

**2017 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	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.....	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	674,604,515	
Returns of married persons filing jointly.....	54,693,840	163,327,938	109,309,280	15,066	27,034,744	54,018,657	3,777,892,071	19,589,606	596,481,916	
Returns of married persons filing separately, total.....	3,212,807	4,253,197	3,232,662	* 7,032	675,273	1,020,535	55,175,890	515,723	9,194,021	
Spouse filing.....	3,184,915	4,188,959	3,177,884	* 7,032	668,102	1,011,075	54,906,663	511,707	9,174,423	
Spouse not filing.....	27,892	64,238	54,778	0	7,171	9,460	269,227	* 4,014	* 19,598	
Returns of heads of household.....	21,894,095	56,583,777	21,894,095	0	21,070,724	34,689,682	826,794,462	7,183,094	59,105,705	
Returns of surviving spouses.....	80,557	214,378	80,557	0	80,557	133,822	6,299,441	49,359	760,217	
Returns of single persons.....	73,021,932	68,281,891	63,435,958	9,585,974	3,258,965	4,845,933	103,537,428	1,021,437	9,062,656	
Marital status	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	
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	263,523	4,312,433
Returns of married persons filing jointly.....	25,965,857	50,555,204	3,675,368,525	18,758,119	583,769,164	115,838	135,361	15,127,393	93,472	2,171,411
Returns of married persons filing separately, total.....	592,289	870,127	49,174,939	445,948	8,402,956	7,699	10,513	1,842,887	6,659	308,862
Spouse filing.....	** 592,289	** 870,127	** 49,174,939	** 445,948	** 8,402,956	7,699	10,513	1,842,887	6,659	308,862
Spouse not filing.....	**	**	**	**	**	0	0	0	0	0
Returns of heads of household.....	18,275,838	28,614,698	714,439,049	5,647,532	51,171,776	50,666	62,027	2,714,507	20,494	255,603
Returns of surviving spouses.....	80,557	127,620	6,299,441	49,359	760,217	0	0	0	0	0
Returns of single persons.....	2,089,675	2,993,665	57,339,154	343,853	4,762,045	185,590	213,955	11,545,108	142,898	1,576,557
Marital status	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	
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	2,528,208	21,666,571
Returns of married persons filing jointly.....	1,064,071	1,336,082	114,391,596	813,046	13,070,183	1,414,878	1,992,010	128,483,831	902,401	13,695,636
Returns of married persons filing separately, total.....	46,755	54,135	3,194,261	41,588	401,625	59,389	85,760	2,905,609	42,296	280,800
Spouse filing.....	46,755	54,135	3,194,261	41,588	401,625	*** 59,389	*** 85,760	*** 2,905,608	** 42,296	** 280,800
Spouse not filing.....	0	0	0	0	0	***	***	***	**	**
Returns of heads of household.....	1,495,362	1,717,483	72,183,908	** ** 1,011,553	** ** 5,748,841	3,176,915	4,295,475	113,834,180	** ** 1,139,689	*** 5,521,766
Returns of surviving spouses.....	* 1,000	* 1,000	* 159,222	** **	** **	* 3,173	* 5,202	* 145,161	***	***
Returns of single persons.....	219,059	261,607	8,971,638	145,877	767,500	950,596	1,376,706	31,226,352	443,822	2,168,369

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

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

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

Source: IRS, Statistics of Income 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 2.4

## 2016 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	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.....	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	610,032,939	
Returns of married persons filing jointly.....	54,042,991	161,970,418	108,066,426	6,541	26,869,466	53,903,992	3,531,814,791	19,120,085	540,065,549	
Returns of married persons filing separately, total.....	3,068,134	4,165,682	3,084,902	* 8,103	689,679	1,080,780	49,333,783	508,163	7,693,037	
Spouse filing.....	3,043,204	4,101,583	3,035,102	* 8,103	680,918	1,066,481	48,867,522	503,100	7,659,648	
Spouse not filing.....	24,930	64,099	49,800	0	8,761	14,299	466,260	* 5,063	* 33,389	
Returns of heads of household.....	21,659,639	56,122,599	21,659,639	0	20,896,707	34,462,960	782,269,018	6,854,120	52,678,054	
Returns of surviving spouses.....	90,703	233,158	90,703	0	90,703	142,455	5,571,427	45,505	632,657	
Returns of single persons.....	71,410,690	67,261,035	62,041,962	9,368,728	3,478,203	5,219,072	105,763,286	1,015,277	8,963,643	
Marital status	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	
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	279,710	4,322,940
Returns of married persons filing jointly.....	25,826,040	50,308,073	3,433,634,428	18,325,571	528,008,205	127,302	149,654	16,268,141	99,892	2,225,362
Returns of married persons filing separately, total.....	614,338	931,852	45,128,344	443,413	7,194,845	15,524	21,857	927,159	10,491	127,023
Spouse filing.....	614,338	931,852	45,128,344	443,413	7,194,845	15,524	21,857	927,159	10,491	127,023
Spouse not filing.....	0	0	0	* 0	* 0	0	0	0	0	0
Returns of heads of household.....	18,082,290	28,185,873	674,477,391	5,394,937	45,323,969	55,993	72,340	3,147,423	21,883	384,532
Returns of surviving spouses.....	90,703	136,378	5,571,427	45,505	632,657	0	0	0	0	0
Returns of single persons.....	2,194,921	3,137,619	59,384,326	334,075	4,780,228	193,194	230,987	11,828,833	147,444	1,586,025
Marital status	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	
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	2,432,050	19,387,720
Returns of married persons filing jointly.....	1,084,210	1,373,348	110,703,076	794,776	12,457,446	1,427,419	2,072,916	120,186,383	845,575	12,005,792
Returns of married persons filing separately, total.....	45,866	52,085	2,667,158	39,443	316,512	51,523	74,986	2,723,838	36,812	245,205
Spouse filing.....	45,866	52,085	2,667,158	39,443	316,512	** 51,523	** 74,986	** 2,723,838	36,812	245,205
Spouse not filing.....	0	0	0	0	0	**	**	**	0	0
Returns of heads of household.....	1,482,803	1,707,179	69,448,916	** 967,641	** 5,439,084	3,243,910	4,497,568	112,434,532	** 1,115,068	** 5,091,596
Returns of surviving spouses.....	* 2,016	* 2,016	* 183,166	**	**	* 3,036	* 4,062	91,176	**	**
Returns of single persons.....	234,788	290,175	8,612,868	147,930	740,737	1,054,709	1,560,292	31,451,878	434,595	2,045,126

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

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

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

Source: IRS, Statistics of Income 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 2.4

## 2015 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	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.....	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	
Returns of married persons filing jointly.....	54,210,327	162,879,610	108,406,429	10,534	27,219,637	54,473,181	3,591,336,222	19,334,216	555,816,123	
Returns of married persons filing separately, total.....	2,977,192	3,940,111	3,004,370	* 2,133	614,683	935,741	45,231,975	452,450	7,421,586	
Spouse filing.....	2,947,881	3,875,087	2,945,748	* 2,133	610,482	929,339	44,972,321	450,257	7,398,173	
Spouse not filing.....	29,311	65,024	58,622	0	4,201	6,403	259,654	* 2,193	* 23,413	
Returns of heads of household.....	22,134,303	57,713,803	22,134,303	0	21,375,542	35,579,500	780,884,100	6,704,710	52,377,882	
Returns of surviving spouses.....	84,493	214,419	84,493	0	84,493	129,926	5,323,151	39,088	614,977	
Returns of single persons.....	71,086,947	67,190,833	61,804,000	9,275,971	3,593,318	5,386,833	103,774,801	1,011,823	8,526,297	
Marital status	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	
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
Returns of married persons filing jointly.....	26,159,872	50,749,150	3,492,199,059	18,529,317	543,423,087	121,864	146,599	15,339,825	92,529	2,224,593
Returns of married persons filing separately, total.....	536,556	818,128	40,667,407	392,072	6,812,470	12,556	15,918	1,012,972	8,448	171,596
Spouse filing.....	533,351	812,721	40,438,386	389,879	6,789,058	12,556	15,918	1,012,972	8,448	171,596
Spouse not filing.....	3,205	5,406	229,021	* 2,193	* 23,413	0	0	0	0	0
Returns of heads of household.....	18,218,926	28,413,189	667,654,750	5,228,534	45,080,219	54,348	65,472	2,956,198	24,892	353,173
Returns of surviving spouses.....	83,505	127,092	5,195,130	38,100	600,437	0	0	0	0	0
Returns of single persons.....	2,193,180	3,139,745	52,122,362	309,933	3,633,382	210,443	246,317	14,081,518	157,018	2,040,200
Marital status	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	
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
Returns of married persons filing jointly.....	1,089,853	1,373,021	111,712,626	775,273	12,820,818	1,544,203	2,204,410	130,083,562	898,040	13,270,056
Returns of married persons filing separately, total.....	34,054	36,707	2,089,602	29,394	313,842	49,969	64,989	2,661,236	34,682	306,323
Spouse filing.....	34,054	36,707	2,089,602	29,394	313,842	** 49,969	** 64,989	** 2,661,236	34,682	306,323
Spouse not filing.....	0	0	0	0	0	**	**	**	0	0
Returns of heads of household.....	1,512,224	1,735,714	69,339,932	** 966,236	** 5,416,646	3,729,321	5,365,124	121,495,614	** 1,105,407	** 4,946,699
Returns of surviving spouses.....	* 849	* 849	* 100,635	**	**	* 1,985	* 1,985	168,822	**	**
Returns of single persons.....	242,240	284,137	8,184,704	138,627	651,427	1,189,665	1,716,635	35,755,578	457,773	2,411,463

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

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

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

Source: IRS, Statistics of Income 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 2.4

**2014 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	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.....	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	
Returns of married persons filing jointly.....	53,924,864	162,567,871	107,818,907	7,276	27,406,287	54,748,964	3,456,809,956	19,209,458	525,526,636	
Returns of married persons filing separately, total.....	2,949,371	3,830,801	2,977,679	* 5,968	598,380	853,122	47,458,685	433,141	8,774,048	
Spouse filing.....	2,915,087	3,746,498	2,909,119	* 5,968	588,922	837,379	47,013,782	426,959	8,745,019	
Spouse not filing.....	34,284	84,303	68,560	0	9,458	15,743	444,902	6,182	29,029	
Returns of heads of household.....	22,077,498	57,722,405	22,077,498	0	21,330,567	35,644,907	753,504,572	6,522,836	48,447,137	
Returns of surviving spouses.....	75,256	204,741	75,256	0	75,256	129,485	4,333,043	37,923	504,867	
Returns of single persons.....	69,579,590	66,086,172	60,545,977	9,031,300	3,713,597	5,540,195	101,018,286	983,471	7,885,895	
Marital status	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	
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
Returns of married persons filing jointly.....	26,336,340	51,022,812	3,360,884,718	18,383,465	513,817,050	118,156	139,028	14,162,482	91,947	1,973,222
Returns of married persons filing separately, total.....	526,915	753,814	43,197,002	375,297	8,183,983	13,818	15,970	819,152	9,757	130,589
Spouse filing.....	518,466	740,091	42,797,174	370,125	8,156,913	13,818	15,970	819,152	9,757	130,589
Spouse not filing.....	8,449	13,723	399,828	5,172	27,070	0	0	0	0	0
Returns of heads of household.....	18,039,463	28,166,353	638,982,798	5,066,543	41,148,557	56,394	67,830	3,108,545	31,111	326,857
Returns of surviving spouses.....	75,244	125,137	4,307,101	37,911	502,340	* 3	* 6	* 12,577	* 3	* 21
Returns of single persons.....	2,259,764	3,209,221	51,889,351	301,895	3,480,553	195,438	234,787	12,455,909	141,084	1,843,733
Marital status	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	
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
Returns of married persons filing jointly.....	1,082,308	1,352,496	107,398,699	782,404	12,286,946	1,573,051	2,234,628	126,365,529	931,101	12,620,304
Returns of married persons filing separately, total.....	26,979	29,006	1,755,558	20,862	277,273	47,251	54,333	2,750,061	36,636	341,110
Spouse filing.....	** 26,979	** 29,006	** 1,755,558	20,862	277,273	46,241	52,313	2,704,987	35,626	339,151
Spouse not filing.....	**	**	**	0	0	* 1,010	* 2,019	* 45,075	* 1,010	* 1,958
Returns of heads of household.....	1,483,875	1,718,902	66,790,914	921,908	5,112,968	3,956,232	5,691,822	125,723,988	1,142,458	5,211,508
Returns of surviving spouses.....	* 1,298	* 2,293	* 109,429	* 303	* 12,101	* 2,048	* 2,048	* 147,027	* 1,039	* 10,362
Returns of single persons.....	225,487	271,869	7,687,332	121,039	601,869	1,255,461	1,824,318	34,859,237	459,096	2,171,203

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

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

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

Source: IRS, Statistics of Income 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 2.4

**2013 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Number of returns filed by dependents	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.....	147,351,299	289,929,032	192,237,646	9,038,144	53,403,011	97,691,386	4,121,070,165	26,800,472	534,897,177	
Returns of married persons filing jointly.....	53,910,326	163,176,590	107,803,553	* 7,533	27,610,506	55,373,037	3,252,503,578	19,010,202	475,484,888	
Returns of married persons filing separately, total.....	2,811,050	3,748,737	2,827,260	* 7,521	600,646	921,477	41,182,016	434,873	6,940,867	
Spouse filing.....	2,786,327	3,692,188	2,778,807	* 7,521	595,958	913,381	40,935,452	431,535	6,903,389	
Spouse not filing.....	24,723	56,549	48,454	0	4,688	8,095	246,563	3,338	37,478	
Returns of heads of household.....	21,991,339	57,555,096	21,991,339	0	21,279,635	35,563,757	720,534,157	6,306,569	44,144,257	
Returns of surviving spouses.....	75,231	215,285	75,231	0	75,231	140,054	4,275,079	37,293	439,364	
Returns of single persons.....	68,563,354	65,233,323	59,540,263	9,023,090	3,836,993	5,693,060	102,575,336	1,011,535	7,887,802	
Marital status	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	
All returns, total.....	47,336,162	83,544,133	3,866,992,412	23,883,588	513,206,737	428,292	521,537	32,473,423	307,466	4,308,980
Returns of married persons filing jointly.....	26,511,423	51,460,384	3,159,495,060	18,190,426	464,582,957	137,199	162,258	15,468,961	98,891	2,125,922
Returns of married persons filing separately, total.....	531,565	801,486	37,599,097	379,623	6,416,558	19,993	24,158	1,376,126	15,672	221,756
Spouse filing.....	528,870	797,382	37,404,019	377,278	6,381,120	18,992	21,158	1,357,566	15,672	221,756
Spouse not filing.....	2,695	4,103	195,078	2,346	35,438	* 1,001	* 3,000	18,560	0	0
Returns of heads of household.....	17,907,730	27,884,952	612,815,286	4,945,390	38,114,742	62,530	76,287	3,143,220	33,558	243,360
Returns of surviving spouses.....	72,226	130,026	4,142,759	35,292	431,909	* 30	* 30	-38,766	0	0
Returns of single persons.....	2,313,218	3,267,285	52,940,209	332,856	3,660,571	208,541	258,805	12,523,882	159,344	1,717,942
Marital status	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	
All returns, total.....	2,776,287	3,317,178	173,434,829	1,749,525	16,564,328	7,087,720	10,308,537	282,294,027	2,430,424	18,626,450
Returns of married persons filing jointly.....	1,086,471	1,368,757	103,796,002	758,117	11,439,555	1,637,237	2,381,638	122,825,127	880,926	11,680,354
Returns of married persons filing separately, total.....	31,869	34,511	1,872,039	27,138	245,113	49,009	61,322	1,853,894	34,604	205,501
Spouse filing.....	30,876	33,519	1,839,115	26,145	243,073	49,009	61,322	1,853,894	34,604	205,501
Spouse not filing.....	* 993	* 993	* 32,925	* 993	* 2,040	*	*	*	0	0
Returns of heads of household.....	1,447,064	1,664,785	60,875,981	868,897	4,387,285	4,067,241	5,937,734	121,188,860	1,046,873	4,503,132
Returns of surviving spouses.....	* 1,991	* 3,982	* 71,451	0	0	* 6,016	* 6,016	284,709	* 4,006	* 14,721
Returns of single persons.....	208,891	245,143	6,819,356	95,373	492,374	1,328,217	1,921,827	36,141,437	464,013	2,222,742

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

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

Source: IRS, Statistics of Income 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 2.4

**2012 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

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

Marital status	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.....	144,928,472	287,733,123	189,820,730	53,110,349	97,912,393	4,178,183,558	26,771,470	520,568,966		
Returns of married persons filing jointly.....	53,718,396	163,057,537	107,415,760	27,690,901	55,641,777	3,313,523,960	19,009,800	461,255,380		
Returns of married persons filing separately, total.....	2,663,017	3,623,709	2,684,595	595,714	939,115	45,284,926	407,881	6,925,351		
Spouse filing.....	2,631,493	3,546,595	2,621,546	585,537	925,049	44,495,304	400,582	6,779,230		
Spouse not filing.....	31,525	77,114	63,048	10,178	14,066	789,622	7,298	146,121		
Returns of heads of household.....	21,814,184	57,586,931	21,814,184	21,127,629	35,772,748	710,844,463	6,284,271	43,085,548		
Returns of surviving spouses.....	77,021	217,732	77,021	77,021	140,712	5,018,046	39,993	565,833		
Returns of single persons.....	66,655,855	63,247,213	57,829,172	3,619,084	5,418,042	103,512,164	1,029,526	8,736,855		
Marital status	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	
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
Returns of married persons filing jointly.....	26,623,548	51,713,887	3,216,534,375	18,206,821	449,401,784	151,529	174,866	17,584,394	110,694	2,444,249
Returns of married persons filing separately, total.....	526,917	797,470	41,246,596	353,869	6,387,967	19,241	23,555	1,069,722	14,671	160,301
Spouse filing.....	516,740	783,407	40,457,081	346,571	6,241,846	19,241	23,555	1,069,722	14,671	160,301
Spouse not filing.....	10,177	14,063	789,514	7,298	146,121	0	0	0	0	0
Returns of heads of household.....	17,815,526	27,889,429	603,826,204	4,885,332	36,809,531	51,017	61,577	2,708,025	26,475	258,102
Returns of surviving spouses.....	75,717	131,402	4,882,449	38,689	548,810	* 6	* 6	* -9,026	0	0
Returns of single persons.....	2,202,291	3,088,142	53,266,943	333,742	3,967,501	243,801	307,444	15,958,550	189,724	2,262,269
Marital status	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	
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
Returns of married persons filing jointly.....	1,109,460	1,384,834	105,925,941	746,393	11,529,824	1,598,467	2,368,191	123,657,614	861,623	11,970,823
Returns of married persons filing separately, total.....	33,710	38,979	2,337,403	25,200	313,347	49,753	79,111	2,547,678	32,063	277,332
Spouse filing.....	** 33,710	** 38,979	** 2,337,403	25,200	313,347	49,753	79,111	2,547,678	32,063	277,332
Spouse not filing.....	**	**	**	0	0	*	*	*	0	0
Returns of heads of household.....	1,471,378	1,714,659	62,131,916	884,855	4,566,604	4,075,215	6,107,083	120,434,496	1,101,090	4,566,437
Returns of surviving spouses.....	* 3,009	* 5,014	* 191,665	* 2,009	* 9,173	* 3,296	* 4,290	* 157,788	* 1,304	* 17,022
Returns of single persons.....	220,403	265,350	7,515,044	128,931	573,515	1,162,264	1,757,106	32,474,550	421,158	2,182,643

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

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

Source: IRS, Statistics of Income 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 2.4

**2011 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

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

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents						
				Total			Total income tax			
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount		
All returns, total.....	145,370,240	289,305,821	189,960,365	53,501,765	99,345,455	3,874,702,776	26,320,715	456,798,194		
Returns of married persons filing jointly.....	53,353,614	162,693,475	106,695,198	27,801,997	55,998,277	3,052,596,473	18,773,409	405,437,470		
Returns of married persons filing separately, total.....	2,591,000	3,550,306	2,604,551	608,586	945,754	38,101,843	418,185	5,393,779		
Spouse filing.....	2,565,428	3,467,084	2,553,409	599,205	913,675	37,783,967	416,343	5,335,131		
Spouse not filing.....	25,572	83,222	51,143	9,381	32,079	317,875	1,842	58,648		
Returns of heads of household.....	22,061,944	58,601,597	22,061,944	21,259,531	36,539,653	682,445,527	6,101,219	38,122,459		
Returns of surviving spouses.....	69,176	182,705	69,176	69,176	113,530	4,098,137	36,866	444,562		
Returns of single persons.....	67,294,506	64,277,738	58,529,497	3,762,476	5,748,241	97,460,797	991,035	7,399,924		
Marital status	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	
All returns, total.....	47,334,047	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
Returns of married persons filing jointly.....	26,722,686	51,860,585	2,958,501,084	17,985,975	394,144,721	163,964	200,956	17,886,824	124,515	2,277,968
Returns of married persons filing separately, total.....	528,974	799,581	33,489,459	353,755	4,818,298	22,333	37,943	1,231,514	15,451	180,670
Spouse filing.....	522,619	782,573	33,225,111	351,921	4,762,331	17,328	22,879	1,183,857	15,451	180,670
Spouse not filing.....	6,355	17,008	264,349	1,834	55,967	* 5,005	* 15,064	47,657	0	0
Returns of heads of household.....	17,791,965	27,900,741	575,866,274	4,778,639	32,428,151	54,102	69,560	2,795,833	24,548	269,189
Returns of surviving spouses.....	69,176	110,371	4,098,137	36,866	444,562	0	0	0	0	0
Returns of single persons.....	2,221,246	3,145,345	50,736,846	338,569	3,377,544	222,851	267,684	12,491,030	166,905	1,719,421
Marital status	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	
All returns, total.....	2,852,074	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
Returns of married persons filing jointly.....	1,086,998	1,365,997	98,593,948	712,442	10,307,274	1,708,825	2,570,739	124,275,063	883,759	11,509,528
Returns of married persons filing separately, total.....	42,119	49,180	2,719,675	33,453	325,424	44,849	59,051	2,165,580	34,116	217,190
Spouse filing.....	42,119	49,180	2,719,675	33,453	325,424	44,841	59,043	2,155,663	34,108	214,509
Spouse not filing.....	0	0	0	0	0	* 8	* 8	* 9,916	* 8	* 2,681
Returns of heads of household.....	1,470,780	1,712,433	59,911,523	849,905	4,166,919	4,359,414	6,856,919	122,085,419	1,005,976	3,992,933
Returns of surviving spouses.....	* 140	* 141	* 21,830	* 138	* 2,582	* 3,018	* 3,018	22,595	0	0
Returns of single persons.....	252,038	303,014	8,206,392	129,220	668,380	1,322,781	2,032,198	32,176,665	394,768	1,902,838

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

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

Source: IRS, Statistics of Income 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 2.4

## 2010 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	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
<b>All returns, total.....</b>	<b>142,892,051</b>	<b>287,678,582</b>	<b>188,581,547</b>	<b>53,322,437</b>	<b>99,097,034</b>	<b>3,793,875,826</b>	<b>24,396,672</b>	<b>420,825,168</b>
Returns of married persons filing jointly.....	53,526,090	163,507,267	107,050,874	28,073,178	56,456,393	2,994,186,339	17,588,182	374,289,262
Returns of married persons filing separately, total.....	2,532,292	3,471,347	2,552,564	589,140	918,783	36,315,556	369,636	5,107,642
Spouse filing.....	2,510,018	3,419,112	2,508,015	585,466	911,097	35,795,643	368,179	4,997,397
Spouse not filing.....	22,274	52,235	44,549	3,675	7,686	519,913	1,458	110,245
Returns of heads of household.....	21,916,717	58,225,807	21,916,717	21,162,914	36,309,090	668,571,707	5,546,346	34,132,115
Returns of surviving spouses.....	70,595	188,233	70,595	70,595	117,638	3,559,151	27,940	347,170
Returns of single persons.....	64,846,356	62,285,928	56,990,798	3,426,609	5,295,130	91,243,073	864,567	6,948,978

  

Marital status	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
<b>All returns, total.....</b>	<b>47,482,209</b>	<b>84,399,229</b>	<b>3,565,497,862</b>	<b>21,977,938</b>	<b>403,655,450</b>	<b>498,528</b>	<b>645,182</b>	<b>37,467,754</b>	<b>325,287</b>	<b>4,479,234</b>
Returns of married persons filing jointly.....	27,136,089	52,798,839	2,919,469,007	16,953,199	366,633,057	170,830	218,832	19,047,528	120,055	2,222,035
Returns of married persons filing separately, total.....	517,329	793,568	32,516,609	316,125	4,705,324	16,773	24,223	1,079,817	12,770	158,003
Spouse filing.....	513,654	786,879	31,996,696	314,667	4,595,080	16,773	24,223	1,079,817	12,770	158,003
Spouse not filing.....	3,675	6,689	519,913	1,458	110,245	0	0	0	0	0
Returns of heads of household.....	17,792,686	27,938,686	565,496,768	4,373,135	28,943,222	63,825	84,090	3,360,657	26,893	322,552
Returns of surviving spouses.....	69,297	107,469	3,504,898	27,640	339,227	0	0	0	0	0
Returns of single persons.....	1,966,807	2,760,667	44,510,580	307,839	3,034,620	247,100	318,038	13,979,752	165,570	1,776,644

  

Marital status	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
<b>All returns, total.....</b>	<b>2,859,793</b>	<b>3,455,796</b>	<b>164,186,631</b>	<b>1,523,996</b>	<b>13,547,588</b>	<b>6,863,549</b>	<b>10,596,827</b>	<b>237,440,473</b>	<b>1,790,839</b>	<b>11,813,249</b>
Returns of married persons filing jointly.....	1,091,375	1,363,246	96,134,723	665,048	9,126,000	1,388,884	2,075,476	88,026,546	576,912	6,224,982
Returns of married persons filing separately, total.....	33,486	40,533	2,024,184	20,868	223,368	45,485	60,460	2,070,908	31,513	159,226
Spouse filing.....	33,486	40,533	2,024,184	20,868	223,368	44,487	59,462	2,045,787	31,513	159,226
Spouse not filing.....	0	0	0	0	0	* 998	* 998	* 25,122	0	0
Returns of heads of household.....	1,511,940	1,788,447	58,695,842	740,671	3,641,697	4,190,409	6,497,867	116,190,150	858,196	3,648,898
Returns of surviving spouses.....	* 2,950	* 2,950	* 140,704	0	0	* 6,221	* 7,219	* 220,513	* 300	* 7,944
Returns of single persons.....	220,041	260,620	7,191,177	97,410	556,523	1,232,550	1,955,805	30,932,356	323,919	1,772,199

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

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

Source: IRS, Statistics of Income 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 2.4



**2009 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

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

Marital status	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.....	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		
Returns of married persons filing jointly.....	53,570,158	163,495,090	107,134,748	28,103,045	56,360,342	2,825,714,274	17,199,298	338,538,964		
Returns of married persons filing separately, total.....	2,539,588	3,491,933	2,558,762	606,678	933,171	34,523,783	365,500	4,771,907		
Spouse filing.....	2,517,417	3,440,194	2,514,423	601,542	925,771	34,229,973	363,405	4,734,011		
Spouse not filing.....	22,171	51,739	44,339	5,136	7,399	293,810	2,096	37,896		
Returns of heads of household.....	21,496,275	56,607,382	21,496,275	20,717,744	35,111,107	637,876,696	5,285,764	31,162,253		
Returns of surviving spouses.....	68,880	175,587	68,880	68,880	106,707	3,066,884	29,236	279,690		
Returns of single persons.....	62,819,226	60,469,517	54,953,588	3,533,560	5,515,929	88,398,584	833,078	6,245,568		
Marital status	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	
All returns, total.....	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	4,361,044
Returns of married persons filing jointly.....	27,192,903	52,932,625	2,759,982,996	16,626,194	332,456,343	186,232	235,727	18,769,861	121,254	2,106,829
Returns of married persons filing separately, total.....	534,017	820,224	30,792,278	309,309	4,368,041	23,592	29,682	1,219,293	15,543	142,163
Spouse filing.....	529,884	813,829	30,536,383	308,217	4,332,264	23,592	29,682	1,219,293	15,543	142,163
Spouse not filing.....	4,132	6,396	255,895	* 1,092	* 35,777	0	0	0	0	0
Returns of heads of household.....	17,422,629	27,138,655	541,641,175	4,186,860	26,623,661	67,057	80,093	3,483,531	31,790	307,569
Returns of surviving spouses.....	68,880	103,668	3,066,884	29,236	279,690	0	0	0	0	0
Returns of single persons.....	2,057,333	2,931,713	44,188,176	289,639	2,815,922	258,258	320,663	14,514,203	168,947	1,804,484
Marital status	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	
All returns, total.....	2,769,155	3,330,871	154,039,437	1,425,715	12,341,928	6,512,094	10,103,334	207,573,015	1,623,074	8,712,100
Returns of married persons filing jointly.....	1,051,080	1,296,811	90,607,060	611,609	8,373,778	1,223,904	1,895,178	70,342,124	478,482	4,241,115
Returns of married persons filing separately, total.....	32,736	38,987	1,948,378	25,298	225,920	36,270	44,277	1,710,623	26,257	143,512
Spouse filing.....	32,736	38,987	1,948,378	25,298	225,920	35,267	43,273	1,672,708	25,253	141,393
Spouse not filing.....	0	0	0	0	0	* 1,004	* 1,004	* 37,915	* 1,004	* 2,119
Returns of heads of household.....	1,429,771	1,668,309	53,942,239	682,176	3,197,846	4,029,513	6,224,051	107,230,617	813,313	2,994,590
Returns of surviving spouses.....	* 1,995	* 1,995	* 79,604	* 996	* 888	* 1,043	* 1,043	* 67,703	* 40	* 8,789
Returns of single persons.....	253,572	324,769	7,462,156	105,637	543,497	1,221,363	1,938,784	28,221,947	304,982	1,324,095

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

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

Source: IRS, Statistics of Income Division, July 2011

## 2008 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

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

Marital status	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.....	142,450,569	282,928,837	186,566,853	52,652,530	96,361,984	3,832,406,069	26,660,684	451,109,565			
Returns of married persons filing jointly.....	53,655,844	163,910,790	107,308,128	28,312,415	56,602,662	3,059,793,871	19,166,062	402,680,298			
Returns of married persons filing separately, total.....	2,717,037	3,732,638	2,728,267	645,333	1,004,371	40,930,712	438,451	5,763,869			
Spouse filing.....	2,698,788	3,685,725	2,691,771	639,598	993,954	40,507,178	434,743	5,701,331			
Spouse not filing.....	18,249	46,913	36,496	5,735	10,417	423,534	3,707	62,537			
Returns of heads of household.....	21,098,890	54,705,749	21,097,887	20,302,738	33,607,861	638,111,423	6,032,167	35,189,289			
Returns of surviving spouses.....	82,276	219,407	82,276	82,276	137,130	4,161,525	39,149	384,092			
Returns of single persons.....	64,896,521	60,360,254	55,350,295	3,309,767	5,009,959	89,408,538	984,856	7,092,018			
Marital status	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		
All returns, total.....	47,279,066	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	
Returns of married persons filing jointly.....	27,409,599	53,211,841	2,990,024,118	18,524,881	395,222,115	210,095	274,343	23,083,288	155,384	2,950,000	
Returns of married persons filing separately, total.....	562,432	870,450	35,731,125	370,902	5,128,704	21,610	25,435	1,594,063	18,568	250,352	
Spouse filing.....	556,697	860,033	35,307,591	367,194	5,066,167	21,610	25,435	1,594,063	18,568	250,352	
Spouse not filing.....	5,735	10,417	423,534	3,707	62,537	0	0	0	0	0	
Returns of heads of household.....	17,219,849	26,410,499	544,334,115	4,768,153	30,057,434	** 59,130	** 74,716	** 3,305,588	31,030	333,109	
Returns of surviving spouses.....	82,275	132,181	4,161,418	39,149	384,092	**	**	**	0	0	
Returns of single persons.....	2,004,911	2,813,831	48,006,793	369,540	3,519,831	281,720	348,544	14,462,549	203,746	1,756,377	
Marital status	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		
All returns, total.....	2,760,340	3,304,077	157,748,606	1,686,504	13,905,142	5,924,210	8,896,066	196,785,505	1,791,622	9,560,174	
Returns of married persons filing jointly.....	1,073,286	1,328,636	92,824,608	711,542	9,311,662	1,152,602	1,787,842	68,026,375	521,765	4,657,739	
Returns of married persons filing separately, total.....	39,647	45,275	2,059,201	28,418	207,168	48,372	63,211	3,006,655	36,343	302,160	
Spouse filing.....	39,647	45,275	2,059,201	28,418	207,168	48,372	63,211	3,006,655	36,343	302,160	
Spouse not filing.....	0	0	0	0	0	0	0	0	0	0	
Returns of heads of household.....	1,448,618	1,690,955	55,809,012	839,394	3,753,005	3,682,407	5,431,693	100,298,448	889,586	3,226,327	
Returns of surviving spouses.....	* 965	* 1,273	* 117,284	* 310	* 18,967	* 2,672	* 3,675	* 111,101	* 665	* 13,863	
Returns of single persons.....	197,824	237,938	6,938,501	106,840	614,340	1,038,158	1,609,646	25,342,925	343,263	1,360,086	
Marital status	Exemptions for dependents--continued										
	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							
All returns, total.....	* 3,013	* 7,027	243,010	* 3,013	* 19,373						
Returns of married persons filing jointly.....	* 3,013	* 7,027	243,010	* 3,013	* 19,373						
Returns of married persons filing separately, total.....	0	0	0	0	0						
Spouse filing.....	0	0	0	0	0						
Spouse not filing.....	0	0	0	0	0						
Returns of heads of household.....	0	0	0	0	0						
Returns of surviving spouses.....	0	0	0	0	0						
Returns of single persons.....	0	0	0	0	0						

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

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

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

Source: IRS, Statistics of Income Division, July 2010

7-Aug-09

**2007 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

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

Marital status	Number of returns [1]	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.....	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		
Returns of married persons filing jointly.....	54,065,030	165,246,689	108,124,023	28,688,852	57,122,666	3,184,250,532	19,975,332	426,561,896		
Returns of married persons filing separately, total.....	2,730,935	3,699,192	2,753,795	608,220	945,398	43,656,139	432,297	6,069,241		
Spouse filing.....	2,698,439	3,618,566	2,688,802	598,124	929,764	42,937,609	425,407	5,967,749		
Spouse not filing.....	32,496	80,627	64,993	10,096	15,634	718,529	6,890	101,492		
Returns of heads of household.....	21,169,039	54,298,587	21,169,039	20,327,090	33,129,548	633,601,664	6,349,419	35,403,444		
Returns of surviving spouses.....	86,923	230,646	86,923	86,923	143,723	4,937,327	43,718	522,816		
Returns of single persons.....	64,926,879	59,138,256	54,618,617	3,024,476	4,519,639	86,466,434	989,112	7,334,390		
Marital status	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	
All returns, total.....	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
Returns of married persons filing jointly.....	27,824,342	53,947,574	3,117,249,689	19,345,763	419,346,135	211,418	257,615	23,660,250	158,064	3,153,707
Returns of married persons filing separately, total.....	542,957	842,455	38,931,715	377,268	5,474,241	16,183	18,882	794,314	14,961	93,365
Spouse filing.....	534,858	830,474	38,283,139	371,377	5,376,003	16,183	18,882	794,314	14,961	93,365
Spouse not filing.....	8,098	11,981	648,576	5,891	98,238	--	--	--	--	--
Returns of heads of household.....	17,347,631	26,367,650	542,638,936	5,047,255	30,088,935	83,405	101,014	4,674,877	50,942	450,212
Returns of surviving spouses.....	86,923	139,937	4,937,327	43,718	522,816	--	--	--	--	--
Returns of single persons.....	1,785,886	2,450,001	43,796,910	349,242	3,385,160	283,363	370,095	16,547,911	220,437	2,085,364
Marital status	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	
All returns, total.....	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
Returns of married persons filing jointly.....	1,072,531	1,327,009	93,108,478	731,418	9,424,022	1,057,561	1,590,468	62,319,870	502,631	4,201,852
Returns of married persons filing separately, total.....	29,359	34,365	1,844,631	25,868	240,838	37,795	49,695	3,108,913	28,136	378,800
Spouse filing.....	28,703	33,708	1,838,786	25,868	240,838	35,798	46,699	3,038,960	27,137	375,546
Spouse not filing.....	*657	*657	*5,845	--	--	*1,998	*2,996	*69,953	*999	*3,254
Returns of heads of household.....	1,411,701	1,623,530	55,212,472	846,452	3,892,775	3,494,628	5,037,354	93,481,617	932,471	3,051,603
Returns of surviving spouses.....	*830	*1,145	*121,771	*830	*12,847	*1,642	*2,641	*22,121	--	--
Returns of single persons.....	239,286	292,159	7,903,484	127,369	633,953	946,067	1,407,384	23,691,840	336,036	1,368,092

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

[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.

**2006 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents						
				Total			Total income tax			
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount		
All returns, total.....	138,394,754	275,256,944	181,770,971	51,367,931	93,485,972	3,688,689,632	27,087,423	437,839,973		
Joint returns of married persons.....	53,294,930	162,953,029	106,586,845	28,310,350	56,366,184	2,982,628,368	19,695,804	393,353,289		
Separate returns of married persons, total.....	2,524,941	3,424,065	2,556,922	572,782	867,143	36,571,846	406,396	5,050,869		
Spouse filing.....	2,488,049	3,335,040	2,484,139	561,464	850,901	36,009,818	397,500	4,989,297		
Spouse not filing.....	36,892	89,024	72,783	11,318	16,241	562,028	8,896	61,572		
Returns of heads of household.....	20,669,369	52,960,974	20,669,369	19,804,850	32,291,606	592,476,436	6,089,801	32,668,083		
Returns of surviving spouses.....	74,771	192,979	74,771	74,771	118,208	3,462,218	32,077	336,150		
Returns of single persons.....	61,830,743	55,725,896	51,883,064	2,605,177	3,842,832	73,550,765	863,345	6,431,582		
Marital status	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
All returns, total.....	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
Joint returns of married persons.....	27,454,327	53,376,758	2,914,698,187	19,063,997	385,551,328	242,755	310,285	27,852,472	189,359	3,791,091
Separate returns of married persons, total.....	508,634	757,511	33,422,960	354,714	4,677,554	27,073	35,356	1,566,098	22,600	213,919
Spouse filing.....	499,472	743,437	32,988,062	347,974	4,634,800	25,056	33,327	1,485,581	20,582	208,319
Spouse not filing.....	9,162	14,074	434,898	6,740	42,754	*2,017	*2,029	*80,517	*2,017	*5,601
Returns of heads of household.....	16,893,683	25,823,924	507,734,701	4,823,889	27,784,560	83,351	102,087	4,082,273	50,594	393,140
Returns of surviving spouses.....	73,763	115,871	3,438,562	32,076	336,146	*42	*42	*30,753	*42	*7,691
Returns of single persons.....	1,566,834	2,203,086	37,399,374	303,761	2,925,946	285,664	366,758	16,156,229	229,447	2,017,590
Marital status	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
All returns, total.....	2,698,088	3,193,632	151,674,279	1,705,172	14,056,542	5,114,905	7,200,662	161,744,575	1,646,384	7,905,116
Joint returns of married persons.....	1,036,344	1,260,192	90,629,206	713,947	9,569,794	986,700	1,418,949	56,310,780	480,155	3,865,686
Separate returns of married persons, total.....	27,039	30,492	1,676,419	23,313	243,833	30,814	43,783	1,300,749	23,506	81,305
Spouse filing.....	26,900	30,354	1,629,806	23,174	230,616	30,814	43,783	1,300,749	23,506	81,305
Spouse not filing.....	*139	*139	*46,612	*139	*13,218	--	--	--	--	--
Returns of heads of household.....	**1,436,119	**1,658,832	**53,021,322	**867,492	**3,675,719	3,378,126	4,706,764	86,818,536	888,186	2,897,676
Returns of surviving spouses.....	**	**	**	**	**	*2,294	*2,294	*57,258	--	--
Returns of single persons.....	198,586	244,115	6,347,333	100,419	567,195	716,970	1,028,873	17,257,253	254,538	1,060,449
Marital status	Exemptions for dependents--continued									
	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					
All returns, total.....	29,742	52,401	2,217,746	14,870	270,753					
Joint returns of married persons.....	14,483	23,988	1,630,985	10,942	218,176					
Separate returns of married persons, total.....	--	--	--	--	--					
Spouse filing.....	--	--	--	--	--					
Spouse not filing.....	--	--	--	--	--					
Returns of heads of household.....	*8,326	*15,020	*180,717	*1,632	*2,053					
Returns of surviving spouses.....	--	--	--	--	--					
Returns of single persons.....	6,933	13,393	406,044	*2,296	*50,524					

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

\*\* Data combined to avoid disclosure of specific taxpayer information.

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

Source: IRS, Statistics of Income Division, July 2008

**2005 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	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
<b>All returns, total.....</b>	<b>134,372,678</b>	<b>269,043,070</b>	<b>177,199,436</b>	<b>50,530,455</b>	<b>91,843,635</b>	<b>3,437,500,242</b>	<b>26,892,206</b>	<b>401,429,731</b>
Joint returns of married persons.....	52,505,729	161,019,002	105,009,460	28,228,369	56,009,543	2,780,294,766	19,661,681	360,695,320
Separate returns of married persons, total.....	2,462,804	3,350,958	2,478,294	584,092	872,665	33,451,534	413,668	4,428,694
Spouse filing.....	2,441,153	3,296,121	2,434,992	576,865	861,129	33,197,159	409,391	4,414,629
Spouse not filing.....	21,651	54,838	43,302	7,227	11,536	254,376	*4,277	*14,065
Returns of heads of household.....	19,985,059	51,109,119	19,985,059	19,097,823	31,124,060	550,988,829	5,901,636	29,926,906
Returns of surviving spouses.....	71,111	188,663	71,111	71,111	117,552	3,881,109	33,793	489,948
Returns of single persons.....	59,347,974	53,375,327	49,655,512	2,549,061	3,719,815	68,884,003	881,428	5,888,862

  

Marital status	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
<b>All returns, total.....</b>	<b>45,872,301</b>	<b>81,170,334</b>	<b>3,256,899,957</b>	<b>24,373,942</b>	<b>385,909,404</b>	<b>736,110</b>	<b>967,043</b>	<b>53,187,893</b>	<b>565,341</b>	<b>6,605,757</b>
Joint returns of married persons.....	27,383,294	53,062,076	2,716,205,555	19,011,769	353,513,354	290,331	375,415	29,985,077	234,403	3,954,438
Separate returns of married persons, total.....	516,863	764,312	30,463,243	363,135	4,100,236	32,303	39,742	1,535,117	23,413	200,254
Spouse filing.....	511,646	755,792	30,261,450	359,863	4,086,752	31,298	38,737	1,514,211	23,413	200,254
Spouse not filing.....	5,217	8,520	201,793	*3,272	*13,484	*1,005	*1,005	*20,906	--	--
Returns of heads of household.....	16,392,592	25,157,942	472,982,801	4,671,259	25,277,569	122,689	161,308	5,488,821	76,246	438,099
Returns of surviving spouses.....	70,075	113,750	3,866,546	33,793	489,948	*41	*41	*31,048	*41	*8,361
Returns of single persons.....	1,509,478	2,072,254	33,381,812	293,986	2,528,297	290,747	390,536	16,147,830	231,237	2,004,604

  

Marital status	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
<b>All returns, total.....</b>	<b>2,621,622</b>	<b>3,104,763</b>	<b>140,966,727</b>	<b>1,681,586</b>	<b>12,736,381</b>	<b>4,757,364</b>	<b>6,601,495</b>	<b>147,581,125</b>	<b>1,626,220</b>	<b>7,090,093</b>
Joint returns of married persons.....	1,012,237	1,215,910	84,113,423	720,413	8,692,024	940,317	1,356,142	50,796,329	480,825	3,229,115
Separate returns of married persons, total.....	24,589	26,218	1,167,951	21,282	139,025	37,145	42,392	1,503,987	25,355	108,499
Spouse filing.....	24,589	26,218	1,167,951	21,282	139,025	36,140	40,382	1,472,311	24,349	107,918
Spouse not filing.....	--	--	--	--	--	*1,005	*2,010	*31,677	*1,005	*581
Returns of heads of household.....	1,385,856	1,608,661	49,868,837	832,451	3,454,627	3,068,544	4,196,149	78,440,123	840,755	2,719,083
Returns of surviving spouses.....	*3	*3	*1,420	*3	*267	*2,659	*3,758	*68,151	--	--
Returns of single persons.....	198,937	253,971	5,815,096	107,436	450,438	708,699	1,003,054	16,772,535	279,286	1,033,396

  

Marital status	Exemptions for dependents--continued				
	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
<b>All returns, total.....</b>	<b>131,544</b>	<b>287,446</b>	<b>9,913,479</b>	<b>93,982</b>	<b>1,128,508</b>
Joint returns of married persons.....	77,769	182,942	7,653,058	63,198	929,012
Separate returns of married persons, total.....	*2,004	*2,008	*118,687	*2,003	*8,588
Spouse filing.....	*2,004	*2,008	*118,687	*2,003	*8,588
Spouse not filing.....	--	--	--	--	--
Returns of heads of household.....	26,527	49,276	749,602	8,839	25,139
Returns of surviving spouses.....	--	--	--	--	--
Returns of single persons.....	25,244	53,219	1,392,133	19,942	165,769

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

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

Source: IRS, Statistics of Income Division, July 2007

**2004 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

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

Marital status	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	
	(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	
Joint returns of married persons.....	51,975,649	159,165,842	103,951,298	27,923,621	55,214,544	2,555,371,341	19,510,310	320,328,032	
Separate returns of married persons, total:.....	2,453,292	3,333,803	2,475,569	577,905	858,234	30,093,986	408,501	3,695,330	
Spouse filing.....	2,427,003	3,259,440	2,422,990	565,000	836,450	29,676,898	401,495	3,681,455	
Spouse not filing.....	26,289	74,363	52,579	12,905	21,785	417,088	*7,006	*13,875	
Returns of heads of household.....	19,647,748	49,485,504	19,647,748	18,407,192	29,837,756	519,057,412	5,898,484	27,666,548	
Returns of surviving spouses.....	82,188	208,662	82,188	82,188	126,474	3,764,512	43,652	334,820	
Returns of single persons.....	58,067,165	51,702,494	48,355,110	2,381,679	3,347,384	62,481,570	831,824	5,191,502	
Marital status	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 inc
				Number of returns	Amount				Number of returns
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total.....	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
Joint returns of married persons.....	27,153,594	52,628,393	2,497,236,404	18,905,266	313,780,963	290,486	364,276	27,946,082	218,815
Separate returns of married persons, total:.....	526,294	775,514	27,862,466	368,819	3,439,359	19,277	27,727	1,175,222	16,366
Spouse filing.....	513,389	753,733	27,445,378	361,813	3,425,485	19,277	27,727	1,175,222	16,366
Spouse not filing.....	12,905	21,782	417,088	*7,006	*13,875	--	--	--	--
Returns of heads of household.....	15,945,068	24,506,145	449,180,912	4,735,290	23,352,874	104,302	127,625	4,608,685	60,469
Returns of surviving spouses.....	82,188	125,472	3,764,512	43,652	334,820	--	--	--	--
Returns of single persons.....	1,426,026	1,982,730	29,556,118	277,727	2,066,529	332,530	435,728	16,576,868	261,730
Marital status	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 inc
				Number of returns	Amount				Number of returns
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total.....	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
Joint returns of married persons.....	910,424	1,102,881	73,311,591	651,701	7,620,091	797,377	1,118,994	43,834,581	415,960
Separate returns of married persons, total:.....	23,110	23,110	945,861	19,157	98,547	28,936	31,883	876,837	17,010
Spouse filing.....	23,107	23,107	930,565	19,154	95,889	28,936	31,883	876,837	17,010
Spouse not filing.....	*3	*3	*15,297	*3	*2,658	--	--	--	--
Returns of heads of household.....	1,309,074	1,468,374	46,967,008	815,933	3,357,170	2,784,913	3,735,612	68,889,220	806,024
Returns of surviving spouses.....	*3	*3	*863	*3	*99	*999	*999	76,350	*999
Returns of single persons.....	155,753	183,754	5,177,582	93,242	505,853	566,811	745,172	13,657,010	225,625

\* 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, Individual Complete Report 2004, Publication 1304, September 2006.

ome tax
Amount
(18)
<b>5,953,373</b>
3,511,167
172,866
172,866
--
394,041
--
1,875,299

ome tax
Amount
(28)
<b>6,408,898</b>
2,965,592
73,232
73,232
--
2,404,543
*4,824
960,706

**2003 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

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

Marital status	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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>130,423,626</b>	<b>261,126,373</b>	<b>172,284,599</b>	<b>48,944,202</b>	<b>88,841,774</b>	<b>2,912,175,070</b>	<b>27,437,147</b>	<b>322,831,218</b>
Joint returns of married persons.....	51,510,779	157,775,713	102,995,711	27,766,122	54,780,002	2,331,612,546	19,996,436	287,590,385
Separate returns of married persons, total:.....	2,320,275	3,180,423	2,345,986	556,863	834,437	25,672,518	394,510	3,167,350
Spouse filing.....	2,283,190	3,072,779	2,272,163	538,980	800,615	24,817,199	384,472	3,082,461
Spouse not filing.....	37,086	107,644	73,823	17,884	33,822	855,319	10,038	84,889
Returns of heads of household.....	19,506,611	49,332,928	19,506,611	18,264,098	29,826,317	492,418,982	6,126,896	26,482,272
Returns of surviving spouses.....	83,179	221,087	83,179	83,179	137,908	3,408,431	42,666	294,226
Returns of single persons.....	57,002,781	50,616,222	47,353,111	2,273,939	3,263,110	59,062,593	876,639	5,296,984

Marital status	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)
<b>All returns, total.....</b>	<b>44,895,002</b>	<b>79,676,168</b>	<b>2,760,136,328</b>	<b>25,065,503</b>	<b>309,331,385</b>	<b>737,774</b>	<b>947,042</b>	<b>49,135,841</b>	<b>573,179</b>	<b>6,174,126</b>
Joint returns of married persons.....	26,977,288	52,253,644	2,277,566,364	19,387,599	281,663,902	293,030	387,857	27,108,455	232,919	3,563,472
Separate returns of married persons, total:.....	502,292	737,488	23,150,539	351,039	2,865,847	23,619	30,799	1,192,545	16,537	196,390
Spouse filing.....	485,361	704,619	22,327,844	341,953	2,782,336	23,619	30,799	1,192,545	16,537	196,390
Spouse not filing.....	16,931	32,869	822,696	*9,086	*83,511	--	--	--	--	--
Returns of heads of household.....	15,941,065	24,604,579	428,065,703	4,971,805	22,453,464	126,365	144,006	5,287,846	77,536	433,796
Returns of surviving spouses.....	81,156	132,852	3,287,665	40,643	282,266	--	--	--	--	--
Returns of single persons.....	1,393,201	1,947,606	28,066,057	314,417	2,065,906	294,759	384,379	15,546,994	246,187	1,980,468

Marital status	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)
<b>All returns, total.....</b>	<b>2,420,207</b>	<b>2,821,351</b>	<b>121,133,400</b>	<b>1,641,687</b>	<b>10,809,240</b>	<b>3,876,971</b>	<b>5,397,213</b>	<b>116,575,058</b>	<b>1,533,590</b>	<b>6,011,258</b>
Joint returns of married persons.....	934,031	1,112,318	70,762,671	684,029	7,255,521	746,083	1,026,182	39,364,144	431,854	2,626,783
Separate returns of married persons, total:.....	28,376	33,034	1,137,707	21,732	115,439	23,203	33,115	967,090	19,223	59,125
Spouse filing.....	27,424	32,082	1,105,084	20,780	114,061	23,203	33,115	967,090	19,223	59,125
Spouse not filing.....	*952	*952	*32,624	*952	*1,377	--	--	--	--	--
Returns of heads of household.....	1,301,516	1,483,670	44,328,043	837,213	3,001,259	2,572,043	3,594,062	63,133,995	827,503	2,387,804
Returns of surviving spouses.....	*3,013	*3,021	*154,012	*3,013	*6,031	*2,030	*2,036	*117,685	*2,023	*11,960
Returns of single persons.....	153,271	189,308	4,750,967	95,700	430,990	533,613	741,818	12,992,144	252,987	925,585

\* 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, Individual Complete Report 2003, Publication 1304, October 2005.



**2002 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

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

Marital status	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	
	(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	2,814,775,978	28,320,298	341,122,949	
Joint returns of married persons.....	51,302,089	157,059,053	102,540,642	27,752,785	54,518,411	2,261,652,514	20,885,385	305,817,685	
Separate returns of married persons, total:.....	2,330,723	3,236,092	2,340,883	566,417	895,209	24,652,715	415,104	3,338,253	
Spouse filing.....	2,312,875	3,184,552	2,307,205	560,146	877,346	24,475,613	415,091	3,331,925	
Spouse not filing.....	17,848	51,541	33,678	6,271	17,863	177,102	*13	*6,329	
Returns of heads of household.....	19,170,266	48,206,888	19,168,540	18,024,885	29,038,348	467,941,960	6,063,428	26,200,817	
Returns of surviving spouses.....	73,577	217,041	73,577	73,577	143,464	3,639,122	45,586	359,197	
Returns of single persons.....	57,199,788	49,997,300	46,985,304	2,200,148	3,011,996	56,889,667	910,795	5,406,996	
Marital status	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 inc
				Number of returns	Amount				Number of returns
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total.....	44,972,458	79,696,232	2,678,725,641	26,065,409	327,530,715	789,737	1,045,973	49,353,955	650,889
Joint returns of married persons.....	27,074,500	52,236,343	2,212,494,815	20,324,036	299,476,529	297,313	395,682	28,304,534	263,964
Separate returns of married persons, total:.....	501,970	784,324	21,880,326	358,384	3,003,741	30,760	42,664	1,440,714	24,389
Spouse filing.....	495,699	766,470	21,703,223	358,371	2,997,413	30,760	42,664	1,440,714	24,389
Spouse not filing.....	6,271	17,854	177,102	*13	*6,329	--	--	--	--
Returns of heads of household.....	16,000,251	24,729,836	413,290,547	5,007,576	22,463,195	115,031	157,563	4,336,391	70,466
Returns of surviving spouses.....	70,571	139,414	3,502,871	42,580	346,439	--	--	--	--
Returns of single persons.....	1,325,166	1,806,315	27,557,082	332,832	2,240,811	346,633	450,064	15,272,316	292,069
Marital status	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 inc
				Number of returns	Amount				Number of returns
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total.....	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
Joint returns of married persons.....	864,421	1,047,765	67,015,878	685,711	7,874,009	612,811	838,621	33,054,874	388,754
Separate returns of married persons, total:.....	22,315	22,319	1,008,210	18,258	99,496	30,924	45,902	1,088,193	28,930
Spouse filing.....	**22,315	**22,319	**1,008,211	**18,258	**99,496	30,915	45,894	1,087,564	28,922
Spouse not filing.....	**	**	**	**	**	*8	*8	629	*8
Returns of heads of household.....	1,200,260	1,375,617	39,943,488	785,719	3,030,525	2,059,066	2,775,331	48,677,198	699,146
Returns of surviving spouses.....	*41	*41	*34,647	*41	*11,253	*3,967	*4,008	216,965	*3,967
Returns of single persons.....	156,259	174,136	4,616,937	96,129	448,026	453,557	581,481	10,832,582	208,549

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

\*\* Data combined to prevent disclosure of specific taxpayer data.

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

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

Income tax
Amount
(18)
<b>6,665,963</b>
4,157,756
234,595
234,595
--
373,526
--
1,900,086

Income tax
Amount
(28)
<b>5,584,256</b>
2,590,503
85,138
85,016
*122
1,993,831
*26,543
888,242

**2001 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

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

Marital status	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	
	(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	
Joint returns of married persons.....	51,034,384	156,136,374	101,963,378	27,550,108	54,172,996	2,310,076,813	21,739,969	339,251,092	
Separate returns of married persons, total:.....	2,441,481	3,366,570	2,459,119	609,296	907,451	27,307,402	481,144	4,019,351	
Spouse filing.....	2,411,545	3,295,088	2,399,447	599,637	895,641	27,131,619	473,075	4,010,118	
Spouse not filing.....	29,936	71,482	59,672	9,658	11,810	175,783	8,069	9,233	
Returns of heads of household.....	18,493,710	46,187,140	18,493,710	17,325,443	27,693,430	446,565,680	6,462,207	28,557,716	
Returns of surviving spouses.....	74,242	195,588	74,242	74,242	121,347	3,429,183	41,851	353,632	
Returns of single persons.....	58,211,420	50,300,373	47,341,185	2,101,130	2,959,188	55,405,607	936,039	5,923,797	
Marital status	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 inc
				Number of returns	Amount				Number of returns
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All returns, total.....	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
Joint returns of married persons.....	26,950,586	52,069,634	2,266,439,299	21,227,451	333,011,953	324,845	419,698	30,007,548	283,078
Separate returns of married persons, total:.....	554,521	818,303	25,291,978	434,983	3,756,640	35,932	46,161	2,031,352	29,521
Spouse filing.....	544,875	806,505	25,116,399	426,926	3,747,419	35,920	46,150	2,031,149	29,509
Spouse not filing.....	9,647	11,798	175,579	8,057	9,221	*12	*12	203	*12
Returns of heads of household.....	15,510,194	23,853,182	396,470,954	5,358,741	24,585,417	124,560	171,814	5,112,767	90,468
Returns of surviving spouses.....	74,242	119,319	3,429,183	41,851	353,632	--	--	--	--
Returns of single persons.....	1,305,755	1,824,318	26,645,785	346,601	2,379,959	364,736	473,823	17,955,167	331,030
Marital status	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 inc
				Number of returns	Amount				Number of returns
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All returns, total.....	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
Joint returns of married persons.....	802,111	966,544	63,468,668	663,321	8,180,343	509,910	717,121	27,559,503	357,634
Separate returns of married persons, total:.....	14,621	18,671	657,117	10,595	78,895	20,147	24,315	660,853	17,870
Spouse filing.....	14,621	18,671	657,117	10,595	78,895	20,147	24,315	660,853	17,870
Spouse not filing.....	--	--	--	--	--	--	--	--	--
Returns of heads of household.....	**1,131,200	**1,292,627	**36,178,736	**791,567	**2,950,407	**1,828,458	**2,377,834	**43,854,132	**715,815
Returns of surviving spouses.....	**	**	**	**	**	**	**	**	**
Returns of single persons.....	139,659	173,610	4,182,087	88,910	434,729	384,400	487,436	8,993,590	207,968

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

\*\* Data combined to prevent disclosure of specific taxpayer data.

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

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

Income tax
Amount
(18)
<b>7,845,971</b>
4,532,590
338,457
338,445
*12
462,794
--
2,512,131

Income tax
Amount
(28)
<b>5,525,000</b>
2,469,952
71,431
71,431
--
<b>**2,195,917</b>
**
787,701

**2000 Individual Income Tax, All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**  
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Marital status	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									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
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		
Joint returns of married persons.....	50,268,249	153,750,915	100,397,738	27,188,785	53,353,177	2,384,798,353	22,211,075	377,608,154		
Separate returns of married persons, total:.....	2,486,719	3,458,912	2,502,460	625,496	956,451	28,733,922	532,825	4,432,604		
Spouse filing.....	2,462,008	3,395,533	2,455,066	616,877	940,467	28,284,022	524,208	4,369,163		
Spouse not filing.....	24,711	63,379	47,394	8,618	15,984	449,900	8,617	63,441		
Returns of heads of household.....	18,208,359	45,371,482	18,208,359	17,068,210	27,163,123	425,860,110	6,574,574	28,790,146		
Returns of surviving spouses.....	63,800	169,590	63,800	63,800	105,790	3,000,615	37,141	392,446		
Returns of single persons.....	58,346,372	49,581,528	46,616,770	2,127,644	2,964,758	59,822,256	1,013,989	7,094,374		
Marital status	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)
All returns, total.....	43,899,152	77,788,917	2,778,620,761	28,137,880	403,155,163	850,459	1,124,248	57,457,573	745,707	8,675,197
Joint returns of married persons.....	26,584,493	51,325,952	2,340,223,319	21,703,909	370,870,891	345,836	462,806	32,054,081	308,907	4,964,101
Separate returns of married persons, total:.....	565,826	869,672	26,154,766	477,057	4,077,281	30,025	39,188	1,523,142	29,155	239,819
Spouse filing.....	557,209	853,689	25,704,957	468,441	4,013,851	**30,025	**39,188	1,523,051	**29,155	**239,819
Spouse not filing.....	8,617	15,983	449,809	8,616	63,431	**	**	91	-	-
Returns of heads of household.....	15,352,620	23,670,029	380,595,317	5,520,927	25,003,933	103,676	122,997	4,237,027	66,129	480,722
Returns of surviving spouses.....	63,402	101,383	2,992,704	36,743	392,321	-	-	-	-	-
Returns of single persons.....	1,332,811	1,821,882	28,654,654	399,244	2,810,737	370,922	499,257	19,643,323	341,516	2,990,555
Marital status	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)
All returns, total.....	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
Joint returns of married persons.....	785,731	933,935	64,487,565	669,603	9,050,257	468,197	630,483	25,403,546	345,392	2,553,552
Separate returns of married persons, total:.....	16,784	16,789	768,844	15,820	98,562	25,795	30,803	961,466	19,915	99,961
Spouse filing.....	16,784	16,789	768,844	15,820	98,562	25,795	30,803	961,466	19,915	99,961
Spouse not filing.....	-	-	-	-	-	-	-	-	-	-
Returns of heads of household.....	1,066,619	1,207,905	33,638,896	757,733	2,914,802	1,660,013	2,162,192	37,437,262	718,116	1,969,036
Returns of surviving spouses.....	*933	*933	*56,257	*933	*7,496	*2,527	*3,475	*59,105	*398	*125
Returns of single persons.....	128,802	149,714	4,304,236	92,896	552,140	381,686	493,905	9,443,610	228,268	950,415

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

\*\* Data combined to prevent disclosure of specific taxpayer data.

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).