,312,298 | 7,909,615 | 75,281,694 | 77,461 | 14,989 |
| \$20,000 under \$25,000..... | 10,033,887 | 20,054,936 | 12,291,866 | 4,123,056 | 7,763,071 | 92,445,707 | 222,454 | 82,398 |
| \$25,000 under \$30,000..... | 8,662,392 | 17,467,329 | 10,857,771 | 3,485,939 | 6,609,558 | 95,720,342 | 285,636 | 196,270 |
| \$30,000 under \$35,000..... | 7,679,458 | 15,468,537 | 9,807,592 | 2,970,714 | 5,660,945 | 96,442,360 | 600,922 | 526,437 |
| \$35,000 under \$40,000..... | 6,692,189 | 13,766,398 | 8,910,728 | 2,525,240 | 4,855,670 | 94,645,987 | 828,653 | 1,023,064 |
| \$40,000 under \$45,000..... | 5,828,859 | 11,993,401 | 7,987,490 | 2,156,704 | 4,005,911 | 91,555,472 | 989,285 | 1,504,535 |
| \$45,000 under \$50,000..... | 4,967,553 | 10,373,098 | 6,886,426 | 1,868,107 | 3,486,672 | 88,504,131 | 982,129 | 1,815,354 |
| \$50,000 under \$55,000..... | 4,547,861 | 9,880,004 | 6,640,001 | 1,732,195 | 3,240,003 | 90,898,526 | 1,093,209 | 2,279,413 |
| \$55,000 under \$60,000..... | 4,118,100 | 9,177,753 | 6,224,279 | 1,603,882 | 2,953,474 | 92,122,271 | 1,133,801 | 2,723,736 |
| \$60,000 under \$75,000..... | 10,028,933 | 24,080,723 | 16,148,393 | 4,232,340 | 7,932,329 | 284,880,243 | 3,444,862 | 10,819,628 |
| \$75,000 under \$100,000..... | 11,463,725 | 29,905,098 | 20,017,659 | 5,318,851 | 9,887,439 | 460,599,560 | 4,928,736 | 25,384,918 |
| \$100,000 under \$200,000..... | 13,522,048 | 38,366,590 | 24,865,079 | 7,067,451 | 13,501,511 | 948,288,018 | 6,968,762 | 97,615,210 |
| \$200,000 under \$500,000..... | 3,195,039 | 9,448,565 | 5,971,761 | 1,761,886 | 3,476,804 | 502,551,463 | 1,754,615 | 97,377,900 |
| \$500,000 under \$1,000,000..... | 492,566 | 1,500,199 | 914,965 | 272,894 | 585,234 | 184,186,769 | 271,543 | 45,384,430 |
| \$1,000,000 under \$1,500,000..... | 108,096 | 321,579 | 198,996 | 57,663 | 122,582 | 69,528,002 | 57,399 | 18,000,305 |
| \$1,500,000 under \$2,000,000..... | 44,273 | 131,707 | 81,123 | 23,164 | 50,584 | 39,758,869 | 23,046 | 10,387,690 |
| \$2,000,000 under \$5,000,000..... | 61,918 | 182,555 | 112,695 | 31,963 | 69,861 | 94,276,802 | 31,790 | 24,724,242 |
| \$5,000,000 under \$10,000,000..... | 14,322 | 41,851 | 25,926 | 7,163 | 15,925 | 48,689,246 | 7,113 | 12,593,310 |
| \$10,000,000 or more..... | 8,274 | 24,083 | 14,768 | 4,132 | 9,315 | 123,217,184 | 4,106 | 28,505,514 |
| Taxable returns, total..... | 81,890,189 | 154,981,771 | 114,853,412 | 23,712,877 | 40,128,369 | 2,929,495,302 | 23,712,877 | 380,998,382 |
| Nontaxable returns, total..... | 58,603,939 | 129,257,738 | 71,358,840 | 29,317,029 | 57,898,897 | 660,084,920 | 0 | 0 |

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

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

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

Source: IRS, Statistics of Income Division, July 2011

nd Number of Exemptions, by Size of Adjusted Gross Income
 money amounts are in thousands of dollars]

| Number of returns | Number of exemptions | Adjusted gross income less deficit | Exemptions for dependents | | | | | |
|-------------------------|----------------------------|--|---------------------------------|--------------------|-------------------|--|--|------------------|
| | | | Exemptions for children at home | | | Exemptions for children away from home | | |
| | | | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax |
| | | | Number of returns | Amount | | | | |
| 47,275,761 | 83,926,885 | 3,379,671,509 | 21,441,239 | 366,543,656 | 535,138 | 666,166 | 37,986,888 | 337,533 |
| 1,498,620 | 2,450,672 | -65,695,691 | 1,178 | 36,747 | 10,327 | 14,117 | -701,115 | 112 |
| 2,608,465 | 3,887,057 | 20,659,870 | 61 | 855 | 13,572 | 19,428 | 102,013 | 0 |
| 3,860,140 | 6,581,714 | 48,483,429 | 2,997 | 596 | 27,338 | 34,328 | 345,631 | 0 |
| 3,541,010 | 6,073,514 | 61,797,305 | 21,086 | 4,448 | 23,038 | 28,017 | 403,159 | 0 |
| 3,451,507 | 5,946,143 | 77,414,931 | 65,093 | 20,472 | 41,161 | 60,145 | 936,721 | 6,006 |
| 2,983,705 | 5,201,182 | 81,962,859 | 122,752 | 72,694 | 29,034 | 34,043 | 796,994 | 8,995 |
| 2,570,810 | 4,573,570 | 83,465,412 | 376,315 | 255,818 | 39,876 | 50,672 | 1,283,758 | 22,981 |
| 2,226,555 | 4,031,602 | 83,494,712 | 626,611 | 716,702 | 33,147 | 45,152 | 1,260,766 | 26,256 |
| 1,883,105 | 3,299,296 | 79,976,980 | 774,020 | 1,053,839 | 27,114 | 31,110 | 1,146,922 | 16,135 |
| 1,690,993 | 2,964,057 | 80,132,954 | 837,277 | 1,434,193 | 18,959 | 21,957 | 894,507 | 16,960 |
| 1,572,350 | 2,822,498 | 82,528,288 | 948,336 | 1,821,855 | 22,329 | 28,318 | 1,155,878 | 16,197 |
| 1,458,847 | 2,604,147 | 83,792,326 | 999,188 | 2,200,522 | 29,149 | 31,185 | 1,671,234 | 25,973 |
| 3,959,595 | 7,241,123 | 266,580,917 | 3,187,344 | 9,512,219 | 57,792 | 71,367 | 3,880,669 | 48,479 |
| 5,042,149 | 9,246,996 | 436,755,502 | 4,655,779 | 23,249,178 | 68,271 | 81,367 | 5,995,614 | 64,973 |
| 6,815,800 | 12,814,086 | 915,476,736 | 6,718,117 | 93,438,881 | 75,171 | 88,156 | 9,725,326 | 73,702 |
| 1,720,789 | 3,354,550 | 491,294,095 | 1,713,691 | 95,168,110 | 15,282 | 21,096 | 4,276,472 | 15,227 |
| 269,316 | 571,925 | 181,700,712 | 267,996 | 44,773,681 | 2,753 | 3,936 | 1,848,387 | 2,746 |
| 56,581 | 119,848 | 68,242,801 | 56,330 | 17,663,691 | 507 | 918 | 602,266 | 505 |
| 22,744 | 49,545 | 39,038,651 | 22,637 | 10,191,259 | 197 | 335 | 337,409 | 181 |
| 31,546 | 68,549 | 93,055,308 | 31,375 | 24,400,982 | 231 | 369 | 663,044 | 231 |
| 7,058 | 15,657 | 47,972,387 | 7,007 | 12,413,668 | 58 | 90 | 397,318 | 58 |
| 4,075 | 9,154 | 121,541,026 | 4,049 | 28,113,240 | 34 | 60 | 963,915 | 34 |
| | | | | | | | | 242,292 |
| 21,441,239 | 36,002,488 | 2,781,565,105 | 21,441,239 | 366,543,656 | 337,533 | 394,264 | 33,191,449 | 337,533 |
| 25,834,522 | 47,924,397 | 598,106,405 | 0 | 0 | 197,606 | 271,902 | 4,795,438 | 0 |

| Number of returns | Number of exemptions | Adjusted gross income less deficit | Exemptions for parents | | Exemptions for other dependents | | | | |
|-------------------------|----------------------------|--|-------------------------|-------------------|---------------------------------|----------------------------|--|-------------------------|------------------|
| | | | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 2,769,155 | 3,330,871 | 154,039,438 | 1,425,715 | 12,341,928 | 6,512,094 | 10,103,334 | 207,573,015 | 1,623,074 | 8,712,100 |
| 65,250 | 77,041 | -1,419,049 | 0 | 0 | 196,628 | 288,393 | -666,630 | 0 | 0 |
| 90,343 | 106,673 | 734,856 | 0 | 0 | 566,844 | 773,074 | 4,543,042 | 0 | 0 |
| 184,646 | 206,700 | 2,338,206 | 1,006 | 53 | 973,618 | 1,451,557 | 12,273,514 | 2,009 | 282 |
| 238,236 | 286,126 | 4,219,674 | 25,033 | 4,304 | 940,230 | 1,521,958 | 16,453,229 | 34,353 | 6,296 |
| 265,633 | 328,453 | 5,967,244 | 71,200 | 24,793 | 873,819 | 1,428,329 | 19,571,887 | 100,195 | 39,309 |
| 229,526 | 280,728 | 6,321,231 | 74,686 | 52,294 | 652,179 | 1,093,604 | 17,875,215 | 92,239 | 74,715 |
| 213,252 | 249,182 | 6,922,901 | 98,300 | 113,557 | 457,453 | 787,521 | 14,920,670 | 128,376 | 148,752 |
| 175,047 | 208,125 | 6,537,820 | 88,504 | 115,164 | 371,909 | 570,791 | 13,889,172 | 155,703 | 212,205 |
| 169,101 | 200,516 | 7,169,872 | 99,216 | 199,451 | 287,499 | 474,988 | 12,184,766 | 152,235 | 278,260 |
| 116,605 | 139,377 | 5,493,172 | 64,556 | 141,866 | 217,349 | 361,281 | 10,273,854 | 128,390 | 269,909 |
| 119,225 | 145,799 | 6,241,967 | 81,703 | 211,866 | 159,543 | 243,388 | 8,344,696 | 112,028 | 291,405 |
| 80,612 | 104,604 | 4,638,597 | 63,391 | 189,437 | 146,638 | 213,538 | 8,414,014 | 122,702 | 367,140 |
| 235,448 | 281,783 | 15,727,641 | 194,637 | 785,556 | 237,428 | 338,057 | 15,878,691 | 186,298 | 763,394 |
| 228,091 | 276,169 | 19,480,789 | 210,075 | 1,215,983 | 213,692 | 282,907 | 18,165,846 | 196,424 | 1,191,860 |
| 296,051 | 361,566 | 39,504,778 | 291,559 | 4,087,958 | 188,429 | 237,703 | 24,202,449 | 183,424 | 2,657,201 |
| 54,105 | 68,172 | 14,864,915 | 53,913 | 2,823,536 | 26,303 | 32,986 | 7,392,204 | 26,207 | 1,448,114 |
| 5,850 | 7,240 | 3,930,518 | 5,622 | 966,715 | 1,691 | 2,132 | 1,336,396 | 1,669 | 337,147 |
| 1,094 | 1,330 | 1,322,009 | 1,080 | 350,939 | 336 | 487 | 413,503 | 324 | 106,357 |
| 406 | 472 | 699,589 | 405 | 189,542 | 184 | 233 | 318,051 | 183 | 90,846 |
| 461 | 623 | 1,324,015 | 458 | 354,116 | 257 | 319 | 709,159 | 252 | 188,274 |
| 119 | 130 | 800,922 | 119 | 211,308 | 37 | 48 | 278,662 | 37 | 80,660 |
| 56 | 63 | 1,217,772 | 55 | 303,487 | 28 | 38 | 800,626 | 27 | 159,977 |
| 1,425,715 | 1,695,452 | 119,911,099 | 1,425,715 | 12,341,928 | 1,623,074 | 2,036,154 | 104,881,121 | 1,623,074 | 8,712,100 |
| 1,343,440 | 1,635,419 | 34,128,338 | 0 | 0 | 4,889,020 | 8,067,180 | 102,691,894 | 0 | 0 |

5-Aug-10

2008 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Total | | | |
|---------------------------------------|--------------------|----------------------|------------------------------------|-------------------|----------------------|------------------------------------|--------------------------------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax |
| | | | | | | Number of returns | Amount |
| All returns, total..... | 142,450,569 | 282,928,837 | 186,566,853 | 52,652,530 | 96,361,984 | 3,832,406,069 | 26,660,684 451,109,566 |
| Under \$5,000..... | 14,128,695 | 13,105,532 | 10,251,311 | 1,765,840 | 2,854,221 | -58,155,774 | 1,284 23,301 |
| \$5,000 under \$10,000..... | 12,139,638 | 15,046,608 | 10,603,372 | 2,909,165 | 4,443,236 | 22,659,603 | 656 1,461 |
| \$10,000 under \$15,000..... | 11,702,056 | 19,786,324 | 12,454,098 | 4,231,631 | 7,332,226 | 53,110,494 | 17,543 1,689 |
| \$15,000 under \$20,000..... | 11,076,002 | 20,224,599 | 12,868,511 | 4,177,269 | 7,356,088 | 72,957,114 | 174,920 48,875 |
| \$20,000 under \$25,000..... | 9,866,247 | 19,108,426 | 11,968,962 | 3,902,735 | 7,139,463 | 87,770,697 | 278,945 155,644 |
| \$25,000 under \$30,000..... | 8,743,581 | 17,140,074 | 10,747,381 | 3,416,793 | 6,392,693 | 93,648,766 | 412,164 322,741 |
| \$30,000 under \$35,000..... | 7,803,390 | 15,445,706 | 9,855,481 | 2,996,238 | 5,590,225 | 97,095,414 | 952,070 975,981 |
| \$35,000 under \$40,000..... | 6,750,891 | 13,536,751 | 8,892,167 | 2,433,583 | 4,644,584 | 91,027,531 | 1,121,154 1,553,598 |
| \$40,000 under \$45,000..... | 5,828,334 | 11,834,249 | 7,844,594 | 2,134,747 | 3,989,655 | 90,619,332 | 1,229,788 2,133,665 |
| \$45,000 under \$50,000..... | 5,258,789 | 11,073,715 | 7,345,380 | 1,986,785 | 3,728,335 | 94,339,591 | 1,350,747 2,766,072 |
| \$50,000 under \$55,000..... | 4,746,564 | 10,294,632 | 6,919,948 | 1,827,158 | 3,374,684 | 95,817,106 | 1,350,387 3,306,031 |
| \$55,000 under \$60,000..... | 4,064,483 | 9,194,784 | 6,175,966 | 1,595,362 | 3,018,817 | 91,784,912 | 1,285,555 3,639,616 |
| \$60,000 under \$75,000..... | 10,385,414 | 24,738,945 | 16,667,998 | 4,343,166 | 8,070,946 | 291,912,713 | 3,846,430 14,406,239 |
| \$75,000 under \$100,000..... | 11,729,485 | 30,510,954 | 20,464,645 | 5,412,536 | 10,046,310 | 469,396,340 | 5,195,396 31,122,872 |
| \$100,000 under \$200,000..... | 13,851,341 | 39,019,417 | 25,388,267 | 7,148,135 | 13,631,150 | 953,857,415 | 7,081,918 106,589,135 |
| \$200,000 under \$500,000..... | 3,476,747 | 10,201,007 | 6,464,679 | 1,897,540 | 3,736,328 | 542,198,374 | 1,890,143 105,121,931 |
| \$500,000 under \$1,000,000..... | 577,618 | 1,726,186 | 1,066,922 | 310,163 | 659,263 | 210,391,479 | 308,687 51,586,973 |
| \$1,000,000 under \$1,500,000..... | 140,635 | 419,439 | 258,372 | 74,540 | 161,067 | 90,011,645 | 74,243 22,971,554 |
| \$1,500,000 under \$2,000,000..... | 59,460 | 172,758 | 108,816 | 29,830 | 63,943 | 51,367,683 | 29,690 13,179,172 |
| \$2,000,000 under \$5,000,000..... | 86,329 | 249,196 | 157,079 | 42,622 | 92,117 | 127,126,981 | 42,379 32,335,988 |
| \$5,000,000 under \$10,000,000..... | 21,390 | 60,862 | 38,648 | 10,262 | 22,214 | 70,236,973 | 10,196 17,218,614 |
| \$10,000,000 or more..... | 13,480 | 38,675 | 24,255 | 6,429 | 14,419 | 193,231,679 | 6,390 41,648,416 |
| Taxable returns, total..... | 90,660,104 | 171,549,444 | 126,126,794 | 26,660,684 | 45,422,650 | 3,289,078,695 | 26,660,684 451,109,566 |
| Nontaxable returns, total..... | 51,790,465 | 111,379,394 | 60,440,059 | 25,991,845 | 50,939,335 | 543,327,374 | 0 0 |

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

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

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

Source: IRS, Statistics of Income Division, July 2010

| Exemptions for children at home | | | | | | | | | Exemptions for children away from home | | | Exemptions for dependents | |
|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|-------------------|----------------------|------------------------------------|-------------------|--|-------------------|--------|---------------------------|--------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Amount | Number of returns | Amount |
| | | | Number of returns | Amount | | | | Number of returns | Amount | | | | |
| 47,279,067 | 83,438,802 | 3,622,257,568 | 24,072,624 | 434,312,176 | 572,555 | 723,038 | 42,445,488 | 408,728 | 5,289,838 | | | | |
| 1,588,865 | 2,535,632 | -56,476,600 | 1,273 | 23,239 | 16,925 | 18,870 | -838,463 | 9 | 64 | | | | |
| 2,453,379 | 3,633,505 | 19,079,494 | 656 | 1,461 | 8,253 | 8,253 | 61,748 | 0 | 0 | | | | |
| 3,598,412 | 5,961,720 | 45,169,234 | 4,010 | 346 | 20,709 | 34,913 | 253,015 | 0 | 0 | | | | |
| 3,503,582 | 5,822,121 | 61,131,138 | 37,543 | 9,768 | 34,154 | 42,716 | 594,064 | 5,313 | 1,110 | | | | |
| 3,285,660 | 5,618,736 | 73,872,430 | 78,504 | 35,297 | 33,681 | 49,310 | 755,086 | 4,571 | 2,495 | | | | |
| 2,931,277 | 5,048,546 | 80,391,230 | 211,903 | 138,492 | 31,917 | 34,543 | 865,685 | 20,351 | 13,655 | | | | |
| 2,559,971 | 4,499,165 | 82,998,475 | 665,312 | 573,141 | 39,863 | 54,815 | 1,299,478 | 26,321 | 38,911 | | | | |
| 2,142,417 | 3,827,140 | 80,138,235 | 891,237 | 1,110,103 | 35,362 | 46,082 | 1,317,538 | 26,992 | 56,189 | | | | |
| 1,896,012 | 3,351,542 | 80,494,439 | 1,024,928 | 1,636,462 | 40,608 | 56,143 | 1,723,929 | 32,695 | 82,794 | | | | |
| 1,777,562 | 3,178,302 | 84,389,891 | 1,159,700 | 2,192,394 | 35,088 | 43,338 | 1,668,072 | 30,462 | 95,503 | | | | |
| 1,665,160 | 2,981,810 | 87,336,891 | 1,200,596 | 2,753,910 | 23,309 | 24,311 | 1,217,655 | 18,971 | 79,620 | | | | |
| 1,469,016 | 2,661,487 | 84,514,110 | 1,165,142 | 3,116,751 | 18,587 | 25,563 | 1,057,955 | 15,616 | 58,191 | | | | |
| 4,051,033 | 7,370,194 | 272,349,115 | 3,561,278 | 12,819,318 | 61,176 | 74,380 | 4,067,950 | 58,824 | 294,305 | | | | |
| 5,120,791 | 9,366,692 | 444,314,653 | 4,907,286 | 28,697,790 | 71,771 | 82,797 | 6,187,416 | 69,723 | 598,254 | | | | |
| 6,919,012 | 12,987,395 | 923,603,360 | 6,855,815 | 102,723,244 | 77,627 | 96,619 | 10,371,738 | 75,467 | 1,326,535 | | | | |
| 1,851,127 | 3,603,702 | 529,347,254 | 1,843,877 | 102,576,714 | 19,226 | 24,540 | 5,215,809 | 19,123 | 1,019,682 | | | | |
| 304,888 | 644,331 | 206,999,043 | 303,436 | 50,767,139 | 2,778 | 3,681 | 1,774,200 | 2,770 | 453,352 | | | | |
| 73,289 | 157,785 | 88,495,591 | 72,998 | 22,573,726 | 718 | 901 | 851,801 | 716 | 217,353 | | | | |
| 29,338 | 62,641 | 50,521,389 | 29,198 | 12,963,263 | 255 | 368 | 441,960 | 255 | 105,744 | | | | |
| 41,871 | 90,323 | 124,932,633 | 41,632 | 31,796,067 | 403 | 689 | 1,161,228 | 403 | 305,437 | | | | |
| 10,074 | 21,845 | 68,940,972 | 10,009 | 16,897,554 | 80 | 109 | 570,504 | 80 | 138,179 | | | | |
| 6,329 | 14,188 | 189,714,591 | 6,290 | 40,905,998 | 66 | 100 | 1,827,122 | 66 | 402,465 | | | | |
| 24,072,624 | 40,675,262 | 3,126,639,593 | 24,072,624 | 434,312,176 | 408,728 | 481,299 | 39,158,371 | 408,728 | 5,289,838 | | | | |
| 23,206,443 | 42,763,540 | 495,617,975 | 0 | 0 | 163,828 | 241,739 | 3,287,117 | 0 | 0 | | | | |

| For dependents | | | | | | | | | |
|------------------------|----------------------|------------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| Exemptions for parents | | | | | Exemptions for other dependents | | | | |
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 2,760,340 | 3,304,078 | 157,748,606 | 1,686,504 | 13,905,142 | 5,924,210 | 8,896,067 | 196,785,505 | 1,791,622 | 9,560,175 |
| 40,371 | 50,586 | -1,448,695 | 6 | 10 | 186,265 | 249,133 | -441,589 | 4 | 97 |
| 97,195 | 106,878 | 765,914 | 0 | 0 | 523,702 | 694,600 | 4,126,828 | 0 | 0 |
| 145,395 | 178,593 | 1,837,603 | 4,308 | 468 | 785,987 | 1,157,000 | 9,877,827 | 9,226 | 875 |
| 221,692 | 249,384 | 3,892,842 | 67,048 | 17,154 | 831,092 | 1,241,868 | 14,576,919 | 69,677 | 21,512 |
| 277,260 | 336,589 | 6,247,630 | 105,934 | 59,101 | 735,298 | 1,134,828 | 16,558,985 | 105,002 | 62,669 |
| 228,746 | 284,219 | 6,255,372 | 101,678 | 95,166 | 609,001 | 1,025,385 | 16,651,482 | 102,838 | 89,252 |
| 225,408 | 260,939 | 7,256,797 | 132,544 | 176,829 | 470,581 | 775,306 | 15,242,287 | 176,500 | 222,497 |
| 183,581 | 226,627 | 6,893,929 | 109,728 | 192,622 | 340,776 | 544,734 | 12,754,708 | 160,589 | 265,355 |
| 153,230 | 180,148 | 6,496,730 | 102,306 | 215,686 | 262,019 | 401,822 | 11,069,600 | 162,665 | 311,055 |
| 153,365 | 180,146 | 7,271,835 | 104,151 | 243,723 | 213,160 | 326,550 | 10,135,250 | 141,694 | 370,348 |
| 112,290 | 128,746 | 5,871,900 | 90,892 | 266,524 | 164,689 | 239,818 | 8,628,043 | 132,943 | 386,240 |
| 113,057 | 137,639 | 6,520,127 | 92,965 | 324,273 | 131,392 | 194,129 | 7,546,131 | 102,940 | 322,647 |
| 240,621 | 282,357 | 16,205,910 | 216,480 | 968,616 | 249,784 | 344,016 | 16,744,299 | 221,156 | 957,126 |
| 231,422 | 277,921 | 19,914,536 | 222,644 | 1,457,565 | 231,217 | 318,899 | 19,807,228 | 221,131 | 1,486,917 |
| 269,902 | 338,181 | 36,404,808 | 269,384 | 3,995,700 | 156,336 | 208,955 | 19,697,354 | 152,435 | 2,170,131 |
| 57,489 | 73,755 | 16,120,721 | 57,154 | 3,101,713 | 29,440 | 34,331 | 8,005,468 | 29,364 | 1,535,447 |
| 6,597 | 7,992 | 4,346,517 | 6,576 | 1,072,515 | 2,317 | 3,260 | 1,570,093 | 2,308 | 370,214 |
| 1,414 | 1,800 | 1,697,040 | 1,406 | 441,897 | 474 | 580 | 582,935 | 471 | 146,401 |
| 495 | 619 | 848,028 | 493 | 223,291 | 242 | 315 | 412,365 | 242 | 108,732 |
| 608 | 726 | 1,806,229 | 603 | 453,276 | 323 | 380 | 947,082 | 322 | 225,580 |
| 134 | 150 | 921,046 | 134 | 232,926 | 83 | 110 | 574,540 | 82 | 153,652 |
| 69 | 83 | 1,621,787 | 69 | 366,090 | 34 | 48 | 1,717,671 | 34 | 353,428 |
| 1,686,504 | 1,981,860 | 131,615,974 | 1,686,504 | 13,905,142 | 1,791,622 | 2,284,229 | 111,718,652 | 1,791,622 | 9,560,175 |
| 1,073,837 | 1,322,217 | 26,132,632 | 0 | 0 | 4,132,588 | 6,611,838 | 85,066,853 | 0 | 0 |

| Exemptions for individuals displaced by Midwestern disasters | | | | |
|--|----------------------------|--|----------------------|--------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount |
| 3,013 | 7,027 | 243,010 | 3,013 | 19,373 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 2,003 | 5,008 | 138,490 | 2,003 | 13,116 |
| 0 | 0 | 0 | 0 | 0 |
| ** 1,010 | ** 2,019 | ** 104,519 | 1,010 | 6,257 |
| ** | ** | ** | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 |
| ** 3,013 | ** 7,027 | ** 243,010 | 3,013 | 19,373 |
| ** | ** | ** | 0 | 0 |

7-Aug-09

2007 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns [1] | Number of exemptions | Number of exemptions for taxpayers | Total | | | |
|---------------------------------------|-----------------------|----------------------|------------------------------------|-------------------|----------------------|------------------------------------|--------------------------------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax |
| | | | | | | Number of returns | Amount |
| All returns, total..... | 142,978,806 | 282,613,371 | 186,752,397 | 52,735,562 | 95,860,974 | 3,952,912,096 | 27,789,878 475,891,787 |
| Under \$5,000..... | 13,838,587 | 12,238,811 | 9,372,782 | 1,783,410 | 2,866,029 | -35,284,927 | 1,865 34,213 |
| \$5,000 under \$10,000..... | 12,114,741 | 14,816,817 | 10,337,184 | 2,954,517 | 4,479,634 | 22,972,633 | 136 129 |
| \$10,000 under \$15,000..... | 11,914,564 | 19,758,736 | 12,567,156 | 4,118,680 | 7,191,580 | 51,843,114 | 31,042 3,996 |
| \$15,000 under \$20,000..... | 11,061,903 | 19,970,946 | 12,826,525 | 4,113,260 | 7,144,422 | 71,866,320 | 196,266 60,911 |
| \$20,000 under \$25,000..... | 9,963,693 | 18,922,604 | 12,000,916 | 3,899,970 | 6,921,688 | 87,658,786 | 299,432 174,215 |
| \$25,000 under \$30,000..... | 9,005,338 | 17,655,929 | 11,095,391 | 3,564,763 | 6,560,538 | 97,870,360 | 567,899 450,355 |
| \$30,000 under \$35,000..... | 7,846,724 | 15,415,893 | 9,954,259 | 2,896,963 | 5,461,634 | 94,162,741 | 1,038,952 1,119,757 |
| \$35,000 under \$40,000..... | 6,894,082 | 13,796,833 | 9,088,356 | 2,528,010 | 4,708,477 | 94,551,793 | 1,358,924 1,908,435 |
| \$40,000 under \$45,000..... | 5,936,174 | 12,070,382 | 8,026,722 | 2,208,631 | 4,043,661 | 93,790,548 | 1,402,473 2,466,877 |
| \$45,000 under \$50,000..... | 5,214,624 | 10,917,376 | 7,307,369 | 2,004,224 | 3,610,007 | 95,178,250 | 1,492,919 3,173,860 |
| \$50,000 under \$55,000..... | 4,675,938 | 10,322,768 | 6,914,755 | 1,808,510 | 3,408,013 | 94,893,115 | 1,401,727 3,410,519 |
| \$55,000 under \$60,000..... | 4,214,848 | 9,660,666 | 6,463,610 | 1,718,895 | 3,197,056 | 98,689,690 | 1,466,565 4,253,330 |
| \$60,000 under \$75,000..... | 10,559,958 | 25,387,738 | 17,110,223 | 4,460,436 | 8,277,516 | 299,698,257 | 4,070,455 15,748,336 |
| \$75,000 under \$100,000..... | 11,744,133 | 30,943,950 | 20,657,475 | 5,509,571 | 10,286,474 | 477,430,209 | 5,354,622 32,413,740 |
| \$100,000 under \$200,000..... | 13,457,877 | 37,753,793 | 24,672,856 | 6,851,647 | 13,080,938 | 914,019,187 | 6,797,859 104,380,783 |
| \$200,000 under \$500,000..... | 3,492,353 | 9,981,674 | 6,442,708 | 1,798,771 | 3,538,966 | 517,925,303 | 1,794,561 101,198,503 |
| \$500,000 under \$1,000,000..... | 651,049 | 1,884,579 | 1,198,089 | 328,835 | 686,490 | 223,041,500 | 328,124 54,120,938 |
| \$1,000,000 under \$1,500,000..... | 166,363 | 474,088 | 304,640 | 79,576 | 169,448 | 96,024,306 | 79,419 24,249,925 |
| \$1,500,000 under \$2,000,000..... | 70,733 | 200,346 | 129,130 | 33,815 | 71,217 | 58,074,759 | 33,737 14,690,229 |
| \$2,000,000 under \$5,000,000..... | 108,641 | 308,122 | 198,136 | 51,720 | 109,986 | 154,383,792 | 51,596 38,667,071 |
| \$5,000,000 under \$10,000,000..... | 28,090 | 79,096 | 50,857 | 12,892 | 28,239 | 88,311,273 | 12,858 20,992,873 |
| \$10,000,000 or more..... | 18,394 | 52,225 | 33,260 | 8,465 | 18,964 | 255,811,089 | 8,447 52,372,791 |
| Taxable returns, total..... | 96,269,751 | 179,851,609 | 132,554,664 | 27,789,878 | 47,296,945 | 3,433,397,882 | 27,789,878 475,891,787 |
| Nontaxable returns, total..... | 46,709,055 | 102,761,762 | 54,197,733 | 24,945,684 | 48,564,029 | 519,514,215 | -- -- |

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

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

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

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

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

| Exemptions for children at home | | | | | Exemptions for dependents | | | | |
|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|---------------------------|----------------------|------------------------------------|-------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 47,587,739 | 83,747,617 | 3,747,554,576 | 25,163,247 | 458,817,287 | 594,369 | 747,606 | 45,677,352 | 444,404 | 5,782,648 |
| 1,604,601 | 2,537,099 | -34,488,475 | 1,841 | 33,870 | 12,113 | 18,585 | -626,838 | *14 | *258 |
| 2,530,530 | 3,758,742 | 19,659,105 | 136 | 129 | 8,996 | 10,993 | 72,013 | - | -- |
| 3,517,121 | 5,901,205 | 44,249,174 | 9,231 | 1,092 | 27,818 | 45,714 | 357,116 | 999 | 166 |
| 3,489,150 | 5,787,413 | 60,952,410 | 44,220 | 10,676 | 19,787 | 26,730 | 350,788 | *2,257 | *1,365 |
| 3,305,074 | 5,479,342 | 74,314,858 | 92,536 | 42,319 | 34,191 | 38,765 | 772,977 | 14,822 | 5,794 |
| 3,083,025 | 5,278,252 | 84,672,139 | 310,107 | 176,785 | 44,088 | 53,163 | 1,225,734 | 26,571 | 27,839 |
| 2,487,558 | 4,384,962 | 80,873,643 | 776,696 | 740,179 | 40,913 | 50,982 | 1,337,009 | 25,856 | 33,076 |
| 2,229,277 | 3,938,985 | 83,381,273 | 1,113,559 | 1,424,442 | 36,354 | 52,615 | 1,359,052 | 24,132 | 47,774 |
| 2,001,152 | 3,488,951 | 85,009,304 | 1,217,850 | 1,985,764 | 29,450 | 32,098 | 1,249,039 | 22,782 | 61,311 |
| 1,795,536 | 3,131,210 | 85,281,900 | 1,299,106 | 2,592,543 | 29,544 | 33,965 | 1,397,254 | 25,540 | 78,533 |
| 1,659,876 | 3,037,504 | 87,093,202 | 1,258,218 | 2,881,067 | 27,543 | 42,031 | 1,450,279 | 24,635 | 72,531 |
| 1,593,921 | 2,865,746 | 91,502,099 | 1,346,155 | 3,722,507 | 26,066 | 36,377 | 1,495,654 | 22,064 | 87,125 |
| 4,175,939 | 7,582,549 | 280,711,137 | 3,790,649 | 14,194,832 | 63,896 | 79,162 | 4,282,234 | 61,563 | 356,963 |
| 5,243,221 | 9,655,790 | 454,477,637 | 5,090,438 | 30,104,459 | 74,487 | 88,725 | 6,365,529 | 74,440 | 627,290 |
| 6,611,389 | 12,434,158 | 882,648,554 | 6,557,739 | 100,150,620 | 96,516 | 109,309 | 12,574,474 | 96,180 | 1,748,103 |
| 1,752,922 | 3,421,638 | 505,126,344 | 1,748,819 | 98,736,409 | 18,206 | 22,589 | 5,310,095 | 18,156 | 1,022,776 |
| 323,546 | 672,809 | 219,382,708 | 322,850 | 53,254,669 | 2,851 | 3,695 | 1,937,486 | 2,844 | 461,423 |
| 78,311 | 166,712 | 94,488,348 | 78,156 | 23,880,732 | 570 | 752 | 706,450 | 569 | 186,118 |
| 33,260 | 69,939 | 57,119,830 | 33,183 | 14,450,213 | 356 | 480 | 611,428 | 355 | 166,040 |
| 50,832 | 107,990 | 151,842,303 | 50,708 | 38,069,419 | 475 | 653 | 1,332,947 | 475 | 323,824 |
| 12,736 | 27,875 | 87,231,144 | 12,703 | 20,730,945 | 94 | 142 | 665,133 | 93 | 158,826 |
| 8,364 | 18,748 | 252,025,940 | 8,346 | 51,633,617 | 57 | 82 | 1,451,500 | 57 | 315,515 |
| 25,163,247 | 42,438,431 | 3,270,380,128 | 25,163,247 | 458,817,287 | 444,404 | 531,040 | 42,624,313 | 444,404 | 5,782,648 |
| 22,424,492 | 41,309,186 | 477,174,448 | -- | -- | 149,965 | 216,566 | 3,053,039 | -- | -- |

| Exemptions for parents | | | | Exemptions for other dependents | | | | | |
|-------------------------|----------------------------|--|----------------------|---------------------------------|-------------------------|----------------------------|--|----------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 2,753,707 | 3,278,209 | 158,190,837 | 1,731,937 | 14,204,435 | 5,537,694 | 8,087,542 | 182,624,361 | 1,799,274 | 9,000,348 |
| 54,582 | 62,081 | -906,919 | *17 | *265 | 193,619 | 248,264 | -158,018 | ** | ** |
| 90,955 | 103,852 | 706,612 | -- | -- | 480,209 | 606,046 | 3,772,703 | -- | -- |
| 146,356 | 172,001 | 1,859,515 | *7,309 | *811 | 740,452 | 1,072,660 | 9,372,207 | **13,504 | **1,984 |
| 207,028 | 236,953 | 3,664,813 | 77,549 | 22,261 | 743,143 | 1,093,326 | 12,971,425 | 77,877 | 27,319 |
| 276,611 | 329,336 | 6,248,016 | 108,729 | 65,339 | 709,827 | 1,074,245 | 15,906,122 | 98,205 | 65,515 |
| 249,827 | 299,570 | 6,852,118 | 117,990 | 130,621 | 580,050 | 929,553 | 15,837,429 | 146,784 | 134,916 |
| 228,003 | 283,876 | 7,403,177 | 131,058 | 174,375 | 447,876 | 741,815 | 14,572,706 | 171,082 | 219,897 |
| 195,928 | 229,092 | 7,342,512 | 123,976 | 224,296 | 324,976 | 487,785 | 12,167,013 | 189,621 | 307,764 |
| 145,674 | 168,954 | 6,175,237 | 109,067 | 254,324 | 235,352 | 353,657 | 9,977,780 | 153,195 | 292,984 |
| 132,353 | 155,493 | 6,291,409 | 98,824 | 240,346 | 203,499 | 289,340 | 9,652,403 | 156,384 | 409,261 |
| 119,151 | 144,501 | 6,241,670 | 93,923 | 289,674 | 139,156 | 183,978 | 7,310,998 | 106,695 | 343,108 |
| 100,668 | 124,510 | 5,760,279 | 82,907 | 274,723 | 127,391 | 170,424 | 7,327,892 | 110,011 | 379,289 |
| 233,660 | 269,555 | 15,615,884 | 216,105 | 926,172 | 243,158 | 346,250 | 16,233,084 | 224,445 | 995,247 |
| 221,206 | 265,209 | 19,066,409 | 218,123 | 1,484,560 | 203,476 | 276,751 | 17,632,738 | 189,497 | 1,328,505 |
| 286,006 | 352,749 | 37,582,797 | 280,828 | 4,162,342 | 140,056 | 184,722 | 18,188,895 | 136,586 | 2,042,396 |
| 56,936 | 70,084 | 16,019,224 | 56,794 | 3,064,132 | 22,086 | 24,655 | 6,139,225 | 22,025 | 1,178,858 |
| 6,025 | 7,166 | 4,150,681 | 6,005 | 1,025,742 | 2,338 | 2,820 | 1,506,316 | 2,332 | 369,556 |
| 1,276 | 1,515 | 1,555,263 | 1,272 | 370,991 | 361 | 470 | 425,738 | 360 | 97,405 |
| 441 | 509 | 754,300 | 440 | 194,969 | 254 | 289 | 430,514 | 254 | 105,469 |
| 778 | 935 | 2,297,875 | 778 | 558,219 | 341 | 408 | 1,010,745 | 341 | 241,088 |
| 146 | 164 | 981,865 | 146 | 242,796 | 52 | 58 | 378,368 | 52 | 90,592 |
| 98 | 106 | 2,528,101 | 98 | 497,476 | 23 | 28 | 1,968,079 | 23 | 369,196 |
| 1,731,937 | 2,043,963 | 133,529,139 | 1,731,937 | 14,204,435 | 1,799,274 | 2,283,511 | 107,489,947 | 1,799,274 | 9,000,348 |
| 1,021,770 | 1,234,246 | 24,661,699 | -- | -- | 3,738,421 | 5,804,031 | 75,134,415 | -- | -- |

7-Aug-08

2006 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Total | | | | |
|---------------------------------------|--------------------|----------------------|------------------------------------|-------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| All returns, total..... | 138,394,754 | 275,256,944 | 181,770,971 | 51,367,931 | 93,485,973 | 3,688,689,632 | 27,087,423 | 437,839,973 |
| Under \$5,000..... | 14,308,963 | 13,594,847 | 10,213,103 | 1,975,455 | 3,381,744 | -26,149,550 | 2,198 | 39,603 |
| \$5,000 under \$10,000..... | 11,786,747 | 14,789,260 | 10,185,562 | 2,969,679 | 4,603,698 | 23,009,572 | *12 | *2 |
| \$10,000 under \$15,000..... | 11,711,680 | 19,526,046 | 12,471,642 | 4,062,328 | 7,054,404 | 50,753,947 | 51,906 | 6,492 |
| \$15,000 under \$20,000..... | 10,937,694 | 19,703,873 | 12,805,773 | 3,984,871 | 6,898,100 | 69,716,994 | 181,051 | 65,580 |
| \$20,000 under \$25,000..... | 9,912,261 | 19,004,738 | 12,104,115 | 3,889,201 | 6,900,623 | 87,550,028 | 298,503 | 178,433 |
| \$25,000 under \$30,000..... | 8,749,761 | 17,047,316 | 10,921,774 | 3,362,985 | 6,125,542 | 92,188,322 | 645,787 | 513,244 |
| \$30,000 under \$35,000..... | 7,554,418 | 15,013,013 | 9,728,251 | 2,826,462 | 5,284,762 | 91,683,348 | 1,102,799 | 1,201,036 |
| \$35,000 under \$40,000..... | 6,597,407 | 13,190,097 | 8,819,117 | 2,376,379 | 4,370,980 | 88,965,925 | 1,286,802 | 1,779,810 |
| \$40,000 under \$45,000..... | 5,677,163 | 11,882,510 | 7,842,002 | 2,173,774 | 4,040,508 | 92,315,802 | 1,405,640 | 2,496,825 |
| \$45,000 under \$50,000..... | 5,010,030 | 10,782,579 | 7,187,865 | 1,950,804 | 3,594,714 | 92,668,633 | 1,449,799 | 3,078,612 |
| \$50,000 under \$55,000..... | 4,644,439 | 10,547,543 | 6,935,748 | 1,887,400 | 3,611,795 | 99,025,996 | 1,497,292 | 3,787,685 |
| \$55,000 under \$60,000..... | 4,092,692 | 9,474,139 | 6,402,942 | 1,679,258 | 3,071,197 | 96,479,431 | 1,451,987 | 4,258,792 |
| \$60,000 under \$75,000..... | 10,117,786 | 24,801,813 | 16,627,333 | 4,415,061 | 8,174,481 | 297,262,101 | 4,074,134 | 15,856,992 |
| \$75,000 under \$100,000..... | 11,140,408 | 29,937,280 | 19,771,328 | 5,418,601 | 10,165,952 | 469,068,357 | 5,282,855 | 33,019,320 |
| \$100,000 under \$200,000..... | 12,088,423 | 34,219,151 | 22,254,680 | 6,267,652 | 11,964,471 | 833,621,032 | 6,232,325 | 97,874,716 |
| \$200,000 under \$500,000..... | 3,121,485 | 9,008,457 | 5,766,271 | 1,654,496 | 3,242,186 | 472,034,323 | 1,651,664 | 93,559,654 |
| \$500,000 under \$1,000,000..... | 589,306 | 1,727,892 | 1,087,089 | 306,066 | 640,803 | 206,421,598 | 305,521 | 50,441,902 |
| \$1,000,000 under \$1,500,000..... | 150,431 | 432,991 | 276,190 | 73,224 | 156,801 | 88,368,244 | 73,082 | 22,538,777 |
| \$1,500,000 under \$2,000,000..... | 64,007 | 181,815 | 117,077 | 30,246 | 64,738 | 51,951,994 | 30,186 | 13,270,670 |
| \$2,000,000 under \$5,000,000..... | 98,724 | 275,826 | 178,886 | 45,235 | 96,940 | 135,104,828 | 45,151 | 34,091,020 |
| \$5,000,000 under \$10,000,000..... | 24,975 | 70,750 | 45,426 | 11,512 | 25,324 | 78,731,821 | 11,498 | 18,827,219 |
| \$10,000,000 or more..... | 15,956 | 45,008 | 28,799 | 7,244 | 16,209 | 197,916,886 | 7,232 | 40,953,589 |
| Taxable returns, total..... | 92,740,927 | 174,414,838 | 128,266,831 | 27,087,423 | 46,148,006 | 3,191,613,484 | 27,087,423 | 437,839,973 |
| Nontaxable returns, total..... | 45,653,826 | 100,842,106 | 53,504,140 | 24,280,508 | 47,337,966 | 497,076,149 | -- | -- |

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

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

Source: IRS, Statistics of Income Division, July 2008

| Exemptions for children at home | | | | | | | | | | Exemptions for children away from home | | | |
|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|-------------------|----------------------|------------------------------------|-------------------|------------------|--|----------------------|------------------------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax |
| | | | Number of returns | Amount | | | | Number of returns | Amount | | | | |
| 46,497,241 | 82,277,150 | 3,496,693,785 | 24,578,437 | 421,275,534 | 638,886 | 814,528 | 49,687,824 | 492,042 | 6,423,431 | | | | |
| 1,749,532 | 2,891,925 | -25,293,542 | 1,996 | 38,657 | *13,475 | *17,043 | *595,638 | *201 | *765 | | | | |
| 2,568,679 | 3,869,145 | 19,917,316 | *12 | *2 | 21,023 | 27,037 | 167,363 | -- | -- | | | | |
| 3,487,454 | 5,904,609 | 43,513,822 | 8,513 | 1,461 | 27,807 | 38,504 | 364,776 | 4,066 | 625 | | | | |
| 3,399,756 | 5,640,801 | 59,470,870 | 44,226 | 13,038 | 24,032 | 38,404 | 429,027 | 637 | 337 | | | | |
| 3,334,313 | 5,647,622 | 75,007,317 | 83,781 | 36,845 | 34,726 | 45,790 | 786,559 | 14,203 | 5,160 | | | | |
| 2,899,124 | 4,972,126 | 79,464,275 | 400,306 | 252,334 | 39,481 | 48,100 | 1,090,257 | 31,143 | 30,526 | | | | |
| 2,484,007 | 4,373,850 | 80,604,135 | 862,770 | 844,431 | 38,505 | 47,216 | 1,239,885 | 26,207 | 31,333 | | | | |
| 2,106,233 | 3,692,274 | 78,851,768 | 1,067,980 | 1,338,188 | 31,168 | 38,002 | 1,172,302 | 25,717 | 52,985 | | | | |
| 1,958,865 | 3,524,850 | 83,213,519 | 1,211,151 | 1,990,359 | 31,283 | 43,622 | 1,325,934 | 27,516 | 67,286 | | | | |
| 1,773,088 | 3,140,204 | 84,225,145 | 1,282,532 | 2,523,629 | 40,698 | 50,757 | 1,937,067 | 31,471 | 101,561 | | | | |
| 1,732,685 | 3,209,418 | 90,942,549 | 1,347,440 | 3,193,259 | 40,196 | 49,104 | 2,102,996 | 37,915 | 140,591 | | | | |
| 1,556,072 | 2,790,295 | 89,386,370 | 1,329,465 | 3,736,070 | 18,927 | 22,955 | 1,086,615 | 17,006 | 65,225 | | | | |
| 4,153,365 | 7,558,083 | 279,744,082 | 3,816,224 | 14,366,912 | 59,532 | 77,624 | 3,999,984 | 59,507 | 331,239 | | | | |
| 5,176,877 | 9,602,169 | 448,345,210 | 5,043,109 | 30,888,892 | 93,331 | 114,119 | 8,121,129 | 91,875 | 760,803 | | | | |
| 6,048,805 | 11,361,349 | 804,631,504 | 6,014,135 | 93,873,352 | 98,583 | 122,249 | 13,140,046 | 98,509 | 1,797,215 | | | | |
| 1,603,867 | 3,120,378 | 458,203,975 | 1,601,111 | 90,916,311 | 20,398 | 26,312 | 5,803,412 | 20,360 | 1,180,681 | | | | |
| 299,905 | 624,687 | 202,341,301 | 299,376 | 49,448,790 | 4,016 | 5,212 | 2,722,586 | 4,006 | 684,123 | | | | |
| 71,949 | 153,726 | 86,813,850 | 71,810 | 22,181,282 | 838 | 1,220 | 999,887 | 837 | 236,568 | | | | |
| 29,684 | 63,430 | 50,984,258 | 29,627 | 13,022,420 | 352 | 476 | 605,666 | 351 | 164,845 | | | | |
| 44,484 | 95,254 | 132,878,551 | 44,402 | 33,535,681 | 369 | 558 | 1,120,888 | 369 | 291,220 | | | | |
| 11,356 | 24,978 | 77,656,993 | 11,344 | 18,593,579 | 87 | 136 | 595,586 | 87 | 137,095 | | | | |
| 7,141 | 15,977 | 195,790,519 | 7,129 | 40,480,042 | 60 | 91 | 1,471,499 | 60 | 343,249 | | | | |
| 24,578,437 | 41,523,939 | 3,037,429,071 | 24,578,437 | 421,275,534 | 492,042 | 601,011 | 47,057,810 | 492,042 | 6,423,431 | | | | |
| 21,918,804 | 40,753,211 | 459,264,714 | -- | -- | 146,844 | 213,517 | 2,630,014 | -- | -- | | | | |

| Exemptions for parents | | | | | | | | | Exemptions for other dependents | | | |
|-------------------------|----------------------------|--|----------------------|------------|-------------------------|----------------------------|--|----------------------|---------------------------------|----------------------|--------|--|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Amount | |
| | | | Number of returns | Amount | | | | Number of returns | Amount | | | |
| 2,698,088 | 3,193,632 | 151,674,280 | 1,705,172 | 14,056,542 | 5,114,905 | 7,200,662 | 161,744,575 | 1,646,384 | 7,905,116 | | | |
| 74,653 | 97,491 | -1,003,447 | *4 | *222 | 277,849 | 375,284 | -41,492 | 528 | 1,274 | | | |
| 97,278 | 112,758 | 764,817 | -- | -- | 460,150 | 594,759 | 3,545,736 | -- | -- | | | |
| 143,201 | 164,395 | 1,804,026 | 16,321 | 1,813 | 689,514 | 946,896 | 8,645,549 | 23,006 | 2,592 | | | |
| 242,583 | 286,138 | 4,255,851 | 78,452 | 27,639 | 677,354 | 932,757 | 11,855,571 | 63,423 | 25,830 | | | |
| 267,037 | 316,746 | 6,022,485 | 124,797 | 78,878 | 615,271 | 890,466 | 13,891,601 | 95,114 | 64,556 | | | |
| 228,074 | 269,580 | 6,237,434 | 112,077 | 119,511 | 539,072 | 835,737 | 14,813,915 | 139,730 | 134,257 | | | |
| 207,264 | 245,236 | 6,746,064 | 127,695 | 172,493 | 397,437 | 618,460 | 12,888,928 | 170,705 | 225,029 | | | |
| 181,782 | 207,854 | 6,809,377 | 115,179 | 213,697 | 287,663 | 432,851 | 10,787,163 | 171,124 | 276,243 | | | |
| 141,145 | 164,474 | 5,979,279 | 107,578 | 249,319 | 220,243 | 307,562 | 9,378,781 | 152,465 | 331,019 | | | |
| 135,128 | 155,230 | 6,419,007 | 104,870 | 307,843 | 177,502 | 248,524 | 8,432,045 | 135,425 | 314,966 | | | |
| 132,743 | 158,198 | 6,970,803 | 106,715 | 335,537 | 143,853 | 195,076 | 7,540,252 | 112,502 | 342,591 | | | |
| 92,539 | 108,724 | 5,340,367 | 83,504 | 312,480 | 103,977 | 149,223 | 5,982,757 | 86,849 | 307,695 | | | |
| 215,693 | 261,919 | 14,430,776 | 195,455 | 876,558 | 219,295 | 276,854 | 14,687,163 | 200,330 | 924,768 | | | |
| 219,231 | 253,763 | 18,800,475 | 214,286 | 1,452,230 | 154,929 | 195,901 | 13,386,447 | 145,778 | 1,035,876 | | | |
| 252,675 | 310,675 | 33,554,380 | 251,314 | 3,937,257 | 126,233 | 170,199 | 16,632,890 | 124,900 | 2,007,643 | | | |
| 57,598 | 69,113 | 15,937,224 | 57,478 | 3,030,307 | 21,660 | 26,383 | 5,801,435 | 21,619 | 1,083,502 | | | |
| 6,877 | 8,272 | 4,536,647 | 6,868 | 1,100,124 | 2,015 | 2,632 | 1,345,814 | 2,007 | 304,098 | | | |
| 1,101 | 1,334 | 1,302,286 | 1,098 | 301,832 | 417 | 522 | 505,585 | 414 | 130,584 | | | |
| 549 | 647 | 947,054 | 545 | 244,939 | 169 | 185 | 286,872 | 168 | 67,318 | | | |
| 707 | 823 | 2,123,956 | 705 | 515,955 | 234 | 305 | 690,642 | 232 | 160,705 | | | |
| 130 | 149 | 903,145 | 129 | 197,014 | 52 | 62 | 346,296 | 51 | 84,799 | | | |
| 102 | 116 | 2,792,276 | 102 | 580,893 | 18 | 25 | 340,627 | 18 | 79,772 | | | |
| 1,705,172 | 1,973,958 | 129,188,032 | 1,705,172 | 14,056,542 | 1,646,384 | 2,049,098 | 95,106,456 | 1,646,384 | 7,905,116 | | | |
| 992,916 | 1,219,674 | 22,486,248 | -- | -- | 3,468,521 | 5,151,565 | 66,638,119 | -- | -- | | | |

| Exemptions for individuals displaced by Hurricane Katrina | | | | |
|---|----------------------------|--|----------------------|----------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount |
| 29,742 | 52,401 | 2,217,747 | 14,870 | 270,753 |
| *2,114 | *4,432 | *3,519 | -- | -- |
| *1,000 | *1,000 | *6,188 | -- | -- |
| *1,295 | *1,969 | *17,284 | -- | -- |
| *2,570 | *4,585 | *45,542 | -- | -- |
| *2,015 | *4,029 | *47,717 | -- | -- |
| *2,008 | *3,008 | *53,414 | -- | -- |
| *2,007 | *7,021 | *65,915 | *1,007 | *666 |
| -- | -- | -- | -- | -- |
| *1,556 | *1,556 | *63,520 | *625 | *1,387 |
| -- | -- | -- | -- | -- |
| *1,148 | *1,148 | *60,750 | *1,148 | *3,884 |
| *625 | *625 | *37,332 | -- | -- |
| *2,628 | *4,889 | *164,470 | *1,630 | *9,700 |
| *3,678 | *5,671 | *323,128 | *3,677 | *29,072 |
| *5,710 | *10,155 | *722,316 | *5,411 | *104,462 |
| *1,173 | *1,754 | *309,310 | *1,161 | *49,715 |
| *175 | *474 | *149,671 | *173 | *36,311 |
| *9 | *21 | *10,158 | *8 | *1,432 |
| *6 | *12 | *10,122 | *6 | *2,688 |
| 17 | 37 | 51,058 | 17 | 12,997 |
| *3 | *11 | *23,104 | *3 | *3,148 |
| *3 | *3 | *60,269 | *3 | *15,293 |
| 14,870 | 25,182 | 1,844,445 | 14,870 | 270,753 |
| 14,872 | 27,219 | 373,301 | -- | -- |

27-Aug-07

2005 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Total | | | |
|-------------------------------------|--------------------|----------------------|------------------------------------|-------------------|----------------------|------------------------------------|-------------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax |
| | | | | | | Number of returns | Amount |
| All returns, total..... | 134,372,678 | 269,043,070 | 177,199,436 | 50,530,456 | 91,843,635 | 3,437,500,242 | 26,892,206 |
| Under \$5,000..... | 13,237,456 | 12,035,320 | 8,859,315 | 1,865,918 | 3,176,005 | -25,008,133 | 1,652 |
| \$5,000 under \$10,000..... | 12,114,236 | 15,383,275 | 10,656,713 | 3,075,336 | 4,726,562 | 23,762,955 | 1,006 |
| \$10,000 under \$15,000..... | 11,635,684 | 19,474,957 | 12,547,056 | 4,009,801 | 6,927,901 | 50,100,512 | 73,271 |
| \$15,000 under \$20,000..... | 11,126,599 | 20,305,871 | 13,255,609 | 4,053,064 | 7,050,262 | 70,970,314 | 211,569 |
| \$20,000 under \$25,000..... | 9,784,167 | 18,825,428 | 12,023,771 | 3,827,356 | 6,801,656 | 85,882,024 | 349,412 |
| \$25,000 under \$30,000..... | 8,738,107 | 17,129,265 | 11,039,090 | 3,346,757 | 6,090,174 | 91,740,549 | 707,426 |
| \$30,000 under \$35,000..... | 7,548,384 | 15,155,412 | 9,871,922 | 2,858,029 | 5,283,490 | 92,612,578 | 1,236,210 |
| \$35,000 under \$40,000..... | 6,392,021 | 13,097,784 | 8,658,439 | 2,424,113 | 4,439,345 | 90,780,947 | 1,394,900 |
| \$40,000 under \$45,000..... | 5,637,129 | 11,884,701 | 7,936,193 | 2,129,787 | 3,948,508 | 90,409,346 | 1,423,783 |
| \$45,000 under \$50,000..... | 4,981,378 | 11,172,502 | 7,304,130 | 2,062,400 | 3,868,372 | 97,914,763 | 1,552,051 |
| \$50,000 under \$55,000..... | 4,459,478 | 10,369,648 | 6,808,892 | 1,908,216 | 3,560,755 | 100,202,912 | 1,589,345 |
| \$55,000 under \$60,000..... | 4,006,198 | 9,437,274 | 6,321,355 | 1,698,647 | 3,115,919 | 97,684,405 | 1,512,165 |
| \$60,000 under \$75,000..... | 9,885,361 | 24,940,478 | 16,598,962 | 4,476,752 | 8,341,516 | 301,058,769 | 4,178,383 |
| \$75,000 under \$100,000..... | 10,449,989 | 28,682,731 | 18,739,921 | 5,283,033 | 9,942,810 | 456,552,631 | 5,177,437 |
| \$100,000 under \$200,000..... | 10,810,367 | 30,857,785 | 20,003,472 | 5,661,844 | 10,854,313 | 751,330,517 | 5,637,215 |
| \$200,000 under \$500,000..... | 2,737,802 | 7,894,394 | 5,055,203 | 1,437,000 | 2,839,191 | 412,290,268 | 1,434,676 |
| \$500,000 under \$1,000,000..... | 524,506 | 1,537,272 | 964,665 | 270,330 | 572,607 | 181,866,388 | 269,894 |
| \$1,000,000 under \$1,500,000..... | 127,925 | 359,725 | 233,631 | 59,891 | 126,094 | 72,525,382 | 59,781 |
| \$1,500,000 under \$2,000,000..... | 56,615 | 162,033 | 103,913 | 26,987 | 58,119 | 46,464,786 | 26,943 |
| \$2,000,000 under \$5,000,000..... | 84,070 | 238,252 | 153,623 | 39,195 | 84,629 | 116,823,071 | 39,116 |
| \$5,000,000 under \$10,000,000..... | 21,431 | 60,172 | 38,799 | 9,789 | 21,373 | 66,869,660 | 9,766 |
| \$10,000,000 or more..... | 13,776 | 38,794 | 24,760 | 6,214 | 14,034 | 164,665,598 | 6,205 |
| Taxable returns, total..... | 90,593,081 | 171,691,204 | 125,871,314 | 26,892,206 | 45,819,890 | 2,965,085,027 | 26,892,206 |
| Nontaxable returns, total..... | 43,779,597 | 97,351,866 | 51,328,122 | 23,638,249 | 46,023,744 | 472,415,214 | -- |
| | | | | | | -- | -- |

* Estimate should be used with caution because of the small number of 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 Division, July 2007

| Exemptions for children at home | | | | | | | | | | Exemptions for children away from home | | | | | | | |
|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|-------------------|----------------------|------------------------------------|-------------------|------------------|--|--|--|--|--|--|--|--|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | | | | | | | | |
| | | | Number of returns | Amount | | | | Number of returns | Amount | | | | | | | | |
| 45,872,301 | 81,170,334 | 3,256,899,957 | 24,373,943 | 385,909,404 | 736,110 | 967,043 | 53,187,893 | 565,341 | 6,605,757 | | | | | | | | |
| 1,685,019 | 2,762,926 | -24,281,546 | 1,438 | 44,887 | *11,028 | *13,679 | *-655,090 | *209 | *1,648 | | | | | | | | |
| 2,651,329 | 3,995,509 | 20,490,674 | 1,006 | 1,714 | 22,612 | 32,258 | 172,392 | -- | -- | | | | | | | | |
| 3,482,623 | 5,865,961 | 43,475,703 | 19,920 | 2,579 | 26,772 | 39,442 | 332,917 | 3 | 1 | | | | | | | | |
| 3,492,932 | 5,868,405 | 61,178,115 | 58,810 | 18,403 | 34,275 | 53,651 | 583,784 | 4,298 | 955 | | | | | | | | |
| 3,275,646 | 5,515,491 | 73,572,395 | 137,624 | 63,079 | 44,350 | 62,739 | 979,331 | 18,823 | 10,078 | | | | | | | | |
| 2,941,330 | 5,102,169 | 80,631,188 | 470,760 | 320,371 | 45,021 | 50,843 | 1,240,426 | 27,878 | 29,390 | | | | | | | | |
| 2,524,643 | 4,441,260 | 81,804,999 | 984,446 | 994,097 | 46,658 | 59,615 | 1,503,416 | 35,334 | 49,400 | | | | | | | | |
| 2,149,451 | 3,745,956 | 80,494,683 | 1,148,341 | 1,550,655 | 44,402 | 58,694 | 1,686,438 | 39,116 | 78,115 | | | | | | | | |
| 1,909,644 | 3,432,926 | 81,042,438 | 1,224,957 | 2,013,461 | 48,220 | 65,751 | 2,054,209 | 43,912 | 106,631 | | | | | | | | |
| 1,879,851 | 3,413,201 | 89,237,732 | 1,377,590 | 2,791,357 | 42,867 | 53,144 | 2,024,746 | 37,096 | 105,261 | | | | | | | | |
| 1,751,403 | 3,176,465 | 91,973,535 | 1,435,157 | 3,455,816 | 46,093 | 62,166 | 2,418,699 | 42,220 | 144,062 | | | | | | | | |
| 1,567,145 | 2,820,637 | 90,117,241 | 1,382,306 | 3,916,149 | 35,735 | 48,081 | 2,056,020 | 32,835 | 140,444 | | | | | | | | |
| 4,240,758 | 7,742,845 | 285,331,241 | 3,943,842 | 15,363,380 | 77,256 | 98,146 | 5,218,964 | 74,452 | 447,951 | | | | | | | | |
| 5,043,025 | 9,357,962 | 435,949,127 | 4,937,476 | 31,222,146 | 91,768 | 110,171 | 7,896,671 | 90,180 | 776,013 | | | | | | | | |
| 5,477,044 | 10,337,714 | 726,529,102 | 5,452,741 | 87,704,910 | 93,097 | 122,691 | 12,760,352 | 93,078 | 1,814,651 | | | | | | | | |
| 1,395,185 | 2,731,928 | 400,788,555 | 1,392,942 | 81,703,828 | 21,773 | 29,441 | 6,060,683 | 21,729 | 1,236,446 | | | | | | | | |
| 265,301 | 559,535 | 178,503,402 | 264,873 | 44,304,191 | 2,940 | 4,844 | 1,986,733 | 2,937 | 509,465 | | | | | | | | |
| 59,117 | 124,460 | 71,570,406 | 59,009 | 18,594,486 | 378 | 488 | 478,835 | 377 | 107,908 | | | | | | | | |
| 26,532 | 56,996 | 45,685,569 | 26,489 | 11,750,286 | 292 | 368 | 495,734 | 291 | 130,795 | | | | | | | | |
| 38,572 | 83,153 | 115,023,366 | 38,496 | 29,289,832 | 413 | 576 | 1,223,637 | 411 | 293,890 | | | | | | | | |
| 9,629 | 21,013 | 65,773,831 | 9,606 | 16,066,669 | 94 | 140 | 660,296 | 94 | 160,102 | | | | | | | | |
| 6,122 | 13,821 | 162,008,204 | 6,113 | 34,737,109 | 68 | 114 | 2,008,702 | 68 | 462,550 | | | | | | | | |
| 24,373,943 | 41,108,910 | 2,817,569,096 | 24,373,943 | 385,909,404 | 565,341 | 708,224 | 50,009,744 | 565,341 | 6,605,757 | | | | | | | | |
| 21,498,358 | 40,061,424 | 439,330,861 | -- | -- | 170,769 | 258,819 | 3,178,149 | -- | -- | | | | | | | | |

or dependents

| Exemptions for parents | | | Exemptions for other dependents | | | | | | |
|-------------------------|----------------------------|--|---------------------------------|-------------------|-------------------------|----------------------------|--|----------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 2,621,622 | 3,104,763 | 140,966,728 | 1,681,586 | 12,736,381 | 4,757,364 | 6,601,495 | 147,581,125 | 1,626,220 | 7,090,093 |
| 58,367 | 70,072 | -852,813 | 19 | 338 | 233,598 | 329,328 | -55,423 | ** | ** |
| 97,901 | 112,584 | 764,883 | -- | -- | 467,695 | 586,211 | 3,626,450 | -- | -- |
| 163,332 | 197,083 | 2,111,530 | 23,686 | 2,184 | 609,318 | 825,414 | 7,640,729 | **29,662 | **4,886 |
| 222,986 | 258,182 | 3,914,802 | 76,127 | 25,129 | 632,539 | 870,025 | 11,096,168 | 80,362 | 31,618 |
| 261,793 | 314,663 | 5,868,406 | 122,173 | 83,922 | 610,391 | 908,763 | 13,616,856 | 90,764 | 71,670 |
| 225,061 | 259,759 | 6,208,800 | 106,810 | 126,877 | 482,152 | 677,403 | 13,189,664 | 140,463 | 135,598 |
| 221,993 | 270,283 | 7,177,040 | 132,325 | 206,989 | 353,097 | 512,333 | 11,475,608 | 176,490 | 226,993 |
| 171,952 | 211,925 | 6,440,739 | 122,882 | 227,111 | 292,308 | 422,769 | 10,938,044 | 183,727 | 315,250 |
| 151,258 | 168,019 | 6,428,354 | 119,576 | 283,452 | 197,898 | 281,811 | 8,386,637 | 143,223 | 303,325 |
| 122,440 | 139,282 | 5,817,057 | 96,486 | 286,468 | 182,753 | 262,746 | 8,708,548 | 142,252 | 386,517 |
| 123,129 | 141,051 | 6,463,611 | 103,913 | 340,156 | 132,161 | 181,073 | 6,910,001 | 110,289 | 339,929 |
| 100,798 | 116,109 | 5,798,109 | 93,361 | 349,945 | 101,448 | 131,093 | 5,828,028 | 90,103 | 338,366 |
| 214,071 | 256,036 | 14,329,964 | 203,322 | 936,745 | 186,378 | 244,488 | 12,374,426 | 172,310 | 821,559 |
| 218,659 | 266,416 | 18,768,733 | 213,482 | 1,460,816 | 153,554 | 208,261 | 13,175,414 | 144,550 | 963,416 |
| 213,263 | 258,407 | 28,347,856 | 212,909 | 3,411,279 | 103,376 | 135,500 | 13,266,225 | 103,364 | 1,606,668 |
| 47,304 | 56,526 | 13,119,473 | 47,215 | 2,588,898 | 16,321 | 21,296 | 4,323,198 | 16,288 | 829,441 |
| 5,250 | 5,989 | 3,534,255 | 5,241 | 842,383 | 1,765 | 2,239 | 1,170,007 | 1,760 | 269,948 |
| 810 | 917 | 1,001,375 | 805 | 236,919 | 188 | 229 | 233,400 | 186 | 48,791 |
| 470 | 539 | 807,427 | 470 | 209,083 | 184 | 217 | 322,958 | 184 | 79,309 |
| 567 | 681 | 1,667,912 | 566 | 408,681 | 177 | 219 | 529,000 | 176 | 129,068 |
| 142 | 160 | 952,485 | 142 | 239,523 | 52 | 60 | 344,267 | 52 | 90,276 |
| 76 | 80 | 2,296,731 | 76 | 469,484 | 15 | 19 | 480,920 | 15 | 97,467 |
| 1,681,586 | 1,964,265 | 120,358,234 | 1,681,586 | 12,736,381 | 1,626,220 | 2,038,492 | 88,593,717 | 1,626,220 | 7,090,093 |
| 940,036 | 1,140,498 | 20,608,494 | -- | -- | 3,131,144 | 4,563,003 | 58,987,408 | -- | -- |

| Exemptions for individuals displaced by Hurricane Katrina | | | | |
|---|----------------------|------------------------------------|-------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount |
| 131,544 | 287,446 | 9,913,479 | 93,982 | 1,128,508 |
| *3,204 | *5,082 | *890 | *0 | *0 |
| *4,671 | *10,702 | *38,246 | *0 | *0 |
| *3,979 | *6,953 | *44,909 | *0 | *0 |
| *6,320 | *9,277 | *115,559 | *2,300 | *911 |
| *7,312 | *19,944 | *164,840 | *3,646 | *2,650 |
| *10,195 | *23,128 | *280,304 | *3,890 | *4,329 |
| 6,924 | 19,413 | 220,259 | 4,263 | 4,679 |
| *4,961 | *9,929 | *186,321 | *4,310 | *7,348 |
| *4,659 | *8,952 | *202,296 | *3,662 | *7,111 |
| *6,652 | *16,986 | *313,568 | *6,652 | *17,994 |
| *8,897 | *17,866 | *468,642 | *6,232 | *22,878 |
| 5,294 | 11,277 | 302,548 | 5,262 | 25,133 |
| *15,618 | *34,519 | *104,4048 | *12,768 | *59,796 |
| 15,487 | 30,979 | 1,332,111 | 14,817 | 126,321 |
| 23,035 | 51,451 | 3,155,422 | 21,883 | 408,755 |
| 3,708 | 9,335 | 1,113,638 | 3,673 | 221,074 |
| 384 | 1,149 | 271,624 | 382 | 63,198 |
| 113 | 215 | 137,329 | 113 | 36,390 |
| *45 | *110 | *78,284 | *45 | *16,955 |
| 62 | 125 | 184,267 | 62 | 50,649 |
| 16 | 38 | 124,190 | 16 | 27,966 |
| *7 | *17 | *134,186 | *7 | *24,373 |
| 93,982 | 212,173 | 8,818,896 | 93,982 | 1,128,508 |
| 37,561 | 75,272 | 1,094,583 | -- | -- |

2004 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Total | | | | |
|-------------------------------------|--------------------|----------------------|------------------------------------|-------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| All returns, total..... | 132,226,042 | 263,896,304 | 174,511,913 | 49,372,586 | 89,384,392 | 3,170,768,821 | 26,692,771 | 357,216,232 |
| Under \$5,000..... | 13,525,330 | 12,065,972 | 9,022,777 | 1,769,329 | 3,043,195 | -24,512,701 | 1,212 | 25,647 |
| \$5,000 under \$10,000..... | 12,135,417 | 15,388,181 | 10,740,524 | 2,980,421 | 4,647,657 | 22,897,406 | 16 | 27 |
| \$10,000 under \$15,000..... | 11,656,193 | 19,769,779 | 12,885,440 | 3,986,777 | 6,884,339 | 49,652,528 | 56,425 | 8,151 |
| \$15,000 under \$20,000..... | 11,281,291 | 20,700,566 | 13,660,379 | 4,087,151 | 7,040,187 | 71,642,866 | 233,368 | 83,621 |
| \$20,000 under \$25,000..... | 9,705,192 | 18,742,097 | 11,985,343 | 3,800,889 | 6,756,754 | 85,420,075 | 389,747 | 243,758 |
| \$25,000 under \$30,000..... | 8,512,113 | 16,697,867 | 10,877,839 | 3,271,786 | 5,820,028 | 89,706,254 | 830,737 | 708,565 |
| \$30,000 under \$35,000..... | 7,589,157 | 15,247,736 | 10,017,857 | 2,868,288 | 5,229,879 | 93,149,666 | 1,352,945 | 1,509,507 |
| \$35,000 under \$40,000..... | 6,326,295 | 12,821,989 | 8,567,766 | 2,287,079 | 4,254,223 | 85,531,207 | 1,304,310 | 1,912,867 |
| \$40,000 under \$45,000..... | 5,663,874 | 12,164,246 | 8,032,858 | 2,213,440 | 4,131,388 | 94,046,473 | 1,562,049 | 2,866,027 |
| \$45,000 under \$50,000..... | 4,907,535 | 10,809,437 | 7,220,113 | 1,989,449 | 3,589,324 | 94,497,152 | 1,593,074 | 3,571,025 |
| \$50,000 under \$55,000..... | 4,339,852 | 9,996,274 | 6,678,381 | 1,813,323 | 3,317,894 | 94,954,319 | 1,569,208 | 4,118,162 |
| \$55,000 under \$60,000..... | 3,962,279 | 9,513,849 | 6,313,957 | 1,764,297 | 3,199,892 | 101,450,074 | 1,595,046 | 4,844,285 |
| \$60,000 under \$75,000..... | 9,744,994 | 25,131,855 | 16,570,789 | 4,559,566 | 8,561,066 | 306,776,839 | 4,317,229 | 17,722,013 |
| \$75,000 under \$100,000..... | 10,119,515 | 28,056,787 | 18,276,056 | 5,219,305 | 9,780,730 | 451,725,680 | 5,135,657 | 34,598,667 |
| \$100,000 under \$200,000..... | 9,735,569 | 27,993,658 | 18,075,063 | 5,174,352 | 9,918,595 | 688,964,087 | 5,165,695 | 86,146,565 |
| \$200,000 under \$500,000..... | 2,348,163 | 6,837,765 | 4,343,012 | 1,252,829 | 2,494,753 | 360,771,327 | 1,251,953 | 74,877,007 |
| \$500,000 under \$1,000,000..... | 433,145 | 1,271,747 | 803,958 | 219,740 | 467,789 | 148,743,390 | 219,598 | 37,595,288 |
| \$1,000,000 under \$1,500,000..... | 103,964 | 298,438 | 190,967 | 50,517 | 107,471 | 61,013,247 | 50,488 | 15,884,241 |
| \$1,500,000 under \$2,000,000..... | 45,104 | 128,187 | 82,750 | 21,412 | 45,437 | 36,867,719 | 21,398 | 9,694,745 |
| \$2,000,000 under \$5,000,000..... | 65,548 | 187,973 | 120,020 | 31,012 | 67,953 | 91,552,402 | 30,995 | 23,658,547 |
| \$5,000,000 under \$10,000,000..... | 15,835 | 44,755 | 28,697 | 7,282 | 16,059 | 49,659,497 | 7,281 | 12,320,214 |
| \$10,000,000 or more..... | 9,677 | 27,147 | 17,368 | 4,344 | 9,779 | 116,259,316 | 4,342 | 24,827,306 |
| Taxable returns, total..... | 89,101,934 | 169,330,778 | 123,958,772 | 26,692,771 | 45,372,006 | 2,731,442,423 | 26,692,771 | 357,216,232 |
| Nontaxable returns, total..... | 43,124,107 | 94,565,527 | 50,553,141 | 22,679,815 | 44,012,386 | 439,326,397 | -- | -- |

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

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

| Exemptions for dependents | | | | | | | | | |
|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 45,133,170 | 80,018,254 | 3,007,600,411 | 24,330,754 | 342,974,546 | 746,595 | 955,356 | 50,306,857 | 557,380 | 5,953,373 |
| 1,583,424 | 2,642,543 | -23,963,840 | 1,172 | 25,075 | 20,098 | 29,247 | -721,757 | 6 | 122 |
| 2,606,518 | 4,017,133 | 20,012,630 | 16 | 27 | 18,555 | 20,843 | 150,098 | -- | -- |
| 3,493,798 | 5,897,736 | 43,585,865 | 22,419 | 5,013 | 28,062 | 47,718 | 350,091 | -- | -- |
| 3,574,831 | 5,984,018 | 62,653,384 | 82,688 | 30,227 | 32,847 | 46,769 | 587,498 | 2,884 | 1,073 |
| 3,350,901 | 5,737,260 | 75,364,724 | 191,344 | 92,413 | 40,486 | 48,729 | 908,513 | 23,987 | 11,307 |
| 2,904,177 | 4,981,712 | 79,644,774 | 599,393 | 444,620 | 38,949 | 46,956 | 1,074,684 | 28,689 | 30,571 |
| 2,533,796 | 4,470,587 | 82,335,187 | 1,083,984 | 1,078,851 | 76,473 | 99,645 | 2,458,282 | 58,218 | 81,910 |
| 2,060,010 | 3,735,215 | 77,092,635 | 1,098,507 | 1,495,935 | 34,613 | 38,999 | 1,294,368 | 26,177 | 51,236 |
| 2,009,252 | 3,597,649 | 85,406,910 | 1,370,255 | 2,308,609 | 57,282 | 64,169 | 2,433,892 | 46,147 | 134,649 |
| 1,817,674 | 3,202,214 | 86,345,692 | 1,425,741 | 2,990,985 | 42,924 | 54,318 | 2,018,239 | 35,968 | 110,580 |
| 1,670,861 | 2,978,979 | 87,508,665 | 1,429,757 | 3,542,500 | 47,068 | 63,457 | 2,471,601 | 37,657 | 155,459 |
| 1,641,359 | 2,922,207 | 94,404,345 | 1,472,263 | 4,299,231 | 34,006 | 44,995 | 1,963,477 | 33,066 | 139,222 |
| 4,358,172 | 8,028,888 | 293,194,995 | 4,118,124 | 16,428,365 | 94,596 | 116,776 | 6,423,193 | 87,481 | 525,690 |
| 4,990,388 | 9,249,200 | 432,066,959 | 4,906,754 | 32,531,701 | 76,415 | 87,548 | 6,602,237 | 73,254 | 632,214 |
| 4,987,782 | 9,474,758 | 664,027,787 | 4,979,147 | 82,586,260 | 78,136 | 108,577 | 10,779,372 | 77,776 | 1,517,871 |
| 1,221,754 | 2,398,124 | 351,849,529 | 1,220,916 | 73,020,559 | 22,604 | 31,633 | 6,223,925 | 22,591 | 1,285,153 |
| 215,598 | 457,349 | 145,971,788 | 215,462 | 36,930,955 | 2,380 | 3,318 | 1,666,328 | 2,379 | 420,817 |
| 49,842 | 105,951 | 60,207,196 | 49,814 | 15,698,394 | 467 | 748 | 574,137 | 467 | 135,615 |
| 21,080 | 44,624 | 36,298,445 | 21,066 | 9,555,168 | 229 | 323 | 385,501 | 229 | 92,781 |
| 30,493 | 66,686 | 89,980,082 | 30,477 | 23,283,884 | 281 | 415 | 864,420 | 280 | 209,687 |
| 7,188 | 15,801 | 49,004,972 | 7,187 | 12,156,932 | 71 | 94 | 493,258 | 71 | 116,599 |
| 4,271 | 9,620 | 114,607,689 | 4,269 | 24,468,844 | 55 | 82 | 1,305,501 | 55 | 300,818 |
| 24,330,754 | 41,044,713 | 2,595,849,052 | 24,330,754 | 342,974,546 | 557,380 | 678,124 | 46,242,275 | 557,380 | 5,953,373 |
| 20,802,416 | 38,973,541 | 411,751,359 | -- | -- | 189,215 | 277,232 | 4,064,581 | -- | -- |

| Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|------------------------|----------------------|------------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 2,398,364 | 2,778,122 | 126,402,906 | 1,580,037 | 11,581,760 | 4,179,035 | 5,632,660 | 127,333,998 | 1,465,618 | 6,408,898 |
| 50,164 | 52,493 | -519,484 | 53 | 563 | 249,058 | 318,911 | 69,395 | 4 | 1,618 |
| 79,381 | 87,031 | 619,133 | -- | -- | 407,795 | 522,649 | 3,124,536 | -- | -- |
| 151,700 | 181,729 | 1,907,493 | 22,002 | 2,269 | 571,214 | 757,156 | 7,065,582 | 12,004 | 868 |
| 238,052 | 271,031 | 4,176,284 | 86,451 | 29,036 | 561,221 | 738,370 | 9,905,752 | 78,313 | 27,458 |
| 225,334 | 267,498 | 5,070,038 | 96,427 | 71,802 | 509,390 | 703,267 | 11,404,152 | 91,938 | 74,035 |
| 230,361 | 251,237 | 6,288,504 | 115,322 | 136,816 | 388,575 | 540,123 | 10,678,842 | 125,153 | 127,935 |
| 172,786 | 200,348 | 5,572,247 | 126,028 | 184,466 | 314,942 | 459,299 | 10,216,901 | 169,910 | 238,701 |
| 145,601 | 170,465 | 5,438,506 | 114,949 | 208,673 | 232,456 | 309,545 | 8,644,518 | 156,626 | 255,278 |
| 161,142 | 187,290 | 6,855,811 | 127,232 | 310,423 | 187,784 | 282,281 | 7,936,794 | 129,631 | 264,547 |
| 118,168 | 132,631 | 5,633,888 | 100,953 | 290,021 | 145,714 | 200,161 | 6,926,344 | 134,097 | 341,370 |
| 108,477 | 121,278 | 5,694,928 | 103,421 | 338,147 | 118,542 | 154,180 | 6,164,334 | 99,675 | 292,326 |
| 106,756 | 120,339 | 6,116,711 | 93,943 | 328,417 | 82,976 | 112,352 | 4,755,231 | 74,927 | 276,452 |
| 173,572 | 206,024 | 11,694,519 | 156,589 | 768,596 | 164,113 | 209,378 | 11,011,460 | 152,100 | 713,667 |
| 202,831 | 241,008 | 17,563,626 | 202,813 | 1,504,085 | 151,738 | 202,975 | 13,010,391 | 147,748 | 1,090,696 |
| 190,533 | 232,375 | 25,644,739 | 190,395 | 3,302,344 | 78,628 | 102,885 | 10,490,723 | 78,621 | 1,418,571 |
| 37,425 | 48,223 | 10,654,895 | 37,387 | 2,188,339 | 12,988 | 16,773 | 3,592,925 | 12,971 | 715,832 |
| 4,509 | 5,348 | 3,164,934 | 4,503 | 761,476 | 1,498 | 1,774 | 981,931 | 1,497 | 236,778 |
| 529 | 578 | 646,562 | 528 | 143,476 | 150 | 194 | 177,707 | 150 | 48,108 |
| 384 | 437 | 661,821 | 383 | 170,263 | 45 | 53 | 82,882 | 45 | 24,106 |
| 503 | 570 | 1,488,649 | 502 | 376,506 | 173 | 283 | 500,323 | 172 | 119,378 |
| 103 | 130 | 717,956 | 103 | 185,345 | 20 | 34 | 130,339 | 20 | 31,927 |
| 55 | 59 | 1,311,146 | 55 | 280,696 | 16 | 18 | 462,938 | 16 | 109,247 |
| 1,580,037 | 1,819,765 | 108,891,347 | 1,580,037 | 11,581,760 | 1,465,618 | 1,829,404 | 78,899,145 | 1,465,618 | 6,408,898 |
| 818,327 | 958,357 | 17,511,558 | -- | -- | 2,713,417 | 3,803,256 | 48,434,853 | -- | -- |

2003 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
 [money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for dependents | | | | |
|-------------------------------------|--------------------|----------------------|------------------------------------|---------------------------|-------------------|----------------------|-------------------|--------------------|
| | | | | Total | | | | Number of returns |
| | | | | (4) | (5) | (6) | (7) | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| All returns, total..... | 130,423,626 | 261,126,373 | 172,284,599 | 48,944,202 | 88,841,774 | 2,912,175,070 | 27,437,147 | 322,831,218 |
| Under \$5,000..... | 13,511,468 | 12,213,942 | 8,922,562 | 1,881,076 | 3,291,380 | -22,638,893 | 1,342 | 24,678 |
| \$5,000 under \$10,000..... | 12,503,409 | 16,174,264 | 11,330,116 | 3,074,849 | 4,844,148 | 23,303,690 | 55 | 343 |
| \$10,000 under \$15,000..... | 12,002,004 | 20,250,127 | 13,301,941 | 4,020,951 | 6,948,186 | 50,038,647 | 77,525 | 13,585 |
| \$15,000 under \$20,000..... | 11,293,967 | 20,924,973 | 13,625,872 | 4,203,822 | 7,299,102 | 73,425,306 | 314,133 | 118,649 |
| \$20,000 under \$25,000..... | 9,831,151 | 19,028,170 | 12,291,990 | 3,828,418 | 6,736,180 | 85,813,008 | 435,421 | 286,456 |
| \$25,000 under \$30,000..... | 8,541,753 | 17,345,037 | 11,105,572 | 3,404,121 | 6,239,465 | 93,474,965 | 1,164,424 | 1,029,673 |
| \$30,000 under \$35,000..... | 7,461,613 | 15,025,785 | 9,978,671 | 2,805,400 | 5,047,114 | 91,053,423 | 1,545,203 | 1,857,778 |
| \$35,000 under \$40,000..... | 6,495,645 | 13,536,366 | 8,968,518 | 2,426,642 | 4,567,848 | 90,912,513 | 1,702,141 | 2,617,355 |
| \$40,000 under \$45,000..... | 5,624,182 | 12,470,300 | 8,190,279 | 2,252,583 | 4,280,021 | 95,707,231 | 1,789,113 | 3,428,114 |
| \$45,000 under \$50,000..... | 4,828,263 | 11,093,874 | 7,296,382 | 2,072,773 | 3,797,492 | 98,292,942 | 1,806,412 | 4,275,011 |
| \$50,000 under \$55,000..... | 4,244,434 | 9,823,673 | 6,617,776 | 1,800,555 | 3,205,897 | 94,568,918 | 1,668,814 | 4,856,210 |
| \$55,000 under \$60,000..... | 3,949,574 | 9,589,664 | 6,366,780 | 1,759,341 | 3,222,883 | 101,139,942 | 1,680,188 | 5,749,345 |
| \$60,000 under \$75,000..... | 9,178,485 | 23,750,594 | 15,735,773 | 4,324,851 | 8,014,821 | 290,510,759 | 4,219,626 | 19,321,721 |
| \$75,000 under \$100,000..... | 9,542,599 | 26,697,920 | 17,330,748 | 4,927,021 | 9,367,172 | 425,157,974 | 4,880,544 | 35,783,640 |
| \$100,000 under \$200,000..... | 8,878,643 | 25,723,994 | 16,514,467 | 4,803,153 | 9,209,527 | 635,050,145 | 4,794,660 | 82,093,306 |
| \$200,000 under \$500,000..... | 1,999,016 | 5,909,596 | 3,716,133 | 1,088,904 | 2,193,462 | 312,522,426 | 1,088,016 | 65,387,609 |
| \$500,000 under \$1,000,000..... | 356,140 | 1,045,811 | 658,949 | 182,658 | 386,862 | 123,524,486 | 182,517 | 31,783,480 |
| \$1,000,000 under \$1,500,000..... | 81,695 | 235,774 | 149,606 | 39,756 | 86,168 | 48,170,361 | 39,728 | 12,963,131 |
| \$1,500,000 under \$2,000,000..... | 34,017 | 99,071 | 62,776 | 16,496 | 36,295 | 28,313,392 | 16,480 | 7,685,695 |
| \$2,000,000 under \$5,000,000..... | 48,278 | 138,499 | 88,398 | 22,939 | 50,101 | 67,258,470 | 22,922 | 18,084,915 |
| \$5,000,000 under \$10,000,000..... | 11,168 | 31,634 | 20,260 | 5,122 | 11,375 | 34,884,325 | 5,119 | 9,153,533 |
| \$10,000,000 or more..... | 6,126 | 17,308 | 11,032 | 2,773 | 6,276 | 71,691,040 | 2,767 | 16,316,994 |
| Taxable returns, total..... | 88,921,904 | 171,517,325 | 124,104,554 | 27,437,147 | 47,412,771 | 2,532,673,892 | 27,437,147 | 322,831,218 |
| Nontaxable returns, total..... | 41,501,722 | 89,609,048 | 48,180,045 | 21,507,055 | 41,429,003 | 379,501,178 | -- | -- |

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

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

| Exemptions for dependents--continued | | | | | | | | | |
|--------------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|------------------|------------------|
| Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of | Amount |
| (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 44,895,002 | 79,676,168 | 2,760,136,328 | 25,065,503 | 309,331,385 | 737,774 | 947,042 | 49,135,841 | 573,179 | 6,174,126 |
| 1,708,282 | 2,915,333 | -22,316,701 | 1,304 | 24,413 | 15,240 | 22,598 | -459,314 | 37 | 260 |
| 2,762,223 | 4,251,564 | 20,937,403 | 48 | 317 | 15,076 | 20,010 | 106,698 | -- | -- |
| 3,552,750 | 6,027,215 | 44,210,519 | 33,973 | 8,384 | 15,775 | 19,921 | 196,210 | -- | -- |
| 3,627,974 | 6,157,961 | 63,399,632 | 104,988 | 38,711 | 48,565 | 64,393 | 830,297 | 11,888 | 2,237 |
| 3,353,672 | 5,637,025 | 75,160,383 | 210,097 | 111,842 | 52,917 | 60,124 | 1,188,615 | 26,126 | 20,626 |
| 3,036,763 | 5,429,550 | 83,406,555 | 894,851 | 701,178 | 66,580 | 89,280 | 1,820,934 | 42,785 | 45,102 |
| 2,543,452 | 4,400,996 | 82,530,024 | 1,314,093 | 1,480,592 | 57,695 | 73,885 | 1,861,023 | 44,945 | 61,634 |
| 2,181,522 | 3,918,429 | 81,763,832 | 1,468,107 | 2,118,680 | 42,400 | 57,123 | 1,580,562 | 35,986 | 74,730 |
| 2,051,795 | 3,745,925 | 87,141,641 | 1,595,434 | 2,852,954 | 61,969 | 80,912 | 2,624,398 | 53,972 | 150,801 |
| 1,944,607 | 3,478,301 | 92,214,103 | 1,679,179 | 3,848,830 | 41,084 | 56,356 | 1,957,831 | 39,057 | 117,543 |
| 1,677,943 | 2,921,898 | 88,149,027 | 1,547,300 | 4,342,435 | 29,049 | 43,594 | 1,516,431 | 27,855 | 101,854 |
| 1,664,287 | 2,977,031 | 95,674,135 | 1,585,509 | 5,298,034 | 25,874 | 32,942 | 1,473,183 | 25,862 | 119,978 |
| 4,101,032 | 7,493,023 | 275,724,841 | 3,996,745 | 17,878,240 | 80,477 | 93,618 | 5,356,615 | 80,128 | 509,298 |
| 4,736,105 | 8,871,311 | 408,685,003 | 4,690,815 | 33,944,963 | 66,607 | 81,910 | 5,843,709 | 66,443 | 634,442 |
| 4,626,437 | 8,767,840 | 611,575,169 | 4,617,960 | 78,632,273 | 95,245 | 120,843 | 13,188,686 | 94,889 | 1,984,019 |
| 1,061,579 | 2,117,999 | 304,979,723 | 1,060,727 | 63,805,984 | 19,926 | 24,816 | 5,478,204 | 19,914 | 1,157,960 |
| 179,128 | 378,457 | 121,205,070 | 178,991 | 31,209,347 | 2,174 | 2,981 | 1,458,496 | 2,173 | 388,733 |
| 38,937 | 84,082 | 47,185,695 | 38,909 | 12,701,742 | 548 | 888 | 654,569 | 548 | 176,523 |
| 16,202 | 35,616 | 27,807,150 | 16,186 | 7,552,281 | 214 | 332 | 369,143 | 214 | 112,356 |
| 22,561 | 49,274 | 66,158,174 | 22,544 | 17,789,451 | 264 | 371 | 756,477 | 264 | 200,973 |
| 5,027 | 11,183 | 34,248,007 | 5,024 | 8,982,495 | 57 | 83 | 372,700 | 57 | 98,420 |
| 2,726 | 6,156 | 70,296,944 | 2,720 | 16,008,240 | 39 | 64 | 960,377 | 39 | 216,637 |
| 25,065,503 | 42,786,899 | 2,404,513,329 | 25,065,503 | 309,331,385 | 573,179 | 714,975 | 46,188,909 | 573,179 | 6,174,126 |
| 19,829,499 | 36,889,269 | 355,623,000 | -- | -- | 164,595 | 232,067 | 2,946,932 | -- | -- |

| Exemptions for dependents--continued | | | | | | | | | |
|--------------------------------------|----------------------|------------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| Exemptions for parents | | | | | Exemptions for other dependents | | | | |
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 2,420,207 | 2,821,351 | 121,133,400 | 1,641,687 | 10,809,240 | 3,876,971 | 5,397,213 | 116,575,058 | 1,533,590 | 6,011,258 |
| 45,884 | 56,211 | -593,023 | 8 | 55 | 220,509 | 297,238 | 152,360 | -- | -- |
| 95,355 | 102,296 | 756,309 | 6 | 25 | 348,497 | 470,278 | 2,664,354 | -- | -- |
| 158,414 | 185,201 | 2,012,445 | 23,817 | 2,505 | 518,686 | 715,848 | 6,469,729 | 19,735 | 2,696 |
| 239,071 | 275,997 | 4,200,292 | 98,026 | 35,136 | 590,349 | 800,751 | 10,335,865 | 107,191 | 43,432 |
| 254,246 | 301,243 | 5,686,563 | 114,695 | 87,150 | 520,080 | 737,788 | 11,661,851 | 120,288 | 82,774 |
| 213,378 | 243,026 | 5,867,043 | 141,526 | 166,859 | 332,955 | 477,609 | 9,128,412 | 164,506 | 165,788 |
| 165,143 | 189,035 | 5,373,156 | 130,648 | 186,220 | 276,729 | 383,198 | 8,956,473 | 163,623 | 228,732 |
| 182,169 | 215,967 | 6,796,516 | 140,334 | 267,894 | 248,218 | 376,329 | 9,294,863 | 193,402 | 316,780 |
| 186,030 | 217,447 | 7,923,537 | 149,618 | 353,594 | 149,243 | 235,738 | 6,336,938 | 121,265 | 254,997 |
| 106,415 | 113,145 | 5,040,166 | 96,211 | 238,598 | 114,339 | 149,690 | 5,399,956 | 102,995 | 269,965 |
| 97,233 | 112,546 | 5,114,538 | 90,767 | 313,621 | 93,069 | 127,860 | 4,879,309 | 88,011 | 305,974 |
| 85,052 | 103,282 | 4,886,064 | 78,363 | 300,990 | 78,573 | 109,630 | 4,499,480 | 76,209 | 278,127 |
| 196,133 | 235,854 | 13,156,857 | 184,599 | 984,910 | 142,374 | 192,325 | 9,443,828 | 136,408 | 681,842 |
| 170,233 | 205,486 | 14,701,062 | 167,788 | 1,287,851 | 154,878 | 208,466 | 13,056,678 | 151,503 | 1,117,621 |
| 187,671 | 220,621 | 24,851,142 | 187,543 | 3,125,197 | 77,913 | 100,223 | 9,984,364 | 77,910 | 1,324,497 |
| 32,520 | 37,960 | 9,085,693 | 32,480 | 1,854,943 | 9,326 | 12,687 | 2,581,847 | 9,313 | 522,963 |
| 3,892 | 4,408 | 2,520,400 | 3,888 | 620,929 | 798 | 1,016 | 538,791 | 796 | 128,242 |
| 674 | 881 | 803,972 | 674 | 220,286 | 228 | 317 | 284,719 | 228 | 68,943 |
| 276 | 289 | 474,462 | 276 | 120,998 | 58 | 58 | 97,191 | 58 | 18,080 |
| 308 | 330 | 888,749 | 308 | 236,729 | 116 | 125 | 367,659 | 116 | 102,301 |
| 72 | 81 | 483,544 | 72 | 123,027 | 25 | 29 | 175,159 | 25 | 43,767 |
| 40 | 45 | 1,103,915 | 40 | 281,725 | 9 | 11 | 265,232 | 9 | 53,737 |
| 1,641,687 | 1,899,016 | 105,346,364 | 1,641,687 | 10,809,240 | 1,533,590 | 2,011,882 | 77,103,603 | 1,533,590 | 6,011,258 |
| 778,521 | 922,335 | 15,787,036 | -- | -- | 2,343,381 | 3,385,331 | 39,471,454 | -- | -- |

2002, Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for dependents | | | | |
|---------------------------------------|--------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Total | | | | Number of returns |
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| All returns, total..... | 130,076,443 | 258,716,374 | 171,108,947 | 48,617,812 | 87,607,427 | 2,814,775,979 | 28,320,298 | 341,122,949 |
| Under \$5,000..... | 13,561,331 | 11,569,660 | 8,344,309 | 1,859,212 | 3,225,351 | -23,043,923 | 1,895 | 66,463 |
| \$5,000 under \$10,000..... | 12,472,745 | 16,389,815 | 11,250,422 | 3,255,721 | 5,139,393 | 25,135,030 | 5,053 | 2,507 |
| \$10,000 under \$15,000..... | 12,142,182 | 20,617,551 | 13,490,295 | 4,141,569 | 7,127,256 | 51,758,648 | 82,211 | 16,889 |
| \$15,000 under \$20,000..... | 11,290,146 | 20,436,134 | 13,640,519 | 4,017,051 | 6,795,616 | 70,213,290 | 341,722 | 141,282 |
| \$20,000 under \$25,000..... | 10,023,419 | 19,454,306 | 12,595,436 | 3,923,277 | 6,858,870 | 87,816,160 | 515,217 | 334,367 |
| \$25,000 under \$30,000..... | 8,574,575 | 16,748,171 | 11,090,238 | 3,167,341 | 5,657,932 | 86,667,231 | 1,275,037 | 1,081,861 |
| \$30,000 under \$35,000..... | 7,570,369 | 15,136,504 | 10,054,133 | 2,753,756 | 5,082,371 | 89,226,009 | 1,770,092 | 2,324,461 |
| \$35,000 under \$40,000..... | 6,409,735 | 13,338,306 | 8,977,376 | 2,454,903 | 4,360,930 | 92,015,969 | 1,998,491 | 3,278,906 |
| \$40,000 under \$45,000..... | 5,576,961 | 12,400,521 | 8,167,028 | 2,266,904 | 4,233,493 | 96,277,341 | 1,947,250 | 4,031,615 |
| \$45,000 under \$50,000..... | 4,973,496 | 11,470,614 | 7,542,626 | 2,183,227 | 3,927,988 | 103,685,845 | 2,022,122 | 5,300,608 |
| \$50,000 under \$55,000..... | 4,275,455 | 9,924,040 | 6,743,806 | 1,770,615 | 3,180,234 | 92,943,472 | 1,696,575 | 5,265,527 |
| \$55,000 under \$60,000..... | 3,873,666 | 9,586,034 | 6,308,588 | 1,753,119 | 3,277,446 | 100,748,193 | 1,697,574 | 6,308,303 |
| \$60,000 under \$75,000..... | 9,247,795 | 24,295,325 | 16,016,638 | 4,438,247 | 8,278,687 | 297,197,713 | 4,369,224 | 21,356,684 |
| \$75,000 under \$100,000..... | 9,247,839 | 26,099,094 | 16,801,654 | 4,840,330 | 9,297,440 | 416,923,139 | 4,815,646 | 40,651,726 |
| \$100,000 under \$200,000..... | 8,422,603 | 24,182,731 | 15,610,493 | 4,511,414 | 8,572,238 | 595,179,776 | 4,502,233 | 86,610,760 |
| \$200,000 under \$500,000..... | 1,908,466 | 5,590,185 | 3,540,113 | 1,028,228 | 2,050,072 | 295,750,722 | 1,027,320 | 66,761,489 |
| \$500,000 under \$1,000,000..... | 336,684 | 990,930 | 625,694 | 172,049 | 365,236 | 116,183,240 | 171,890 | 33,110,991 |
| \$1,000,000 under \$1,500,000..... | 78,121 | 225,536 | 143,305 | 37,801 | 82,231 | 45,502,749 | 37,760 | 13,592,470 |
| \$1,500,000 under \$2,000,000..... | 31,316 | 89,988 | 57,658 | 15,008 | 32,330 | 25,755,766 | 14,987 | 7,774,868 |
| \$2,000,000 under \$5,000,000..... | 44,205 | 127,504 | 80,924 | 21,040 | 46,579 | 61,932,063 | 21,015 | 18,823,438 |
| \$5,000,000 under \$10,000,000..... | 10,026 | 28,565 | 18,208 | 4,654 | 10,357 | 31,681,218 | 4,645 | 9,532,178 |
| \$10,000,000 or more..... | 5,309 | 14,862 | 9,484 | 2,346 | 5,378 | 55,226,329 | 2,341 | 14,755,558 |
| Taxable returns, total..... | 90,963,896 | 176,189,446 | 127,113,056 | 28,320,298 | 49,076,390 | 2,484,674,685 | 28,320,298 | 341,122,949 |
| Nontaxable returns, total..... | 39,112,547 | 82,526,928 | 43,995,891 | 20,297,515 | 38,531,037 | 330,101,293 | -- | -- |

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

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

Exemptions for dependents--continued

| Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
|---------------------------------|----------------------------|--|-------------------|--------------------|--|----------------------------|--|-------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 44,972,458 | 79,696,232 | 2,678,725,641 | 26,065,409 | 327,530,715 | 789,738 | 1,045,973 | 49,353,956 | 650,889 | 6,665,963 |
| 1,679,135 | 2,830,801 | -22,461,169 | 1,785 | 65,742 | 23,922 | 42,304 | -622,267 | 6 | 581 |
| 2,937,277 | 4,602,979 | 22,620,974 | 5,012 | 2,209 | 16,402 | 22,206 | 127,728 | -- | -- |
| 3,712,549 | 6,299,764 | 46,322,501 | 23,556 | 4,277 | 24,900 | 41,621 | 317,796 | 1,993 | 175 |
| 3,566,874 | 5,959,533 | 62,311,978 | 136,302 | 53,531 | 53,503 | 77,115 | 944,347 | 11,889 | 3,148 |
| 3,495,072 | 5,974,471 | 78,264,045 | 267,339 | 133,313 | 69,126 | 79,996 | 1,550,887 | 54,637 | 45,736 |
| 2,849,955 | 5,000,744 | 77,948,189 | 1,015,587 | 763,633 | 61,673 | 77,493 | 1,698,834 | 53,465 | 72,021 |
| 2,492,536 | 4,448,493 | 80,781,203 | 1,529,961 | 1,854,802 | 66,799 | 80,454 | 2,162,153 | 61,845 | 130,722 |
| 2,240,609 | 3,888,055 | 83,985,888 | 1,793,675 | 2,777,377 | 44,680 | 45,775 | 1,679,654 | 42,534 | 113,377 |
| 2,094,723 | 3,810,108 | 88,946,115 | 1,779,485 | 3,493,090 | 57,215 | 81,533 | 2,448,631 | 53,121 | 178,553 |
| 2,038,668 | 3,599,251 | 96,863,845 | 1,877,570 | 4,767,315 | 34,223 | 47,546 | 1,610,265 | 34,171 | 107,135 |
| 1,675,853 | 2,941,110 | 87,967,835 | 1,601,817 | 4,850,992 | 34,238 | 43,028 | 1,795,700 | 34,238 | 142,609 |
| 1,642,952 | 3,045,595 | 94,433,848 | 1,588,672 | 5,747,906 | 28,105 | 34,558 | 1,601,870 | 28,104 | 128,996 |
| 4,262,488 | 7,839,187 | 285,411,218 | 4,194,785 | 20,118,284 | 76,740 | 101,606 | 5,160,753 | 76,706 | 509,139 |
| 4,679,715 | 8,803,029 | 402,906,923 | 4,656,015 | 38,891,955 | 85,918 | 120,488 | 7,534,348 | 85,915 | 910,669 |
| 4,356,515 | 8,151,231 | 575,003,913 | 4,347,440 | 83,295,260 | 91,918 | 121,157 | 12,241,709 | 91,914 | 2,017,111 |
| 999,802 | 1,971,227 | 287,977,920 | 998,925 | 65,080,344 | 17,392 | 25,234 | 4,903,012 | 17,375 | 1,086,119 |
| 168,425 | 357,362 | 113,797,485 | 168,274 | 32,450,407 | 2,099 | 2,543 | 1,382,725 | 2,093 | 389,974 |
| 37,044 | 80,337 | 44,568,325 | 37,003 | 13,322,000 | 404 | 646 | 503,365 | 404 | 145,841 |
| 14,761 | 31,847 | 25,322,462 | 14,740 | 7,649,158 | 144 | 179 | 246,887 | 144 | 78,073 |
| 20,644 | 45,684 | 60,759,257 | 20,619 | 18,467,008 | 251 | 368 | 756,176 | 251 | 231,940 |
| 4,562 | 10,156 | 31,062,891 | 4,553 | 9,341,625 | 50 | 65 | 329,413 | 50 | 101,846 |
| 2,299 | 5,270 | 53,929,998 | 2,294 | 14,400,488 | 36 | 61 | 979,970 | 36 | 272,199 |
| 26,065,409 | 44,679,728 | 2,366,519,370 | 26,065,409 | 327,530,715 | 650,889 | 814,782 | 47,844,686 | 650,889 | 6,665,963 |
| 18,907,049 | 35,016,504 | 312,206,271 | -- | -- | 138,849 | 231,192 | 1,509,269 | -- | -- |

Exemptions for dependents--continued

| Exemptions for parents | | | | Exemptions for other dependents | | | | | |
|-------------------------|----------------------------|--|----------------------|---------------------------------|-------------------------|----------------------------|--|----------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 2,243,296 | 2,619,879 | 112,619,160 | 1,585,858 | 11,463,309 | 3,160,324 | 4,245,343 | 93,869,812 | 1,329,346 | 5,584,256 |
| 65,818 | 78,771 | -647,391 | 106 | 140 | 193,760 | 273,476 | 3,982 | -- | -- |
| 93,735 | 101,760 | 754,643 | 41 | 297 | 335,399 | 412,449 | 2,617,114 | -- | -- |
| 170,281 | 196,997 | 2,209,352 | 27,817 | 5,999 | 442,336 | 588,874 | 5,574,376 | 28,844 | 6,438 |
| 217,251 | 235,270 | 3,854,139 | 109,693 | 45,148 | 402,180 | 523,699 | 7,074,663 | 92,777 | 42,405 |
| 217,285 | 261,826 | 4,855,899 | 114,008 | 93,700 | 398,398 | 542,577 | 8,856,620 | 99,254 | 76,409 |
| 176,829 | 190,879 | 4,882,151 | 121,880 | 135,265 | 296,629 | 388,817 | 8,137,263 | 163,806 | 163,053 |
| 175,495 | 202,635 | 5,702,812 | 140,577 | 213,836 | 245,425 | 350,789 | 7,925,290 | 157,731 | 240,729 |
| 139,654 | 162,956 | 5,259,424 | 124,695 | 266,327 | 183,804 | 264,144 | 6,873,194 | 154,382 | 277,666 |
| 126,837 | 145,351 | 5,420,688 | 107,231 | 280,488 | 146,116 | 196,500 | 6,192,550 | 127,746 | 307,301 |
| 125,147 | 142,272 | 5,939,529 | 116,109 | 349,104 | 100,163 | 138,919 | 4,750,015 | 96,318 | 305,406 |
| 87,834 | 105,601 | 4,601,095 | 82,293 | 288,181 | 69,224 | 90,495 | 3,614,356 | 66,698 | 198,382 |
| 100,093 | 123,998 | 5,760,250 | 98,798 | 408,777 | 59,264 | 73,295 | 3,391,284 | 59,263 | 268,381 |
| 155,956 | 186,996 | 10,416,033 | 152,113 | 851,269 | 108,375 | 150,898 | 7,289,081 | 108,374 | 615,702 |
| 183,943 | 230,006 | 15,793,638 | 183,929 | 1,569,657 | 91,562 | 143,917 | 7,715,788 | 86,520 | 647,323 |
| 166,713 | 206,429 | 21,937,254 | 166,187 | 3,080,176 | 77,992 | 93,421 | 9,822,343 | 77,946 | 1,442,908 |
| 35,495 | 42,680 | 9,853,221 | 35,458 | 2,151,876 | 8,068 | 10,931 | 2,106,235 | 8,060 | 456,667 |
| 3,519 | 3,847 | 2,326,298 | 3,515 | 636,359 | 1,089 | 1,485 | 708,370 | 1,088 | 182,051 |
| 762 | 881 | 913,421 | 761 | 280,268 | 306 | 367 | 355,083 | 306 | 96,608 |
| 204 | 236 | 361,330 | 203 | 104,934 | 60 | 68 | 102,181 | 60 | 29,527 |
| 320 | 353 | 969,958 | 320 | 291,424 | 138 | 174 | 397,288 | 137 | 124,267 |
| 94 | 101 | 665,121 | 93 | 200,773 | 26 | 33 | 179,947 | 26 | 57,056 |
| 31 | 35 | 790,297 | 31 | 209,313 | 10 | 12 | 182,788 | 10 | 45,978 |
| 1,585,858 | 1,841,670 | 101,275,042 | 1,585,858 | 11,463,309 | 1,329,346 | 1,740,210 | 64,946,491 | 1,329,346 | 5,584,256 |
| 657,438 | 778,209 | 11,344,118 | -- | -- | 1,830,979 | 2,505,132 | 28,923,321 | -- | -- |

2001, Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for dependents | | | | |
|---------------------------------------|--------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Total | | | | |
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| All returns, total..... | 130,255,237 | 256,186,046 | 170,331,634 | 47,660,219 | 85,854,412 | 2,842,784,685 | 29,661,210 | 378,105,588 |
| Under \$5,000..... | 14,030,231 | 11,337,306 | 8,151,989 | 1,895,825 | 3,185,317 | -18,524,219 | 1,435 | 22,174 |
| \$5,000 under \$10,000..... | 12,354,102 | 15,869,165 | 10,910,890 | 3,083,666 | 4,958,275 | 23,843,742 | 1,272 | 1,512 |
| \$10,000 under \$15,000..... | 11,903,188 | 20,012,675 | 13,203,897 | 3,954,233 | 6,808,779 | 49,286,592 | 115,127 | 27,772 |
| \$15,000 under \$20,000..... | 11,476,963 | 20,648,395 | 13,801,947 | 4,093,171 | 6,846,447 | 71,503,157 | 450,337 | 257,023 |
| \$20,000 under \$25,000..... | 9,971,372 | 18,994,778 | 12,505,928 | 3,701,975 | 6,488,850 | 82,978,600 | 912,171 | 621,411 |
| \$25,000 under \$30,000..... | 8,563,035 | 16,330,341 | 10,987,501 | 3,010,605 | 5,342,840 | 82,511,551 | 1,595,499 | 1,873,698 |
| \$30,000 under \$35,000..... | 7,536,777 | 14,826,489 | 10,004,547 | 2,650,833 | 4,821,942 | 85,938,509 | 2,044,971 | 3,223,370 |
| \$35,000 under \$40,000..... | 6,306,863 | 13,077,336 | 8,810,399 | 2,369,407 | 4,266,937 | 88,783,430 | 2,066,575 | 4,278,356 |
| \$40,000 under \$45,000..... | 5,625,892 | 12,343,165 | 8,243,510 | 2,310,747 | 4,099,655 | 98,050,475 | 2,139,237 | 5,610,612 |
| \$45,000 under \$50,000..... | 4,986,725 | 11,603,174 | 7,682,630 | 2,096,226 | 3,920,544 | 99,500,146 | 2,000,048 | 6,152,445 |
| \$50,000 under \$55,000..... | 4,440,263 | 10,530,882 | 7,004,736 | 1,896,459 | 3,526,146 | 99,685,921 | 1,844,001 | 6,852,779 |
| \$55,000 under \$60,000..... | 3,959,409 | 10,048,660 | 6,601,435 | 1,852,713 | 3,447,224 | 106,550,179 | 1,807,959 | 7,831,269 |
| \$60,000 under \$75,000..... | 9,160,107 | 23,922,750 | 15,838,133 | 4,328,723 | 8,084,616 | 290,466,799 | 4,288,309 | 24,256,991 |
| \$75,000 under \$100,000..... | 8,903,894 | 24,851,203 | 16,142,835 | 4,602,546 | 8,708,367 | 395,853,904 | 4,585,212 | 42,839,666 |
| \$100,000 under \$200,000..... | 8,469,199 | 24,293,571 | 15,682,764 | 4,464,515 | 8,610,807 | 587,930,140 | 4,461,915 | 90,653,559 |
| \$200,000 under \$500,000..... | 2,018,372 | 5,919,428 | 3,747,920 | 1,081,043 | 2,171,508 | 308,690,467 | 1,080,002 | 71,026,062 |
| \$500,000 under \$1,000,000..... | 355,617 | 1,024,866 | 656,406 | 175,942 | 368,461 | 118,890,040 | 175,696 | 34,021,181 |
| \$1,000,000 under \$1,500,000..... | 85,479 | 244,330 | 157,136 | 40,823 | 87,194 | 49,280,210 | 40,760 | 14,800,055 |
| \$1,500,000 under \$2,000,000..... | 36,492 | 104,343 | 66,884 | 17,378 | 37,458 | 29,860,659 | 17,358 | 9,025,283 |
| \$2,000,000 under \$5,000,000..... | 52,157 | 148,949 | 95,497 | 24,610 | 53,452 | 73,117,713 | 24,559 | 22,197,017 |
| \$5,000,000 under \$10,000,000..... | 12,266 | 34,907 | 22,302 | 5,643 | 12,605 | 38,536,566 | 5,634 | 11,416,420 |
| \$10,000,000 or more..... | 6,836 | 19,335 | 12,347 | 3,138 | 6,987 | 80,050,105 | 3,134 | 21,116,933 |
| Taxable returns, total..... | 94,763,530 | 183,252,288 | 131,570,352 | 29,661,210 | 51,681,936 | 2,572,008,396 | 29,661,210 | 378,105,588 |
| Nontaxable returns, total..... | 35,491,707 | 72,933,758 | 38,761,282 | 17,999,009 | 34,172,476 | 270,776,289 | -- | -- |

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

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

Exemptions for dependents--continued

| Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
|---------------------------------|----------------------------|--|----------------------|--------------------|--|----------------------------|--|----------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) |
| 44,395,299 | 78,684,756 | 2,718,277,199 | 27,409,627 | 364,087,601 | 850,072 | 1,111,497 | 55,106,835 | 734,097 | 7,845,971 |
| 1,770,803 | 2,900,125 | -17,948,384 | 895 | 19,125 | 12,199 | 18,698 | -569,922 | 472 | 2,184 |
| 2,831,704 | 4,520,104 | 21,872,221 | 1,272 | 1,512 | 17,433 | 25,251 | 132,799 | -- | -- |
| 3,567,110 | 6,031,696 | 44,434,457 | 38,956 | 9,742 | 29,548 | 52,077 | 380,498 | 8,818 | 2,714 |
| 3,619,627 | 5,979,915 | 63,265,382 | 178,741 | 85,336 | 40,408 | 50,286 | 716,665 | 20,742 | 9,495 |
| 3,380,468 | 5,731,897 | 75,774,988 | 671,375 | 377,745 | 59,136 | 78,971 | 1,311,915 | 42,125 | 38,820 |
| 2,752,955 | 4,758,271 | 75,446,381 | 1,367,883 | 1,499,849 | 89,210 | 111,037 | 2,434,991 | 69,991 | 116,091 |
| 2,417,132 | 4,338,797 | 78,392,635 | 1,816,263 | 2,696,669 | 48,928 | 65,108 | 1,573,546 | 45,600 | 105,866 |
| 2,171,967 | 3,837,161 | 81,375,343 | 1,871,625 | 3,674,723 | 48,674 | 60,773 | 1,826,417 | 48,284 | 135,951 |
| 2,096,208 | 3,677,174 | 88,996,387 | 1,925,871 | 4,820,660 | 56,789 | 72,953 | 2,376,853 | 52,575 | 167,181 |
| 1,985,164 | 3,615,280 | 94,248,786 | 1,889,921 | 5,679,474 | 56,398 | 73,452 | 2,665,735 | 55,353 | 228,549 |
| 1,797,448 | 3,281,409 | 94,490,530 | 1,746,984 | 6,330,324 | 35,995 | 47,634 | 1,896,027 | 35,959 | 187,521 |
| 1,747,932 | 3,222,964 | 100,514,809 | 1,703,543 | 7,218,501 | 34,267 | 45,698 | 1,965,607 | 33,301 | 164,696 |
| 4,135,108 | 7,583,206 | 277,638,173 | 4,095,850 | 22,769,750 | 115,253 | 146,999 | 7,727,026 | 115,252 | 854,484 |
| 4,465,694 | 8,333,245 | 384,335,774 | 4,448,382 | 41,237,421 | 93,154 | 115,429 | 7,822,867 | 93,133 | 981,909 |
| 4,335,412 | 8,212,362 | 570,956,493 | 4,332,879 | 87,721,578 | 92,481 | 117,975 | 12,397,183 | 92,325 | 2,112,428 |
| 1,058,705 | 2,107,532 | 302,303,952 | 1,057,706 | 69,540,097 | 16,515 | 23,691 | 4,836,934 | 16,493 | 1,175,707 |
| 172,222 | 359,962 | 116,430,039 | 171,985 | 33,330,592 | 2,537 | 3,862 | 1,681,338 | 2,532 | 474,753 |
| 39,821 | 85,413 | 48,093,812 | 39,760 | 14,455,157 | 505 | 709 | 614,267 | 503 | 185,418 |
| 17,061 | 36,680 | 29,310,332 | 17,042 | 8,865,034 | 232 | 287 | 406,751 | 232 | 122,393 |
| 24,137 | 52,341 | 71,712,727 | 24,086 | 21,780,836 | 311 | 458 | 941,824 | 310 | 270,445 |
| 5,532 | 12,358 | 37,799,747 | 5,524 | 11,198,583 | 60 | 92 | 419,622 | 59 | 121,156 |
| 3,089 | 6,866 | 78,832,616 | 3,085 | 20,774,893 | 39 | 57 | 1,547,892 | 39 | 388,215 |
| 27,409,627 | 47,260,284 | 2,459,425,615 | 27,409,627 | 364,087,601 | 734,097 | 926,403 | 53,536,353 | 734,097 | 7,845,971 |
| 16,985,672 | 31,424,472 | 258,851,584 | -- | -- | 115,975 | 185,094 | 1,570,482 | -- | -- |

| Exemptions for dependents--continued | | | | | | | | | |
|--------------------------------------|----------------------------|--|----------------------|-------------------|---------------------------------|----------------------------|--|----------------------|------------------|
| Exemptions for parents | | | | | Exemptions for other dependents | | | | |
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| 2,087,590 | 2,451,453 | 104,486,608 | 1,554,392 | 11,644,375 | 2,742,916 | 3,606,707 | 81,068,078 | 1,299,287 | 5,525,000 |
| 42,217 | 46,679 | -585,019 | 37 | 1,444 | 157,583 | 219,815 | -14,952 | 41 | 49 |
| 70,463 | 80,417 | 560,859 | -- | -- | 264,408 | 332,503 | 2,101,902 | -- | -- |
| 167,998 | 186,834 | 2,112,116 | 36,578 | 7,994 | 405,839 | 538,172 | 5,079,219 | 30,775 | 7,322 |
| 252,996 | 302,766 | 4,409,266 | 152,689 | 91,059 | 421,235 | 513,481 | 7,276,188 | 116,968 | 74,387 |
| 211,887 | 252,369 | 4,781,705 | 115,177 | 112,258 | 320,953 | 425,615 | 7,241,632 | 131,867 | 117,106 |
| 120,743 | 131,876 | 3,298,827 | 90,915 | 129,662 | 243,181 | 341,655 | 6,707,662 | 159,504 | 225,548 |
| 157,443 | 174,312 | 5,089,716 | 138,790 | 274,395 | 188,488 | 243,725 | 6,114,070 | 161,017 | 291,278 |
| 148,979 | 173,238 | 5,622,689 | 127,903 | 364,752 | 152,296 | 195,765 | 5,665,462 | 131,051 | 294,703 |
| 158,294 | 181,613 | 6,710,927 | 147,297 | 477,274 | 128,978 | 167,916 | 5,481,949 | 122,062 | 385,543 |
| 95,901 | 112,625 | 4,549,957 | 90,621 | 289,361 | 88,305 | 119,187 | 4,171,885 | 80,361 | 277,846 |
| 85,232 | 106,431 | 4,461,265 | 85,206 | 371,287 | 68,836 | 90,672 | 3,613,843 | 66,797 | 276,152 |
| 76,172 | 89,161 | 4,400,350 | 71,620 | 363,778 | 71,942 | 89,402 | 4,158,852 | 67,995 | 330,599 |
| 172,442 | 211,082 | 11,431,421 | 170,912 | 968,539 | 92,966 | 143,330 | 6,209,435 | 92,966 | 575,318 |
| 127,055 | 155,702 | 10,874,962 | 127,046 | 1,149,784 | 73,284 | 103,992 | 6,340,511 | 73,282 | 696,065 |
| 166,514 | 208,082 | 22,161,983 | 166,412 | 3,294,270 | 56,852 | 72,389 | 7,382,202 | 56,845 | 1,082,664 |
| 28,333 | 32,812 | 7,808,873 | 28,285 | 1,734,913 | 6,366 | 7,474 | 1,642,589 | 6,353 | 351,588 |
| 3,269 | 3,648 | 2,135,013 | 3,255 | 606,620 | 855 | 989 | 578,518 | 854 | 167,305 |
| 752 | 794 | 899,117 | 752 | 272,737 | 269 | 278 | 325,762 | 269 | 92,384 |
| 317 | 361 | 556,151 | 316 | 173,063 | 111 | 130 | 194,624 | 111 | 57,216 |
| 432 | 490 | 1,281,416 | 432 | 388,798 | 125 | 164 | 359,473 | 125 | 110,732 |
| 106 | 112 | 706,135 | 105 | 206,004 | 30 | 42 | 205,990 | 29 | 58,860 |
| 46 | 52 | 1,218,881 | 46 | 366,383 | 12 | 12 | 231,263 | 12 | 52,336 |
| 1,554,392 | 1,815,956 | 95,602,851 | 1,554,392 | 11,644,375 | 1,299,287 | 1,679,292 | 59,869,681 | 1,299,287 | 5,525,000 |
| 533,199 | 635,497 | 8,883,757 | -- | -- | 1,443,629 | 1,927,414 | 21,198,397 | -- | -- |

2000, Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
[money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for dependents | | | | |
|----------------------------------|--------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Total | | | | |
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| All returns, total | 129,373,500 | 252,332,427 | 167,789,128 | 47,073,934 | 84,543,299 | 2,902,215,256 | 30,369,604 | 418,317,724 |
| Under \$5,000 | 13,949,098 | 10,995,944 | 7,737,289 | 1,845,646 | 3,258,655 | -15,439,589 | 2,998 | 55,474 |
| \$5,000 under \$10,000 | 12,801,602 | 16,188,207 | 10,949,423 | 3,248,834 | 5,238,784 | 25,221,040 | 1,961 | 810 |
| \$10,000 under \$15,000 | 12,111,065 | 19,782,920 | 13,207,503 | 3,976,135 | 6,575,417 | 49,572,295 | 171,004 | 38,439 |
| \$15,000 under \$20,000 | 11,661,534 | 21,020,417 | 13,972,791 | 4,207,531 | 7,047,626 | 73,571,954 | 432,512 | 264,483 |
| \$20,000 under \$25,000 | 9,993,115 | 18,735,895 | 12,453,410 | 3,542,941 | 6,282,485 | 79,528,759 | 1,236,760 | 922,073 |
| \$25,000 under \$30,000 | 8,368,758 | 16,076,545 | 10,756,762 | 3,022,006 | 5,319,784 | 82,896,100 | 2,001,928 | 2,555,133 |
| \$30,000 under \$35,000 | 7,239,620 | 14,364,039 | 9,648,304 | 2,631,080 | 4,715,735 | 85,358,639 | 2,309,601 | 3,965,718 |
| \$35,000 under \$40,000 | 6,308,108 | 13,061,848 | 8,906,915 | 2,358,791 | 4,154,934 | 88,406,842 | 2,200,077 | 4,945,577 |
| \$40,000 under \$45,000 | 5,615,062 | 12,438,685 | 8,314,507 | 2,292,835 | 4,124,179 | 97,303,433 | 2,206,542 | 6,116,022 |
| \$45,000 under \$50,000 | 4,797,028 | 11,165,239 | 7,436,718 | 2,052,526 | 3,728,521 | 97,429,009 | 2,000,771 | 6,784,636 |
| \$50,000 under \$55,000 | 4,297,561 | 10,298,987 | 6,869,887 | 1,864,622 | 3,429,100 | 97,767,783 | 1,836,494 | 7,311,338 |
| \$55,000 under \$60,000 | 3,863,986 | 9,715,226 | 6,360,587 | 1,807,848 | 3,354,639 | 103,905,938 | 1,783,044 | 8,275,489 |
| \$60,000 under \$75,000 | 8,914,612 | 23,646,134 | 15,520,310 | 4,262,061 | 8,125,825 | 286,039,775 | 4,237,120 | 25,491,921 |
| \$75,000 under \$100,000 | 8,597,328 | 24,005,664 | 15,630,545 | 4,393,233 | 8,375,120 | 377,743,707 | 4,383,804 | 43,530,474 |
| \$100,000 under \$200,000 | 8,083,447 | 22,928,678 | 14,913,854 | 4,188,247 | 8,014,825 | 551,549,164 | 4,186,188 | 88,856,537 |
| \$200,000 under \$500,000 | 2,135,763 | 6,124,607 | 3,942,537 | 1,084,419 | 2,182,070 | 310,704,513 | 1,083,835 | 73,539,740 |
| \$500,000 under \$1,000,000 | 396,131 | 1,110,381 | 729,480 | 184,629 | 380,901 | 125,405,461 | 184,494 | 36,388,736 |
| \$1,000,000 under \$1,500,000 | 99,510 | 278,717 | 182,370 | 45,497 | 96,347 | 55,277,442 | 45,461 | 16,625,226 |
| \$1,500,000 under \$2,000,000 | 44,582 | 125,448 | 81,776 | 20,712 | 43,672 | 35,632,630 | 20,699 | 10,820,504 |
| \$2,000,000 under \$5,000,000 | 66,768 | 187,027 | 121,650 | 30,738 | 65,378 | 91,558,476 | 30,715 | 27,586,927 |
| \$5,000,000 under \$10,000,000 | 17,610 | 49,819 | 32,068 | 8,272 | 17,751 | 56,759,691 | 8,268 | 16,618,838 |
| \$10,000,000 or more | 11,215 | 31,998 | 20,445 | 5,332 | 11,553 | 146,022,194 | 5,330 | 37,623,631 |
| Taxable returns, total | 96,817,603 | 186,097,159 | 132,673,211 | 30,369,604 | 53,423,948 | 2,670,465,912 | 30,369,604 | 418,317,724 |
| Nontaxable returns, total | 32,555,897 | 66,235,268 | 35,115,918 | 16,704,330 | 31,119,351 | 231,749,344 | - | - |

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

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

| Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 43,899,152 | 77,788,917 | 2,778,620,761 | 28,137,880 | 403,155,163 | 850,459 | 1,124,248 | 57,457,573 | 745,708 | 8,675,197 |
| 1,706,234 | 2,936,305 | -14,990,194 | 950 | 29,665 | 7,292 | 11,886 | -400,050 | 241 | 448 |
| 2,987,877 | 4,768,125 | 23,193,945 | 1,961 | 810 | 20,295 | 30,479 | 145,157 | - | - |
| 3,569,024 | 5,895,328 | 44,496,840 | 59,253 | 13,871 | 25,225 | 41,542 | 332,401 | 4,996 | 934 |
| 3,824,715 | 6,351,254 | 66,894,871 | 196,274 | 97,856 | 50,807 | 66,928 | 881,404 | 30,806 | 17,409 |
| 3,215,043 | 5,556,615 | 72,195,012 | 984,949 | 628,478 | 58,180 | 85,159 | 1,320,717 | 41,072 | 44,252 |
| 2,739,230 | 4,740,235 | 75,094,426 | 1,736,250 | 2,068,590 | 59,009 | 80,127 | 1,646,985 | 49,774 | 84,589 |
| 2,392,250 | 4,154,522 | 77,626,708 | 2,074,772 | 3,396,614 | 73,851 | 87,820 | 2,432,341 | 68,783 | 169,799 |
| 2,140,231 | 3,736,248 | 80,202,315 | 1,983,499 | 4,233,784 | 66,891 | 91,059 | 2,524,834 | 63,255 | 198,904 |
| 2,111,800 | 3,724,026 | 89,620,344 | 2,025,619 | 5,397,986 | 50,961 | 61,979 | 2,158,683 | 50,956 | 179,721 |
| 1,958,452 | 3,492,010 | 92,961,032 | 1,907,252 | 6,359,969 | 36,959 | 42,111 | 1,759,866 | 35,988 | 163,008 |
| 1,785,428 | 3,230,078 | 93,606,264 | 1,757,448 | 6,881,551 | 28,808 | 37,651 | 1,511,121 | 28,808 | 145,040 |
| 1,733,443 | 3,190,356 | 99,643,508 | 1,708,640 | 7,775,312 | 29,711 | 32,045 | 1,702,267 | 29,711 | 197,544 |
| 4,076,509 | 7,663,121 | 273,674,254 | 4,053,960 | 23,968,944 | 129,509 | 167,688 | 8,787,567 | 128,541 | 968,539 |
| 4,262,508 | 8,011,223 | 366,621,860 | 4,253,466 | 41,878,955 | 81,203 | 108,330 | 6,933,914 | 81,196 | 1,039,607 |
| 4,045,610 | 7,628,874 | 533,029,898 | 4,043,560 | 85,581,541 | 110,808 | 150,382 | 14,359,576 | 110,644 | 2,499,650 |
| 1,061,335 | 2,108,331 | 304,200,148 | 1,060,767 | 71,989,981 | 17,242 | 24,311 | 4,926,661 | 17,229 | 1,202,759 |
| 181,073 | 372,277 | 123,047,981 | 180,940 | 35,729,654 | 2,318 | 2,823 | 1,503,107 | 2,316 | 439,819 |
| 44,629 | 94,522 | 54,218,201 | 44,594 | 16,326,015 | 589 | 814 | 711,008 | 589 | 197,963 |
| 20,320 | 42,827 | 34,971,582 | 20,310 | 10,626,085 | 267 | 349 | 461,733 | 265 | 139,204 |
| 30,121 | 63,981 | 89,738,876 | 30,099 | 27,052,076 | 355 | 480 | 1,091,106 | 355 | 310,499 |
| 8,089 | 17,341 | 55,545,256 | 8,085 | 16,265,689 | 116 | 176 | 811,894 | 116 | 232,556 |
| 5,232 | 11,318 | 143,027,633 | 5,231 | 36,851,742 | 65 | 111 | 1,855,278 | 65 | 442,954 |
| 28,137,880 | 49,020,946 | 2,557,282,772 | 28,137,880 | 403,155,163 | 745,708 | 945,078 | 55,969,374 | 745,708 | 8,675,197 |
| 15,761,272 | 28,767,970 | 221,337,988 | - | - | 104,751 | 179,169 | 1,488,198 | - | - |

| Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|------------------------|----------------------|------------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 1,998,868 | 2,309,276 | 103,255,798 | 1,536,984 | 12,623,258 | 2,538,217 | 3,320,858 | 73,304,990 | 1,312,089 | 5,573,089 |
| 46,268 | 48,457 | -555,727 | 63 | 1,666 | 172,304 | 262,008 | 49,427 | 1,986 | 24,035 |
| 67,279 | 77,152 | 519,915 | - | - | 278,731 | 363,028 | 2,201,405 | - | - |
| 163,027 | 177,028 | 2,077,278 | 57,036 | 12,595 | 369,698 | 461,519 | 4,575,910 | 51,701 | 11,081 |
| 218,976 | 244,745 | 3,859,840 | 131,880 | 91,615 | 317,188 | 384,699 | 5,526,929 | 98,182 | 66,720 |
| 190,962 | 225,835 | 4,265,238 | 110,453 | 125,505 | 324,415 | 414,877 | 7,230,579 | 161,770 | 157,288 |
| 162,723 | 182,612 | 4,481,708 | 131,688 | 215,303 | 238,734 | 316,809 | 6,572,017 | 194,985 | 291,202 |
| 161,462 | 177,640 | 5,243,784 | 144,349 | 283,447 | 214,567 | 295,754 | 6,920,838 | 199,969 | 351,864 |
| 154,358 | 179,414 | 5,791,220 | 148,906 | 422,300 | 123,754 | 148,213 | 4,608,927 | 116,501 | 298,519 |
| 131,831 | 155,073 | 5,576,750 | 123,076 | 389,397 | 123,231 | 183,101 | 5,232,266 | 114,013 | 382,323 |
| 90,396 | 104,357 | 4,297,197 | 85,379 | 309,577 | 70,939 | 90,043 | 3,351,000 | 70,596 | 234,551 |
| 73,222 | 90,802 | 3,851,259 | 70,197 | 322,190 | 50,082 | 70,569 | 2,641,990 | 48,063 | 180,438 |
| 69,376 | 75,269 | 3,969,979 | 68,801 | 356,938 | 45,776 | 56,969 | 2,619,746 | 45,776 | 244,812 |
| 138,390 | 162,109 | 9,158,070 | 134,976 | 859,819 | 97,315 | 132,907 | 6,476,851 | 97,080 | 658,490 |
| 140,754 | 179,517 | 12,219,861 | 140,365 | 1,364,716 | 57,128 | 76,050 | 4,824,782 | 57,128 | 518,513 |
| 152,016 | 185,092 | 20,279,443 | 152,003 | 3,226,781 | 43,050 | 50,478 | 5,559,575 | 43,045 | 879,653 |
| 31,938 | 37,520 | 8,652,697 | 31,927 | 1,924,015 | 9,839 | 11,909 | 2,626,439 | 9,831 | 630,890 |
| 3,955 | 4,427 | 2,609,009 | 3,954 | 757,426 | 1,015 | 1,374 | 678,971 | 1,014 | 193,744 |
| 711 | 803 | 879,264 | 710 | 245,836 | 170 | 208 | 221,078 | 169 | 67,483 |
| 386 | 422 | 658,740 | 385 | 206,913 | 74 | 74 | 120,597 | 74 | 32,094 |
| 596 | 732 | 1,723,296 | 595 | 524,916 | 139 | 185 | 402,542 | 139 | 110,262 |
| 155 | 176 | 1,045,419 | 155 | 302,985 | 46 | 58 | 294,251 | 46 | 86,313 |
| 88 | 98 | 2,651,558 | 88 | 679,317 | 22 | 26 | 568,871 | 21 | 152,815 |
| 1,536,984 | 1,768,727 | 95,904,415 | 1,536,984 | 12,623,258 | 1,312,089 | 1,689,197 | 57,289,836 | 1,312,089 | 5,573,089 |
| 461,884 | 540,550 | 7,351,384 | - | - | 1,226,128 | 1,631,661 | 16,015,154 | - | - |

1999, Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
 [money amounts are in thousands of dollars]

| Size of adjusted gross income | Number of returns | Number of exemptions | Number of exemptions for taxpayers | Exemptions for dependents | | | | |
|----------------------------------|--------------------|----------------------|------------------------------------|---------------------------|----------------------|------------------------------------|-------------------|--------------------|
| | | | | Total | | | | |
| | | | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | | | | | Number of returns | Amount |
| All returns, total | 127,075,145 | 248,657,119 | 165,456,675 | 46,485,015 | 83,200,444 | 2,679,891,242 | 29,874,761 | 371,251,811 |
| Under \$5,000 | 14,416,143 | 11,292,067 | 8,006,949 | 1,947,866 | 3,285,118 | -12,233,551 | 1,853 | 39,543 |
| \$5,000 under \$10,000 | 12,979,714 | 16,952,885 | 11,488,116 | 3,438,909 | 5,464,770 | 26,443,974 | 7,967 | 6,244 |
| \$10,000 under \$15,000 | 12,275,717 | 20,176,259 | 13,518,875 | 4,076,439 | 6,657,384 | 51,228,363 | 194,021 | 48,843 |
| \$15,000 under \$20,000 | 11,783,174 | 21,543,177 | 14,337,940 | 4,195,472 | 7,205,237 | 73,201,044 | 464,648 | 288,909 |
| \$20,000 under \$25,000 | 9,967,211 | 18,671,868 | 12,593,868 | 3,500,013 | 6,078,000 | 78,534,184 | 1,378,571 | 1,062,445 |
| \$25,000 under \$30,000 | 8,392,769 | 16,144,766 | 10,889,532 | 2,948,084 | 5,255,235 | 80,779,029 | 2,049,167 | 2,657,611 |
| \$30,000 under \$35,000 | 7,118,981 | 14,402,314 | 9,746,817 | 2,627,713 | 4,655,498 | 85,134,087 | 2,350,665 | 4,050,434 |
| \$35,000 under \$40,000 | 6,169,398 | 13,165,841 | 8,852,707 | 2,405,081 | 4,313,135 | 90,242,320 | 2,245,030 | 5,140,250 |
| \$40,000 under \$45,000 | 5,352,834 | 12,250,947 | 8,115,836 | 2,302,468 | 4,135,111 | 97,732,800 | 2,234,602 | 6,287,059 |
| \$45,000 under \$50,000 | 4,517,366 | 10,749,736 | 7,129,995 | 1,953,344 | 3,619,741 | 92,721,197 | 1,918,693 | 6,456,985 |
| \$50,000 under \$55,000 | 4,275,537 | 10,502,829 | 6,975,122 | 1,947,383 | 3,527,707 | 102,169,189 | 1,925,983 | 7,812,797 |
| \$55,000 under \$60,000 | 3,750,864 | 9,694,319 | 6,393,101 | 1,780,108 | 3,301,219 | 102,359,812 | 1,763,968 | 8,109,682 |
| \$60,000 under \$75,000 | 8,729,158 | 23,746,391 | 15,415,809 | 4,330,025 | 8,330,582 | 289,510,584 | 4,315,679 | 25,920,745 |
| \$75,000 under \$100,000 | 7,811,626 | 22,012,494 | 14,288,387 | 4,083,359 | 7,724,107 | 350,852,766 | 4,078,416 | 41,311,445 |
| \$100,000 under \$200,000 | 7,104,712 | 20,379,286 | 13,205,977 | 3,723,665 | 7,173,309 | 487,940,774 | 3,720,977 | 79,084,659 |
| \$200,000 under \$500,000 | 1,876,561 | 5,414,891 | 3,481,297 | 967,473 | 1,933,594 | 278,008,660 | 967,063 | 66,515,760 |
| \$500,000 under \$1,000,000 | 348,257 | 986,970 | 641,537 | 165,827 | 345,433 | 111,497,831 | 165,731 | 32,514,303 |
| \$1,000,000 or more | 205,124 | 570,079 | 374,811 | 91,786 | 195,268 | 293,768,179 | 91,729 | 83,944,099 |
| Taxable returns, total | 94,546,080 | 182,923,401 | 130,364,206 | 29,874,761 | 52,559,195 | 2,454,960,502 | 29,874,761 | 371,251,811 |
| Nontaxable returns, total | 32,529,065 | 65,733,718 | 35,092,469 | 16,610,254 | 30,641,249 | 224,930,741 | - | - |

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

All figures are estimates based on samples

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).

| Exemptions for children at home | | | | | Exemptions for children away from home | | | | |
|---------------------------------|----------------------|------------------------------------|-------------------|--------------------|--|----------------------|------------------------------------|-------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 43,455,965 | 76,833,601 | 2,565,475,121 | 27,741,623 | 357,408,316 | 794,920 | 1,075,257 | 51,700,794 | 689,930 | 7,904,703 |
| 1,827,367 | 3,062,330 | -11,568,727 | 1,761 | 37,386 | 22,499 | 36,678 | -376,350 | 52 | 743 |
| 3,175,454 | 4,992,546 | 24,369,376 | 5,993 | 5,520 | 23,410 | 33,176 | 176,864 | 1,932 | 66 |
| 3,705,235 | 6,024,459 | 46,570,853 | 68,756 | 16,686 | 24,502 | 29,412 | 298,198 | 6,759 | 1,832 |
| 3,782,362 | 6,391,220 | 66,024,409 | 226,216 | 115,884 | 36,464 | 61,257 | 641,692 | 21,820 | 12,297 |
| 3,145,586 | 5,362,624 | 70,575,747 | 1,093,223 | 714,574 | 49,378 | 68,970 | 1,123,172 | 33,644 | 42,620 |
| 2,677,185 | 4,671,244 | 73,334,542 | 1,796,100 | 2,202,718 | 77,475 | 122,174 | 2,142,617 | 67,356 | 114,866 |
| 2,438,125 | 4,264,438 | 79,016,352 | 2,162,278 | 3,590,986 | 41,264 | 51,210 | 1,343,318 | 41,070 | 94,972 |
| 2,220,872 | 3,903,150 | 83,293,053 | 2,062,850 | 4,546,562 | 58,571 | 78,642 | 2,209,158 | 56,617 | 177,213 |
| 2,142,255 | 3,788,768 | 90,947,947 | 2,075,088 | 5,659,498 | 55,824 | 60,789 | 2,356,616 | 55,328 | 200,792 |
| 1,866,520 | 3,381,638 | 88,610,309 | 1,832,016 | 6,055,091 | 27,797 | 37,311 | 1,311,102 | 27,797 | 124,316 |
| 1,840,499 | 3,311,871 | 96,605,641 | 1,819,099 | 7,187,292 | 46,347 | 49,490 | 2,430,915 | 46,192 | 273,233 |
| 1,698,803 | 3,130,563 | 97,669,646 | 1,684,697 | 7,579,572 | 51,143 | 74,451 | 2,961,328 | 51,135 | 338,335 |
| 4,169,244 | 7,912,457 | 278,909,489 | 4,155,257 | 24,632,307 | 86,489 | 112,329 | 5,802,498 | 86,488 | 635,295 |
| 3,956,657 | 7,390,409 | 340,172,303 | 3,951,714 | 39,718,345 | 94,354 | 117,549 | 7,943,187 | 94,354 | 1,101,137 |
| 3,614,869 | 6,854,346 | 473,664,499 | 3,612,190 | 76,549,987 | 78,606 | 111,246 | 10,578,043 | 78,600 | 1,890,847 |
| 942,819 | 1,863,783 | 271,142,614 | 942,424 | 64,862,081 | 17,204 | 25,995 | 4,953,083 | 17,194 | 1,247,980 |
| 162,365 | 337,003 | 109,185,718 | 162,270 | 31,849,199 | 2,208 | 2,540 | 1,471,270 | 2,208 | 449,122 |
| 89,749 | 190,753 | 286,951,349 | 89,693 | 82,084,629 | 1,386 | 2,040 | 4,334,083 | 1,383 | 1,199,037 |
| 27,741,623 | 48,413,494 | 2,350,542,605 | 27,741,623 | 357,408,316 | 689,930 | 903,787 | 50,644,310 | 689,930 | 7,904,703 |
| 15,714,342 | 28,420,107 | 214,932,516 | - | - | 104,990 | 171,470 | 1,056,484 | - | - |

| Exemptions for parents | | | | | Exemptions for other dependents | | | | |
|------------------------|----------------------|------------------------------------|-------------------|-------------------|---------------------------------|----------------------|------------------------------------|-------------------|------------------|
| Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | | Number of returns | Number of exemptions | Adjusted gross income less deficit | Total income tax | |
| | | | Number of returns | Amount | | | | Number of returns | Amount |
| 1,918,280 | 2,203,152 | 96,222,061 | 1,494,820 | 11,421,521 | 2,362,779 | 3,088,434 | 66,204,381 | 1,192,016 | 4,759,223 |
| 29,768 | 34,886 | -515,531 | 49 | 2,346 | 114,789 | 151,225 | -112,598 | 20 | 683 |
| 66,668 | 71,468 | 525,436 | 41 | 658 | 288,149 | 367,580 | 2,238,601 | - | - |
| 153,530 | 168,713 | 2,009,854 | 55,065 | 15,807 | 344,431 | 434,800 | 4,296,632 | 67,331 | 15,276 |
| 225,938 | 254,456 | 3,921,427 | 117,587 | 84,964 | 376,806 | 498,303 | 6,525,054 | 116,869 | 82,573 |
| 216,873 | 244,394 | 4,844,115 | 150,821 | 192,595 | 318,144 | 402,013 | 7,160,970 | 153,192 | 147,131 |
| 137,657 | 164,395 | 3,778,074 | 111,512 | 174,651 | 228,250 | 297,421 | 6,281,372 | 194,310 | 284,045 |
| 153,305 | 167,512 | 4,968,475 | 141,016 | 313,917 | 134,718 | 172,338 | 4,342,165 | 121,715 | 231,700 |
| 129,066 | 150,941 | 4,842,900 | 125,992 | 324,514 | 132,171 | 180,402 | 4,987,110 | 124,943 | 314,397 |
| 127,364 | 139,940 | 5,410,791 | 122,692 | 375,147 | 100,529 | 145,615 | 4,260,539 | 92,429 | 303,268 |
| 92,479 | 115,040 | 4,378,827 | 90,308 | 342,607 | 65,816 | 85,753 | 3,117,540 | 65,467 | 228,218 |
| 91,161 | 105,270 | 4,764,144 | 89,019 | 389,377 | 43,642 | 61,075 | 2,267,140 | 43,642 | 187,127 |
| 55,001 | 64,284 | 3,174,131 | 52,968 | 275,403 | 26,284 | 31,921 | 1,511,005 | 24,394 | 120,353 |
| 138,768 | 154,952 | 9,240,682 | 137,423 | 854,385 | 104,190 | 150,845 | 6,849,233 | 103,202 | 654,303 |
| 124,504 | 156,653 | 10,788,764 | 124,154 | 1,271,770 | 39,579 | 59,496 | 3,416,777 | 39,230 | 388,571 |
| 142,442 | 167,743 | 18,292,774 | 142,437 | 2,770,998 | 37,586 | 39,974 | 4,956,098 | 37,583 | 794,446 |
| 28,371 | 36,291 | 7,652,867 | 28,357 | 1,776,062 | 5,979 | 7,524 | 1,627,641 | 5,975 | 330,838 |
| 3,789 | 4,410 | 2,496,061 | 3,787 | 692,260 | 1,142 | 1,481 | 781,751 | 1,141 | 231,433 |
| 1,596 | 1,805 | 5,648,273 | 1,596 | 1,564,059 | 574 | 669 | 1,697,352 | 574 | 444,861 |
| 1,494,820 | 1,724,111 | 89,659,787 | 1,494,820 | 11,421,521 | 1,192,016 | 1,517,802 | 50,189,957 | 1,192,016 | 4,759,223 |
| 423,460 | 479,041 | 6,562,274 | - | - | 1,170,762 | 1,570,632 | 16,014,423 | - | - |