SOI BULLETIN

A Quarterly Statistics of Income Report

Volume 30, Number 4

The *Statistics of Income (SOI) Bulletin* is issued quarterly by the Statistics of Income Division of the Internal Revenue Service. The report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed, as well as information from periodic or special analytical studies of particular interest to students of the U.S. tax system, tax policymakers, and tax administrators. Selected historical and other data tables, previously published in every issue of the *SOI Bulletin*, now are published only in the spring issue of the *Bulletin*. These tables are also available on SOI's pages of the IRS Web site (www.irs.gov/taxstats).

Information on the availability of supplemental data on the topics included in this issue, special tabulations undertaken on a reimbursable basis, or other SOI subjects, may be obtained by telephoning the SOI's Statistical Information Services (202-874-0410), or by writing to the Director, Statistics of Income Division RAS:S, Internal Revenue Service, P.O. Box 2608, Washington, D.C. 20013-2608.

The *SOI Bulletin* is prepared under the direction of Paul Arnsberger, Acting Chief, Communications and Data Dissemination Section. Paul Bastuscheck (layout and graphics), Martha Gangi (writer/editor), Clay Moulton (layout and graphics), Lisa Smith (layout and graphics editor), and Camille Swick (layout and graphics) are the editorial staff who prepare the manuscript. Jim Hobbs and Emily Gross also made major contributions in the production of this issue. Views expressed in the articles are those of the authors and do not necessarily represent the views of the Treasury Department or the Internal Revenue Service.

NOTE: When using information from this report, cite the publication as follows—
Internal Revenue Service
Statistics of Income Bulletin
Spring 2011
Washington, D.C.

For sale by the
Superintendent of Documents
P.O. Box 371954
Pittsburgh, PA 15250–7954

Inside this Issue 3

Featured Articles:

High-Income Tax Returns for 2008 5
by Justin Bryan

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007 55
by Jeff Curry and Jonathan Dent

Individual Income Tax Returns, by State, 2007 174
by Taquesha Cain

Foreign Recipients of U.S. Income, 2008 235
by Scott Luttrell

International Boycott Reports, 2007 and 2008 250
by Melissa Costa

2008 Gifts 255
by Melissa J. Belvedere

Departments:

Selected Historical and Other Data 263

SOI Sampling Methodology and Data Limitations 375

SOI Projects, Contacts, and Public Release Information 379

SOI Products and Services 384

Index—Previously Published Aticles and Data Releases Inside Back Cover

Inside this Issue

High-Income Tax Returns for 2008

by Justin Bryan

For 2008, there were 4,375,660 individual income tax returns that reported adjusted gross income (AGI) of $200,000 or more, and 4,416,986 with expanded income of $200,000 or more. These high-income returns represent 3.072 percent and 3.101 percent, respectively, of all returns filed for 2008.

Based on AGI, the number of high-income returns for 2008, measured in current-year dollars, was 81.9 times the number for 1977. Measured in 1976 constant dollars, the number of returns for 2008 was only 10.6 times the number for 1977. For Tax Year 2008, the share of high AGI-income returns in constant dollars decreased to 0.342 percent from 0.424 percent in 2007.

For 2008, of the 4,375,660 income tax returns with AGI of $200,000 or more, 18,783 (0.429 percent) reported no U.S. income tax liability; 10,824 (0.247 percent) reported no worldwide income tax liability. For 2007, of the 4,535,623 returns with AGI of $200,000 or more, 10,465 returns (0.231 percent) had no U.S. income tax liability, and 4,841 returns (0.107 percent) had no worldwide income tax liability. For 2008, of the 4,416,986 tax returns with expanded income of $200,000 or more, 27,399 (0.620 percent) had no U.S. income tax liability; 15,308 (0.347 percent) had no worldwide income tax liability. For 2007, of the 4,576,315 returns with expanded income of $200,000 or more, there were 13,142 (0.287 percent) with no U.S. income tax liability and 4,354 (0.095 percent) with no worldwide income tax liability.

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

by Jeff Curry and Jonathan Dent

Individual income taxpayers filed approximately 143 million returns in 2007, a 16.8-percent increase from the 122.4 million returns filed in 1997. Taxpayers whose ages were 35 to 44 filed the most returns in 1997 and 2007, with 27.1 million returns filed by the age group in both years. This age group also accounted for the largest percentage of adjusted gross income (AGI) in 1997, representing 26.6 percent of total AGI claimed in this year. Ten years later, this same cohort, ages 45 to 54 in 2007, accounted for the largest percentage of AGI reported in that year, as well, making up 25.9 percent of total AGI. Salaries and wages represented the largest component of AGI in both 1997 and 2007, comprising 72.7 percent of AGI in 1997 and 67.2 percent of AGI in 2007. The percentage that salaries and wages represented as part of total AGI peaked for taxpayers 18 to 25 in both 1997 and 2007, comprising more than 94 percent of total AGI in both years. This percentage declined as taxpayers aged, such that salaries and wages represented less than 18 percent of AGI for taxpayers 65 and older in both 1997 and 2007. For taxpayers in this age group, the largest source of income was pensions and annuities in 1997 and taxable net gain from Schedule D in 2007. Total income tax decreased for taxpayers 18 to 44 between 1997 and 2007, while taxpayers 45 and older saw an increase in total income tax between 1997 and 2007. Taxpayers 45 to 54 reported the largest amount of total income tax in both 1997 and 2007, reporting $264.6 billion in total income tax in 1997 and $323.4 billion in 2007.

Individual Income Tax Returns, by State, 2007

by Taquesha Cain

For Tax Year 2007, there were approximately 142.2 million individual income tax returns, excluding the additional tax returns filed solely for the economic stimulus payment. The adjusted gross income (AGI) reported on these returns totaled slightly less than $8.7 trillion.

In this article, selected sources of income, deductions, and tax components are reviewed at the State level. These include salaries and wages, net capital gains in AGI, business or profession net income, AGI, total itemized deductions, the alternative minimum tax (AMT), and income tax. Individual income taxpayers from Connecticut reported the highest average AGI, the only State with average AGI greater than $90,000 and the highest average income tax in the nation. Taxpayers from Wyoming reported the highest average capital gains, $85,967, and the second highest average AMT. Individual filers from California, the State for which most individual income tax returns were filed, reported the highest average itemized deductions, at $36,440, and reported the largest percentages of the nation's totals for all income and tax items discussed in this article.

Foreign Recipients of U.S. Income, 2008

by Scott Luttrell

U.S.-source income payments to foreign persons, as reported on Form 1042-S, rose to $659.7 billion in Tax Year 2008. The 2.0-percent increase from 2007 was fueled primarily by growth in notional principal contract income, which rose by 59.7 percent between 2007 and 2008. Meanwhile, interest payments declined by 5.7 percent and dividends fell by 8.3 percent between 2007 and 2008.

A group of eight countries, including the United Kingdom, Cayman Islands, Germany, Japan, Switzerland, Canada, France, and the Netherlands, together accounted for 66.6 percent of all income paid to foreign persons in 2008. U.S. income payments to U.K. residents rose from $77.1 billion in 2007 to $96.3 billion in 2008, increasing their share of the total U.S. income received to 14.6 percent, most among all countries in 2008. Residents of the Cayman Islands received $73.9 billion in 2008, down from $84.7 million in 2007. This decline caused the share of U.S. income received by Cayman Island recipients to fall from 13.1 percent in 2007 to 11.2 percent in 2008.

International Boycott Reports, 2007 and 2008

by Melissa Costa

For Tax Year 2007, 120 U.S. entities received about 4,800 requests to participate in boycotts unsanctioned by the United States, while for Tax Year 2008, 138 U.S. persons received about 3,700 requests. Those receiving requests composed about 7.9 percent of the 1,509 U.S. persons who reported operations in, with, or related to countries known to participate in unsanctioned boycotts for Tax Year 2007 and about 8.6 percent of the 1,596 reporting such operations for Tax Year 2008. Of those receiving requests, 26 agreed to participate for Tax Year 2007 and 33 for Tax Year 2008. Roughly 1 percent of those with operations in countries known to participate in unsanctioned boycotts reported tax consequences for both years.

2008 Gifts

by Melissa J. Belvedere

The gift tax is one of three parts of the Federal transfer tax system, along with the estate and generation-skipping transfer taxes. The gift tax is imposed on a gifts made during the donor's lifetime, known as *inter vivos* gifts. Donors use Form 709, *United States Gift (and Generation-Skipping Transfer) Tax Return*, to report those gifts. This article presents data on gifts made during 2008. Donors filed a total of 234,714 returns for 2008, reporting a total of $40.2 billion in assets transferred to 927,554 donees, primarily children and grandchildren. Most gifts were given directly to recipients. However, family trusts were used more commonly than other vehicles. The majority of gifts given were in the form of cash, while the next most commonly used form of gift was corporate stock.

In the Next Issue

The following articles are tentatively planned for inclusion in the summer 2011 issue of the *Statistics of Income Bulletin*, scheduled to be published in August 2011:

- Sole proprietorship returns, Tax Year 2009;
- Interest-charge domestic sales corporations (IC-DISC), Tax Year 2008;
- Foreign-controlled domestic corporations, Tax Year 2008;
- Corporate foreign tax credit data, Tax Year 2007; and
- Estate tax returns, Year-of-Death 2007.

High-Income Tax Returns for 2008

by Justin Bryan

The Tax Reform Act of 1976 requires annual publication of data on individual income tax returns reporting income of $200,000 or more, including the number of such returns reporting no income tax liability and the importance of various tax provisions in making these returns nontaxable.[1] This article presents detailed data for the almost 4.4 million high-income returns for 2008, as well as summary data for the period 1977 to 2007. Detailed data for the years 1974 through 2007 have been published previously (see Reference section for more details).

In this article, two income concepts are used to classify tax returns as high income: the statutory concept of adjusted gross income (AGI) and the expanded income concept.[2] Expanded income uses items reported on tax returns to obtain a more comprehensive measure of income than AGI. Specifically, expanded income is AGI *plus* tax-exempt interest, nontaxable Social Security benefits, the foreign-earned income exclusion, and items of "tax preference" for "alternative minimum tax" purposes; less unreimbursed employee business expenses, moving expenses, investment interest expense to the extent it does not exceed investment income, and miscellaneous itemized deductions not subject to the 2-percent-of-AGI floor.[3,4,5] Note that, although expanded income is a more comprehensive measure of income than AGI, for some taxpayers, the subtractions from AGI to arrive at expanded income exceed the additions, with the result that expanded income is less than AGI.

Number of High-Income Returns

Figure A and Table 1 show that, for 2008, there were 4,375,660 individual income tax returns reporting AGI of $200,000 or more, and 4,416,986 returns with expanded income of $200,000 or more. These returns represented 3.072 percent and 3.101 percent, respectively, of all returns for 2008.

From 1977 to 2000, the numbers of returns reporting incomes of $200,000 or more increased each year, and each year those high-income returns were a larger share of all tax returns. However, for 2001 and 2002, both the number of high-income returns and their percentage of all returns decreased. For 2003, both the numbers of high-income returns and their share of all returns increased, but, by all measures, were still lower than in 2001. With a slightly larger increase than that in 2003, the number of returns and their percentage of all returns for 2004 rose above the previous high set in 2000. This trend continued through 2007, by having large increases in both number of returns and percentage of all returns. For 2008, both the number of returns and the percentage of all returns decreased, although both were still higher than in any year except 2007. Tax Year 2008 was the first year since 2002, and only the third year, that both of these decreased.

The difference in the number of high-income returns between the two income concepts significantly decreased beginning with 1987, when AGI began to include 100 percent of long-term capital gains. That change in the definition of AGI made AGI and expanded-income concepts more comparable. In addition, as a result of the inclusion of tax-exempt interest in expanded income starting with 1987, expanded income for years after 1986 is not strictly comparable to expanded income for years before 1987.

In the top panel of Figure A, the $200,000 threshold for high-income returns is measured in current-year (nominal) dollars. As a result of inflation, the real (constant) dollar level of the threshold has fallen over time, and many returns are classified as high income that would not have been classified as high income for earlier years. To maintain the comparability of the real threshold over time, the nominal $200,000 should be adjusted for inflation since 1976.

Justin Bryan is an economist with the Individual Returns Analysis Section. This article was prepared under the direction of Jeff Hartzok, Chief.

[1] The statutory requirement is contained in section 2123 of the Tax Reform Act of 1976 (90 Stat. at 1915).

[2] The 1976 Act specified four income concepts for classifying tax returns: adjusted gross income (AGI), expanded income, AGI plus excluded tax preference items, and AGI less investment interest expense not in excess of investment income. Section 441 of the Deficit Reduction Act of 1984 (98 Stat. at 815) eliminated the requirement to use the last two income concepts.

[3] The definition of adjustments to AGI to obtain the expanded income given in the text is for the current year. See Appendix A for a discussion of AGI and expanded income and a list of adjustments covering all years since 1977.

[4] See Notes to Appendix A, Note A4.

[5] Tax-exempt interest had to be reported on the individual income tax return starting with Tax Year 1987 and is included in expanded income starting with that year. Beginning with Tax Year 1991, tax-exempt interest was incorporated into the criteria used for sampling returns for Statistics of Income, thus increasing the reliability of the estimates of expanded income.

Figure A

All Returns and Returns with Income of $200,000 or More Measured in Current Dollars and in 1976 Constant Dollars, by Income Concept, Tax Years 1977–2008

Tax year	All returns	$200,000 income threshold measured in current dollars			
		Number of returns by income concept		Percentage of all returns by income concept	
		Adjusted gross income	Expanded income	Adjusted gross income	Expanded income
	(1)	(2)	(3)	(4)	(5)
1977	86,634,640	53,403	67,580	0.062	0.078
1978	89,771,551	68,506	85,137	0.076	0.095
1979	92,694,302	93,731	122,231	0.101	0.132
1980	93,902,459	117,250	149,826	0.125	0.160
1981	95,396,123	138,136	175,092	0.145	0.184
1982	95,337,432	169,367	207,291	0.178	0.217
1983	96,321,310	198,608	249,319	0.206	0.259
1984	99,438,708	243,760	310,042	0.245	0.312
1985	101,660,287	296,507	370,340	0.292	0.364
1986	103,045,170	374,363	529,460	0.363	0.514
1987	106,996,270	539,967	557,848	0.505	0.521
1988	109,708,280	725,345	737,659	0.661	0.672
1989	112,135,673	786,063	814,152	0.701	0.726
1990	113,717,138	834,957	860,940	0.734	0.757
1991	114,730,123	846,707	892,178	0.738	0.778
1992	113,604,503	954,747	989,522	0.840	0.871
1993	114,601,819	993,326	1,043,213	0.867	0.910
1994	115,943,131	1,109,498	1,153,829	0.957	0.995
1995	118,218,327	1,272,508	1,319,382	1.076	1.116
1996	120,351,208	1,523,407	1,572,114	1.266	1.306
1997	122,421,991	1,807,900	1,854,031	1.477	1.514
1998	124,770,662	2,085,211	2,132,301	1.671	1.709
1999	127,075,145	2,429,942	2,479,556	1.912	1.951
2000	129,373,500	2,771,577	2,807,804	2.142	2.170
2001	130,255,237	2,567,220	2,605,021	1.971	2.000
2002	130,076,443	2,414,128	2,464,515	1.856	1.895
2003	130,423,626	2,536,439	2,573,133	1.945	1.973
2004	132,226,042	3,021,435	3,067,602	2.285	2.320
2005	134,372,678	3,566,125	3,584,012	2.654	2.667
2006	138,394,754	4,064,883	4,094,953	2.937	2.959
2007	142,978,806	4,535,623	4,576,315	3.172	3.201
2008	142,450,569	4,375,660	4,416,986	3.072	3.101

Footnotes at end of figure.

The bottom panel of Figure A shows the results of using a threshold of $200,000 in constant 1976 dollars for all years.[6]

When measured in 1976 constant dollars, under the expanded-income concept, the total number of high-income returns for 2008 was only 8.4 times the number for 1977, whereas the number of high-income returns for 2008 measured in current-year dollars was 65.4 times as large as for 1977. For 2008, the share of high expanded-income returns in constant dollars decreased to 0.350 percent from 0.432 percent the previous year. Thus, when the threshold for considering a tax return to be high income is adjusted for inflation, the percentage of high-income returns in the population of all returns is about 89 percent lower than when the nominal threshold is used. Figure B shows

[6] Inflation-adjusted constant dollars are based on the Consumer Price Index (CPI-U) computed and reported by the U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review.* The consumer price index approximates buying patterns of typical urban consumers. The annual index is the average of the monthly indices.

Figure A—Continued

All Returns and Returns with Income of $200,000 or More Measured in Current Dollars and in 1976 Constant Dollars, by Income Concept, Tax Years 1977–2008—Continued

Tax year	Current dollar income threshold equal to $2000,000 in 1976 constant dollars (whole dollars)	$200,000 income threshold measured in 1976 constant dollars [1]			
		Number of returns by income concept		Percentage of all returns by income concept	
		Adjusted gross income	Expanded income	Adjusted gross income	Expanded income
	(6)	(7)	(8)	(9)	(10)
1977	213,005	45,931	58,991	0.053	0.068
1978	229,174	49,388	62,556	0.055	0.070
1979	255,184	55,542	76,479	0.060	0.083
1980	289,631	52,512	71,704	0.056	0.076
1981	319,508	50,880	71,146	0.053	0.075
1982	339,192	59,411	81,297	0.062	0.085
1983	350,088	67,310	93,977	0.070	0.098
1984	365,202	80,800	116,389	0.081	0.117
1985	378,207	95,740	134,715	0.094	0.133
1986	385,237	119,550	191,596	0.116	0.186
1987	399,297	161,408	169,942	0.151	0.159
1988	415,817	235,051	241,201	0.214	0.220
1989	435,852	217,685	228,530	0.194	0.204
1990	459,400	216,716	228,659	0.191	0.201
1991	478,735	183,442	195,743	0.160	0.171
1992	493,146	213,783	227,354	0.188	0.200
1993	507,909	201,236	212,853	0.176	0.186
1994	520,914	204,532	214,673	0.176	0.185
1995	535,677	237,770	248,077	0.201	0.210
1996	551,494	278,342	288,194	0.231	0.239
1997	564,148	335,040	345,869	0.274	0.283
1998	572,934	385,183	396,207	0.309	0.318
1999	585,589	436,118	446,583	0.343	0.351
2000	605,272	482,396	492,589	0.373	0.381
2001	622,495	391,901	400,906	0.301	0.308
2002	632,337	345,892	356,402	0.266	0.274
2003	646,749	356,727	367,012	0.274	0.281
2004	663,972	436,583	445,934	0.330	0.337
2005	686,467	519,216	527,126	0.386	0.392
2006	708,612	569,893	581,199	0.412	0.420
2007	728,794	606,026	618,154	0.424	0.432
2008	756,777	487,656	498,470	0.342	0.350

[1] 1976 constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers. See footnote 6 of this article for further details.

the difference between the constant and current dollar shares of high expanded-income returns.

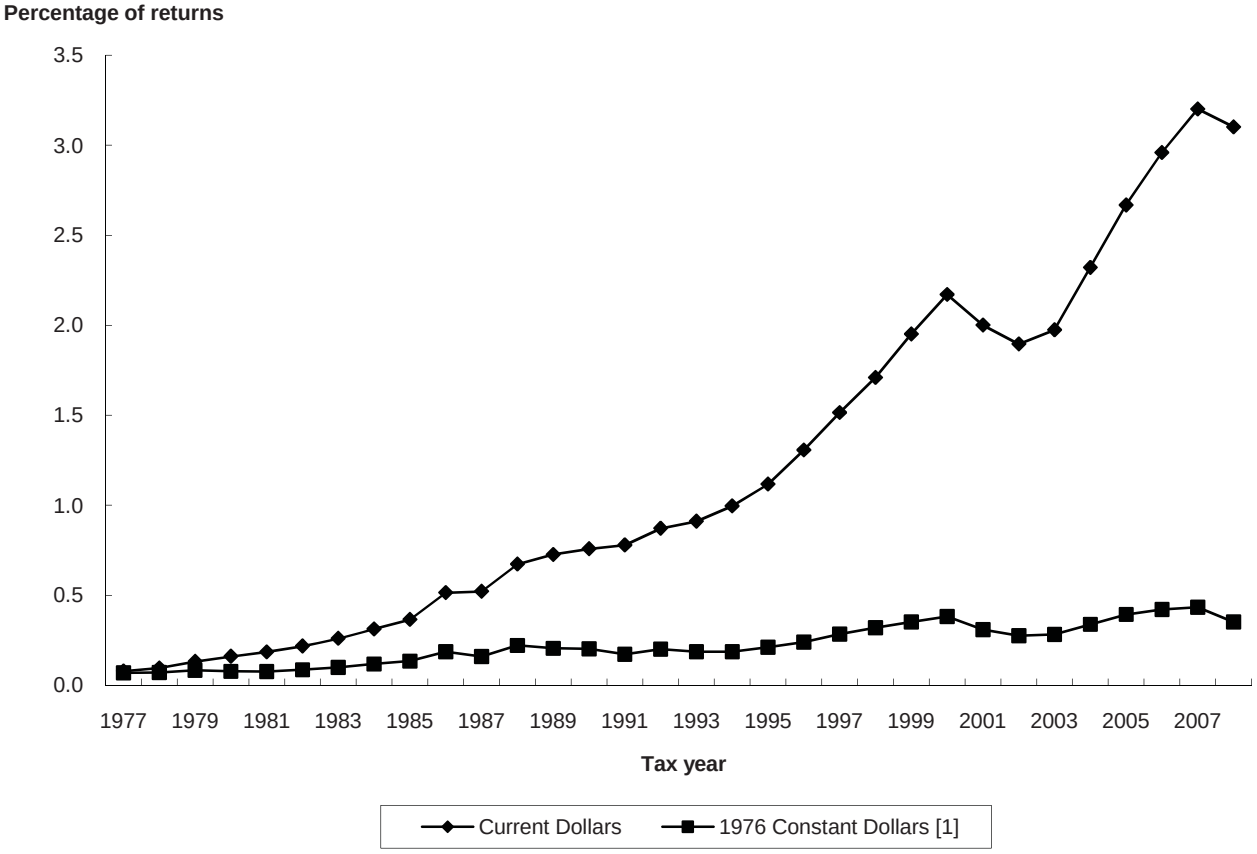
Based on AGI, the number of high-income returns for 2008 measured in current-year dollars was 81.9 times as large as for 1977, whereas measured in 1976 constant dollars, the number of returns for 2008 was only 10.6 times the number for 1977. For Tax Year 2008, the share of high AGI-income returns in constant dollars decreased to 0.342 percent from 0.424 percent in 2007.

Nontaxable High-Income Returns

In this article, two tax concepts are used to classify tax returns as taxable or nontaxable. The first concept, "U.S. income tax," is total Federal income tax liability (including the "alternative minimum tax" (AMT)), less all credits against income tax. Since the U.S. income tax applies to worldwide income and since a credit (subject to certain limits) is allowed against U.S. income tax for income taxes paid to foreign governments, a return could be classified

Figure B

Returns with Expanded Income of $200,000 or More: Percentage of All Returns Measured in Current and 1976 Constant Dollars, Tax Years 1977–2008



[1] 1976 constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers. See footnote 6 of this article for further details.

as nontaxable under this first concept even though income taxes had been paid to a foreign government. The second tax concept, "worldwide income tax," addresses this circumstance by adding to U.S. income tax the allowed foreign tax credit and foreign taxes paid on excluded foreign-earned income.[7,8] The sum of these two items is believed to be a reasonable proxy for foreign taxes actually paid.

For 2008, of the 4,375,660 income tax returns with AGI of $200,000 or more, 18,783 (0.429 percent) showed no U.S. income tax liability; and 10,824 (0.247 percent) showed no worldwide income tax liability (the top panel of Figure C). For 2007, of the 4,535,623 returns with AGI of $200,000 or more, 10,465 returns (0.231 percent) had no U.S. income tax liability, and 4,841 returns (0.107 percent) had no worldwide income tax liability.

For 2008, of the 4,416,986 tax returns with expanded income of $200,000 or more, 27,399 (0.620 percent) had no U.S. income tax liability; 15,308

[7] See Appendix B for a discussion of the tax concepts. In data published for years prior to 1989, either in articles presented in the *Statistics of Income Bulletin* or in chapters in *Statistics of Income-Individual Income Tax Returns* (see Reference Section), the "U.S. income tax" concept was described as "total income tax," and the "worldwide income tax" concept was described as "modified total income tax."

[8] The inclusion of foreign taxes paid on excluded foreign-earned income, beginning with Tax Year 1990, represents an improvement in the worldwide income tax concept. It does, however, represent a slight break in the year-to-year comparability of data for worldwide income tax. However, the number of returns with foreign taxes paid on excluded foreign-earned income is extremely small compared to the number of returns with the foreign tax credit.

(0.347 percent) had no worldwide income tax liability. For 2007, of the 4,576,315 returns with expanded income of $200,000 or more, there were 13,142 (0.287 percent) with no U.S. income tax liability and 4,354 (0.095 percent) with no worldwide income tax liability.

The proportion of nontaxable, high-income returns increased appreciably by all of the four measures cited above between 2007 and 2008. In fact, returns with AGI of $200,000 or more with no U.S. income tax liability was the only measure that did not at least double in proportion. The items, which had the largest effect in reducing taxes for high expanded-income returns with no worldwide tax, thus contributing to this increase in nontaxability, were total miscellaneous deductions (including casualty theft losses from income-producing property), the taxes paid deduction, partnership and S corporation losses, and tax-exempt interest. Between 2007 and 2008, these items increased by 1,241.7 percent (447

Figure C

Nontaxable Returns with Income of $200,000 or More Measured in Current Dollars and in 1976 Constant Dollars, by Tax and Income Concept, Tax Years 1977–2008

Tax year	$200,000 income threshold measured in current dollars							
	Number of nontaxable returns with income of $200,000 or more				Percentage of all returns with income of $200,000 or more			
	Returns with no U.S. income tax, by income concept		Returns with no worldwide income tax, by income concept		Returns with no U.S. income tax, by income concept		Returns with no worldwide income tax, by income concept	
	Adjusted gross income	Expanded income	Adjusted gross income	Expanded income	Adjusted gross income	Expanded income	Adjusted gross income	Expanded income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1977	60	85	37	64	0.112	0.126	0.069	0.095
1978	98	105	60	67	0.143	0.123	0.088	0.079
1979	70	114	28	64	0.075	0.093	0.030	0.052
1980	143	198	56	114	0.122	0.132	0.048	0.076
1981	226	304	79	114	0.164	0.174	0.057	0.065
1982	262	299	109	153	0.155	0.144	0.064	0.074
1983	447	579	321	437	0.225	0.232	0.162	0.175
1984	532	325	471	271	0.218	0.105	0.193	0.087
1985	612	613	442	454	0.206	0.166	0.149	0.123
1986	659	595	437	379	0.176	0.112	0.117	0.072
1987	857	472	740	364	0.159	0.085	0.137	0.065
1988	822	397	731	309	0.113	0.054	0.101	0.042
1989	1,081	779	987	691	0.138	0.096	0.126	0.085
1990	1,219	1,183	1,114	1,087	0.146	0.137	0.133	0.126
1991	1,253	1,933	1,131	1,740	0.148	0.217	0.134	0.195
1992	909	1,896	823	1,799	0.095	0.192	0.086	0.182
1993	1,022	2,392	932	1,950	0.103	0.229	0.094	0.187
1994	1,137	2,574	1,061	2,161	0.102	0.223	0.096	0.187
1995	998	2,676	896	1,746	0.078	0.203	0.070	0.132
1996	1,044	1,820	950	1,660	0.069	0.116	0.062	0.106
1997	1,189	1,814	1,048	1,562	0.066	0.098	0.058	0.084
1998	1,467	2,224	1,283	1,914	0.070	0.104	0.062	0.090
1999	1,605	2,525	1,398	2,174	0.066	0.102	0.058	0.088
2000	2,328	2,766	2,022	2,320	0.084	0.099	0.073	0.083
2001	3,385	4,910	2,875	4,119	0.132	0.188	0.112	0.158
2002	2,959	5,650	2,551	4,922	0.123	0.229	0.106	0.200
2003	2,824	5,839	2,416	4,934	0.111	0.227	0.095	0.192
2004	2,833	5,028	2,420	4,101	0.094	0.164	0.080	0.134
2005	7,389	10,680	4,224	5,420	0.207	0.298	0.118	0.151
2006	8,252	11,014	4,123	4,322	0.203	0.269	0.101	0.106
2007	10,465	13,142	4,841	4,354	0.231	0.287	0.107	0.095
2008	18,783	27,399	10,824	15,308	0.429	0.620	0.247	0.347

Footnotes at end of figure.

Figure C—Continued

Nontaxable Returns with Income of $200,000 or More Measured in Current Dollars and in 1976 Constant Dollars, by Tax and Income Concept, Tax Years 1977–2008—Continued

Tax year	$200,000 income threshold measured in 1976 constant dollars [1]							
	Number of nontaxable returns with income of $200,000 or more				Percentage of all returns with income of $200,000 or more			
	Returns with no U.S. income tax, by income concept		Returns with no worldwide income tax, by income concept		Returns with no U.S. income tax, by income concept		Returns with no worldwide income tax, by income concept	
	Adjusted gross income	Expanded income	Adjusted gross income	Expanded income	Adjusted gross income	Expanded income	Adjusted gross income	Expanded income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1977	54	75	32	56	0.118	0.127	0.070	0.095
1978	62	70	31	39	0.126	0.112	0.063	0.062
1979	38	71	15	39	0.068	0.093	0.027	0.051
1980	56	71	22	39	0.107	0.099	0.042	0.054
1981	53	87	21	55	0.104	0.122	0.041	0.077
1982	58	68	27	36	0.098	0.084	0.045	0.044
1983	138	135	113	108	0.205	0.144	0.168	0.115
1984	170	78	160	66	0.210	0.067	0.198	0.057
1985	190	155	137	99	0.198	0.115	0.143	0.073
1986	201	189	138	120	0.168	0.099	0.115	0.063
1987	312	126	271	85	0.193	0.074	0.168	0.050
1988	277	141	251	116	0.118	0.058	0.107	0.048
1989	293	128	269	106	0.135	0.056	0.124	0.046
1990	339	169	307	137	0.156	0.074	0.142	0.060
1991	301	305	273	277	0.164	0.156	0.149	0.142
1992	171	288	148	264	0.080	0.127	0.069	0.116
1993	180	323	160	300	0.089	0.152	0.080	0.141
1994	227	345	209	329	0.111	0.161	0.102	0.153
1995	202	281	174	252	0.085	0.113	0.073	0.102
1996	236	275	213	254	0.085	0.095	0.077	0.088
1997	256	247	222	214	0.076	0.071	0.066	0.062
1998	290	289	251	253	0.075	0.073	0.065	0.064
1999	351	343	296	293	0.080	0.077	0.068	0.066
2000	464	365	390	290	0.096	0.074	0.081	0.059
2001	694	648	567	519	0.177	0.162	0.145	0.129
2002	520	616	437	530	0.150	0.173	0.126	0.149
2003	407	567	339	485	0.114	0.154	0.095	0.132
2004	350	396	301	344	0.080	0.089	0.069	0.077
2005	1,166	1,236	625	624	0.225	0.234	0.120	0.118
2006	1,257	1,111	512	306	0.221	0.191	0.090	0.053
2007	1,524	1,359	565	303	0.251	0.220	0.093	0.049
2008	2,655	2,431	1,357	1,004	0.544	0.488	0.278	0.201

[1] 1976 constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers. See footnote 6 of this article for further details.

NOTE: See Figure H for the derivation of U.S. income tax and worldwide income tax.

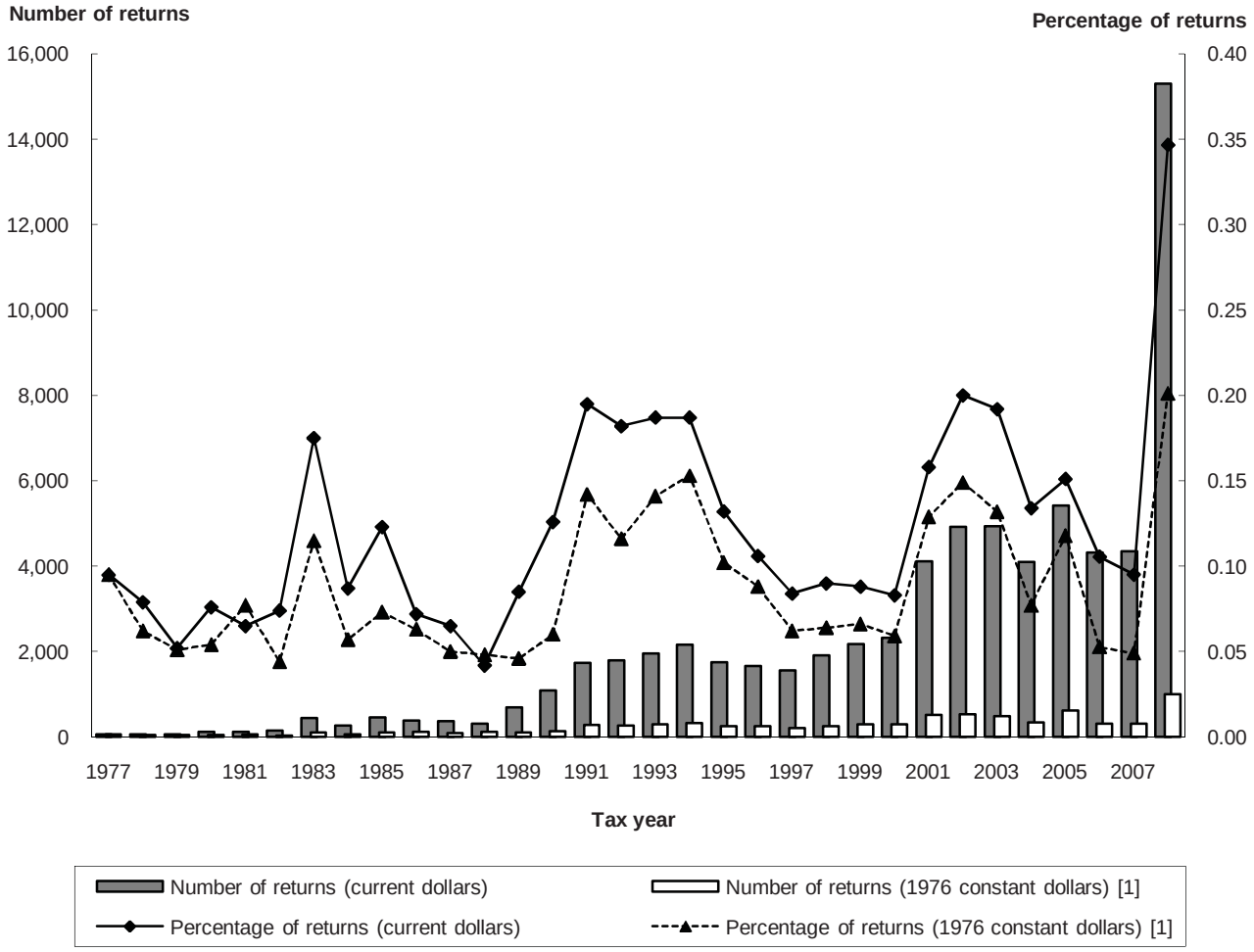
returns), 771.2 percent (933 returns), 364.1 percent (1,216 returns), and 295.9 percent (5,929 returns), respectively (see Table 8 for more details).

Regardless of the income measure (AGI or expanded income) or the tax concept (U.S. income tax or worldwide income tax) used, the percentages of 2008 nontaxable, high-income returns are not substantially different whether measured in constant or current dollars. Of returns with AGI of $200,000 or more in current dollars, 0.429 percent reported no U.S. income tax for 2008; 0.247 percent had no worldwide income tax. For returns in 1976 constant dollars, the percentage without U.S. income tax liability was 0.544; the percentage without worldwide income tax liability was 0.278 (see the lower panel of Figure C).

Of returns with expanded income of $200,000 or more in current dollars, 0.620 percent reported no U.S. income tax for 2008, and 0.347 percent had no worldwide income tax. When looking at these

Figure D

Number and Percentage of Returns with No Worldwide Income Tax and with Expanded Income of $200,000 or More Measured in Current Dollars and in 1976 Constant Dollars, Tax Years 1977–2008



[1] 1976 constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers. See footnote 6 of this article for further details.

NOTE: See Figure H for the derivation of worldwide income tax.

returns using 1976 constant dollars, the percentage without U.S. income tax liability was 0.488; the percentage without worldwide income tax liability was 0.201.

Figure D shows the number of returns with expanded income of $200,000 or more with no worldwide income tax and their proportion of all high expanded-income returns for 1977 through 2008. These data are shown in both current-year and 1976 constant dollars. In this figure, the spread between the two percentage lines was small for the late 1970s, showed an increase for the early 1980s, and then narrowed before widening again after 1988. The spread generally narrowed after 1993 but has increased or stayed fairly consistent since 2002.

Note that, because the number of nontaxable returns with expanded income of $200,000 or more is based on samples, year-to-year differences in the

numbers and percentages of nontaxable returns with expanded income of $200,000 or more may represent sampling variability, in addition to actual changes in the numbers of such returns. Beginning with Tax Year 1991, nontaxable returns with expanded income of $200,000 or more were sampled at higher rates for Statistics of Income, which reduced the sampling variability of these returns, and therefore, provided improved estimates. Thus, the data for returns prior to 1991 are not entirely comparable with data for more recent years.

Detailed Data for 2008

Tables 1 through 12 present data based on income tax returns for 2008, mainly those with income of $200,000 or more (measured in current-year dollars) of AGI or expanded income. Most of the data are shown for taxable and nontaxable returns, both separately and combined. In summary, the tables show:

- The numbers of returns under the two tax concepts, cross-classified by broad AGI and expanded income-size classes (Tables 1 and 2);
- The distributions of taxable income as a percentage of AGI and expanded income (Tables 3 and 4);
- The frequencies and amounts of various sources of income, exclusions, deductions, taxes, and tax credits, as well as the relationship between the two income concepts (Tables 5 and 6);
- The frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income tax (Tables 7 and 8);
- The frequencies with which various itemized deductions, tax credits, and tax preference items occur as certain percentages of income (Tables 9 and 10); and
- The distributions of effective tax rates, i.e., income tax under each definition as a percentage of income, by broad income-size classes (Tables 11 and 12).

Tables 1, 3, 5, 7, 9, and 11 use the U.S. income tax concept to classify returns as taxable or nontaxable, whereas Tables 2, 4, 6, 8, 10, and 12 use the worldwide income tax concept.

Size of Income

Tables 1 and 2 show the number of all returns, taxable returns, and nontaxable returns, cross-classified by broad AGI and expanded income-size classes. The tables show that most returns fall in the same broad income-size class under both income concepts, but that the number of nontaxable returns is generally greater in each income class greater than $50,000 when income is measured by economic income rather than by AGI. Table 1 shows that 18,783 returns with no U.S. income tax had an AGI of $200,000 or more; 27,399 returns with no U.S. income tax had an expanded income of $200,000 or more; and 13,128 returns with no U.S. income tax had both AGI and expanded income of $200,000 or more. Table 2 shows that 10,824 returns with no worldwide income tax had an AGI of $200,000 or more; 15,308 returns with no worldwide income tax had expanded income of $200,000 or more; and 5,327 returns with no worldwide income tax had both AGI and expanded income of $200,000 or more.

Distribution of Tax Levels

Tables 3 and 4 show the distributions of high-income returns by the ratios of "adjusted" taxable income to AGI or expanded income. Taxable income has been adjusted for these tables by subtracting from taxable income the deduction equivalents of tax credits and other items.[9] Thus, the tables show the extent to which AGI or expanded income, respectively, are reduced before taxes are imposed on the remaining income. The tables also illustrate three important facts about high-income tax returns. (The examples in the paragraphs below are drawn from the "expanded income" columns in Table 4 for worldwide tax.)

- As already described, only a small portion of high-income taxpayers were able to escape all income taxes (0.3 percent).
- Another group of high-income taxpayers—small, but larger than the nontaxable group—was able

[9] See Appendix B for a description of how the deduction equivalent of credits was computed.

to offset a very substantial fraction of its income before being subject to tax. This type of high-income taxpayer pays income tax equal to only a small share of his or her income. Such taxpayers may be called "nearly nontaxables." Around 0.9 percent of high expanded-income taxpayers who reported at least some worldwide tax liability were able to reduce their adjustable taxable income to less than 25 percent of their expanded income.

- Overall, most high-income taxpayers were subject to tax on a large share of their income and, consequently, reported very substantial amounts of tax. (61.6 percent of high- expanded income taxpayers had adjusted taxable income equal to 80 percent or more of expanded income; and 95 percent had adjusted taxable income equal to 50 percent or more of expanded income.)

Tables 11 and 12 show the distributions of tax returns in another way: by tax burden. These two tables classify all tax returns by both size of income and effective tax rate, i.e., income tax as a percentage of either adjusted gross income or expanded income. These tables show that, on average, high-income taxpayers did have higher effective tax rates. The tables also illustrate the wide dispersion of effective tax rates for high-income returns. For example, Table 12 shows that, while 3.0 percent of returns with adjusted gross income of $200,000 or more had either no worldwide income tax or worldwide income tax of less than 10 percent of adjusted gross income, 20.7 percent had effective tax rates of 25 percent or more. In addition, 31.2 percent had effective tax rates between 20 and 25 percent. In contrast, only 3.2 percent of taxpayers with AGI between $100,000 and $200,000 had effective tax rates of 20 percent or more, including 0.2 percent with effective tax rates of 25 percent or more.

Characteristics of Tax Returns

Tables 5 and 6 show, in the aggregate, the frequencies and amounts of the types of income, the items of tax preference, and the various deductions, credits, and income taxes shown on high-income returns. By comparing the columns for nontaxable returns with those for taxable returns, some of the different characteristics of nontaxable returns can be deduced. For example, nontaxable returns under the expanded-income concept were much more likely to have tax-exempt interest than were taxable returns, and, when they did have it, the average amount was much higher. Similarly, nontaxable returns were much less likely to have any income from salaries and wages.

Reasons for Nontaxability

It is possible for certain itemized deductions and certain exclusions from income, by themselves, to cause nontaxability, but high-income returns are more often nontaxable as a result of a combination of reasons, none of which, by itself, would result in nontaxability. Moreover, some items, which singly or in combination may eliminate "regular tax" liability, i.e., income tax excluding the alternative minimum tax (AMT), cannot eliminate an AMT liability, since these items give rise to adjustments or preferences for AMT purposes.

Because they do not generate AMT adjustments or preferences, tax-exempt bond interest, itemized deductions for interest expense, miscellaneous itemized deductions not subject to the 2-percent-of-AGI floor, casualty or theft losses, and medical expenses (exceeding 10 percent of AGI) could, by themselves, produce nontaxability.

Due to the AMT exemption of $69,950 on joint returns ($46,200 on single and head-of-household returns and $34,975 on returns of married taxpayers filing separately), a return could have been nontaxable, even though it included some items that produced AMT adjustments or preferences.[10] Further, since the starting point for "alternative minimum taxable income" was taxable income for regular tax purposes, a taxpayer could have adjustments and preferences exceeding the AMT exclusion without incurring AMT liability. This situation could occur if taxable income for regular tax purposes was sufficiently negative, due to itemized deductions and personal exemptions exceeding AGI, that the taxpayer's AMT adjustments and preferences are less than the sum of the AMT exclusion and the amount by which regular taxable income is less than zero. Note that,

[10] The AMT exclusion phases out above certain levels of "alternative minimum taxable income," based on filing status, but since taxpayers will have some AMT liability in the phaseout range, the phaseout income is not relevant for nontaxable, high-income returns.

because of the AMT, taxpayers may have found it beneficial to report additional deduction items on their tax returns, even if the items did not produce a benefit for regular tax purposes.

Tables 7 and 8 classify tax returns by the items that had the largest and second largest effects in reducing or eliminating income tax. For returns on which each of the largest effects was identified, the tables show each of the second largest effects.[11] For example, Table 7 shows that, on taxable returns with some U.S. income tax and expanded income of $200,000 or more, the taxes paid deduction was the most important item 50.4 percent of the time. Where this was the primary item, the interest paid deduction was the second most important item 58.4 percent of the time, and the charitable contributions deduction was the second most important item 24.6 percent of the time.

Table 8 shows that, on returns without any worldwide tax and expanded income of $200,000 or more, the most important item in eliminating tax, on 51.8 percent of returns, was the exclusion for State and local government interest ("tax-exempt interest"). For these returns, the itemized deduction for taxes paid was the second most important item 28.2 percent of the time, and the deduction for medical and dental expenses was the second most important reason 14.5 percent of the time.

Table 8 also shows that the four categories with the largest effect in reducing taxes on high adjusted-gross-income returns with no worldwide income tax were the total miscellaneous deductions (4,061 returns, or 37.7 percent of the 10,782 tabulated returns with AGI of $200,000 or more and with no worldwide tax liability); partnership and S corporation net losses (1,465 returns, or 13.6 percent); investment interest expense deduction (1,213 returns, or 11.3 percent); and medical and dental expense deduction (1,077 returns, or 10.0 percent). These effects are also shown graphically in Figure E.

For high expanded-income returns with no worldwide income tax, the four categories that most frequently had the largest effect in reducing taxes were tax-exempt interest (7,933 returns, or 51.8 percent of the 15,303 tabulated returns with expanded income of $200,000 or more and with no worldwide tax liability); medical and dental expense deductions (1,754 returns, or 11.5 percent); partnership and S corporation net losses (1,550 returns, or 10.1 percent); and taxes paid deduction (1,054 returns, or 6.9 percent). These effects are also shown graphically in Figure F.

Table 8 also shows that the items that most frequently had the second largest effect in reducing regular tax liability for high expanded-income returns with no worldwide tax were the deduction for taxes paid (3,713 returns, or 24.3 percent) and tax-exempt interest (2,342 returns, or 15.3 percent).

Tables 9 and 10 present another way of illustrating the importance of various tax provisions in reducing or eliminating income tax. Unlike Tables 7 and 8, these tables cover only nontaxable returns, i.e., returns showing no income tax liability. Tables 9 and 10 show the number of times that various items reduced income by different percentages of income. The items shown include the various categories of itemized deductions, the deduction equivalents of two different types of tax credits, and total tax preferences excluded from income. For example, for high expanded-income returns with no worldwide income tax (Table 10), the itemized deduction for casualty or theft losses exceeded 100 percent of expanded income on 413 of the 15,308 returns, but there was no casualty or theft loss deduction on 14,513 returns.

References

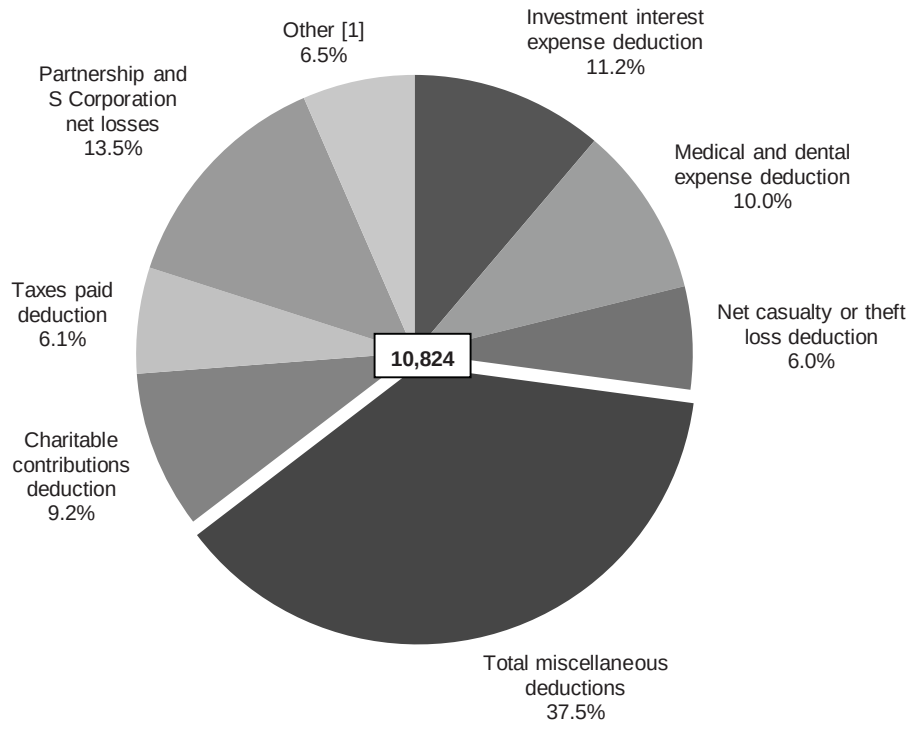
Lerman, Allen H., "High-Income Tax Returns: 1974 and 1975, A Report on High-Income Taxpayers Emphasizing Tax Returns with Little or No Tax Liability," U.S. Department of Treasury, Office of Tax Analysis, March 1977, and "High-Income Tax Returns: 1975 and 1976, A Report Emphasizing Nontaxable and Nearly Nontaxable Income Tax Returns," U.S. Department of Treasury, Office of Tax Analysis, August 1978.

U.S. Department of Treasury, Internal Revenue Service, *Statistics of Income—Individual Income Tax Returns* for 1977 through 1982 and 1985 through 1988. (For 1977 and 1978, only the number of nontaxable, high-AGI returns was published.)

[11] Tax-exempt interest and the foreign-earned income exclusion were not included in Tables 7 and 8 as possible tax effects before Tax Year 1994. Thus, caution should be exercised in making comparisons between data prior to 1994 and after 1993.

Figure E

Returns with No Worldwide Income Tax and with Adjusted Gross Income of $200,000 or More: Primary Reasons for No Income Tax Liabilities, Tax Year 2008



[1] Includes 42 returns where primary reason for nontaxability was not identified by the data items selected for this report.
NOTE: Detail may not add to 100 percent because of rounding.

Lerman, Allen H., "High-Income Tax Returns, 1983," *Statistics of Income Bulletin*, Spring 1986, Volume 5, Number 4, pp. 31-61; "High-Income Tax Returns, 1984," *Statistics of Income Bulletin*, Spring 1987, Volume 6, Number 4, pp. 1-29; "High-Income Tax Returns for 1989," *Statistics of Income Bulletin*, Spring 1993, Volume 12, Number 4, pp. 23-50; "High-Income Tax Returns for 1990," *Statistics of Income Bulletin*, Winter 1993-1994, Volume 13, Number 3, pp. 104-132; "High-Income Tax Returns for 1991," *Statistics of Income Bulletin*, Winter 1994-1995, Volume 14, Number 3, pp. 96-130; and High-Income Tax Returns for 1992, *Statistics of Income Bulletin*, Winter 1995-1996, Volume 15, Number 3, pp. 46-82;

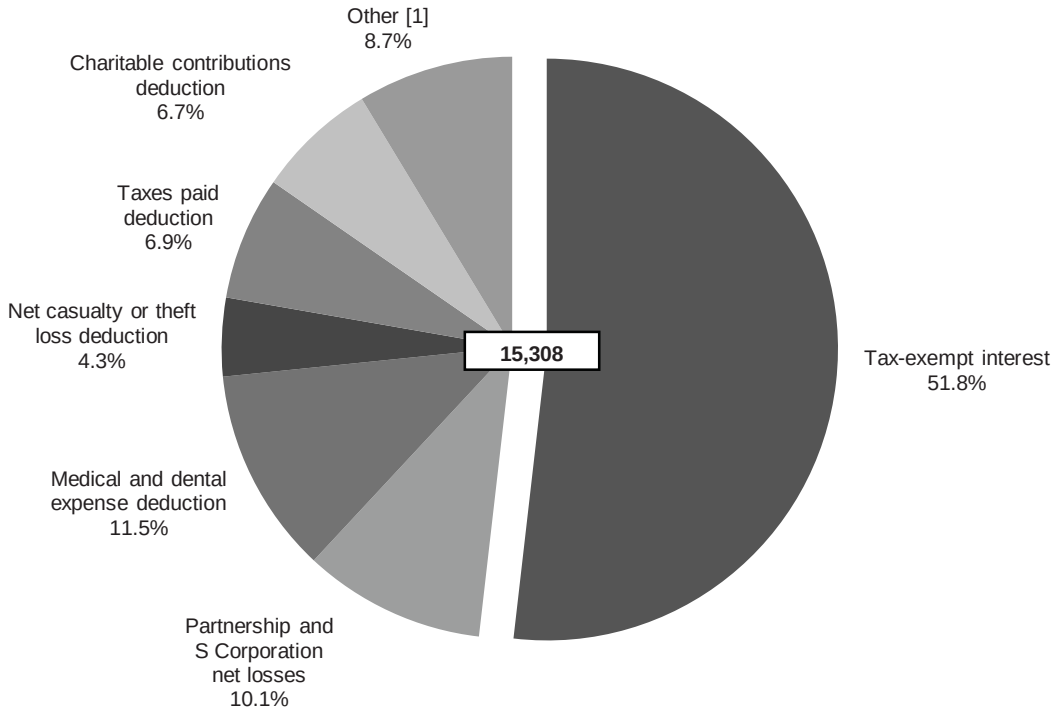
Latzy, John, High-Income Tax Returns for 1993, *Statistics of Income Bulletin*, Winter 1996-1997, Volume 16, Number 3, pp. 64-101; and "High-Income Tax Returns, 1994," *Statistics of Income Bulletin*, Winter 1997-1998, Volume 17, Number 3, pp. 31-69;

Cruciano, Therese, "High-Income Tax Returns for 1995," *Statistics of Income Bulletin*, Summer 1998, Volume 18, Number 1, pp 69-108; "High-Income Tax Returns for 1996," *Statistics of Income Bulletin*, Winter 1998-1999, Volume 18, Number 3, pp. 7-59.

Parisi, Michael, "High-Income Tax Returns for 1997," *Statistics of Income Bulletin*, Winter 1999-2000, Volume 19, Number 3, pp 6-58.

Figure F

Returns with No Worldwide Income Tax and with Expanded Income of $200,000 or More: Primary Reasons for No Income Tax Liabilities, Tax Year 2008



[1] Includes 5 returns where primary reason for nontaxability was not identified by the data items selected for this report.
NOTE: Detail may not add to 100 percent because of rounding.

Balkovic, Brian, "High-Income Tax Returns for 1998," *Statistics of Income Bulletin*, Winter 2000-2001, Volume 20, Number 3, pp 5-57; "High-Income Tax Returns for 1999," *Statistics of Income Bulletin*, Spring 2002, Volume 21, Number 4, pp 7-58; "High-Income Tax Returns for 2000," *Statistics of Income Bulletin*, Spring 2003, Volume 22, Number 4, pp 10-62; "High-Income Tax Returns for 2001," *Statistics of Income Bulletin*, Summer 2004, Volume 24, Number 1, pp 65-117, "High-Income Tax Returns for 2002," *Statistics of Income Bulletin*, Spring 2005, Volume 24, Number 4, pp 6-58, "High-Income Tax Returns for 2003," *Statistics of Income Bulletin*, Spring 2006, Volume 25, Number 4, pp 8-57 , "High-Income Tax Returns for 2004," *Statistics of Income Bulletin*, Spring 2007, Volume 26, Number 4, pp 7-57, "High-Income Tax Returns for 2005," *Statistics of Income Bulletin*, Spring 2008, Volume 27, Number 4, pp 16-67.

Bryan, Justin, "High-Income Tax Returns for 2006," *Statistics of Income Bulletin*, Spring 2009, Volume 28, Number 4, pp 5-53; "High-Income Tax Returns for 2007," *Statistics of Income Bulletin, Spring 2010*, Volume 29, Number 4, pp 3-51.

Appendix A: Income Concepts

Congress wanted data on high-income taxpayers classified by an income concept that was more comprehensive than adjusted gross income (AGI), but

that was based entirely on items already reported on income tax returns. In order to derive such an income concept, it was necessary to begin with a broad, inclusive concept of income. AGI must then be compared to this broad income concept, and the differences (both additions and subtractions) that can be determined from items reported on tax returns identified.

This appendix begins by defining "Haig-Simons income," a very broad concept of income used by economists and others as a standard. AGI is then compared to Haig-Simons income, and the major differences between the two income concepts are listed. The final section defines "expanded income," a more comprehensive income measure than AGI, based entirely on tax return data.

Haig-Simons Income

The broadest measure of annual income generally used by economists and others is defined as the value of a household's consumption plus the change, if any, in its net worth. This income concept is referred to as Haig-Simons income, or H-S income, after the two economists who wrote extensively about it [A1]. The H-S income of a household that consumed $25,000 and saved $2,000 in a year would be $27,000. Alternatively, the H-S income of a household that consumed $25,000 and had no additions to savings, but had assets that declined in value by $1,000 in a year, would be $24,000.

H-S income consists of three broad components: labor income, capital income (income from assets), and income from transfer payments. The major elements of each of these three components are as follows:

Labor income—This includes all forms of employee compensation (including wages and salaries), employee fringe benefits (such as employer-provided health insurance and accrued pension benefits or contributions), and the employer share of payroll taxes (such as Social Security taxes). Labor income also includes the labor share of self-employment income. Expenses of earning labor income would be deducted in arriving at H-S income. Deferred labor income (such as pension benefits) would be counted in the year it was earned, rather than in the year it was received.

Capital income—This includes all income from assets, including interest, dividends, rents, royalties, accrued capital gains (whether or not realized), the capital income share of self-employment income, and the rental value of consumer durables (most importantly, the rental value of owner-occupied housing). Capital income is measured in real (inflation-adjusted) terms and is net of real, economic depreciation and all other expenses (which could exceed capital income).

Transfer payments—These include payments in cash (such as Social Security benefits, workers' compensation, unemployment benefits, Aid to Families with Dependent Children (AFDC), and noncash benefits (such as Medicare, Medicaid, and food stamps).

For purposes of tax analysis, H-S income should be measured on a pre-tax basis, the amount that would be earned if there were no Federal income tax in place. Most items of income are unaffected, or little affected, by the income tax and so are reported on a pre-tax basis. However, certain income items from tax-preferred sources may be reduced because of their preferential treatment. An example is interest from tax-exempt State and local Government bonds. The interest rate on tax-exempt bonds is generally lower than the interest rate on taxable bonds of the same maturity and risk, with the difference approximately equal to the tax rate of the typical investor in tax-exempt bonds. Thus, investors in tax-exempt bonds are effectively paying a tax, referred to as an "implicit tax," and tax-exempt interest as reported is measured on an after-tax, rather than a pre-tax, basis. Income from all tax-preferred sources should be "grossed up" by implicit taxes to properly measure H-S income.

Adjusted Gross Income

AGI is the statutory definition of income for Federal income tax purposes. AGI differs from H-S income by excluding some components of H-S income and by allowing accelerated business deductions and deductions unrelated to income, but also by disallowing or limiting certain expenses of earning income and certain losses. In addition, AGI is not "grossed up" for implicit taxes.

The components of H-S income excluded from AGI include most employee fringe benefits, the employer share of payroll taxes, accrued but deferred employee compensation, accrued but unrealized real capital gains, the rental value of consumer durables, most Social Security benefits, most other cash transfers, all noncash transfers, and the real income of borrowers due to inflation [A2].

Depreciation and certain other expenses allowed in determining AGI may be accelerated (relative to economic depreciation and other costs) in the early years of an investment, thus understating investment income. In later years, however, investment income in AGI will be overstated because depreciation and other accelerated expenses will then be understated. AGI also excludes some expenses not related to earning income, such as contributions to self employed retirement (Keogh) plans, deductible contributions to Individual Retirement Arrangements (IRAs), the portion of social security contributions for self-employed workers that is analogous to the employer share of such contributions for employees, and contributions to medical savings accounts.

AGI generally *exceeds* H-S income to the extent that expenses of earning income and losses are limited or disallowed. Most of the expenses of earning income are deductible *from* AGI in calculating taxable income, but only if the taxpayer "itemizes" deductions and then, in some cases, only to the extent that the sum of all such items exceeds 2 percent of AGI. Expenses incurred in the production of income that are itemized deductions include certain expenses of employees (such as union dues; expenditures for items used on the job but not reimbursed by the employer; and the employees' travel, meal, and entertainment expenses); and expenses attributable to a taxpayer's (passive) investments (as opposed to active participation in a trade or business, for example), including, but not limited to, interest expense incurred in connection with investments in securities [A3]. Note that there are limits on certain types of deductible expenses. In particular, deductible meal and entertainment expenses are limited to 50 percent of total meal and entertainment expenses.

Although net capital losses reduce economic income, only the first $3,000 of net realized capital losses may be deducted in computing AGI. Any additional realized losses must be carried forward to future years. In a somewhat similar manner, passive losses (from investments in a trade or business in which the taxpayer does not materially participate) can also reduce economic income, but, in computing AGI, they can only be deducted from passive income from other, similar investments (although a larger amount may be deducted when the losses are from rental real estate activities).

AGI can also exceed H-S income because of differences in the timing of income between the two concepts. For example, a taxpayer may realize more capital gains in a year than he or she accrues in capital gains. Since AGI includes only realizations of capital gains, whereas H-S income includes only accruals, AGI in this circumstance would exceed H-S income.

Finally, just as AGI understates the income of borrowers due to inflation, it overstates the income of lenders, who include bond owners and owners of bank deposits.

Expanded Income

Expanded income is meant to be a measure of income that is conceptually closer to H-S income than AGI, but which is derived entirely from items already reported on income tax returns. Figure G shows the adjustments made to AGI to arrive at expanded income. Since the definition of AGI was changed by legislation several times since 1977, and certain reporting requirements also changed, the adjustments differ over the years, as indicated for each item [A4]. Most of these adjustments are relatively straightforward, but the adjustment for investment requires some explanation.

Investment Interest

In measuring H-S income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments, without limit. Investment expenses in excess of investment income would then represent net economic losses. However, such a liberal deduction for investment-related expenses is not necessarily correct when not all income items have been included currently. (Investment income includes interest, dividends, and capital gains.)

If all income has not been included currently, full deduction of investment expenses might represent a mismatching of receipts and expenses and might result in *understating* income. For example, if a taxpayer borrowed funds to purchase securities, net income would be understated if the taxpayer deducted all interest payments on the loan, but did not include as income any accrued gains on the securities. A similar mismatching of income and expenses would occur if investment expenses that should properly be

Figure G

Derivation of Expanded Income from Adjusted Gross Income, Tax Years 1977–2008

Adjusted gross income (AGI)

PLUS:
- o Excluded capital gains (tax years prior to 1987)
- o Tax-exempt interest (1987 and later tax years)
- o Nontaxable Social Security benefits (1987 and later tax years)
- o Tax preferences for alternative minimum tax purposes [A5]
- o Foreign-earned income exclusion (1990 and later tax years)

MINUS:
- o Unreimbursed employee business expenses [A4]
- o Nondeductible rental losses (Tax Year 1987)
- o Moving expense deduction (Tax Years 1987 through 1993) [A4]
- o Investment interest expense deduction to the extent it does not exceed investment income
- o Miscellaneous itemized deductions not subject to the 2-percent-of-AGI floor (1989 and later tax years)

EQUALS:
- o Expanded income

NOTE: Footnotes to this figure are included with the footnotes to Appendix A.

capitalized were deducted when paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income were recognized for tax purposes.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to taxable income-producing assets and, therefore, ought to be deductible against the gross receipts from such taxable assets. As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses that are deductible in calculating expanded income.

Investment expenses that have not been deducted in determining AGI generally can appear on a Federal individual income tax return in two places. Investment interest expense is taken into account in the calculation of the itemized deduction for interest paid. Deductible investment interest expense is a separate part of the total interest deduction. Other investment expenses, such as management fees, are included in the miscellaneous category of itemized deductions [A5]. Beginning with 1987, most types of income-producing expenses included as miscellaneous itemized deductions are only deductible to the extent that their total exceeds 2 percent of AGI. To determine expenses that should be deductible in calculating an approximation of H-S income, investment expenses have been defined as deductible investment interest expense. Other investment expenses could not be separated from the remainder of miscellaneous deductions. Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do *not* exceed investment income, they are generally allowed as a deduction in the computation of deductible investment interest expense and thus expanded income. Investment interest expenses that do *exceed* investment income are *not* deductible in calculating expanded income. One consequence of this definition is that investment expenses can never turn positive investment income into investment losses. Generally, allowing investment expenses to offset all investment income is generous and tends to understate broadly-measured income. However, in some instances, limiting investment expenses to investment income may *overstate* income by disallowing genuine investment losses.

Notes to Appendix A

[A1] Haig, Robert M. (ed.), *The Federal Income Tax*, Columbia University Press, 1921, and Simons, Henry C., *Personal Income Taxation*, University of Chicago Press, 1938.

[A2] Borrowers receive income due to inflation because the real value of debt is reduced by inflation. Even though inflation may be anticipated and reflected in interest rates, tax deductions for nominal interest payments overstate interest costs because part of these payments represent a return of principal to the lender, rather than interest.

[A3] See references and footnote A4.

[A4] For 1977, 50 percent of net long-term capital gains were included in AGI. During 1978, the inclusion ratio was changed to 40 percent. This inclusion ratio remained unchanged through 1986. Beginning with 1987, there

was no exclusion allowed for capital gains in computing AGI, and, thus, this adjustment was not made in computing expanded income for returns for years after 1986.

Beginning in 1987, taxpayers were required to report on their Federal income tax returns the amount of their tax-exempt interest income from State and local Government bonds. Since 1987, tax-exempt interest has been included in expanded income.

Taxpayers are also required to report Social Security benefits. Since 1988, nontaxable Social Security benefits have been included in expanded income. However, if none of a particular taxpayer's Social Security benefits are taxable, then gross Social Security benefits are not required to be shown on the income tax return. In such instances, which generally only affect lower- and middle-income taxpayers, Social Security benefits are not included in expanded income.

The subtraction of unreimbursed employee business expense and the moving expense deduction is to make the concept of expanded income comparable to years prior to 1987. All current-year moving expenses beginning with Tax Year 1994 were deducted in the calculation of AGI as a statutory adjustment.

Due to subtracting non-limited miscellaneous deductions and not subtracting the nondeductible rental loss for 1989, the expanded income concept for 1989 is not strictly comparable to expanded income for 1988. Nor is the expanded income concept for 1990 strictly comparable to expanded income for 1989 because of the addition of the foreign-earned income exclusion. Specific details on the definition of expanded income for any given year are available in the reports and publications found under the Reference Section.

[A5] Some income deferrals and accelerated expense deductions may also be involved in income or losses from rental property, from royalties, from partnerships, and from S Corporations, only the net amounts of which are included in adjusted gross income.

Appendix B: Tax Concepts

This appendix provides a brief summary of the U.S. taxation of worldwide income and the foreign tax credit. The two tax concepts used in this article are then defined. The following section explains the computation of the deduction equivalent of credits and other items. A final section discusses the possible implications of the use of unaudited tax return data for this article.

U.S. Taxation of Worldwide Income and the Foreign Tax Credit

Citizens and residents of the United States, regardless of where they physically reside, must generally include in income for Federal income tax purposes income from all geographic sources. Thus, for example, dividends and interest received from a foreign corporation or income earned working abroad is subject to Federal income tax in the same manner as income received from sources inside the United States [B1]. Income from sources outside the United States may also be subject to tax by foreign governments.

To reduce, if not eliminate, the possibility of double taxation of the foreign-source income of U.S. citizens and residents, the Federal income tax allows a credit for income taxes paid to foreign governments. This foreign tax credit is generally limited to the amount of (pre-credit) U.S. tax liability attributable to foreign-source income. This limit prevents the foreign tax credit from offsetting the U.S. tax on U.S.-source income.

As a result of taxing citizens and residents on a worldwide basis but allowing a foreign tax credit, some Federal income tax returns may report substantial income but little or no U.S. tax liability after credits. This may occur, for example, if a taxpayer has income only from foreign sources (the taxpayer may live abroad the entire year and have no income-producing assets in the United States), or if a taxpayer has foreign-source income that exceeds a net loss from U.S. sources and pays income taxes to a foreign government that are comparable to the U.S. tax [B2].

For taxpayers with income from foreign sources, these procedures understate the taxpayers' true worldwide income tax liabilities and effective income tax rates. For such taxpayers, it does not seem appropriate to classify U.S. income tax credits for

foreign tax payments as reducing tax liabilities. This is particularly true for tax filers who appear to be nontaxable because they do not have any U.S. tax liability, but who have paid foreign income taxes. A more accurate measure of overall income tax burden, as well as the numbers of nontaxable returns, can be obtained by considering all income taxes—U.S. as well as foreign. Thus, a second tax concept, worldwide income tax, has been used in addition to the traditional U.S. income tax.

Two Tax Concepts

In this article, two tax concepts are used to classify tax returns as taxable (i.e., returns showing an income tax liability) or nontaxable (i.e., returns showing no income tax liability) and to measure the tax burdens on taxable returns: U.S. income tax and worldwide income tax. Worldwide income tax is defined for purposes of this article as U.S. income tax plus the foreign tax credits reported on the U.S. income tax return and foreign taxes paid on excluded foreign-earned income (obtained from Form 1116, *Foreign Tax Credit*). The amount of the foreign tax credits and foreign taxes paid on excluded foreign-earned income is used as a proxy for foreign tax liabilities [B3]. The relationship of U.S. income tax to tax items reported on individual income tax returns, and to worldwide income tax, is shown in Figure H.

Figure H

Derivation of "U.S. Income Tax" and "Worldwide Income Tax," Tax Year 2008

Tax at regular rates (tax generated)	
PLUS:	Additional taxes (such as tax on accumulation distributions from qualified retirement plans, Form 4972)
PLUS:	Alternative minimum tax (Form 6251)
EQUALS:	Income tax before credits
MINUS:	Tax credits
EQUALS:	U.S. income tax
PLUS:	Foreign tax credit
PLUS:	Foreign taxes paid on excluded foreign-earned income (Form 1116)
EQUALS:	Worldwide income tax

Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the alternative minimum tax on tax preferences), the different types of items must be placed on the same basis. One way of doing so is to calculate the size of the deduction that would reduce (or increase) income tax by the same amount as a tax credit or special computation. This amount is called the "deduction equivalent" of the tax credit or special computation.

The deduction equivalent of a tax credit or a special tax computation is the difference between the taxable income that, using the ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income that would yield income tax before credits" and "taxable income that would yield income tax after credits."

Using this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated may affect the value of their deduction equivalents. Because the tax rate schedules are progressive, with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first, unless all relevant taxable income amounts are within a single tax-rate bracket.

The deduction equivalents of tax credits shown in Tables 9 and 10 were computed by assuming that deductions and exclusions reduce taxes before credits. As a result, the deduction equivalent of tax credits may be overstated.

Unaudited Data

Tax return data used for Statistics of Income have been tabulated as they were reported on tax returns filed with the Internal Revenue Service (IRS). Certain obvious arithmetic errors have been corrected and certain adjustments have been made to achieve consistent statistical definitions. Otherwise, the data have not been altered. In particular, the data do not reflect any changes that may have been or could be made as a result of IRS audits. While this is true of

data throughout the entire Statistics of Income program, it is particularly relevant for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from unaudited returns is of even greater importance for those high-income returns that are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences are minor, such returns could be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

Notes to Appendix B

[B1] An exception is that certain income earned abroad may be excluded from AGI. Any foreign taxes paid on such income are not creditable against U.S. income tax. The tables in this article include such excluded income in expanded income. Foreign taxes paid on such income are reflected in worldwide income tax, as discussed later.

[B2] Although the foreign tax credit is an item of tax preference for AMT purposes, taxpayers below the AMT exclusion thresholds, or with preferences or deductions not subject to AMT, could completely offset pre-credit U.S. income tax liability with foreign tax credits.

[B3] Where foreign tax rates exceed U.S. rates, foreign tax credits will be less than foreign tax liabilities. In such cases, using foreign tax credits as a proxy for foreign tax liabilities understates worldwide income tax liability. In other cases, when foreign tax credits are for taxes paid on income from previous years, use of foreign tax credits as a proxy may overstate or understate worldwide taxes on current-year income.

Table 1. Returns With and Without U.S. Income Tax: Number of Returns, by Size of Income Under Alternative Concepts, Tax Year 2008

[All figures are estimates based on samples]

Returns by tax status, size of expanded income	All returns	Returns by size of adjusted gross income			
		Under $50,000 [1]	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All returns					
Total	**142,450,569**	**93,297,623**	**30,925,946**	**13,851,341**	**4,375,660**
Under $50,000 [1]	91,824,448	90,960,734	849,718	7,632	6,364
$50,000 under $100,000	32,444,747	2,275,366	29,687,858	476,645	4,878
$100,000 under $200,000	13,764,389	57,931	379,603	13,246,329	80,526
$200,000 or more	4,416,986	3,593	8,767	120,735	4,283,891
Returns with U.S. income tax					
Total	**95,188,712**	**47,569,564**	**29,501,088**	**13,761,183**	**4,356,877**
Under $50,000 [1]	46,357,772	45,647,400	703,611	4,055	2,707
$50,000 under $100,000	30,803,369	1,892,228	28,438,127	468,810	4,204
$100,000 under $200,000	13,637,984	29,069	353,740	13,175,973	79,202
$200,000 or more	4,389,587	867	5,611	112,345	4,270,764
Returns without U.S. income tax					
Total	**47,261,857**	**45,728,059**	**1,424,858**	**90,158**	**18,783**
Under $50,000 [1]	45,466,675	45,313,335	146,107	3,577	3,657
$50,000 under $100,000	1,641,378	383,137	1,249,732	7,835	674
$100,000 under $200,000	126,405	28,862	25,863	70,356	1,324
$200,000 or more	27,399	2,725	3,157	8,390	13,128

[1] Includes returns with adjusted gross deficit or with negative expanded income.

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

Table 2. Returns With and Without Worldwide Income Tax: Number of Returns, by Size of Income Under Alternative Concepts, Tax Year 2008

[All figures are estimates based on samples]

Returns by tax status, size of expanded income	All returns	Returns by size of adjusted gross income			
		Under $50,000 [1]	$50,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)
All returns					
Total	**142,450,569**	**93,297,623**	**30,925,946**	**13,851,341**	**4,375,660**
Under $50,000 [1]	91,824,448	90,960,734	849,718	7,632	6,364
$50,000 under $100,000	32,444,747	2,275,366	29,687,858	476,645	4,878
$100,000 under $200,000	13,764,389	57,931	379,603	13,246,329	80,526
$200,000 or more	4,416,986	3,593	8,767	120,735	4,283,891
Returns with worldwide income tax					
Total	**95,432,706**	**47,733,827**	**29,556,492**	**13,777,551**	**4,364,836**
Under $50,000 [1]	46,501,880	45,791,485	703,614	4,061	2,721
$50,000 under $100,000	30,862,179	1,902,836	28,485,457	469,655	4,231
$100,000 under $200,000	13,666,968	38,205	361,289	13,188,154	79,319
$200,000 or more	4,401,678	1,301	6,132	115,681	4,278,564
Returns without worldwide income tax					
Total	**47,017,863**	**45,563,796**	**1,369,454**	**73,789**	**10,824**
Under $50,000 [1]	45,322,567	45,169,250	146,104	3,571	3,643
$50,000 under $100,000	1,582,567	372,529	1,202,401	6,990	647
$100,000 under $200,000	97,421	19,725	18,313	58,175	1,207
$200,000 or more	15,308	2,292	2,635	5,054	5,327

[1] Includes returns with adjusted gross deficit or with negative expanded income.

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

Table 3. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Adjusted Taxable Income to Income Per Concept, Tax Year 2008

[All figures are estimates based on samples]

Tax status, ratio of adjusted taxable income to income per concept	Adjusted gross income concept			Expanded income concept		
	Number of returns	Percentage of total	Cumulative percentage of total	Number of returns	Percentage of total	Cumulative percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**4,375,660**	**100.0**	**100.0**	**4,416,986**	**100.0**	**100.0**
Returns without U.S. income tax	**18,783**	**0.4**	**0.4**	**27,399**	**0.6**	**0.6**
Returns with U.S. income tax: Total	**4,356,877**	**99.6**	**N/A**	**4,389,587**	**99.4**	**N/A**
Ratio of adjusted taxable income to income per concept:						
Over 0 under 5 percent	10,542	0.2	0.2	14,544	0.3	0.3
5 under 10 percent	8,240	0.2	0.4	13,125	0.3	0.6
10 under 15 percent	11,953	0.3	0.7	11,665	0.3	0.9
15 under 20 percent	9,568	0.2	0.9	15,604	0.4	1.2
20 under 25 percent	9,692	0.2	1.1	13,825	0.3	1.6
25 under 30 percent	14,582	0.3	1.5	18,470	0.4	2.0
30 under 35 percent	18,116	0.4	1.9	21,142	0.5	2.5
35 under 40 percent	23,221	0.5	2.4	30,141	0.7	3.1
40 under 45 percent	45,394	1.0	3.5	49,856	1.1	4.3
45 under 50 percent	60,168	1.4	4.8	71,444	1.6	5.9
50 under 60 percent	189,856	4.3	9.2	208,168	4.7	10.6
60 under 70 percent	356,886	8.2	17.3	366,567	8.3	18.9
70 under 80 percent	928,646	21.2	38.6	931,047	21.1	40.0
80 percent or more	2,670,014	61.0	99.6	2,623,988	59.4	99.4

N/A—Not applicable.

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

Table 4. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Adjusted Taxable Income to Income Per Concept, Tax Year 2008

[All figures are estimates based on samples]

Tax status, ratio of adjusted taxable income to income per concept	Adjusted gross income concept			Expanded income concept		
	Number of returns	Percentage of total	Cumulative percentage of total	Number of returns	Percentage of total	Cumulative percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**4,375,660**	**100.0**	**100.0**	**4,416,986**	**100.0**	**100.0**
Returns without worldwide income tax	**10,824**	**0.2**	**0.2**	**15,308**	**0.3**	**0.3**
Returns with worldwide income tax: Total	**4,364,836**	**99.8**	**N/A**	**4,401,678**	**99.7**	**N/A**
Ratio of adjusted taxable income to income per concept:						
Over 0 under 5 percent	5,129	0.1	0.1	6,691	0.2	0.2
5 under 10 percent	4,236	0.1	0.2	7,180	0.2	0.3
10 under 15 percent	7,174	0.2	0.4	7,163	0.2	0.5
15 under 20 percent	6,011	0.1	0.5	11,007	0.2	0.7
20 under 25 percent	5,838	0.1	0.6	8,671	0.2	0.9
25 under 30 percent	10,458	0.2	0.9	12,838	0.3	1.2
30 under 35 percent	15,247	0.3	1.2	17,362	0.4	1.6
35 under 40 percent	17,742	0.4	1.6	23,037	0.5	2.1
40 under 45 percent	39,152	0.9	2.5	44,045	1.0	3.1
45 under 50 percent	57,674	1.3	3.9	66,948	1.5	4.6
50 under 60 percent	179,442	4.1	8.0	194,853	4.4	9.1
60 under 70 percent	345,850	7.9	15.9	357,939	8.1	17.2
70 under 80 percent	913,326	20.9	36.7	922,583	20.9	38.0
80 percent or more	2,757,557	63.0	99.8	2,721,360	61.6	99.7

N/A—Not applicable.

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

Table 5. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Income, Deductions, Credits, and Tax, by Tax Status, Tax Year 2008

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

Income concept, item	Returns with income of $200,000 or more					
	Total		Returns with U.S. income tax		Returns without U.S. income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted Gross Income Concept						
Salaries and wages	3,841,459	1,206,006,303	3,829,560	1,201,787,787	11,899	4,218,516
Business or profession:						
Net income	834,512	97,942,679	831,328	97,474,813	3,184	467,865
Net loss	279,978	8,190,538	278,152	7,933,967	1,826	256,572
Farm:						
Net income	32,353	2,932,892	32,218	2,922,899	135	9,993
Net loss	86,873	4,404,124	86,390	4,339,274	483	64,850
Partnership and S Corporation net income after Section 179 property deduction [1]:						
Net income	1,336,738	446,954,372	1,333,033	445,800,473	3,705	1,153,899
Net loss	434,780	49,185,125	428,888	45,812,100	5,892	3,373,024
Sales of capital assets:						
Net gain	1,399,950	417,476,734	1,393,604	414,043,515	6,346	3,433,218
Net loss	1,642,796	4,325,089	1,634,961	4,303,002	7,835	22,087
Sales of property other than capital assets:						
Net gain	156,133	7,277,531	154,852	7,203,404	1,280	74,127
Net loss	248,585	5,094,788	246,320	4,787,444	2,266	307,344
Taxable interest received	4,110,421	94,867,127	4,093,864	91,893,504	16,557	2,973,623
Tax-exempt interest	1,445,881	45,329,526	1,438,395	44,327,710	7,486	1,001,816
Dividends	3,297,067	125,088,989	3,283,203	122,514,065	13,864	2,574,924
Qualified dividends	3,026,504	97,500,545	3,014,080	95,627,970	12,425	1,872,575
Pensions and annuities in adjusted gross income	891,095	43,619,043	887,729	43,439,520	3,366	179,523
Rent:						
Net income	481,111	24,461,499	478,948	24,323,900	2,163	137,600
Net loss, total (deductible and nondeductible)	559,640	12,942,218	556,388	12,732,906	3,252	209,313
Nondeductible rental loss	422,649	8,313,039	420,389	8,216,897	2,260	96,142
Royalty:						
Net income	318,523	17,579,870	315,420	17,432,198	3,103	147,672
Net loss	7,774	114,808	7,596	113,302	178	1,506
Estate or trust:						
Net income	110,108	16,042,417	109,261	15,937,821	847	104,596
Net loss	12,663	1,529,563	12,267	1,348,948	396	180,615
State income tax refunds	1,492,468	8,820,109	1,488,421	8,681,615	4,047	138,495
Alimony received	7,644	1,201,551	7,615	1,198,790	29	2,761
Social Security benefits in adjusted gross income	680,321	14,264,249	675,780	14,167,763	4,541	96,486
Social Security benefits (nontaxable)	680,403	2,520,221	675,836	2,502,761	4,567	17,460
Unemployment compensation	108,633	597,295	108,508	596,232	125	1,063
Other income	624,099	17,669,751	620,151	17,453,649	3,948	216,102
Other loss	46,300	1,994,956	44,785	1,917,677	1,515	77,279
Foreign-earned income exclusion	45,574	3,744,720	41,153	3,341,906	4,421	402,814
Total income	4,375,660	2,499,522,581	4,356,877	2,486,934,808	18,783	12,587,774
Statutory adjustments, total	1,854,824	37,514,618	1,848,434	37,398,754	6,391	115,864
Payments to Individual Retirement Arrangements	117,082	998,769	116,664	995,479	418	3,291
Payments to self-employed retirement (Keogh) plans	406,698	12,978,980	406,207	12,959,338	491	19,642
Moving expenses adjustment	46,228	281,084	46,090	279,826	138	1,257
Adjusted gross income	**4,375,660**	**2,462,007,963**	**4,356,877**	**2,449,536,054**	**18,783**	**12,471,910**

Footnotes at end of table.

Table 5. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Income, Deductions, Credits, and Tax, by Tax Status, Tax Year 2008—Continued

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

Income concept, item	Returns with income of $200,000 or more					
	Total		Returns with U.S. income tax		Returns without U.S. income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted Gross Income Concept—Continued						
Investment interest expense deduction	695,753	19,654,175	688,638	17,958,039	7,116	1,696,136
Total tax preferences excluded from adjusted gross income	1,454,760	46,621,550	1,447,266	45,615,008	7,494	1,006,543
Total alternative minimum tax preference items (excluding tax-exempt interest from private activity bonds)	24,871	1,298,174	24,459	1,292,663	412	5,511
Passive activity loss (alternative minimum tax adjustment)	551,917	997,523	548,879	1,005,655	3,037	-8,132
Expanded income	**4,375,503**	**2,468,922,075**	**4,356,877**	**2,465,097,977**	**18,626**	**3,824,098**
Exemption amount	4,372,974	37,026,245	4,354,230	36,892,968	18,744	133,276
Itemized deductions:						
Total per adjusted gross income concept	4,173,847	373,873,386	4,158,226	358,984,131	15,621	14,889,255
Charitable contributions deduction	3,912,225	72,336,640	3,899,488	71,425,777	12,737	910,863
Interest paid deduction:						
Total per adjusted gross income concept	3,520,438	96,224,697	3,507,590	94,112,325	12,848	2,112,372
Total home mortgage interest	3,354,260	76,354,559	3,343,821	75,940,241	10,439	414,318
Medical and dental expense deduction	102,673	3,165,083	100,452	2,874,675	2,221	290,408
Net casualty or theft loss deduction	32,608	1,676,947	31,843	940,222	765	736,725
Taxes paid deduction	4,168,792	180,661,315	4,153,990	179,023,930	14,802	1,637,386
Net limited miscellaneous deductions per adjusted gross income concept	634,207	16,274,704	628,193	15,366,389	6,014	908,315
Non-limited miscellaneous deductions	259,850	20,102,508	253,793	11,738,466	6,057	8,364,043
Excess of exemptions and deductions over adjusted gross income	15,805	12,180,224	7,637	4,019,269	8,168	8,160,955
Taxable income	4,359,794	2,060,968,496	4,349,234	2,055,400,186	10,560	5,568,310
Tax at regular rates	4,353,474	531,282,387	4,344,884	529,834,098	8,590	1,448,290
Alternative minimum tax (Form 6251)	2,858,226	23,188,650	2,857,994	23,185,984	232	2,667
Income tax before credits	4,365,534	554,471,220	4,356,877	553,020,264	8,657	1,450,956
Tax credits:						
Total	1,921,307	16,989,698	1,912,650	15,538,742	8,657	1,450,956
Child care credit	327,071	172,953	326,930	172,890	141	63
Minimum tax credit	119,707	619,159	118,991	600,107	716	19,052
Foreign tax credit	1,556,643	14,827,080	1,548,686	13,402,949	7,958	1,424,131
General business credit	113,959	1,240,459	113,456	1,233,685	503	6,774
U.S. total income tax	4,356,877	537,481,728	4,356,877	537,481,728	0	0
Taxable income which would yield:						
Income tax before credits	4,365,534	1,892,750,588	4,356,877	1,888,059,359	8,657	4,691,229
Income tax after credits	4,356,876	1,841,952,570	4,356,876	1,841,952,570	0	0
U.S. total income tax	4,356,877	1,841,953,159	4,356,877	1,841,953,159	0	0
Reconciliation of adjusted gross income and expanded income:						
Adjusted gross income	**4,375,660**	**2,462,007,963**	**4,356,877**	**2,449,536,054**	**18,783**	**12,471,910**
plus: Total tax preferences excluded from adjusted gross income [2]	1,454,760	46,621,550	1,447,266	45,615,008	7,494	1,006,543
Social Security benefits (nontaxable)	680,403	2,520,221	675,836	2,502,761	4,567	17,460
Foreign-earned income exclusion	45,574	3,744,720	41,153	3,341,906	4,421	402,814
minus: Investment interest expense deduction	695,753	19,654,175	688,638	17,958,039	7,116	1,696,136
Non-limited miscellaneous deductions	259,850	20,102,508	253,793	11,738,466	6,057	8,364,043
Unreimbursed employee business expenses	833,017	6,215,696	831,804	6,201,246	1,213	14,450
Equals: Expanded income	**4,375,503**	**2,468,922,075**	**4,356,877**	**2,465,097,977**	**18,626**	**3,824,098**

Footnotes at end of table.

Table 5. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Income, Deductions, Credits, and Tax, by Tax Status, Tax Year 2008—Continued

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

Income concept, item	Returns with income of $200,000 or more					
	Total		Returns with U.S. income tax		Returns without U.S. income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Expanded Income Concept						
Salaries and wages	3,830,564	1,201,368,030	3,815,056	1,196,554,611	15,508	4,813,419
Business or profession:						
Net income	840,819	98,587,318	837,304	98,140,290	3,515	447,028
Net loss	275,481	8,127,258	273,443	7,900,060	2,037	227,198
Farm:						
Net income	32,603	2,944,387	32,452	2,934,784	151	9,603
Net loss	88,318	4,406,786	87,747	4,337,704	571	69,082
Partnership and S Corporation net income after Section 179 property deduction [1]:						
Net income	1,351,269	446,925,736	1,347,171	446,103,210	4,098	822,526
Net loss	444,238	48,755,457	436,533	45,787,714	7,705	2,967,743
Sales of capital assets:						
Net gain	1,428,850	416,311,399	1,421,076	413,855,862	7,773	2,455,537
Net loss	1,681,414	4,440,973	1,667,148	4,400,481	14,266	40,492
Sales of property other than capital assets:						
Net gain	158,735	7,307,248	157,186	7,235,891	1,549	71,357
Net loss	252,216	4,978,219	249,522	4,719,129	2,694	259,090
Taxable interest received	4,158,531	94,151,140	4,133,750	91,930,549	24,781	2,220,591
Tax-exempt interest	1,534,394	54,426,667	1,518,627	50,749,370	15,766	3,677,296
Dividends	3,366,908	128,456,728	3,344,635	125,599,664	22,272	2,857,064
Qualified dividends	3,094,105	100,113,299	3,073,848	98,000,015	20,257	2,113,284
Pensions and annuities in adjusted gross income	927,025	45,538,426	921,717	45,346,172	5,308	192,254
Rent:						
Net income	496,173	24,772,453	493,557	24,650,622	2,616	121,831
Net loss, total (deductible and nondeductible)	555,636	12,649,648	551,630	12,458,722	4,005	190,926
Nondeductible rental loss	417,630	8,122,056	415,034	8,034,498	2,597	87,558
Royalty:						
Net income	332,103	17,744,890	327,901	17,618,330	4,202	126,559
Net loss	8,194	117,443	7,938	113,432	256	4,012
Estate or trust:						
Net income	115,440	16,141,175	114,258	16,071,123	1,182	70,052
Net loss	13,170	1,483,895	12,732	1,341,417	438	142,477
State income tax refunds	1,481,897	8,793,824	1,476,942	8,672,970	4,955	120,854
Alimony received	7,155	1,199,334	7,134	1,197,797	21	1,537
Social Security benefits in adjusted gross income	741,388	15,599,939	732,856	15,423,254	8,531	176,685
Social Security benefits (nontaxable)	741,490	2,756,627	732,916	2,724,406	8,573	32,221
Unemployment compensation	103,755	574,038	103,656	572,997	99	1,041
Other income	631,101	17,546,210	625,876	17,348,940	5,225	197,269
Other loss	54,149	2,120,432	51,635	2,032,386	2,515	88,046
Foreign-earned income exclusion	69,606	5,982,507	61,220	5,141,806	8,386	840,701
Total income	4,416,984	2,495,083,362	4,389,587	2,485,051,020	27,397	10,032,342
Statutory adjustments, total	1,867,183	37,769,262	1,859,610	37,653,863	7,573	115,399
Payments to Individual Retirement Arrangements	118,425	1,012,167	117,825	1,007,631	599	4,536
Payments to self-employed retirement (Keogh) plans	413,205	13,149,947	412,694	13,133,280	511	16,667
Moving expenses adjustment	45,759	283,320	45,574	281,906	185	1,414
Adjusted gross income	**4,416,985**	**2,457,314,100**	**4,389,587**	**2,447,397,157**	**27,398**	**9,916,944**

Footnotes at end of table.

Table 5. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Income, Deductions, Credits, and Tax, by Tax Status, Tax Year 2008—Continued

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

Income concept, item	Returns with income of $200,000 or more					
	Total		Returns with U.S. income tax		Returns without U.S. income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Expanded Income Concept—Continued						
Investment interest expense deduction	696,821	16,568,820	689,763	15,932,639	7,058	636,181
Total tax preferences excluded from adjusted gross income	1,544,113	55,838,347	1,528,337	52,152,450	15,776	3,685,897
Total alternative minimum tax preference items (excluding tax-exempt interest from private activity bonds)	26,661	1,418,150	26,188	1,408,524	473	9,626
Passive activity loss (alternative minimum tax adjustment)	568,177	1,020,259	564,206	1,028,532	3,971	-8,273
Expanded income	**4,416,986**	**2,492,366,777**	**4,389,587**	**2,478,785,284**	**27,399**	**13,581,494**
Exemption amount	4,414,005	37,153,129	4,386,639	36,945,229	27,366	207,900
Itemized deductions:						
Total per adjusted gross income concept	4,188,788	358,677,845	4,167,770	352,570,993	21,018	6,106,852
Total per expanded income concept	4,188,328	347,954,469	4,167,354	342,672,920	20,974	5,281,548
Charitable contributions deduction	3,926,492	72,826,976	3,908,740	71,911,390	17,752	915,586
Interest paid deduction:						
Total per adjusted gross income concept	3,492,146	92,132,121	3,477,648	91,075,325	14,498	1,056,796
Total per expanded income concept	3,326,684	75,563,301	3,315,208	75,142,686	11,477	420,615
Total home mortgage interest	3,320,249	75,357,677	3,308,822	74,938,887	11,427	418,790
Medical and dental expense deduction	124,511	3,671,139	117,089	3,128,676	7,422	542,463
Net casualty or theft loss deduction	32,351	1,641,046	31,525	904,031	826	737,015
Taxes paid deduction	4,183,437	181,328,663	4,163,511	179,576,078	19,925	1,752,585
Net limited miscellaneous deductions per adjusted gross income concept	612,868	15,890,085	601,201	14,967,728	11,667	922,357
Non-limited miscellaneous deductions	239,253	7,685,253	235,909	7,458,864	3,344	226,389
Excess of exemptions and deductions over adjusted gross income	18,956	6,655,547	8,971	4,138,910	9,985	2,516,637
Taxable income	4,397,983	2,065,540,864	4,380,610	2,059,494,915	17,373	6,045,949
Tax at regular rates	4,387,395	532,189,776	4,374,525	530,625,861	12,870	1,563,915
Alternative minimum tax (Form 6251)	2,851,659	23,191,552	2,851,364	23,188,886	295	2,666
Income tax before credits	4,402,563	555,386,195	4,389,587	553,819,614	12,976	1,566,581
Tax credits:						
Total	1,973,573	17,396,988	1,960,596	15,830,407	12,976	1,566,581
Child care credit	321,998	170,111	321,781	170,024	217	87
Minimum tax credit	126,514	625,194	125,498	605,773	1,016	19,421
Foreign tax credit	1,611,372	15,230,003	1,599,288	13,690,508	12,084	1,539,495
General business credit	115,037	1,240,376	114,499	1,233,886	538	6,490
U.S. total income tax	4,389,587	537,989,413	4,389,587	537,989,413	0	0
Taxable income which would yield:						
Income tax before credits	4,402,563	1,896,918,373	4,389,587	1,891,703,138	12,976	5,215,234
Income tax after credits	4,389,586	1,844,450,379	4,389,586	1,844,450,379	0	0
U.S. total income tax	4,389,587	1,844,450,969	4,389,587	1,844,450,969	0	0
Reconciliation of adjusted gross income and expanded income:						
Adjusted gross income	**4,416,985**	**2,457,314,100**	**4,389,587**	**2,447,397,157**	**27,398**	**9,916,944**
plus: Total tax preferences excluded from adjusted gross income [2]	1,544,113	55,838,347	1,528,337	52,152,450	15,776	3,685,897
Social Security benefits (nontaxable)	741,490	2,756,627	732,916	2,724,406	8,573	32,221
Foreign-earned income exclusion	69,606	5,982,507	61,220	5,141,806	8,386	840,701
minus: Investment interest expense deduction	696,821	16,568,820	689,763	15,932,639	7,058	636,181
Non-limited miscellaneous deductions	239,253	7,685,253	235,909	7,458,864	3,344	226,389
Unreimbursed employee business expenses	779,123	5,248,262	777,550	5,236,930	1,573	11,331
Equals: Expanded income	**4,416,986**	**2,492,366,777**	**4,389,587**	**2,478,785,284**	**27,399**	**13,581,494**

[1] Section 179 of the Internal Revenue Code permits certain taxpayers to elect to deduct all or part of the cost of certain qualifying property in the year they place it in service, instead of taking depreciation deductions over a specified recovery period.
[2] Includes tax-exempt interest and tax preference items subject to alternative minimum tax.
NOTE: Detail may not add to totals because of rounding.

Table 6. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Income, Deductions, Credits, and Tax, by Tax Status, Tax Year 2008

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

Income concept, item	Returns with income of $200,000 or more					
	Total		Returns with worldwide income tax		Returns without worldwide income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted Gross Income Concept						
Salaries and wages	3,841,459	1,206,006,303	3,836,086	1,205,065,218	5,373	941,085
Business or profession:						
Net income	834,512	97,942,679	832,578	97,756,984	1,934	185,695
Net loss	279,978	8,190,538	278,574	7,990,693	1,404	199,846
Farm:						
Net income	32,353	2,932,892	32,244	2,923,494	109	9,398
Net loss	86,873	4,404,124	86,518	4,353,088	355	51,036
Partnership and S Corporation net income after Section 179 property deduction [1]:						
Net income	1,336,738	446,954,372	1,333,992	446,350,417	2,746	603,955
Net loss	434,780	49,185,125	430,075	46,137,308	4,705	3,047,817
Sales of capital assets:						
Net gain	1,399,950	417,476,734	1,395,932	415,457,828	4,018	2,018,906
Net loss	1,642,796	4,325,089	1,637,720	4,310,498	5,076	14,591
Sales of property other than capital assets:						
Net gain	156,133	7,277,531	155,074	7,211,671	1,059	65,860
Net loss	248,585	5,094,788	246,819	4,815,125	1,766	279,663
Taxable interest received	4,110,421	94,867,127	4,100,379	92,202,380	10,042	2,664,747
Tax-exempt interest	1,445,881	45,329,526	1,440,031	44,417,650	5,850	911,875
Dividends	3,297,067	125,088,989	3,288,444	123,449,595	8,623	1,639,394
Qualified dividends	3,026,504	97,500,545	3,018,444	96,373,008	8,060	1,127,538
Pensions and annuities in adjusted gross income	891,095	43,619,043	888,606	43,485,345	2,489	133,698
Rent:						
Net income	481,111	24,461,499	479,633	24,360,296	1,478	101,203
Net loss, total (deductible and nondeductible)	559,640	12,942,218	557,635	12,775,372	2,005	166,846
Nondeductible rental loss	422,649	8,313,039	421,369	8,241,701	1,280	71,338
Royalty:						
Net income	318,523	17,579,870	315,952	17,489,558	2,571	90,312
Net loss	7,774	114,808	7,622	113,485	152	1,323
Estate or trust:						
Net income	110,108	16,042,417	109,395	15,974,403	713	68,014
Net loss	12,663	1,529,563	12,323	1,361,145	340	168,418
State income tax refunds	1,492,468	8,820,109	1,489,310	8,705,069	3,158	115,040
Alimony received	7,644	1,201,551	7,620	1,198,945	24	2,607
Social Security benefits in adjusted gross income	680,321	14,264,249	676,362	14,179,207	3,959	85,042
Social Security benefits (nontaxable)	680,403	2,520,221	676,446	2,505,159	3,957	15,062
Unemployment compensation	108,633	597,295	108,531	596,501	102	795
Other income	624,099	17,669,751	621,252	17,540,630	2,847	129,121
Other loss	46,300	1,994,956	46,095	1,961,284	205	33,672
Foreign-earned income exclusion	45,574	3,744,720	45,562	3,743,755	12	965
Total income	4,375,660	2,499,522,581	4,364,836	2,493,101,852	10,824	6,420,729
Statutory adjustments, total	1,854,824	37,514,618	1,850,207	37,439,713	4,617	74,905
Payments to Individual Retirement Arrangements	117,082	998,769	116,869	996,975	213	1,795
Payments to self-employed retirement (Keogh) plans	406,698	12,978,980	406,329	12,963,925	369	15,055
Moving expenses adjustment	46,228	281,084	46,204	280,802	24	281
Adjusted gross income	**4,375,660**	**2,462,007,963**	**4,364,836**	**2,455,662,139**	**10,824**	**6,345,824**

Footnotes at end of table.

Table 6. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Income, Deductions, Credits, and Tax, by Tax Status, Tax Year 2008—Continued

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

Income concept, item	Returns with income of $200,000 or more					
	Total		Returns with worldwide income tax		Returns without worldwide income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted Gross Income Concept—Continued						
Investment interest expense deduction	695,753	19,654,175	690,124	18,063,647	5,630	1,590,528
Total tax preferences excluded from adjusted gross income	1,454,760	46,621,550	1,448,907	45,705,950	5,853	915,601
Total alternative minimum tax preference items (excluding tax-exempt interest from private activity bonds)	24,871	1,298,174	24,511	1,293,799	360	4,375
Passive activity loss (alternative minimum tax adjustment)	551,917	997,523	549,628	1,005,515	2,289	-7,991
Expanded income	**4,375,503**	**2,468,922,075**	**4,364,836**	**2,471,567,958**	**10,667**	**-2,645,883**
Exemption amount	4,372,974	37,026,245	4,362,178	36,948,687	10,796	77,557
Itemized deductions:						
Total per adjusted gross income concept	4,173,847	373,873,386	4,163,077	359,609,730	10,770	14,263,655
Charitable contributions deduction	3,912,225	72,336,640	3,902,941	71,612,186	9,284	724,454
Interest paid deduction:						
Total per adjusted gross income concept	3,520,438	96,224,697	3,511,750	94,324,635	8,688	1,900,062
Total home mortgage interest	3,354,260	76,354,559	3,347,366	76,046,692	6,894	307,868
Medical and dental expense deduction	102,673	3,165,083	100,647	2,882,448	2,026	282,635
Net casualty or theft loss deduction	32,608	1,676,947	31,868	942,256	740	734,691
Taxes paid deduction	4,168,792	180,661,315	4,158,143	179,185,273	10,649	1,476,042
Net limited miscellaneous deductions per adjusted gross income concept	634,207	16,274,704	629,072	15,410,548	5,135	864,156
Non-limited miscellaneous deductions	259,850	20,102,508	254,234	11,778,989	5,616	8,323,520
Excess of exemptions and deductions over adjusted gross income	15,805	12,180,224	7,652	4,023,781	8,153	8,156,443
Taxable income	4,359,794	2,060,968,496	4,357,178	2,060,821,581	2,616	146,914
Tax at regular rates	4,353,474	531,282,387	4,352,842	531,268,286	632	14,101
Alternitve minimum tax (Form 6251)	2,858,226	23,188,650	2,858,088	23,186,689	138	1,961
Income tax before credits	4,365,534	554,471,220	4,364,835	554,455,158	699	16,062
Tax credits:						
Total	573,386	2,162,618	572,687	2,146,556	699	16,062
Child care credit	327,071	172,953	327,035	172,935	36	18
Minimum tax credit	119,707	619,159	119,354	608,458	353	10,701
Foreign tax credit	0	0	0	0	0	0
General business credit	113,959	1,240,459	113,651	1,235,961	308	4,498
Worldwide total income tax	4,364,836	553,250,012	4,364,836	553,250,012	0	0
Foreign taxes paid	1,556,644	15,768,284	1,556,644	15,768,284	0	0
Foreign taxes paid on excluded foreign-earned income (Form 1116)	31,963	941,204	31,963	941,204	0	0
Taxable income which would yield:						
Income tax before credits	4,365,534	1,892,750,588	4,364,835	1,892,680,777	699	69,812
Income tax after credits	4,364,836	1,888,985,700	4,364,836	1,888,985,700	0	0
Worldwide total income tax	4,364,836	1,888,986,289	4,364,836	1,888,986,289	0	0
Reconciliation of adjusted gross income and expanded income:						
Adjusted gross income	**4,375,660**	**2,462,007,963**	**4,364,836**	**2,455,662,139**	**10,824**	**6,345,824**
plus: Total tax preferences excluded from adjusted gross income [2]	1,454,760	46,621,550	1,448,907	45,705,950	5,853	915,601
Social Security benefits (nontaxable)	680,403	2,520,221	676,446	2,505,159	3,957	15,062
Foreign-earned income exclusion	45,574	3,744,720	45,562	3,743,755	12	965
minus: Investment interest expense deduction	695,753	19,654,175	690,124	18,063,647	5,630	1,590,528
Non-limited miscellaneous deductions	259,850	20,102,508	254,234	11,778,989	5,616	8,323,520
Unreimbursed employee business expenses	833,017	6,215,696	832,285	6,206,409	732	9,287
Equals: Expanded income	**4,375,503**	**2,468,922,075**	**4,364,836**	**2,471,567,958**	**10,667**	**-2,645,883**

Footnotes at end of table.

Table 6. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Income, Deductions, Credits, and Tax, by Tax Status, Tax Year 2008—Continued

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

Income concept, item	Returns with income of $200,000 or more					
	Total		Returns with worldwide income tax		Returns without worldwide income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Expanded Income Concept						
Salaries and wages	3,830,564	1,201,368,030	3,825,351	1,200,685,052	5,213	682,978
Business or profession:						
Net income	840,819	98,587,318	839,001	98,468,099	1,818	119,219
Net loss	275,481	8,127,258	273,982	7,957,325	1,499	169,933
Farm:						
Net income	32,603	2,944,387	32,481	2,935,555	122	8,832
Net loss	88,318	4,406,786	87,902	4,352,290	416	54,496
Partnership and S Corporation net income after Section 179 property deduction [1]:						
Net income	1,351,269	446,925,736	1,348,262	446,656,674	3,007	269,062
Net loss	444,238	48,755,457	437,912	46,115,876	6,326	2,639,581
Sales of capital assets:						
Net gain	1,428,850	416,311,399	1,424,372	415,273,174	4,478	1,038,226
Net loss	1,681,414	4,440,973	1,671,188	4,411,259	10,227	29,714
Sales of property other than capital assets:						
Net gain	158,735	7,307,248	157,439	7,244,000	1,296	63,248
Net loss	252,216	4,978,219	250,099	4,747,569	2,117	230,650
Taxable interest received	4,158,531	94,151,140	4,143,515	92,252,080	15,016	1,899,060
Tax-exempt interest	1,534,394	54,426,667	1,520,899	50,909,082	13,495	3,517,585
Dividends	3,366,908	128,456,728	3,352,432	126,563,032	14,476	1,893,696
Qualified dividends	3,094,105	100,113,299	3,080,329	98,764,141	13,776	1,349,158
Pensions and annuities in adjusted gross income	927,025	45,538,426	922,874	45,398,214	4,151	140,213
Rent:						
Net income	496,173	24,772,453	494,462	24,688,953	1,711	83,500
Net loss, total (deductible and nondeductible)	555,636	12,649,648	553,516	12,511,445	2,120	138,203
Nondeductible rental loss	417,630	8,122,056	416,414	8,065,622	1,217	56,434
Royalty:						
Net income	332,103	17,744,890	328,570	17,675,918	3,534	68,971
Net loss	8,194	117,443	7,971	113,671	223	3,772
Estate or trust:						
Net income	115,440	16,141,175	114,435	16,108,279	1,005	32,896
Net loss	13,170	1,483,895	12,791	1,353,656	379	130,238
State income tax refunds	1,481,897	8,793,824	1,478,043	8,697,193	3,854	96,631
Alimony received	7,155	1,199,334	7,139	1,197,952	16	1,382
Social Security benefits in adjusted gross income	741,388	15,599,939	733,653	15,438,834	7,735	161,104
Social Security benefits (nontaxable)	741,490	2,756,627	733,753	2,727,853	7,737	28,774
Unemployment compensation	103,755	574,038	103,693	573,559	62	479
Other income	631,101	17,546,210	627,325	17,444,549	3,776	101,660
Other loss	54,149	2,120,432	53,841	2,095,268	309	25,163
Foreign-earned income exclusion	69,606	5,982,507	69,494	5,966,563	112	15,944
Total income	4,416,984	2,495,083,362	4,401,678	2,491,707,132	15,306	3,376,231
Statutory adjustments, total	1,867,183	37,769,262	1,861,946	37,700,789	5,237	68,473
Payments to Individual Retirement Arrangements	118,425	1,012,167	118,137	1,009,870	288	2,297
Payments to self-employed retirement (Keogh) plans	413,205	13,149,947	412,853	13,138,481	352	11,466
Moving expenses adjustment	45,759	283,320	45,743	283,140	16	180
Adjusted gross income	**4,416,985**	**2,457,314,100**	**4,401,678**	**2,454,006,343**	**15,307**	**3,307,758**

Footnotes at end of table.

Table 6. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Income, Deductions, Credits, and Tax, by Tax Status, Tax Year 2008—Continued

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

Income concept, item	Returns with income of $200,000 or more					
	Total		Returns with worldwide income tax		Returns without worldwide income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Expanded Income Concept—Continued						
Investment interest expense deduction	696,821	16,568,820	691,414	16,020,080	5,407	548,740
Total tax preferences excluded from adjusted gross income	1,544,113	55,838,347	1,530,615	52,313,185	13,499	3,525,162
Total alternative minimum tax preference items (excluding tax-exempt interest from private activity bonds)	26,661	1,418,150	26,242	1,409,684	419	8,466
Passive activity loss (alternative minimum tax adjustment)	568,177	1,020,259	565,145	1,028,564	3,032	-8,304
Expanded income	**4,416,986**	**2,492,366,777**	**4,401,678**	**2,486,281,846**	**15,308**	**6,084,931**
Exemption amount	4,414,005	37,153,129	4,398,719	37,037,147	15,287	115,982
Itemized deductions:						
Total per adjusted gross income concept	4,188,788	358,677,845	4,174,255	353,204,618	14,534	5,473,228
Total per expanded income concept	4,188,328	347,954,469	4,173,795	343,235,575	14,534	4,718,894
Charitable contributions deduction	3,926,492	72,826,976	3,913,142	72,108,182	13,350	718,793
Interest paid deduction:						
Total per adjusted gross income concept	3,492,146	92,132,121	3,483,095	91,294,796	9,051	837,325
Total per expanded income concept	3,326,684	75,563,301	3,319,954	75,274,716	6,731	288,585
Total home mortgage interest	3,320,249	75,357,677	3,313,553	75,070,592	6,696	287,085
Medical and dental expense deduction	124,511	3,671,139	117,570	3,140,739	6,941	530,399
Net casualty or theft loss deduction	32,351	1,641,046	31,556	906,369	795	734,677
Taxes paid deduction	4,183,437	181,328,663	4,168,959	179,751,118	14,478	1,577,545
Net limited miscellaneous deductions per adjusted gross income concept	612,868	15,890,085	602,529	15,016,319	10,339	873,767
Non-limited miscellaneous deductions	239,253	7,685,253	236,380	7,467,124	2,874	218,129
Excess of exemptions and deductions over adjusted gross income	18,956	6,655,547	8,992	4,143,741	9,964	2,511,807
Taxable income	4,397,983	2,065,540,864	4,392,680	2,065,332,534	5,303	208,329
Tax at regular rates	4,387,395	532,189,776	4,386,609	532,175,813	786	13,963
Alternitve minimum tax (Form 6251)	2,851,659	23,191,552	2,851,490	23,189,598	169	1,954
Income tax before credits	4,402,563	555,386,195	4,401,671	555,370,279	892	15,917
Tax credits:						
Total	575,683	2,166,985	574,791	2,151,068	892	15,917
Child care credit	321,998	170,111	321,980	170,101	18	10
Minimum tax credit	126,514	625,194	126,030	614,445	484	10,749
Foreign tax credit	0	0	0	0	0	0
General business credit	115,037	1,240,376	114,756	1,236,127	281	4,249
Worldwide total income tax	4,401,678	554,461,616	4,401,678	554,461,616	0	0
Foreign taxes paid	1,611,379	16,472,203	1,611,379	16,472,203	0	0
Foreign taxes paid on excluded foreign-earned income (Form 1116)	44,346	1,242,200	44,346	1,242,200	0	0
Taxable income which would yield:						
Income tax before credits	4,402,563	1,896,918,373	4,401,671	1,896,848,387	892	69,986
Income tax after credits	4,401,678	1,894,088,013	4,401,678	1,894,088,013	0	0
Worldwide total income tax	4,401,678	1,894,088,602	4,401,678	1,894,088,602	0	0
Reconciliation of adjusted gross income and expanded income:						
Adjusted gross income	**4,416,985**	**2,457,314,100**	**4,401,678**	**2,454,006,343**	**15,307**	**3,307,758**
plus: Total tax preferences excluded from adjusted gross income [2]	1,544,113	55,838,347	1,530,615	52,313,185	13,499	3,525,162
Social Security benefits (nontaxable)	741,490	2,756,627	733,753	2,727,853	7,737	28,774
Foreign-earned income exclusion	69,606	5,982,507	69,494	5,966,563	112	15,944
minus: Investment interest expense deduction	696,821	16,568,820	691,414	16,020,080	5,407	548,740
Non-limited miscellaneous deductions	239,253	7,685,253	236,380	7,467,124	2,874	218,129
Unreimbursed employee business expenses	779,123	5,248,262	778,230	5,242,792	893	5,469
Equals: Expanded income	**4,416,986**	**2,492,366,777**	**4,401,678**	**2,486,281,846**	**15,308**	**6,084,931**

[1] Section 179 of the Internal Revenue Code permits certain taxpayers to elect to deduct all or part of the cost of certain qualifying property in the year they place it in service, instead of taking depreciation deductions over a specified recovery period.

[2] Includes tax-exempt interest and tax preference items subject to alternative minimum tax.

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

Table 7. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**4,257,915**	**100.0**	**1,167,362**	**27.4**	**35,890**	**0.8**	**2,276,417**	**53.5**
Interest paid deduction	1,454,069	34.1	0	0.0	6,540	18.2	1,302,031	57.2
Investment interest expense deduction [1]	57,045	1.3	6,494	0.6	0	0.0	37,598	1.7
Taxes paid deduction	1,467,576	34.5	1,051,933	90.1	17,912	49.9	0	0.0
Charitable contributions deduction	772,772	18.1	65,820	5.6	4,564	12.7	668,799	29.4
Medical and dental expense deduction	18,592	0.4	3,540	0.3	169	0.5	10,403	0.5
Net casualty or theft loss deduction	3,637	0.1	284	[2]	15	[2]	1,927	0.1
Total miscellaneous deductions	147,289	3.5	21,980	1.9	2,249	6.3	100,379	4.4
Foreign tax credit	65,786	1.5	813	0.1	725	2.0	46,639	2.0
General business credit	13,285	0.3	852	0.1	262	0.7	9,195	0.4
All other tax credits	24,766	0.6	2,165	0.2	178	0.5	13,847	0.6
Partnership and S Corporation net losses	70,960	1.7	10,980	0.9	1,801	5.0	38,235	1.7
Capital gains taxed at 0 percent	47,688	1.1	2,494	0.2	** 1,476	** 4.1	19,441	0.9
No second largest item	114,450	2.7	8	[2]	**	**	27,924	1.2
Returns with expanded income of $200,000 or more								
Total	**4,325,785**	**100.0**	**1,145,684**	**26.5**	**0**	**0.0**	**2,179,063**	**50.4**
Interest paid deduction	1,411,387	32.6	0	0.0	0	0.0	1,272,991	58.4
Tax-exempt interest [3]	222,345	5.1	2,993	0.3	0	0.0	165,812	7.6
Taxes paid deduction	1,523,464	35.2	1,050,970	91.7	0	0.0	0	0.0
Charitable contributions deduction	650,356	15.0	66,570	5.8	0	0.0	536,542	24.6
Medical and dental expense deduction	19,106	0.4	4,018	0.4	0	0.0	8,081	0.4
Net casualty or theft loss deduction	3,413	0.1	281	[2]	0	0.0	1,778	0.1
Total miscellaneous deductions	54,554	1.3	2,536	0.2	0	0.0	29,126	1.3
Foreign tax credit	73,291	1.7	665	0.1	0	0.0	27,638	1.3
General business credit	12,940	0.3	835	0.1	0	0.0	7,697	0.4
All other tax credits	23,094	0.5	2,308	0.2	0	0.0	12,386	0.6
Partnership and S Corporation net losses	68,485	1.6	10,904	1.0	0	0.0	33,429	1.5
Foreign-earned income exclusion [3]	31,740	0.7	0	0.0	0	0.0	584	[2]
AMT tax preference [3]	2,307	0.1	341	[2]	0	0.0	1,331	0.1
Nontaxable Social Security benefits [3]	92,976	2.1	803	0.1	0	0.0	43,126	2.0
Capital gains taxed at 0 percent	50,258	1.2	** 2,461	** 0.2			15,005	0.7
No second largest item	86,069	2.0	**	**	0	0.0	23,537	1.1

Footnotes at end of table.

Table 7. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued							
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns with U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**300,717**	**7.1**	**27,929**	**0.7**	**6,287**	**0.1**	**97,538**	**2.3**
Interest paid deduction	61,675	20.5	3,282	11.8	1,225	19.5	25,429	26.1
Investment interest expense deduction [1]	3,497	1.2	161	0.6	84	1.3	1,243	1.3
Taxes paid deduction	202,769	67.4	15,988	57.2	3,380	53.8	54,402	55.8
Charitable contributions deduction	0	0.0	3,278	11.7	735	11.7	8,775	9.0
Medical and dental expense deduction	1,976	0.7	0	0.0	0	0.0	1,054	1.1
Net casualty or theft loss deduction	635	0.2	0	0.0	0	0.0	360	0.4
Total miscellaneous deductions	11,065	3.7	** 1,655	** 5.9	** 639	** 10.2	0	0.0
Foreign tax credit	1,756	0.6	**	**	**	**	1,580	1.6
General business credit	1,003	0.3	0	0.0	3	[2]	138	0.1
All other tax credits	1,401	0.5	0	0.0	139	2.2	70	0.1
Partnership and S Corporation net losses	6,576	2.2	158	0.6	28	0.4	2,690	2.8
Capital gains taxed at 0 percent	8,311	2.8	3,407	12.2	55	0.9	** 1,797	** 1.8
No second largest item	53	[2]	0	0.0	0	0.0	**	**
Returns with expanded income of $200,000 or more								
Total	**290,732**	**6.7**	**28,160**	**0.7**	**5,562**	**0.1**	**16,400**	**0.4**
Interest paid deduction	62,121	21.4	3,290	11.7	1,207	21.7	1,948	11.9
Tax-exempt interest [3]	15,721	5.4	2,779	9.9	198	3.6	3,440	21.0
Taxes paid deduction	186,887	64.3	13,546	48.1	3,153	56.7	8,498	51.8
Charitable contributions deduction	0	0.0	2,578	9.2	729	13.1	768	4.7
Medical and dental expense deduction	1,704	0.6	0	0.0	0	0.0	18	0.1
Net casualty or theft loss deduction	643	0.2	0	0.0	0	0.0	**	**
Total miscellaneous deductions	4,258	1.5	818	2.9	47	0.8	0	0.0
Foreign tax credit	901	0.3	300	1.1	0	0.0	542	3.3
General business credit	987	0.3	0	0.0	3	0.1	** 3	** [2]
All other tax credits	1,297	0.4	0	0.0	139	2.5	9	0.1
Partnership and S Corporation net losses	6,296	2.2	155	0.6	** 36	** 0.6	503	3.1
Foreign-earned income exclusion [3]	77	[2]	0	0.0	0	0.0	55	0.3
AMT tax preference [3]	66	[2]	0	0.0	0	0.0	0	0.0
Nontaxable Social Security benefits [3]	1,664	0.6	961	3.4	**	**	144	0.9
Capital gains taxed at 0 percent	8,023	2.8	3,732	13.3	52	0.9	** 472	** 2.9
No second largest item	86	[2]	0	0.0	0	0.0	**	**

Footnotes at end of table.

Table 7. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued								
	Foreign tax credit		General business credit		All other tax credits		Partnership and S Corporation net losses		Capital gains taxed at 0 percent
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Returns with U.S. income tax									
Returns with adjusted gross income of $200,000 or more									
Total	**127,187**	**3.0**	**17,502**	**0.4**	**24,010**	**0.6**	**110,304**	**2.6**	**66,772**
Interest paid deduction	17,792	14.0	3,916	22.4	3,680	15.3	16,080	14.6	12,418
Investment interest expense deduction [1]	1,889	1.5	247	1.4	239	1.0	4,044	3.7	1,550
Taxes paid deduction	33,950	26.7	7,938	45.4	7,341	30.6	50,941	46.2	21,023
Charitable contributions deduction	4,293	3.4	1,504	8.6	1,658	6.9	8,690	7.9	4,657
Medical and dental expense deduction	328	0.3	0	0.0	0	0.0	515	0.5	608
Net casualty or theft loss deduction	305	0.2	0	0.0	7	[2]	93	0.1	11
Total miscellaneous deductions	2,356	1.9	44	0.3	64	0.3	3,776	3.4	3,395
Foreign tax credit	0	0.0	679	3.9	2,269	9.5	5,938	5.4	5,074
General business credit	261	0.2	0	0.0	289	1.2	978	0.9	304
All other tax credits	4,978	3.9	330	1.9	0	0.0	1,134	1.0	525
Partnership and S Corporation net losses	4,288	3.4	712	4.1	361	1.5	0	0.0	5,131
Capital gains taxed at 0 percent	1,516	1.2	5	[2]	13	0.1	9,182	8.3	0
No second largest item	55,230	43.4	2,128	12.2	8,088	33.7	8,934	8.1	12,077
Returns with expanded income of $200,000 or more									
Total	**97,800**	**2.3**	**16,589**	**0.4**	**23,641**	**0.5**	**103,995**	**2.4**	**64,545**
Interest paid deduction	10,243	10.5	4,084	24.6	3,937	16.7	16,514	15.9	12,993
Tax-exempt interest [3]	5,736	5.9	1,224	7.4	1,931	8.2	7,194	6.9	5,375
Taxes paid deduction	27,611	28.2	7,292	44.0	7,391	31.3	48,027	46.2	18,536
Charitable contributions deduction	2,737	2.8	1,412	8.5	1,547	6.5	8,007	7.7	4,118
Medical and dental expense deduction	154	0.2	0	0.0	0	0.0	556	0.5	605
Net casualty or theft loss deduction	305	0.3	0	0.0	**	**	93	0.1	**
Total miscellaneous deductions	759	0.8	4	[2]	** 6	** [2]	2,238	2.2	** 1,505
Foreign tax credit	0	0.0	282	1.7	957	4.0	3,287	3.2	882
General business credit	147	0.2	0	0.0	283	1.2	881	0.8	307
All other tax credits	1,327	1.4	183	1.1	0	0.0	968	0.9	524
Partnership and S Corporation net losses	1,247	1.3	692	4.2	361	1.5	0	0.0	5,433
Foreign-earned income exclusion [3]	30,615	31.3	0	0.0	7	[2]	295	0.3	49
AMT tax preference [3]	96	0.1	12	0.1	28	0.1	363	0.3	0
Nontaxable Social Security benefits [3]	1,756	1.8	578	3.5	222	0.9	2,836	2.7	10,321
Capital gains taxed at 0 percent	1,113	1.1	5	[2]	56	0.2	9,092	8.7	0
No second largest item	13,954	14.3	820	4.9	6,915	29.2	3,646	3.5	3,898

Footnotes at end of table.

Table 7. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued								
	Capital gains taxed at 0 percent—continued	Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable Social Security benefits [3]	
	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Returns with U.S. income tax									
Returns with adjusted gross income of $200,000 or more									
Total	**1.6**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	18.6	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	2.3	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	31.5	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	7.0	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	0.9	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	[2]	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	5.1	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	7.6	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	0.5	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	0.8	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S Corporation net losses	7.7	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	18.1	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more									
Total	**1.5**	**26,154**	**0.6**	**263,228**	**6.1**	**5,306**	**0.1**	**58,925**	**1.4**
Interest paid deduction	20.1	4,738	18.1	11,648	4.4	1,242	23.4	4,431	7.5
Tax-exempt interest [3]	8.3	1,237	4.7	0	0.0	406	7.7	8,300	14.1
Taxes paid deduction	28.7	3,861	14.8	136,353	51.8	2,400	45.2	8,939	15.2
Charitable contributions deduction	6.4	986	3.8	23,768	9.0	553	10.4	42	0.1
Medical and dental expense deduction	0.9	300	1.1	3,636	1.4	34	0.6	0	0.0
Net casualty or theft loss deduction	**	**	**	307	0.1	0	0.0	0	0.0
Total miscellaneous deductions	** 2.3	** 13	** [2]	13,240	5.0	0	0.0	8	[2]
Foreign tax credit	1.4	12,362	47.3	17,946	6.8	166	3.1	7,361	12.5
General business credit	0.5	0	0.0	1,324	0.5	**	**	472	0.8
All other tax credits	0.8	**	**	3,256	1.2	** 78	** 1.5	620	1.1
Partnership and S Corporation net losses	8.4	** 499	** 1.9	6,212	2.4	174	3.3	2,554	4.3
Foreign-earned income exclusion [3]	0.1	0	0.0	17	[2]	41	0.8	0	0.0
AMT tax preference [3]	0.0	0	0.0	61	[2]	0	0.0	8	[2]
Nontaxable Social Security benefits [3]	16.0	**	**	30,362	11.5	194	3.7	0	0.0
Capital gains taxed at 0 percent	0.0	308	1.2	9,020	3.4	11	0.2	913	1.5
No second largest item	6.0	1,849	7.1	6,078	2.3	6	0.1	25,277	42.9

Footnotes at end of table.

Table 7. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**18,741**	**100.0**	**447**	**2.4**	**1,325**	**7.1**	**709**	**3.8**
Interest paid deduction	3,922	20.9	0	0.0	226	17.1	91	12.8
Investment interest expense deduction [1]	1,342	7.2	36	8.1	0	0.0	92	13.0
Taxes paid deduction	4,242	22.6	184	41.2	271	20.5	0	0.0
Charitable contributions deduction	1,835	9.8	54	12.1	187	14.1	184	26.0
Medical and dental expense deduction	235	1.3	14	3.1	18	1.4	25	3.5
Net casualty or theft loss deduction	49	0.3	**	**	**	**	5	0.7
Total miscellaneous deductions	1,246	6.6	** 43	** 9.6	** 154	** 11.6	135	19.0
Foreign tax credit	189	1.0	10	2.2	28	2.1	** 14	** 2.0
General business credit	101	0.5	8	1.8	6	0.5	7	1.0
All other tax credits	146	0.8	10	2.2	8	0.6	**	**
Partnership and S Corporation net losses	1,554	8.3	31	6.9	341	25.7	133	18.8
Capital gains taxed at 0 percent	994	5.3	57	12.8	** 86	** 6.5	23	3.2
No second largest item	2,886	15.4	0	0.0	**	**	0	0.0
Returns with expanded income of $200,000 or more								
Total	**27,394**	**100.0**	**471**	**1.7**	**0**	**0.0**	**1,098**	**4.0**
Interest paid deduction	2,197	8.0	0	0.0	0	0.0	98	8.9
Tax-exempt interest [3]	2,535	9.3	49	10.4	0	0.0	445	40.5
Taxes paid deduction	4,263	15.6	192	40.8	0	0.0	0	0.0
Charitable contributions deduction	2,289	8.4	57	12.1	0	0.0	175	15.9
Medical and dental expense deduction	1,378	5.0	** 18	** 3.8	0	0.0	28	2.5
Net casualty or theft loss deduction	53	0.2	**	**	0	0.0	6	0.5
Total miscellaneous deductions	1,754	6.4	29	6.2	0	0.0	138	12.6
Foreign tax credit	1,561	5.7	6	1.3	0	0.0	10	0.9
General business credit	94	0.3	8	1.7	0	0.0	6	0.5
All other tax credits	112	0.4	10	2.1	0	0.0	4	0.4
Partnership and S Corporation net losses	1,721	6.3	34	7.2	0	0.0	152	13.8
Foreign-earned income exclusion [3]	6,658	24.3	** 7	** 1.5	0	0.0	6	0.5
AMT tax preference [3]	6	[2]	**	**	0	0.0	0	0.0
Nontaxable Social Security benefits [3]	316	1.2	4	0.8	0	0.0	3	0.3
Capital gains taxed at 0 percent	1,473	5.4	57	12.1	0	0.0	27	2.5
No second largest item	984	3.6	0	0.0	0	0.0	0	0.0

Footnotes at end of table.

Table 7. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued							
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns without U.S. income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**1,172**	**6.3**	**1,102**	**5.9**	**654**	**3.5**	**4,128**	**22.0**
Interest paid deduction	190	16.2	74	6.7	213	32.6	960	23.3
Investment interest expense deduction [1]	135	11.5	20	1.8	29	4.4	207	5.0
Taxes paid deduction	276	23.5	365	33.1	248	37.9	1,753	42.5
Charitable contributions deduction	0	0.0	235	21.3	51	7.8	341	8.3
Medical and dental expense deduction	83	7.1	0	0.0	** 9	** 1.4	38	0.9
Net casualty or theft loss deduction	4	0.3	**	**	0	0.0	20	0.5
Total miscellaneous deductions	159	13.6	** 234	** 21.2	42	6.4	0	0.0
Foreign tax credit	41	3.5	** 3	** 0.3	4	0.6	6	0.1
General business credit	17	1.5	4	0.4	**	**	13	0.3
All other tax credits	8	0.7	**	**	0	0.0	11	0.3
Partnership and S Corporation net losses	79	6.7	18	1.6	42	6.4	594	14.4
Capital gains taxed at 0 percent	** 180	** 15.4	146	13.2	16	2.4	115	2.8
No second largest item	**	**	3	0.3	**	**	70	1.7
Returns with expanded income of $200,000 or more								
Total	**1,205**	**4.4**	**1,789**	**6.5**	**674**	**2.5**	**501**	**1.8**
Interest paid deduction	187	15.5	70	3.9	213	31.6	47	9.4
Tax-exempt interest [3]	196	16.3	781	43.7	75	11.1	120	24.0
Taxes paid deduction	261	21.7	305	17.0	234	34.7	131	26.1
Charitable contributions deduction	0	0.0	178	9.9	** 53	** 7.9	80	16.0
Medical and dental expense deduction	87	7.2	0	0.0	**	**	17	3.4
Net casualty or theft loss deduction	3	0.2	3	0.2	0	0.0	0	0.0
Total miscellaneous deductions	117	9.7	206	11.5	25	3.7	0	0.0
Foreign tax credit	35	2.9	** 3	** 0.2	** 4	** 0.6	**	**
General business credit	18	1.5	4	0.2	**	**	** 3	** 0.6
All other tax credits	8	0.7	**	**	0	0.0	0	0.0
Partnership and S Corporation net losses	80	6.6	18	1.0	41	6.1	85	17.0
Foreign-earned income exclusion [3]	4	0.3	3	0.2	6	0.9	0	0.0
AMT tax preference [3]	0	0.0	0	0.0	0	0.0	0	0.0
Nontaxable Social Security benefits [3]	28	2.3	61	3.4	9	1.3	3	0.6
Capital gains taxed at 0 percent	181	15.0	157	8.8	14	2.1	15	3.0
No second largest item	0	0.0	0	0.0	0	0.0	0	0.0

Footnotes at end of table.

Table 7. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued								
	Foreign tax credit		General business credit		All other tax credits		Partnership and S Corporation net losses		Capital gains taxed at 0 percent
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Returns without U.S. income tax									
Returns with adjusted gross income of $200,000 or more									
Total	**7,085**	**37.8**	**96**	**0.5**	**237**	**1.3**	**1,692**	**9.0**	**93**
Interest paid deduction	1,945	27.5	38	39.6	61	25.7	91	5.4	33
Investment interest expense deduction [1]	304	4.3	5	5.2	13	5.5	494	29.2	7
Taxes paid deduction	720	10.2	17	17.7	72	30.4	320	18.9	16
Charitable contributions deduction	458	6.5	9	9.4	21	8.9	281	16.6	14
Medical and dental expense deduction	** 29	** 0.4	0	0.0	** 4	** 1.7	12	0.7	8
Net casualty or theft loss deduction	4	0.1	0	0.0	0	0.0	11	0.7	**
Total miscellaneous deductions	166	2.3	3	3.1	6	2.5	306	18.1	** 3
Foreign tax credit	0	0.0	** 3	** 3.1	3	1.3	75	4.4	** 9
General business credit	**	**	0	0.0	**	**	42	2.5	0
All other tax credits	85	1.2	**	**	0	0.0	17	1.0	**
Partnership and S Corporation net losses	294	4.1	8	8.3	11	4.6	0	0.0	3
Capital gains taxed at 0 percent	277	3.9	13	13.5	42	17.7	** 43	** 2.5	0
No second largest item	2,804	39.6	0	0.0	4	1.7	**	**	0
Returns with expanded income of $200,000 or more									
Total	**9,470**	**34.6**	**87**	**0.3**	**239**	**0.9**	**1,772**	**6.5**	**141**
Interest paid deduction	681	7.2	** 35	** 40.2	64	26.8	73	4.1	33
Tax-exempt interest [3]	111	1.2	**	**	10	4.2	710	40.1	34
Taxes paid deduction	391	4.1	17	19.5	74	31.0	324	18.3	17
Charitable contributions deduction	245	2.6	10	11.5	26	10.9	261	14.7	20
Medical and dental expense deduction	16	0.2	0	0.0	**	**	17	1.0	12
Net casualty or theft loss deduction	3	[2]	0	0.0	0	0.0	11	0.6	0
Total miscellaneous deductions	56	0.6	**	**	** 3	** 1.3	193	10.9	4
Foreign tax credit	0	0.0	** 3	** 3.4	** 5	** 2.1	76	4.3	7
General business credit	0	0.0	0	0.0	**	**	44	2.5	**
All other tax credits	32	0.3	**	**	0	0.0	17	1.0	** 5
Partnership and S Corporation net losses	205	2.2	** 9	** 10.3	14	5.9	0	0.0	4
Foreign-earned income exclusion [3]	** 6,629	** 70.0	0	0.0	0	0.0	** 7	** 0.4	**
AMT tax preference [3]	**	**	0	0.0	0	0.0	**	**	0
Nontaxable Social Security benefits [3]	36	0.4	0	0.0	0	0.0	**	**	** 5
Capital gains taxed at 0 percent	246	2.6	13	14.9	39	16.3	** 39	** 2.2	0
No second largest item	819	8.6	0	0.0	4	1.7	**	**	0

Footnotes at end of table.

Table 7. Returns With and Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued								
	Capital gains taxed at 0 percent—continued	Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable Social Security benefits [3]	
	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Returns without U.S. income tax									
Returns with adjusted gross income of $200,000 or more									
Total	**0.5**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	35.5	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	7.5	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	17.2	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	15.1	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	8.6	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	**	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	** 3.2	0	0.0	0	0.0	0	0.0	0	0.0
Foreign tax credit	** 9.7	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	0.0	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	**	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S Corporation net losses	3.2	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	0.0	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more									
Total	**0.5**	**1,554**	**5.7**	**8,348**	**30.5**	**6**	**[2]**	**38**	**0.1**
Interest paid deduction	23.4	** 77	** 5.0	620	7.4	0	0.0	**	**
Tax-exempt interest [3]	24.1	**	**	0	0.0	** 6	** 100.0	** 4	** 10.5
Taxes paid deduction	12.1	35	2.3	2,282	27.3	0	0.0	0	0.0
Charitable contributions deduction	14.2	18	1.2	1,172	14.0	0	0.0	**	**
Medical and dental expense deduction	8.5	** 9	** 0.6	1,169	14.0	0	0.0	0	0.0
Net casualty or theft loss deduction	0.0	**	**	24	0.3	0	0.0	0	0.0
Total miscellaneous deductions	2.8	**	**	981	11.8	0	0.0	**	**
Foreign tax credit	5.0	1,395	89.8	22	0.3	0	0.0	0	0.0
General business credit	**	**	**	7	0.1	0	0.0	0	0.0
All other tax credits	** 3.5	** 5	** 0.3	30	0.4	0	0.0	**	**
Partnership and S Corporation net losses	2.8	**	**	1,077	12.9	**	**	**	**
Foreign-earned income exclusion [3]	**	0	0.0	** 3	** [2]	**	**	0	0.0
AMT tax preference [3]	0.0	0	0.0	**	**	0	0.0	0	0.0
Nontaxable Social Security benefits [3]	** 3.5	0	0.0	165	2.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	0.0	10	0.6	675	8.1	**	**	0	0.0
No second largest item	0.0	5	0.3	122	1.5	**	**	** 34	** 89.5

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

Table 8. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns with worldwide income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**4,207,837**	**100.0**	**1,187,140**	**28.2**	**38,195**	**0.9**	**2,311,131**	**54.9**
Interest paid deduction	1,460,584	34.7	0	0.0	6,993	18.3	1,322,389	57.2
Investment interest expense deduction [1]	59,255	1.4	6,679	0.6	0	0.0	40,186	1.7
Taxes paid deduction	1,462,184	34.7	1,068,779	90.0	19,671	51.5	0	0.0
Charitable contributions deduction	807,999	19.2	67,758	5.7	4,771	12.5	705,124	30.5
Medical and dental expense deduction	18,762	0.4	3,547	0.3	177	0.5	10,854	0.5
Net casualty or theft loss deduction	3,749	0.1	285	[2]	15	[2]	2,332	0.1
Total miscellaneous deductions	151,098	3.6	22,203	1.9	2,384	6.2	105,455	4.6
General business credit	14,181	0.3	855	0.1	275	0.7	9,660	0.4
All other tax credits	21,207	0.5	2,783	0.2	350	0.9	14,374	0.6
Partnership and S Corporation net losses	70,011	1.7	11,270	0.9	1,960	5.1	39,654	1.7
Capital gains taxed at 0 percent	47,445	1.1	2,536	0.2	1,523	4.0	20,145	0.9
No second largest item	91,364	2.2	446	[2]	76	0.2	40,956	1.8
Returns with expanded income of $200,000 or more								
Total	**4,323,103**	**100.0**	**1,156,657**	**26.8**	**0**	**0.0**	**2,207,109**	**51.1**
Interest paid deduction	1,432,709	33.1	0	0.0	0	0.0	1,289,878	58.4
Tax-exempt interest [3]	232,806	5.4	3,135	0.3	0	0.0	172,610	7.8
Taxes paid deduction	1,521,315	35.2	1,061,279	91.8	0	0.0	0	0.0
Charitable contributions deduction	668,148	15.5	66,783	5.8	0	0.0	554,263	25.1
Medical and dental expense deduction	19,372	0.4	4,021	0.3	0	0.0	8,230	0.4
Net casualty or theft loss deduction	3,120	0.1	282	[2]	0	0.0	1,785	0.1
Total miscellaneous deductions	55,753	1.3	2,549	0.2	0	0.0	30,423	1.4
General business credit	13,798	0.3	837	0.1	0	0.0	7,963	0.4
All other tax credits	25,574	0.6	2,334	0.2	0	0.0	12,474	0.6
Partnership and S Corporation net losses	71,277	1.6	10,977	0.9	0	0.0	34,364	1.6
Foreign-earned income exclusion [3]	3,595	0.1	591	0.1	0	0.0	1,554	0.1
AMT tax preference [3]	2,452	0.1	344	[2]	0	0.0	1,360	0.1
Nontaxable Social Security benefits [3]	96,335	2.2	946	0.1	0	0.0	45,128	2.0
Capital gains taxed at 0 percent	50,518	1.2	2,494	0.2	0	0.0	15,507	0.7
No second largest item	126,331	2.9	86	[2]	0	0.0	31,571	1.4

Footnotes at end of table.

Table 8. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued							
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns with worldwide income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**305,645**	**7.3**	**28,310**	**0.7**	**6,605**	**0.2**	**100,127**	**2.4**
Interest paid deduction	62,711	20.5	3,290	11.6	1,530	23.2	26,181	26.1
Investment interest expense deduction [1]	3,986	1.3	161	0.6	87	1.3	1,423	1.4
Taxes paid deduction	206,548	67.6	16,452	58.1	3,384	51.2	56,534	56.5
Charitable contributions deduction	0	0.0	3,335	11.8	740	11.2	9,449	9.4
Medical and dental expense deduction	1,996	0.7	0	0.0	0	0.0	1,060	1.1
Net casualty or theft loss deduction	645	0.2	0	0.0	0	0.0	360	0.4
Total miscellaneous deductions	11,425	3.7	1,349	4.8	638	9.7	0	0.0
General business credit	1,031	0.3	**	**	**	**	142	0.1
All other tax credits	1,413	0.5	** 3	** [2]	** 142	** 2.1	73	0.1
Partnership and S Corporation net losses	6,880	2.3	161	0.6	28	0.4	2,799	2.8
Capital gains taxed at 0 percent	8,510	2.8	3,417	12.1	57	0.9	1,934	1.9
No second largest item	502	0.2	143	0.5	0	0.0	173	0.2
Returns with expanded income of $200,000 or more								
Total	**293,892**	**6.8**	**28,365**	**0.7**	**5,881**	**0.1**	**17,233**	**0.4**
Interest paid deduction	62,987	21.4	3,301	11.6	1,512	25.7	2,196	12.7
Tax-exempt interest [3]	16,315	5.6	2,789	9.8	202	3.4	3,710	21.5
Taxes paid deduction	188,951	64.3	14,000	49.4	3,156	53.7	8,873	51.5
Charitable contributions deduction	0	0.0	2,584	9.1	732	12.4	1,005	5.8
Medical and dental expense deduction	1,722	0.6	0	0.0	0	0.0	** 22	** 0.1
Net casualty or theft loss deduction	644	0.2	0	0.0	0	0.0	**	**
Total miscellaneous deductions	4,347	1.5	821	2.9	47	0.8	0	0.0
General business credit	1,025	0.3	** 4	** [2]	3	0.1	**	**
All other tax credits	1,302	0.4	**	**	139	2.4	** 11	** 0.1
Partnership and S Corporation net losses	6,352	2.2	** 161	** 0.6	** 30	** 0.5	527	3.1
Foreign-earned income exclusion [3]	204	0.1	**	**	**	**	206	1.2
AMT tax preference [3]	70	[2]	0	0.0	0	0.0	0	0.0
Nontaxable Social Security benefits [3]	1,682	0.6	961	3.4	8	0.1	146	0.8
Capital gains taxed at 0 percent	8,124	2.8	3,744	13.2	53	0.9	525	3.0
No second largest item	166	0.1	0	0.0	0	0.0	11	0.1

Footnotes at end of table.

Table 8. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued							
	General business credit		All other tax credits		Partnership and S Corporation net losses		Capital gains taxed at 0 percent	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns with worldwide income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**17,792**	**0.4**	**29,173**	**0.7**	**115,113**	**2.7**	**68,606**	**1.6**
Interest paid deduction	3,968	22.3	4,077	14.0	16,489	14.3	12,956	18.9
Investment interest expense deduction [1]	264	1.5	292	1.0	4,469	3.9	1,708	2.5
Taxes paid deduction	8,085	45.4	8,122	27.8	52,213	45.4	22,396	32.6
Charitable contributions deduction	1,532	8.6	1,696	5.8	8,856	7.7	4,738	6.9
Medical and dental expense deduction	0	0.0	0	0.0	518	0.5	612	0.9
Net casualty or theft loss deduction	0	0.0	7	[2]	94	0.1	11	[2]
Total miscellaneous deductions	46	0.3	217	0.7	3,930	3.4	3,452	5.0
General business credit	0	0.0	884	3.0	1,015	0.9	314	0.5
All other tax credits	343	1.9	0	0.0	1,194	1.0	537	0.8
Partnership and S Corporation net losses	717	4.0	1,307	4.5	0	0.0	5,235	7.6
Capital gains taxed at 0 percent	6	[2]	37	0.1	9,280	8.1	0	0.0
No second largest item	2,831	15.9	12,534	43.0	17,056	14.8	16,647	24.3
Returns with expanded income of $200,000 or more								
Total	**16,762**	**0.4**	**25,101**	**0.6**	**105,669**	**2.4**	**65,961**	**1.5**
Interest paid deduction	4,092	24.4	4,010	16.0	16,817	15.9	13,296	20.2
Tax-exempt interest [3]	1,241	7.4	2,262	9.0	7,810	7.4	6,137	9.3
Taxes paid deduction	7,418	44.3	7,812	31.1	48,874	46.3	18,778	28.5
Charitable contributions deduction	1,433	8.5	** 1,566	** 6.2	8,137	7.7	4,181	6.3
Medical and dental expense deduction	0	0.0	0	0.0	560	0.5	** 614	** 0.9
Net casualty or theft loss deduction	0	0.0	**	**	94	0.1	**	**
Total miscellaneous deductions	5	[2]	14	0.1	2,285	2.2	1,516	2.3
General business credit	0	0.0	816	3.3	913	0.9	309	0.5
All other tax credits	195	1.2	0	0.0	983	0.9	527	0.8
Partnership and S Corporation net losses	697	4.2	374	1.5	0	0.0	5,645	8.6
Foreign-earned income exclusion [3]	0	0.0	169	0.7	550	0.5	67	0.1
AMT tax preference [3]	12	0.1	28	0.1	363	0.3	0	0.0
Nontaxable Social Security benefits [3]	578	3.4	230	0.9	2,842	2.7	10,551	16.0
Capital gains taxed at 0 percent	6	[2]	78	0.3	9,185	8.7	0	0.0
No second largest item	1,084	6.5	7,741	30.8	6,257	5.9	4,342	6.6

Footnotes at end of table.

Table 8. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued							
	Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable Social Security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Returns with worldwide income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S Corporation net losses	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more								
Total	**64,860**	**1.5**	**269,490**	**6.2**	**5,405**	**0.1**	**60,717**	**1.4**
Interest paid deduction	17,035	26.3	11,907	4.4	1,243	23.0	4,433	7.3
Tax-exempt interest [3]	5,688	8.8	0	0.0	415	7.7	10,492	17.3
Taxes paid deduction	9,802	15.1	140,842	52.3	2,553	47.2	8,977	14.8
Charitable contributions deduction	** 2,531	** 3.9	24,324	9.0	558	10.3	57	0.1
Medical and dental expense deduction	479	0.7	3,695	1.4	34	0.6	0	0.0
Net casualty or theft loss deduction	**	**	307	0.1	0	0.0	0	0.0
Total miscellaneous deductions	247	0.4	13,491	5.0	0	0.0	8	[2]
General business credit	61	0.1	1,345	0.5	5	0.1	516	0.8
All other tax credits	2,516	3.9	4,337	1.6	95	1.8	660	1.1
Partnership and S Corporation net losses	1,710	2.6	7,327	2.7	178	3.3	2,941	4.8
Foreign-earned income exclusion [3]	0	0.0	148	0.1	101	1.9	0	0.0
AMT tax preference [3]	54	0.1	212	0.1	0	0.0	9	[2]
Nontaxable Social Security benefits [3]	623	1.0	32,446	12.0	194	3.6	0	0.0
Capital gains taxed at 0 percent	540	0.8	9,337	3.5	11	0.2	915	1.5
No second largest item	23,574	36.3	19,772	7.3	19	0.3	31,709	52.2

Footnotes at end of table.

Table 8. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Total		Item with the largest tax effect					
			Interest paid deduction		Investment interest expense deduction [1]		Taxes paid deduction	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Returns without worldwide income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**10,782**	**100.0**	**404**	**3.7**	**1,213**	**11.3**	**665**	**6.2**
Interest paid deduction	1,881	17.4	0	0.0	206	17.0	84	12.6
Investment interest expense deduction [1]	984	9.1	33	8.2	0	0.0	88	13.2
Taxes paid deduction	3,389	31.4	175	43.3	260	21.4	0	0.0
Charitable contributions deduction	1,297	12.0	53	13.1	179	14.8	180	27.1
Medical and dental expense deduction	193	1.8	** 15	** 3.7	18	1.5	25	3.8
Net casualty or theft loss deduction	44	0.4	**	**	**	**	5	0.8
Total miscellaneous deductions	1,038	9.6	41	10.1	** 146	** 12.0	130	19.5
General business credit	63	0.6	5	1.2	**	**	6	0.9
All other tax credits	45	0.4	7	1.7	** 9	** 0.7	0	0.0
Partnership and S Corporation net losses	1,208	11.2	27	6.7	329	27.1	127	19.1
Capital gains taxed at 0 percent	558	5.2	48	11.9	66	5.4	20	3.0
No second largest item	82	0.8	0	0.0	**	**	0	0.0
Returns with expanded income of $200,000 or more								
Total	**15,303**	**100.0**	**421**	**2.8**	**0**	**0.0**	**1,054**	**6.9**
Interest paid deduction	1,387	9.1	0	0.0	0	0.0	92	8.7
Tax-exempt interest [3]	2,342	15.3	46	10.9	0	0.0	442	41.9
Taxes paid deduction	3,713	24.3	178	42.3	0	0.0	0	0.0
Charitable contributions deduction	1,904	12.4	56	13.3	0	0.0	172	16.3
Medical and dental expense deduction	1,329	8.7	15	3.6	0	0.0	28	2.7
Net casualty or theft loss deduction	48	0.3	**	**	0	0.0	6	0.6
Total miscellaneous deductions	1,663	10.9	29	6.9	0	0.0	** 137	** 13.0
General business credit	58	0.4	6	1.4	0	0.0	5	0.5
All other tax credits	52	0.3	7	1.7	0	0.0	**	**
Partnership and S Corporation net losses	1,420	9.3	31	7.4	0	0.0	** 149	** 14.1
Foreign-earned income exclusion [3]	12	0.1	** 4	** 1.0	0	0.0	**	**
AMT tax preference [3]	**	**	**	**	**	**	**	**
Nontaxable Social Security benefits [3]	** 283	** 1.8	** 5	** 1.2	** 0	** 0.0	** 3	** 0.3
Capital gains taxed at 0 percent	927	6.1	44	10.5	0	0.0	20	1.9
No second largest item	165	1.1	0	0.0	0	0.0	0	0.0

Footnotes at end of table.

Table 8. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued							
	Charitable contributions deduction		Medical and dental expense deduction		Net casualty or theft loss deduction		Total miscellaneous deductions	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Returns without worldwide income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**995**	**9.2**	**1,077**	**10.0**	**645**	**6.0**	**4,061**	**37.7**
Interest paid deduction	180	18.1	72	6.7	210	32.6	955	23.5
Investment interest expense deduction [1]	121	12.2	20	1.9	29	4.5	203	5.0
Taxes paid deduction	257	25.8	363	33.7	248	38.4	1,740	42.8
Charitable contributions deduction	0	0.0	231	21.4	50	7.8	335	8.2
Medical and dental expense deduction	75	7.5	0	0.0	7	1.1	38	0.9
Net casualty or theft loss deduction	4	0.4	**	**	0	0.0	20	0.5
Total miscellaneous deductions	150	15.1	** 233	** 21.5	** 44	** 6.8	0	0.0
General business credit	** 13	** 1.3	**	**	**	**	9	0.2
All other tax credits	7	0.7	0	0.0	0	0.0	10	0.2
Partnership and S Corporation net losses	69	6.9	** 19	** 1.8	42	6.5	584	14.4
Capital gains taxed at 0 percent	119	12.0	136	12.6	15	2.3	97	2.4
No second largest item	**	**	3	0.3	**	**	70	1.7
Returns with expanded income of $200,000 or more								
Total	**1,027**	**6.7**	**1,754**	**11.5**	**664**	**4.3**	**483**	**3.2**
Interest paid deduction	176	17.1	69	3.9	210	31.6	44	9.1
Tax-exempt interest [3]	172	16.7	772	44.0	74	11.1	117	24.2
Taxes paid deduction	247	24.1	304	17.3	234	35.2	130	26.9
Charitable contributions deduction	0	0.0	175	10.0	45	6.8	78	16.1
Medical and dental expense deduction	** 83	** 8.1	0	0.0	7	1.1	17	3.5
Net casualty or theft loss deduction	**	**	3	0.2	0	0.0	0	0.0
Total miscellaneous deductions	110	10.7	205	11.7	** 26	** 3.9	0	0.0
General business credit	12	1.2	**	**	**	**	**	**
All other tax credits	6	0.6	0	0.0	0	0.0	0	0.0
Partnership and S Corporation net losses	71	6.9	** 20	** 1.1	41	6.2	** 83	** 17.2
Foreign-earned income exclusion [3]	0	0.0	**	**	4	0.6	0	0.0
AMT tax preference [3]	**	**	**	**	**	**	**	**
Nontaxable Social Security benefits [3]	** 28	** 2.7	** 61	** 3.5	** 9	** 1.4	** 3	** 0.6
Capital gains taxed at 0 percent	122	11.9	145	8.3	14	2.1	11	2.3
No second largest item	0	0.0	0	0.0	0	0.0	0	0.0

Footnotes at end of table.

Table 8. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued							
	General business credit		All other tax credits		Partnership and S Corporation net losses		Capital gains taxed at 0 percent	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Returns without worldwide income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**68**	**0.6**	**137**	**1.3**	**1,465**	**13.6**	**52**	**0.5**
Interest paid deduction	28	41.2	42	30.7	84	5.7	20	38.5
Investment interest expense deduction [1]	5	7.4	12	8.8	468	31.9	5	9.6
Taxes paid deduction	7	10.3	37	27.0	295	20.1	7	13.5
Charitable contributions deduction	7	10.3	13	9.5	239	16.3	10	19.2
Medical and dental expense deduction	0	0.0	**	**	10	0.7	5	9.6
Net casualty or theft loss deduction	0	0.0	0	0.0	10	0.7	** 5	** 9.6
Total miscellaneous deductions	** 3	** 4.4	**	**	** 296	** 20.2	0	0.0
General business credit	0	0.0	** 6	** 4.4	24	1.6	0	0.0
All other tax credits	**	**	0	0.0	12	0.8	**	**
Partnership and S Corporation net losses	6	8.8	5	3.6	0	0.0	**	**
Capital gains taxed at 0 percent	12	17.6	18	13.1	27	1.8	0	0.0
No second largest item	0	0.0	4	2.9	**	**	0	0.0
Returns with expanded income of $200,000 or more								
Total	**61**	**0.4**	**138**	**0.9**	**1,550**	**10.1**	**84**	**0.5**
Interest paid deduction	27	44.3	46	33.3	63	4.1	21	25.0
Tax-exempt interest [3]	0	0.0	**	**	694	44.8	20	23.8
Taxes paid deduction	7	11.5	41	29.7	298	19.2	10	11.9
Charitable contributions deduction	** 8	** 13.1	18	13.0	222	14.3	12	14.3
Medical and dental expense deduction	0	0.0	** 4	** 2.9	14	0.9	7	8.3
Net casualty or theft loss deduction	0	0.0	0	0.0	10	0.6	0	0.0
Total miscellaneous deductions	**	**	0	0.0	186	12.0	** 5	** 6.0
General business credit	0	0.0	**	**	25	1.6	**	**
All other tax credits	**	**	0	0.0	12	0.8	**	**
Partnership and S Corporation net losses	** 7	** 11.5	** 8	** 5.8	0	0.0	**	**
Foreign-earned income exclusion [3]	0	0.0	0	0.0	0	0.0	** 5	** 6.0
AMT tax preference [3]	**	**	**	**	**	**	**	**
Nontaxable Social Security benefits [3]	** 0	** 0.0	** 0	** 0.0	** 4	** 0.3	** 4	** 4.8
Capital gains taxed at 0 percent	12	19.7	17	12.3	** 22	** 1.4	0	0.0
No second largest item	0	0.0	4	2.9	**	**	0	0.0

Footnotes at end of table.

Table 8. Returns With and Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns and Percentages Classified by Item With the Largest Tax Effect and by Item With the Second Largest Tax Effect, Tax Year 2008—Continued

[All figures are estimates based on samples]

Tax status, income concept, and item with the second largest tax effect	Item with the largest tax effect—continued							
	Foreign-earned income exclusion [3]		Tax-exempt interest [3]		AMT tax preference [3]		Nontaxable Social Security benefits [3]	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Returns without worldwide income tax								
Returns with adjusted gross income of $200,000 or more								
Total	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**	**0**	**0.0**
Interest paid deduction	0	0.0	0	0.0	0	0.0	0	0.0
Investment interest expense deduction [1]	0	0.0	0	0.0	0	0.0	0	0.0
Taxes paid deduction	0	0.0	0	0.0	0	0.0	0	0.0
Charitable contributions deduction	0	0.0	0	0.0	0	0.0	0	0.0
Medical and dental expense deduction	0	0.0	0	0.0	0	0.0	0	0.0
Net casualty or theft loss deduction	0	0.0	0	0.0	0	0.0	0	0.0
Total miscellaneous deductions	0	0.0	0	0.0	0	0.0	0	0.0
General business credit	0	0.0	0	0.0	0	0.0	0	0.0
All other tax credits	0	0.0	0	0.0	0	0.0	0	0.0
Partnership and S Corporation net losses	0	0.0	0	0.0	0	0.0	0	0.0
Capital gains taxed at 0 percent	0	0.0	0	0.0	0	0.0	0	0.0
No second largest item	0	0.0	0	0.0	0	0.0	0	0.0
Returns with expanded income of $200,000 or more								
Total	**89**	**0.6**	**7,933**	**51.8**	**6**	**[2]**	**38**	**0.2**
Interest paid deduction	** 41	** 46.1	598	7.5	0	0.0	**	**
Tax-exempt interest [3]	**	**	0	0.0	** 6	** 100.0	** 4	** 10.5
Taxes paid deduction	29	32.6	2,235	28.2	0	0.0	0	0.0
Charitable contributions deduction	4	4.5	1,114	14.0	0	0.0	**	**
Medical and dental expense deduction	7	7.9	1,152	14.5	0	0.0	0	0.0
Net casualty or theft loss deduction	0	0.0	24	0.3	0	0.0	0	0.0
Total miscellaneous deductions	**	**	965	12.2	0	0.0	**	**
General business credit	0	0.0	3	[2]	0	0.0	0	0.0
All other tax credits	**	**	20	0.3	0	0.0	**	**
Partnership and S Corporation net losses	0	0.0	** 1,016	** 12.8	**	**	**	**
Foreign-earned income exclusion [3]	0	0.0	**	**	**	**	0	0.0
AMT tax preference [3]	**	**	**	**	**	**	**	**
Nontaxable Social Security benefits [3]	** 0	** 0.0	** 166	** 2.1	** 0	** 0.0	** 0	** 0.0
Capital gains taxed at 0 percent	** 3	** 3.4	519	6.5	**	**	0	0.0
No second largest item	5	5.6	122	1.5	**	**	** 34	** 89.5

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

[1] Investment interest expense deduction only has an effect when using the adjusted gross income concept.

[2] Less than 0.05 percent.

[3] Tax-exempt interest, foreign-earned income exclusion, AMT tax preference, and nontaxable Social Security benefits only have an effect when using the expanded income concept.

NOTE: Detail may not add to totals because of rounding. Total columns do not include returns with no tax effect.

Table 9. Returns Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2008

[All figures are estimates based on samples]

Income concept and type of deduction, credit, or tax preference	Total	No deduction, credit, or tax preference	Number of returns on which income was reduced by percentages of income			
			Under 10 percent	10 percent under 20 percent	20 percent under 30 percent	30 percent under 40 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income concept						
Total itemized deductions	18,783	3,162	2,506	1,156	378	225
Interest paid deduction:						
Total	18,783	5,935	6,044	2,072	1,171	757
Investment interest per income concept	18,783	11,667	3,505	733	488	428
Taxes paid deduction	18,783	3,981	8,631	2,785	1,252	628
Charitable contributions deduction	18,783	6,046	8,547	971	631	678
Medical and dental expense deduction	18,783	16,562	717	167	112	106
Net casualty or theft loss deduction	18,783	18,018	53	14	12	15
Net limited miscellaneous deduction per income concept	18,783	12,769	2,793	1,108	604	448
Non-limited miscellaneous deduction	18,783	12,726	1,980	144	86	76
Deduction equivalent of:						
Total credits	18,783	10,126	581	232	181	205
Foreign tax credit	18,783	10,825	567	89	101	119
General business credit	18,783	18,280	215	63	53	46
Tax preferences excluded from adjusted gross income	18,783	11,289	4,570	759	446	348
Nontaxable Social Security benefits	18,783	14,216	4,563	4	0	0
Capital gains taxed at 0 percent	18,783	15,335	1,556	1,058	722	111
Expanded income concept						
Total itemized deductions	27,399	6,712	3,936	2,982	1,995	1,589
Interest paid deduction:						
Total	27,399	15,955	6,552	2,859	1,331	378
Investment interest per income concept	27,399	20,586	5,040	635	332	200
Taxes paid deduction	27,399	7,693	11,179	4,205	1,711	787
Charitable contributions deduction	27,399	9,878	12,049	2,035	1,233	828
Medical and dental expense deduction	27,399	19,979	3,966	754	424	377
Net casualty or theft loss deduction	27,399	26,573	87	18	14	20
Net limited miscellaneous deduction per income concept	27,399	16,079	6,109	2,494	1,174	541
Non-limited miscellaneous deduction	27,399	24,090	2,934	128	49	37
Deduction equivalent of:						
Total credits	27,399	14,423	1,089	628	302	464
Foreign tax credit	27,399	15,315	894	476	210	385
General business credit	27,399	26,861	252	67	61	42
Tax preferences excluded from adjusted gross income	27,399	11,623	3,310	995	1,041	1,140
Nontaxable Social Security benefits	27,399	18,826	8,564	** 9	0	0
Capital gains taxed at 0 percent	27,399	20,638	3,727	1,904	995	135

Footnotes at end of table.

Table 9. Returns Without U.S. Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2008—Continued

[All figures are estimates based on samples]

Income concept and type of deduction, credit, or tax preference	Number of returns on which income was reduced by percentages of income—continued				
	40 percent under 50 percent	50 percent under 60 percent	60 percent under 70 percent	70 percent under 100 percent	100 percent or more
	(7)	(8)	(9)	(10)	(11)
Adjusted gross income concept					
Total itemized deductions	210	207	399	3,085	7,455
Interest paid deduction:					
Total	485	412	404	921	582
Investment interest per income concept	323	311	290	617	421
Taxes paid deduction	389	235	171	289	422
Charitable contributions deduction	458	1,386	0	9	57
Medical and dental expense deduction	98	112	149	494	266
Net casualty or theft loss deduction	18	29	26	184	414
Net limited miscellaneous deduction per income concept	276	197	113	202	273
Non-limited miscellaneous deduction	61	84	124	1,430	2,072
Deduction equivalent of:					
Total credits	460	450	298	3,165	3,085
Foreign tax credit	349	354	247	3,057	3,075
General business credit	47	43	21	11	4
Tax preferences excluded from adjusted gross income	231	187	139	306	508
Nontaxable Social Security benefits	0	0	0	0	0
Capital gains taxed at 0 percent	0	0	0	0	0
Expanded income concept					
Total itemized deductions	1,497	1,274	1,256	3,005	3,153
Interest paid deduction:					
Total	91	39	40	108	46
Investment interest per income concept	139	94	51	122	200
Taxes paid deduction	448	312	208	339	517
Charitable contributions deduction	724	361	80	126	85
Medical and dental expense deduction	334	320	320	665	260
Net casualty or theft loss deduction	21	38	38	177	413
Net limited miscellaneous deduction per income concept	306	184	101	204	207
Non-limited miscellaneous deduction	19	17	19	23	83
Deduction equivalent of:					
Total credits	834	1,009	1,728	6,909	14
Foreign tax credit	718	936	1,665	6,791	10
General business credit	40	43	20	10	3
Tax preferences excluded from adjusted gross income	1,320	1,494	1,558	4,127	791
Nontaxable Social Security benefits	0	**	0	**	0
Capital gains taxed at 0 percent	0	0	0	0	0

** Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to totals because of rounding.

Table 10. Returns Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2008

[All figures are estimates based on samples]

Income concept and type of deduction, credit, or tax preference	Total	No deduction, credit, or tax preference	Number of returns on which income was reduced by percentages of income			
			Under 10 percent	10 percent under 20 percent	20 percent under 30 percent	30 percent under 40 percent
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income concept						
Total itemized deductions	10,824	54	34	61	39	47
Interest paid deduction:						
Total	10,824	2,136	3,071	1,345	964	658
Investment interest per income concept	10,824	5,194	2,309	636	432	386
Taxes paid deduction	10,824	175	5,140	2,353	1,108	582
Charitable contributions deduction	10,824	1,540	5,620	772	537	617
Medical and dental expense deduction	10,824	8,798	592	146	92	94
Net casualty or theft loss deduction	10,824	10,084	41	13	11	12
Net limited miscellaneous deduction per income concept	10,824	5,689	2,114	989	563	420
Non-limited miscellaneous deduction	10,824	5,208	1,613	125	78	67
Deduction equivalent of:						
Total credits	10,824	10,125	282	74	53	47
Foreign tax credit	10,824	10,824	0	0	0	0
General business credit	10,824	10,516	120	40	30	28
Tax preferences excluded from adjusted gross income	10,824	4,971	3,175	665	408	321
Nontaxable Social Security benefits	10,824	6,867	** 3,957	**	0	0
Capital gains taxed at 0 percent	10,824	8,432	1,057	760	507	68
Expanded income concept						
Total itemized deductions	15,308	782	781	1,360	1,469	1,343
Interest paid deduction:						
Total	15,308	8,579	3,010	1,943	1,135	334
Investment interest per income concept	15,308	9,904	3,821	557	296	180
Taxes paid deduction	15,308	838	6,714	3,665	1,569	741
Charitable contributions deduction	15,308	1,959	8,504	1,768	1,107	739
Medical and dental expense deduction	15,308	8,368	3,595	712	393	364
Net casualty or theft loss deduction	15,308	14,513	72	16	13	17
Net limited miscellaneous deduction per income concept	15,308	5,099	5,192	2,366	1,139	523
Non-limited miscellaneous deduction	15,308	12,437	2,525	113	44	34
Deduction equivalent of:						
Total credits	15,308	14,416	485	64	62	47
Foreign tax credit	15,308	15,308	0	0	0	0
General business credit	15,308	15,027	99	35	38	29
Tax preferences excluded from adjusted gross income	15,308	1,809	1,666	867	960	1,050
Nontaxable Social Security benefits	15,308	7,571	7,733	** 4	0	0
Capital gains taxed at 0 percent	15,308	10,221	2,831	1,463	717	76

Footnotes at end of table.

Table 10. Returns Without Worldwide Income Tax and With Income of $200,000 or More Under Alternative Concepts: Number of Returns With Itemized Deductions, Credits, and Tax Preferences, as Percentages of Income, Tax Year 2008—Continued

[All figures are estimates based on samples]

Income concept and type of deduction, credit, or tax preference	Number of returns on which income was reduced by percentages of income—continued				
	40 percent under 50 percent	50 percent under 60 percent	60 percent under 70 percent	70 percent under 100 percent	100 percent or more
	(7)	(8)	(9)	(10)	(11)
Adjusted gross income concept					
Total itemized deductions	55	77	242	2,773	7,442
Interest paid deduction:					
Total	424	385	380	880	581
Investment interest per income concept	293	291	275	588	420
Taxes paid deduction	368	223	168	286	421
Charitable contributions deduction	417	1,255	0	9	57
Medical and dental expense deduction	93	110	144	489	266
Net casualty or theft loss deduction	16	26	24	183	414
Net limited miscellaneous deduction per income concept	270	194	112	201	272
Non-limited miscellaneous deduction	58	79	118	1,411	2,067
Deduction equivalent of:					
Total credits	71	67	36	** 69	**
Foreign tax credit	0	0	0	0	0
General business credit	35	33	13	** 9	**
Tax preferences excluded from adjusted gross income	212	173	126	293	480
Nontaxable Social Security benefits	0	0	0	0	0
Capital gains taxed at 0 percent	0	0	0	0	0
Expanded income concept					
Total itemized deductions	1,289	1,116	1,136	2,882	3,150
Interest paid deduction:					
Total	78	38	37	108	46
Investment interest per income concept	130	83	46	106	185
Taxes paid deduction	423	301	204	338	515
Charitable contributions deduction	621	327	74	123	85
Medical and dental expense deduction	325	313	315	663	260
Net casualty or theft loss deduction	16	35	36	177	413
Net limited miscellaneous deduction per income concept	300	180	100	202	207
Non-limited miscellaneous deduction	18	16	19	21	81
Deduction equivalent of:					
Total credits	64	59	41	** 70	**
Foreign tax credit	0	0	0	0	0
General business credit	27	32	15	** 6	**
Tax preferences excluded from adjusted gross income	1,248	1,412	1,482	4,023	791
Nontaxable Social Security benefits	0	**	0	**	0
Capital gains taxed at 0 percent	0	0	0	0	0

** Data combined to avoid disclosure of information for specific taxpayers.
NOTE: Detail may not add to totals because of rounding.

Table 11. Returns With and Without U.S. Income Tax: Number and Percentages of Returns, by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2008

[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under $50,000 [1]		$50,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**142,450,569**	**100.0**	**93,297,623**	**100.0**	**30,925,946**	**100.0**	**13,851,341**	**100.0**	**4,375,660**	**100.0**
Returns without U.S. income tax	**47,261,857**	**33.2**	**45,728,059**	**49.0**	**1,424,858**	**4.6**	**90,158**	**0.7**	**18,783**	**0.4**
Returns with U.S. income tax	**95,188,712**	**66.8**	**47,569,564**	**51.0**	**29,501,088**	**95.4**	**13,761,183**	**99.3**	**4,356,877**	**99.6**
Effective tax rate:										
Under 5 percent	28,020,852	19.7	22,208,754	23.8	5,255,224	17.0	499,713	3.6	57,161	1.3
5 under 10 percent	36,376,239	25.5	19,760,597	21.2	13,589,351	43.9	2,927,531	21.1	98,760	2.3
10 under 15 percent	20,799,115	14.6	5,504,488	5.9	8,012,378	25.9	6,836,292	49.4	445,957	10.2
15 under 20 percent	7,318,286	5.1	51,654	0.1	2,632,964	8.5	3,081,035	22.2	1,552,634	35.5
20 under 25 percent	1,797,226	1.3	21,566	[2]	8,652	[2]	409,925	3.0	1,357,082	31.0
25 under 30 percent	766,446	0.5	12,030	[2]	666	[2]	5,834	[2]	747,916	17.1
30 under 35 percent	100,320	0.1	3,942	[2]	800	[2]	318	[2]	95,260	2.2
35 under 40 percent	2,524	[2]	1,184	[2]	310	[2]	23	[2]	1,006	[2]
40 under 45 percent	1,310	[2]	** 664	** [2]	53	[2]	** 153	** [2]	446	[2]
45 under 50 percent	345	[2]	**	**	15	[2]	**	**	324	[2]
50 under 60 percent	457	[2]	0	0.0	** 4	** [2]	183	[2]	** 310	** [2]
60 under 70 percent	983	[2]	796	[2]	**	**	147	[2]	**	**
70 under 80 percent	96	[2]	69	[2]	8	[2]	9	[2]	10	[2]
80 percent or more	4,513	[2]	3,820	[2]	662	[2]	20	[2]	11	[2]

Tax status, effective tax rate	Total		Size of expanded income							
			Under $50,000 [1]		$50,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	**142,450,569**	**100.0**	**91,824,448**	**100.0**	**32,444,747**	**100.0**	**13,764,389**	**100.0**	**4,416,986**	**100.0**
Returns without U.S. income tax	**47,261,857**	**33.2**	**45,466,675**	**49.5**	**1,641,378**	**5.1**	**126,405**	**0.9**	**27,399**	**0.6**
Returns with U.S. income tax	**95,188,712**	**66.8**	**46,357,772**	**50.5**	**30,803,369**	**94.9**	**13,637,984**	**99.1**	**4,389,587**	**99.4**
Effective tax rate:										
Under 5 percent	28,675,845	20.1	21,715,757	23.6	6,391,688	19.7	492,003	3.6	76,397	1.7
5 under 10 percent	35,556,910	25.0	18,852,290	20.5	13,798,604	42.5	2,792,227	20.3	113,789	2.6
10 under 15 percent	20,902,085	14.7	5,694,546	6.2	7,874,372	24.3	6,857,137	49.8	476,030	10.8
15 under 20 percent	7,391,310	5.2	51,757	0.1	2,723,247	8.4	3,073,131	22.3	1,543,175	34.9
20 under 25 percent	1,803,465	1.3	15,954	[2]	11,055	[2]	413,964	3.0	1,362,492	30.8
25 under 30 percent	748,886	0.5	12,659	[2]	1,976	[2]	7,840	0.1	726,411	16.4
30 under 35 percent	98,134	0.1	6,483	[2]	726	[2]	1,133	[2]	89,792	2.0
35 under 40 percent	2,290	[2]	490	[2]	966	[2]	17	[2]	817	[2]
40 under 45 percent	458	[2]	** 10	** [2]	** 54	** [2]	158	[2]	247	[2]
45 under 50 percent	194	[2]	**	**	**	**	0	0.0	** 203	** [2]
50 under 60 percent	1,041	[2]	657	[2]	0	0.0	172	[2]	212	[2]
60 under 70 percent	998	[2]	793	[2]	**	**	184	[2]	**	**
70 under 80 percent	762	[2]	69	[2]	673	[2]	8	[2]	12	[2]
80 percent or more	6,333	[2]	6,306	[2]	9	[2]	8	[2]	10	[2]

** Data combined to avoid disclosure of information for specific taxpayers.
[1] Includes returns with adjusted gross deficit or with negative expanded income.
[2] Less than 0.05 percent.
NOTE: Detail may not add to totals because of rounding.

Table 12. Returns With and Without Worldwide Income Tax: Number and Percentages of Returns, by Effective Tax Rate, and by Size of Income Under Alternative Concepts, Tax Year 2008

[All figures are estimates based on samples]

Tax status, effective tax rate	Total		Size of adjusted gross income							
			Under $50,000 [1]		$50,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	**142,450,569**	**100.0**	**93,297,623**	**100.0**	**30,925,946**	**100.0**	**13,851,341**	**100.0**	**4,375,660**	**100.0**
Returns without U.S. income tax	**47,017,863**	**33.0**	**45,563,796**	**48.8**	**1,369,454**	**4.4**	**73,789**	**0.5**	**10,824**	**0.2**
Returns with U.S. income tax	**95,432,706**	**67.0**	**47,733,827**	**51.2**	**29,556,492**	**95.6**	**13,777,551**	**99.5**	**4,364,836**	**99.8**
Effective tax rate:										
Under 5 percent	28,109,976	19.7	22,317,043	23.9	5,269,964	17.0	488,316	3.5	34,653	0.8
5 under 10 percent	36,366,290	25.5	19,788,430	21.2	13,580,078	43.9	2,913,935	21.0	83,847	1.9
10 under 15 percent	20,807,958	14.6	5,513,725	5.9	8,036,885	26.0	6,831,643	49.3	425,704	9.7
15 under 20 percent	7,356,412	5.2	54,971	0.1	2,647,956	8.6	3,104,828	22.4	1,548,658	35.4
20 under 25 percent	1,817,072	1.3	22,631	[2]	11,022	[2]	416,690	3.0	1,366,728	31.2
25 under 30 percent	796,286	0.6	12,800	[2]	1,663	[2]	8,956	0.1	772,867	17.7
30 under 35 percent	120,885	0.1	4,713	[2]	2,591	[2]	3,080	[2]	110,500	2.5
35 under 40 percent	18,501	[2]	1,185	[2]	720	[2]	2,836	[2]	13,760	0.3
40 under 45 percent	9,619	[2]	665	[2]	990	[2]	2,782	[2]	5,181	0.1
45 under 50 percent	5,382	[2]	8	[2]	1,645	[2]	1,883	[2]	1,846	[2]
50 under 60 percent	3,679	[2]	681	[2]	66	[2]	1,961	[2]	971	[2]
60 under 70 percent	5,862	[2]	3,446	[2]	2,090	[2]	246	[2]	80	[2]
70 under 80 percent	1,474	[2]	1,048	[2]	59	[2]	347	[2]	20	[2]
80 percent or more	13,310	[2]	12,480	[2]	763	[2]	48	[2]	18	[2]

Tax status, effective tax rate	Total		Size of expanded income							
			Under $50,000 [1]		$50,000 under $100,000		$100,000 under $200,000		$200,000 or more	
	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total	Number of returns	Percentage of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns	**142,450,569**	**100.0**	**91,824,448**	**100.0**	**32,444,747**	**100.0**	**13,764,389**	**100.0**	**4,416,986**	**100.0**
Returns without U.S. income tax	**47,017,863**	**33.0**	**45,322,567**	**49.4**	**1,582,567**	**4.9**	**97,421**	**0.7**	**15,308**	**0.3**
Returns with U.S. income tax	**95,432,706**	**67.0**	**46,501,880**	**50.6**	**30,862,179**	**95.1**	**13,666,968**	**99.3**	**4,401,678**	**99.7**
Effective tax rate:										
Under 5 percent	28,777,221	20.2	21,830,533	23.8	6,414,979	19.8	485,489	3.5	46,220	1.0
5 under 10 percent	35,542,716	25.0	18,870,934	20.6	13,796,853	42.5	2,778,437	20.2	96,492	2.2
10 under 15 percent	20,913,839	14.7	5,701,379	6.2	7,895,228	24.3	6,863,857	49.9	453,375	10.3
15 under 20 percent	7,433,438	5.2	51,531	0.1	2,738,315	8.4	3,096,644	22.5	1,546,947	35.0
20 under 25 percent	1,834,719	1.3	18,943	[2]	11,728	[2]	422,323	3.1	1,381,726	31.3
25 under 30 percent	792,258	0.6	13,333	[2]	2,649	[2]	17,171	0.1	759,106	17.2
30 under 35 percent	122,273	0.1	6,483	[2]	726	[2]	2,467	[2]	112,597	2.5
35 under 40 percent	5,498	[2]	490	[2]	966	[2]	34	[2]	4,008	0.1
40 under 45 percent	820	[2]	** 11	** [2]	** 54	** [2]	166	[2]	601	[2]
45 under 50 percent	301	[2]	**	**	**	**	3	[2]	** 318	** [2]
50 under 60 percent	1,090	[2]	657	[2]	0	0.0	174	[2]	259	[2]
60 under 70 percent	1,009	[2]	793	[2]	**	**	185	[2]	**	**
70 under 80 percent	767	[2]	69	[2]	673	[2]	9	[2]	16	[2]
80 percent or more	6,756	[2]	6,725	[2]	9	[2]	8	[2]	14	[2]

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

[1] Includes returns with adjusted gross deficit or with negative expanded income.

[2] Less than 0.05 percent.

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

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

by Jeff Curry and Jonathan Dent

Individual taxpayers filed approximately 143 million returns for Tax Year 2007, up from 122.4 million returns filed for Tax Year 1997. Taxpayers who were ages 35 to 44 filed the most returns in both years, filing 27.1 million returns in both 1997 and 2007.[1] The percentage of returns filed by taxpayers 55 to 64 grew the most in the 10-year period, increasing from 10.1 percent of total returns filed in 1997 to 13.5 percent of returns filed in 2007.

The amount of adjusted gross income (AGI) reported by all taxpayers grew in real terms from approximately $6.4 trillion in 1997 to $8.7 trillion in 2007.[2] Taxpayers who were 35 to 44 accounted for the largest percentage of AGI in 1997, reporting 26.6 percent of total AGI. This same cohort of taxpayers, those 45 to 54 in 2007, also accounted for the largest percentage of AGI reported in 2007, reporting 25.9 percent of the total. Salaries and wages were the largest component of AGI in both years, making up 72.7 percent and 67.2 percent of AGI in 1997 and 2007, respectively. For all age groups, other than taxpayers 65 and over, salaries and wages made up more than one-half of their total adjusted gross income in both years. This percentage was highest for 18- to 25-year olds, at 94 percent, and declined for each successive age group to just above 60 percent for those 55 under 65. For taxpayers 65 and over, taxable pensions and annuities were the largest source of income in 1997, totaling $199.4 billion and accounting for 23.8 percent of their total AGI. In 2007, taxable net gain from Schedule D was the largest source of income for these taxpayers, totaling $295.7 billion and accounting for 21.4 percent of AGI.

Total adjustments grew from $60.7 billion in 1997 to a little more than $123.0 billion in 2007. For both 1997 and 2007, taxpayers 45 to 54 claimed the largest amount of adjustments. Taxpayers in this group claimed 32.1 percent of total adjustments in 1997 and 30.8 percent in 2007. The creation of new adjustments for tuition and fees and student loan interest greatly benefited taxpayers 18 to 26. Total adjustments more than tripled from $1.2 billion in 1997 to $4.4 billion in 2007 for taxpayers in this group, with these two new adjustments accounting for roughly 68 percent of total adjustments claimed by this age group in 2007.

Taxpayers 35 to 44 claimed the largest amount of itemized deductions in 1997, at $231.8 billion, and again, as a cohort in 2007 (when they were aged 45 to 54), when they claimed $364.7 billion. These amounts represented 28.9 percent and 27.4 percent of total itemized deductions claimed for the 2 years, respectively. For taxpayers 26 to 55, the deduction for interest paid was the largest itemized deduction claimed, accounting for more than 40 percent of their total deductions for both years. The taxes paid deduction was the largest deduction for taxpayers 55 and older in both 1997 and 2007, representing more than 30 percent of their total deductions in both years.

Total credits claimed rose from $15.7 billion in 1997 to $63.8 billion in 2007. The child tax credit, created in 1998, accounted for nearly half ($31.6 billion) of total credits claimed in 2007. Taxpayers who were 26 to 55 accounted for more than 75 percent of total credits claimed in both years, with taxpayers 35 to 44 claiming the largest amount in both 1997 and 2007. In 1997, taxpayers 35 to 44 claimed $5.3 billion in credits, which represented 33.5 of total credits claimed for that year. In 2007, total credits claimed for these taxpayers rose to $23.3 billion, which was 36.5 percent of the total. Taxpayers in this same age group claimed $14.6 billion in child tax credit, which was almost half (46.3 percent) of the total child tax credit claimed by all taxpayers.

The largest amount of total income tax in both 1997 and 2007 was incurred by taxpayers who were 45 to 54. Taxpayers in this group had $264.6 billion in tax and accounted for 28.0 percent of overall total income tax in 1997, with these numbers growing to $323.4 billion in tax and accounting for 29.0 percent of income tax 10 years later. This same age group paid the largest amount of alternative minimum tax (AMT) in both years, as well. For 1997, taxpayers

Jeff Curry and Jonathan Dent are economists with the Individual Research Section. This article was prepared under the direction of Mike Strudler, Chief.

[1] The age of the taxpayer is the age of the primary taxpayer listed on the return.

[2] All 1997 amounts used in this article have been adjusted for inflation and are in constant 2007 dollars. The conversion to 2007 dollars was performed using the Consumer Price Index for Urban Consumers (CPI-U), as published by the Bureau of Labor Statistics of the U.S. Department of Labor. CPI-U for each calendar year represents an annual average of monthly indices. (1982-1984 = 100); 1997 = 160.5; and 2007 = 207.342.

45 to 54 paid $1.4 billion in AMT, which accounted for 27.8 percent of total AMT paid, with the numbers rising to $6.9 billion in AMT paid, 28.7 percent of the total, in 2007.

Tax Year 2007 was the first year that *Statistics of Income—Individual Tax Returns* (Publication 1304) contained data by age groups. This article is being published in order to analyze these data and provide historical context through comparisons with data from 10 years earlier (1997).

Number of Returns

The number of individual income tax returns filed increased by 16.8 percent between 1997 and 2007, growing from 122.4 million returns filed in 1997 to 143.0 million returns filed 10 years later. Taxpayers 35 to 44 filed the largest number of returns in both 1997 and 2007; however, the number of returns filed by taxpayers in this age group did not grow during the 10 year period. In both 1997 and 2007, taxpayers in this age group filed 27.1 million returns. In contrast to this, the number of returns filed by those 55 to 64 increased 56.0 percent between the 2 years, growing from 12.4 million returns filed in 1997 to more than 19.3 million filed in 2007. As a whole, taxpayers 45 and over experienced the most significant growth in the number of returns filed in the 10-year period, with the average percentage increase in returns filed for the three groups of taxpayers in this age range at 36.7 percent. Taxpayers 18 to 44 saw just the opposite, with the average percentage increase in number of returns filed for the three groups in this range at just 6.9 percent. Taxpayers under the age of 18 actually saw a decrease in the number of returns filed, dropping from 4.9 million returns filed in 1997 to 3.2 million returns filed in 2007, a decrease of 34.7 percent. The decrease in the number of returns filed by those under 18 can be attributed to a tax law change in 1998 that allowed dependents to add $250 to their earned income when computing their standard deduction. Because of this change, many dependents who previously may have had to file a return for items such as nominal amounts of interest no longer have to file a tax return. See Figure A.

Adjusted Gross Income and Selected Sources of Income

In 2007, $8.7 trillion in adjusted gross income was reported on individual income tax returns, a $2.3-trillion increase from the approximately $6.4 trillion reported in 1997. This $2.3-trillion increase represented a percentage change of 35.3 percent in AGI during the 10-year period (Figure A). Of the $8.7 trillion in AGI earned in 2007, 25.9 percent was earned by taxpayers 45 to 54. This was the largest percentage earned by one age group. In 1997, the largest percent of AGI was earned by taxpayers 35 to 44, with this age group earning 26.6 percent of the total reported. Taxpayers 55 and over accounted for 8.0 percentage points more of total AGI earned by all taxpayers in 2007 than they did 10 years earlier, increasing their share of AGI from 27.8 of the total in 1997 to 35.8 of the total in 2007. In both 1997 and 2007, for those returns that had at least $1 in AGI to less than $20,000 in AGI, more than 55 percent of those returns were filed by taxpayers under the age of 35, whereas for those returns reporting AGI of $100,000 or more in both 1997 and 2007, taxpayers 45 and over made up more than 60 percent of those returns in both years.

Salaries and wages accounted for the largest percentage of AGI in both 1997 and 2007, with approximately $5.8 trillion being reported in 2007, up from $4.7 trillion in 1997, a percentage change of 25.1 percent (Figure A). Taxpayers 35 to 44 reported the largest amount of salaries and wages in 1997, reporting approximately $1.5 trillion on their returns. This same cohort of taxpayers, those who were 45 to 54 in 2007, reported the largest amount of salaries and wages in 2007, reporting $1.7 trillion. As a whole, taxpayers 45 and over saw the percentage change in salaries and wages from 1997 to 2007 grow faster than the percentage change for all taxpayers. Salaries and wages for taxpayers 45 to 54 grew 34.8 percent, while salaries and wages for taxpayers 55 and over grew more than 70 percent. In contrast, taxpayers 35 to 44 (the largest group of taxpayers in both 1997 and 2007) saw a percentage change of 6.2 percent between the 2 years, and taxpayers 26 to 34 saw a percentage change of only 4.7 percent from 1997 to 2007.

The amount that salaries and wages represented as a percent of total AGI varied widely between the different age groups. As shown in Figure B, for taxpayers 18 to 34 in both 1997 and 2007, salaries and wages represented more than 92 percent of their total AGI. Taxpayers 35 to 54 had at least 75 percent of their income from salaries and wages in both years, with a shift to items such as business income, part-

Figure A

Number of Returns and Selected Income Items, by Age of Taxpayer, Tax Years 1997 [1] and 2007

[Money amounts are in thousands of dollars]

Age [2]	Number of returns			Adjusted gross income (less deficit)		
	1997	2007	Percentage change	1997	2007	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	**122,421,991**	**142,978,806**	**16.8**	**6,421,175,382**	**8,687,718,769**	**35.3**
Under 18	4,917,659	3,210,252	-34.7	23,495,533	16,689,741	-29.0
18 under 26	19,881,320	23,546,504	18.4	319,523,751	384,315,859	20.3
26 under 35	22,989,617	24,143,733	5.0	986,470,533	1,031,812,360	4.6
35 under 45	27,131,726	27,142,198	0.0	1,707,285,389	1,893,103,246	10.9
45 under 55	19,982,879	26,502,886	32.6	1,596,335,771	2,254,375,858	41.2
55 under 65	12,395,390	19,335,863	56.0	948,818,986	1,724,051,109	81.7
65 and over	15,123,400	19,097,371	26.3	839,245,418	1,383,370,596	64.8

Age [2]	Salaries and wages wages			Taxable net gain from Schedule D		
	1997	2007	Percentage change	1997	2007	Percentage change
	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**4,669,182,645**	**5,842,269,820**	**25.1**	**471,358,950**	**912,182,379**	**93.5**
Under 18	12,512,734	9,216,981	-26.3	5,572,937	3,432,563	-38.4
18 under 26	301,416,090	361,702,893	20.0	5,720,082	7,507,333	31.2
26 under 35	909,753,178	952,894,330	4.7	20,780,281	24,558,153	18.2
35 under 45	1,452,085,933	1,541,589,111	6.2	76,099,735	139,832,289	83.7
45 under 55	1,259,772,370	1,698,543,431	34.8	113,859,771	217,356,392	90.9
55 under 65	592,470,693	1,038,051,383	75.2	107,269,699	223,829,524	108.7
65 and over	141,171,646	240,271,692	70.2	142,056,444	295,666,124	108.1

Age [2]	Taxable pensions			Taxable interest		
	1997	2007	Percentage change	1997	2007	Percentage change
	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	**335,546,936**	**490,581,465**	**46.2**	**221,836,713**	**268,058,182**	**20.8**
Under 18	306,846	314,862	2.6	1,848,437	868,151	-53.0
18 under 26	623,921	826,230	32.4	2,635,323	2,333,476	-11.5
26 under 35	5,307,086	5,560,898	4.8	6,683,224	6,582,716	-1.5
35 under 45	13,350,855	16,715,187	25.2	19,118,283	29,107,619	52.3
45 under 55	28,912,942	35,630,855	23.2	32,727,532	46,499,627	42.1
55 under 65	87,649,071	145,632,014	66.2	40,336,131	59,848,927	48.4
65 and over	199,396,217	285,901,419	43.4	118,487,781	122,817,665	3.7

Footnotes at end of figure.

nership and S corporation income, and taxable net gain from Schedule D income starting to comprise more of their AGI, as well. For taxpayers 55 to 64, salaries and wages made up a little more than 60 percent of their AGI in both years, and, for taxpayers over 65, salaries and wages made up just around 17 percent of their income in the 2 years.

Capital gains (taxable net gain from Schedule D) were the second largest component of AGI in both years, making up 7.3 percent of AGI in 1997 and 10.5 percent in 2007. Capital gains accounted for a smaller portion of AGI for taxpayers 18 to 54 than for the older age groups. In 1997, all groups of taxpayers 18 to 54 earned less than 8 percent of their AGI through capital gains, with as low as 1.8 percent for taxpayers 18 to 25 and up to 7.1 percent for the 45 to 54 group. Yet, taxpayers 55 and over earned at least 11 percent of their AGI through capital gains,

Figure A—Continued

Number of Returns and Selected Income Items, by Age of Taxpayer, Tax Years 1997 [1] and 2007—Continued

[Money amounts are in thousands of dollars]

Age [2]	Taxable Social Security income			Ordinary dividends		
	1997	2007	Percentage change	1997	2007	Percentage change
	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**79,532,534**	**167,186,633**	**110.2**	**155,677,514**	**237,052,127**	**52.3**
Under 18	49,544	73,333	48.0	2,093,962	1,437,827	-31.3
18 under 26	8,563	31,639	269.5	2,253,884	2,613,492	16.0
26 under 35	157,957	202,461	28.2	5,730,653	5,136,317	-10.4
35 under 45	724,932	1,241,339	71.2	14,396,507	19,537,483	35.7
45 under 55	1,878,025	4,840,688	157.8	24,723,522	43,383,999	75.5
55 under 65	8,512,390	21,246,111	149.6	27,550,063	53,596,424	94.5
65 and over	68,201,123	139,551,062	104.6	78,928,923	111,346,584	41.1

Age [2]	Business income (less loss)			Partnership/S-corporation income (less loss)		
	1997	2007	Percentage change	1997	2007	Percentage change
	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	**272,076,127**	**334,585,650**	**23.0**	**275,918,758**	**547,401,480**	**98.4**
Under 18	142,004	182,379	28.4	872,780	619,444	-29.0
18 under 26	4,047,811	8,572,732	111.8	1,842,556	3,072,867	66.8
26 under 35	29,247,495	34,662,319	18.5	17,077,878	22,895,976	34.1
35 under 45	86,740,836	76,853,783	-11.4	73,810,292	120,503,965	63.3
45 under 55	86,607,998	101,703,763	17.4	88,034,711	180,416,208	104.9
55 under 65	46,161,752	79,566,579	72.4	56,275,998	137,851,644	145.0
65 and over	19,128,233	33,044,095	72.8	38,004,544	82,041,376	115.9

[1] For comparability, 1997 amounts have been adjusted for inflation to 2007 constant dollars.

[2] Age for joint returns was based on primary taxpayer's age.

ranging from 11.3 percent for the 55 under 65 group to 16.9 percent for those taxpayers 65 and over. In 2007, these percentages increased to ranging from 2.0 percent to 9.6 percent for the 18 to 54 age group and 13.0 percent for the 55 to 64 group up to 21.4 for those 65 and over (Figure B).

Taxpayers 65 and over earned 15.9 percent of total AGI for all groups reported in 2007, up from 13.1 percent of total AGI in 1997. For this group, taxable pensions and annuities made up the largest portion of their income in 1997, followed by capital gains. In 1997, 23.8 percent of total AGI reported by taxpayers 65 and over was comprised of pensions and annuities, falling to 20.7 percent in 2007. The amount that capital gains made up as part of total AGI grew by about 4.5 percentage points during this same time period, increasing from 16.9 percent of this group's total AGI in 1997 to 21.4 percent in 2007. Thus, for 2007, capital gains became the largest part of AGI for taxpayers 65 and older. Taxable interest, which had accounted for 14.1 percent of total AGI in 1997, was the third largest component of income for taxpayers 65 and over. By 2007, interest accounted for only 8.9 percent of AGI in 2007 and was surpassed by taxable social security income (10.1 percent of AGI) as the third largest component of income for these taxpayers. The next largest component of AGI for taxpayers 65 and over was income from ordinary dividends, which fell from 9.4 percent of total AGI in 1997 to 8.0 percent in 2007 (Figure B).

Statutory Adjustments

Statutory adjustments totaled $123.0 billion in 2007, a 102.8-percent increase from the $60.7 billion reported in 1997 (Figure C). Along with this, the number of returns that claimed statutory adjustments nearly doubled, increasing from 18.8 million returns in 1997 to nearly 36.1 million in 2007. Part of this

Figure B

Percentage of Total Adjusted Gross Income (AGI) and Select Income as a Percentage of Total AGI, by Age of Taxpayer, Tax Years 1997 and 2007

Age [1]	Total AGI		Salaries and wages		Taxable net gain from Schedule D		Taxable pensions	
	1997	2007	1997 percent of total AGI	2007 percent of total AGI	1997 percent of total AGI	2007 percent of total AGI	1997 percent of total AGI	2007 percent of total AGI
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**100.0**	**100.0**	**72.7**	**67.2**	**7.3**	**10.5**	**5.2**	**5.6**
Under 18	0.4	0.2	53.3	55.2	23.7	20.6	1.3	1.9
18 under 26	5.0	4.4	94.3	94.1	1.8	2.0	0.2	0.2
26 under 35	15.4	11.9	92.2	92.4	2.1	2.4	0.5	0.5
35 under 45	26.6	21.8	85.1	81.4	4.5	7.4	0.8	0.9
45 under 55	24.9	25.9	78.9	75.3	7.1	9.6	1.8	1.6
55 under 65	14.8	19.8	62.4	60.2	11.3	13.0	9.2	8.4
65 and over	13.1	15.9	16.8	17.4	16.9	21.4	23.8	20.7

Age [1]	Taxable interest		Taxable Social Security income		Ordinary dividends		Partnership/S corporation income	
	1997 percent of total AGI	2007 percent of total AGI	1997 percent of total AGI	2007 percent of total AGI	1997 percent of total AGI	2007 percent of total AGI	1997 percent of total AGI	2007 percent of total AGI
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**3.5**	**3.1**	**1.2**	**1.9**	**2.4**	**2.7**	**4.3**	**6.3**
Under 18	7.9	5.2	0.2	0.4	8.9	8.6	3.7	3.7
18 under 26	0.8	0.6	0.0	0.0	0.7	0.7	0.6	0.8
26 under 35	0.7	0.6	0.0	0.0	0.6	0.5	1.7	2.2
35 under 45	1.1	1.5	0.0	0.1	0.8	1.0	4.3	6.4
45 under 55	2.1	2.1	0.1	0.2	1.5	1.9	5.5	8.0
55 under 65	4.3	3.5	0.9	1.2	2.9	3.1	5.9	8.0
65 and over	14.1	8.9	8.1	10.1	9.4	8.0	4.5	5.9

[1] Age for joint returns was based on primary taxpayer's age.

increase can be attributed to various new statutory adjustments created by Congress after 1997. These new statutory adjustments include the tuition and fees deduction, student loan interest deduction, and domestic production activities deduction, as well as the jury duty pay deduction, educator expenses deduction, health savings account deduction, and the deduction for certain business expenses of reservists and performing artists. Combined, the statutory adjustments that were new in 2007 accounted for more than 20 percent of total statutory adjustments claimed in 2007 and totaled more than $24 billion (Figure C).

In 1997, taxpayers 45 to 54 claimed the largest amount of statutory adjustments, $19.5 billion, or 32.1 percent of total adjustments claimed. Taxpayers 35 to 44 accounted for the second largest portion of total adjustments, totaling $17 billion, almost 28.1 percent of the total (Figure C). In 2007, taxpayers 45 to 54 once again accounted for the largest amount of statutory adjustments, this time totaling $37.9 billion, or 30.8 percent of the total. Taxpayers 55 to 64, however, reported the second largest portion of statutory adjustments in 2007, with their total adjustments totaling approximately $32.5 billion, which comprised 26.4 percent of total adjustments claimed in that year. The percent change in total adjustments claimed for taxpayers 45 to 54 was 94.3 percent over the 10-year span, close to the percent change of 102.8 percent for taxpayers as a whole for total adjustments claimed. In contrast to this, taxpayers 18 to 25 had a percent change in total adjustments claimed of 283.7 percent from 1997 to 2007, with the creation of the student loan interest deduction accounting for part of this large increase.

The deduction for self-employment tax represented the largest percent of total statutory adjustments in both 1997 (31.7 percent and totaling $19.2 billion) and 2007 (20.1 percent and totaling

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

Figure C

Total and Selected Statutory Adjustments, by Age of Taxpayer, Tax Years 1997 [1] and 2007

[Money amounts are in thousands of dollars]

Age [2]	Total statutory adjustments			Self-employment tax deduction			Payments to a Keogh
	1997	2007	Percentage change	1997	2007	Percentage change	1997
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**60,665,447**	**123,020,191**	**102.8**	**19,209,924**	**24,759,998**	**28.9**	**13,227,009**
Under 18	67,542	52,893	-21.7	13,323	15,275	14.7	0
18 under 26	1,151,784	4,419,437	283.7	323,230	631,803	95.5	12,364
26 under 35	5,300,035	12,268,174	131.5	2,199,683	2,611,359	18.7	533,560
35 under 45	17,018,792	23,335,606	37.1	6,093,777	5,907,078	-3.1	4,164,050
45 under 55	19,489,541	37,874,577	94.3	5,906,425	7,453,977	26.2	4,958,972
55 under 65	12,348,096	32,488,752	163.1	3,240,063	5,753,480	77.6	2,848,640
65 and over	5,289,659	12,580,752	137.8	1,433,424	2,387,026	66.5	709,420

Age [2]	Payments to a Keogh—continued		IRA payments			Self-employment health insurance deduction	
	2007	Percentage change	1997	2007	Percentage change	1997	2007
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**22,262,415**	**68.3**	**11,192,201**	**12,876,504**	**15.0**	**4,999,836**	**21,283,306**
Under 18	0	N/A	47,123	* 12,917	-72.6	243	0
18 under 26	50,922	311.8	559,866	250,669	-55.2	27,542	107,631
26 under 35	828,067	55.2	1,347,122	764,750	-43.2	387,278	1,138,973
35 under 45	3,942,700	-5.3	2,479,914	1,545,119	-37.7	1,400,974	4,151,796
45 under 55	7,622,765	53.7	2,670,935	3,608,465	35.1	1,532,919	7,012,261
55 under 65	7,339,989	157.7	2,755,074	4,647,941	68.7	1,126,323	6,403,064
65 and over	2,477,972	249.3	1,332,167	2,046,642	53.6	524,557	2,469,581

Age [2]	Self-employment health insurance deduction—continued	Tuition and fees deduction			Student loan interest deduction		
	Percentage change	1997	2007	Percentage change	1997	2007	Percentage change
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All returns, total	**325.7**	**N/A**	**10,578,961**	**N/A**	**N/A**	**7,463,755**	**N/A**
Under 18	-100.0	N/A	* 123	N/A	N/A	0	N/A
18 under 26	290.8	N/A	1,870,060	N/A	N/A	1,129,136	N/A
26 under 35	194.1	N/A	2,188,129	N/A	N/A	2,953,926	N/A
35 under 45	196.4	N/A	1,765,419	N/A	N/A	1,554,012	N/A
45 under 55	357.4	N/A	3,335,174	N/A	N/A	1,163,874	N/A
55 under 65	468.5	N/A	1,297,350	N/A	N/A	574,928	N/A
65 and over	370.8	N/A	122,705	N/A	N/A	87,880	N/A

* Estimate should be used with caution because of the small number of sample returns on which it is based.
N/A—Not Applicable—credit not available in 1997.
[1] For comparability, 1997 amounts have been adjusted for inflation to 2007 constant dollars.
[2] Age for joint returns was based on primary taxpayer's age.

$24.8 billion) (Figure D). Taxpayers 35 to 64 accounted for more than 77 percent of the total self-employment tax adjustment claimed in both years. Payments to Keogh plans accounted for the second largest percentage of total adjustments in both years, as well, accounting for 21.8 percent of total adjustments in 1997 and 18.1 percent in 2007. The amount claimed in both years totaled $13.2 billion and $22.3 billion, respectively (Figure C). Taxpayers 35 and over accounted for more than 95 percent of total Keogh payments in both years, with taxpayers 65 and over realizing a growth in Keogh payments of almost

250 percent during the 10-year period. Taxpayers in this age group went from accounting for 5.4 percent of the total payments to Keogh plans in 1997 to accounting for 11.1 percent of the total payments in 2007.

Deductions

Total itemized deductions rose from $802 billion in 1997 to $1.3 trillion in 2007, an overall increase of 66 percent in real terms (Figure E).[3] The average amount of itemized deductions claimed increased by more than $4,000, growing from almost $22,000 claimed in 1997 to more than $26,000 claimed 10 years later. Taxpayers 35 to 44 claimed the largest amount of itemized deductions as compared to other age groups in 1997, claiming $231.8 billion in total itemized deductions, which represented 28.9 percent of total itemized deductions claimed by all taxpayers in that year (Figure F). Ten years later, this same cohort of taxpayers, then 45 to 54, also claimed the largest amount of itemized deductions. In 2007, taxpayers 45 to 54 claimed $364.7 billion in total itemized deductions, which represented 27.4 percent of the total itemized deduction claimed by all taxpayers in that year. Taxpayers 55 and over claimed the largest percentage growth of itemized deductions. In 1997, taxpayers 55 and over accounted for 29.8 percent of total itemized deductions claimed. Ten years later, in 2007, taxpayers 55 and over accounted for 37.5 percent of total itemized deductions claimed. In

Figure D

Total Statutory Adjustments and Selected Adjustments as a Percentage of Total Statutory Adjustments, by Age of Taxpayer, Tax Years 1997 [1] and 2007

Age [1]	Total statutory adjustments		Self-employment tax deduction		Payments to a Keogh		IRA payments
	1997	2007	1997 percent of total adjustments	2007 percent of total adjustments	1997 percent of total adjustments	2007 percent of total adjustments	1997 percent of total adjustments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**100.0**	**100.0**	**31.7**	**20.1**	**21.8**	**18.1**	**18.4**
Under 18	0.1	0.0	19.7	28.9	0.0	0.0	69.8
18 under 26	1.9	3.6	28.1	14.3	1.1	1.2	48.6
26 under 35	8.7	10.0	41.5	21.3	10.1	6.7	25.4
35 under 45	28.1	19.0	35.8	25.3	24.5	16.9	14.6
45 under 55	32.1	30.8	30.3	19.7	25.4	20.1	13.7
55 under 65	20.4	26.4	26.2	17.7	23.1	22.6	22.3
65 and over	8.7	10.2	27.1	19.0	13.4	19.7	25.2

Age [1]	IRA payments—continued	Self-employment health insurance deduction		Tuition and fees deduction		Student loan interest deduction	
	2007 percent of total adjustments	1997 percent of total adjustments	2007 percent of total adjustments	1997 percent of total adjustments	2007 percent of total adjustments	1997 percent of total adjustments	2007 percent of total adjustments
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**10.5**	**8.2**	**17.3**	**N/A**	**8.6**	**N/A**	**6.1**
Under 18	24.4	0.4	0.0	N/A	0.2	N/A	0.0
18 under 26	5.7	2.4	2.4	N/A	42.3	N/A	25.6
26 under 35	6.2	7.3	9.3	N/A	17.8	N/A	24.1
35 under 45	6.6	8.2	17.8	N/A	7.6	N/A	6.7
45 under 55	9.5	7.9	18.5	N/A	8.8	N/A	3.1
55 under 65	14.3	9.1	19.7	N/A	4.0	N/A	1.8
65 and over	16.3	9.9	19.6	N/A	1.0	N/A	0.7

N/A—Not applicable—adjustments not available in 1997.

[1] Age for joint returns was based on primary taxpayer's age.

[3] Of the 142,978,806 total returns filed by taxpayers for 2007, 1.3 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported.

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

Figure E

Total Itemized Deductions, Interest Paid Deduction, Taxes Paid Deduction, and Medical and Dental Expense Deduction, by Age of Taxpayer, Tax Years 1997 [1] and 2007

[Money amounts are in thousands of dollars]

Age [2]	Total itemized deductions			Interest paid deduction		
	1997	2007	Percentage change	1997	2007	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)
All returns, total	**802,086,742**	**1,333,036,542**	**66.2**	**323,774,163**	**524,790,200**	**62.1**
Under 18	397,452	598,466	50.6	71,039	101,842	43.4
18 under 26	6,383,444	14,988,701	134.8	2,241,911	5,328,708	137.7
26 under 35	96,002,539	138,332,508	44.1	45,503,245	69,312,220	52.3
35 under 45	231,826,019	315,019,404	35.9	110,940,725	153,990,002	38.8
45 under 55	228,513,164	364,740,954	59.6	98,884,357	152,835,821	54.6
55 under 65	130,019,624	275,719,708	112.1	46,901,176	99,005,897	111.1
65 and over	108,944,501	223,636,800	105.3	19,231,709	44,215,709	129.9

Age [2]	Taxes paid deduction			Medical and dental expense deduction		
	1997	2007	Percentage change	1997	2007	Percentage change
	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	**285,051,451**	**465,880,541**	**63.4**	**37,834,440**	**76,347,462**	**101.8**
Under 18	209,020	200,979	-3.8	* 2,376	176,634	7,334.1
18 under 26	1,835,490	3,651,491	98.9	188,897	576,270	205.1
26 under 35	31,210,529	40,702,494	30.4	1,253,281	2,805,587	123.9
35 under 45	81,077,628	107,880,125	33.1	3,574,057	5,837,607	63.3
45 under 55	87,099,624	138,477,449	59.0	3,743,611	9,310,581	148.7
55 under 65	50,895,529	104,776,492	105.9	4,796,076	13,293,683	177.2
65 and over	32,723,633	70,191,512	114.5	24,276,143	44,347,100	82.7

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

[1] For comparability, 1997 amounts have been adjusted for inflation to 2007 constant dollars.

[2] Age for joint returns was based on primary taxpayer's age.

contrast to the growth experienced by older taxpayers during this 10-year period, the percentage of total itemized deductions claimed by taxpayers 26 to 54 fell eight percentage points during the 10-year span, with this group falling from 69.4 percent of total itemized deductions in 1997 to 61.4 percent of the total in 2007. Each of the three age groups within this 30-year span saw a percentage decrease in their representation of total itemized deductions during the 10-year period.

In both 1997 and 2007, the interest paid and taxes paid deductions together accounted for the largest portions of itemized deductions claimed, together accounting for at least 74 percent of total itemized deductions claimed in both years. The interest paid deduction accounted for roughly 40 percent of total itemized deductions in both 1997 and 2007, totaling $323.8 billion in 1997 and $524.8 billion in 2007 (Figure E). In both years, taxpayers 35 to 44 claimed the largest amount of interest paid deduction, claiming $110.9 billion in 1997 and $154.0 billion in 2007. Taxpayers 45 to 54 claimed the second largest amount of interest paid deduction in both years, claiming $98.9 billion in 1997 and $152.8 billion in 2007. The taxes paid deduction increased 63.4 percent during the ten years, growing from $285.1 billion claimed in 1997 to $465.9 billion claimed 10 years later. In both 1997 and 2007, the taxes paid deduction represented the second largest itemized deduction claimed overall. Taxpayers 45 to 54 claimed the largest amount of this deduction in both years, claiming $87.1 billion in 1997 and $138.5 billion 10 years later. For both 1997 and 2007, this accounted for roughly 30 percent of the taxes paid deduction claimed as a whole by all taxpayers. Taxpayers 35 to 44 accounted for the second largest amount of taxes paid during this period, with $81.1 billion claimed in 1997 and $107.9 billion claimed in 2007. While taxpayers 35 to 54 claimed the largest percentage of the interest paid and taxes paid deductions in both 1997

Figure F

Total Itemized Deductions and Selected Deductions as a Percentage of Total Itemized Deductions, by Age of Taxpayer, Tax Years 1997 [1] and 2007

Age [1]	Total itemized deductions		Interest paid deduction		Taxes paid deduction		Medical and dental expense deduction	
	1997	2007	1997 percent of total itemized deductions	2007 percent of total itemized deductions	1997 percent of total itemized deductions	2007 percent of total itemized deductions	1997 percent of total itemized deductions	2007 percent of total itemized deductions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**100.0**	**100.0**	**40.4**	**39.4**	**35.5**	**34.9**	**4.7**	**5.7**
Under 18	0.0	0.0	17.9	17.0	52.6	33.6	0.6	29.5
18 under 26	0.8	1.1	35.1	35.6	28.8	24.4	3.0	3.8
26 under 35	12.0	10.4	47.4	50.1	32.5	29.4	1.3	2.0
35 under 45	28.9	23.6	47.9	48.9	35.0	34.2	1.5	1.9
45 under 55	28.5	27.4	43.3	41.9	38.1	38.0	1.6	2.6
55 under 65	16.2	20.7	36.1	35.9	39.1	38.0	3.7	4.8
65 and over	13.6	16.8	17.7	19.8	30.0	31.4	22.3	19.8

[1] Age for joint returns was based on primary taxpayer's age.

and 2007, taxpayers 55 and over saw their percentage share of these two deductions grow during the 10-year span, and taxpayers 35 to 54 saw a reduction in their percentage of these two deductions. In 1997, taxpayers aged 35 to 54 accounted for 59.0 percent of the taxes paid deduction and 64.8 percent of the interest paid deduction, while taxpayers 55 and over accounted for 29.3 percent and 20.4 percent of the two deductions, respectively. Ten years later, for taxpayers 35 to 54, these percentages had decreased to 52.9 percent for the taxes paid deduction and 58.5 percent for the interest paid deduction, while the percentages had increased to 37.6 percent of taxes paid deduction and 27.3 percent of the interest paid deduction for taxpayers 55 and over. These numbers coincide with the growth in number of returns filed by this age group, as well as the growth in total itemized deductions seen by this age group. Taxpayers 65 and over claimed by far the most medical and dental expense deductions of any one age group in both years, claiming $24.3 billion and accounting for 64 percent of the total in 1997, while claiming $44.3 billion and representing 58 percent of the total in 2007 (Figure E).

Tax Credits

Total credits increased dramatically from 1997 to 2007, more than quadrupling in size from the $15.7 billion claimed in 1997 to $63.8 billion claimed in 2007 (Figure G). Along with this, the average amount of credits claimed per return increased by more than 40 percent for this time period, growing from more than $900 per return in 1997 to more than $1,300 per return in 2007. The primary reason for the large increase in total credits claimed during this period can be attributed to the creation of the child tax credit and education credit, both of which were added to Federal tax law after 1997. As seen in Figures G and H, the addition of the child tax credit and the education credit also altered the composition of total credits. With a total amount of $31.6 billion reported in 2007, the child tax credit was the largest credit and accounted for roughly half of total credits in that year. The foreign tax credit was the largest credit claimed in 1997, accounting for $5.3 billion and 33.4 percent of total credits claimed in 1997 (Figure G). For 2007, the foreign tax credit tripled in amount to $15.4 billion. Yet, despite this substantial increase, it fell to only 24.2 percent of total credits claimed and became the second largest credit.

Taxpayers 35 to 44 claimed the largest amount of total credits, compared to all other age groups, in both 1997 and 2007, with total credits claimed growing from $5.3 billion in 1997 to $23.3 billion in 2007, a percent change of 342 percent (Figure G). The child tax credit, of which many taxpayers with children in this age range would be eligible to claim, explains most of the substantial increase in total credits for taxpayers in this age group. In 2007, taxpayers 35 to 44 claimed $14.6 billion in child tax

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

Figure G

Total and Selected Tax Credits, by Age of Taxpayer, Tax Years 1997 [1] and 2007

[Money amounts are in thousands of dollars]

Age [2]	Total tax credits			Child care credit			Foreign tax credit
	1997	2007	Percentage change	1997	2007	Percentage change	1997
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**15,735,084**	**63,778,784**	**305.3**	**3,183,494**	**3,483,152**	**9.4**	**5,262,912**
Under 18	31,805	30,945	-2.7	3,324	* 210	-93.7	11,698
18 under 26	841,093	3,040,988	261.6	201,564	199,058	-1.2	25,309
26 under 35	3,455,727	12,594,195	264.4	1,251,798	1,275,414	1.9	550,528
35 under 45	5,267,473	23,276,690	341.9	1,398,235	1,545,188	10.5	1,570,023
45 under 55	3,274,428	15,595,375	376.3	299,415	399,083	33.3	1,618,825
55 under 65	1,584,704	6,028,988	280.4	26,866	58,752	118.7	796,334
65 and over	1,279,853	3,211,602	150.9	2,293	5,447	137.5	690,196

Age [2]	Foreign tax credit—continued		Earned income credit to offset income tax before credits			General business credit	
	2007	Percentage change	1997	2007	Percentage change	1997	2007
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**15,435,196**	**193.3**	**4,868,243**	**933,968**	**-80.8**	**1,067,606**	**845,539**
Under 18	21,222	81.4	3,288	0	-100.0	843	* 2,895
18 under 26	78,635	210.7	601,115	82,292	-86.3	751	1,756
26 under 35	1,177,291	113.8	1,539,123	156,730	-89.8	35,903	19,234
35 under 45	4,500,087	186.6	1,839,969	301,337	-83.6	157,641	111,191
45 under 55	4,770,049	194.7	656,426	299,988	-54.3	313,317	223,103
55 under 65	2,757,311	246.3	206,677	83,512	-59.6	271,614	240,172
65 and over	2,130,601	208.7	21,645	10,109	-53.3	287,536	247,188

Age [2]	General business credit—continued	Child tax credit			Education credit		
	Percentage change	1997	2007	Percentage change	1997	2007	Percentage change
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All returns, total	**-20.8**	**N/A**	**31,556,282**	**N/A**	**N/A**	**6,910,412**	**N/A**
Under 18	243.4	N/A	* 4,926	N/A	N/A	408	N/A
18 under 26	133.8	N/A	1,199,447	N/A	N/A	1,350,777	N/A
26 under 35	-46.4	N/A	8,012,641	N/A	N/A	1,525,674	N/A
35 under 45	-29.5	N/A	14,599,921	N/A	N/A	1,244,475	N/A
45 under 55	-28.8	N/A	6,479,794	N/A	N/A	2,049,786	N/A
55 under 65	-11.6	N/A	1,110,123	N/A	N/A	677,736	N/A
65 and over	-14.0	N/A	149,430	N/A	N/A	61,556	N/A

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

N/A—Not Applicable—credit not available in 1997.

[1] For comparability, 1997 amounts have been adjusted for inflation to 2007 constant dollars.

[2] Age for joint returns was based on primary taxpayer's age.

credit, which accounted for 62.7 percent of the total credits claimed by taxpayers in this group (Figure H). This also accounted for 46.3 percent of the total child tax credit claimed by all taxpayers (Figure I). Taxpayers 45 to 54 claimed the second largest amount of total credits ($15.6 billion) in 2007, after claiming the third largest amount of total credits ($3.3 billion) in 1997. Total credits for these taxpayers increased nearly five-fold during the 10-year period, with this age group experiencing a percentage change of 376 percent during the 10-year period, the largest increase in total credits of any one age group. The child tax credit was the largest credit claimed by this age group in 2007, totaling $6.5 billion, the third

largest amount of child tax credit claimed by any one age group. Taxpayers 26 to 35 claimed the third largest amount of total credits in 2007, claiming $12.6 billion, after claiming the second largest amount of total credits in 1997 at $3.5 billion. The child care credit, which was the largest credit claimed by this age group in 1997 at $1.3 billion claimed, was supplanted by the child tax credit in 2007 as the largest credit claimed by taxpayers within this age group. For 2007, taxpayers 26 to 35 claimed $8.0 billion in child tax credit, which represented 63.6 percent of the total credits claimed by taxpayers in this age group.

In 1997, the earned income credit used to offset income tax before credits was the second largest credit claimed by all taxpayers, accounting for 30.9 percent of total credits claimed (totaling $4.9 billion). For 2007, the total amount of earned income credit used to offset income tax before credits fell dramatically, by 80.8 percent, to $0.9 billion claimed. The decline in earned income credit used to offset income tax before credits in 2007 led to large increases in other parts of the earned income tax credit (EITC), with earned income credit used to offset other taxes growing from 7.2 percent of total EITC in 1997 to 10.5 percent of total EITC in 2007, and with the refundable earned income credit growing from 80.4 percent of total EITC in 1997 to 87.6 percent of total EITC in 2007.

The child care credit was the third largest credit claimed in 1997, at $3.1 billion. For 2007, the education credit was the third largest credit claimed by

Figure H

Total Credits and Selected Credits as a Percentage of Total Credits, by Age of Taxpayer, Tax Years 1997 [1] and 2007

Age [1]	Total tax credits		Child care credit		Foreign tax credit		Earned income credit to offset income tax before credits
	1997	2007	1997 percent of total credits	2007 percent of total credits	1997 percent of total credits	2007 percent of total credits	1997 percent of total credits
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**100.0**	**100.0**	**20.2**	**5.5**	**33.4**	**24.2**	**30.9**
Under 18	0.2	0.0	10.5	0.7	36.8	68.6	10.3
18 under 26	5.3	4.8	24.0	6.5	3.0	2.6	71.5
26 under 35	22.0	19.7	36.2	10.1	15.9	9.3	44.5
35 under 45	33.5	36.5	26.5	6.6	29.8	19.3	34.9
45 under 55	20.8	24.5	9.1	2.6	49.4	30.6	20.0
55 under 65	10.1	9.5	1.7	1.0	50.3	45.7	13.0
65 and over	8.1	5.0	0.2	0.2	53.9	66.3	1.7

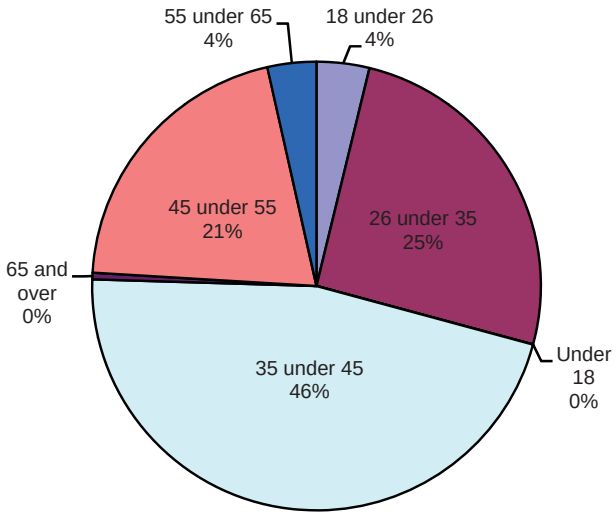
Age [1]	Earned income credit to offset income tax before credits—continued	General business credit		Child tax credit		Education credit	
	2007 percent of total credits	1997 percent of total credits	2007 percent of total credits	1997 percent of total credits	2007 percent of total credits	1997 percent of total credits	2007 percent of total credits
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**1.5**	**6.8**	**1.3**	**N/A**	**49.5**	**N/A**	**10.8**
Under 18	0.0	2.6	9.4	N/A	15.9	N/A	1.3
18 under 26	2.7	0.1	0.1	N/A	39.4	N/A	44.4
26 under 35	1.2	1.0	0.2	N/A	63.6	N/A	12.1
35 under 45	1.3	3.0	0.5	N/A	62.7	N/A	5.3
45 under 55	1.9	9.6	1.4	N/A	41.5	N/A	13.1
55 under 65	1.4	17.1	4.0	N/A	18.4	N/A	11.2
65 and over	0.3	22.5	7.7	N/A	4.7	N/A	1.9

N/A—Not applicable—credit not available in 1997.

[1] Age for joint returns was based on primary taxpayer's age.

Figure I

Child Tax Credit, by Age of Taxpayer, 2007 [1]



[1] Age for joint returns was based on primary taxpayer's age.

taxpayers, totaling $6.9 billion and accounting for 10.8 percent of the total credits claimed by taxpayers. Taxpayers 45 to 54 claimed the largest amount of education credits in 2007, claiming more than $2.0 billion in credits (Figure H).

The general business credit decreased by 20.8 percent between 1997 and 2007, falling from $1.1 billion claimed in 1997 to $0.8 billion claimed in 2007 (Figure G). Along with this decrease, the general business credit as a percentage of total credits fell from 6.8 percent in 1997 to 1.3 percent in 2007 (Figure H). For 2007, the group that claimed the largest general business credit was taxpayers 65 and over. For this group, the business credit was second in size only to the foreign tax credit, which represented the majority of this group's total credits.

Taxable Income and Total Income Tax

As seen in Figure J, the number of returns with total income tax grew by just 3.0 percent between 1997 and 2007, despite the 16.8-percent growth in number of returns filed during that period. All age categories under 45 showed a decrease in the number of returns with total income tax and the amount of total income tax paid, while all age categories 45 and over showed increases in the number of returns with total income tax and the amount of total income tax paid. The child tax credit and, to a lesser degree, the education credit served to eliminate the income tax for many taxpayers under the age of 45 and partially explains why the number of returns with total income tax and the total amount of income tax paid decreased between 1997 and 2007.

Taxpayers 45 to 54 paid the largest amount of total income tax in both 1997 and 2007, totaling $264.6 billion and $323.4 billion, respectively. These amounts represented 28.0 percent of income taxes in 1997 and 29.0 percent in 2007. Taxpayers 35 to 44 paid the second largest amount of total income tax in 1997, paying $241.2 billion in tax. This age group, whose total income tax paid decreased more than $14 billion between 1997 and 2007, accounted for the third largest amount of income tax paid in 2007, totaling $226.9 billion. Taxpayers 55 to 64 had the largest percentage increase in total income tax paid, with total income tax growing by 58.1 percent between 1997 and 2007, increasing from $164.7 billion in 1997 to $260.3 billion in 2007. As such, this group became the second largest age group with respect to total income tax (Figure J).

The amount of alternative minimum tax (AMT) paid by taxpayers more than quadrupled from 1997 to 2007, increasing from $5.2 billion paid in 1997 to $24.1 billion paid in 2007. The number of returns with reported AMT grew at an even greater rate in the 10-year period, increasing more than 5 times from 0.6 million returns in 1997 to more than 4.1 million returns in 2007. This served to lower the average amount of AMT paid, with the average amount falling from more than $8,000 paid in 1997 to less than $6,000 paid in 2007. Accounting for approximately 28 percent of total AMT paid in both 1997 and 2007, taxpayers 45 to 54 reported the largest amount of AMT in both years with $1.4 billion paid in 1997 and $6.9 billion paid in 2007. Taxpayers 65 and over paid the second largest amount of alternative minimum tax paid in both years, paying $1.2 billion in 1997 and $6.1 billion in 2007. The average amount of AMT paid by taxpayers aged 65 and over decreased from approximately $10,100 paid 1997 to about $9,200 paid in 2007.

Changes in Law

The following is a summary of Federal tax law and Internal Revenue Service administrative changes that had major bearing on the differences between

Figure J

Total Income Tax and Alternative Minimum Tax, by Age of Taxpayer, Tax Years 1997 [1] and 2007

[Money amounts are in thousands of dollars]

Age [2]	Number of returns with total income tax			Total income tax			
	1997	2007	Percent change from 1997 to 2007	1997		2007	
	Total	Total		Total	Percent of total income tax	Total	Percent of total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**93,471,200**	**96,272,958**	**3.0**	**944,867,247**	**100.0**	**1,115,760,374**	**100.0**
Under 18	2,899,992	1,286,775	-55.6	2,201,901	0.2	1,275,801	0.1
18 under 26	13,043,783	12,896,144	-1.1	25,093,734	2.7	22,766,256	2.0
26 under 35	16,963,479	14,467,923	-14.7	113,542,038	12.0	93,171,247	8.4
35 under 45	20,922,556	17,501,828	-16.3	241,223,561	25.5	226,947,301	20.3
45 under 55	16,992,556	19,997,207	17.7	264,626,886	28.0	323,389,697	29.0
55 under 65	10,748,915	15,880,837	47.7	164,663,672	17.4	260,297,315	23.3
65 and over	11,899,919	14,242,243	19.7	133,515,455	14.1	187,912,757	16.8

Age [2]	Total income tax—continued	Alternative minimum tax				
	Percent change from 1997 to 2007	1997		2007		Percent change from 1997 to 2007
		Total	Percent of total AMT	Total	Percent of total AMT	
	(8)	(9)	(10)	(11)	(12)	(13)
All returns, total	**18.1**	**5,174,590**	**100.0**	**24,109,512**	**100.0**	**365.9**
Under 18	-42.1	13,357	0.3	40,566	0.2	203.7
18 under 26	-9.3	19,097	0.4	93,865	0.4	391.5
26 under 35	-17.9	307,397	5.9	865,649	3.6	181.6
35 under 45	-5.9	1,151,044	22.2	4,325,080	17.9	275.8
45 under 55	22.2	1,440,023	27.8	6,929,896	28.7	381.2
55 under 65	58.1	1,007,169	19.5	5,790,374	24.0	474.9
65 and over	40.7	1,236,504	23.9	6,064,082	25.2	390.4

[1] For comparability, 1997 amounts have been adjusted for inflation to 2007 constant dollars.

[2] Age for joint returns was based on primary taxpayer's age.

the 1997 data and the 2007 data presented in this article. In general, the definitions used in this article are the same as those in Section 4 of *Statistics of Income—Individual Income Tax Returns 2007* Publication 1304.

Alternative minimum tax—Beginning in Tax Year 2000, the Tax Relief Extension Act of 1999 allowed individuals to apply personal nonrefundable credits in their full amounts against both their regular and minimum tax. Beginning in Tax Year 2001, the minimum exemption amount was indexed for inflation for most years. Prior to this, the minimum exemption was $45,000 for a married couple filing a joint return, $33,750 for singles and heads of households, and $22,500 for married persons filing separately. By Tax Year 2007, the minimum exemption rose to $66,250 for a married couple filing a joint return, to $44,350 for singles and heads of household, and to $33,125 for married persons filing separately. Also, beginning in 2005, the alternative minimum foreign tax credit, which had been previously limited to 90 percent of tentative minimum tax was allowed to be taken up to the full amount of tentative minimum tax.

Capital gain tax rate—Beginning in Tax Year 2003, for long-term gains realized after May 5, 2003, the 8- and 10- percent capital gain tax rates were reduced to 5 percent. The 20-percent rate was reduced to 15 percent. In addition, the 8-percent capital gain rate for qualified 5-year gain did not apply to any gain after May 5, 2003. New tax rates were applied to qualified dividends. The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers in the 10- and 15-percent tax brackets). Qualified dividends were ordinary dividends that met certain criteria, including: the dividends must have been paid by a U.S. corporation or a

"qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock that was part of an employee stock ownership plan (ESOP).

Child and dependent care credit—Starting with Tax Year 2003, the maximum credit increased to $1,050 for one qualifying individual and $2,100 for two or more qualifying individuals from $800 and $1,600, respectively, for 2002. The limit on qualifying expenses increased to $3,000 for one qualifying individual and $6,000 for two or more individuals (from $2,400 and $4,800, respectively, for 2002). The credit could have been as much as 35 percent (previously 30 percent) of a taxpayer's qualified expenses.

Child tax credits—Starting with Tax Year 1998, a new credit was allowed for each qualifying child under the age of 17. For Tax Year 2007, the maximum allowable credit per child was $1,000. In order to be a qualifying child, the person had to be a son, daughter, grandchild, or qualifying foster child for whom the taxpayer claimed a dependency exemption. The credit was refundable for all qualifying children. The credit is phased out by $50 for each $1,000 (or fraction thereof) that AGI exceeded: $110,000 for taxpayers filing jointly; $55,000 for married filing separately; and $75,000 for single filers. In addition to the child tax credit, individuals were also eligible to take the additional child tax credit, which was refundable. The taxpayer had to meet the general requirements of the child tax credit in order to qualify for the additional child tax credit.

Domestic production activities—Beginning in Tax Year 2005, this deduction equaled 3 percent of the lesser of: (a) qualified production activities income; or (b) taxable income for the taxable year. However, the deduction for a taxable year was limited to 50 percent of the W-2 wages paid by the taxpayer during the calendar year that ends in such taxable year. Qualified production activities include domestic manufacturing, producing, growing, and extracting tangible personal property, computer software, and sound recordings, and the construction and substantial renovation of real property including infrastructure. For Tax Year 2007, this amount increased from 3 percent to 6 percent.

Earned income credit—The following rule changes took place after Tax Year 1997 and were in effect for Tax Year 2007: beginning in Tax Year 2002, taxable earned income in AGI was used to determine the EIC rather than the previous use of the sum of taxable and nontaxable earned income and modified AGI. Also, alternative minimum tax no longer reduced the amount of the credit. New rules applied if a child met the conditions to be a qualifying child of more than one person and also the length of time a foster child had to live with the taxpayer. Beginning in Tax Year 2004, taxpayers who served in the U.S. Armed Forces in a combat zone could have elected to include their nontaxable combat pay in earned income when figuring EIC.

Economic Stimulus Act of 2008—The Economic Stimulus Act of 2008 contained a special provision that allowed certain low-income individuals to file a Federal income tax return in order to be eligible to receive an economic stimulus payment. These individuals who would not ordinarily have had a legal requirement to file a Federal income tax return had to report at least $3,000 of qualifying income (defined as wages, self-employment income, Social Security income, Railroad Retirement benefits, certain Veterans Affairs benefits, and nontaxable combat pay) on their returns. In addition, they could not be claimed as a dependent on someone else's Federal tax return. These returns that were filed for the sole purpose of receiving an economic stimulus payment are not included in any of the statistics in this article.

Education credits—Beginning in 1998, the Hope Scholarship Credit and the Lifetime Learning Credit for post-secondary educational expenses were available. Based on eligibility, a taxpayer could claim only one of the credits with respect to a certain student for a certain year. If the student made a tax-free withdrawal from an educational IRA, neither credit could be claimed. For Tax Year 2007, the credits would be phased out for AGI greater than $47,000 ($94,000 for married filing jointly) and terminated for AGI more than $57,000 ($114,000 for married filing jointly).

The Hope Scholarship Credit allowed a maximum credit per student of 100 percent of the first $1,100 of qualified tuition and related expenses and a 50-percent credit for the next $1,100 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied for the first 2 years of post-secondary education.

Unlike the Hope Scholarship Credit, the Lifetime Learning Credit could be used for qualified tuition and expenses for undergraduate, graduate level, and professional degree courses. The credit could be used for an unlimited number of years, as long as the taxpayer or dependents were enrolled in post-secondary education. This credit applied to expenses paid after June 30, 1998, and a maximum Lifetime Learning Credit of $2,000 could be claimed per each tax return.

Educator expenses—Beginning in Tax Year 2002, a taxpayer who was an eligible educator in kindergarten through grade 12 was able to deduct up to $250 of expenses even if he or she did not itemize deductions.

Exemption amount—For 1997 through 2005 (and previous years), exemption amounts were reduced to zero for taxpayers with adjusted gross incomes greater than certain thresholds. Beginning in 2006, taxpayers could lose no more than two-thirds of the dollar amount of each exemption, so the amount of each exemption could not be reduced to less than $1,133 for 2007. For 2007, taxpayers could have lost a portion of their exemption benefits if their adjusted gross incomes were above certain amounts ($117,300 for married persons filing separately; $156,4000 for single individuals; $195,500 for heads of household; and $234,600 for married persons filing jointly or qualifying widow(er)s.)

Foreign-earned income—For Tax Year 1997, taxpayers could exclude up to $70,000 in foreign-earned income from their adjusted gross income. For Tax Year 2007, the amount of the exclusion was $85,700. Also, beginning in Tax Year 2006, taxpayers who claimed the foreign-earned income exclusion or the foreign housing deduction on Form 2555, *Foreign Earned Income*, had to use the foreign-earned income tax worksheet to figure their tax. Taxpayers had to refigure their tax on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

General business credits—For Tax Year 2006, the Energy Tax Incentives Act of 2005 and the Safe, Accountable, Flexible, Efficient Transportation Act of 2005 provided tax incentives for energy efficient buildings and appliances, alternative and clean fuel vehicle credits, and other incentives and credits related to energy production and excise taxes.

Health savings account deduction—Beginning in Tax Year 2004, a taxpayer could have taken a deduction for contributions to a health savings account. For Tax Year 2007, contributions were not limited to the taxpayers annual health plan deductible. The maximum HSA deduction increased to $2,850 ($5,650, if family coverage,). These limits were $800 higher if the taxpayer was 55 or older ($1,600 if both spouses were 55 or older). There were also changes that allowed qualified HSA distributions for Tax Year 2007 from flexible spending accounts and individual retirement accounts.

Indexing—The following items increased annually from 1997 to 2007 due to indexing for inflation: personal exemption amounts, the basic standard deduction amounts, the tax bracket boundaries, earned income credit boundaries and maximum amounts, and the beginning income amounts for limiting certain itemized deductions and for the phaseout of personal exemptions. Also, the maximum amount of earnings subject to self-employment social security tax increased based on the percentage change in average covered earnings.

Individual income tax rate reductions—For Tax Year 1997, income tax rates were 15 percent, 28 percent, 31 percent, 36 percent, and 39.6 percent, depending on the amount of taxable income reported by the taxpayer. For Tax Year 2007, the income tax rates were 10 percent, 15 percent, 25 percent, 28 percent, 33 percent, and 35 percent. Also, beginning in Tax Year 2003, the 15-percent tax bracket was expanded for taxpayers with a filing status of married filing joint to be double that of single taxpayers.

Individual retirement arrangement deduction—For Tax Year 2007, the phase-out range for IRA deductions for those covered by a retirement plan began at an income level of $83,000 if married filing jointly or a qualifying window(er). The phaseout was $52,000 for a single person or head of household and $0 for a married person filing a separate return. A taxpayer may have been able to deduct an additional $3,000 if he or she was a participant in a 401(k) plan and his or her employer was in bankruptcy in an earlier year.

Interest paid deduction—Beginning in 2007, taxpayers could treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts secured by the taxpayer's first or second home and issued after December 31, 2006. This amount was reported on the Schedule A, line 13.

Itemized deductions—For Tax Year 2007, taxpayers who had adjusted gross income above $156,400 ($78,200 if married filing separately) could have lost part of their deduction for itemized deductions. Starting for Tax Year 2006 and continuing into 2007, the amount by which the deduction was reduced was only two-thirds of the amount of the reduction that would have otherwise applied.

Nontaxable combat pay election—Beginning in 2004, members of the U.S. Armed Forces who served in a combat zone could exclude certain pay from their income. The qualified taxpayer's entitlement to the pay must have been fully accrued in a month during which he or she served in a combat zone or were hospitalized as a result of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay could still be used to gain benefits for both the EIC and additional child tax credit purposes.

Personal tax credits—Beginning in 1998 and continuing through 2007, personal tax credits were no longer limited by alternative minimum tax computations.

Refundable prior-year minimum tax credit—Beginning in 2007, a refundable credit was available to a taxpayer who had any unused minimum tax credit carryforward from 2004 or earlier years. The taxpayer could qualify for the refundable credit or either part of or the entire unused amount, even if the total amount of the 2007 credit exceeded the tax liability amount.

Residential energy credit—Starting in 2006, taxpayers could receive a 10-percent credit for buying qualified energy efficiency improvements for their main homes. The maximum credit was $500, and no more than $200 of the credit could be attributable to expenses for windows.

Retirement savings contribution credit—Beginning in 2002, a taxpayer could take a credit of up to $1,000 for qualified retirement savings contributions, if his or her adjusted gross income was less than $25,000 ($37,500 if head of household, $50,000 if married filing jointly). By 2007, these thresholds had increased to $26,000, $39,000, and $52,000, respectively.

Sales tax deduction—Starting with Tax Year 2004, a taxpayer could have elected to deduct State and local general sales taxes instead of State and local income taxes as an itemized deduction on Schedule A. This allowed individuals from states with no State income tax, such as Alaska, Florida, Nevada, Texas, Washington, Wyoming, South Dakota, and Tennessee, to take this deduction. Also, this allowed individuals with high sales taxes to take this deduction instead of their State income tax. The taxpayer could have elected to base the sales tax deduction on either actual expenses or the amounts from optional State sales tax tables.

Self employed health insurance deduction—Beginning in Tax Year 2003, a self-employed taxpayer was able to deduct up to 100 percent of health insurance expenses. In Tax Year 1997, self-employed taxpayers could deduct up to 40 percent of their health insurance expenses.

Standard deduction amount increased—For 1997, the amount of the standard deduction for a dependent could be equal to the larger of the dependent's earned income or $650 and not more than the regular standard deduction amount. Beginning in 1998, the amount of the standard deduction for a dependent could be equal to the larger of $700 or the dependent's earned income plus $250 (but not more than the regular standard deduction amount).

Student loan interest—Beginning in 1998, eligible taxpayers could deduct interest paid on qualified higher educational loans up to $1,000. By Tax Year 2002 and later, eligible taxpayers were allowed to deduct up to $2,500 of interest paid on qualified higher educational loans. These loans must have gone toward qualified expenses of the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer at the time the debt was incurred. The income thresholds for taxpayers to claim this adjustment changed over time. By 2007, the taxpayer's modified AGI must have been less than: $70,000 if single, head of household, or qualifying widow(er), or $140,000 if married filing jointly. The provision that limited the deduction to interest paid in the first 60 months was eliminated in 2002.

Tuition and fees deduction—Starting with Tax Year 2002, a taxpayer was able to deduct, as an adjustment to income, up to $3,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents, if the taxpayer's modified AGI was less than $65,000 ($130,000, if married filing jointly). For 2004, this adjustment was increased to $4,000 and a taxpayer was able to deduct up to $2,000, if his or her AGI was higher than the previous limit but not more than $80,000 ($160,000 if married filing jointly). This deduction could not be taken if the per-

son could be claimed as a dependent on another taxpayer's return or if the education credit was claimed for the same student.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, 1040EZ, and 1040PC (1997 returns only), including electronically filed returns) filed during Calendar Years 1998 and 2008. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes.[4]

Returns were then selected at rates ranging from .02 percent to 100 percent for 1997 and 0.10 percent to 100 percent for 2007. The 1997 data are based on a sample of 124,913 returns and an estimated final population of 123,045,360 returns. The 2007 data are based on a sample of 336,226 returns and an estimated final population of 153,832,380 returns.[5,6]

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure K shows estimated CVs for the numbers of returns and money amounts for selected income items. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in SOI Sampling Methodology and Data Limitations, later in this issue of the *SOI Bulletin*.

Summary

The number of returns filed by individual taxpayers increased from 122.4 million returns in 1997 to 143.0 million returns in 2007. Taxpayers who were 35 to 44 filed the most returns, filing 27.1 million returns in both years. This represented 22 percent of total returns filed in 1997 and 19 percent of total returns filed in 2007. Taxpayers 55 to 64 experienced the largest growth in number of returns filed from 1997 to 2007, with the number of returns filed growing from 12.4 million returns in 1997 to 19.3 million in 2007, a 56-percent increase over the 10-year span.

The amount of adjusted gross income (AGI) reported by all taxpayers increased 35 percent in real terms from 1997 to 2007, growing from approximately $6.4 trillion reported in 1997 to $8.7 trillion reported 10 years later. Taxpayers 35 to 44 accounted for the largest percentage of total AGI reported in 1997, representing 26.6 percent of the total reported, which was consistent with taxpayers in this age range filing the largest amount of returns compared to all other age ranges. Ten years later, in 2007, this same cohort of taxpayers, now 45 to 54, still accounted for the largest percentage of AGI, representing 25.9 percent of the reported total.

Salaries and wages accounted for the largest portion of AGI in both 1997 and 2007, making up 72.7 of total AGI in 1997 and 67.2 percent of total AGI in 2007. In both 1997 and 2007, salaries and wages accounted for slightly more than half of total adjusted gross income for taxpayers under the age of 18. Salaries and wages, as a percent of AGI, peaked for taxpayers in the next age range (18 to 25), representing 94 percent of their total AGI. As ages increased, taxpayer groups experienced total income less dominated by salaries and wages, transitioning from 92 percent of total income for taxpayers 26 to 35 to roughly 17 percent of total income for ages 65 and over. Taxable pensions and annuities were the largest source of income in 1997 for taxpayers 65 and over, totaling $199.4 billion and accounting for 23.8 percent of AGI. In 2007, for this same age group, taxable gains from the Schedule D were the largest source of income, totaling $295.7 billion and representing 21.4 percent of total AGI.

---

[4] Returns in the sample were stratified based on the presence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming.*

[5] For further details on the description of the 1997 sample and the 2007 sample, see *Statistics of Income—Individual Income Tax Returns* (IRS Publication 1304), 1997 and 2007.

[6] This population includes an estimated 10,853,574 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling or were filed to receive a stimulus payment only. Individuals only filing for the stimulus payment, those who would not ordinarily have a legal requirement to file a Federal income tax return—had to show on their returns at least $3,000 of qualifying income (defined as wages, self-employment income, Social Security income, Railroad Retirement benefits, certain Veterans Affairs benefits, and nontaxable combat pay). In addition, they could not be claimed as a dependent on someone else's Federal tax return.

Figure K

Coefficients of Variation (CVs) for Individual Taxpayers, by Age [1] and Size of Adjusted Gross Income, Tax Years 1997 [2] and 2007

[Coefficients of variation are percentages]

AGI	Total				Under 18			
	Number of returns		CV		Number of returns		CV	
	1997	2007	1997	2007	1997	2007	1997	2007
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
No adjusted gross income	918,707	1,907,835	2.43	1.45	38,474	111,464	19.71	6.91
$1 under $5,000	13,935,880	11,930,752	1.40	0.80	4,104,242	2,238,549	2.81	2.01
$5,000 under $10,000	13,414,246	12,114,741	1.43	0.80	608,641	627,493	7.32	3.85
$10,000 under $15,000	13,174,125	11,914,564	1.42	0.82	84,194	99,477	14.59	9.23
$15,000 under $20,000	11,393,805	11,061,903	1.53	0.86	27,799	40,780	28.24	14.25
$20,000 under $25,000	9,944,746	9,963,693	1.68	0.92	14,880	21,321	37.02	20.02
$25,000 under $30,000	8,064,922	9,005,338	1.86	0.97	9,126	15,857	45.32	21.75
$30,000 under $40,000	12,966,743	14,740,806	1.32	0.73	7,873	24,330	50.02	17.90
$40,000 under $50,000	9,787,857	11,150,798	1.35	0.78	3,331	8,313	57.68	29.39
$50,000 under $75,000	15,180,241	19,450,744	1.05	0.49	12,305	11,769	36.11	23.73
$75,000 under $100,000	6,454,920	11,744,132	1.44	0.72	2,266	1,301	70.65	70.23
$100,000 under $200,000	5,377,899	13,457,876	1.44	0.54	1,745	7,654	44.59	29.50
$200,000 under $500,000	1,401,734	3,492,353	1.32	0.66	2,029	1,259	37.62	41.25
$500,000 under $1,000,000	261,708	651,049	1.14	0.93	454	325	42.14	49.54
$1,000,000 under $1,500,000	65,649	166,362	1.95	1.14	125	115	38.35	50.89
$1,500,000 under $2,000,000	25,903	70,733	1.43	0.82	75	99	31.26	27.06
$2,000,000 under $5,000,000	38,500	108,641	0.59	0.48	62	112	21.41	18.77
$5,000,000 under $10,000,000	9,191	28,090	0.60	0.53	32	24	11.47	14.82
$10,000,000 or more	5,215	18,394	0.00	0.02	7	10	0.00	0.00

AGI	18 under 26				26 under 35			
	Number of returns		CV		Number of returns		CV	
	1997	2007	1997	2007	1997	2007	1997	2007
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
No adjusted gross income	46,113	173,108	16.72	6.20	120,073	197,370	8.44	5.52
$1 under $5,000	5,467,299	4,976,674	2.56	1.32	1,367,309	1,279,875	4.99	2.66
$5,000 under $10,000	5,252,608	5,056,301	2.61	1.32	2,113,154	1,817,188	3.89	2.22
$10,000 under $15,000	3,400,894	3,772,379	3.30	1.55	2,532,956	2,077,476	3.58	2.09
$15,000 under $20,000	2,108,509	2,905,536	4.21	1.79	2,671,699	2,121,382	3.52	2.09
$20,000 under $25,000	1,384,871	2,084,747	5.25	2.13	2,496,484	2,172,055	3.68	2.07
$25,000 under $30,000	877,211	1,437,310	6.60	2.58	2,088,156	2,114,574	4.04	2.10
$30,000 under $40,000	783,322	1,631,619	6.52	2.41	3,413,956	3,348,457	2.92	1.66
$40,000 under $50,000	307,346	685,864	9.74	3.73	2,098,867	2,436,509	3.54	1.91
$50,000 under $75,000	198,631	624,055	11.88	3.87	2,647,676	3,429,604	3.14	1.57
$75,000 under $100,000	34,177	131,483	27.55	8.52	825,180	1,614,422	5.47	2.38
$100,000 under $200,000	15,305	56,043	30.61	12.00	515,438	1,296,221	5.91	2.51
$200,000 under $500,000	3,001	7,153	27.01	18.15	80,877	204,116	7.26	3.85
$500,000 under $1,000,000	1,283	2,466	22.95	18.82	11,279	22,234	7.36	6.29
$1,000,000 under $1,500,000	372	863	19.86	18.04	2,836	5,175	7.77	7.54
$1,500,000 under $2,000,000	117	254	25.07	16.75	1,435	1,921	6.98	6.07
$2,000,000 under $5,000,000	191	469	12.65	10.01	1,760	3,625	4.14	3.40
$5,000,000 under $10,000,000	47	138	11.24	8.99	355	1,038	2.95	3.24
$10,000,000 or more	22	42	0.00	0.00	126	491	0.00	0.00

Footnotes at end of figure.

Figure K—Continued

Coefficients of Variation (CVs) for Individual Taxpayers, by Age [1] and Size of Adjusted Gross Income, Tax Years 1997 [2] and 2007—Continued

[Coefficients of variation are percentages]

AGI	35 under 45				45 under 55			
	Number of returns		CV		Number of returns		CV	
	1997	2007	1997	2007	1997	2007	1997	2007
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
No adjusted gross income	194,357	297,104	6.52	3.91	194,355	352,399	6.23	3.45
$1 under $5,000	1,190,409	1,006,945	5.16	2.94	645,023	872,581	6.60	3.10
$5,000 under $10,000	1,903,136	1,357,345	3.94	2.53	999,403	1,197,892	5.30	2.65
$10,000 under $15,000	2,313,880	1,732,903	3.58	2.25	1,442,416	1,319,652	4.49	2.57
$15,000 under $20,000	2,348,220	1,748,741	3.58	2.27	1,325,545	1,480,796	4.68	2.45
$20,000 under $25,000	2,255,057	1,819,713	3.72	2.24	1,393,946	1,584,791	4.55	2.38
$25,000 under $30,000	2,019,408	1,788,550	3.86	2.26	1,199,555	1,527,976	4.85	2.42
$30,000 under $40,000	3,356,162	3,188,001	2.82	1.68	2,515,346	2,804,275	3.23	1.77
$40,000 under $50,000	2,862,072	2,526,199	2.93	1.86	2,201,875	2,328,941	3.28	1.92
$50,000 under $75,000	4,735,290	4,511,059	2.25	1.33	3,809,117	4,572,408	2.47	1.31
$75,000 under $100,000	1,966,711	2,913,463	3.33	1.72	1,959,194	3,078,779	3.30	1.65
$100,000 under $200,000	1,498,163	3,266,051	3.25	1.48	1,710,560	3,950,974	2.92	1.31
$200,000 under $500,000	392,477	787,011	3.04	1.77	455,928	1,095,725	2.66	1.46
$500,000 under $1,000,000	66,136	131,883	2.88	2.44	85,418	211,483	2.48	1.87
$1,000,000 under $1,500,000	14,467	29,357	3.28	3.09	21,263	53,427	2.54	2.20
$1,500,000 under $2,000,000	5,565	12,538	3.47	2.30	7,910	22,579	2.85	1.67
$2,000,000 under $5,000,000	7,552	18,189	1.97	1.46	11,687	34,284	1.40	1.04
$5,000,000 under $10,000,000	1,721	4,343	1.53	1.50	2,760	8,458	1.15	1.04
$10,000,000 or more	941	2,801	0.00	0.09	1,578	5,465	0.00	0.05

AGI	55 under 65				65 and over			
	Number of returns		CV		Number of returns		CV	
	1997	2007	1997	2007	1997	2007	1997	2007
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
No adjusted gross income	127,793	329,662	7.49	3.85	197,541	446,729	7.31	3.77
$1 under $5,000	373,715	629,323	7.70	3.63	787,881	926,806	5.46	3.02
$5,000 under $10,000	742,309	762,686	5.90	3.25	1,794,994	1,295,836	3.62	2.51
$10,000 under $15,000	991,404	936,077	5.15	2.97	2,408,382	1,976,600	3.09	2.05
$15,000 under $20,000	973,077	1,039,584	5.18	2.84	1,938,955	1,725,084	3.44	2.19
$20,000 under $25,000	1,049,232	1,026,355	5.11	2.89	1,350,275	1,254,711	4.12	2.57
$25,000 under $30,000	911,539	1,051,909	5.21	2.85	959,928	1,069,162	4.73	2.79
$30,000 under $40,000	1,534,932	1,976,125	3.84	2.06	1,355,153	1,767,999	3.93	2.13
$40,000 under $50,000	1,388,291	1,790,997	3.91	2.13	926,075	1,373,975	4.59	2.39
$50,000 under $75,000	2,105,926	3,483,124	3.11	1.48	1,671,297	2,818,724	3.41	1.62
$75,000 under $100,000	928,552	2,295,954	4.64	1.86	738,840	1,708,730	4.86	2.11
$100,000 under $200,000	935,663	2,934,846	3.66	1.50	701,024	1,946,088	3.81	1.77
$200,000 under $500,000	244,928	811,766	3.40	1.70	222,493	585,322	3.38	1.96
$500,000 under $1,000,000	53,701	161,999	2.89	2.12	43,436	120,659	3.31	2.38
$1,000,000 under $1,500,000	14,774	45,103	7.08	2.32	11,812	32,322	3.05	2.70
$1,500,000 under $2,000,000	6,063	18,782	3.23	1.84	4,737	14,559	3.57	2.10
$2,000,000 under $5,000,000	9,628	29,048	1.61	1.10	7,621	22,914	1.68	1.20
$5,000,000 under $10,000,000	2,452	7,537	1.20	1.07	1,824	6,553	1.06	1.10
$10,000,000 or more	1,409	4,987	0.00	0.05	1,132	4,598	0.00	0.00

[1] Age for joint returns was based on primary taxpayer's age.

[2] For comparability, 1997 amounts have been adjusted for inflation to 2007 constant dollars.

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

From 1997 to 2007, total adjustments doubled from $60.7 billion to more than $123.0 billion. Taxpayers 45 to 54 claimed the largest amount of adjustments in both 1997 and 2007, with total adjustments claimed by this age group accounting for 32.1 percent of total adjustments in 1997 and 30.8 percent of total adjustments in 2007, increasing 94.3 percent from $19.5 billion to $37.9 billion. For taxpayers 18 to 25, the addition of new adjustments, such as the student loan interest deduction and the tuition and fees deduction, directly attributed to a large increase in total adjustments between the 2 years. For taxpayers within this age range, total adjustments more than tripled from $1.2 billion claimed in 1997 to $4.4 billion in 2007, with the two new adjustments accounting for approximately 68 percent of the total adjustments claimed by this age group in 2007.

Total itemized deductions increased from $802.1 billion in 1997 to $1.3 trillion in 2007, representing an overall increase of 66.2 percent during the period. Taxpayers 35 to 44 claimed the largest amount of itemized deductions in 1997 at $231.8 billion, and, 10 years later, this same cohort (than 45 to 54) claimed the largest amount of itemized deductions at $364.7 billion. The deduction for interest paid was the largest itemized deduction claimed by taxpayers 26 to 55, accounting for 40 percent or more of their total deductions in both years. In both 1997 and 2007, the taxes paid deduction was the largest itemized deduction for taxpayers 55 and older, representing more than 30 percent of their total deductions in both years.

Quadrupling in size from 1997 to 2007, total credits claimed rose from $15.7 billion in 1997 to $63.8 billion in 2007. The addition of the child tax credit, education credit, and retirement savings added to the huge increase in total credits during this period. Before the creation of these new credits, the foreign tax credit accounted for the largest portion of total credits in 1997, accounting for 33.4 percent of total credits that year and totaling $5.3 billion. Ten years later, the child tax credit, which was created in 1998, accounted for nearly half of total credits claimed in 2007, totaling $31.6 billion. Taxpayers 35 to 44 claimed the largest amount of credits in both 1997 and 2007, claiming $5.3 billion in credits in 1997 (33.5 percent of total credits), rising to $23.3 billion claimed in 2007 (36.5 percent of total credits). Taxpayers in this age range claimed nearly half of the total child tax credits claimed by all taxpayers in 2007, claiming $14.6 billion in credit in this year.

Total income tax for all taxpayers increased 18.1 percent from 1997 to 2007, growing from $944.9 billion to $1.1 trillion. Taxpayers 45 to 54 accounted for the largest portion of total income tax in both 1997 and 2007, with $264.6 billion paid in 1997 and $323.4 billion paid in 2007. Total tax within this age range accounted for 28.0 percent of overall total income tax in 1997 and 29.0 percent of income tax in 2007. Taxpayers within this same age range also paid the largest amount of alternative minimum tax (AMT) in both years, totaling $1.4 billion (27.8 percent of total AMT paid) in 1997 and growing to $6.9 billion (28.7 percent of total AMT paid) in 2007.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997

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

Marital status and age [1]	Number of returns	Adjusted gross income (less deficit)	Salaries and wages		Taxable interest		Tax-exempt interest	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**122,421,991**	**4,969,949,986**	**104,404,985**	**3,613,918,456**	**67,300,571**	**171,700,242**	**4,925,914**	**49,016,921**
Under 18	4,917,659	18,185,397	3,299,201	9,684,779	2,123,260	1,430,679	111,167	131,377
18 under 26	19,881,320	247,309,405	19,514,784	233,294,187	5,616,802	2,039,724	102,970	315,622
26 under 35	22,989,617	763,522,084	22,191,366	704,143,327	9,038,250	5,172,774	159,162	579,338
35 under 45	27,131,726	1,321,428,320	25,620,388	1,123,905,521	14,168,918	14,797,433	488,984	2,948,559
45 under 55	19,982,879	1,235,554,002	18,456,023	975,056,014	13,155,264	25,330,907	852,997	6,190,527
55 under 65	12,395,390	734,380,020	10,438,782	458,568,648	9,534,088	31,219,916	822,407	7,484,482
65 and over	15,123,400	649,570,757	4,884,442	109,265,980	13,663,989	91,708,809	2,388,226	31,367,016
Joint returns and returns of surviving spouses, total	**49,227,325**	**3,335,007,786**	**42,283,828**	**2,364,989,948**	**36,129,963**	**106,052,251**	**2,987,142**	**30,489,835**
Under 26	1,656,660	48,414,982	1,635,350	46,276,794	587,995	149,586	9,591	14,127
26 under 35	8,278,335	422,386,860	8,022,126	385,973,985	4,571,190	2,507,981	97,949	268,995
35 under 45	13,002,498	924,325,942	12,431,668	771,753,584	8,928,364	10,344,072	369,171	2,042,227
45 under 55	11,020,125	930,190,451	10,433,537	723,224,272	8,500,798	18,746,072	629,270	4,749,568
55 under 65	7,476,597	570,796,470	6,504,519	352,698,972	6,318,047	22,858,026	574,924	5,606,069
65 and over	7,793,111	438,893,082	3,256,627	85,062,341	7,223,569	51,446,514	1,306,236	17,808,849
Returns of married persons filing separately, total	**2,620,881**	**88,613,224**	**2,337,754**	**67,258,473**	**1,156,678**	**3,287,054**	**53,885**	**1,077,954**
Under 26	208,661	2,908,706	204,950	2,831,094	37,263	5,693	**	**
26 under 35	611,879	14,976,008	571,677	13,944,917	187,187	115,532	** 1,297	** 20,354
35 under 45	866,438	28,939,664	816,557	25,204,623	358,897	493,420	5,678	80,965
45 under 55	539,019	20,756,932	484,539	16,276,406	285,322	676,194	12,772	185,358
55 under 65	266,158	12,702,151	213,147	7,503,682	181,904	763,718	7,986	138,645
65 and over	128,727	8,329,761	46,884	1,497,752	106,105	1,232,497	26,151	652,632
Returns of heads of households, total	**16,855,280**	**378,339,276**	**15,856,542**	**331,765,953**	**4,375,698**	**4,256,201**	**124,877**	**899,103**
Under 26	2,162,476	24,594,948	2,140,770	23,803,435	122,046	17,136	**	**
26 under 35	4,525,859	80,335,710	4,391,319	76,559,804	645,093	247,473	** 4,439	** 21,380
35 under 45	5,862,141	138,583,309	5,544,695	126,352,441	1,538,983	829,977	14,624	103,259
45 under 55	2,951,685	96,010,209	2,745,996	81,702,376	1,276,775	1,274,253	46,359	281,339
55 under 65	954,601	27,501,111	835,404	19,761,125	497,048	668,944	21,524	135,879
65 and over	398,518	11,313,991	198,356	3,586,771	295,753	1,218,417	37,931	357,246
Single returns, total	**53,718,505**	**1,167,989,700**	**43,926,862**	**849,904,082**	**25,638,233**	**58,104,736**	**1,760,011**	**16,550,029**
Under 26	20,771,181	189,576,167	18,832,914	170,067,643	6,992,758	3,297,987	204,533	432,124
26 under 35	9,573,544	245,823,505	9,206,243	227,664,620	3,634,781	2,301,788	55,488	269,357
35 under 45	7,400,649	229,579,405	6,827,468	200,594,874	3,342,674	3,129,964	99,512	722,109
45 under 55	5,472,051	188,596,411	4,791,950	153,852,960	3,092,368	4,634,388	164,595	974,262
55 under 65	3,698,035	123,380,289	2,885,712	78,604,870	2,537,089	6,929,228	217,973	1,603,889
65 and over	6,803,044	191,033,924	1,382,574	19,119,116	6,038,563	37,811,380	1,017,909	12,548,289

Footnotess at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Dividends		State income tax refunds		Alimony received		Business or profession	
							Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**29,507,639**	**120,493,432**	**19,218,388**	**14,094,351**	**413,109**	**4,965,883**	**12,701,731**	**210,585,238**
Under 18	1,593,529	1,620,714	27,386	29,079	* 999	* 70636	60,043	109,910
18 under 26	1,499,465	1,744,492	207,069	79,292	* 2,312	* 4,422	663,681	3,132,981
26 under 35	3,187,149	4,435,490	2,833,452	1,466,119	27,002	144,093	2,149,078	22,637,380
35 under 45	5,374,886	11,142,807	6,065,834	4,074,907	97,008	911,529	3,799,018	67,136,870
45 under 55	5,619,263	19,135,853	5,414,707	4,191,754	140,408	1,858,763	3,076,610	67,034,054
55 under 65	4,456,737	21,323,578	3,004,369	2,449,123	94,377	1,345,086	1,760,380	35,728,910
65 and over	7,776,610	61,090,498	1,665,572	1,804,078	51,002	631,355	1,192,920	14,805,134
Joint returns and returns of surviving spouses, total	**16,692,311**	**75,512,745**	**13,093,279**	**10,567,679**	**17,262**	**120,048**	**8,210,702**	**158,874,676**
Under 26	104,427	53,177	66,479	27,137	0	0	149,022	780,922
26 under 35	1,700,446	2,278,652	1,876,592	1,013,270	* 2,110	* 12,694	1,224,688	14,920,261
35 under 45	3,671,895	7,725,800	4,292,073	3,054,118	* 2,836	* 24,857	2,481,305	50,070,859
45 under 55	3,912,608	14,072,824	3,735,624	3,205,098	4,526	24,178	2,135,219	51,836,868
55 under 65	3,096,081	15,601,523	2,103,472	1,963,363	6,661	56,609	1,321,530	29,371,213
65 and over	4,206,854	35,780,770	1,019,037	1,304,692	* 1,129	1,710	898,936	11,894,553
Returns of married persons filing separately, total	**398,026**	**2,392,978**	**540,923**	**305,222**	**12,373**	**60,524**	**229,868**	**3,703,950**
Under 26	* 1,202	* 2,819	* 4,224	* 221	* 1,110	* 49	* 7,305	* 23,075
26 under 35	67,778	76,153	92,660	35,521	* 2,893	* 2,407	46,168	409,924
35 under 45	101,427	374,507	190,588	98,477	* 1,322	* 9,430	73,129	1,256,855
45 under 55	100,852	429,616	151,317	87,222	* 7,040	* 48,182	56,463	918,618
55 under 65	68,320	651,723	82,426	46,739	* 8	* 455	34,036	763,709
65 and over	58,447	858,159	19,707	37,043	0	0	12,766	331,769
Returns of heads of households, total	**1,285,052**	**3,085,739**	**1,431,217**	**867,721**	**166,403**	**2,086,756**	**1,190,226**	**12,855,981**
Under 26	* 8,463	* 15,858	* 12,420	* 2,267	0	0	91,463	442,038
26 under 35	122,846	146,849	174,210	78,470	* 10,642	* 58,849	268,403	1,933,075
35 under 45	429,467	585,158	559,652	356,699	63,841	580,021	465,183	4,759,180
45 under 55	414,004	1,074,515	493,325	333,107	69,871	1,101,774	286,565	4,640,181
55 under 65	172,173	563,236	152,372	71,722	18,739	306,260	61,489	825,815
65 and over	138,100	700,123	39,238	25,455	* 3,309	* 39,852	17,125	255,692
Single returns, total	**11,132,250**	**39,501,970**	**4,152,970**	**2,353,728**	**217,071**	**2,698,555**	**3,070,935**	**35,150,632**
Under 26	2,978,902	3,293,351	151,331	78,744	* 2,201	* 75,009	475,935	1,996,855
26 under 35	1,296,079	1,933,835	689,990	338,858	* 11,357	* 70,144	609,819	5,374,120
35 under 45	1,172,098	2,457,342	1,023,521	565,613	29,010	297,220	779,401	11,049,976
45 under 55	1,191,800	3,558,898	1,034,440	566,327	58,972	684,628	598,362	9,638,387
55 under 65	1,120,163	4,507,097	666,098	367,298	68,968	981,761	343,325	4,768,173
65 and over	3,373,208	23,751,447	587,590	436,888	46,564	589,793	264,093	2,323,120

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Business or profession—continued		Sales of capital assets reported on Form 1040, Schedule D					
	Net loss		Taxable net gain		Taxable net loss		Short-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**4,235,845**	**23,844,022**	**19,765,289**	**364,828,909**	**4,474,823**	**8,745,642**	**5,361,943**	**37,288,962**
Under 18	* 8,839	* 12,935	1,378,992	4,313,419	71,059	80,692	228,384	378,945
18 under 26	157,570	446,845	1,018,090	4,427,308	119,494	145,242	203,035	650,946
26 under 35	721,880	3,426,224	2,145,832	16,083,809	455,908	715,330	630,026	3,016,047
35 under 45	1,144,352	5,421,784	3,502,326	58,900,724	846,088	1,569,547	1,024,584	8,686,575
45 under 55	1,127,286	7,161,638	3,673,069	88,126,758	950,440	1,926,772	1,089,639	8,953,021
55 under 65	688,747	4,239,830	2,956,147	83,026,083	784,516	1,677,457	833,348	7,077,269
65 and over	387,171	3,134,767	5,090,832	109,950,808	1,247,319	2,630,602	1,352,927	8,526,160
Joint returns and returns of surviving spouses, total	**2,962,916**	**16,607,485**	**11,163,112**	**268,968,736**	**2,774,681**	**5,551,079**	**3,198,817**	**26,642,383**
Under 26	61,837	149,951	78,064	343,923	* 6,703	* 1,340	18,727	98,797
26 under 35	421,470	2,052,492	1,192,763	9,530,217	288,928	452,798	343,507	1,715,139
35 under 45	830,822	3,693,570	2,466,047	46,361,764	548,885	1,012,245	704,638	6,757,774
45 under 55	821,590	5,326,009	2,525,686	69,610,614	687,686	1,389,814	744,989	6,637,191
55 under 65	555,564	3,363,557	2,107,743	67,778,421	537,441	1,180,175	600,586	5,498,001
65 and over	271,632	2,021,906	2,792,810	75,343,796	705,038	1,514,707	786,370	5,935,480
Returns of married persons filing separately, total	**85,383**	**794,985**	**238,043**	**10,050,667**	**68,848**	**88,863**	**82,373**	**1,327,748**
Under 26	* 3,103	* 14,815	* 1,202	* 5,778	0	0	**	**
26 under 35	14,197	93,690	34,961	479,830	13,812	19,203	** 11,066	** 137,586
35 under 45	22,132	182,813	56,775	1,879,902	6,843	8,876	22,772	302,207
45 under 55	34,273	275,987	64,543	2,481,189	24,236	27,797	25,507	315,681
55 under 65	9,086	145,386	43,370	2,705,786	14,288	18,562	10,809	347,443
65 and over	2,592	82,295	37,191	2,498,182	9,668	14,426	12,220	224,831
Returns of heads of households, total	**234,512**	**1,437,815**	**832,168**	**8,038,482**	**199,972**	**369,702**	**218,851**	**804,990**
Under 26	* 3,112	* 9,587	12,075	27,604	0	0	**	**
26 under 35	55,945	301,352	67,946	346,315	12,229	16,115	** 28,494	** 49,385
35 under 45	73,496	490,754	235,345	1,688,335	72,644	144,527	69,947	216,134
45 under 55	68,226	423,753	293,224	3,463,270	73,163	126,989	70,147	294,150
55 under 65	25,833	162,931	114,328	1,328,459	27,560	46,413	27,987	156,913
65 and over	7,901	49,438	109,251	1,184,498	14,375	35,658	22,276	88,409
Single returns, total	**953,033**	**5,003,737**	**7,531,966**	**77,771,025**	**1,431,322**	**2,735,998**	**1,861,902**	**8,513,842**
Under 26	98,357	285,426	2,305,740	8,363,422	183,850	224,594	410,282	916,654
26 under 35	230,268	978,691	850,162	5,727,447	140,938	227,214	249,369	1,128,377
35 under 45	217,901	1,054,647	744,159	8,970,723	217,715	403,900	227,227	1,410,461
45 under 55	203,197	1,135,889	789,618	12,571,685	165,355	382,173	248,996	1,705,999
55 under 65	98,265	567,955	690,706	11,213,417	205,228	432,307	193,966	1,074,911
65 and over	105,046	981,128	2,151,580	30,924,332	518,237	1,065,811	532,061	2,277,440

Footnotess at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Short-term capital loss		Short-term loss carryover		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**3,225,743**	**41,287,212**	**785,335**	**24,707,296**	**159,039**	**2,216,697**	**84,077**	**864,940**
Under 18	81,917	64,185	12,120	11,413	* 423	* 331	* 16	* 98
18 under 26	79,850	199,792	15,054	41,683	1,472	7,561	31	63
26 under 35	386,276	1,995,250	58,521	865,891	9,584	197,935	11,525	31,975
35 under 45	668,060	6,868,703	155,396	3,290,754	24,882	800,116	18,715	203,539
45 under 55	680,347	10,307,936	184,764	6,192,198	44,773	492,150	22,691	214,195
55 under 65	516,727	9,548,181	133,643	6,256,330	40,283	274,706	12,929	231,388
65 and over	812,566	12,303,165	225,839	8,049,026	37,623	443,898	18,171	183,682
Joint returns and returns of surviving spouses, total	**2,084,787**	**29,225,669**	**503,089**	**17,136,429**	**117,139**	**1,694,713**	**67,005**	**686,431**
Under 26	5,163	2,679	* 1,214	* 32	9	101	0	0
26 under 35	238,124	1,130,428	41,503	556,153	5,828	147,681	8,814	21,040
35 under 45	460,375	4,937,952	97,593	2,334,547	17,733	675,155	14,347	173,121
45 under 55	510,833	7,641,220	133,801	4,500,260	32,724	324,946	19,927	170,901
55 under 65	360,187	6,976,506	89,574	4,330,974	36,582	241,184	9,764	180,360
65 and over	510,105	8,536,884	139,405	5,414,463	24,264	305,647	14,153	141,008
Returns of married persons filing separately, total	**46,693**	**1,238,770**	**15,614**	**705,255**	**2,389**	**82,400**	**568**	**40,644**
Under 26	0	0	0	0	0	0	0	0
26 under 35	9,183	132,576	* 1,162	* 18,200	14	3,892	* 12	* 41
35 under 45	5,171	123,635	1,749	49,514	1,189	8,366	125	3,242
45 under 55	16,459	304,167	5,417	187,604	742	44,629	124	6,166
55 under 65	7,482	347,838	1,147	274,567	355	19,818	** 306	** 31,196
65 and over	8,398	330,555	6,138	175,369	89	5,695	**	**
Returns of heads of households, total	**125,587**	**1,294,809**	**40,253**	**797,058**	**5,950**	**37,764**	**863**	**19,012**
Under 26	0	0	0	0	0	0	0	0
26 under 35	10,664	15,607	* 3	* 8	0	0	**	**
35 under 45	39,852	346,323	17,661	178,155	3,512	27,323	** 34	** 2,373
45 under 55	42,269	573,099	13,424	354,006	1,308	6,222	669	15,554
55 under 65	21,947	235,663	5,104	134,611	* 1,126	* 4,204	** 159	** 1,085
65 and over	10,855	124,117	4,061	130,278	* 4	* 16	**	**
Single returns, total	**968,676**	**9,527,965**	**226,378**	**6,068,555**	**33,561**	**401,820**	**15,641**	**118,854**
Under 26	156,604	261,299	25,960	53,064	1,886	7,792	46	161
26 under 35	128,306	716,640	15,852	291,530	3,742	46,363	2,698	10,830
35 under 45	162,662	1,460,792	38,392	728,538	2,448	89,272	4,210	24,867
45 under 55	110,786	1,789,452	32,121	1,150,327	10,000	116,354	1,971	21,574
55 under 65	127,110	1,988,173	37,818	1,516,178	2,220	9,501	2,763	25,211
65 and over	283,208	3,311,609	76,236	2,328,917	13,265	132,540	3,954	36,211

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net short-term partnership/ S-corperation gain		Net short-term partnership/ S-corperation loss		Long-term capital gain		Long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**605,437**	**10,603,682**	**235,652**	**2,060,566**	**18,854,864**	**341,335,816**	**3,456,193**	**58,011,569**
Under 18	20,639	89,587	7,955	6,602	1,337,308	3,980,636	54,561	132,693
18 under 26	20,946	161,088	7,624	70,116	961,658	3,904,006	89,797	389,779
26 under 35	42,071	766,973	18,849	111,411	1,938,384	13,685,322	282,956	1,919,249
35 under 45	84,119	2,843,848	39,129	475,852	3,263,331	52,603,315	591,288	6,723,492
45 under 55	137,207	2,336,232	45,108	513,708	3,504,108	82,518,558	713,725	13,655,784
55 under 65	104,858	2,140,119	37,097	488,118	2,880,473	79,022,751	646,898	13,299,016
65 and over	195,597	2,265,835	79,889	394,758	4,969,603	105,621,228	1,076,967	21,891,556
Joint returns and returns of surviving spouses, total	**366,884**	**7,694,638**	**164,336**	**1,600,156**	**10,644,940**	**252,786,200**	**2,141,169**	**37,956,480**
Under 26	* 493	* 4,883	* 203	* 373	68,559	247,004	* 6,316	* 1,333
26 under 35	24,050	391,056	15,523	66,638	1,071,934	8,098,717	180,832	1,092,934
35 under 45	64,964	2,249,111	26,924	375,190	2,306,139	41,433,320	388,547	4,597,412
45 under 55	100,141	1,876,428	36,271	456,793	2,413,022	65,656,265	517,107	10,118,642
55 under 65	71,152	1,597,160	28,431	444,248	2,051,567	64,778,713	452,158	9,325,370
65 and over	106,084	1,576,000	56,985	256,914	2,733,720	72,572,182	596,210	12,820,789
Returns of married persons filing separately, total	**5,809**	**528,534**	**1,943**	**52,917**	**235,322**	**9,055,341**	**46,345**	**1,708,729**
Under 26	0	0	0	0	* 1,202	* 5,754	0	0
26 under 35	1,178	13,436	* 17	* 1,364	35,752	381,007	9,259	196,799
35 under 45	720	108,887	334	6,276	51,286	1,652,976	5,115	189,807
45 under 55	1,181	96,037	1,368	7,812	64,070	2,244,171	16,813	446,096
55 under 65	879	173,277	101	7,540	44,247	2,416,532	8,578	495,914
65 and over	1,851	136,898	122	29,925	38,764	2,354,901	6,579	380,113
Returns of heads of households, total	**19,658**	**142,757**	**2,107**	**22,716**	**766,157**	**7,459,611**	**135,364**	**1,741,508**
Under 26	0	0	0	0	* 9,676	* 13,190	0	0
26 under 35	* 4,315	* 17,634	0	0	55,164	322,670	3,671	57,024
35 under 45	3,402	33,727	462	10,106	208,674	1,521,582	49,732	418,342
45 under 55	9,490	35,486	1,437	10,655	280,898	3,288,726	54,338	849,255
55 under 65	1,776	41,855	34	1,309	107,597	1,208,243	16,747	274,247
65 and over	* 674	* 14,055	* 174	* 647	104,148	1,105,201	10,877	142,640
Single returns, total	**213,086**	**2,237,753**	**67,266**	**384,777**	**7,208,445**	**72,034,663**	**1,133,315**	**16,604,852**
Under 26	41,092	245,792	15,376	76,345	2,219,529	7,618,694	138,043	521,139
26 under 35	12,527	344,847	3,310	43,409	775,534	4,882,927	89,194	572,491
35 under 45	15,033	452,123	11,409	84,280	697,232	7,995,437	147,893	1,517,930
45 under 55	26,395	328,281	6,032	38,449	746,118	11,329,396	125,467	2,241,792
55 under 65	31,050	327,826	8,531	35,021	677,062	10,619,263	169,416	3,203,485
65 and over	86,988	538,883	22,609	107,272	2,092,971	29,588,944	463,302	8,548,015

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)		Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corperation gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**1,772,205**	**48,931,207**	**2,774,253**	**80,933,881**	**66,897**	**1,129,496**	**1,403,020**	**62,024,985**
Under 18	30,830	85,989	19,091	128,423	* 15	* 115	53,316	925,805
18 under 26	31,167	217,991	26,930	192,698	* 26	* 84	46,198	1,029,660
26 under 35	68,896	962,597	119,470	2,390,086	10,392	44,564	71,674	3,317,132
35 under 45	246,925	4,972,435	350,732	11,283,100	15,404	277,900	198,188	10,960,366
45 under 55	389,176	11,460,560	574,996	20,120,259	16,112	262,248	310,701	16,055,375
55 under 65	350,807	11,103,056	621,223	20,997,581	10,553	313,552	247,233	14,067,652
65 and over	654,404	20,128,577	1,061,812	25,821,734	14,396	231,034	475,709	15,668,994
Joint returns and returns of surviving spouses, total	**1,066,519**	**31,796,136**	**1,961,207**	**62,532,908**	**51,349**	**872,833**	**888,093**	**46,602,724**
Under 26	* 1,215	* 45	7,569	42,794	0	0	7,218	68,332
26 under 35	41,573	505,176	82,670	1,611,988	7,658	29,053	49,433	1,784,856
35 under 45	152,072	3,322,558	251,240	8,730,267	10,624	234,895	151,332	8,936,747
45 under 55	280,024	8,392,490	435,205	16,035,403	13,764	204,385	223,892	13,311,219
55 under 65	245,459	7,773,132	497,118	17,796,187	7,624	225,136	185,807	11,570,442
65 and over	346,176	11,802,735	687,404	18,316,269	11,680	179,363	270,411	10,931,128
Returns of married persons filing separately, total	**39,863**	**1,531,178**	**39,386**	**2,499,452**	**479**	**56,356**	**15,229**	**2,421,274**
Under 26	0	0	0	0	0	0	0	0
26 under 35	* 5,679	* 34,680	5,014	113,089	* 12	* 62	1,262	34,463
35 under 45	1,210	163,931	4,509	427,625	118	4,455	2,549	478,166
45 under 55	18,041	480,313	11,629	634,417	97	7,449	4,648	633,206
55 under 65	6,625	446,615	8,768	677,519	** 251	** 44,391	3,292	633,112
65 and over	8,308	405,639	9,466	646,803	**	**	3,477	642,327
Returns of heads of households, total	**53,848**	**1,268,032**	**81,593**	**1,560,835**	**1,728**	**32,573**	**45,281**	**875,785**
Under 26	0	0	0	0	0	0	0	0
26 under 35	* 1,312	* 15,658	3,277	83,300	0	0	* 1,120	* 34,273
35 under 45	22,914	318,201	28,429	322,539	* 1,056	* 7,881	6,173	203,209
45 under 55	17,200	523,147	29,696	738,198	666	23,073	34,097	438,717
55 under 65	7,866	262,001	6,826	168,602	** 6	** 1,618	2,646	144,331
65 and over	4,556	149,025	13,365	248,195	**	**	1,244	55,255
Single returns, total	**611,975**	**14,335,861**	**692,067**	**14,340,686**	**13,341**	**167,733**	**454,418**	**12,125,202**
Under 26	60,782	303,935	38,450	278,327	* 41	* 199	92,296	1,887,133
26 under 35	20,332	407,084	28,509	581,710	2,722	15,449	19,859	1,463,539
35 under 45	70,729	1,167,745	66,553	1,802,669	3,607	30,669	38,134	1,342,244
45 under 55	73,911	2,064,610	98,467	2,712,241	1,585	27,340	48,063	1,672,234
55 under 65	90,858	2,621,309	108,510	2,355,273	2,709	50,922	55,488	1,719,767
65 and over	295,363	7,771,177	351,577	6,610,467	2,678	43,154	200,578	4,040,284

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued		Schedule D capital gain distributions		Sale of property other than capital assets			
	Net long-term partnership/ S-corperation loss				Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**384,116**	**2,033,242**	**14,968,696**	**45,131,642**	**876,913**	**6,321,177**	**867,689**	**7,781,579**
Under 18	* 4,899	* 2,309	1,217,998	1,713,274	5,000	5,386	5,835	19,514
18 under 26	5,872	19,603	788,474	973,710	22,740	26,287	15,785	25,879
26 under 35	22,496	65,667	1,578,394	2,066,558	66,931	343,698	85,744	592,273
35 under 45	58,684	263,156	2,541,482	5,858,194	168,482	1,026,064	206,121	1,691,572
45 under 55	100,591	487,891	2,779,770	9,153,781	214,278	1,629,293	218,067	2,150,962
55 under 65	73,181	505,478	2,204,261	8,170,804	190,618	1,539,723	149,164	1,628,546
65 and over	118,392	689,139	3,858,317	17,195,320	208,863	1,750,726	186,971	1,672,834
Joint returns and returns of surviving spouses, total	**249,695**	**1,357,505**	**8,275,426**	**28,815,497**	**663,537**	**5,076,144**	**637,696**	**5,753,561**
Under 26	* 343	* 9	46,027	46,074	5,405	5,470	* 4,934	* 5,065
26 under 35	13,436	40,348	875,073	1,108,992	55,668	301,901	60,545	425,061
35 under 45	37,228	204,881	1,791,826	4,324,438	129,922	842,886	160,882	1,282,502
45 under 55	74,141	370,199	1,920,018	6,776,683	170,686	1,387,875	166,124	1,644,645
55 under 65	51,725	311,724	1,517,578	6,045,801	156,720	1,296,745	119,694	1,285,172
65 and over	72,823	430,344	2,124,903	10,513,509	145,135	1,241,267	125,518	1,111,116
Returns of married persons filing separately, total	**4,710**	**61,901**	**164,453**	**544,537**	**6,646**	**150,780**	**11,527**	**272,576**
Under 26	**	**	* 1,201	* 5,712	0	0	* 1,199	* 26
26 under 35	** 54	** 1,267	21,704	23,969	232	4,557	2,410	60,662
35 under 45	3,133	16,548	34,947	81,029	1,971	15,720	2,648	36,229
45 under 55	92	5,364	46,687	177,153	1,272	21,878	798	106,535
55 under 65	1,375	32,208	32,660	144,603	1,489	46,789	2,073	35,022
65 and over	56	6,514	27,254	112,070	1,683	61,836	2,397	34,102
Returns of heads of households, total	**12,807**	**27,728**	**576,866**	**1,372,305**	**25,546**	**154,056**	**29,691**	**291,264**
Under 26	0	0	* 5,569	* 6,777	* 1,462	* 1,280	* 3,103	* 6,117
26 under 35	* 158	* 4,668	40,108	27,062	* 2,234	* 4,880	2,297	1,961
35 under 45	484	5,798	147,307	246,970	8,214	30,406	6,602	106,919
45 under 55	10,786	15,927	218,892	565,205	5,617	58,122	10,052	82,306
55 under 65	* 1,206	* 746	85,760	230,660	5,225	30,691	4,260	33,118
65 and over	* 173	* 590	79,231	295,631	2,794	28,677	* 3,377	* 60,844
Single returns, total	**116,903**	**586,108**	**5,951,951**	**14,399,303**	**181,185**	**940,196**	**188,775**	**1,464,178**
Under 26	10,427	21,903	1,953,674	2,628,421	20,873	24,923	12,384	34,186
26 under 35	8,849	19,384	641,509	906,535	8,797	32,361	20,493	104,589
35 under 45	17,840	35,928	567,402	1,205,757	28,375	137,052	35,989	265,922
45 under 55	15,572	96,401	594,173	1,634,740	36,703	161,418	41,093	317,477
55 under 65	18,875	160,800	568,263	1,749,740	27,184	165,497	23,137	275,234
65 and over	45,340	251,692	1,626,929	6,274,110	59,251	418,946	55,680	466,771

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Taxable IRA distributions		Pensions and annuities				Rent	
			Total		Taxable		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**6,214,044**	**55,182,520**	**20,948,184**	**382,935,981**	**19,496,575**	**259,711,251**	**4,392,747**	**39,325,711**
Under 18	* 4,271	* 16,158	24,251	355,245	24,251	237,497	8,395	32,046
18 under 26	34,647	76,243	212,800	783,012	176,870	482,911	39,938	161,807
26 under 35	307,347	1,469,233	1,274,956	8,446,123	1,012,786	4,107,652	205,808	773,977
35 under 45	488,102	3,692,338	1,990,544	24,014,078	1,589,459	10,333,479	673,006	4,154,813
45 under 55	495,841	4,821,616	2,491,772	46,312,036	2,112,790	22,378,438	944,646	8,145,009
55 under 65	821,150	11,868,751	4,354,412	114,800,423	4,133,627	67,839,838	996,334	10,286,141
65 and over	4,062,687	33,238,180	10,599,448	188,225,064	10,446,793	154,331,437	1,524,620	15,771,917
Joint returns and returns of surviving spouses, total	**3,944,403**	**39,429,613**	**12,515,549**	**269,106,658**	**11,548,919**	**175,788,396**	**2,974,540**	**29,387,387**
Under 26	* 6,590	* 3,845	77,157	361,650	56,200	262,163	* 4,467	* 9,526
26 under 35	152,115	739,918	735,563	5,423,703	561,441	2,441,097	144,059	514,109
35 under 45	289,069	2,434,242	1,267,838	16,438,950	990,607	6,159,869	467,673	3,300,322
45 under 55	302,104	3,346,326	1,652,357	35,433,286	1,380,544	16,382,127	678,929	6,357,227
55 under 65	545,955	9,172,631	2,936,753	87,860,216	2,790,579	50,117,613	766,651	8,193,654
65 and over	2,648,569	23,732,651	5,845,881	123,588,852	5,769,547	100,425,526	912,761	11,012,548
Returns of married persons filing separately, total	**55,685**	**409,509**	**273,941**	**4,999,225**	**257,069**	**3,577,595**	**61,369**	**483,073**
Under 26	* 4,360	* 4,207	0	0	0	0	0	0
26 under 35	* 7	* 26	20,191	137,088	* 14,691	* 75,992	* 4,273	* 6,071
35 under 45	16,914	80,754	46,013	514,864	40,378	271,412	10,718	48,136
45 under 55	14,608	52,004	63,342	1,069,061	58,151	669,504	13,406	113,237
55 under 65	6,627	131,686	64,588	1,498,521	64,401	1,150,644	16,121	145,842
65 and over	13,168	140,832	79,806	1,779,691	79,447	1,410,043	16,852	169,787
Returns of heads of households, total	**296,284**	**2,144,978**	**1,236,112**	**14,384,530**	**1,145,809**	**10,747,790**	**194,814**	**1,167,588**
Under 26	* 6,759	* 19,702	* 20,455	* 24,002	* 20,455	* 19,687	**	**
26 under 35	42,275	188,181	155,957	670,500	143,018	456,485	** 13,813	** 59,822
35 under 45	78,891	453,707	330,992	3,046,000	289,110	2,165,906	69,571	329,354
45 under 55	50,540	460,354	264,746	3,307,150	241,544	1,952,736	65,162	381,721
55 under 65	36,670	385,906	238,326	4,004,999	235,617	3,204,976	27,856	220,811
65 and over	81,150	637,128	225,635	3,331,879	216,066	2,948,000	18,413	175,879
Single returns, total	**1,917,672**	**13,198,419**	**6,922,583**	**94,445,568**	**6,544,778**	**69,597,470**	**1,162,025**	**8,287,663**
Under 26	21,209	64,647	139,438	752,604	124,465	438,557	43,865	184,325
26 under 35	112,949	541,108	363,245	2,214,832	293,636	1,134,079	43,665	193,977
35 under 45	103,227	723,634	345,701	4,014,264	269,364	1,736,292	125,044	477,001
45 under 55	128,591	962,932	511,327	6,502,539	432,550	3,374,071	187,150	1,292,824
55 under 65	231,897	2,178,529	1,114,745	21,436,688	1,043,030	13,366,603	185,706	1,725,835
65 and over	1,319,799	8,727,568	4,448,126	59,524,641	4,381,733	49,547,868	576,595	4,413,702

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Rent—continued		Royalty				Farm rental	
	Net loss (includes nondeductible loss)		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**4,835,625**	**28,319,569**	**1,121,873**	**6,745,227**	**44,806**	**157,321**	**515,094**	**4,101,320**
Under 18	* 1,815	* 22,405	12,906	19,349	* 8	* 1,347	* 2,436	* 4,089
18 under 26	36,951	132,257	15,497	32,171	0	0	* 1,199	* 1,751
26 under 35	472,126	2,613,683	43,172	226,318	129	873	6,287	90,551
35 under 45	1,232,082	7,064,924	124,102	988,500	4,351	11,485	45,771	264,085
45 under 55	1,336,878	8,446,319	199,725	1,373,950	18,183	66,867	77,295	460,338
55 under 65	970,901	6,031,921	231,376	1,365,282	9,449	41,474	83,914	444,418
65 and over	784,871	4,008,060	495,096	2,739,659	12,685	35,276	298,193	2,836,088
Joint returns and returns of surviving spouses, total	**3,274,649**	**19,568,723**	**765,777**	**4,498,731**	**31,743**	**119,112**	**305,285**	**2,541,181**
Under 26	12,236	66,212	242	2,892	0	0	0	0
26 under 35	302,957	1,470,354	27,873	124,629	* 96	* 536	5,073	57,260
35 under 45	868,221	5,002,664	92,279	661,212	2,787	11,236	33,999	172,062
45 under 55	912,197	6,020,773	150,044	1,048,080	12,475	66,456	61,807	430,949
55 under 65	705,133	4,421,366	184,862	1,015,134	7,423	27,443	63,996	302,327
65 and over	473,905	2,587,354	310,477	1,646,783	8,961	13,440	140,411	1,578,583
Returns of married persons filing separately, total	**92,946**	**594,231**	**15,093**	**272,845**	**68**	**2,298**	**5,158**	**58,923**
Under 26	0	0	0	0	0	0	0	0
26 under 35	19,636	205,656	* 1,209	* 5,717	0	0	0	0
35 under 45	16,476	93,821	2,021	113,350	**	**	* 432	* 2,730
45 under 55	28,492	121,927	6,013	92,258	** 5	** 13	* 14	* 160
55 under 65	13,298	58,774	4,091	26,841	* 43	* 2,165	* 1,241	* 9,773
65 and over	15,044	114,052	1,759	34,679	* 19	* 120	* 3,471	* 46,260
Returns of heads of households, total	**318,829**	**1,791,232**	**48,000**	**235,136**	**1,280**	**8,681**	**18,205**	**69,531**
Under 26	* 2,482	* 6,630	* 1,200	* 3,779	0	0	0	0
26 under 35	40,712	256,559	* 1,383	* 8,458	0	0	0	0
35 under 45	91,119	522,938	11,981	87,682	0	0	* 2,437	* 11,923
45 under 55	112,517	645,100	15,789	57,572	**	**	* 3,206	* 12,421
55 under 65	47,889	244,506	7,090	50,183	** 1,280	** 8,681	* 4,656	* 9,732
65 and over	24,111	115,499	10,557	27,461	0	0	* 7,906	* 35,455
Single returns, total	**1,149,200**	**6,365,383**	**293,003**	**1,738,515**	**11,716**	**27,230**	**186,445**	**1,431,685**
Under 26	24,048	81,819	26,961	44,848	8	1,347	* 3,635	* 5,840
26 under 35	108,821	681,115	12,707	87,514	* 33	* 337	* 1,214	* 33,291
35 under 45	256,266	1,445,501	17,820	126,255	* 1,564	* 248	8,903	77,371
45 under 55	283,672	1,658,518	27,879	176,040	* 5,703	* 398	12,268	16,808
55 under 65	204,581	1,307,275	35,333	273,124	703	3,184	14,022	122,586
65 and over	271,812	1,191,155	172,303	1,030,735	3,705	21,716	146,404	1,175,790

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Farm rental—continued		Total rental and royalty				Partnership and S-corporation	
	Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**141,755**	**572,025**	**5,524,218**	**49,348,666**	**4,651,822**	**26,982,831**	**3,917,860**	**213,559,410**
Under 18	0	0	21,301	55,415	* 3,005	* 21,001	56,461	675,526
18 under 26	**	**	54,266	195,417	36,689	125,094	91,019	1,426,127
26 under 35	** 7,422	** 43,913	246,716	1,083,261	454,737	2,428,347	406,576	13,218,172
35 under 45	12,608	52,087	800,180	5,355,846	1,157,352	6,586,284	971,681	57,128,709
45 under 55	18,176	92,870	1,140,107	9,730,370	1,264,047	7,880,433	989,418	68,138,321
55 under 65	32,909	140,708	1,197,260	11,839,115	937,793	5,929,381	655,471	43,557,274
65 and over	70,640	242,447	2,064,388	21,089,242	798,200	4,012,291	747,234	29,415,282
Joint returns and returns of surviving spouses, total	**94,093**	**368,058**	**3,689,640**	**35,782,672**	**3,137,984**	**18,515,007**	**2,854,419**	**176,757,294**
Under 26	**	**	4,669	12,108	12,079	57,392	21,162	332,162
26 under 35		** 39,271	171,414	690,407	300,010	1,454,886	268,309	9,480,653
35 under 45		51,981	567,666	4,097,498	809,475	4,500,169	762,801	47,857,611
45 under 55	16,616	67,846	821,515	7,633,067	860,411	5,627,256	778,166	58,234,963
55 under 65	21,724	72,797	920,388	9,285,887	681,293	4,340,149	528,274	37,159,567
65 and over	37,179	136,163	1,203,989	14,063,707	474,716	2,535,155	495,705	23,692,338
Returns of married persons filing separately, total	*** 1,704**	*** 5,206**	**77,757**	**804,338**	**61,070**	**423,579**	**54,793**	**4,922,032**
Under 26	0	0	0	0	0	0	1,200	19,681
26 under 35	0	0	5,480	11,830	9,449	116,615	8,452	297,121
35 under 45	* 343	* 97	11,307	163,166	15,024	68,075	13,804	984,720
45 under 55	* 15	* 254	19,368	202,788	18,706	82,494	19,631	1,743,697
55 under 65	* 347	* 4,070	20,779	180,631	7,486	57,257	7,005	1,023,330
65 and over	* 1,000	* 785	20,824	245,923	10,405	99,139	4,700	853,483
Returns of heads of households, total	**8,251**	**30,671**	**251,615**	**1,430,514**	**306,527**	**1,701,214**	**130,315**	**4,305,037**
Under 26	0	0	* 1,201	* 3,781	* 2,473	* 6,494	**	**
26 under 35	0	0	15,065	68,017	39,438	237,401	** 11,843	** 186,684
35 under 45	**	**	81,103	421,868	87,167	516,059	42,306	1,507,771
45 under 55	** 914	** 18,956	80,326	427,189	100,572	595,219	50,225	1,821,540
55 under 65	* 7,334	* 11,705	38,373	276,094	52,932	236,212	13,333	625,323
65 and over	* 3	* 10	35,546	233,564	23,945	109,830	12,608	163,719
Single returns, total	**37,707**	**168,090**	**1,505,207**	**11,331,142**	**1,146,242**	**6,343,031**	**878,333**	**27,575,047**
Under 26	0	0	69,697	234,944	25,142	82,209	125,115	1,749,806
26 under 35	* 1,110	* 4,642	54,757	313,007	105,840	619,445	117,972	3,253,717
35 under 45	* 3	* 9	140,105	673,315	245,686	1,501,981	152,771	6,778,608
45 under 55	632	5,814	218,898	1,467,326	284,358	1,575,465	141,396	6,338,121
55 under 65	3,504	52,136	217,721	2,096,503	196,082	1,295,764	106,858	4,749,054
65 and over	32,457	105,489	804,029	6,546,048	289,133	1,268,167	234,222	4,705,741

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Partnership and S-corporation—continued		Estate and trust				Farm	
	Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns, total	**2,114,623**	**45,236,146**	**458,164**	**9,015,799**	**49,971**	**881,707**	**721,466**	**9,221,854**
Under 18	12,436	198,599	28,093	182,400	* 1,125	* 2,884	* 7,277	* 6,165
18 under 26	31,466	225,852	25,121	276,743	* 17	* 673	44,955	190,766
26 under 35	212,604	2,604,105	19,326	647,313	1,190	24,142	83,064	882,601
35 under 45	437,750	9,623,926	67,295	1,431,016	6,211	91,681	148,482	2,418,530
45 under 55	519,526	13,317,861	89,605	1,430,672	10,567	117,855	140,933	2,045,878
55 under 65	434,822	10,626,381	72,401	1,519,472	9,219	379,716	168,726	2,504,956
65 and over	466,020	8,639,423	156,323	3,528,183	21,642	264,756	128,029	1,172,959
Joint returns and returns of surviving spouses, total	**1,512,692**	**34,568,977**	**214,291**	**4,364,316**	**33,888**	**702,040**	**584,061**	**8,333,999**
Under 26	5,434	40,877	* 1,999	* 28,602	**	**	16,754	76,204
26 under 35	142,152	1,618,215	6,353	363,580	** 51	** 8,415	66,420	734,048
35 under 45	330,249	7,188,780	42,954	902,508	6,080	71,253	130,815	2,268,784
45 under 55	391,274	10,597,379	65,451	926,519	10,073	95,407	120,740	1,873,072
55 under 65	324,145	8,587,501	43,054	871,443	7,762	348,275	155,526	2,409,524
65 and over	319,439	6,536,225	54,480	1,271,663	9,921	178,691	93,804	972,367
Returns of married persons filing separately, total	**35,144**	**2,179,661**	**5,919**	**461,049**	**440**	**55,901**	**6,559**	**42,868**
Under 26	**	**	0	0	0	0	0	0
26 under 35	** 3,991	** 64,676	* 60	* 33,527	0	0	* 971	* 356
35 under 45	13,796	572,840	1,776	92,163	**	**	* 189	* 4,577
45 under 55	6,710	530,982	1,618	121,195	** 394	** 36,323	* 1,305	* 17,525
55 under 65	6,450	615,888	1,775	54,792	17	12,027	1,603	8,863
65 and over	4,197	395,276	690	159,371	29	7,551	2,491	11,547
Returns of heads of households, total	**65,245**	**799,327**	**16,317**	**390,187**	**1,151**	**832**	**8,978**	**91,957**
Under 26	**	**	0	0	0	0	* 2,426	* 3,400
26 under 35	** 1,271	** 20,454	* 1,113	* 5,888	* 1,110	* 289	* 47	* 955
35 under 45	30,539	326,779	* 5,005	* 167,793	**	**	* 1,943	* 63,057
45 under 55	22,868	325,870	3,902	91,348	** 5	** 221	* 1,307	* 10,729
55 under 65	7,153	90,732	3,685	103,509	* 37	* 323	* 1,146	* 5,683
65 and over	3,412	35,493	* 2,612	* 21,650	0	0	* 2,109	* 8,133
Single returns, total	**501,542**	**7,688,181**	**221,637**	**3,800,247**	**14,492**	**122,933**	**121,869**	**753,030**
Under 26	38,457	377,973	51,215	430,540	** 1,125	** 2,884	33,052	117,327
26 under 35	65,200	906,362	11,799	244,318	** 46	** 16,112	15,626	147,242
35 under 45	63,166	1,535,527	17,560	268,553	107	2,900	15,534	82,111
45 under 55	98,674	1,863,630	18,634	291,609	120	3,433	17,581	144,551
55 under 65	97,075	1,332,260	23,886	489,727	1,403	19,091	10,452	80,887
65 and over	138,971	1,672,429	98,542	2,075,500	11,692	78,514	29,626	180,912

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Farm—continued		Unemployment compensation		Social Security benefits		
	Net loss				Total		Taxable
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	**1,439,488**	**16,069,297**	**7,124,100**	**17,230,102**	**11,351,510**	**139,958,629**	**8,307,938**
Under 18	* 3,480	* 7,192	* 10,720	* 7,945	43,522	302,429	* 6,416
18 under 26	36,092	141,593	758,408	1,351,402	37,842	167,049	* 5,061
26 under 35	116,409	1,136,208	1,662,362	4,007,473	59,897	367,896	41,316
35 under 45	301,144	3,238,012	2,079,926	4,910,897	224,681	2,033,741	127,885
45 under 55	349,367	4,337,321	1,471,437	3,762,492	355,134	3,636,426	255,800
55 under 65	334,018	4,085,954	901,195	2,637,116	1,691,890	15,194,802	1,270,896
65 and over	298,976	3,123,017	240,053	552,777	8,938,544	118,256,285	6,600,565
Joint returns and returns of surviving spouses, total	**1,146,819**	**13,424,442**	**3,468,415**	**8,839,934**	**6,764,385**	**95,721,120**	**5,352,278**
Under 26	* 8,470	* 64,830	109,367	244,013	* 1,114	* 12,563	* 1,114
26 under 35	91,115	896,233	656,545	1,577,776	31,794	203,935	25,281
35 under 45	242,592	2,813,435	1,082,694	2,557,030	130,296	1,171,241	93,280
45 under 55	293,452	3,809,544	874,041	2,192,773	289,371	3,078,985	223,905
55 under 65	275,729	3,340,648	597,789	1,902,968	1,221,149	11,374,262	989,810
65 and over	235,462	2,499,753	147,980	365,376	5,090,661	79,880,135	4,018,888
Returns of married persons filing separately, total	**25,961**	**243,930**	**146,399**	**306,319**	**122,251**	**1,109,426**	**105,020**
Under 26	* 1,213	* 325	* 6,322	* 6,869	* 1,199	* 1,461	* 1,199
26 under 35	* 160	* 8,421	45,861	89,008	* 2,399	* 18,119	* 2,399
35 under 45	7,230	29,646	45,915	138,312	* 6,690	* 78,672	* 3,529
45 under 55	10,943	80,092	23,824	50,781	* 2,615	* 27,732	* 1,416
55 under 65	2,432	42,581	* 19,642	* 14,877	17,711	147,459	17,711
65 and over	3,983	82,866	* 4,835	* 6,472	91,637	835,983	78,766
Returns of heads of households, total	**30,065**	**316,223**	**1,201,727**	**2,846,444**	**320,406**	**2,669,711**	**196,968**
Under 26	0	0	131,234	226,362	* 2,399	* 23,486	* 1,199
26 under 35	* 1,125	* 20,117	376,563	864,838	* 11,318	* 56,872	* 6,483
35 under 45	7,531	80,265	432,078	1,094,114	47,004	354,743	15,908
45 under 55	10,995	158,378	190,109	469,437	33,140	184,567	19,298
55 under 65	10,002	55,942	63,029	173,934	45,013	331,170	28,791
65 and over	* 412	* 1,522	* 8,713	* 17,760	181,533	1,718,875	125,288
Single returns, total	**236,642**	**2,084,701**	**2,307,558**	**5,237,404**	**4,144,468**	**40,458,371**	**2,653,673**
Under 26	29,890	83,630	522,204	882,103	76,652	431,968	* 7,964
26 under 35	24,009	211,437	583,391	1,475,852	14,386	88,971	* 7,153
35 under 45	43,791	314,666	519,239	1,121,441	40,691	429,085	15,167
45 under 55	33,976	289,307	383,463	1,049,501	30,007	345,142	11,181
55 under 65	45,855	646,783	220,735	545,337	408,018	3,341,912	234,584
65 and over	59,120	538,877	78,525	163,170	3,574,713	35,821,293	2,377,624

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Social Security benefits—continued	Foreign earned income exclusion		Other income			
	Taxable—continued			Net income		Net loss	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
All returns, total	**61,557,689**	**297,534**	**13,170,179**	**4,499,193**	**22,787,332**	**238,044**	**3,702,196**
Under 18	* 38,347	0	0	122,217	177,851	* 4,369	* 229
18 under 26	* 6,628	* 7,014	* 250,256	300,699	717,392	* 3,398	* 7,222
26 under 35	122,258	53,358	2,101,502	571,211	2,096,817	40,476	561,953
35 under 45	561,093	107,875	4,857,013	1,025,328	5,082,159	62,992	1,126,656
45 under 55	1,453,580	72,040	3,637,076	1,015,635	5,969,374	64,833	1,071,573
55 under 65	6,588,537	43,259	1,910,280	704,190	4,500,555	31,736	603,022
65 and over	52,787,247	13,988	414,052	759,914	4,243,184	30,240	331,541
Joint returns and returns of surviving spouses, total	**44,553,063**	**138,605**	**7,272,723**	**2,773,044**	**15,897,224**	**165,442**	**2,978,746**
Under 26	* 452	**	**	59,896	118,402	* 8	* 434
26 under 35	86,306	** 23,630	** 1,143,858	294,687	1,100,763	26,863	374,184
35 under 45	410,339	49,266	2,489,979	681,692	3,527,210	35,767	877,467
45 under 55	1,330,409	35,871	2,113,218	716,982	4,456,602	55,969	949,738
55 under 65	5,374,189	25,736	1,334,215	508,664	3,476,688	24,880	506,490
65 and over	37,351,370	4,102	191,453	511,123	3,217,558	21,956	270,434
Returns of married persons filing separately, total	**738,877**	**40,707**	**1,564,006**	**87,997**	**725,289**	**1,316**	**100,217**
Under 26	* 1,241	0	0	* 8,632	* 25,287	0	0
26 under 35	* 15,400	7,869	190,755	16,494	84,934	* 161	* 3,438
35 under 45	* 21,090	14,505	664,400	23,171	137,562	628	48,232
45 under 55	* 10,556	10,892	445,749	17,351	165,743	436	33,395
55 under 65	93,716	7,080	260,596	17,605	164,709	82	10,049
65 and over	596,873	* 361	* 2,507	4,743	147,053	* 8	* 5,103
Returns of heads of households, total	**988,783**	**11,978**	**454,415**	**328,037**	**1,060,003**	**9,361**	**42,811**
Under 26	* 1,733	0	0	26,574	63,911	0	0
26 under 35	* 18,084	* 1,298	* 42,285	53,672	103,112	* 4,347	* 12,813
35 under 45	35,953	5,202	199,475	122,363	446,366	3,421	13,613
45 under 55	46,511	* 2,607	* 121,926	93,436	293,529	* 224	* 7,550
55 under 65	116,263	* 1,735	* 45,750	20,305	123,150	* 170	* 8,445
65 and over	770,239	* 1,136	* 44,980	11,687	29,935	* 1,199	* 390
Single returns, total	**15,276,966**	**106,244**	**3,879,035**	**1,310,115**	**5,104,816**	**61,926**	**580,422**
Under 26	* 41,549	**	**	327,814	687,643	* 7,759	* 7,017
26 under 35	* 2,467	** 27,575	** 974,859	206,357	808,007	9,104	171,518
35 under 45	93,711	38,902	1,503,159	198,101	971,022	23,177	187,344
45 under 55	66,103	22,670	956,185	187,866	1,053,501	8,205	80,890
55 under 65	1,004,370	8,709	269,720	157,615	736,007	6,604	78,038
65 and over	14,068,765	* 8,389	* 175,112	232,362	848,637	7,077	55,614

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Net operating loss		Gambling earnings		Statutory adjustments		
					Total		IRA payments
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(103)	(104)	(105)	(106)	(107)	(108)	(109)
All returns, total	**568,443**	**51,343,546**	**1,207,647**	**10,139,500**	**18,785,760**	**46,954,680**	**4,068,958**
Under 18	* 6,435	* 81,184	**	**	109,909	52,277	31,052
18 under 26	14,106	200,168	** 32,698	** 297,382	1,090,536	891,474	278,616
26 under 35	54,739	1,594,292	102,082	747,183	3,052,876	4,102,194	615,664
35 under 45	101,702	5,953,564	238,322	1,950,874	5,201,506	13,172,440	918,580
45 under 55	119,270	12,810,032	330,150	2,956,174	4,465,454	15,084,784	935,745
55 under 65	117,128	15,265,763	282,701	2,227,020	2,902,425	9,557,350	855,740
65 and over	155,063	15,438,542	221,693	1,960,867	1,963,054	4,094,163	433,563
Joint returns and returns of surviving spouses, total	**291,071**	**32,829,604**	**737,852**	**6,455,946**	**11,714,102**	**33,153,235**	**2,232,081**
Under 26	* 351	* 3,037	* 3,117	* 177,921	218,502	154,706	* 13,673
26 under 35	23,626	809,960	51,506	395,044	1,642,842	2,525,860	228,275
35 under 45	49,310	3,661,556	144,191	1,138,007	3,344,910	9,614,139	539,015
45 under 55	61,957	8,195,793	213,440	1,964,065	2,999,024	10,508,472	534,219
55 under 65	71,841	10,606,471	182,577	1,601,449	2,131,276	7,307,708	572,355
65 and over	83,986	9,552,787	143,022	1,179,460	1,377,548	3,042,350	344,544
Returns of married persons filing separately, total	**10,857**	**4,004,744**	**22,036**	**239,829**	**326,980**	**1,095,666**	**35,975**
Under 26	0	0	**	**	* 4,706	* 2,707	0
26 under 35	* 367	* 38,095	** 14	** 12,961	61,565	117,867	* 5,636
35 under 45	4,254	455,984	2,047	37,851	98,512	240,379	6,008
45 under 55	2,803	1,405,705	11,162	123,710	81,619	332,225	9,373
55 under 65	1,452	1,214,188	6,466	34,438	55,768	226,580	11,544
65 and over	1,981	890,773	* 2,347	* 30,870	24,809	175,909	* 3,414
Returns of heads of households, total	**29,534**	**1,387,098**	**114,848**	**656,698**	**1,601,452**	**2,633,302**	**263,979**
Under 26	* 34	* 4,662	**	**	109,303	34,838	* 1,200
26 under 35	5,939	105,963	** 22,172	** 71,447	331,383	236,497	41,690
35 under 45	7,059	393,336	40,056	253,687	611,007	937,282	89,325
45 under 55	8,309	506,559	35,930	261,972	405,890	1,124,088	87,412
55 under 65	3,290	207,021	14,291	63,888	109,023	246,982	33,271
65 and over	4,903	169,558	* 2,399	* 5,704	34,847	53,614	11,081
Single returns, total	**236,982**	**13,122,100**	**332,911**	**2,787,028**	**5,143,227**	**10,072,478**	**1,536,923**
Under 26	20,156	273,653	27,147	104,848	867,934	751,500	294,795
26 under 35	24,808	640,274	30,824	282,345	1,017,085	1,221,970	340,064
35 under 45	41,080	1,442,688	52,028	521,330	1,147,078	2,380,640	284,233
45 under 55	46,201	2,701,976	69,618	606,427	978,922	3,119,998	304,740
55 under 65	40,544	3,238,083	79,367	527,245	606,359	1,776,080	238,569
65 and over	64,193	4,825,425	73,926	744,833	525,850	822,290	74,524

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Statutory adjustments—continued						
	IRA payments—continued	Moving expenses adjustment		Deduction for self-employment tax		Payments to a Keogh plan	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(110)	(111)	(112)	(113)	(114)	(115)	(116)
All returns, total	**8,662,694**	**780,813**	**1,847,578**	**13,513,228**	**14,868,362**	**1,189,981**	**10,237,623**
Under 18	36,473	0	0	67,251	10,312	0	0
18 under 26	433,333	100,427	104,097	678,103	250,178	1,422	9,570
26 under 35	1,042,664	219,509	478,610	2,210,394	1,702,541	77,822	412,972
35 under 45	1,919,438	237,155	705,492	3,988,667	4,716,546	365,232	3,222,949
45 under 55	2,067,287	167,821	417,501	3,314,100	4,571,536	434,099	3,838,214
55 under 65	2,132,410	48,908	126,391	1,961,361	2,507,789	251,938	2,204,830
65 and over	1,031,089	6,993	15,488	1,293,352	1,109,461	59,467	549,087
Joint returns and returns of surviving spouses, total	**5,762,968**	**493,431**	**1,326,688**	**8,953,296**	**11,252,792**	**948,737**	**8,457,696**
Under 26	* 26,256	43,235	31,586	154,488	69,029	**	**
26 under 35	478,280	123,996	300,528	1,301,276	1,158,880	** 58,427	** 323,012
35 under 45	1,320,031	155,837	510,973	2,663,346	3,535,473	294,393	2,622,110
45 under 55	1,432,581	124,527	357,917	2,358,988	3,532,701	345,741	3,199,852
55 under 65	1,633,131	40,078	111,216	1,518,992	2,075,476	200,277	1,854,804
65 and over	872,688	5,757	14,469	956,207	881,233	49,899	457,919
Returns of married persons filing separately, total	**54,558**	**23,153**	**127,592**	**240,604**	**241,951**	**11,630**	**90,974**
Under 26	0	0	0	* 4,706	* 2,707	0	0
26 under 35	* 7,383	* 7,250	* 57,822	46,538	29,658	0	0
35 under 45	8,959	* 8,946	* 58,568	81,280	80,519	4,217	29,115
45 under 55	10,278	* 6,950	* 11,155	58,267	64,777	3,773	33,473
55 under 65	23,088	* 7	* 47	36,211	48,545	3,211	19,093
65 and over	* 4,849	0	0	13,602	15,744	428	9,294
Returns of heads of households, total	**396,618**	**36,033**	**81,018**	**1,200,404**	**878,871**	**32,822**	**226,709**
Under 26	* 1,201	0	0	104,941	33,184	**	**
26 under 35	52,095	* 6,099	* 7,358	263,751	135,935	** 2,334	** 1,459
35 under 45	139,435	* 12,791	* 43,564	467,912	356,310	4,646	48,176
45 under 55	128,293	15,944	27,854	288,297	285,140	20,671	147,788
55 under 65	56,586	* 1,199	* 2,243	55,139	49,937	3,686	23,261
65 and over	19,008	0	0	20,364	18,365	* 1,484	* 6,026
Single returns, total	**2,448,550**	**228,196**	**312,280**	**3,118,924**	**2,494,748**	**196,793**	**1,462,244**
Under 26	442,349	57,191	72,510	481,220	155,569	1,035	8,583
26 under 35	504,906	82,164	112,902	598,829	378,068	17,449	89,488
35 under 45	451,013	59,581	92,387	776,130	744,244	61,975	523,549
45 under 55	496,135	20,400	20,576	608,549	688,917	63,914	457,103
55 under 65	419,604	* 7,623	* 12,885	351,019	333,831	44,764	307,673
65 and over	134,544	* 1,237	* 1,019	303,178	194,119	7,656	75,849

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Statutory adjustments—continued							
	Penalty on early withdrawal of savings		Alimony paid		Self-employed health insurance deduction		Medical savings account deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)
All returns, total	**918,302**	**234,237**	**623,646**	**6,311,455**	**3,284,842**	**3,869,842**	**16,912**	**22,454**
Under 18	* 10,406	* 1,378	0	0	* 1,237	* 188	0	0
18 under 26	51,558	10,098	* 157	* 1,381	53,511	21,317	0	0
26 under 35	89,428	13,412	24,208	84,841	370,319	299,751	* 1,535	* 2,560
35 under 45	165,719	59,876	127,573	1,132,353	924,880	1,084,345	6,840	10,803
45 under 55	139,373	31,039	232,296	2,719,551	921,686	1,186,470	6,549	6,758
55 under 65	189,634	30,246	146,958	1,568,085	619,853	871,767	1,987	2,333
65 and over	272,183	88,189	92,453	805,244	393,356	406,004	0	0
Joint returns and returns of surviving spouses, total	**538,405**	**128,630**	**265,373**	**2,600,976**	**2,322,413**	**3,119,721**	**11,960**	**19,857**
Under 26	* 10,323	* 539	* 157	* 1,381	18,243	8,704	0	0
26 under 35	46,844	2,698	4,185	15,854	233,063	230,709	* 1,192	* 2,184
35 under 45	104,129	21,298	37,965	435,372	647,514	881,359	3,834	9,160
45 under 55	98,067	24,140	97,145	910,994	661,370	952,610	5,304	6,520
55 under 65	134,047	20,779	82,611	857,581	462,062	703,801	1,630	1,991
65 and over	144,995	59,176	43,310	379,794	300,160	342,538	0	0
Returns of married persons filing separately, total	**7,210**	**4,054**	**30,824**	**410,393**	**37,783**	**37,794**	*** 9**	*** 22**
Under 26	0	0	0	0	0	0	0	0
26 under 35	* 971	* 3,252	* 1,152	* 9,091	8,600	4,668	0	0
35 under 45	* 273	* 47	4,724	32,268	10,091	7,799	0	0
45 under 55	* 434	* 23	9,969	153,400	6,170	11,987	* 9	* 22
55 under 65	* 1,216	* 36	10,186	121,325	9,038	9,976	0	0
65 and over	* 4,316	* 695	4,793	94,309	3,884	3,363	0	0
Returns of heads of households, total	**74,937**	**13,212**	**91,133**	**868,491**	**158,982**	**153,001**	**0**	**0**
Under 26	* 3,161	* 9	0	0	* 1,119	* 389	0	0
26 under 35	* 3,161	* 379	14,781	34,481	11,390	4,768	0	0
35 under 45	26,631	4,522	32,894	295,650	54,537	43,675	0	0
45 under 55	14,378	1,783	37,920	452,727	67,883	71,149	0	0
55 under 65	22,136	5,055	5,351	81,263	18,706	28,637	0	0
65 and over	* 5,470	* 1,464	* 187	* 4,369	5,348	4,383	0	0
Single returns, total	**297,750**	**88,342**	**236,316**	**2,431,595**	**765,663**	**559,326**	**4,943**	**2,576**
Under 26	48,480	10,926	0	0	35,386	12,411	0	0
26 under 35	38,452	7,084	4,091	25,415	117,265	59,605	* 343	* 376
35 under 45	34,685	34,009	51,990	369,063	212,737	151,512	* 3,007	* 1,642
45 under 55	26,494	5,093	87,262	1,202,429	186,263	150,724	* 1,237	* 216
55 under 65	32,236	4,376	48,810	507,916	130,048	129,353	* 357	* 341
65 and over	117,402	26,855	44,163	326,772	83,964	55,721	0	0

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Statutory adjustments—continued		Basic standard deduction		Additional standard deduction		Total itemized deductions
	Other adjustments [2]						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(125)	(126)	(127)	(128)	(129)	(130)	(131)
All returns, total	**118,629**	**884,074**	**84,844,302**	**428,362,726**	**11,136,379**	**13,333,199**	**36,624,595**
Under 18	* 2,399	* 3,926	4,822,514	9,244,655	* 4,360	* 4,360	56,671
18 under 26	* 6,516	* 61,501	19,331,611	81,945,368	* 10,372	* 11,038	503,592
26 under 35	24,044	62,190	17,337,012	92,505,493	* 7,432	* 6,168	5,529,377
35 under 45	35,870	312,590	15,935,183	89,337,876	* 15,818	* 14,963	10,984,783
45 under 55	29,002	244,955	9,840,205	55,724,851	37,760	31,769	9,940,703
55 under 65	7,604	110,200	6,584,866	38,315,393	214,794	178,377	5,676,867
65 and over	13,194	88,711	10,992,910	61,289,089	10,845,843	13,086,524	3,932,601
Joint returns and returns of surviving spouses, total	**59,087**	**468,351**	**24,642,573**	**169,877,841**	**5,740,405**	**7,869,363**	**24,246,676**
Under 26	* 2,118	* 16,277	1,460,764	10,074,532	* 1,111	* 1,777	195,586
26 under 35	10,701	11,995	4,755,895	32,788,414	* 6,322	* 5,058	3,496,670
35 under 45	19,187	270,315	5,278,688	36,354,058	* 4,271	* 3,417	7,653,950
45 under 55	12,617	89,692	4,049,596	27,917,360	30,465	24,474	6,890,862
55 under 65	4,199	45,635	3,549,779	24,481,317	199,475	163,057	3,856,995
65 and over	10,265	34,437	5,547,851	38,262,159	5,498,762	7,671,580	2,152,612
Returns of married persons filing separately, total	**9,426**	**127,536**	**1,542,259**	**5,309,671**	**69,331**	**55,465**	**1,003,008**
Under 26	0	0	196,910	678,528	0	0	* 11,747
26 under 35	* 3,154	* 5,992	409,452	1,408,634	0	0	183,178
35 under 45	* 4,615	* 23,103	490,365	1,686,674	0	0	346,256
45 under 55	* 1,120	* 47,109	259,312	893,584	0	0	264,703
55 under 65	* 171	* 4,469	116,888	403,055	0	0	140,702
65 and over	* 366	* 46,862	69,332	239,196	69,331	55,465	56,423
Returns of heads of households, total	*** 7,476**	*** 15,376**	**14,338,472**	**86,673,749**	**307,221**	**311,692**	**2,469,904**
Under 26	0	0	2,146,910	12,982,727	0	0	* 15,533
26 under 35	* 3,161	* 76	4,189,801	25,331,043	* 1,110	* 1,110	328,327
35 under 45	* 4,153	* 5,950	4,869,613	29,427,797	0	0	972,919
45 under 55	* 159	* 9,350	2,100,546	12,696,865	* 1,242	* 1,242	839,840
55 under 65	* 3	* 1	704,817	4,259,636	* 4,194	* 4,194	246,956
65 and over	0	0	326,787	1,975,681	300,675	305,146	66,328
Single returns, total	**42,640**	**272,812**	**44,320,998**	**166,501,466**	**5,019,422**	**5,096,680**	**8,905,007**
Under 26	* 6,797	* 49,150	20,349,542	67,454,234	* 13,621	* 13,621	337,398
26 under 35	* 7,028	* 44,127	7,981,865	32,977,402	0	0	1,521,201
35 under 45	* 7,915	* 13,222	5,296,517	21,869,346	* 11,547	* 11,547	2,011,658
45 under 55	* 15,106	* 98,806	3,430,752	14,217,043	* 6,053	* 6,053	1,945,298
55 under 65	* 3,230	* 60,095	2,213,382	9,171,386	* 11,126	* 11,126	1,432,214
65 and over	* 2,564	* 7,412	20,812,054	4,977,075	5,054,333	1,657,238	31,650,589

Footnotes at end of table.

Table 1a. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Total itemized deductions—continued	Exemptions		Taxable income		Income tax before credits	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(132)	(133)	(134)	(135)	(136)	(137)	(138)
All returns, total	**620,810,172**	**241,279,259**	**627,825,050**	**99,314,519**	**3,429,109,165**	**99,225,503**	**739,482,029**
Under 18	307,625	216,269	570,853	2,948,426	8,591,717	2,903,154	1,718,473
18 under 26	4,940,746	19,867,601	52,596,851	13,928,655	124,720,643	13,879,198	20,058,227
26 under 35	74,305,371	50,639,077	133,524,309	18,829,603	485,262,307	18,828,951	90,316,658
35 under 45	179,431,903	74,921,725	194,602,826	22,837,569	888,573,223	22,842,861	189,889,149
45 under 55	176,867,774	48,406,291	124,257,455	17,718,891	905,057,256	17,718,606	206,237,282
55 under 65	100,634,384	23,526,705	60,671,962	11,018,308	555,955,297	11,022,589	127,890,678
65 and over	84,322,369	23,701,590	61,600,793	12,033,067	460,948,725	12,030,144	103,371,562
Joint returns and returns of surviving spouses, total	**459,642,568**	**151,491,895**	**391,257,913**	**43,514,057**	**2,375,780,907**	**43,523,789**	**532,356,466**
Under 26	2,182,107	4,685,720	12,405,417	1,332,019	25,807,814	1,332,019	4,144,615
26 under 35	52,533,633	27,973,242	73,634,783	7,358,327	270,180,582	7,358,400	51,299,499
35 under 45	138,465,480	50,164,142	129,384,562	11,708,328	633,396,640	11,711,601	139,530,308
45 under 55	138,283,691	35,055,019	89,227,713	10,134,221	690,020,559	10,133,926	161,595,165
55 under 65	77,694,270	17,517,830	44,923,476	6,751,107	437,825,419	6,756,589	102,841,341
65 and over	50,483,387	16,095,942	41,681,963	6,230,055	318,549,893	6,231,253	72,945,539
Returns of married persons filing separately, total	**11,517,440**	**3,657,351**	**9,505,228**	**2,287,342**	**67,938,220**	**2,287,343**	**15,624,774**
Under 26	* 65,664	269,900	714,532	158,238	1,588,406	158,238	253,350
26 under 35	1,514,689	815,700	2,148,797	533,809	10,301,508	533,809	1,985,243
35 under 45	3,655,595	1,419,649	3,700,101	772,087	20,970,747	772,087	4,570,753
45 under 55	3,023,817	735,502	1,892,214	472,377	16,665,089	472,378	3,996,918
55 under 65	1,968,026	283,799	722,133	237,106	10,978,660	237,106	2,776,790
65 and over	1,289,649	132,800	327,451	113,725	7,433,808	113,725	2,041,720
Returns of heads of households, total	**32,040,208**	**41,560,004**	**109,784,695**	**11,008,104**	**183,292,036**	**11,014,994**	**32,592,004**
Under 26	* 158,223	5,072,611	13,432,437	874,313	5,671,541	876,749	873,841
26 under 35	3,732,794	11,763,736	31,139,684	2,756,116	29,960,788	2,758,552	4,688,588
35 under 45	12,386,328	15,254,010	40,284,354	4,023,791	67,165,324	4,025,809	11,719,463
45 under 55	11,548,103	6,820,283	17,946,792	2,320,440	57,605,418	2,320,440	10,958,441
55 under 65	3,316,017	1,986,580	5,232,988	737,865	15,865,530	737,865	3,019,491
65 and over	898,743	662,784	1,748,441	295,581	7,023,436	295,581	1,332,179
Single returns, total	**117,609,956**	**44,570,009**	**117,277,214**	**42,505,016**	**802,098,003**	**42,399,377**	**158,908,786**
Under 26	2,842,377	10,055,640	26,615,319	14,512,511	100,244,598	14,415,347	16,504,894
26 under 35	16,524,256	10,086,399	26,601,045	8,181,351	174,819,428	8,178,190	32,343,329
35 under 45	24,924,500	8,083,923	21,233,810	6,333,363	167,040,512	6,333,363	34,068,624
45 under 55	24,012,163	5,795,486	15,190,736	4,791,852	140,766,190	4,791,861	29,686,759
55 under 65	17,656,070	3,738,496	9,793,366	3,292,230	91,285,687	3,291,030	19,253,056
65 and over	31,650,589	6,810,064	17,842,938	5,393,707	127,941,587	5,389,586	27,052,123

* 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.
d—Data deleted to avoid disclosure of information for specific taxpayers. Data are included in the appropriate totals.
[1] Age for joint returns was based on the primary taxpayer's age.
[2] Other adjustments does not include the foreign housing adjustment.
NOTE: Detail may not add to totals because of rounding.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007

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

Marital status and age [1]	Number of returns [2]	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**142,978,806**	**8,687,718,769**	**120,844,802**	**5,842,269,820**	**64,505,131**	**268,058,182**	**6,321,596**	**79,351,341**
Under 18	3,210,252	16,689,741	2,366,259	9,216,981	964,636	868,151	86,400	214,454
18 under 26	23,546,504	384,315,859	22,748,457	361,702,893	4,509,468	2,333,476	141,459	275,678
26 under 35	24,143,733	1,031,812,360	22,983,866	952,894,330	6,664,991	6,582,716	248,509	943,427
35 under 45	27,142,198	1,893,103,246	25,244,157	1,541,589,111	10,590,596	29,107,619	558,530	4,467,757
45 under 55	26,502,886	2,254,375,858	24,418,740	1,698,543,431	13,790,456	46,499,627	1,061,116	12,497,973
55 under 65	19,335,863	1,724,051,109	16,329,939	1,038,051,383	12,406,862	59,848,927	1,369,151	17,967,568
65 and over	19,097,371	1,383,370,596	6,753,384	240,271,692	15,578,122	122,817,665	2,856,431	42,984,484
Joint returns and returns of surviving spouses, total	**54,151,953**	**5,768,059,927**	**46,183,143**	**3,728,437,837**	**35,438,938**	**178,186,736**	**3,806,360**	**52,718,076**
Under 26	1,492,228	55,140,572	1,456,901	52,516,571	344,123	106,574	6,646	14,710
26 under 35	7,364,119	515,098,985	7,138,282	470,031,958	3,225,208	3,555,579	124,324	481,965
35 under 45	11,962,386	1,297,584,433	11,412,288	1,031,549,219	6,759,200	22,582,873	405,256	3,395,780
45 under 55	13,021,378	1,655,026,173	12,362,127	1,214,952,434	8,857,215	34,122,925	753,226	9,440,483
55 under 65	10,630,205	1,300,313,785	9,390,543	771,870,935	7,985,484	43,542,513	990,152	13,853,286
65 and over	9,681,638	944,895,979	4,423,001	187,516,720	8,267,707	74,276,272	1,526,756	25,531,851
Returns of married persons filing separately, total	**2,730,935**	**170,927,099**	**2,267,037**	**95,697,914**	**972,749**	**7,804,392**	**98,149**	**2,611,290**
Under 26	175,069	3,432,437	168,353	3,291,733	20,359	7,247	* 51	* 169
26 under 35	465,164	16,975,805	430,415	14,952,140	92,223	129,777	4,298	23,835
35 under 45	682,122	44,122,226	623,935	28,040,366	187,209	1,185,094	10,131	247,080
45 under 55	671,680	42,740,333	585,391	28,442,757	254,303	1,837,756	17,712	483,220
55 under 65	484,194	34,654,238	381,622	16,941,352	236,018	1,996,048	22,271	617,098
65 and over	252,705	29,002,059	77,320	4,029,566	182,637	2,648,470	43,685	1,239,887
Returns of heads of households, total	**21,169,039**	**673,041,469**	**19,514,727**	**578,614,724**	**3,896,669**	**6,201,721**	**167,070**	**1,518,028**
Under 26	2,647,341	44,769,677	2,531,739	42,165,304	109,047	26,896	* 1,799	* 6,572
26 under 35	5,426,426	132,939,973	5,108,210	125,535,459	466,790	204,713	5,477	14,020
35 under 45	6,671,610	219,643,530	6,164,579	197,953,350	1,198,399	1,007,768	28,465	162,190
45 under 55	4,556,179	190,975,712	4,204,714	159,778,592	1,361,990	2,710,769	76,646	758,123
55 under 65	1,453,218	67,348,789	1,278,548	47,941,612	529,077	1,332,238	31,852	361,576
65 and over	414,263	17,363,789	226,938	5,240,406	231,367	919,338	22,830	215,546
Single returns, total	**64,926,879**	**2,075,690,274**	**52,879,895**	**1,439,519,345**	**24,196,775**	**75,865,332**	**2,250,017**	**22,503,947**
Under 26	22,442,117	297,662,914	20,957,723	272,946,267	5,000,575	3,060,909	219,362	468,680
26 under 35	10,888,024	366,797,597	10,306,958	342,374,773	2,880,771	2,692,647	114,410	423,606
35 under 45	7,826,079	331,753,056	7,043,356	284,046,175	2,445,788	4,331,885	114,679	662,706
45 under 55	8,253,648	365,633,640	7,266,508	295,369,647	3,316,948	7,828,178	213,531	1,816,146
55 under 65	6,768,247	321,734,298	5,279,227	201,297,483	3,656,284	12,978,128	324,875	3,135,608
65 and over	8,748,764	392,108,769	2,026,124	43,485,000	6,896,410	44,973,585	1,263,160	15,997,200

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Ordinary dividends		Qualified dividends		State income tax refunds		Alimony received	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**32,006,152**	**237,052,127**	**27,145,274**	**155,872,285**	**23,592,999**	**27,046,648**	**457,308**	**8,759,334**
Under 18	859,994	1,437,827	796,157	847,369	13,077	15,768	0	0
18 under 26	1,787,586	2,613,492	1,553,682	1,492,646	325,924	189,054	* 2,920	* 11,914
26 under 35	2,340,497	5,136,317	1,930,308	3,242,674	3,196,022	2,604,370	15,791	139,703
35 under 45	4,458,730	19,537,483	3,737,281	11,808,490	6,125,149	6,655,300	83,934	1,400,881
45 under 55	6,496,822	43,383,999	5,407,304	27,889,834	6,943,531	8,157,934	157,940	3,137,535
55 under 65	6,477,471	53,596,424	5,470,635	34,573,863	4,764,664	5,962,739	130,722	2,916,849
65 and over	9,585,053	111,346,584	8,249,908	76,017,409	2,224,632	3,461,483	66,001	1,152,452
Joint returns and returns of surviving spouses, total	**18,457,330**	**156,406,649**	**15,723,736**	**104,113,840**	**14,673,571**	**19,405,629**	**25,336**	**240,152**
Under 26	108,474	109,892	93,606	61,387	73,011	51,227	0	0
26 under 35	1,145,087	2,441,576	940,613	1,530,010	1,746,623	1,590,308	* 999	* 16
35 under 45	3,098,767	15,009,999	2,637,510	9,154,180	3,979,612	4,878,521	7,441	55,551
45 under 55	4,478,909	32,408,642	3,789,105	21,050,446	4,457,305	5,996,190	8,014	89,522
55 under 65	4,402,190	39,972,249	3,772,067	26,123,616	3,057,542	4,417,160	5,049	61,761
65 and over	5,223,902	66,464,290	4,490,833	46,194,201	1,359,479	2,472,223	3,833	33,302
Returns of married persons filing separately, total	**453,439**	**6,936,223**	**359,149**	**4,683,608**	**484,464**	**559,955**	**9,369**	**195,036**
Under 26	5,699	2,914	4,698	1,358	* 2,043	* 323	* 634	* 5,375
26 under 35	32,059	175,737	28,207	124,464	56,778	39,530	* 644	* 20,468
35 under 45	69,735	775,361	55,503	442,675	136,376	132,141	* 49	* 5,105
45 under 55	124,052	1,700,459	93,479	1,191,352	153,781	158,708	* 3,579	* 19,845
55 under 65	118,063	1,489,103	91,923	897,923	97,043	127,314	* 4,463	* 144,243
65 and over	103,832	2,792,650	85,340	2,025,835	38,443	101,939	0	0
Returns of heads of households, total	**1,212,610**	**5,209,337**	**956,999**	**3,308,078**	**2,252,559**	**1,982,660**	**187,235**	**3,554,167**
Under 26	20,761	19,110	13,982	7,758	27,502	14,768	* 2,286	* 6,539
26 under 35	98,281	73,143	70,558	35,956	302,745	237,029	11,226	99,784
35 under 45	339,118	736,990	258,485	457,994	798,013	665,618	59,956	902,193
45 under 55	460,569	2,206,340	365,922	1,390,293	800,850	743,729	88,007	1,988,604
55 under 65	190,797	1,273,748	158,466	748,870	270,951	273,505	20,628	454,496
65 and over	103,085	900,007	89,585	667,206	52,499	48,010	* 5,131	* 102,551
Single returns, total	**11,882,773**	**68,499,917**	**10,105,391**	**43,766,760**	**6,182,405**	**5,098,404**	**235,368**	**4,769,979**
Under 26	2,512,646	3,919,404	2,237,553	2,269,511	236,446	138,504	0	0
26 under 35	1,065,069	2,445,861	890,930	1,552,245	1,089,875	737,503	* 2,923	* 19,435
35 under 45	951,110	3,015,134	785,783	1,753,641	1,211,147	979,020	16,487	438,031
45 under 55	1,433,292	7,068,558	1,158,797	4,257,743	1,531,595	1,259,306	58,339	1,039,565
55 under 65	1,766,421	10,861,324	1,448,179	6,803,454	1,339,129	1,144,760	100,582	2,256,350
65 and over	4,154,234	41,189,637	3,584,149	27,130,167	774,212	839,311	57,038	1,016,599

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Business or profession				Capital gain distributions		Sales of capital assets reported on Form 1040, Schedule D	
	Net income		Net loss				Taxable net gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**16,932,476**	**334,585,650**	**5,696,992**	**54,849,389**	**5,012,429**	**11,981,884**	**14,585,572**	**912,182,379**
Under 18	54,339	182,379	* 4,990	* 14,856	279,835	518,301	378,169	3,432,563
18 under 26	1,297,945	8,572,732	253,184	1,343,515	475,097	582,119	792,300	7,507,333
26 under 35	2,777,832	34,662,319	831,897	6,095,445	512,364	561,559	1,032,943	24,558,153
35 under 45	4,118,362	76,853,783	1,321,675	13,162,622	741,702	1,230,033	1,990,864	139,832,289
45 under 55	4,145,055	101,703,763	1,433,886	14,644,268	994,223	2,370,036	2,817,982	217,356,392
55 under 65	2,915,314	79,566,579	1,135,555	12,152,725	848,438	2,609,077	3,015,034	223,829,524
65 and over	1,623,629	33,044,095	715,805	7,435,958	1,160,771	4,110,759	4,558,280	295,666,124
Joint returns and returns of surviving spouses, total	**9,369,128**	**231,712,900**	**3,526,263**	**34,946,795**	**2,531,427**	**6,140,641**	**8,640,419**	**678,719,943**
Under 26	160,181	1,471,716	45,620	186,597	29,956	32,012	55,732	474,753
26 under 35	1,169,116	18,113,503	414,433	2,962,259	215,333	246,768	545,455	13,984,738
35 under 45	2,332,827	50,672,707	796,730	8,065,819	495,387	779,580	1,412,756	107,215,263
45 under 55	2,584,932	75,154,617	969,351	10,084,726	650,309	1,444,059	1,994,545	174,018,483
55 under 65	1,942,736	60,699,187	786,831	8,254,185	555,687	1,630,857	2,082,431	174,261,763
65 and over	1,179,336	25,601,170	513,299	5,393,208	584,755	2,007,366	2,549,500	208,764,943
Returns of married persons filing separately, total	**274,830**	**6,316,511**	**109,730**	**1,525,330**	**57,769**	**194,754**	**212,676**	**38,492,483**
Under 26	8,582	77,505	* 1,637	* 10,307	* 2,996	* 378	* 1,690	* 32,958
26 under 35	45,539	477,285	11,066	55,158	7,755	8,093	18,020	715,954
35 under 45	62,141	1,454,148	29,716	291,708	7,951	52,250	35,876	8,997,132
45 under 55	75,846	1,982,486	28,947	464,850	11,250	28,594	46,086	7,776,684
55 under 65	56,929	1,724,679	24,205	464,864	16,056	55,906	52,862	9,856,932
65 and over	25,794	600,407	14,158	238,442	11,761	49,533	58,142	11,112,823
Returns of heads of households, total	**2,345,897**	**29,424,247**	**540,103**	**4,449,426**	**195,472**	**306,399**	**518,045**	**21,205,293**
Under 26	247,894	2,112,003	29,714	255,047	* 4,291	* 11,092	13,251	66,025
26 under 35	590,567	5,776,641	97,911	775,237	18,332	9,822	44,293	246,059
35 under 45	785,155	10,142,056	199,680	1,632,255	60,103	78,810	148,553	3,966,926
45 under 55	531,269	8,292,735	147,487	1,269,648	69,744	109,835	185,063	9,892,628
55 under 65	164,299	2,741,759	57,161	459,394	27,490	41,895	81,666	5,382,244
65 and over	26,714	359,053	8,149	57,845	15,512	54,945	45,219	1,651,411
Single returns, total	**4,942,621**	**67,131,993**	**1,520,897**	**13,927,839**	**2,227,761**	**5,340,090**	**5,214,431**	**173,764,660**
Under 26	935,627	5,093,886	181,203	906,419	717,689	1,056,938	1,099,796	10,366,160
26 under 35	972,610	10,294,890	308,487	2,302,791	270,944	296,877	425,175	9,611,402
35 under 45	938,239	14,584,872	295,548	3,172,840	178,261	319,393	393,680	19,652,969
45 under 55	953,009	16,273,925	288,101	2,825,044	262,919	787,548	592,288	25,668,597
55 under 65	751,351	14,400,955	267,358	2,974,281	249,206	880,420	798,075	34,328,585
65 and over	391,784	6,483,464	180,199	1,746,464	548,743	1,998,914	1,905,419	74,136,947

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Taxable net loss		Short-term capital gain		Short-term capital loss		Short-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**7,558,240**	**16,508,394**	**5,579,953**	**67,748,602**	**5,113,403**	**133,274,335**	**1,723,928**	**98,287,936**
Under 18	162,594	320,030	142,278	275,998	114,558	351,339	50,172	179,966
18 under 26	373,588	609,793	312,157	692,667	209,898	866,327	64,206	718,545
26 under 35	519,370	941,024	482,486	3,665,340	369,116	3,956,605	85,357	1,936,825
35 under 45	1,172,703	2,434,464	870,878	15,820,249	814,769	19,936,687	282,285	13,775,191
45 under 55	1,644,272	3,573,684	1,136,025	18,093,899	1,128,164	33,679,092	393,515	25,614,991
55 under 65	1,566,477	3,616,820	1,133,498	12,624,490	1,097,270	36,554,891	390,151	28,093,348
65 and over	2,119,235	5,012,579	1,502,631	16,575,959	1,379,629	37,929,395	458,242	27,969,071
Joint returns and returns of surviving spouses, total	**4,448,726**	**9,989,775**	**3,357,765**	**50,433,945**	**3,120,783**	**92,106,180**	**1,035,101**	**67,668,519**
Under 26	11,694	15,446	23,603	33,694	13,703	28,581	* 1,806	* 3,800
26 under 35	274,477	479,948	243,145	1,958,956	189,194	2,146,496	48,450	1,173,624
35 under 45	811,661	1,698,661	619,507	12,276,198	574,442	13,937,583	186,672	9,519,287
45 under 55	1,135,424	2,507,505	802,685	14,511,683	793,280	24,414,630	270,841	18,607,788
55 under 65	1,062,273	2,508,115	802,318	9,793,750	748,055	26,866,382	256,353	20,665,900
65 and over	1,153,197	2,780,100	866,507	11,859,664	802,109	24,712,508	270,977	17,698,120
Returns of married persons filing separately, total	**107,325**	**140,150**	**80,724**	**3,101,956**	**79,798**	**3,721,390**	**33,906**	**2,476,947**
Under 26	* 12	* 18	* 42	* 271	* 1,014	* 225	* 8	* 152
26 under 35	8,113	4,698	7,562	71,840	7,502	46,987	1,733	14,125
35 under 45	14,477	18,604	10,083	814,883	13,893	727,482	5,990	418,412
45 under 55	33,761	45,938	18,857	883,345	18,810	986,947	10,215	598,413
55 under 65	26,608	37,800	23,578	522,372	19,494	883,779	7,307	626,346
65 and over	24,353	33,091	20,602	809,244	19,084	1,075,970	8,652	819,500
Returns of heads of households, total	**309,844**	**645,768**	**190,600**	**1,356,113**	**201,863**	**5,379,745**	**70,345**	**4,207,799**
Under 26	* 2,265	* 6,160	* 4,939	* 4,490	* 790	* 1,064	* 645	* 182,938
26 under 35	24,807	47,985	22,689	19,081	18,206	296,709	4,140	47,284
35 under 45	79,406	146,733	54,560	317,904	48,187	1,257,564	18,727	963,053
45 under 55	124,167	262,897	69,618	671,593	82,468	2,531,331	25,315	1,926,533
55 under 65	55,641	125,619	27,709	236,711	38,892	1,078,244	16,198	911,488
65 and over	23,558	56,375	11,085	106,335	13,319	214,833	5,321	176,503
Single returns, total	**2,692,345**	**5,732,701**	**1,950,865**	**12,856,588**	**1,710,960**	**32,067,021**	**584,577**	**23,934,670**
Under 26	522,210	908,198	425,851	930,210	308,950	1,187,797	111,918	711,621
26 under 35	211,973	408,393	209,091	1,615,463	154,214	1,466,412	31,034	701,791
35 under 45	267,159	570,466	186,728	2,411,263	178,247	4,014,058	70,896	2,874,439
45 under 55	350,920	757,345	244,865	2,027,277	233,605	5,746,184	87,145	4,482,257
55 under 65	421,956	945,286	279,893	2,071,658	290,829	7,726,486	110,294	5,889,615
65 and over	918,127	2,143,014	604,436	3,800,717	545,116	11,926,084	173,291	9,274,947

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Short-term gain from other forms (2119, 4797, etc.)		Short-term loss from other forms (4684, 6781, and 8824)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**5,478,118**	**37,398,462**	**3,710,912**	**35,445,280**	**218,248**	**6,218,118**	**174,639**	**1,464,431**
Under 18	130,778	132,448	67,487	144,388	2,638	4,369	1,461	177
18 under 26	306,178	669,275	144,711	300,651	1,804	10,083	2,713	7,841
26 under 35	462,321	1,771,420	300,099	1,899,618	13,821	414,823	11,176	50,929
35 under 45	859,291	6,422,800	596,581	6,356,523	35,663	2,234,728	34,581	272,281
45 under 55	1,137,493	9,391,269	805,869	7,941,871	50,309	1,659,777	46,293	386,817
55 under 65	1,118,435	8,715,513	786,558	8,734,420	54,334	915,132	40,807	330,583
65 and over	1,463,623	10,295,738	1,009,607	10,067,809	59,679	979,206	37,608	415,804
Joint returns and returns of surviving spouses, total	**3,322,624**	**26,712,180**	**2,300,982**	**24,592,775**	**150,055**	**4,893,145**	**122,586**	**1,170,298**
Under 26	19,315	24,524	12,938	24,719	* 652	* 8,145	0	0
26 under 35	237,619	936,163	146,464	863,677	5,911	282,541	5,145	39,112
35 under 45	611,480	4,706,419	432,494	4,614,639	25,990	1,837,386	22,875	229,147
45 under 55	799,416	7,033,214	574,686	5,664,493	39,654	1,466,971	36,560	295,267
55 under 65	794,519	6,982,158	546,940	6,385,846	41,840	580,338	34,853	272,460
65 and over	860,275	7,029,702	587,460	7,039,402	36,009	717,764	23,153	334,312
Returns of married persons filing separately, total	**73,185**	**1,004,021**	**55,603**	**1,094,151**	**4,104**	**259,630**	**2,453**	**58,187**
Under 26	* 10	* 270	* 1,046	* 122	0	0	0	0
26 under 35	6,498	15,769	8,471	37,356	35	6,061	21	342
35 under 45	9,811	146,866	9,484	285,736	427	85,125	255	7,736
45 under 55	18,547	266,009	9,531	298,060	353	28,974	559	28,413
55 under 65	19,400	195,270	13,913	256,234	1,660	62,105	343	7,947
65 and over	18,917	379,837	13,158	216,643	1,628	77,366	1,275	13,750
Returns of heads of households, total	**191,770**	**1,158,197**	**138,183**	**1,341,604**	**4,448**	**110,858**	**8,458**	**29,584**
Under 26	* 4,940	* 187,428	* 649	* 992	0	0	**	**
26 under 35	22,678	18,510	13,471	249,515	* 1,015	* 37	0	0
35 under 45	53,744	239,086	32,597	274,243	506	14,185	3,518	5,688
45 under 55	70,130	439,303	58,944	609,951	1,920	73,969	3,711	21,333
55 under 65	28,954	183,528	23,843	171,256	916	21,893	1,125	2,116
65 and over	11,324	90,342	8,679	35,646	* 91	* 775	105	451
Single returns, total	**1,890,539**	**8,524,064**	**1,216,145**	**8,416,751**	**59,640**	**954,484**	**41,141**	**206,362**
Under 26	412,691	589,500	197,566	419,205	3,790	6,307	4,162	7,993
26 under 35	195,526	800,978	131,693	749,070	6,859	126,184	6,010	11,476
35 under 45	184,255	1,330,430	122,005	1,181,906	8,741	298,032	7,946	29,738
45 under 55	249,400	1,652,743	162,708	1,369,367	8,382	89,864	5,463	41,803
55 under 65	275,562	1,354,557	201,863	1,921,084	9,918	250,796	4,487	48,061
65 and over	573,106	2,795,857	400,311	2,776,118	21,950	183,302	13,074	67,291

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net short-term partnership/ S-corporation gain		Net short-term partnership/ S-corporation loss		Long-term capital gain		Long-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**714,835**	**32,511,294**	**391,740**	**6,456,356**	**13,995,522**	**875,392,934**	**6,139,514**	**192,754,164**
Under 18	21,314	149,490	9,638	37,118	379,049	3,251,108	141,708	847,754
18 under 26	28,456	216,373	14,959	42,353	729,188	7,032,370	312,463	1,591,218
26 under 35	42,532	1,654,810	23,087	244,945	890,351	21,703,837	343,504	4,538,787
35 under 45	91,137	8,580,832	46,605	950,803	1,831,237	127,721,346	856,570	20,633,984
45 under 55	146,445	9,067,642	80,419	1,760,204	2,681,793	206,539,935	1,280,737	43,348,589
55 under 65	157,359	5,257,184	90,279	1,660,273	2,966,270	219,372,347	1,290,260	53,050,134
65 and over	227,593	7,584,964	126,754	1,760,660	4,517,634	289,771,992	1,914,272	68,743,698
Joint returns and returns of surviving spouses, total	**449,085**	**25,130,353**	**246,998**	**4,976,336**	**8,314,738**	**651,142,163**	**3,594,752**	**123,941,853**
Under 26	3,967	1,061	* 11	* 77	51,206	443,584	* 4,766	* 55,148
26 under 35	18,951	842,286	11,333	172,118	472,728	12,504,450	178,057	2,437,589
35 under 45	68,830	6,833,990	32,610	676,128	1,309,843	97,859,478	613,887	14,894,764
45 under 55	112,745	7,594,806	64,421	1,430,392	1,897,058	165,227,227	899,114	30,447,992
55 under 65	115,468	4,029,332	63,393	1,340,267	2,049,680	170,569,744	873,288	36,121,536
65 and over	129,125	5,828,879	75,229	1,357,354	2,534,223	204,537,680	1,025,640	39,984,822
Returns of married persons filing separately, total	**13,709**	**2,134,343**	**10,244**	**388,142**	**200,562**	**36,360,209**	**83,818**	**5,307,779**
Under 26	* 40	* 50	0	0	* 1,691	* 32,800	* 11	* 126
26 under 35	1,151	58,971	69	4,124	15,640	661,216	3,989	46,312
35 under 45	1,214	678,312	720	111,018	34,708	8,311,895	7,300	446,063
45 under 55	3,322	645,147	1,419	118,845	44,022	7,150,306	26,578	1,200,998
55 under 65	5,094	341,700	4,148	69,956	49,728	9,575,396	22,926	2,551,333
65 and over	2,888	410,164	3,888	84,200	54,773	10,628,596	23,012	1,062,947
Returns of heads of households, total	**15,709**	**433,615**	**8,409**	**147,314**	**478,599**	**20,587,665**	**219,488**	**6,596,641**
Under 26	0	0	* 142	* 68	8,314	62,580	* 2,263	* 50,837
26 under 35	36	653	* 786	* 30	33,031	244,199	11,334	150,246
35 under 45	3,777	75,830	653	25,784	133,947	3,739,142	53,429	1,485,955
45 under 55	8,760	265,447	3,425	80,639	181,974	9,584,500	85,557	2,867,353
55 under 65	2,609	71,270	2,809	33,364	77,017	5,359,789	47,121	1,460,106
65 and over	527	20,415	594	7,429	44,317	1,597,456	19,784	582,143
Single returns, total	**236,332**	**4,812,983**	**126,089**	**944,564**	**5,001,623**	**167,302,896**	**2,241,457**	**56,907,892**
Under 26	45,763	364,752	24,443	79,327	1,047,026	9,744,514	447,130	2,332,861
26 under 35	22,393	752,900	10,899	68,674	368,952	8,293,972	150,124	1,904,639
35 under 45	17,316	992,700	12,621	137,873	352,739	17,810,831	181,954	3,807,201
45 under 55	21,619	562,243	11,154	130,329	558,739	24,577,902	269,488	8,832,246
55 under 65	34,188	814,882	19,930	216,685	789,845	33,867,417	346,925	12,917,159
65 and over	95,054	1,325,507	47,043	311,677	1,884,321	73,008,260	845,837	27,113,786

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover		Long-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**10,389,691**	**394,475,546**	**4,003,018**	**45,367,295**	**4,586,812**	**185,854,582**	**2,338,099**	**230,194,973**
Under 18	269,587	1,534,084	83,280	256,510	120,576	815,902	18,422	387,375
18 under 26	565,411	3,455,197	173,237	356,746	215,714	1,562,304	30,939	920,124
26 under 35	633,786	8,742,800	246,326	1,384,484	186,014	3,970,460	99,308	5,466,772
35 under 45	1,300,877	53,385,753	549,589	5,511,697	567,395	18,589,497	306,848	32,887,721
45 under 55	1,991,573	86,354,683	783,376	10,073,215	963,845	42,077,842	452,977	56,967,775
55 under 65	2,199,944	97,802,692	840,776	12,310,170	1,000,195	51,560,814	555,622	61,654,383
65 and over	3,428,512	143,200,336	1,326,434	15,474,473	1,533,074	67,277,763	873,982	71,910,822
Joint returns and returns of surviving spouses, total	**6,134,171**	**286,037,012**	**2,368,862**	**30,312,998**	**2,731,816**	**120,627,835**	**1,653,368**	**176,597,000**
Under 26	33,413	233,434	4,539	8,462	* 2,499	* 58,736	4,050	117,952
26 under 35	331,343	4,678,498	131,328	820,799	95,583	2,049,820	59,753	3,700,665
35 under 45	928,062	40,548,997	393,646	3,934,921	408,975	13,855,879	233,526	23,788,919
45 under 55	1,400,768	67,795,851	556,038	7,571,219	684,459	29,585,588	350,511	45,422,951
55 under 65	1,516,561	75,214,796	565,813	8,476,832	679,094	35,517,557	425,852	48,828,842
65 and over	1,924,024	97,565,436	717,498	9,500,765	861,206	39,560,255	579,676	54,737,670
Returns of married persons filing separately, total	**142,209**	**14,214,767**	**55,481**	**857,849**	**66,914**	**5,110,189**	**37,765**	**10,515,933**
Under 26	* 5	* 310	* 8	* 84	* 3	* 53	* 3	* 6,273
26 under 35	12,162	257,174	4,529	10,718	182	39,276	1,383	109,201
35 under 45	25,153	2,945,507	3,286	77,142	5,950	360,510	3,667	3,661,983
45 under 55	33,336	2,520,448	13,792	210,955	24,717	1,258,358	7,028	1,899,112
55 under 65	34,454	3,198,554	11,432	257,450	17,958	2,473,094	12,643	2,421,389
65 and over	37,099	5,292,773	22,434	301,500	18,104	978,899	13,042	2,417,976
Returns of heads of households, total	**348,604**	**9,599,544**	**130,108**	**1,879,753**	**149,414**	**5,630,144**	**65,998**	**4,956,048**
Under 26	6,068	47,453	* 1,080	* 27,191	* 1,324	* 25,195	* 1,459	* 10,171
26 under 35	21,831	92,693	8,094	74,956	6,384	67,965	4,547	52,370
35 under 45	93,789	1,664,928	37,729	663,413	31,305	938,343	18,072	1,070,283
45 under 55	131,071	4,628,300	45,742	551,514	59,538	2,786,342	27,100	2,359,571
55 under 65	57,503	2,269,154	28,549	449,344	34,686	1,287,973	8,481	1,250,169
65 and over	38,343	897,016	8,914	113,336	16,176	524,326	6,339	213,483
Single returns, total	**3,764,707**	**84,624,222**	**1,448,567**	**12,316,695**	**1,638,668**	**54,486,414**	**580,968**	**38,125,992**
Under 26	795,512	4,708,084	250,890	577,519	332,464	2,294,222	43,849	1,173,103
26 under 35	268,451	3,714,434	102,375	478,010	83,865	1,813,399	33,626	1,604,536
35 under 45	253,873	8,226,321	114,928	836,222	121,165	3,434,765	51,582	4,366,536
45 under 55	426,399	11,410,085	167,803	1,739,527	195,130	8,447,554	68,338	7,286,141
55 under 65	591,426	17,120,187	234,981	3,126,544	268,457	12,282,191	108,646	9,153,983
65 and over	1,429,047	39,445,111	577,588	5,558,872	637,587	26,214,283	274,926	14,541,693

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S-corporation gain		Net long-term partnership/ S-corporation loss		Schedule D capital gain distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**140,615**	**1,772,862**	**1,619,444**	**221,134,805**	**370,217**	**4,615,831**	**10,701,459**	**74,415,564**
Under 18	* 1,435	* 126	38,404	807,810	3,709	4,476	343,470	751,097
18 under 26	1,374	10,755	65,343	1,889,048	8,292	15,144	542,618	1,121,731
26 under 35	9,214	69,542	89,947	6,806,798	17,222	151,287	576,163	1,724,452
35 under 45	28,861	384,387	193,783	40,193,619	45,990	749,529	1,236,600	5,855,039
45 under 55	37,412	415,294	322,895	59,219,319	85,815	1,120,210	1,944,502	14,317,123
55 under 65	32,466	392,767	377,611	53,091,050	93,995	1,183,591	2,268,757	19,220,650
65 and over	29,853	499,990	531,461	59,127,161	115,193	1,391,594	3,789,349	31,425,471
Joint returns and returns of surviving spouses, total	**97,732**	**1,413,441**	**1,017,563**	**169,736,914**	**246,272**	**3,289,864**	**6,269,178**	**50,445,671**
Under 26	0	0	2,611	62,196	**	**	29,326	41,908
26 under 35	4,516	53,376	45,981	3,849,013	** 9,442	** 65,230	303,538	827,902
35 under 45	18,779	335,762	150,709	32,849,458	34,226	527,431	906,461	4,430,963
45 under 55	30,048	303,264	249,875	49,019,143	61,851	827,038	1,381,490	10,809,392
55 under 65	27,455	324,627	270,159	41,086,092	72,609	941,892	1,554,239	14,579,385
65 and over	16,934	396,412	298,227	42,871,011	68,146	928,273	2,094,124	19,756,121
Returns of married persons filing separately, total	**1,229**	**67,745**	**26,981**	**11,534,987**	**6,783**	**363,789**	**135,987**	**1,186,315**
Under 26	0	0	* 695	* 25,168	0	0	* 1,016	* 1,060
26 under 35	8	284	2,543	283,435	18	9,316	5,987	24,688
35 under 45	136	10,566	4,526	1,694,252	501	97,289	16,666	109,597
45 under 55	396	33,500	5,048	2,848,420	1,058	51,286	31,308	235,429
55 under 65	234	7,428	7,022	3,911,096	1,778	57,275	36,509	288,272
65 and over	454	15,965	7,147	2,772,617	3,428	148,623	44,501	527,270
Returns of heads of households, total	**7,121**	**34,983**	**41,499**	**5,335,952**	**8,802**	**135,413**	**310,595**	**1,779,774**
Under 26	**	**	* 141	* 2,477	**	**	* 3,371	* 4,049
26 under 35	0	0	2,468	83,124	** 551	** 10,569	15,921	19,241
35 under 45	3,474	8,103	9,351	877,221	1,192	17,371	75,255	267,977
45 under 55	2,566	24,552	20,078	2,321,456	4,700	69,722	122,803	839,949
55 under 65	1,021	2,150	7,962	1,744,140	2,207	34,019	61,915	409,707
65 and over	* 60	* 177	1,499	307,533	* 152	* 3,732	31,330	238,852
Single returns, total	**34,534**	**256,693**	**533,401**	**34,526,952**	**108,359**	**826,765**	**3,985,698**	**21,003,803**
Under 26	2,797	10,845	100,300	2,607,017	11,996	19,600	852,375	1,825,812
26 under 35	4,690	15,882	38,955	2,591,225	7,217	66,192	250,716	852,621
35 under 45	6,484	29,993	29,197	4,772,688	10,071	107,438	238,218	1,046,502
45 under 55	4,402	53,978	47,893	5,030,300	18,207	172,164	408,901	2,432,353
55 under 65	3,757	58,561	92,468	6,349,721	17,401	150,404	616,094	3,943,287
65 and over	12,405	87,436	224,588	13,176,000	43,468	310,966	1,619,394	10,903,228

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Sale of property other than capital assets				Taxable IRA distributions		Pensions and annuities	
	Net gain		Net loss				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**893,377**	**15,112,589**	**857,758**	**10,755,848**	**10,683,225**	**147,959,327**	**27,678,148**	**851,528,103**
Under 18	4,638	2,540	4,066	1,900	* 5,112	* 16,563	23,058	367,956
18 under 26	15,259	137,322	19,485	91,958	68,815	207,267	403,259	1,153,065
26 under 35	56,548	576,354	80,088	874,795	332,519	1,876,431	1,452,957	13,894,101
35 under 45	145,959	3,242,406	167,812	2,330,011	635,148	6,619,351	2,353,258	50,488,381
45 under 55	214,571	3,935,939	215,136	3,120,016	937,924	11,860,009	3,252,605	100,299,547
55 under 65	220,664	3,988,938	194,126	2,579,036	1,696,691	33,818,902	6,554,144	275,928,593
65 and over	235,739	3,229,090	177,046	1,758,132	7,007,017	93,560,804	13,638,866	409,396,461
Joint returns and returns of surviving spouses, total	**661,745**	**11,856,179**	**604,294**	**7,497,393**	**6,427,307**	**104,195,423**	**15,672,419**	**585,433,539**
Under 26	4,028	76,986	4,465	9,016	11,445	55,644	71,469	280,969
26 under 35	38,112	358,582	44,307	491,855	154,864	995,849	708,431	8,333,988
35 under 45	114,715	2,685,031	130,435	1,826,422	366,108	4,123,207	1,442,155	37,190,733
45 under 55	169,113	3,192,701	158,082	2,152,547	589,285	7,568,648	2,058,162	74,623,160
55 under 65	166,592	3,072,664	147,367	1,865,816	1,151,702	25,226,608	4,225,110	206,254,433
65 and over	169,185	2,470,215	119,639	1,151,736	4,153,902	66,225,468	7,167,091	258,750,256
Returns of married persons filing separately, total	**10,136**	**521,874**	**12,603**	**426,885**	**138,186**	**1,650,613**	**411,200**	**10,801,731**
Under 26	* 128	* 1,246	* 3	* [4]	* 1,998	* 1,895	* 4,228	* 15,666
26 under 35	1,956	6,610	2,244	15,838	9,212	43,498	27,897	262,631
35 under 45	1,567	136,855	2,528	58,505	11,833	107,128	50,449	581,909
45 under 55	1,598	74,965	4,553	158,274	21,262	243,176	53,557	1,471,049
55 under 65	2,359	194,988	1,634	124,913	30,017	556,550	120,101	4,064,072
65 and over	2,529	107,210	1,642	69,354	63,864	698,365	154,968	4,406,404
Returns of heads of households, total	**24,090**	**314,633**	**27,724**	**482,515**	**422,724**	**4,552,579**	**1,650,365**	**28,304,890**
Under 26	* 180	* 619	* 648	* 2,343	11,576	14,450	42,918	73,612
26 under 35	* 356	* 3,337	1,871	14,246	41,242	162,515	217,939	1,096,731
35 under 45	7,961	69,691	7,063	124,451	101,915	871,871	418,231	5,010,814
45 under 55	9,765	170,043	13,700	265,746	113,131	1,346,210	419,027	7,171,071
55 under 65	3,191	36,884	3,647	55,132	65,375	1,292,388	312,206	8,783,336
65 and over	2,638	34,059	795	20,598	89,485	865,146	240,044	6,169,326
Single returns, total	**197,406**	**2,419,903**	**213,138**	**2,349,055**	**3,695,009**	**37,560,712**	**9,944,164**	**226,987,942**
Under 26	15,560	61,011	18,435	82,498	48,908	151,842	307,703	1,150,773
26 under 35	16,124	207,825	31,666	352,855	127,201	674,568	498,690	4,200,751
35 under 45	21,717	350,830	27,787	320,634	155,291	1,517,145	442,422	7,704,925
45 under 55	34,096	498,229	38,801	543,449	214,246	2,701,975	721,859	17,034,267
55 under 65	48,522	684,402	41,478	533,175	449,597	6,743,355	1,896,727	56,826,751
65 and over	61,388	617,606	54,970	516,445	2,699,765	25,771,826	6,076,762	140,070,475

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Pensions and annuities—continued		Rent				Royalty	
	Taxable		Net income		Net loss (includes nondeductible loss)		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**25,180,637**	**490,581,465**	**4,024,356**	**56,510,400**	**5,525,203**	**74,090,927**	**1,554,920**	**17,875,464**
Under 18	22,414	314,862	* 2,336	* 4,543	* 2,080	* 17,567	8,831	8,126
18 under 26	349,381	826,230	18,889	103,518	52,003	510,281	20,277	158,593
26 under 35	1,062,633	5,560,898	136,564	741,740	527,405	6,816,119	44,744	383,595
35 under 45	1,765,810	16,715,187	461,893	4,203,880	1,152,055	17,062,195	139,463	1,099,916
45 under 55	2,588,653	35,630,855	863,698	10,349,638	1,503,099	21,676,401	285,437	3,528,319
55 under 65	6,052,256	145,632,014	1,025,855	15,770,420	1,264,447	17,188,592	384,615	4,513,865
65 and over	13,339,490	285,901,419	1,515,122	25,336,661	1,024,113	10,819,771	671,553	8,183,052
Joint returns and returns of surviving spouses, total	**14,034,680**	**318,205,169**	**2,712,135**	**41,298,520**	**3,616,196**	**50,118,630**	**1,027,989**	**11,492,159**
Under 26	62,879	200,873	4,495	16,667	15,163	162,024	2,349	33,615
26 under 35	479,483	2,781,871	79,113	468,670	288,795	3,780,058	25,074	248,864
35 under 45	1,010,957	10,542,119	340,040	3,150,113	771,020	11,307,690	101,086	750,944
45 under 55	1,580,346	24,070,103	639,996	8,232,249	1,028,560	14,799,261	210,354	2,256,819
55 under 65	3,879,131	104,050,157	726,686	12,145,126	877,047	12,533,743	285,254	3,311,646
65 and over	7,021,883	176,560,047	921,805	17,285,694	635,612	7,535,856	403,871	4,890,272
Returns of married persons filing separately, total	**378,039**	**7,497,313**	**60,433**	**1,057,375**	**80,368**	**1,250,782**	**24,199**	**574,964**
Under 26	* 3,229	* 8,046	0	0	* 647	* 5,535	* 11	* 41
26 under 35	23,704	196,264	1,309	17,468	8,909	119,578	726	6,477
35 under 45	43,962	287,160	6,795	74,297	13,453	228,607	2,532	54,165
45 under 55	47,326	728,910	11,983	175,387	25,149	377,969	6,277	170,278
55 under 65	108,649	2,760,615	20,547	351,963	19,459	278,685	5,223	143,493
65 and over	151,169	3,516,317	19,799	438,261	12,751	240,408	9,430	200,510
Returns of heads of households, total	**1,499,514**	**18,069,747**	**150,362**	**1,546,009**	**405,692**	**5,175,766**	**45,583**	**381,016**
Under 26	40,276	70,708	* 1,298	* 11,534	* 2,883	* 11,442	* 800	* 42,047
26 under 35	201,548	814,523	11,573	51,568	48,724	488,878	1,744	3,499
35 under 45	367,979	2,849,049	45,306	355,355	120,068	1,554,712	8,867	49,150
45 under 55	364,434	3,724,110	45,099	503,081	143,625	2,116,360	17,557	140,156
55 under 65	290,973	5,789,484	29,203	376,743	66,339	845,333	9,106	74,249
65 and over	234,303	4,821,873	17,882	247,727	24,054	159,041	7,509	71,916
Single returns, total	**9,268,405**	**146,809,237**	**1,101,427**	**12,608,497**	**1,422,946**	**17,545,749**	**457,149**	**5,427,325**
Under 26	265,411	861,465	15,432	79,861	35,390	348,848	25,948	91,016
26 under 35	357,898	1,768,241	44,569	204,034	180,977	2,427,606	17,199	124,755
35 under 45	342,913	3,036,859	69,752	624,115	247,514	3,971,187	26,977	245,656
45 under 55	596,546	7,107,732	166,620	1,438,921	305,766	4,382,811	51,249	961,066
55 under 65	1,773,502	33,031,757	249,419	2,896,588	301,603	3,530,832	85,032	984,477
65 and over	5,932,135	101,003,182	555,636	7,364,978	351,696	2,884,466	250,743	3,020,354

Footnotes at end of table

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Royalty—continued		Farm rental				Total rental and royalty	
	Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns, total	**40,577**	**235,788**	**428,089**	**3,988,998**	**116,379**	**587,605**	**5,448,163**	**76,926,346**
Under 18	0	0	* 41	* 4,564	0	0	11,208	16,553
18 under 26	0	0	* 645	* 16,119	0	0	39,532	277,929
26 under 35	987	2,195	6,718	8,827	* 2,347	* 5,126	180,239	1,096,605
35 under 45	4,642	20,520	15,155	80,099	7,889	18,564	578,574	5,234,383
45 under 55	4,423	44,875	58,060	327,453	16,862	109,919	1,097,072	13,797,709
55 under 65	9,215	93,929	68,945	554,162	27,353	152,358	1,349,214	20,456,960
65 and over	21,310	74,269	278,525	2,997,776	61,929	301,639	2,192,323	36,046,207
Joint returns and returns of surviving spouses, total	**22,733**	**129,377**	**272,741**	**2,575,475**	**75,972**	**413,564**	**3,625,711**	**54,419,432**
Under 26	0	0	0	0	0	0	7,834	50,166
26 under 35	* 308	* 1,748	5,730	8,526	* 1,329	* 1,088	106,497	716,312
35 under 45	1,927	15,812	11,161	66,373	4,806	8,767	424,478	3,872,976
45 under 55	3,636	39,111	39,344	258,259	14,336	96,691	804,321	10,464,477
55 under 65	5,348	37,020	53,242	418,753	19,143	105,691	965,478	15,588,944
65 and over	11,513	35,686	163,263	1,823,565	36,357	201,328	1,317,103	23,726,556
Returns of married persons filing separately, total	**1,306**	**5,919**	**3,487**	**43,268**	*** 657**	*** 9,083**	**81,770**	**1,640,642**
Under 26	0	0	0	0	0	0	* 11	* 41
26 under 35	0	0	0	0	0	0	2,016	23,914
35 under 45	* 8	* 20	**	**	0	0	8,555	126,640
45 under 55	* 653	* 5,207	** 853	** 1,680	0	0	17,299	340,644
55 under 65	* 332	* 7	**	**	* 9	* 10	24,003	494,412
65 and over	* 314	* 684	** 2,634	** 41,587	* 648	* 9,073	29,886	654,991
Returns of heads of households, total	**2,433**	**39,588**	**8,984**	**41,811**	*** 1,953**	*** 6,266**	**188,802**	**1,865,602**
Under 26	0	0	0	0	0	0	* 2,098	* 53,557
26 under 35	0	0	0	0	* 9	* 30	11,018	39,870
35 under 45	* 40	* 60	**	**	* 299	* 1,795	50,987	384,085
45 under 55	* 12	* 40	** 5,880	** 24,050	* 1,003	* 729	62,577	605,611
55 under 65	725	34,122	**	**	* 4	* 1,428	37,122	446,320
65 and over	* 1,655	* 5,366	** 3,104	** 17,761	* 638	* 2,284	25,000	336,159
Single returns, total	**14,105**	**60,905**	**142,876**	**1,328,444**	**37,797**	**158,692**	**1,551,880**	**19,000,670**
Under 26	0	0	* 686	* 20,683	0	0	40,797	190,719
26 under 35	* 678	* 448	* 988	* 300	* 1,008	* 4,008	60,708	316,510
35 under 45	2,666	4,627	* 1,983	* 8,453	2,784	8,003	94,555	850,681
45 under 55	123	516	13,994	48,736	1,523	12,499	212,875	2,386,976
55 under 65	2,810	22,779	15,587	134,163	8,196	45,229	322,611	3,927,282
65 and over	7,827	32,534	109,640	1,116,109	24,285	88,953	820,334	11,328,502

Footnotes at end of table

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total rental and royalty—continued		Partnership and S-corporation				Estate and trust	
	Net loss		Net income		Net loss		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	**4,886,331**	**56,287,538**	**5,146,366**	**547,401,480**	**2,798,624**	**132,696,270**	**543,776**	**20,612,089**
Under 18	* 1,437	* 16,903	36,185	619,444	11,131	143,846	13,991	206,330
18 under 26	46,906	437,194	123,115	3,072,867	46,331	690,584	32,098	529,979
26 under 35	475,722	5,456,395	432,351	22,895,976	246,707	6,576,396	26,985	991,764
35 under 45	1,005,155	12,556,812	1,144,889	120,503,965	626,659	26,335,533	44,614	3,365,609
45 under 55	1,287,064	16,029,226	1,418,675	180,416,208	724,666	39,435,367	86,709	3,073,291
55 under 65	1,119,064	12,591,841	1,090,323	137,851,644	624,843	33,652,344	123,757	4,218,160
65 and over	950,984	9,199,168	900,829	82,041,376	518,287	25,862,201	215,623	8,226,957
Joint returns and returns of surviving spouses, total	**3,105,745**	**36,792,370**	**3,749,942**	**448,097,106**	**1,973,813**	**101,653,530**	**270,064**	**10,423,991**
Under 26	14,225	135,827	24,024	725,831	6,697	134,560	* 1,947	* 8,254
26 under 35	257,517	2,906,384	279,100	15,855,714	137,468	4,061,632	12,454	362,699
35 under 45	643,749	8,004,785	878,196	98,497,103	465,420	20,513,621	31,105	1,910,829
45 under 55	856,335	10,648,907	1,103,543	153,463,375	540,876	30,169,090	60,215	2,153,131
55 under 65	752,489	8,712,710	843,711	115,910,028	467,588	26,257,441	83,075	2,607,165
65 and over	581,430	6,383,758	621,369	63,645,055	355,766	20,517,186	81,268	3,381,913
Returns of married persons filing separately, total	**42,125**	**820,393**	**101,628**	**17,886,480**	**50,043**	**5,868,654**	**9,549**	**1,103,023**
Under 26	0	0	* 709	* 16,460	**	**	* 3	* 12,749
26 under 35	3,688	135,872	6,160	685,857	** 4,334	** 130,048	378	63,410
35 under 45	5,918	92,813	32,065	5,339,344	11,803	948,764	482	438,234
45 under 55	11,776	231,415	23,961	4,252,924	11,208	2,128,390	2,983	118,776
55 under 65	12,646	170,896	20,925	3,761,644	14,938	1,500,330	2,433	205,041
65 and over	8,097	189,397	17,808	3,830,250	7,760	1,161,121	3,271	264,813
Returns of heads of households, total	**386,101**	**4,266,194**	**204,723**	**14,447,232**	**117,419**	**3,603,650**	**17,189**	**676,891**
Under 26	* 2,227	* 11,418	* 2,278	* 48,782	**	**	* 1,301	* 78,060
26 under 35	47,250	455,911	18,240	590,740	** 14,700	** 322,356	* 652	* 2,317
35 under 45	117,738	1,368,406	71,457	4,317,800	36,712	774,090	3,036	35,781
45 under 55	132,344	1,542,643	75,591	6,098,712	45,246	1,679,522	6,788	282,854
55 under 65	61,612	735,791	29,395	2,760,671	18,131	741,285	3,712	149,651
65 and over	24,931	152,026	7,763	630,527	2,631	86,397	1,699	128,227
Single returns, total	**1,352,359**	**14,408,581**	**1,090,072**	**66,970,661**	**657,349**	**21,570,437**	**246,973**	**8,408,184**
Under 26	31,891	306,852	132,289	2,901,237	49,983	691,377	42,838	637,245
26 under 35	167,267	1,958,229	128,851	5,763,665	90,988	2,070,853	13,501	563,337
35 under 45	237,750	3,090,808	163,171	12,349,719	112,724	4,099,058	9,991	980,765
45 under 55	286,609	3,606,261	215,579	16,601,197	127,337	5,458,363	16,722	518,530
55 under 65	292,317	2,972,444	196,292	15,419,301	124,187	5,153,288	34,537	1,256,304
65 and over	336,526	2,473,987	253,889	13,935,543	152,130	4,097,498	129,385	4,452,003

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Estate and trust—continued		Farm				Unemployment compensation	
	Net loss		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	**46,935**	**2,505,195**	**555,923**	**9,931,284**	**1,422,020**	**24,624,543**	**7,622,280**	**29,415,079**
Under 18	* 1,150	* 5,452	* 5,895	* 23,732	* 1,664	* 5,027	* 4,994	* 8,153
18 under 26	4,352	29,021	21,855	195,538	22,970	281,884	772,427	2,154,798
26 under 35	702	36,308	48,672	845,071	89,229	1,249,760	1,523,471	5,784,669
35 under 45	3,498	368,849	85,423	1,535,058	207,642	3,307,926	1,891,640	7,566,664
45 under 55	8,145	439,139	138,075	2,836,758	354,162	6,539,676	1,924,479	7,678,741
55 under 65	10,859	764,531	125,396	2,373,848	352,348	6,795,911	1,173,004	4,872,422
65 and over	18,229	861,894	130,607	2,121,278	394,004	6,444,359	332,266	1,349,633
Joint returns and returns of surviving spouses, total	**27,400**	**1,767,297**	**421,122**	**8,224,671**	**1,126,983**	**20,184,479**	**3,437,290**	**14,111,607**
Under 26	* 316	* 3,493	6,873	96,974	7,350	110,819	98,576	315,159
26 under 35	91	3,686	33,662	611,192	59,260	882,222	555,421	2,152,810
35 under 45	1,957	271,591	71,335	1,308,744	170,504	2,770,446	863,998	3,655,271
45 under 55	5,826	372,614	107,052	2,359,997	286,934	5,442,945	978,652	3,996,311
55 under 65	8,356	500,811	106,138	2,088,230	292,018	5,891,342	709,992	3,033,533
65 and over	10,853	615,104	96,063	1,759,534	310,916	5,086,705	230,651	958,523
Returns of married persons filing separately, total	**1,072**	**266,422**	**6,582**	**173,751**	**16,199**	**412,525**	**133,165**	**489,307**
Under 26	0	0	0	0	* 119	* 6,567	* 2,996	* 7,035
26 under 35	* 11	* 7,915	0	0	* 2,318	* 12,511	24,657	78,100
35 under 45	333	22,017	* 1,680	* 31,679	601	31,258	39,094	158,418
45 under 55	333	22,669	2,252	57,866	4,317	136,496	35,602	152,879
55 under 65	198	152,906	377	11,589	4,234	108,152	26,984	70,650
65 and over	197	60,916	2,274	72,617	4,610	117,542	* 3,830	* 22,225
Returns of heads of households, total	**706**	**30,116**	**9,649**	**100,815**	**38,030**	**474,444**	**1,374,830**	**5,021,033**
Under 26	0	0	0	0	* 180	* 7,861	132,967	342,590
26 under 35	0	0	* 542	* 4,251	* 3,047	* 10,535	376,496	1,438,299
35 under 45	* 7	* 8,851	4,891	37,770	10,537	149,095	475,757	1,766,042
45 under 55	186	11,280	2,881	52,106	15,017	158,182	296,207	1,127,626
55 under 65	500	3,637	* 1,334	* 6,687	6,040	90,682	84,344	300,576
65 and over	* 13	* 6,347	0	0	3,209	58,089	9,059	45,900
Single returns, total	**17,758**	**441,359**	**118,570**	**1,432,047**	**240,807**	**3,553,096**	**2,676,996**	**9,793,132**
Under 26	5,186	30,980	20,877	122,297	16,984	161,664	542,881	1,498,167
26 under 35	600	24,708	14,468	229,628	24,604	344,492	566,896	2,115,460
35 under 45	1,200	66,391	7,518	156,864	26,000	357,128	512,791	1,986,933
45 under 55	1,801	32,575	25,890	366,789	47,894	802,054	614,018	2,401,924
55 under 65	1,806	107,178	17,548	267,343	50,057	705,735	351,685	1,467,662
65 and over	7,165	179,527	32,271	289,127	75,270	1,182,023	88,725	322,986

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Social Security benefits				Foreign earned income exclusion		Other income	
	Total		Taxable				Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
All returns, total	**22,587,781**	**382,324,621**	**15,011,961**	**167,186,633**	**343,077**	**19,888,233**	**6,378,944**	**41,578,697**
Under 18	118,345	1,031,566	10,697	73,333	* 2,265	* 25,835	85,004	356,989
18 under 26	133,794	901,054	11,792	31,639	16,480	391,888	453,533	1,796,693
26 under 35	144,528	1,330,909	34,621	202,461	66,940	3,266,267	708,187	3,664,051
35 under 45	416,594	4,697,364	168,989	1,241,339	98,295	6,265,177	1,205,727	8,790,076
45 under 55	953,320	13,174,894	543,603	4,840,688	88,599	5,885,486	1,391,246	9,531,632
55 under 65	3,479,574	48,697,513	2,348,354	21,246,111	51,234	3,264,174	1,249,555	8,400,556
65 and over	17,341,626	312,491,321	11,893,905	139,551,062	19,265	789,405	1,285,693	9,038,700
Joint returns and returns of surviving spouses, total	**12,290,021**	**247,527,271**	**9,461,830**	**120,923,788**	**155,448**	**10,892,726**	**3,782,186**	**27,065,247**
Under 26	* 5,130	* 41,707	* 1,911	* 3,820	* 1,261	* 49,883	33,182	82,389
26 under 35	56,841	568,897	22,931	151,280	19,738	1,238,196	341,590	1,838,408
35 under 45	218,884	2,660,700	129,571	1,016,220	47,638	3,375,162	789,011	5,710,570
45 under 55	642,463	9,133,359	455,216	4,221,932	49,859	3,633,760	964,817	6,663,492
55 under 65	2,360,616	35,399,893	1,835,108	17,772,355	26,749	2,132,487	857,389	6,270,865
65 and over	9,006,086	199,722,716	7,017,094	97,758,181	10,203	463,238	796,197	6,499,523
Returns of married persons filing separately, total	**274,702**	**3,505,659**	**218,085**	**2,145,798**	**59,288**	**2,817,695**	**86,069**	**1,202,314**
Under 26	* 634	* 4,399	0	0	* 629	* 20,448	* 2,930	* 16,283
26 under 35	999	8,802	* 999	* 3,741	6,317	201,317	10,936	72,016
35 under 45	5,240	54,321	* 2,654	* 20,550	19,430	982,305	17,335	272,792
45 under 55	9,231	229,522	8,232	99,645	14,808	877,298	29,264	306,201
55 under 65	47,570	486,165	35,246	281,124	13,996	648,282	12,971	274,184
65 and over	211,028	2,722,449	170,953	1,740,738	4,108	88,044	12,634	260,838
Returns of heads of households, total	**667,074**	**7,981,007**	**338,360**	**2,491,756**	**10,228**	**660,663**	**451,821**	**2,585,326**
Under 26	11,099	117,640	* 2,643	* 7,687	0	0	24,274	303,860
26 under 35	32,388	300,148	* 5,448	* 22,581	187	15,985	82,159	367,618
35 under 45	84,093	842,262	27,013	156,909	4,532	262,640	151,217	835,588
45 under 55	88,191	1,012,608	36,679	224,749	5,241	362,520	122,129	615,693
55 under 65	124,580	1,432,566	53,409	385,005	221	15,496	53,915	388,866
65 and over	326,724	4,275,783	213,168	1,694,826	* 48	* 4,022	18,128	73,701
Single returns, total	**9,355,984**	**123,310,683**	**4,993,686**	**41,625,291**	**118,112**	**5,517,149**	**2,058,868**	**10,725,810**
Under 26	235,277	1,768,874	17,935	93,466	16,855	347,392	478,151	1,751,150
26 under 35	54,300	453,062	5,243	24,859	40,698	1,810,769	273,501	1,386,009
35 under 45	108,377	1,140,081	9,750	47,659	26,695	1,645,070	248,164	1,971,127
45 under 55	213,435	2,799,405	43,476	294,362	18,690	1,011,908	275,037	1,946,245
55 under 65	946,808	11,378,889	424,591	2,807,628	10,267	467,908	325,280	1,466,640
65 and over	7,797,788	105,770,373	4,492,690	38,357,317	4,906	234,101	458,734	2,204,638

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Other income—continued		Net operating loss		Gambling earnings		Cancellation of debt	
	Net loss							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	**228,414**	**5,438,442**	**922,895**	**86,369,141**	**2,008,658**	**30,139,091**	**271,290**	**1,881,848**
Under 18	* 9	* 10	7,575	64,875	* 1,931	* 30,897	* 8	* 4
18 under 26	6,224	27,799	19,838	451,403	52,889	322,285	17,692	24,771
26 under 35	43,200	767,438	50,574	2,606,498	128,471	1,106,023	43,577	211,092
35 under 45	48,993	1,215,122	129,604	11,224,453	316,148	4,142,486	66,442	476,797
45 under 55	51,749	1,271,546	197,505	20,742,918	475,585	8,592,485	74,075	584,729
55 under 65	45,636	1,191,179	209,721	25,460,957	534,386	9,001,028	40,476	367,292
65 and over	32,603	965,348	308,079	25,818,038	499,249	6,943,887	29,020	217,163
Joint returns and returns of surviving spouses, total	**134,474**	**3,248,830**	**442,849**	**54,820,757**	**1,152,248**	**18,033,084**	**147,901**	**1,205,256**
Under 26	**	**	* 1,520	* 24,737	7,953	12,446	* 4,632	* 5,895
26 under 35	** 18,087	** 337,773	23,117	1,360,777	47,263	449,098	26,260	146,368
35 under 45	26,776	733,237	58,800	7,379,732	157,287	2,340,306	32,029	286,442
45 under 55	34,622	834,629	89,128	12,655,808	278,603	5,004,494	39,588	345,555
55 under 65	33,082	674,411	102,205	16,650,125	342,645	5,854,017	28,725	298,901
65 and over	21,908	668,780	168,079	16,749,578	318,498	4,372,723	16,667	122,095
Returns of married persons filing separately, total	**7,838**	**474,841**	**32,898**	**5,756,202**	**36,385**	**695,492**	**6,243**	**46,119**
Under 26	**	**	* 119	* 1,696	0	0	0	0
26 under 35	** 1,083	** 17,137	* 2,059	* 101,992	4,149	56,517	* 7	* 32
35 under 45	2,924	83,740	5,284	662,284	5,348	81,246	3,663	14,901
45 under 55	1,626	93,494	5,743	1,170,294	10,920	265,755	2,355	13,401
55 under 65	1,506	234,036	14,210	2,463,066	12,605	232,155	165	2,531
65 and over	699	46,434	5,482	1,356,869	3,362	59,819	53	15,255
Returns of heads of households, total	**19,524**	**394,830**	**44,655**	**2,735,110**	**237,092**	**2,289,032**	**37,658**	**195,613**
Under 26	0	0	* 644	* 129	* 5,851	* 68,831	* 999	* 1,104
26 under 35	4,170	104,106	2,773	59,542	24,624	205,272	* 5,288	* 8,464
35 under 45	7,462	155,960	14,051	725,258	77,074	583,997	14,195	70,581
45 under 55	6,630	114,848	17,122	1,174,004	84,355	905,731	12,555	100,428
55 under 65	1,220	16,851	7,411	625,696	31,748	365,955	2,623	13,586
65 and over	* 43	* 3,065	2,655	150,482	13,440	159,246	1,999	1,450
Single returns, total	**66,578**	**1,319,942**	**402,493**	**23,057,072**	**582,933**	**9,121,483**	**79,488**	**434,859**
Under 26	5,232	23,793	25,130	489,717	41,016	271,905	12,069	17,777
26 under 35	20,862	312,440	22,625	1,084,186	52,435	395,135	12,022	56,228
35 under 45	11,831	242,184	51,469	2,457,179	76,438	1,136,937	16,555	104,873
45 under 55	8,872	228,575	85,511	5,742,812	101,707	2,416,505	19,578	125,346
55 under 65	9,828	265,882	85,896	5,722,069	147,388	2,548,902	8,962	52,273
65 and over	9,953	247,069	131,863	7,561,109	163,948	2,352,098	10,302	78,364

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Statutory adjustments							
	Total		IRA payments		Student loan interest deduction		Educator expenses deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	**36,050,434**	**123,020,191**	**3,299,773**	**12,876,504**	**9,091,081**	**7,463,755**	**3,654,214**	**925,997**
Under 18	75,331	52,893	* 6,267	* 12,917	0	0	0	0
18 under 26	3,636,354	4,419,437	137,285	250,669	1,463,700	1,129,136	192,864	43,313
26 under 35	7,424,270	12,268,174	320,947	764,750	3,617,726	2,953,926	777,461	194,388
35 under 45	7,854,390	23,335,606	514,107	1,545,119	1,802,547	1,554,012	910,530	234,211
45 under 55	8,334,604	37,874,577	936,309	3,608,465	1,395,584	1,163,874	895,981	227,597
55 under 65	5,890,844	32,488,752	991,828	4,647,941	712,792	574,928	742,428	192,743
65 and over	2,834,642	12,580,752	393,030	2,046,642	98,731	87,880	134,950	33,745
Joint returns and returns of surviving spouses, total	**19,773,642**	**86,157,563**	**2,091,940**	**9,526,985**	**4,639,380**	**4,036,044**	**2,368,454**	**623,283**
Under 26	437,383	582,282	12,073	25,155	221,285	173,233	*33610	* 7,486
26 under 35	3,207,409	6,564,861	134,763	395,308	1,710,233	1,508,334	411,295	108,126
35 under 45	4,666,464	16,468,622	322,503	1,096,683	1,114,795	980,191	648,721	171,919
45 under 55	5,426,357	28,162,384	602,845	2,606,600	968,530	853,407	642,480	167,515
55 under 65	4,025,518	24,468,665	697,151	3,624,477	544,548	449,257	524,754	140,504
65 and over	2,010,512	9,910,748	322,606	1,778,762	79,989	71,621	107,594	27,734
Returns of married persons filing separately, total	**422,112**	**1,813,801**	**33,694**	**92,191**	**0**	**0**	**58,072**	**13,946**
Under 26	13,562	10,597	0	0	0	0	* 4,001	* 935
26 under 35	60,541	90,773	* 2,862	* 4,794	0	0	* 8,654	* 1,964
35 under 45	103,916	342,318	5,896	18,703	0	0	17,748	4,275
45 under 55	123,935	532,980	12,169	29,261	0	0	17,203	4,218
55 under 65	87,997	621,575	10,256	31,312	0	0	9,183	2,232
65 and over	32,162	215,559	* 2,511	* 8,120	0	0	* 1,282	* 321
Returns of heads of households, total	**4,288,587**	**8,324,622**	**239,500**	**598,654**	**859,745**	**585,793**	**349,043**	**83,951**
Under 26	392,033	350,907	12,983	16,936	65,775	39,490	* 9,288	* 2,322
26 under 35	1,041,676	1,105,002	37,688	62,145	269,414	166,768	66,165	15,917
35 under 45	1,393,593	2,441,606	55,347	115,479	283,444	214,084	122,912	29,595
45 under 55	1,060,385	3,160,106	86,647	252,106	194,097	133,677	105,223	25,029
55 under 65	348,261	1,159,198	41,176	142,605	43,747	28,005	40,909	9,952
65 and over	52,640	107,803	5,658	9,384	* 3,268	* 3,769	* 4,545	* 1,136
Single returns, total	**11,566,093**	**26,724,206**	**934,638**	**2,658,673**	**3,591,955**	**2,841,918**	**878,646**	**204,817**
Under 26	2,868,708	3,528,544	118,496	221,495	1,176,640	916,412	145,965	32,569
26 under 35	3,114,644	4,507,538	145,634	302,503	1,638,079	1,278,824	291,346	68,381
35 under 45	1,690,417	4,083,060	130,360	314,254	404,307	359,737	121,149	28,422
45 under 55	1,723,928	6,019,108	234,648	720,499	232,957	176,789	131,075	30,836
55 under 65	1,429,068	6,239,313	243,244	849,546	124,497	97,666	167,582	40,055
65 and over	739,328	2,346,643	62,255	250,376	15,474	12,490	21,528	4,554

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Statutory adjustments—continued							
	Tuition and fees deduction		Domestic production activities deduction		Health savings account deduction		One-half of deduction for self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total	**4,543,382**	**10,578,961**	**478,999**	**6,780,483**	**592,526**	**1,500,881**	**17,840,382**	**24,759,998**
Under 18	* 1,000	* 123	1,728	11,598	0	0	57,692	15,275
18 under 26	743,912	1,870,060	10,892	36,679	21,652	15,270	1,293,302	631,803
26 under 35	935,443	2,188,129	32,590	230,542	69,684	108,352	2,807,685	2,611,359
35 under 45	888,978	1,765,419	101,895	1,095,996	151,524	364,444	4,251,458	5,907,078
45 under 55	1,366,147	3,335,174	155,413	2,241,825	191,727	501,895	4,433,603	7,453,977
55 under 65	541,662	1,297,350	111,002	1,908,051	144,665	476,643	3,189,001	5,753,480
65 and over	66,241	122,705	65,478	1,255,792	13,274	34,276	1,807,640	2,387,026
Joint returns and returns of surviving spouses, total	**2,523,085**	**5,930,610**	**384,781**	**5,711,848**	**404,358**	**1,220,190**	**10,333,509**	**17,555,083**
Under 26	* 62,862	* 153,533	1,651	6,769	* 1,784	* 2,232	163,602	113,403
26 under 35	376,996	883,821	23,135	159,098	39,688	81,069	1,225,884	1,421,246
35 under 45	541,667	1,054,856	88,482	938,994	108,700	306,868	2,516,085	4,070,625
45 under 55	1,056,493	2,664,133	129,045	1,980,220	130,552	391,112	2,893,594	5,616,690
55 under 65	431,953	1,066,973	92,550	1,630,776	111,028	405,178	2,213,841	4,478,191
65 and over	53,115	107,295	49,917	995,991	12,607	33,730	1,320,504	1,854,928
Returns of married persons filing separately, total	**0**	**0**	**6,408**	**186,931**	**6,509**	**12,343**	**271,816**	**432,663**
Under 26	0	0	**	**	0	0	7,918	4,185
26 under 35	0	0	** 331	** 6,497	0	0	40,191	29,829
35 under 45	0	0	1,779	25,228	* 1,714	* 4,543	67,486	116,826
45 under 55	0	0	1,581	43,779	2,946	5,434	77,049	133,286
55 under 65	0	0	880	55,388	** 1,849	** 2,367	53,397	111,795
65 and over	0	0	1,837	56,039	**	**	25,775	36,742
Returns of heads of households, total	**666,195**	**1,489,203**	**10,103**	**118,602**	**30,841**	**54,325**	**2,324,857**	**2,070,708**
Under 26	* 67,519	* 132,533	**	**	* 1,998	* 669	244,016	147,801
26 under 35	108,087	235,617	** 1,413	** 7,814	* 4,290	* 3,905	590,551	417,992
35 under 45	203,839	436,222	2,218	32,893	6,192	6,983	769,734	727,911
45 under 55	210,438	499,270	5,727	53,245	14,450	32,734	524,107	562,665
55 under 65	70,766	176,208	688	21,540	** 3,911	** 10,035	168,499	191,492
65 and over	5,546	9,353	58	3,108	**	**	27,951	22,845
Single returns, total	**1,354,102**	**3,159,147**	**77,707**	**763,103**	**150,817**	**214,023**	**4,910,200**	**4,701,544**
Under 26	614,531	1,584,117	10,965	40,793	17,870	12,369	935,459	381,689
26 under 35	450,360	1,068,691	7,716	57,848	25,706	23,378	951,059	742,291
35 under 45	143,473	274,342	9,416	98,880	34,918	46,050	898,154	991,715
45 under 55	99,216	171,771	19,060	164,581	43,779	72,616	938,853	1,141,336
55 under 65	38,943	54,169	16,884	200,348	27,886	59,086	753,265	972,001
65 and over	7,579	6,056	13,667	200,653	* 658	* 523	433,410	472,510

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Statutory adjustments—continued							
	Moving expenses adjustment		Payments to a Keogh plan		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
All returns, total	**1,119,044**	**2,903,022**	**1,191,135**	**22,262,415**	**1,164,446**	**352,592**	**599,587**	**9,496,674**
Under 18	* 999	* 2,547	0	0	* 6,644	* 1,738	0	0
18 under 26	162,069	207,775	4,252	50,922	75,195	7,132	* 1,999	* 4,597
26 under 35	383,442	824,954	63,577	828,067	96,863	14,842	18,744	121,799
35 under 45	272,201	825,473	219,438	3,942,700	155,906	28,133	107,915	1,365,829
45 under 55	161,762	557,308	410,740	7,622,765	254,223	80,225	190,143	3,525,681
55 under 65	118,356	405,716	348,147	7,339,989	241,658	66,927	167,807	3,142,472
65 and over	20,215	79,249	144,980	2,477,972	333,957	153,594	112,978	1,336,295
Joint returns and returns of surviving spouses, total	**531,806**	**1,746,986**	**915,538**	**17,988,398**	**622,378**	**194,743**	**232,962**	**3,574,203**
Under 26	27,158	52,248	* 151	* 2,204	7,928	452	0	0
26 under 35	174,958	439,000	39,285	571,254	47,579	9,283	3,897	28,536
35 under 45	153,107	533,350	169,708	3,145,618	92,992	17,781	28,066	409,650
45 under 55	92,589	380,964	322,411	6,310,008	150,461	55,793	60,862	1,198,473
55 under 65	69,249	282,392	272,650	5,910,742	154,734	41,838	71,384	1,196,451
65 and over	14,745	59,032	111,333	2,048,572	168,684	69,597	68,752	741,093
Returns of married persons filing separately, total	**18,253**	**32,213**	**15,650**	**248,349**	**14,973**	**3,306**	**25,585**	**476,810**
Under 26	* 1,640	* 4,294	* 8	* 473	0	0	0	0
26 under 35	* 5,001	* 3,855	* 1,024	* 1,258	* 1,002	* 26	* 2,995	* 17,999
35 under 45	6,525	13,502	3,632	63,638	2,904	475	2,333	43,713
45 under 55	* 1,673	* 4,549	4,242	49,841	6,357	1,375	11,981	161,709
55 under 65	* 3,270	* 4,712	5,129	115,104	2,064	267	6,456	179,892
65 and over	* 145	* 1,302	1,615	18,035	2,647	1,163	1,821	73,495
Returns of heads of households, total	**88,438**	**198,549**	**43,247**	**613,901**	**99,543**	**21,569**	**94,867**	**1,561,112**
Under 26	* 5,994	* 6,258	* 1,003	* 2,837	* 2,652	* 130	0	0
26 under 35	29,064	71,944	850	9,375	11,041	1,227	4,402	36,153
35 under 45	34,792	70,343	9,595	129,997	30,231	4,388	32,966	417,985
45 under 55	13,168	39,566	23,595	339,086	31,102	11,254	38,954	756,572
55 under 65	5,420	10,439	8,116	119,876	18,676	4,007	16,479	314,178
65 and over	0	0	* 88	* 12,730	* 5,840	* 563	2,065	36,223
Single returns, total	**480,547**	**925,274**	**216,700**	**3,411,768**	**427,552**	**132,974**	**246,174**	**3,884,549**
Under 26	128,276	147,522	3,090	45,407	71,258	8,288	* 1,999	* 4,597
26 under 35	174,420	310,155	22,419	246,181	37,242	4,306	7,449	39,110
35 under 45	77,778	208,278	36,504	603,447	29,779	5,490	44,550	494,480
45 under 55	54,332	132,230	60,493	923,830	66,303	11,804	78,347	1,408,928
55 under 65	40,418	108,174	62,251	1,194,266	66,184	20,815	73,489	1,451,950
65 and over	5,325	18,915	31,944	398,636	156,786	82,271	40,340	485,484

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Statutory adjustments—continued							
	Self-employed health insurance deduction		Medical savings account deduction		Certain business expenses of reservists, performing artists, etc.		Other adjustments [3]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns, total	**3,838,721**	**21,283,306**	**10,972**	**21,748**	**135,102**	**420,756**	**139,569**	**1,295,091**
Under 18	0	0	0	0	* 2,286	* 8,696	0	0
18 under 26	62,055	107,631	0	0	14,637	35,571	12,255	28,865
26 under 35	350,471	1,138,973	* 3	* 5	33,865	91,242	24,649	158,192
35 under 45	777,832	4,151,796	2,729	4,437	45,364	127,928	30,385	399,479
45 under 55	1,120,346	7,012,261	2,886	7,078	23,162	104,660	34,933	411,691
55 under 65	953,942	6,403,064	5,212	10,016	14,024	49,030	23,785	205,182
65 and over	574,076	2,469,581	* 141	* 211	1,763	3,631	13,561	91,681
Joint returns and returns of surviving spouses, total	**2,591,622**	**16,927,933**	**7,367**	**17,106**	**72,345**	**170,003**	**75,624**	**870,077**
Under 26	17,454	39,968	0	0	* 2,022	* 1,978	* 638	* 3,619
26 under 35	184,358	782,690	* 3	* 5	12,499	26,106	10,206	127,139
35 under 45	536,961	3,427,172	* 1,097	* 3,097	31,251	70,904	15,223	226,728
45 under 55	752,795	5,588,289	2,065	5,546	17,891	36,551	22,424	295,452
55 under 65	672,392	5,033,996	4,062	8,246	7,433	31,088	15,620	154,532
65 and over	427,662	2,055,817	* 141	* 211	* 1,249	* 3,376	11,512	62,607
Returns of married persons filing separately, total	**55,802**	**258,874**	*** 80**	*** 108**	*** 2,638**	*** 926**	**5,333**	**44,501**
Under 26	* 4	* 37	0	0	0	0	0	0
26 under 35	5,052	22,735	0	0	0	0	* 999	* 1,998
35 under 45	5,404	27,352	0	0	* 999	* 449	* 1,644	* 14,741
45 under 55	17,821	79,258	* 39	* 49	0	0	* 1,646	* 19,929
55 under 65	19,214	109,258	* 41	* 60	* 1,639	* 476	* 1,044	* 7,834
65 and over	8,307	20,234	0	0	0	0	0	0
Returns of heads of households, total	**191,729**	**806,634**	*** 339**	*** 833**	**10,728**	**39,626**	**26,460**	**80,296**
Under 26	0	0	0	0	* 999	* 1,689	* 999	* 200
26 under 35	19,106	49,698	0	0	* 5,132	* 13,785	* 7,785	* 12,702
35 under 45	60,509	222,561	0	0	* 2,963	* 12,133	8,291	20,955
45 under 55	89,200	417,667	* 339	* 833	* 634	* 8,368	5,448	27,447
55 under 65	19,456	108,023	0	0	* 1,001	* 3,651	* 3,938	* 18,993
65 and over	3,457	8,685	0	0	0	0	0	0
Single returns, total	**999,568**	**3,289,865**	*** 3,186**	*** 3,701**	**49,391**	**210,201**	**32,152**	**300,216**
Under 26	44,596	67,626	0	0	13,903	40,600	10,618	25,046
26 under 35	141,954	283,850	0	0	16,234	51,350	* 5,659	* 16,353
35 under 45	174,958	474,711	* 1,633	* 1,339	10,151	44,441	5,227	137,055
45 under 55	260,530	927,047	* 444	* 651	* 4,637	* 59,741	5,415	68,864
55 under 65	242,881	1,151,787	* 1,110	* 1,711	* 3,952	* 13,815	3,184	23,824
65 and over	134,649	384,845	0	0	* 515	* 254	2,050	29,074

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(153)	(154)	(155)	(156)	(157)	(158)	(159)
All returns, total	**90,510,904**	**635,824,934**	**11,703,100**	**18,356,722**	**50,544,470**	**1,333,036,542**	**282,613,371**
Under 18	3,042,184	8,601,970	* 999	* 1,298	56,604	598,466	166,071
18 under 26	22,313,491	124,122,107	11,297	14,186	1,059,904	14,988,701	24,617,193
26 under 35	17,229,266	124,394,936	15,174	18,652	6,715,093	138,332,508	52,916,743
35 under 45	14,742,344	113,942,051	26,946	31,155	12,098,501	315,019,404	74,908,778
45 under 55	12,764,071	99,550,916	66,238	78,167	13,382,769	364,740,954	63,740,429
55 under 65	8,995,507	73,083,415	283,856	313,958	10,005,999	275,719,708	36,277,012
65 and over	11,424,041	92,129,539	11,298,591	17,899,306	7,225,599	223,636,800	29,987,145
Joint returns and returns of surviving spouses, total	**23,957,147**	**255,949,756**	**5,985,953**	**10,849,709**	**29,622,775**	**929,523,790**	**165,477,336**
Under 26	1,265,855	13,513,384	* 1,999	* 2,099	217,666	4,135,871	4,394,953
26 under 35	3,896,583	41,614,140	* 4,296	* 4,511	3,427,451	84,816,525	25,659,377
35 under 45	4,306,348	45,973,695	15,819	16,883	7,566,854	228,767,734	46,915,254
45 under 55	4,510,904	48,193,823	45,540	51,342	8,376,045	267,290,668	42,906,358
55 under 65	4,273,981	45,681,109	265,093	289,600	6,225,716	202,813,970	25,479,951
65 and over	5,703,477	60,973,606	5,653,206	10,485,274	3,809,043	141,699,021	20,121,442
Returns of married persons filing separately, total	**1,444,981**	**7,679,895**	**111,300**	**117,466**	**1,185,837**	**27,013,079**	**3,699,192**
Under 26	154,689	823,526	0	0	18,606	172,933	193,703
26 under 35	291,944	1,549,680	0	0	160,162	2,322,139	638,742
35 under 45	341,277	1,815,370	* 645	* 677	315,725	6,502,539	1,138,776
45 under 55	339,339	1,801,943	0	0	312,096	6,762,421	913,059
55 under 65	201,869	1,072,062	0	0	254,868	6,044,701	552,868
65 and over	115,862	617,315	110,656	116,789	124,380	5,208,347	262,044
Returns of heads of households, total	**16,416,723**	**128,603,777**	**314,919**	**413,375**	**4,645,274**	**91,684,382**	**54,298,587**
Under 26	2,547,279	19,954,757	* 999	* 1,298	94,968	1,345,282	6,565,886
26 under 35	4,722,192	37,006,060	* 4,649	* 6,044	685,812	11,907,426	14,624,442
35 under 45	4,988,275	39,051,850	* 5,575	* 7,247	1,651,989	31,452,296	17,930,699
45 under 55	2,958,071	23,175,185	* 3,934	* 5,114	1,564,738	33,115,903	11,061,524
55 under 65	901,492	7,069,559	* 2,983	* 3,878	539,528	11,301,328	3,280,971
65 and over	299,414	2,346,365	296,778	389,792	108,239	2,562,149	835,066
Single returns, total	**48,692,053**	**243,591,506**	**5,290,927**	**6,976,173**	**15,090,583**	**284,815,290**	**59,138,256**
Under 26	21,387,852	98,432,410	* 9,298	* 12,087	785,269	9,933,081	13,628,723
26 under 35	8,318,547	44,225,056	* 6,228	* 8,097	2,441,668	39,286,419	11,994,182
35 under 45	5,106,444	27,101,136	* 4,908	* 6,348	2,563,933	48,296,836	8,924,049
45 under 55	4,955,758	26,379,965	16,763	21,710	3,129,889	57,571,962	8,859,488
55 under 65	3,618,165	19,260,685	15,780	20,480	2,985,888	55,559,710	6,963,223
65 and over	5,305,287	28,192,253	5,237,951	6,907,451	3,183,937	74,167,283	8,768,592

Footnotes at end of table.

Table 1b. All Returns: Sources of Income, Adjustments, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Exemptions—continued	Taxable income		Alternative minimum tax		Income tax before credits	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(160)	(161)	(162)	(163)	(164)	(165)	(166)
All returns, total	**943,171,372**	**110,533,209**	**6,063,263,892**	**4,108,964**	**24,109,512**	**110,547,299**	**1,179,538,578**
Under 18	559,427	1,308,180	7,971,889	23,254	40,566	1,304,584	1,306,747
18 under 26	83,535,171	15,075,307	191,224,281	15,447	93,865	15,070,230	25,807,245
26 under 35	178,988,667	18,615,000	632,387,760	242,931	865,649	18,616,405	105,765,227
35 under 45	249,893,174	21,988,105	1,272,073,233	1,005,271	4,325,080	21,996,940	250,223,971
45 under 55	210,332,379	22,440,279	1,638,945,987	1,311,058	6,929,896	22,448,035	338,985,033
55 under 65	119,941,816	16,627,519	1,305,954,536	854,605	5,790,374	16,629,171	266,326,155
65 and over	99,920,739	14,478,818	1,014,706,206	656,398	6,064,082	14,481,935	191,124,200
Joint returns and returns of surviving spouses, total	**547,470,582**	**46,247,756**	**4,176,229,914**	**3,081,809**	**18,927,152**	**46,270,143**	**844,456,828**
Under 26	14,914,181	1,035,300	26,293,285	1,795	4,011	1,035,943	3,475,003
26 under 35	86,619,812	6,126,338	317,315,755	140,151	546,529	6,129,082	53,722,874
35 under 45	155,292,609	10,434,539	896,226,690	782,479	3,583,367	10,440,301	182,062,293
45 under 55	140,175,615	11,675,898	1,232,285,218	1,043,504	5,749,438	11,682,321	262,549,793
55 under 65	83,644,287	9,495,384	999,601,160	665,845	4,648,724	9,497,202	208,074,774
65 and over	66,824,078	7,480,296	704,507,805	448,035	4,395,083	7,485,293	134,572,092
Returns of married persons filing separately, total	**12,273,803**	**2,316,588**	**133,247,649**	**161,284**	**764,053**	**2,316,917**	**28,044,054**
Under 26	656,749	144,342	1,888,911	* 674	* 1,590	144,342	254,025
26 under 35	2,151,266	392,526	11,457,753	12,781	22,622	392,530	2,026,488
35 under 45	3,808,807	592,527	33,551,559	43,642	124,963	592,566	7,125,230
45 under 55	2,987,879	578,579	33,551,529	41,222	170,769	578,687	7,281,030
55 under 65	1,822,244	410,066	28,798,705	36,922	192,131	410,175	6,129,155
65 and over	846,858	198,548	23,999,193	26,043	251,978	198,616	5,228,125
Returns of heads of households, total	**183,956,308**	**13,909,541**	**321,557,629**	**297,635**	**988,028**	**13,913,259**	**51,130,093**
Under 26	22,276,144	1,177,332	11,051,077	* 1,846	* 7,572	1,177,517	1,328,804
26 under 35	49,635,081	3,242,260	49,383,545	26,124	44,657	3,243,592	6,508,782
35 under 45	60,761,113	4,648,773	103,622,966	92,890	230,534	4,651,580	15,849,993
45 under 55	37,385,653	3,430,914	106,428,913	120,795	487,894	3,431,139	18,446,705
55 under 65	11,080,253	1,119,836	40,888,440	47,009	177,643	1,119,005	7,259,662
65 and over	2,818,063	290,426	10,182,689	8,971	39,727	290,427	1,736,148
Single returns, total	**199,470,680**	**48,059,325**	**1,432,228,701**	**568,236**	**3,430,279**	**48,046,980**	**255,907,603**
Under 26	46,247,523	14,026,513	159,962,896	34,386	121,258	14,017,011	22,056,159
26 under 35	40,582,508	8,853,877	254,230,707	63,876	251,841	8,851,201	43,507,083
35 under 45	30,030,646	6,312,266	238,672,019	86,260	386,215	6,312,492	45,186,456
45 under 55	29,783,232	6,754,889	266,680,327	105,537	521,795	6,755,888	50,707,505
55 under 65	23,395,032	5,602,233	236,666,232	104,829	771,876	5,602,788	44,862,564
65 and over	29,431,740	6,509,548	276,016,519	173,349	1,377,294	6,507,599	49,587,835

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

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

[1] Age for joint returns was based on the primary taxpayer's age.

[2] 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.

[3] Other adjustments does not include the foreign housing adjustment.

[4] Less than $500.

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

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997

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

Marital status and age [1]	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest
			Number of returns	Amount	Number of returns	Amount	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**36,624,595**	**3,130,183,733**	**32,287,247**	**2,165,072,018**	**30,248,629**	**96,427,465**	**3,112,399**
Under 18	56,671	2,671,138	6,324	387,563	54,272	272,173	12,887
18 under 26	503,592	22,393,768	481,259	18,245,747	292,320	337,772	10,143
26 under 35	5,529,377	350,890,278	5,390,022	311,280,443	4,022,644	3,220,909	95,476
35 under 45	10,984,783	905,526,109	10,542,936	736,469,465	8,687,522	11,327,743	435,535
45 under 55	9,940,703	943,118,590	9,417,412	712,389,844	8,385,853	19,511,005	730,816
55 under 65	5,676,867	540,351,663	4,965,107	320,135,044	5,056,379	21,590,630	614,831
65 and over	3,932,601	365,232,187	1,484,188	66,163,912	3,749,638	40,167,232	1,212,711
Joint returns and returns of surviving spouses, total	**24,246,676**	**2,450,106,010**	**22,300,528**	**1,718,249,423**	**20,862,076**	**65,333,652**	**2,066,247**
Under 26	195,586	10,146,155	192,907	9,186,456	138,932	50,365	689
26 under 35	3,496,670	255,616,129	3,424,821	228,222,576	2,707,355	1,834,744	75,592
35 under 45	7,653,950	725,037,664	7,424,584	588,723,816	6,375,111	8,512,251	335,963
45 under 55	6,890,862	764,393,797	6,642,777	577,046,612	6,021,891	15,289,301	551,980
55 under 65	3,856,995	437,364,586	3,469,990	260,091,167	3,554,931	16,328,166	448,876
65 and over	2,152,612	257,547,680	1,145,449	54,978,795	2,063,856	23,318,824	653,147
Returns of married persons filing separately, total	**1,003,008**	**59,919,781**	**896,944**	**38,186,246**	**682,753**	**2,336,524**	**44,198**
Under 26	* 11,747	* 302,111	* 11,747	* 289,829	* 5,482	* 1,099	**
26 under 35	183,178	7,176,509	174,813	6,185,502	106,286	75,924	** 1,288
35 under 45	346,256	17,795,913	324,633	13,599,068	225,892	373,111	5,072
45 under 55	264,703	16,380,131	245,893	11,339,797	184,017	501,571	12,578
55 under 65	140,702	11,114,290	121,007	5,564,582	109,393	617,899	6,692
65 and over	56,423	7,150,828	18,850	1,207,469	51,682	766,919	18,569
Returns of heads of households, total	**2,469,904**	**125,167,244**	**2,283,442**	**101,023,117**	**1,708,593**	**2,009,086**	**73,944**
Under 26	* 15,533	* 521,973	* 15,490	* 489,254	* 6,007	* 3,734	**
26 under 35	328,327	12,697,392	317,345	12,053,232	168,369	45,938	** 272
35 under 45	972,919	46,071,749	913,711	39,951,744	630,939	462,743	12,119
45 under 55	839,840	48,064,211	777,817	38,073,838	641,087	788,084	38,810
55 under 65	246,956	13,589,097	223,112	8,990,690	200,134	274,425	13,601
65 and over	66,328	4,222,822	35,966	1,464,359	62,057	434,161	9,142
Single returns, total	**8,905,007**	**494,990,697**	**6,806,334**	**307,613,231**	**6,995,206**	**26,748,204**	**928,009**
Under 26	337,398	14,094,667	267,439	8,667,771	196,169	554,746	22,328
26 under 35	1,521,201	75,400,248	1,473,044	64,819,132	1,040,634	1,264,303	18,336
35 under 45	2,011,658	116,620,783	1,880,008	94,194,837	1,455,581	1,979,638	82,382
45 under 55	1,945,298	114,280,451	1,750,924	85,929,596	1,538,859	2,932,049	127,447
55 under 65	1,432,214	78,283,691	1,150,997	45,488,605	1,191,921	4,370,141	145,663
65 and over	1,657,238	96,310,858	283,922	8,513,289	1,572,042	15,647,327	531,853

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Tax-exempt interest—continued	Dividends		State income tax refunds		Alimony received	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**39,178,191**	**15,393,873**	**84,952,495**	**17,674,352**	**13,296,063**	**186,029**	**3,225,174**
Under 18	51,973	51,398	253,128	20,698	25,516	* 999	70,636
18 under 26	121,436	110,512	424,553	136,136	66,412	* 3	* 2,214
26 under 35	521,442	1,652,755	3,093,779	2,614,344	1,389,421	* 6,203	* 23,736
35 under 45	2,769,681	3,908,945	9,155,283	5,733,523	3,860,653	48,720	654,312
45 under 55	5,529,856	4,176,242	16,205,646	5,138,145	4,041,046	69,335	1,292,923
55 under 65	6,406,763	2,832,312	17,311,383	2,699,045	2,303,156	45,184	880,663
65 and over	23,777,038	2,661,709	38,508,723	1,332,462	1,609,859	15,585	300,691
Joint returns and returns of surviving spouses, total	**24,607,369**	**10,797,139**	**56,374,264**	**12,207,176**	**10,060,519**	**12,935**	**115,075**
Under 26	10,412	29,824	24,222	56,540	24,215	0	0
26 under 35	245,170	1,151,156	1,843,695	1,763,889	969,450	* 2,110	* 12,694
35 under 45	1,920,328	2,943,726	6,705,150	4,130,847	2,958,492	* 2,836	* 24,857
45 under 55	4,291,834	3,127,483	12,376,296	3,572,104	3,100,319	4,525	23,749
55 under 65	4,874,035	2,061,176	13,011,199	1,880,048	1,843,834	3,454	53,744
65 and over	13,265,590	1,483,775	22,413,703	803,748	1,164,208	* 10	* 32
Returns of married persons filing separately, total	**1,004,679**	**285,693**	**2,085,836**	**518,007**	**294,906**	*** 5,342**	*** 14,413**
Under 26	**	* 1,201	* 2,815	* 4,223	* 220	0	0
26 under 35	** 20,303	39,231	60,393	85,125	34,482	* 2,893	* 2,407
35 under 45	76,602	73,792	285,315	185,575	96,267	* 122	* 1,946
45 under 55	177,162	79,842	385,244	149,825	86,330	* 2,318	* 9,604
55 under 65	136,744	54,297	579,946	77,770	45,187	* 8	* 455
65 and over	593,867	37,330	772,123	15,488	32,420	0	0
Returns of heads of households, total	**662,853**	**652,279**	**1,866,102**	**1,252,555**	**771,085**	**77,609**	**1,402,298**
Under 26	**	* 2,904	* 5,198	* 6,064	* 1,857	0	0
26 under 35	** 12,128	43,633	71,429	143,437	68,798	* 1,199	* 8,635
35 under 45	97,003	223,984	362,107	487,209	292,886	33,065	402,199
45 under 55	228,824	252,009	820,506	455,790	318,831	31,924	767,990
55 under 65	108,366	93,990	309,362	129,117	66,699	9,311	195,746
65 and over	216,532	35,759	297,501	30,938	22,015	* 2,109	* 27,728
Single returns, total	**12,903,291**	**3,658,762**	**24,626,292**	**3,696,614**	**2,169,554**	**90,142**	**1,693,388**
Under 26	162,250	127,982	645,446	90,007	65,636	* 1,002	* 72,850
26 under 35	244,589	418,735	1,118,262	621,892	316,692	0	0
35 under 45	675,749	667,442	1,802,711	929,892	513,007	12,697	225,310
45 under 55	832,036	716,908	2,623,600	960,425	535,567	30,567	491,579
55 under 65	1,287,618	622,849	3,410,877	612,110	347,437	32,410	630,718
65 and over	9,701,049	1,104,845	15,025,397	482,288	391,215	13,466	272,931

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		Taxable IRA distributions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All returns, total	**7,863,903**	**132,124,608**	**12,976,339**	**285,368,804**	**978,219**	**-1,055,774**	**2,317,599**
Under 18	* 427	* -311	42,037	1,132,527	4,207	2,846	* 4,271
18 under 26	73,919	226,550	84,764	1,772,647	3,277	-1,266	* 4,509
26 under 35	1,032,838	9,482,163	1,396,590	11,563,537	78,184	-215,830	112,462
35 under 45	2,493,496	43,769,352	3,222,284	50,329,762	250,451	-521,031	266,206
45 under 55	2,370,344	46,678,844	3,437,780	74,764,095	265,281	-352,155	303,629
55 under 65	1,294,589	23,939,849	2,383,707	69,124,715	210,873	-66,360	436,989
65 and over	598,290	8,028,160	2,409,178	76,681,519	165,947	98,022	1,189,533
Joint returns and returns of surviving spouses, total	**6,264,521**	**108,601,743**	**9,139,356**	**219,918,185**	**769,261**	**-936,521**	**1,606,819**
Under 26	50,891	115,147	26,935	212,424	* 1,639	* 2,112	* 999
26 under 35	801,525	7,743,376	1,010,693	7,364,209	59,823	-162,200	80,948
35 under 45	1,998,671	35,942,476	2,430,433	40,575,717	196,639	-413,717	201,974
45 under 55	1,896,768	37,795,587	2,552,806	60,381,497	225,744	-316,717	213,425
55 under 65	1,050,724	20,141,417	1,781,176	57,605,632	176,793	-65,550	314,156
65 and over	465,942	6,863,740	1,337,312	53,778,706	108,622	19,551	795,317
Returns of married persons filing separately, total	**139,205**	**2,237,323**	**213,652**	**8,392,602**	**10,110**	**5,920**	**18,023**
Under 26	* 4,222	* -9,130	* 1,201	* 5,753	0	0	0
26 under 35	19,098	228,142	29,924	329,818	262	3,592	0
35 under 45	48,807	817,685	51,601	1,661,090	3,132	-7,351	* 5,320
45 under 55	36,496	524,900	62,196	2,059,405	1,842	-6,328	* 5,563
55 under 65	20,431	431,534	36,923	2,212,839	2,225	36,477	4,315
65 and over	10,151	244,193	31,806	2,123,698	2,649	-20,470	2,825
Returns of heads of households, total	**335,820**	**4,262,973**	**536,873**	**5,229,244**	**22,180**	**9,425**	**98,471**
Under 26	* 3,156	* 16,730	* 2,904	* 1,357	0	0	0
26 under 35	46,298	150,087	33,299	77,629	* 2,121	* 1,153	* 12,962
35 under 45	120,761	1,376,884	165,806	1,269,088	7,614	-40,586	24,113
45 under 55	129,072	2,250,385	228,509	2,494,004	7,938	35,481	23,156
55 under 65	29,401	424,148	70,205	795,065	3,228	12,656	20,273
65 and over	7,132	44,739	36,150	592,101	1,279	721	17,968
Single returns, total	**1,124,358**	**17,022,568**	**3,086,458**	**51,828,773**	**176,669**	**-134,598**	**594,287**
Under 26	16,077	103,493	95,760	2,685,641	5,845	-532	* 7,781
26 under 35	165,917	1,360,558	322,674	3,791,881	15,978	-58,375	18,552
35 under 45	325,257	5,632,307	574,443	6,823,868	43,066	-59,378	34,800
45 under 55	308,008	6,107,972	594,269	9,829,190	29,757	-64,591	61,485
55 under 65	194,033	2,942,751	495,402	8,511,179	28,627	-49,942	98,245
65 and over	115,066	875,488	1,003,909	20,187,013	53,396	98,221	373,424

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Taxable IRA distributions—continued	Taxable pensions and annuities		Rent and royalty net income		Rent and royalty net loss	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**30,865,943**	**6,999,140**	**116,079,602**	**3,105,794**	**36,567,306**	**3,440,583**	**22,947,804**
Under 18	* 16,158	* 1,244	* 4,929	2,513	654	* 353	* 10,409
18 under 26	* 9,032	7,930	62,613	13,595	48,238	10,502	56,525
26 under 35	727,358	347,853	1,871,074	146,736	692,483	257,928	1,486,059
35 under 45	2,623,773	834,287	6,249,843	577,915	4,480,554	904,458	5,544,769
45 under 55	3,364,675	1,218,992	14,505,849	827,083	8,585,170	1,043,967	7,151,977
55 under 65	7,613,521	1,942,504	37,694,796	778,753	10,129,774	765,268	5,509,137
65 and over	16,511,427	2,646,329	55,690,497	759,199	12,630,434	458,108	3,188,928
Joint returns and returns of surviving spouses, total	**23,365,217**	**4,733,680**	**83,843,911**	**2,282,564**	**28,096,045**	**2,526,491**	**17,231,252**
Under 26	* 2,900	* 5,482	* 55,231	**	**	* 5,593	* 38,557
26 under 35	461,562	262,853	1,385,248	** 115,544	** 458,126	188,398	969,779
35 under 45	1,970,039	637,906	4,351,700	447,568	3,666,801	682,029	4,125,917
45 under 55	2,423,893	916,794	11,375,569	632,233	6,937,002	760,686	5,560,945
55 under 65	6,151,537	1,372,815	28,367,500	624,557	8,203,528	590,776	4,355,575
65 and over	12,355,285	1,537,829	38,308,663	462,661	8,830,588	299,010	2,180,480
Returns of married persons filing separately, total	**247,546**	**149,318**	**1,910,288**	**47,198**	**640,460**	**53,100**	**395,112**
Under 26	0	0	0	0	0	0	0
26 under 35	0	* 6,463	* 34,143	1,126	3,880	5,996	78,663
35 under 45	* 41,494	23,366	123,403	7,530	119,751	12,195	61,667
45 under 55	* 26,345	36,386	299,233	14,818	198,186	17,517	76,951
55 under 65	124,167	45,545	784,835	9,635	126,238	6,445	59,472
65 and over	55,541	37,558	668,673	14,088	192,405	10,947	118,359
Returns of heads of households, total	**1,118,191**	**304,867**	**4,493,123**	**121,358**	**966,351**	**185,317**	**1,217,508**
Under 26	0	0	0	**	**	0	0
26 under 35	* 78,066	19,459	104,185	** 7,495	** 43,637	19,019	144,456
35 under 45	208,214	80,996	902,123	43,315	262,765	56,813	389,687
45 under 55	284,633	93,426	1,100,901	53,517	406,510	71,130	445,223
55 under 65	302,332	82,585	1,684,203	13,546	132,624	27,665	175,965
65 and over	244,945	28,402	701,710	3,484	120,814	10,691	62,177
Single returns, total	**6,134,989**	**1,811,274**	**25,832,280**	**654,675**	**6,864,450**	**675,675**	**4,103,931**
Under 26	* 22,289	* 3,691	* 12,312	12,452	28,074	5,262	28,376
26 under 35	187,729	59,078	347,498	26,225	207,657	44,516	293,161
35 under 45	404,026	92,019	872,616	79,502	431,235	153,421	967,499
45 under 55	629,804	172,386	1,730,146	126,514	1,043,472	194,634	1,068,858
55 under 65	1,035,485	441,559	6,858,257	131,014	1,667,385	140,382	918,125
65 and over	3,855,656	1,042,541	16,011,450	278,967	3,486,627	137,460	827,911

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Farm rental net income less loss		Partnership and S-corporation net income less loss		Estate and trust net income less loss		Farm net income less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**247,404**	**1,730,816**	**4,057,509**	**164,763,424**	**313,620**	**7,022,954**	**669,965**
Under 18	* 1,199	* 580	14,519	432,995	5,064	82,224	0
18 under 26	**	**	25,073	796,041	5,710	150,178	* 2,167
26 under 35	** 5,107	** 87,575	362,915	8,873,699	9,379	484,858	52,733
35 under 45	32,996	154,830	1,010,710	46,188,179	56,194	1,203,773	167,040
45 under 55	63,603	273,701	1,139,825	54,082,067	71,862	1,107,035	207,376
55 under 65	50,513	217,138	810,563	33,338,089	57,771	1,059,311	174,512
65 and over	93,985	996,993	693,903	21,052,355	107,641	2,935,575	66,137
Joint returns and returns of surviving spouses, total	**171,367**	**982,211**	**3,192,005**	**139,434,577**	**177,819**	**3,335,857**	**554,808**
Under 26	**	**	12,169	275,771	* 1,001	* 2,380	* 971
26 under 35	** 5,065	** 57,112	275,274	6,652,693	5,756	313,537	37,903
35 under 45	30,415	83,680	846,323	39,546,442	43,114	738,457	136,591
45 under 55	52,918	256,848	944,436	46,980,398	54,867	749,737	181,816
55 under 65	42,350	111,318	642,224	28,745,265	37,723	470,477	151,058
65 and over	40,620	473,254	471,579	17,234,009	35,358	1,061,269	46,469
Returns of married persons filing separately, total	**3,840**	**46,474**	**55,136**	**3,631,862**	**4,543**	**325,230**	**11,359**
Under 26	0	0	**	**	0	0	0
26 under 35	0	0	** 5,879	** 213,082	* 19	* 11,913	* 159
35 under 45	* 343	* -97	16,913	743,051	524	83,616	3,350
45 under 55	* 13	* 158	15,311	1,333,984	1,631	27,628	2,570
55 under 65	* 13	* 153	8,699	668,164	1,776	51,736	2,358
65 and over	* 3,471	* 46,260	8,334	673,581	594	150,337	2,922
Returns of heads of households, total	**4,010**	**20,627**	**96,632**	**2,998,500**	**8,590**	**349,553**	**9,778**
Under 26	0	0	**	**	0	0	0
26 under 35	0	0	** 3,478	** 98,656	* 1,113	* 5,888	0
35 under 45	* 9	* 545	32,882	803,023	3,767	160,877	2,670
45 under 55	* 2,882	* 3,229	43,309	1,463,527	2,774	63,153	1,334
55 under 65	* 8	* -340	11,628	504,299	523	100,672	4,785
65 and over	* 1,110	* 17,193	5,334	128,996	* 413	* 18,962	* 989
Single returns, total	**68,188**	**681,504**	**713,736**	**18,698,485**	**122,668**	**3,012,315**	**94,021**
Under 26	1,199	580	27,412	952,864	9,772	230,022	* 1,197
26 under 35	* 42	* 30,462	78,294	1,909,668	2,492	153,521	14,671
35 under 45	* 2,230	* 70,702	114,591	5,095,663	8,788	220,822	24,430
45 under 55	7,789	13,466	136,770	4,304,159	12,590	266,517	21,656
55 under 65	8,142	106,007	148,013	3,420,361	17,750	436,425	16,311
65 and over	48,785	460,286	208,656	3,015,769	71,276	1,705,007	15,757

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Farm net income less loss—continued	Unemployment compensation		Taxable Social Security benefits		Foreign-earned income exclusion	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**-2,944,898**	**1,955,998**	**5,545,725**	**3,636,309**	**32,007,824**	**65,089**	**3,506,967**
Under 18	0	0	0	* 6,416	* 38,347	0	0
18 under 26	* 12,923	29,162	60,291	* 352	* 3,135	* 1,138	* 46,171
26 under 35	-110,102	330,314	887,907	15,932	53,934	7,074	323,192
35 under 45	-508,147	660,028	1,840,788	62,337	317,804	14,663	946,653
45 under 55	-1,289,128	550,321	1,464,174	151,662	1,038,196	24,382	1,338,767
55 under 65	-595,892	346,627	1,158,966	661,028	3,808,803	14,069	652,445
65 and over	-454,553	39,546	133,600	2,738,583	26,747,605	3,763	199,737
Joint returns and returns of surviving spouses, total	**-2,394,298**	**1,426,115**	**3,997,667**	**2,331,931**	**22,979,179**	**45,521**	**2,512,556**
Under 26	* -14,586	* 10,594	* 35,106	* 3	* 43	**	**
26 under 35	-66,075	215,693	571,556	10,067	41,714	** 5,335	** 270,518
35 under 45	-429,842	472,974	1,303,341	49,671	250,300	9,176	580,712
45 under 55	-1,211,133	430,078	1,077,900	133,137	939,370	17,106	976,768
55 under 65	-317,084	264,356	907,418	501,994	3,048,464	12,449	612,001
65 and over	-355,578	32,419	102,346	1,637,058	18,699,288	1,455	72,557
Returns of married persons filing separately, total	**-53,095**	**49,226**	**140,715**	**47,231**	**407,176**	**5,717**	**296,902**
Under 26	0	0	0	0	0	0	0
26 under 35	* -6,028	* 11,822	* 32,878	* 1,199	* 5,444	**	**
35 under 45	-7,195	20,030	79,742	2,330	20,424	** 1,155	** 80,635
45 under 55	-26,256	* 8,750	* 19,583	1,257	9,579	* 3,375	* 198,031
55 under 65	-8,161	* 8,624	* 8,513	7,808	51,655	* 1,184	* 17,950
65 and over	-5,454	0	0	34,637	320,075	* 5	* 294
Returns of heads of households, total	**-32,015**	**104,566**	**291,477**	**63,770**	**374,429**	**2,686**	**152,845**
Under 26	0	* 3,161	* 3,335	0	0	0	0
26 under 35	0	27,437	59,485	* 1,110	* 4,924	0	0
35 under 45	9,819	44,112	140,478	* 6,855	* 20,526	* 1,530	* 107,109
45 under 55	-14,815	20,025	53,653	9,506	34,635	* 10	* 255
55 under 65	-26,428	* 9,831	* 34,526	13,765	45,627	* 18	* 794
65 and over	* -591	0	0	32,534	268,717	* 1,128	* 44,686
Single returns, total	**-465,490**	**376,090**	**1,115,865**	**1,193,377**	**8,247,040**	**11,164**	**544,664**
Under 26	* 27,509	* 15,407	* 21,850	* 6,765	* 41,439	**	**
26 under 35	-37,998	75,361	223,987	* 3,555	* 1,852	** 2,876	** 98,837
35 under 45	-80,930	122,911	317,227	3,480	26,554	2,805	178,213
45 under 55	-36,923	91,468	313,038	7,762	54,612	3,891	163,713
55 under 65	-244,219	63,816	208,508	137,460	663,058	* 418	* 21,701
65 and over	-92,929	* 7,127	* 31,254	1,034,354	7,459,525	* 1,174	* 82,200

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Other income less loss		Total statutory adjustments		Total itemized deductions		
					Total in taxable income	Itemized deductions limitation	
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	**2,456,219**	**13,853,445**	**8,554,780**	**32,328,130**	**620,810,172**	**4,489,461**	**23,263,469**
Under 18	422	1,588	* 88	* 14	307,625	3,593	28,494
18 under 26	33,872	169,489	85,373	93,689	4,940,746	8,978	73,190
26 under 35	244,912	913,375	1,079,345	2,030,054	74,305,371	360,310	1,084,286
35 under 45	657,548	2,967,858	2,624,861	9,590,854	179,431,903	1,248,651	5,515,595
45 under 55	732,893	3,789,778	2,502,121	11,527,998	176,867,774	1,468,460	7,409,784
55 under 65	421,811	3,147,714	1,536,316	6,825,328	100,634,384	832,359	5,128,765
65 and over	364,761	2,863,644	726,676	2,260,194	84,322,369	567,109	4,023,356
Joint returns and returns of surviving spouses, total	**1,852,420**	**10,757,980**	**6,475,709**	**24,785,287**	**459,642,568**	**3,798,187**	**19,742,458**
Under 26	16,131	59,289	45,508	41,208	2,182,107	2,002	13,791
26 under 35	181,899	505,613	767,692	1,530,005	52,533,633	282,193	798,943
35 under 45	506,202	2,299,136	2,021,022	7,627,500	138,465,480	1,071,033	4,794,515
45 under 55	582,836	3,167,538	1,911,430	8,523,832	138,283,691	1,301,259	6,492,067
55 under 65	318,707	2,518,307	1,186,460	5,269,608	77,694,270	712,004	4,485,689
65 and over	246,645	2,208,097	543,598	1,793,133	50,483,387	429,696	3,157,453
Returns of married persons filing separately, total	**50,160**	**441,243**	**176,695**	**717,660**	**11,517,440**	**149,586**	**592,409**
Under 26	**	**	* 1,120	* 402	* 65,664	* 3	* 536
26 under 35	** 12,857	** 78,610	28,791	36,336	1,514,689	10,913	23,104
35 under 45	10,968	89,493	57,594	199,370	3,655,595	47,166	132,470
45 under 55	9,814	72,712	44,057	251,679	3,023,817	43,934	156,441
55 under 65	13,278	116,555	29,588	173,726	1,968,026	34,766	146,069
65 and over	3,242	83,873	15,544	56,146	1,289,649	12,804	133,790
Returns of heads of households, total	**110,733**	**403,745**	**382,923**	**1,400,073**	**32,040,208**	**78,706**	**380,875**
Under 26	**	**	* 3,156	* 821	* 158,223	* 10	* 632
26 under 35	** 4,436	** 867	44,561	54,876	3,732,794	1,815	11,096
35 under 45	54,780	214,098	141,826	393,468	12,386,328	22,502	107,348
45 under 55	40,274	149,639	149,161	775,842	11,548,103	37,938	184,720
55 under 65	10,048	28,370	35,841	152,469	3,316,017	12,897	61,058
65 and over	1,196	10,770	8,379	22,597	898,743	3,544	16,022
Single returns, total	**442,906**	**2,250,477**	**1,519,452**	**5,425,111**	**117,609,956**	**462,982**	**2,547,727**
Under 26	15,000	106,364	** 35,676	** 51,273	2,842,377	10,555	86,726
26 under 35	48,884	333,707	238,302	408,837	16,524,256	65,389	251,142
35 under 45	85,597	365,131	404,419	1,370,515	24,924,500	107,951	481,262
45 under 55	99,970	399,890	397,473	1,976,645	24,012,163	85,329	576,557
55 under 65	79,778	484,482	284,427	1,229,525	17,656,070	72,692	435,949
65 and over	113,678	560,904	159,155	388,316	31,650,589	121,066	716,091

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation		Taxes paid deduction
							Total
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**5,256,149**	**29,283,622**	**5,256,149**	**44,682,194**	**5,256,149**	**15,398,572**	**36,095,045**
Under 18	* 7	* 1,839	* 7	* 1,944	* 7	* 106	49,634
18 under 26	56,384	146,205	56,384	234,971	56,384	88,767	480,724
26 under 35	355,513	970,032	355,513	1,965,827	355,513	995,796	5,449,848
35 under 45	1,004,318	2,766,298	1,004,318	5,812,945	1,004,318	3,046,647	10,868,892
45 under 55	1,031,241	2,897,532	1,031,241	6,245,315	1,031,241	3,347,783	9,881,862
55 under 65	1,001,721	3,712,133	1,001,721	6,529,414	1,001,721	2,817,281	5,638,439
65 and over	1,806,965	18,789,584	1,806,965	23,891,776	1,806,965	5,102,192	3,725,645
Joint returns and returns of surviving spouses, total	**3,100,782**	**12,854,176**	**3,100,782**	**23,403,943**	**3,100,782**	**10,549,767**	**24,091,137**
Under 26	* 12,458	* 32,867	* 12,458	* 59,721	* 12,458	* 26,855	195,586
26 under 35	213,685	480,782	213,685	1,172,850	213,685	692,068	3,476,431
35 under 45	627,169	1,589,842	627,169	3,778,089	627,169	2,188,246	7,589,054
45 under 55	706,635	1,963,838	706,635	4,565,042	706,635	2,601,204	6,867,468
55 under 65	656,281	2,555,698	656,281	4,639,353	656,281	2,083,655	3,835,743
65 and over	884,555	6,231,150	884,555	9,188,888	884,555	2,957,738	2,126,855
Returns of married persons filing separately, total	**100,208**	**385,757**	**100,208**	**603,562**	**100,208**	**217,806**	**975,512**
Under 26	0	0	0	0	0	0	* 11,747
26 under 35	* 13,366	* 46,737	* 13,366	* 80,816	* 13,366	* 34,079	179,973
35 under 45	39,002	95,860	39,002	180,992	39,002	85,132	332,404
45 under 55	16,029	43,344	16,029	62,875	16,029	19,532	263,349
55 under 65	13,985	37,235	13,985	73,440	13,985	36,205	136,373
65 and over	17,827	162,581	17,827	205,440	17,827	42,858	51,666
Returns of heads of households, total	**418,134**	**1,215,080**	**418,134**	**2,262,493**	**418,134**	**1,047,413**	**2,451,253**
Under 26	* 3,161	* 10,634	* 3,161	* 13,311	* 3,161	* 2,677	* 15,533
26 under 35	53,212	130,149	53,212	262,711	53,212	132,563	323,929
35 under 45	172,774	475,277	172,774	894,215	172,774	418,939	966,755
45 under 55	109,037	296,710	109,037	567,341	109,037	270,630	837,527
55 under 65	63,833	190,244	63,833	374,626	63,833	184,381	245,748
65 and over	16,117	112,067	16,117	150,289	16,117	38,222	61,761
Single returns, total	**1,637,025**	**14,828,609**	**1,637,025**	**18,412,195**	**1,637,025**	**3,583,586**	**8,577,144**
Under 26	40,772	104,543	40,772	163,883	40,772	59,341	307,493
26 under 35	75,250	312,364	75,250	449,450	75,250	137,086	1,469,516
35 under 45	165,374	605,319	165,374	959,649	165,374	354,330	1,980,679
45 under 55	199,540	593,641	199,540	1,050,058	199,540	456,416	1,913,518
55 under 65	267,623	928,956	267,623	1,441,995	267,623	513,039	1,420,574
65 and over	888,467	12,283,787	888,467	14,347,160	888,467	2,063,374	1,485,363

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Taxes paid deduction—continued						
	Total—continued	State and local income taxes		Real estate taxes		Personal property taxes	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total	**220,628,058**	**30,819,670**	**136,964,632**	**32,250,381**	**74,997,732**	**17,393,550**	**7,154,492**
Under 18	161,780	42,724	130,426	9,820	30,901	* 1,302	* 226
18 under 26	1,420,658	441,453	1,020,418	271,202	321,298	207,497	64,984
34 under 35	24,156,756	4,827,547	15,574,400	4,420,799	7,532,067	2,490,601	925,675
35 under 45	62,753,582	9,464,781	39,360,043	9,762,363	20,975,422	5,370,553	2,089,188
45 under 55	67,414,570	8,483,773	42,477,989	9,174,542	22,345,580	4,866,518	2,167,930
55 under 65	39,392,824	4,783,484	24,288,364	5,239,314	13,605,417	2,718,522	1,144,310
65 and over	25,327,889	2,775,908	14,112,992	3,372,342	10,187,047	1,738,557	762,181
Joint returns and returns of surviving spouses, total	**170,023,503**	**20,707,501**	**106,053,460**	**22,697,118**	**57,304,457**	**12,219,713**	**5,493,959**
Under 26	632,461	176,775	413,318	153,428	171,947	102,084	39,443
26 under 35	17,204,555	3,059,010	10,681,691	3,139,949	5,732,998	1,703,787	689,776
35 under 45	49,536,541	6,659,363	31,048,077	7,112,169	16,623,457	3,897,106	1,601,503
45 under 55	53,699,911	5,898,818	33,997,699	6,613,303	17,663,489	3,489,816	1,690,148
55 under 65	31,347,009	3,269,240	19,701,303	3,648,031	10,452,096	1,931,846	907,563
65 and over	17,603,026	1,644,295	10,211,372	2,030,238	6,660,469	1,095,074	565,527
Returns of married persons filing separately, total	**4,267,110**	**875,865**	**2,902,999**	**713,154**	**1,232,020**	**273,521**	**102,411**
Under 26	* 12,851	* 11,747	* 10,315	* 3,105	* 2,354	* 1,201	* 144
26 under 35	512,980	173,344	340,691	115,961	162,802	43,602	7,619
35 under 45	1,242,370	294,018	821,667	253,447	366,806	117,452	45,231
45 under 55	1,217,106	230,656	825,624	196,752	359,710	57,170	26,233
55 under 65	837,174	126,160	583,157	105,531	229,922	42,391	13,572
65 and over	444,628	39,940	321,545	38,357	110,425	11,705	9,612
Returns of heads of households, total	**9,626,056**	**2,062,391**	**5,198,421**	**2,103,343**	**3,948,079**	**1,100,461**	**400,529**
Under 26	* 63,327	* 12,329	* 30,413	* 15,533	* 32,812	* 44	* 13
26 under 35	984,979	286,265	570,935	242,728	369,474	133,983	40,118
35 under 45	3,414,786	800,650	1,825,842	833,435	1,410,092	446,795	149,519
45 under 55	3,811,064	706,878	2,113,825	746,662	1,506,899	404,219	168,764
55 under 65	1,047,119	214,376	540,403	214,911	459,320	97,212	36,587
65 and over	304,781	41,894	117,003	50,075	169,482	18,207	5,528
Single returns, total	**36,711,388**	**7,173,913**	**22,809,752**	**6,736,766**	**12,513,177**	**3,799,855**	**1,157,594**
Under 26	873,798	283,325	696,799	108,955	145,086	105,469	25,610
26 under 35	5,454,241	1,308,929	3,981,083	922,161	1,266,793	609,229	188,162
35 under 45	8,559,885	1,710,749	5,664,457	1,563,312	2,575,067	909,200	292,935
45 under 55	8,686,489	1,647,421	5,540,841	1,617,825	2,815,482	915,312	282,785
55 under 65	6,161,521	1,173,708	3,463,501	1,270,841	2,464,078	647,073	186,588
65 and over	6,975,453	1,049,780	3,463,072	1,253,672	3,246,671	613,571	181,514

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Total itemized deductions—continued							
	Taxes paid deduction—continued		Interest paid deduction					
	Other taxes		Total		Home mortgage interest			
					Total		Paid to financial institutions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	**3,531,540**	**1,511,201**	**30,790,485**	**250,599,197**	**30,435,796**	**235,970,212**	**29,843,316**	**229,360,709**
Under 18	2,989	227	5,397	54,984	3,759	43,754	* 2,630	* 25,350
18 under 26	41,302	13,958	314,646	1,735,225	304,988	1,615,373	298,661	1,600,819
42 under 35	448,481	124,614	4,724,879	35,219,230	4,699,815	34,333,274	4,619,330	33,617,006
35 under 45	965,856	328,930	10,090,991	85,867,434	10,054,806	83,525,410	9,860,682	80,930,687
45 under 55	1,037,861	423,071	9,016,905	76,535,880	8,965,590	72,625,235	8,793,722	70,700,807
55 under 65	658,699	354,733	4,692,877	36,301,220	4,613,390	32,388,489	4,516,316	31,398,699
65 and over	376,353	265,669	1,944,789	14,885,224	1,793,448	11,438,677	1,751,976	11,087,342
Joint returns and returns of surviving spouses, total	**2,521,679**	**1,171,628**	**21,858,617**	**193,448,186**	**21,644,118**	**182,243,935**	**21,254,386**	**177,316,265**
Under 26	* 17,143	* 7,754	* 183,585	* 1,071,749	181,463	1,059,897	175,148	1,047,057
26 under 35	315,831	100,090	3,299,917	26,724,550	3,289,905	26,181,644	3,230,790	25,590,336
35 under 45	740,189	263,505	7,330,944	66,940,473	7,311,171	65,099,503	7,196,894	63,249,097
45 under 55	737,315	348,575	6,481,424	60,236,330	6,442,262	57,136,747	6,328,579	55,591,022
55 under 65	473,430	286,046	3,268,032	27,696,869	3,211,260	24,528,726	3,143,164	23,830,557
65 and over	237,771	165,658	1,294,715	10,778,216	1,208,057	8,237,418	1,179,811	8,008,196
Returns of married persons filing separately, total	**58,806**	**29,680**	**715,214**	**4,497,190**	**707,406**	**3,992,734**	**685,458**	**3,819,419**
Under 26	* 1,199	* 37	* 4,223	* 20,065	* 4,222	* 19,490	* 4,222	* 19,490
26 under 35	7,554	1,869	125,382	714,280	125,332	700,478	125,319	687,846
35 under 45	19,911	8,666	256,439	1,630,938	254,760	1,534,526	244,066	1,455,447
45 under 55	18,772	5,539	207,046	1,240,769	206,113	1,092,649	195,291	1,025,149
55 under 65	9,519	10,523	99,785	667,833	96,463	518,000	96,101	504,628
65 and over	1,849	3,046	22,340	223,304	20,516	127,591	20,459	126,860
Returns of heads of households, total	**198,677**	**79,028**	**2,128,259**	**14,783,013**	**2,123,542**	**14,410,612**	**2,087,016**	**13,992,384**
Under 26	* 2,894	* 90	* 15,533	* 66,313	* 15,533	* 40,812	* 15,533	* 40,812
26 under 35	20,333	4,451	259,648	1,633,323	259,643	1,602,636	259,643	1,590,345
35 under 45	62,104	29,333	868,728	6,168,248	866,796	6,094,727	844,089	5,808,454
45 under 55	73,234	21,576	742,335	5,276,081	741,596	5,109,642	727,917	4,997,128
55 under 65	34,350	10,809	205,502	1,379,177	205,258	1,323,536	205,236	1,321,000
65 and over	5,761	12,769	36,513	259,871	34,717	239,260	34,599	234,645
Single returns, total	**752,379**	**230,865**	**6,088,395**	**37,870,809**	**5,960,729**	**35,322,932**	**5,816,457**	**34,232,640**
Under 26	23,054	6,304	116,701	632,082	107,530	538,929	106,388	518,809
26 under 35	104,763	18,203	1,039,932	6,147,078	1,024,935	5,848,517	1,003,578	5,748,480
35 under 45	143,652	27,426	1,634,880	11,127,775	1,622,079	10,796,654	1,575,633	10,417,689
45 under 55	208,539	47,381	1,586,101	9,782,700	1,575,619	9,286,197	1,541,936	9,087,508
55 under 65	141,399	47,355	1,119,558	6,557,341	1,100,409	6,018,227	1,071,816	5,742,514
65 and over	130,971	84,196	591,221	3,623,833	530,158	2,834,408	517,108	2,717,640

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Interest paid deduction—continued						Contributions deduction
	Home mortgage interest—continued		Deductible points		Investment interest expense deduction		Total
	Paid to individuals						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(72)	(73)	(74)	(75)	(76)	(77)	(78)
All returns, total	**1,976,158**	**6,609,503**	**2,410,039**	**1,476,739**	**1,719,155**	**13,152,246**	**32,612,634**
Under 18	* 1,172	* 18,404	* 42	* 155	1,649	11,075	8,383
18 under 26	20,122	14,555	17,738	39,079	8,694	80,772	362,441
26 under 35	226,637	716,268	243,118	294,773	144,342	591,183	4,582,072
35 under 45	683,839	2,594,723	788,355	561,669	403,843	1,780,354	9,760,043
45 under 55	627,710	1,924,428	783,098	351,861	474,342	3,558,784	9,061,038
55 under 65	306,423	989,790	414,928	177,546	377,412	3,735,184	5,301,402
65 and over	110,256	351,335	162,760	51,654	308,874	3,394,893	3,537,255
Joint returns and returns of surviving spouses, total	**1,464,958**	**4,927,670**	**1,848,202**	**1,142,593**	**1,299,946**	**10,061,658**	**22,331,394**
Under 26	* 15,878	* 12,839	** 42	** 155	1,131	2,764	144,272
26 under 35	167,774	591,308	** 185,556	** 226,263	99,391	325,575	3,040,096
35 under 45	515,908	1,850,405	614,627	435,808	320,879	1,405,162	7,003,597
45 under 55	461,185	1,545,726	632,562	297,128	382,157	2,802,454	6,414,396
55 under 65	223,739	698,169	304,336	144,446	294,091	3,023,697	3,660,720
65 and over	80,474	229,222	111,079	38,792	202,297	2,502,006	2,068,313
Returns of married persons filing separately, total	**51,039**	**173,314**	**34,579**	**24,808**	**21,509**	**479,648**	**801,007**
Under 26	0	0	**	**	**	**	* 7,443
26 under 35	* 6,273	* 12,632	** 9,622	** 4,196	** 1,396	** 10,182	118,776
35 under 45	22,497	79,079	6,907	16,368	1,564	80,044	281,012
45 under 55	17,489	67,500	8,661	1,698	7,719	146,423	219,903
55 under 65	4,721	13,372	8,159	2,289	6,037	147,544	124,188
65 and over	60	731	1,230	256	4,793	95,456	49,685
Returns of heads of households, total	**118,566**	**418,228**	**136,641**	**105,629**	**46,541**	**266,771**	**2,203,362**
Under 26	0	0	* 5,997	* 25,499	**	**	* 12,371
26 under 35	* 12,977	* 12,291	16,065	26,217	** 19	** 4,473	271,077
35 under 45	53,472	286,273	53,845	26,301	13,227	47,220	846,615
45 under 55	46,053	112,513	42,889	20,572	24,648	145,867	787,807
55 under 65	4,835	2,536	15,612	3,643	5,242	51,998	227,168
65 and over	* 1,228	* 4,614	* 2,233	* 3,398	3,404	17,214	58,325
Single returns, total	**341,595**	**1,090,292**	**390,618**	**203,709**	**351,158**	**2,344,168**	**7,276,870**
Under 26	* 5,415	* 20,120	* 6,341	* 4,643	9,211	88,510	206,738
26 under 35	39,614	100,037	37,275	47,034	43,537	251,527	1,152,123
35 under 45	91,961	378,965	112,977	83,192	68,173	247,929	1,628,819
45 under 55	102,983	198,689	98,987	32,463	59,817	464,040	1,638,931
55 under 65	73,128	275,714	86,820	27,169	72,042	511,945	1,289,326
65 and over	28,494	116,768	48,218	9,208	98,379	780,216	1,360,932

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Contributions deduction—continued						
	Total—continued	Cash contributions		Other than cash contributions		Carryover from prior years	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
All returns, total	**99,191,962**	**31,580,108**	**72,425,402**	**17,070,668**	**27,961,174**	**319,794**	**9,319,523**
Under 18	19,059	8,380	16,274	* 403	* 347	* 46	* 2,438
18 under 26	373,615	340,963	292,449	160,956	82,428	* 3,588	* 2,607
26 under 35	6,817,647	4,363,486	5,350,030	2,465,700	1,498,550	28,821	67,544
35 under 45	22,378,494	9,381,074	17,940,540	5,357,425	4,389,384	49,078	498,767
45 under 55	25,653,262	8,829,763	19,605,976	4,820,865	5,882,361	63,620	653,001
55 under 65	19,434,200	5,172,996	13,896,738	2,706,107	5,486,322	50,315	1,225,996
65 and over	24,515,685	3,483,446	15,323,395	1,559,213	10,621,781	124,326	6,869,169
Joint returns and returns of surviving spouses, total	**75,957,677**	**21,722,695**	**55,749,186**	**12,028,100**	**19,934,198**	**173,461**	**5,260,474**
Under 26	162,354	137,876	130,835	60,514	30,970	* 3,577	* 548
26 under 35	4,868,396	2,897,677	3,857,854	1,668,738	1,024,991	20,406	39,208
35 under 45	18,090,990	6,786,061	14,590,161	3,939,684	3,412,833	31,953	351,431
45 under 55	20,726,200	6,267,220	15,943,603	3,462,323	4,699,170	45,004	437,946
55 under 65	15,776,786	3,584,341	11,255,847	1,872,971	4,447,205	28,396	927,132
65 and over	16,332,952	2,049,519	9,970,886	1,023,869	6,319,029	44,125	3,504,208
Returns of married persons filing separately, total	**2,038,591**	**778,156**	**1,297,535**	**384,704**	**811,517**	**2,387**	**235,519**
Under 26	* 18,436	* 7,443	* 18,436	0	0	0	0
26 under 35	134,267	115,672	84,026	63,210	45,760	* 344	* 4,520
35 under 45	487,661	265,280	374,264	151,648	117,662	377	5,246
45 under 55	395,708	219,880	283,538	97,179	103,641	577	17,572
55 under 65	469,779	120,290	298,481	58,139	156,018	412	46,714
65 and over	532,740	49,591	238,790	14,528	388,436	677	161,468
Returns of heads of households, total	**3,721,139**	**2,101,520**	**2,800,766**	**1,283,292**	**890,488**	**22,398**	**228,986**
Under 26	* 7,844	* 12,371	* 7,043	* 2,936	* 801	0	0
26 under 35	394,836	258,262	284,937	165,212	91,939	* 6,307	* 17,960
35 under 45	1,358,323	800,001	1,029,617	513,255	375,374	* 3,227	* 76,860
45 under 55	1,331,198	750,871	985,619	443,993	281,267	5,991	104,243
55 under 65	477,152	221,697	363,722	125,206	122,343	6,376	10,816
65 and over	151,787	58,319	129,828	32,691	18,765	* 496	* 19,107
Single returns, total	**17,474,554**	**6,977,736**	**12,577,915**	**3,374,572**	**6,324,970**	**121,548**	**3,594,544**
Under 26	204,040	191,652	152,408	97,909	51,004	* 56	* 4,497
26 under 35	1,420,148	1,091,874	1,123,214	568,540	335,860	1,765	5,856
35 under 45	2,441,521	1,529,732	1,946,498	752,838	483,515	13,521	65,230
45 under 55	3,200,156	1,591,792	2,393,216	817,369	798,283	12,047	93,240
55 under 65	2,710,483	1,246,668	1,978,688	649,792	760,757	15,132	241,334
65 and over	7,498,206	1,326,017	4,983,892	488,125	3,895,551	79,028	3,184,387

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Total itemized deductions—continued							
	Casualty or theft loss deduction		Miscellaneous deductions subject to 2-percent AGI limitation					
			Total		Unreimbursed employee business expenses		Tax preparation fees	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
All returns, total	**105,413**	**1,063,586**	**8,662,965**	**37,426,844**	**11,414,320**	**39,335,804**	**12,478,287**	**3,003,321**
Under 18	* 1,199	* 3,438	21,289	89,405	* 3,581	* 50,639	13,748	4,931
18 under 26	* 6,323	* 12,118	215,216	1,259,775	221,203	1,271,559	142,367	18,271
26 under 35	19,610	179,877	1,609,953	7,710,434	1,974,471	8,649,333	1,638,197	237,526
35 under 45	27,371	195,696	2,448,219	9,976,637	3,503,257	12,077,909	3,413,076	581,771
45 under 55	31,171	287,801	2,360,296	9,524,256	3,470,782	11,070,014	3,445,035	739,086
55 under 65	7,756	232,517	1,286,549	5,221,465	1,788,568	5,058,015	2,146,923	581,801
65 and over	11,982	152,137	721,444	3,644,873	452,458	1,158,336	1,678,941	839,935
Joint returns and returns of surviving spouses, total	**74,919**	**667,489**	**5,175,846**	**22,840,543**	**7,566,369**	**25,920,029**	**7,982,161**	**1,930,897**
Under 26	* 3,161	* 7,154	52,627	242,584	65,646	271,051	48,555	4,397
26 under 35	* 15,449	* 125,918	838,547	3,795,756	1,138,782	4,669,578	1,003,537	141,590
35 under 45	25,168	186,251	1,557,267	6,360,585	2,364,394	8,215,751	2,386,303	414,040
45 under 55	17,040	228,633	1,524,828	6,740,224	2,405,294	8,099,285	2,284,863	523,792
55 under 65	5,342	56,584	833,507	3,711,233	1,245,483	3,745,797	1,398,130	422,342
65 and over	8,759	62,949	369,070	1,990,161	346,770	918,567	860,772	424,735
Returns of married persons filing separately, total	**1,115**	**2,911**	**212,895**	**763,985**	**282,926**	**720,888**	**278,392**	**64,324**
Under 26	0	0	* 2,318	* 14,847	* 1,119	* 8,886	* 1,200	* 36
26 under 35	0	0	35,528	129,049	39,151	132,513	30,829	4,379
35 under 45	**	**	75,216	317,009	96,474	332,600	88,098	10,162
45 under 55	** 1,115	** 2,911	74,051	173,386	101,550	175,191	76,690	26,120
55 under 65	**	**	21,176	90,107	42,335	64,786	51,748	10,335
65 and over	**	**	4,606	39,586	2,297	6,912	29,827	13,292
Returns of heads of households, total	**10,855**	**75,152**	**781,759**	**2,539,968**	**944,915**	**2,650,960**	**908,109**	**146,875**
Under 26	0	0	* 6,054	* 10,737	* 6,056	* 15,713	* 9,259	* 1,301
26 under 35	0	0	141,660	574,767	157,504	579,635	126,742	12,856
35 under 45	* 1,000	* 2,810	288,056	909,877	370,808	964,761	319,273	45,545
45 under 55	** 9,854	** 72,342	260,012	776,829	319,738	860,822	329,204	61,736
55 under 65	**	**	70,493	215,129	78,906	192,769	104,819	17,374
65 and over	**	**	15,484	52,629	11,904	37,260	18,812	8,062
Single returns, total	**18,524**	**318,033**	**2,492,465**	**11,282,348**	**2,620,110**	**10,043,926**	**3,309,626**	**861,224**
Under 26	* 4,361	* 8,403	175,505	1,081,011	151,962	1,026,548	97,101	17,466
26 under 35	* 4,161	* 53,959	594,218	3,210,861	639,034	3,267,607	477,089	78,701
35 under 45	* 1,201	* 6,418	527,680	2,389,166	671,581	2,564,797	619,402	112,023
45 under 55	* 3,550	* 10,031	501,404	1,833,816	644,201	1,934,716	754,278	127,438
55 under 65	* 2,065	* 152,729	361,373	1,204,996	421,845	1,054,661	592,227	131,750
65 and over	3,186	86,492	332,284	1,562,497	91,487	195,597	769,530	393,846

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Total itemized deductions—continued						Exemptions
	Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns, total	**561,189**	**5,124,908**	**229,703**	**755,464**	**779,248**	**5,880,372**	**94,607,597**
Under 18	0	0	* 3,161	* 5,614	* 3,161	* 5,614	* 6,656
18 under 26	* 10,566	* 60,275	* 4,524	* 6,065	15,090	66,340	857,121
26 under 35	38,536	287,591	21,247	48,091	59,431	335,682	14,239,008
35 under 45	107,154	921,466	44,220	87,890	151,011	1,009,356	35,156,322
45 under 55	174,856	1,740,470	79,631	223,787	246,089	1,964,257	26,743,041
55 under 65	160,575	1,288,527	47,989	180,263	206,235	1,468,790	11,266,526
65 and over	69,503	826,579	28,931	203,754	98,230	1,030,333	6,338,923
Joint returns and returns of surviving spouses, total	**380,944**	**3,151,472**	**154,948**	**441,978**	**529,478**	**3,593,450**	**78,160,825**
Under 26	* 2,118	* 43,368	* 4,175	* 3,361	* 6,293	* 46,729	531,712
26 under 35	23,868	97,225	14,600	35,394	38,117	132,619	11,598,228
35 under 45	77,409	504,353	20,660	50,960	97,707	555,313	29,947,814
45 under 55	117,217	1,047,749	59,941	132,874	173,987	1,180,623	22,437,952
55 under 65	111,095	911,473	39,609	124,307	148,379	1,035,780	9,145,659
65 and over	49,237	547,303	15,964	95,083	64,996	642,386	4,499,459
Returns of married persons filing separately, total	**9,449**	**151,015**	**9,327**	**3,290**	**18,775**	**154,306**	**1,431,593**
Under 26	0	0	0	0	0	0	* 21,172
26 under 35	* 13	* 478	**	**	* 14	* 479	238,107
35 under 45	1,491	13,563	** 6,330	** 446	7,820	14,010	576,377
45 under 55	2,499	107,129	1,148	872	3,647	108,001	386,746
55 under 65	* 3,301	* 10,609	1,666	988	4,967	11,597	152,707
65 and over	* 2,145	* 19,236	* 183	* 984	2,328	20,220	56,483
Returns of heads of households, total	**41,332**	**340,825**	**26,094**	**119,851**	**66,317**	**460,675**	**5,719,882**
Under 26	0	0	0	0	0	0	* 37,380
26 under 35	* 5,118	* 25,213	**	**	* 6,117	* 25,837	830,602
35 under 45	11,473	129,314	** 13,966	** 35,665	24,439	164,355	2,404,279
45 under 55	18,323	140,879	** 8,779	** 52,870	25,988	193,748	1,822,253
55 under 65	6,418	45,419	**	**	6,423	45,421	508,258
65 and over	0	0	3,349	31,314	* 3349	* 31,314	117,110
Single returns, total	**129,464**	**1,481,596**	**39,334**	**190,345**	**164,678**	**1,671,941**	**9,295,297**
Under 26	* 8,448	* 16,906	* 3,511	* 8,318	* 11,958	* 25,225	273,513
26 under 35	9,537	164,675	5,647	12,072	15,184	176,747	1,572,070
35 under 45	16,780	274,236	4,265	1,442	21,045	275,678	2,227,852
45 under 55	36,818	444,713	9,766	37,173	42,467	481,886	2,096,090
55 under 65	39,760	321,025	6,710	54,968	46,467	375,993	1,459,901
65 and over	18,121	260,040	9,436	76,372	27,557	336,412	1,665,871

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Exemptions—continued	Taxable income		Income tax before credits		Total tax credits	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(101)	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	**240,299,123**	**34,902,209**	**2,284,224,128**	**34,903,845**	**538,592,385**	**5,056,040**	**5,651,693**
Under 18	* 16,093	53,264	2,353,894	53,264	625,917	8,695	15,781
18 under 26	2,256,619	477,756	15,268,510	477,756	3,098,646	56,801	37,093
26 under 35	37,211,168	5,387,328	240,176,652	5,387,328	49,504,566	1,035,954	716,061
35 under 45	89,584,632	10,616,137	639,034,284	10,618,070	146,393,344	2,042,916	1,811,197
45 under 55	67,140,739	9,616,851	701,929,067	9,617,604	168,834,330	1,038,865	1,501,254
55 under 65	28,313,990	5,388,752	413,465,148	5,388,663	102,091,387	409,880	878,658
65 and over	15,775,881	3,362,121	271,996,573	3,361,160	68,044,195	462,929	691,649
Joint returns and returns of surviving spouses, total	**197,704,624**	**23,356,073**	**1,800,288,800**	**23,358,281**	**428,299,179**	**3,943,914**	**4,449,599**
Under 26	1,403,741	192,239	6,576,762	192,239	1,180,610	34,894	23,217
26 under 35	30,304,501	3,429,809	173,230,616	3,429,809	35,208,322	839,954	476,916
35 under 45	76,044,327	7,437,124	511,996,896	7,437,478	118,002,431	1,678,208	1,480,634
45 under 55	56,018,612	6,682,818	572,093,676	6,683,562	139,253,033	788,608	1,235,996
55 under 65	22,840,956	3,675,675	338,326,386	3,676,786	84,539,523	316,659	738,435
65 and over	11,092,487	1,938,408	198,064,464	1,938,407	50,115,260	285,592	494,403
Returns of married persons filing separately, total	**3,652,614**	**953,619**	**45,061,796**	**953,619**	**11,344,057**	**53,461**	**143,770**
Under 26	* 56,098	* 11,747	* 180,349	* 11,747	* 32,393	**	**
26 under 35	627,503	175,575	5,068,759	175,575	1,081,785	** 17,727	** 26,654
35 under 45	1,481,248	331,807	12,776,443	331,807	3,036,921	10,845	26,445
45 under 55	980,069	250,387	12,474,007	250,387	3,164,125	16,506	35,640
55 under 65	379,946	133,262	8,798,050	133,262	2,355,162	3,958	24,276
65 and over	127,750	50,841	5,764,187	50,841	1,673,670	4,426	30,755
Returns of heads of households, total	**14,951,548**	**2,305,014**	**79,375,474**	**2,306,594**	**16,041,217**	**572,285**	**315,576**
Under 26	* 99,013	* 12,372	* 271,382	* 12,372	* 58,455	**	**
26 under 35	2,193,149	310,053	6,860,638	310,053	1,177,071	** 150,162	** 89,044
35 under 45	6,301,621	892,589	28,034,617	894,168	5,497,020	262,111	140,972
45 under 55	4,730,735	797,798	32,111,026	797,798	6,717,608	131,386	66,705
55 under 65	1,321,712	232,778	9,002,666	232,778	1,915,473	21,576	15,557
65 and over	305,318	59,425	3,095,145	59,425	675,590	7,051	3,298
Single returns, total	**23,990,337**	**8,287,503**	**359,498,058**	**8,285,351**	**82,907,932**	**486,380**	**742,748**
Under 26	713,860	314,662	10,593,911	314,662	2,453,106	21,378	27,740
26 under 35	4,086,014	1,471,891	55,016,639	1,471,891	12,037,388	37,336	125,363
35 under 45	5,757,436	1,954,617	86,226,328	1,954,617	19,856,972	91,752	163,146
45 under 55	5,411,324	1,885,849	85,250,358	1,885,857	19,699,563	102,365	162,913
55 under 65	3,771,377	1,347,037	57,338,046	1,345,837	13,281,229	67,688	100,391
65 and over	4,250,326	1,313,448	65,072,777	1,312,487	15,579,675	165,861	163,194

Footnotes at end of table.

Table 2a. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions, by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	**34,632,805**	**532,940,691**	**550,119**	**3,738,774**	**34,643,372**	**536,689,861**
Under 18	53,262	610,137	2,323	2,173	53,263	612,373
18 under 26	465,104	3,061,553	2,774	14,388	465,114	3,076,330
26 under 35	5,328,760	48,788,504	40,283	225,850	5,329,331	49,015,314
35 under 45	10,496,273	144,582,147	130,568	849,393	10,497,425	145,434,024
45 under 55	9,557,532	167,333,076	179,884	1,050,530	9,561,423	168,384,279
55 under 65	5,376,102	101,212,729	89,222	721,860	5,379,419	101,939,538
65 and over	3,355,772	67,352,546	105,064	874,580	3,357,398	68,228,001
Joint returns and returns of surviving spouses, total	**23,234,881**	**423,849,580**	**399,831**	**2,597,394**	**23,240,088**	**426,454,191**
Under 26	185,916	1,157,394	* 393	* 1,523	185,916	1,158,917
26 under 35	3,411,150	34,731,406	27,597	106,317	3,411,318	34,838,182
35 under 45	7,382,177	116,521,798	96,198	509,658	7,382,942	117,033,796
45 under 55	6,653,619	138,017,038	143,154	876,773	6,655,695	138,894,478
55 under 65	3,667,678	83,801,088	68,585	554,192	3,669,621	84,358,317
65 and over	1,934,340	49,620,857	63,904	548,931	1,934,595	50,170,502
Returns of married persons filing separately, total	**953,573**	**11,200,287**	**24,784**	**121,225**	**953,723**	**11,321,823**
Under 26	* 11,747	* 32,316	0	0	* 11,747	* 32,316
26 under 35	175,574	1,055,209	1,393	4,050	175,618	1,059,259
35 under 45	331,802	3,010,475	9,479	30,817	331,804	3,041,429
45 under 55	250,349	3,128,485	6,235	30,383	250,426	3,158,874
55 under 65	133,260	2,330,887	3,624	29,530	133,279	2,360,585
65 and over	50,841	1,642,916	4,053	26,445	50,849	1,669,360
Returns of heads of households, total	**2,175,153**	**15,725,641**	**34,281**	**303,863**	**2,176,621**	**16,029,504**
Under 26	* 6,049	* 56,616	0	0	* 6,049	* 56,616
26 under 35	271,391	1,089,865	* 2,131	* 3,231	271,391	1,093,095
35 under 45	839,670	5,356,048	10,794	230,911	839,670	5,586,959
45 under 55	768,239	6,650,903	14,464	41,428	768,597	6,692,331
55 under 65	231,579	1,899,917	4,703	19,330	232,690	1,919,246
65 and over	58,225	672,292	2,191	8,963	58,225	681,256
Single returns, total	**8,269,199**	**82,165,184**	**91,223**	**716,292**	**8,272,940**	**82,884,344**
Under 26	314,653	2,425,364	4,704	15,038	314,663	2,440,856
26 under 35	1,470,645	11,912,024	9,163	112,252	1,471,005	12,024,779
35 under 45	1,942,624	19,693,826	14,098	78,007	1,943,009	19,771,840
45 under 55	1,885,326	19,536,650	16,031	101,945	1,886,705	19,638,596
55 under 65	1,343,585	13,180,838	12,310	118,809	1,343,830	13,301,390
65 and over	1,312,366	15,416,481	34,916	290,241	1,313,728	15,706,883

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

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

[1] Age for joint returns was based on the primary taxpayer's age.

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

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007

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

Marital status and age [1]	Number of returns [2]	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest
			Number of returns	Amount	Number of returns	Amount	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**50,544,470**	**6,187,835,911**	**43,324,327**	**3,845,624,561**	**34,974,994**	**192,155,644**	**4,400,511**
Under 18	56,604	3,157,726	7,721	102,741	43,577	322,457	13,406
18 under 26	1,059,904	53,440,438	1,016,339	45,270,330	360,742	704,598	25,692
26 under 35	6,715,093	546,729,964	6,541,673	484,980,588	3,524,652	4,754,930	167,275
35 under 45	12,098,501	1,425,971,299	11,599,507	1,095,787,788	7,415,583	25,417,186	486,168
45 under 55	13,382,769	1,808,901,832	12,649,575	1,281,280,516	9,482,045	38,546,078	910,730
55 under 65	10,005,999	1,379,987,783	8,691,190	773,551,983	7,791,162	47,389,833	1,092,421
65 and over	7,225,599	969,646,868	2,818,322	164,650,615	6,357,235	75,020,563	1,704,818
Joint returns and returns of surviving spouses, total	**29,622,775**	**4,622,745,899**	**26,571,001**	**2,885,210,290**	**22,633,709**	**134,486,707**	**2,864,478**
Under 26	217,666	15,085,430	214,299	13,917,359	101,940	51,413	1,717
26 under 35	3,427,451	346,933,768	3,368,661	307,292,510	2,141,107	2,746,841	97,089
35 under 45	7,566,854	1,091,167,652	7,331,996	832,245,775	5,266,857	20,461,674	371,930
45 under 55	8,376,045	1,417,538,831	8,076,098	993,373,478	6,506,683	29,657,222	663,788
55 under 65	6,225,716	1,075,418,966	5,606,892	604,376,302	5,187,639	34,829,946	807,945
65 and over	3,809,043	676,601,252	1,973,056	134,004,866	3,429,484	46,739,611	922,007
Returns of married persons filing separately, total	**1,185,837**	**136,854,153**	**999,240**	**61,729,724**	**602,208**	**6,632,810**	**75,100**
Under 26	18,606	634,597	17,908	573,699	5,059	3,625	* 51
26 under 35	160,162	9,582,593	152,617	7,855,799	54,572	120,056	3,974
35 under 45	315,725	34,347,603	297,882	18,254,798	131,235	938,367	9,059
45 under 55	312,096	34,278,780	281,847	19,369,127	160,605	1,644,944	16,701
55 under 65	254,868	31,423,136	208,008	12,260,309	153,403	1,656,186	17,746
65 and over	124,380	26,587,445	40,979	3,415,993	97,333	2,269,633	27,568
Returns of heads of households, total	**4,645,274**	**297,363,213**	**4,321,389**	**235,265,969**	**2,111,815**	**4,285,991**	**123,968**
Under 26	94,968	3,624,873	92,050	3,340,804	11,543	4,957	* 661
26 under 35	685,812	32,056,819	663,501	30,569,690	178,181	81,733	4,426
35 under 45	1,651,989	96,374,443	1,559,984	83,222,696	658,341	688,413	20,988
45 under 55	1,564,738	114,173,369	1,460,107	88,327,066	862,254	2,100,346	67,300
55 under 65	539,528	42,422,357	478,975	27,217,971	323,040	983,692	24,476
65 and over	108,239	8,711,352	66,773	2,587,741	78,457	426,850	6,117
Single returns, total	**15,090,583**	**1,130,872,647**	**11,432,697**	**663,418,578**	**9,627,262**	**46,750,135**	**1,336,965**
Under 26	785,269	37,253,265	699,802	27,541,210	285,777	967,059	36,669
26 under 35	2,441,668	158,156,784	2,356,895	139,262,588	1,150,792	1,806,300	61,785
35 under 45	2,563,933	204,081,601	2,409,646	162,064,518	1,359,150	3,328,733	84,192
45 under 55	3,129,889	242,910,852	2,831,523	180,210,845	1,952,503	5,143,565	162,941
55 under 65	2,985,888	230,723,325	2,397,316	129,697,401	2,127,079	9,920,009	242,254
65 and over	3,183,937	257,746,819	737,514	24,642,015	2,751,961	25,584,469	749,126

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Tax-exempt interest—continued	Ordinary dividends		Qualified dividends		State income tax refunds	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**68,991,965**	**18,924,081**	**197,168,726**	**16,315,747**	**133,069,706**	**21,522,095**	**25,655,500**
Under 18	140,890	51,367	516,729	47,400	311,571	8,238	14,304
18 under 26	136,338	122,792	903,734	112,032	564,858	233,939	164,792
26 under 35	803,843	1,346,455	4,111,643	1,125,562	2,663,844	2,870,586	2,416,349
35 under 45	4,244,828	3,431,538	17,803,055	2,931,073	10,886,585	5,695,619	6,367,779
45 under 55	11,724,167	4,910,064	39,374,339	4,144,486	25,757,237	6,493,931	7,851,039
55 under 65	16,612,848	4,467,913	47,357,871	3,858,020	31,135,966	4,353,875	5,677,768
65 and over	35,329,052	4,593,952	87,101,354	4,097,174	61,749,644	1,865,907	3,163,469
Joint returns and returns of surviving spouses, total	**46,935,833**	**12,638,802**	**134,743,657**	**10,910,949**	**91,228,609**	**13,574,762**	**18,549,778**
Under 26	12,465	29,260	57,794	27,252	39,190	61,954	47,186
26 under 35	450,947	812,225	2,149,523	672,237	1,385,317	1,621,525	1,510,501
35 under 45	3,235,864	2,606,021	14,052,030	2,233,895	8,614,833	3,763,844	4,712,918
45 under 55	8,988,684	3,572,716	30,017,543	3,046,970	19,673,683	4,207,725	5,796,647
55 under 65	12,912,482	3,110,377	35,669,377	2,703,123	23,726,484	2,789,323	4,217,767
65 and over	21,335,391	2,508,202	52,797,390	2,227,472	37,789,102	1,130,391	2,264,760
Returns of married persons filing separately, total	**2,345,226**	**300,189**	**6,338,364**	**244,373**	**4,329,052**	**446,178**	**536,772**
Under 26	* 169	* 1,056	* 1,440	* 1,053	* 919	* 1,044	* 195
26 under 35	23,350	17,232	162,425	16,387	116,257	50,856	33,259
35 under 45	237,232	47,025	695,504	38,507	409,674	128,342	128,740
45 under 55	459,882	94,367	1,620,925	72,025	1,135,414	138,043	152,512
55 under 65	579,731	78,686	1,369,534	65,065	842,398	90,740	122,130
65 and over	1,044,862	61,823	2,488,536	51,335	1,824,391	37,152	99,935
Returns of heads of households, total	**1,374,321**	**724,527**	**4,191,209**	**593,952**	**2,700,700**	**1,940,215**	**1,792,480**
Under 26	* 3,159	* 1,304	* 10,637	* 1,302	* 4,491	18,222	11,693
26 under 35	13,090	34,821	43,253	22,309	17,691	233,376	192,514
35 under 45	153,017	197,051	593,910	159,085	371,864	688,337	609,669
45 under 55	726,146	328,859	1,903,996	270,947	1,255,347	720,685	694,878
55 under 65	338,599	131,489	1,107,159	113,379	645,690	239,775	244,831
65 and over	140,310	31,002	532,254	26,930	405,617	39,821	38,895
Single returns, total	**18,336,585**	**5,260,563**	**51,895,496**	**4,566,473**	**34,811,345**	**5,560,941**	**4,776,469**
Under 26	261,435	142,539	1,350,592	129,825	831,829	160,957	120,022
26 under 35	316,457	482,177	1,756,441	414,629	1,144,579	964,829	680,075
35 under 45	618,714	581,441	2,461,610	499,586	1,490,215	1,115,096	916,452
45 under 55	1,549,455	914,121	5,831,876	754,543	3,692,794	1,427,479	1,207,002
55 under 65	2,782,035	1,147,360	9,211,801	976,454	5,921,394	1,234,037	1,093,040
65 and over	12,808,489	1,992,925	31,283,175	1,791,436	21,730,534	658,543	759,879

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All returns, total	**259,780**	**6,758,766**	**10,676,395**	**202,530,896**	**16,383,152**	**810,594,234**	**1,118,798**
Under 18	0	0	* 340	* 17,897	48,022	1,703,589	1,770
18 under 26	0	0	116,038	1,021,543	115,464	3,095,008	7,714
26 under 35	* 4,230	* 46,316	1,241,541	14,058,001	1,209,470	20,717,126	70,477
35 under 45	44,763	1,026,336	2,696,918	43,646,474	3,009,664	130,565,918	221,570
45 under 55	99,393	2,500,449	3,103,868	68,470,517	4,176,081	200,727,020	294,642
55 under 65	87,297	2,467,015	2,383,175	54,463,117	3,854,794	202,476,212	281,535
65 and over	24,096	718,651	1,134,516	20,853,346	3,969,657	251,309,361	241,090
Joint returns and returns of surviving spouses, total	**17,372**	**165,947**	**7,802,967**	**157,421,821**	**10,948,773**	**614,407,219**	**851,906**
Under 26	0	0	45,271	374,138	23,670	213,364	466
26 under 35	* 999	* 16	825,849	9,849,552	729,166	12,381,327	48,696
35 under 45	5,437	51,746	2,005,326	33,626,346	2,260,033	101,488,288	181,636
45 under 55	5,711	47,629	2,320,970	53,728,352	3,053,551	162,507,300	237,645
55 under 65	4,371	57,317	1,766,806	43,468,445	2,698,474	158,719,401	213,793
65 and over	* 854	* 9,241	838,744	16,374,988	2,183,879	179,097,538	169,670
Returns of married persons filing separately, total	**3,218**	**158,120**	**183,560**	**3,799,202**	**252,317**	**35,431,937**	**14,975**
Under 26	0	0	* 1,316	* 27,410	* 1,056	* 31,633	* 11
26 under 35	0	0	21,465	179,090	19,211	643,931	2,016
35 under 45	* 49	* 5,105	46,847	884,438	37,038	8,481,414	3,257
45 under 55	* 1,281	* 17,364	47,622	1,189,232	72,574	6,838,899	3,958
55 under 65	* 1,888	* 135,652	40,889	1,113,248	67,743	9,132,472	2,981
65 and over	0	0	25,421	405,784	54,696	10,303,588	2,752
Returns of heads of households, total	**108,316**	**2,717,196**	**690,030**	**8,493,837**	**627,893**	**17,879,802**	**30,156**
Under 26	0	0	4,618	16,737	* 1,947	* 4,560	* 648
26 under 35	* 2,596	* 42,584	93,530	371,771	33,860	150,315	997
35 under 45	30,526	653,362	240,307	2,698,158	185,468	3,229,052	8,110
45 under 55	59,449	1,633,197	233,665	3,925,638	273,092	8,760,036	12,063
55 under 65	14,457	374,537	103,592	1,308,757	110,485	4,711,123	5,569
65 and over	* 1,287	* 13,517	14,318	172,777	23,041	1,024,716	2,770
Single returns, total	**130,873**	**3,717,502**	**1,999,839**	**32,816,036**	**4,554,168**	**142,875,276**	**221,761**
Under 26	0	0	65,173	621,155	136,813	4,549,038	8,358
26 under 35	635	3,716	300,697	3,657,588	427,233	7,541,553	18,769
35 under 45	8,751	316,124	404,438	6,437,533	527,125	17,367,164	28,567
45 under 55	32,953	802,259	501,611	9,627,295	776,864	22,620,785	40,977
55 under 65	66,580	1,899,509	471,887	8,572,667	978,093	29,913,216	59,193
65 and over	21,955	695,893	256,033	3,899,797	1,708,041	60,883,520	65,897

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Sales of property other than capital assets, net gain less loss—continued	Taxable IRA distributions		Taxable pensions and annuities		Rent and royalty net income	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	**5,445,080**	**5,313,694**	**98,945,030**	**11,662,054**	**277,536,214**	**3,602,505**	**64,027,958**
Under 18	-74	0	0	* 1,642	* 19,599	2,572	2,589
18 under 26	45,971	7,814	68,993	34,616	115,892	8,106	90,674
26 under 35	-142,115	157,315	1,085,684	432,089	2,796,059	129,490	947,896
35 under 45	1,324,004	387,402	4,754,466	1,035,037	11,300,148	477,091	4,936,384
45 under 55	1,374,151	613,560	9,046,639	1,602,984	24,881,031	909,497	12,952,039
55 under 65	1,454,856	1,080,767	24,948,894	3,515,495	99,065,858	999,220	18,683,106
65 and over	1,388,287	3,066,835	59,040,353	5,040,191	139,357,629	1,076,529	26,415,271
Joint returns and returns of surviving spouses, total	**4,508,285**	**3,340,267**	**70,862,977**	**7,189,701**	**187,089,896**	**2,526,490**	**46,297,390**
Under 26	13,422	* 1,954	* 37,623	11,222	26,020	3,309	42,831
26 under 35	-87,049	101,258	691,528	273,858	1,793,606	82,525	654,357
35 under 45	1,148,585	265,971	3,306,690	732,288	7,961,409	365,356	3,681,543
45 under 55	1,238,159	431,263	6,145,669	1,114,192	18,167,584	698,204	10,067,452
55 under 65	1,094,827	753,815	18,944,040	2,353,569	71,852,609	728,956	14,389,929
65 and over	1,100,340	1,786,007	41,737,426	2,704,572	87,288,668	648,140	17,461,278
Returns of married persons filing separately, total	**251,715**	**76,113**	**1,215,462**	**197,979**	**4,599,529**	**59,054**	**1,501,696**
Under 26	* [3]	0	0	0	0	* 11	* 41
26 under 35	4,213	* 2,002	* 3,775	6,625	44,200	803	7,136
35 under 45	104,044	6,901	35,188	23,501	170,020	8,246	103,051
45 under 55	-28,430	12,373	196,549	26,056	403,892	11,264	317,780
55 under 65	146,044	20,773	426,092	67,945	1,892,397	17,335	482,522
65 and over	25,844	34,063	553,859	73,853	2,089,020	21,395	591,166
Returns of heads of households, total	**97,401**	**173,259**	**2,751,061**	**569,807**	**9,738,508**	**129,436**	**1,620,466**
Under 26	* -2,343	* 1,998	* 1,214	* 1,934	* 18,627	* 660	* 8,170
26 under 35	-6,026	10,794	51,844	43,205	264,797	6,121	28,218
35 under 45	1,591	39,498	501,691	133,251	1,446,827	32,957	332,418
45 under 55	53,904	58,259	942,104	180,612	2,414,037	50,102	597,612
55 under 65	17,366	37,594	805,549	147,457	3,749,878	30,288	472,555
65 and over	32,908	25,117	448,659	63,346	1,844,342	9,308	181,493
Single returns, total	**587,679**	**1,724,054**	**24,115,529**	**3,704,566**	**76,108,281**	**887,525**	**14,608,406**
Under 26	34,818	3,863	30,156	23,102	90,844	6,698	42,220
26 under 35	-53,253	* 43,262	* 338,537	108,401	693,455	40,041	258,185
35 under 45	69,783	75,032	910,896	145,997	1,721,892	70,532	819,372
45 under 55	110,518	111,665	1,762,318	282,124	3,895,518	149,927	1,969,195
55 under 65	196,619	268,585	4,773,214	946,524	21,570,974	222,641	3,338,100
65 and over	229,195	1,221,648	16,300,409	2,198,419	48,135,599	397,686	8,181,334

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Rent and royalty net loss		Farm rental net income less loss		Partnership and S-corporation net income less loss		Estate and trust net income less loss
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
All returns, total	**3,792,153**	**46,443,196**	**268,628**	**2,000,477**	**5,797,114**	**435,188,895**	**406,638**
Under 18	* 660	* 9,281	0	0	9,538	327,259	3,488
18 under 26	20,061	210,722	**	**	37,193	1,635,588	9,200
26 under 35	320,818	3,689,681	**	**	426,437	16,486,964	15,217
35 under 45	801,918	9,818,725	14,894	21,292	1,352,233	98,144,433	35,982
45 under 55	1,093,020	13,648,347	50,194	196,955	1,661,872	147,794,913	70,301
55 under 65	913,444	11,403,210	** 60,172	** 283,643	1,331,587	110,841,900	110,101
65 and over	642,231	7,663,229	143,368	1,498,587	978,253	59,957,839	162,349
Joint returns and returns of surviving spouses, total	**2,571,941**	**32,507,294**	**175,834**	**1,262,137**	**4,473,031**	**361,801,278**	**223,548**
Under 26	6,551	88,947	0	0	9,004	451,042	* 1,329
26 under 35	186,269	2,127,734	2,857	4,709	310,189	11,942,211	8,570
35 under 45	549,662	6,720,980	10,495	19,930	1,099,400	81,222,450	25,325
45 under 55	763,031	9,701,133	40,115	149,602	1,331,560	127,659,808	50,714
55 under 65	641,227	8,314,066	41,708	195,213	1,039,115	94,585,882	75,590
65 and over	425,201	5,554,435	80,658	892,682	683,764	45,939,885	62,020
Returns of married persons filing separately, total	**41,517**	**598,017**	**1,890**	**39,876**	**103,354**	**13,571,082**	**7,892**
Under 26	0	0	0	0	* 55	* 10,769	* 3
26 under 35	2,400	10,119	0	0	7,561	470,200	382
35 under 45	6,736	62,775	0	0	27,013	4,394,564	603
45 under 55	10,367	183,777	* 22	* 805	24,885	2,743,771	2,656
55 under 65	13,174	135,207	122	1,210	23,919	2,903,183	1,610
65 and over	8,840	206,139	1,746	37,861	19,922	3,048,596	2,639
Returns of heads of households, total	**266,368**	**3,123,131**	**4,810**	**18,323**	**212,944**	**10,926,657**	**13,432**
Under 26	* 644	* 1,631	**	**	* 1,287	* 7,245	* 658
26 under 35	26,299	258,062	**	**	13,152	381,948	0
35 under 45	78,086	936,609	* 1,009	* 3,434	68,144	3,338,938	2,239
45 under 55	102,420	1,197,250	2,606	12,718	89,499	4,626,544	6,108
55 under 65	46,677	623,154	** 14	** -1,449	35,057	2,098,981	3,909
65 and over	12,242	106,425	* 1,182	* 3,620	5,804	473,001	519
Single returns, total	**912,326**	**10,214,754**	**86,094**	**680,140**	**1,007,784**	**48,889,879**	**161,765**
Under 26	13,527	129,425	**	**	36,385	1,493,792	10,699
26 under 35	105,849	1,293,766	**	**	95,535	3,692,605	6,264
35 under 45	167,434	2,098,361	* 3,390	* -2,072	157,676	9,188,481	7,816
45 under 55	217,202	2,566,188	7,450	33,829	215,928	12,764,790	10,823
55 under 65	212,366	2,330,783	** 15,470	** 83,959	233,497	11,253,854	28,992
65 and over	195,949	1,796,230	59,783	564,424	268,763	10,496,357	97,172

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Estate and trust net income less loss—continued	Farm net income less loss		Unemployment compensation		Taxable Social Security benefits	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
All returns, total	**16,537,793**	**783,430**	**-7,964,876**	**2,656,205**	**11,617,594**	**7,541,145**	**98,481,692**
Under 18	102,666	**	**	0	0	3,866	39,772
18 under 26	282,706	** 3,017	** -4,707	57,281	194,945	* 2,325	* 5,217
26 under 35	795,302	53,373	-321,029	408,235	1,661,240	13,952	85,338
35 under 45	2,957,540	139,749	-1,168,141	734,157	3,185,093	91,312	814,825
45 under 55	2,263,728	222,504	-2,263,069	817,097	3,560,330	317,734	3,285,852
55 under 65	3,322,959	197,726	-2,435,031	509,973	2,397,068	1,383,611	14,017,402
65 and over	6,812,893	167,061	-1,772,900	129,463	618,920	5,728,345	80,233,287
Joint returns and returns of surviving spouses, total	**8,225,423**	**643,728**	**-6,707,260**	**1,743,795**	**7,588,575**	**4,700,576**	**70,624,443**
Under 26	* 1,933	1,012	-3,889	20,357	59,347	* 634	* 1,952
26 under 35	327,252	44,631	-229,694	241,210	1,027,834	11,005	65,782
35 under 45	1,643,496	118,245	-1,066,184	493,675	2,158,671	73,747	697,251
45 under 55	1,593,083	190,268	-1,894,522	548,170	2,306,199	266,786	2,894,220
55 under 65	2,047,853	163,238	-2,125,151	347,197	1,613,870	1,076,454	11,622,400
65 and over	2,611,806	126,335	-1,387,820	93,185	422,655	3,271,949	55,342,837
Returns of married persons filing separately, total	**926,059**	**10,059**	**-59,420**	**47,125**	**206,491**	**130,257**	**1,446,080**
Under 26	* 12,749	0	0	0	0	0	0
26 under 35	63,101	* 1,667	* -10,225	6,849	24,899	0	0
35 under 45	416,729	* 69	* 5,155	17,112	75,781	* 1,653	* 13,085
45 under 55	94,316	1,631	-16,278	9,709	57,547	4,590	62,542
55 under 65	103,472	2,650	-52,457	10,902	35,618	18,853	174,859
65 and over	235,692	4,043	14,384	* 2,553	* 12,647	105,162	1,195,595
Returns of heads of households, total	**595,846**	**17,670**	**-171,849**	**239,702**	**1,014,078**	**138,140**	**1,280,319**
Under 26	* 74,121	0	0	* 2,996	* 15,138	* 1,642	* 2,864
26 under 35	0	9	-5	49,425	188,734	* 1,269	* 4,266
35 under 45	20,474	4,655	-50,729	85,315	361,305	10,695	79,864
45 under 55	268,734	6,562	-57,266	79,099	349,283	21,365	147,221
55 under 65	123,586	5,311	-35,434	19,956	68,033	27,215	231,725
65 and over	108,929	1,134	-28,415	* 2,911	* 31,586	75,953	814,378
Single returns, total	**6,790,466**	**111,973**	**-1,026,347**	**625,584**	**2,808,450**	**2,572,171**	**25,130,849**
Under 26	296,568	2,005	-817	33,927	120,460	3,915	40,172
26 under 35	404,949	* 7,067	* -81,105	110,750	419,774	* 1,678	* 15,290
35 under 45	876,840	16,781	-56,383	138,055	589,336	* 5,217	* 24,625
45 under 55	307,594	24,043	-295,003	180,119	847,301	24,992	181,869
55 under 65	1,048,048	26,527	-221,989	131,917	679,548	261,088	1,988,417
65 and over	3,856,467	35,549	-371,049	30,814	152,032	2,275,281	22,880,477

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Foreign-earned income exclusion		Other income less loss		Total statutory adjustments		Total itemized deductions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total in taxable income
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns, total	**77,701**	**5,172,655**	**3,789,276**	**27,628,453**	**17,666,849**	**89,395,905**	**1,333,036,542**
Under 18	0	0	1,955	8,232	796	10,572	598,466
18 under 26	* 1,261	* 46,382	34,222	547,587	322,042	553,268	14,988,701
26 under 35	7,781	534,704	339,885	1,804,935	2,757,770	6,120,629	138,332,508
35 under 45	27,714	1,862,611	794,923	5,736,411	4,352,891	17,564,171	315,019,404
45 under 55	26,153	1,745,675	1,037,263	6,954,056	5,150,931	30,557,197	364,740,954
55 under 65	10,712	810,461	884,252	6,046,546	3,668,694	25,549,987	275,719,708
65 and over	4,080	172,821	696,776	6,530,686	1,413,726	9,040,081	223,636,800
Joint returns and returns of surviving spouses, total	**52,254**	**3,654,910**	**2,687,137**	**19,904,554**	**12,596,840**	**68,153,622**	**929,523,790**
Under 26	**	**	8,901	33,006	102,162	155,150	4,135,871
26 under 35	** 4,459	** 333,380	212,967	1,229,470	1,789,458	4,296,395	84,816,525
35 under 45	19,518	1,289,350	606,919	4,090,204	3,220,456	13,564,022	228,767,734
45 under 55	16,746	1,209,524	774,653	5,108,149	3,798,112	23,500,332	267,290,668
55 under 65	8,465	671,175	635,050	4,762,142	2,656,937	19,486,338	202,813,970
65 and over	3,065	151,481	448,646	4,681,581	1,029,714	7,151,384	141,699,021
Returns of married persons filing separately, total	**4,065**	**269,983**	**62,269**	**709,382**	**229,038**	**1,466,185**	**27,013,079**
Under 26	**	**	**	**	* 2,311	* 6,449	172,933
26 under 35	** 742	** 29,886	** 6,128	** 26,088	24,219	47,810	2,322,139
35 under 45	2,380	165,409	13,361	150,276	60,086	279,901	6,502,539
45 under 55	712	60,079	22,430	168,632	68,911	409,192	6,762,421
55 under 65	192	12,161	10,637	133,476	54,000	522,741	6,044,701
65 and over	38	2,448	9,714	230,909	19,511	200,092	5,208,347
Returns of heads of households, total	**3,066**	**223,510**	**198,048**	**1,177,299**	**1,299,419**	**4,690,122**	**91,684,382**
Under 26	0	0	**	**	13,884	31,174	1,345,282
26 under 35	35	2,976	** 18,502	** 243,751	170,485	285,250	11,907,426
35 under 45	1,103	72,740	58,429	353,458	425,492	1,228,037	31,452,296
45 under 55	1,785	138,273	77,188	374,762	478,361	2,242,247	33,115,903
55 under 65	139	9,246	36,043	159,739	188,745	845,049	11,301,328
65 and over	* 4	* 275	7,886	45,589	22,452	58,367	2,562,149
Single returns, total	**18,316**	**1,024,252**	**841,822**	**5,837,218**	**3,541,552**	**15,085,976**	**284,815,290**
Under 26	630	25,849	25,390	379,697	204,481	371,067	9,933,081
26 under 35	* 3,174	* 188,996	104,175	448,740	773,607	1,491,173	39,286,419
35 under 45	4,713	335,112	116,215	1,142,472	646,858	2,492,211	48,296,836
45 under 55	6,910	337,799	162,992	1,302,512	805,546	4,405,427	57,571,962
55 under 65	1,915	117,878	202,522	991,190	769,012	4,695,859	55,559,710
65 and over	973	18,617	230,530	1,572,607	342,049	1,630,239	74,167,283

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Itemized deductions limitation		Medical and dental expenses deduction		Medical and dental expenses		Medical and dental expenses limitation
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**7,131,365**	**39,101,872**	**10,520,269**	**76,347,462**	**10,520,269**	**119,153,650**	**10,520,232**
Under 18	3,090	17,943	3,953	176,634	3,953	205,323	3,953
18 under 26	17,987	103,893	160,698	576,270	160,698	955,939	160,698
26 under 35	457,682	1,375,345	699,351	2,805,587	699,351	5,295,619	699,351
35 under 45	1,641,913	7,701,897	1,395,503	5,837,607	1,395,503	11,672,491	1,395,497
45 under 55	2,269,888	12,073,243	1,882,357	9,310,581	1,882,357	17,034,504	1,882,357
55 under 65	1,681,378	9,797,719	2,281,657	13,293,683	2,281,657	22,945,343	2,281,626
65 and over	1,059,428	8,031,833	4,096,750	44,347,100	4,096,750	61,044,431	4,096,750
Joint returns and returns of surviving spouses, total	**5,904,336**	**32,371,124**	**5,629,145**	**39,315,456**	**5,629,145**	**67,670,490**	**5,629,138**
Under 26	3,877	11,016	24,392	79,704	24,392	179,964	24,392
26 under 35	341,627	946,842	345,553	1,454,394	345,553	2,979,177	345,553
35 under 45	1,405,010	6,472,213	794,727	3,588,403	794,727	7,659,093	794,721
45 under 55	1,935,503	10,441,977	1,028,016	5,604,845	1,028,016	10,815,200	1,028,016
55 under 65	1,421,592	8,345,736	1,361,145	8,922,583	1,361,145	15,872,460	1,361,145
65 and over	796,728	6,153,339	2,075,311	19,665,526	2,075,311	30,164,597	2,075,311
Returns of married persons filing separately, total	**269,179**	**1,329,892**	**208,114**	**962,202**	**208,114**	**1,579,443**	**208,114**
Under 26	* 66	* 1,219	* 1,998	* 15,246	* 1,998	* 17,500	* 1,998
26 under 35	25,379	36,679	15,641	71,638	15,641	114,828	15,641
35 under 45	56,210	302,173	37,467	139,813	37,467	250,318	37,467
45 under 55	82,458	318,663	47,588	209,562	47,588	348,147	47,588
55 under 65	66,664	310,487	55,571	225,016	55,571	388,403	55,571
65 and over	38,401	360,669	49,849	300,927	49,849	460,247	49,849
Returns of heads of households, total	**148,619**	**757,515**	**948,005**	**3,786,450**	**948,005**	**6,746,059**	**948,005**
Under 26	618	2,597	21,263	55,354	21,263	105,214	21,263
26 under 35	4,518	20,478	115,204	388,906	115,204	713,071	115,204
35 under 45	35,634	154,970	303,356	1,090,488	303,356	2,009,490	303,356
45 under 55	72,910	371,483	326,664	1,295,726	326,664	2,329,343	326,664
55 under 65	29,309	167,952	127,923	575,671	127,923	1,023,355	127,923
65 and over	5,631	40,035	53,596	380,305	53,596	565,586	53,596
Single returns, total	**809,230**	**4,643,340**	**3,735,006**	**32,283,354**	**3,735,006**	**43,157,658**	**3,734,975**
Under 26	16,516	107,004	116,999	602,600	116,999	858,583	116,999
26 under 35	86,157	371,345	222,952	890,648	222,952	1,488,544	222,952
35 under 45	145,059	772,539	259,953	1,018,903	259,953	1,753,591	259,953
45 under 55	179,017	941,119	480,089	2,200,448	480,089	3,541,814	480,089
55 under 65	163,812	973,544	737,018	3,570,413	737,018	5,661,125	736,987
65 and over	218,668	1,477,789	1,917,995	24,000,342	1,917,995	29,854,002	1,917,995

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Medical and dental expenses limitation—continued	Taxes paid deduction					
		Total		State and local taxes			
				Total		Income tax	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total	**42,806,188**	**50,118,657**	**465,880,541**	**48,619,346**	**287,873,621**	**36,683,269**	**269,351,140**
Under 18	28,689	46,567	200,979	44,671	180,435	43,470	178,606
18 under 26	379,668	1,019,105	3,651,491	993,649	2,459,965	771,823	2,187,996
26 under 35	2,490,032	6,644,386	40,702,494	6,424,726	25,313,111	5,160,150	23,312,794
35 under 45	5,834,884	12,013,335	107,880,125	11,647,118	66,753,235	9,244,144	62,670,508
45 under 55	7,723,923	13,306,051	138,477,449	12,963,382	87,095,740	10,378,195	82,580,619
55 under 65	9,651,661	9,965,441	104,776,492	9,687,234	64,871,545	7,365,295	61,035,653
65 and over	16,697,331	7,123,772	70,191,512	6,858,566	41,199,591	3,720,193	37,384,965
Joint returns and returns of surviving spouses, total	**28,355,034**	**29,543,041**	**343,113,551**	**28,859,494**	**214,482,174**	**22,043,853**	**201,263,190**
Under 26	100,260	215,030	1,028,328	209,749	588,291	156,307	494,276
26 under 35	1,524,782	3,411,660	25,302,479	3,316,748	15,138,399	2,640,776	13,829,307
35 under 45	4,070,689	7,543,826	81,287,069	7,352,195	50,272,758	5,828,299	47,208,554
45 under 55	5,210,355	8,356,504	106,614,950	8,207,865	68,409,494	6,631,135	65,057,458
55 under 65	6,949,877	6,213,952	80,063,682	6,077,182	50,581,984	4,679,170	47,712,052
65 and over	10,499,071	3,802,069	48,817,043	3,695,756	29,491,249	2,108,166	26,961,544
Returns of married persons filing separately, total	**617,241**	**1,165,331**	**9,397,573**	**1,129,690**	**6,528,782**	**895,541**	**6,268,272**
Under 26	* 2,254	17,317	48,710	16,319	25,966	15,312	25,363
26 under 35	43,190	158,107	707,933	150,489	448,399	121,613	416,211
35 under 45	110,504	309,672	2,337,807	300,360	1,633,284	252,410	1,579,292
45 under 55	138,585	305,763	2,506,619	297,954	1,766,659	245,077	1,701,032
55 under 65	163,388	252,075	2,167,536	247,395	1,462,184	195,170	1,409,153
65 and over	159,320	122,397	1,628,968	117,173	1,192,290	65,959	1,137,220
Returns of heads of households, total	**2,959,609**	**4,599,480**	**24,948,927**	**4,406,376**	**13,149,783**	**3,329,770**	**11,902,309**
Under 26	49,860	93,315	242,480	92,316	141,758	69,687	119,961
26 under 35	324,164	674,500	2,573,945	638,101	1,329,853	464,258	1,136,014
35 under 45	919,002	1,634,933	8,056,809	1,562,032	4,194,612	1,200,813	3,780,334
45 under 55	1,033,617	1,550,978	10,014,343	1,485,547	5,337,255	1,144,687	4,921,477
55 under 65	447,684	537,521	3,415,018	524,429	1,856,468	392,771	1,698,931
65 and over	185,281	108,233	646,331	103,952	289,837	57,554	245,592
Single returns, total	**10,874,304**	**14,810,805**	**88,420,490**	**14,223,786**	**53,712,881**	**10,414,104**	**49,917,369**
Under 26	255,984	740,010	2,532,953	719,937	1,884,385	573,988	1,727,002
26 under 35	597,895	2,400,119	12,118,136	2,319,389	8,396,460	1,933,503	7,931,262
35 under 45	734,688	2,524,904	16,198,441	2,432,531	10,652,581	1,962,623	10,102,329
45 under 55	1,341,366	3,092,806	19,341,536	2,972,016	11,582,332	2,357,294	10,900,652
55 under 65	2,090,712	2,961,892	19,130,256	2,838,228	10,970,909	2,098,183	10,215,517
65 and over	5,853,660	3,091,073	19,099,170	2,941,685	10,226,215	1,488,513	9,040,609

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Taxes paid deduction—continued						
	State and local taxes—continued		Real estate taxes		Personal property taxes		Other taxes
	General sales tax						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
All returns, total	**11,936,077**	**18,522,480**	**43,604,421**	**166,884,976**	**22,063,125**	**9,207,161**	**2,874,143**
Under 18	* 1,201	* 1,829	2,662	19,446	* 660	* 545	* 49
18 under 26	221,826	271,969	507,133	1,013,657	366,455	157,519	31,485
26 under 35	1,264,577	2,000,317	5,092,387	14,171,073	2,773,282	1,086,301	265,136
35 under 45	2,402,973	4,082,727	10,468,905	38,391,164	5,300,325	2,363,064	616,755
45 under 55	2,585,188	4,515,121	12,113,595	48,347,244	6,107,672	2,550,362	813,923
55 under 65	2,321,939	3,835,892	9,160,091	37,504,691	4,590,662	1,914,576	690,945
65 and over	3,138,373	3,814,626	6,259,648	27,437,700	2,924,069	1,134,793	455,849
Joint returns and returns of surviving spouses, total	**6,815,641**	**13,218,984**	**27,899,515**	**120,730,052**	**13,991,798**	**6,511,813**	**1,924,664**
Under 26	53,442	94,015	184,529	386,550	93,980	40,065	8,423
26 under 35	675,972	1,309,092	3,076,854	9,461,413	1,602,156	638,996	141,740
35 under 45	1,523,897	3,064,204	7,100,807	29,097,552	3,520,796	1,641,019	449,512
45 under 55	1,576,730	3,352,036	8,002,655	35,939,237	4,037,735	1,908,287	555,536
55 under 65	1,398,012	2,869,932	5,938,694	27,656,569	2,990,548	1,433,640	479,231
65 and over	1,587,590	2,529,704	3,595,975	18,188,729	1,746,583	849,805	290,222
Returns of married persons filing separately, total	**234,149**	**260,510**	**831,712**	**2,697,814**	**357,579**	**124,779**	**44,689**
Under 26	* 1,007	* 603	8,639	15,338	8,003	7,407	0
26 under 35	28,876	32,188	104,196	244,482	45,525	13,868	4,655
35 under 45	47,950	53,992	203,207	653,549	89,783	36,807	9,181
45 under 55	52,877	65,626	227,891	702,380	85,551	22,597	15,872
55 under 65	52,225	53,031	195,181	665,925	87,607	32,488	10,245
65 and over	51,213	55,071	92,598	416,141	41,110	11,612	4,736
Returns of heads of households, total	**1,076,606**	**1,247,474**	**3,689,149**	**10,887,397**	**1,945,193**	**808,252**	**206,780**
Under 26	22,629	21,797	40,102	77,975	38,154	22,352	* 4,998
26 under 35	173,843	193,839	455,493	1,125,939	256,295	105,778	26,160
35 under 45	361,219	414,278	1,304,144	3,518,809	703,252	316,390	61,803
45 under 55	340,859	415,778	1,334,129	4,384,394	666,140	248,621	83,239
55 under 65	131,657	157,537	456,631	1,440,844	235,120	99,550	27,752
65 and over	46,398	44,245	98,651	339,435	46,233	15,562	2,829
Single returns, total	**3,809,681**	**3,795,512**	**11,184,044**	**32,569,713**	**5,768,555**	**1,762,317**	**698,010**
Under 26	145,949	157,384	276,525	553,241	226,977	88,241	18,112
26 under 35	385,885	465,198	1,455,843	3,339,238	869,307	327,659	92,582
35 under 45	469,907	550,252	1,860,747	5,121,255	986,494	368,848	96,260
45 under 55	614,722	681,680	2,548,920	7,321,232	1,318,245	370,857	159,276
55 under 65	740,045	755,392	2,569,585	7,741,353	1,277,388	348,899	173,718
65 and over	1,453,172	1,185,606	2,472,424	8,493,394	1,090,143	257,814	158,063

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Taxes paid deduction—continued	Interest paid deduction					
	Other taxes—continued	Total		Home mortgage interest			
				Total		Paid to financial institutions	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(71)	(72)	(73)	(74)	(75)	(76)	(77)
All returns, total	**1,914,783**	**41,282,875**	**524,790,200**	**40,776,656**	**491,432,301**	**40,368,551**	**484,500,709**
Under 18	* 553	7,619	101,842	* 1,965	* 24,702	* 1,962	* 24,669
18 under 26	20,349	562,177	5,328,708	554,192	5,077,351	543,638	4,963,834
26 under 35	132,009	5,441,005	69,312,220	5,420,214	67,829,008	5,364,350	66,822,446
35 under 45	372,662	10,856,281	153,990,002	10,819,372	147,473,232	10,735,261	145,780,424
45 under 55	484,103	11,965,274	152,835,821	11,901,376	144,547,848	11,772,108	142,430,922
55 under 65	485,679	8,423,131	99,005,897	8,307,042	90,810,307	8,234,045	89,469,961
65 and over	419,428	4,027,389	44,215,709	3,772,495	35,669,854	3,717,187	35,008,454
Joint returns and returns of surviving spouses, total	**1,389,512**	**26,571,825**	**375,741,391**	**26,282,456**	**350,606,002**	**26,070,619**	**346,143,662**
Under 26	13,421	195,827	2,069,144	195,513	2,020,027	194,502	1,983,485
26 under 35	63,670	3,226,053	45,801,446	3,219,440	44,916,499	3,194,077	44,349,882
35 under 45	275,740	7,283,082	113,957,742	7,262,979	108,758,278	7,223,533	107,751,146
45 under 55	357,932	7,886,365	110,823,120	7,842,044	104,472,620	7,770,396	103,095,503
55 under 65	391,489	5,473,939	71,675,308	5,403,845	65,398,733	5,361,824	64,383,029
65 and over	287,261	2,506,558	31,414,630	2,358,634	25,039,845	2,326,288	24,580,618
Returns of married persons filing separately, total	**46,198**	**845,776**	**9,951,503**	**833,139**	**8,170,468**	**822,353**	**8,027,822**
Under 26	0	10,307	67,030	10,263	63,509	10,263	62,754
26 under 35	1,183	112,699	1,138,193	112,651	1,109,203	111,586	1,098,562
35 under 45	14,167	233,109	2,896,628	231,690	2,515,228	230,623	2,479,909
45 under 55	14,983	234,596	2,852,379	233,057	2,329,439	227,541	2,267,337
55 under 65	6,940	190,808	2,071,763	185,289	1,606,210	184,434	1,591,945
65 and over	8,924	64,258	925,510	60,190	546,879	57,907	527,315
Returns of heads of households, total	**103,494**	**3,839,581**	**43,023,171**	**3,828,371**	**41,678,753**	**3,779,677**	**41,022,420**
Under 26	* 395	43,756	457,248	43,754	439,937	43,754	439,937
26 under 35	12,376	509,695	5,778,643	509,028	5,671,247	499,359	5,522,029
35 under 45	26,998	1,399,775	16,092,084	1,396,525	15,811,595	1,378,137	15,560,740
45 under 55	44,073	1,353,572	15,129,490	1,349,185	14,628,756	1,331,957	14,410,147
55 under 65	18,156	449,416	4,542,685	447,027	4,364,995	444,628	4,332,670
65 and over	1,497	83,367	1,023,021	82,852	762,224	81,843	756,898
Single returns, total	**375,579**	**10,025,694**	**96,074,135**	**9,832,691**	**90,977,079**	**9,695,903**	**89,306,805**
Under 26	7,086	319,906	2,837,128	306,628	2,578,581	297,081	2,502,327
26 under 35	54,780	1,592,558	16,593,938	1,579,095	16,132,059	1,559,329	15,851,973
35 under 45	55,757	1,940,315	21,043,548	1,928,177	20,388,131	1,902,969	19,988,629
45 under 55	67,115	2,490,741	24,030,831	2,477,090	23,117,033	2,442,214	22,657,935
55 under 65	69,094	2,308,968	20,716,141	2,270,881	19,440,368	2,243,160	19,162,317
65 and over	121,747	1,373,206	10,852,549	1,270,819	9,320,906	1,251,150	9,143,623

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Interest paid deduction—continued						
	Home mortgage interest—continued		Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction
	Paid to individuals						
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(78)	(79)	(80)	(81)	(82)	(83)	(84)
All returns, total	**1,153,837**	**6,931,592**	**2,801,145**	**2,057,338**	**1,685,664**	**1,846,093**	**1,898,537**
Under 18	* 4	* 33	0	0	* 999	* 1,524	5,657
18 under 26	14,877	113,517	24,186	29,560	85,214	78,338	10,152
26 under 35	141,023	1,006,562	233,648	339,477	431,432	452,537	101,238
35 under 45	266,110	1,692,808	630,854	527,931	508,807	551,243	342,909
45 under 55	361,618	2,116,926	936,468	655,745	385,305	444,262	491,530
55 under 65	243,807	1,340,346	660,019	355,830	206,942	222,260	463,469
65 and over	126,398	661,400	315,969	148,796	66,964	95,929	483,582
Joint returns and returns of surviving spouses, total	**764,825**	**4,462,328**	**1,986,160**	**1,453,368**	**857,969**	**1,010,885**	**1,392,946**
Under 26	* 2,644	* 36,531	12,690	14,689	27,600	28,085	371
26 under 35	86,116	566,617	135,724	221,332	226,823	257,613	59,726
35 under 45	173,061	1,007,132	456,861	389,911	276,271	311,355	274,115
45 under 55	244,174	1,377,117	694,558	451,835	199,377	252,455	387,659
55 under 65	170,176	1,015,705	461,070	271,558	97,083	120,404	347,401
65 and over	88,653	459,227	225,257	104,043	30,816	40,973	323,673
Returns of married persons filing separately, total	**22,196**	**142,646**	**43,389**	**11,936**	**32,749**	**39,787**	**28,161**
Under 26	* 999	* 755	0	0	* 999	* 545	45
26 under 35	1,068	10,641	* 2,703	* 3,572	* 8,627	* 6,218	177
35 under 45	5,719	35,319	8,474	4,295	13,222	21,883	3,046
45 under 55	9,378	62,102	15,025	2,103	* 7,267	* 8,871	6,567
55 under 65	1,405	14,265	13,630	1,020	* 1,999	* 1,401	8,751
65 and over	3,627	19,564	3,557	945	* 635	* 868	9,574
Returns of heads of households, total	**96,904**	**656,333**	**218,526**	**232,661**	**299,479**	**317,691**	**61,852**
Under 26	0	0	* 1,642	* 2,615	* 6,638	* 9,193	* 648
26 under 35	12,669	149,218	17,339	15,606	62,996	84,143	3,830
35 under 45	36,480	250,855	71,378	82,308	107,799	95,631	17,587
45 under 55	36,335	218,609	91,309	111,035	80,244	88,402	25,766
55 under 65	9,133	32,325	29,673	14,890	33,442	30,090	10,166
65 and over	* 2,287	* 5,326	7,186	6,206	8,360	10,231	3,856
Single returns, total	**269,912**	**1,670,287**	**553,070**	**359,373**	**495,466**	**477,730**	**415,578**
Under 26	11,238	76,265	9,854	12,256	50,977	42,039	14,745
26 under 35	41,170	280,086	77,882	98,966	132,985	104,562	37,505
35 under 45	50,849	399,502	94,142	51,416	111,514	122,375	48,161
45 under 55	71,732	459,098	135,577	90,771	98,417	94,534	71,538
55 under 65	63,093	278,052	155,646	68,362	74,419	70,365	97,150
65 and over	31,830	177,284	79,969	37,602	27,153	43,856	146,479

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Interest paid deduction—continued	Contributions deduction					
	Investment interest expense deduction—continued	Total		Cash contributions		Other than cash contributions	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(90)	(91)
All returns, total	**29,454,467**	**41,119,033**	**193,603,968**	**38,056,579**	**143,826,766**	**23,854,106**	**58,747,438**
Under 18	75,616	11,909	25,941	11,263	21,549	* 700	* 3,276
18 under 26	143,459	588,077	1,156,375	508,703	841,675	336,697	1,962,663
26 under 35	691,199	4,726,897	10,535,230	4,059,629	8,206,227	2,892,019	2,436,014
35 under 45	5,437,596	9,455,481	31,191,280	8,474,703	23,180,065	5,929,920	8,059,819
45 under 55	7,187,966	11,230,693	48,447,558	10,464,775	37,774,040	6,738,532	11,231,953
55 under 65	7,617,500	8,737,233	45,643,371	8,316,509	34,293,506	4,946,669	12,224,866
65 and over	8,301,131	6,368,742	56,604,213	6,220,996	39,509,705	3,009,570	22,828,847
Joint returns and returns of surviving spouses, total	**22,671,135**	**25,771,500**	**142,006,085**	**24,129,746**	**106,377,172**	**15,309,378**	**42,744,471**
Under 26	6,343	143,129	308,664	115,351	233,673	73,129	1,724,521
26 under 35	406,003	2,617,543	6,553,007	2,264,732	5,277,275	1,564,496	1,341,095
35 under 45	4,498,198	6,344,175	24,012,338	5,773,601	18,000,311	4,031,379	6,137,290
45 under 55	5,646,209	7,415,316	38,278,136	7,008,176	30,055,371	4,513,305	8,654,066
55 under 65	5,884,612	5,670,789	35,703,425	5,449,216	27,024,488	3,266,328	9,429,978
65 and over	6,229,769	3,580,548	37,150,515	3,518,671	25,786,055	1,860,742	15,457,520
Returns of married persons filing separately, total	**1,729,312**	**843,195**	**5,411,159**	**754,302**	**3,165,895**	**451,899**	**1,833,680**
Under 26	2,976	9,287	7,960	7,290	5,339	* 5,002	* 2,621
26 under 35	19,199	92,740	197,823	80,176	142,029	57,013	57,125
35 under 45	355,221	207,232	785,514	170,837	499,482	121,759	253,232
45 under 55	511,966	226,991	970,834	202,279	731,623	115,862	321,066
55 under 65	463,132	203,479	1,135,285	191,747	718,063	104,963	369,446
65 and over	376,818	103,465	2,313,744	101,972	1,069,360	47,298	830,189
Returns of heads of households, total	**794,067**	**3,458,237**	**8,779,535**	**3,105,755**	**6,515,515**	**2,233,822**	**2,252,836**
Under 26	* 5,503	51,517	115,838	43,885	76,404	31,920	45,939
26 under 35	7,647	443,348	950,994	384,280	709,359	293,773	223,289
35 under 45	102,551	1,158,871	2,446,524	1,017,577	1,865,291	767,287	557,968
45 under 55	301,297	1,251,427	3,295,118	1,137,173	2,445,653	793,305	830,922
55 under 65	132,710	460,348	1,620,661	435,038	1,125,219	292,548	549,355
65 and over	244,360	92,726	350,400	87,803	293,590	54,990	45,363
Single returns, total	**4,259,953**	**11,046,101**	**37,407,188**	**10,066,776**	**27,768,185**	**5,859,007**	**11,916,451**
Under 26	204,253	396,054	749,854	353,441	547,808	227,346	192,858
26 under 35	258,350	1,573,267	2,833,406	1,330,441	2,077,565	976,736	814,504
35 under 45	481,626	1,745,203	3,946,905	1,512,688	2,814,981	1,009,495	1,111,329
45 under 55	728,493	2,336,959	5,903,469	2,117,146	4,541,394	1,316,059	1,425,898
55 under 65	1,137,047	2,402,616	7,184,001	2,240,509	5,425,737	1,282,831	1,876,088
65 and over	1,450,184	2,592,003	16,789,554	2,512,550	12,360,701	1,046,540	6,495,775

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Contributions deduction—continued		Casualty or theft loss deduction		Limited miscellaneous deductions		
	Carryover from prior years				Total after limitation		Unreimbursed employee business expenses
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(92)	(93)	(94)	(95)	(96)	(97)	(98)
All returns, total	**538,922**	**25,522,568**	**107,474**	**2,337,018**	**12,734,403**	**85,217,982**	**16,479,370**
Under 18	* 644	* 2,609	0	0	26,169	102,670	* 1,000
18 under 26	5,131	37,671	* 6,266	* 64,827	551,383	4,260,582	557,006
26 under 35	49,166	205,579	15,315	244,594	2,257,636	15,243,861	2,823,620
35 under 45	100,424	900,456	20,708	305,732	3,164,080	20,325,859	4,465,703
45 under 55	109,973	2,163,861	19,956	466,422	3,209,561	20,228,254	4,707,850
55 under 65	115,193	3,680,287	27,161	702,981	2,232,450	14,801,859	3,032,669
65 and over	158,393	18,532,106	18,068	552,463	1,293,123	10,254,897	891,522
Joint returns and returns of surviving spouses, total	**292,114**	**14,734,796**	**51,535**	**1,437,950**	**6,394,896**	**45,824,757**	**9,596,351**
Under 26	* 3,032	* 1,420	* 1,642	* 13,036	69,380	641,302	93,476
26 under 35	23,253	103,264	6,718	185,244	906,858	6,092,607	1,340,727
35 under 45	61,816	645,494	6,334	85,925	1,657,670	10,635,032	2,665,828
45 under 55	64,938	1,607,616	10,975	335,972	1,754,831	12,053,602	2,944,619
55 under 65	60,777	2,397,501	9,711	322,200	1,298,053	9,740,587	1,946,866
65 and over	78,298	9,979,502	16,154	495,574	708,103	6,661,627	604,834
Returns of married persons filing separately, total	**14,535**	**1,444,436**	**2,993**	**166,215**	**294,057**	**1,895,972**	**344,986**
Under 26	0	0	0	0	* 3,924	* 35,205	5,934
26 under 35	* 1,003	* 527	0	0	36,503	187,281	44,129
35 under 45	4,711	124,984	* 1,008	* 39,246	82,883	525,442	108,082
45 under 55	5,235	64,124	* 3	* 1,192	74,329	393,729	86,734
55 under 65	1,703	251,538	** 1,981	** 125,778	63,902	422,302	78,889
65 and over	1,883	1,003,264	**	**	32,515	332,013	21,218
Returns of heads of households, total	**49,367**	**567,053**	**12,283**	**128,142**	**1,715,176**	**10,038,929**	**1,982,646**
Under 26	0	0	0	0	61,530	471,061	61,179
26 under 35	* 6,636	* 19,736	* 998	* 2,405	331,979	2,130,126	349,417
35 under 45	13,852	29,113	* 4,009	* 29,334	582,331	3,500,503	695,969
45 under 55	17,859	139,622	2,651	25,850	545,496	2,950,146	641,916
55 under 65	8,358	358,264	** 4,625	** 70,554	166,617	879,270	207,751
65 and over	2,662	20,318	**	**	27,223	107,823	26,414
Single returns, total	**182,906**	**8,776,282**	**40,663**	**604,710**	**4,330,274**	**27,458,324**	**4,555,387**
Under 26	2,743	38,860	4,623	51,791	442,717	3,215,683	397,417
26 under 35	18,274	82,052	* 7,598	* 56,945	982,297	6,833,846	1,089,347
35 under 45	20,045	100,864	9,358	151,227	841,196	5,664,883	995,825
45 under 55	21,941	352,498	6,327	103,409	834,905	4,830,777	1,034,580
55 under 65	44,355	672,985	10,846	186,342	703,877	3,759,700	799,164
65 and over	75,550	7,529,022	1,911	54,996	525,281	3,153,435	239,055

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						
	Limited miscellaneous deductions—continued						
	Unreimbursed employee business expenses—continued	Tax preparation fees		Other limited miscellaneous deductions		Miscellaneous deductions subject to 2-percent AGI limitation	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(99)	(100)	(101)	(102)	(103)	(104)	(105)
All returns, total	**82,105,794**	**23,493,036**	**6,485,717**	**10,035,981**	**34,643,576**	**30,594,297**	**123,235,088**
Under 18	* 1,638	13,325	12,764	29,888	116,896	32,388	131,298
18 under 26	4,261,114	436,659	79,251	262,045	442,584	712,185	4,782,950
26 under 35	16,918,571	2,948,623	526,599	1,146,664	1,776,809	4,115,459	19,221,979
35 under 45	23,057,728	5,512,818	1,154,546	1,849,693	4,416,202	7,280,733	28,628,476
45 under 55	21,544,860	6,179,625	1,531,863	2,429,720	7,448,104	8,074,657	30,524,827
55 under 65	13,158,572	4,735,937	1,417,518	2,164,278	8,488,636	6,020,610	23,064,727
65 and over	3,163,311	3,666,049	1,763,177	2,153,693	11,954,344	4,358,265	16,880,832
Joint returns and returns of surviving spouses, total	**45,534,916**	**13,900,821**	**4,003,019**	**5,741,714**	**23,036,296**	**18,071,962**	**72,574,231**
Under 26	720,733	101,006	17,233	33,574	16,241	137,416	754,207
26 under 35	7,344,103	1,519,664	271,067	477,954	754,572	2,065,519	8,369,742
35 under 45	12,872,287	3,486,690	758,108	1,073,454	2,926,879	4,539,046	16,557,274
45 under 55	13,352,072	3,876,967	1,015,482	1,512,588	5,355,593	5,122,468	19,723,147
55 under 65	8,883,632	2,970,058	959,000	1,411,639	6,107,044	3,811,204	15,949,676
65 and over	2,362,089	1,946,435	982,129	1,232,504	7,875,968	2,396,309	11,220,187
Returns of married persons filing separately, total	**1,483,036**	**456,477**	**138,647**	**197,724**	**1,167,217**	**624,663**	**2,788,900**
Under 26	37,809	6,291	979	56	524	8,988	39,312
26 under 35	202,166	47,943	6,116	16,624	30,134	72,892	238,416
35 under 45	517,136	116,339	24,312	40,376	182,601	165,913	724,049
45 under 55	338,860	120,082	33,915	52,997	227,852	160,794	600,627
55 under 65	300,624	107,343	36,356	45,149	303,281	142,464	640,260
65 and over	86,442	58,480	36,970	42,522	422,825	73,611	546,236
Returns of heads of households, total	**10,312,984**	**2,267,977**	**499,656**	**942,593**	**1,749,361**	**2,986,478**	**12,562,002**
Under 26	455,401	45,579	9,477	30,634	55,515	73,476	520,392
26 under 35	2,241,632	339,286	65,188	152,754	185,583	468,536	2,492,403
35 under 45	3,728,204	787,671	150,863	307,421	437,353	1,053,737	4,316,419
45 under 55	2,934,548	767,224	188,328	318,887	741,037	979,224	3,863,912
55 under 65	854,128	274,424	67,221	112,764	279,872	347,464	1,201,221
65 and over	99,072	53,793	18,579	20,132	50,003	64,041	167,653
Single returns, total	**24,774,857**	**6,867,760**	**1,844,395**	**3,153,949**	**8,690,702**	**8,911,194**	**35,309,954**
Under 26	3,048,810	297,107	64,327	227,668	487,201	524,693	3,600,337
26 under 35	7,130,670	1,041,730	184,228	499,332	806,521	1,508,512	8,121,418
35 under 45	5,940,102	1,122,118	221,263	428,442	869,369	1,522,037	7,030,734
45 under 55	4,919,380	1,415,352	294,138	545,248	1,123,623	1,812,170	6,337,140
55 under 65	3,120,188	1,384,111	354,941	594,725	1,798,440	1,719,478	5,273,569
65 and over	615,708	1,607,342	725,499	858,535	3,605,548	1,824,305	4,946,755

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total itemized deductions—continued						Exemptions
	Gambling loss deduction		Miscellaneous deductions other than gambling		Total unlimited miscellaneous deduction		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(106)	(107)	(108)	(109)	(110)	(111)	(112)
All returns, total	**1,101,240**	**21,113,627**	**608,159**	**2,544,908**	**1,691,527**	**23,961,243**	**122,040,515**
Under 18	0	0	3,426	8,342	3,426	8,342	3,680
18 under 26	5,233	13,953	15,609	39,137	20,213	54,342	1,568,599
26 under 35	50,182	679,299	61,987	183,351	110,732	863,868	15,991,308
35 under 45	168,625	2,744,195	122,216	439,348	289,767	3,190,695	37,335,965
45 under 55	282,566	6,234,759	168,390	699,984	447,411	7,048,113	35,924,596
55 under 65	341,042	6,522,171	140,917	665,089	475,475	7,293,144	19,667,567
65 and over	253,592	4,919,250	95,613	509,657	344,503	5,502,738	11,548,800
Joint returns and returns of surviving spouses, total	**691,539**	**12,651,841**	**355,720**	**1,635,172**	**1,038,153**	**14,455,944**	**93,424,501**
Under 26	**	**	* 1,055	* 2,637	* 1,702	* 6,928	600,263
26 under 35	** 23,581	** 275,605	26,524	101,299	49,322	374,191	11,499,885
35 under 45	96,948	1,448,272	67,826	220,841	163,920	1,673,438	29,755,370
45 under 55	179,453	3,520,807	105,188	447,324	281,537	4,022,020	28,461,131
55 under 65	229,238	4,230,234	90,926	461,767	317,239	4,731,923	15,134,300
65 and over	162,319	3,176,923	64,201	401,304	224,432	3,647,445	7,973,551
Returns of married persons filing separately, total	**22,055**	**513,670**	**12,088**	**43,156**	**33,097**	**558,346**	**1,682,252**
Under 26	0	0	0	0	0	0	21,602
26 under 35	* 1,145	* 52,760	670	3,190	1,817	55,950	222,948
35 under 45	1,334	64,742	5,151	14,449	6,480	80,263	557,858
45 under 55	7,289	138,277	2,519	8,385	9,766	146,770	449,915
55 under 65	9,579	200,962	1,189	8,159	10,767	209,121	300,383
65 and over	2,709	56,929	2,558	8,973	4,267	66,242	129,546
Returns of heads of households, total	**95,323**	**1,463,218**	**67,372**	**211,016**	**161,979**	**1,736,743**	**11,226,143**
Under 26	**	**	* 2,000	* 5,698	* 2,001	* 5,898	236,013
26 under 35	** 6,039	** 83,853	10,577	19,230	16,614	102,883	1,708,120
35 under 45	29,077	327,712	25,695	63,590	55,273	391,525	4,224,727
45 under 55	39,871	708,091	16,415	67,051	56,281	776,713	3,669,181
55 under 65	16,295	252,637	12,025	52,347	27,108	365,699	1,164,254
65 and over	4,042	90,924	659	3,100	4,701	94,025	223,849
Single returns, total	**292,323**	**6,484,899**	**172,979**	**655,563**	**458,298**	**7,210,210**	**15,707,618**
Under 26	4,584	10,714	15,980	39,144	19,935	49,858	714,401
26 under 35	20,066	270,320	24,216	59,632	42,979	330,844	2,560,356
35 under 45	41,267	903,469	23,544	140,467	64,094	1,045,469	2,798,010
45 under 55	55,953	1,867,585	44,268	177,224	99,827	2,102,610	3,344,369
55 under 65	85,932	1,838,338	36,777	142,816	120,361	1,986,401	3,068,629
65 and over	84,522	1,594,474	28,195	96,280	111,102	1,695,027	3,221,854

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Exemptions—continued	Taxable income		Alternative minimum tax		Income tax before credits	
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)
All returns, total	**398,926,150**	**46,414,283**	**4,508,688,692**	**3,934,736**	**23,470,785**	**46,433,497**	**949,790,942**
Under 18	12,401	50,273	2,567,939	8,900	22,945	50,956	530,042
18 under 26	5,312,035	957,863	33,732,457	13,969	87,916	957,864	5,880,745
26 under 35	53,708,399	6,267,099	359,618,979	234,657	839,960	6,268,959	66,836,071
35 under 45	122,570,563	11,264,519	999,264,482	976,371	4,262,302	11,270,968	209,573,420
45 under 55	116,134,630	12,519,204	1,339,153,557	1,281,092	6,830,637	12,523,900	292,775,024
55 under 65	63,697,516	9,294,868	1,049,561,914	827,634	5,662,640	9,297,724	226,742,792
65 and over	37,490,606	6,060,458	724,789,365	592,113	5,764,385	6,063,125	147,452,847
Joint returns and returns of surviving spouses, total	**303,432,942**	**27,701,889**	**3,419,214,964**	**2,978,408**	**18,492,936**	**27,715,133**	**730,294,484**
Under 26	2,038,020	207,530	8,986,455	1,781	3,883	207,530	1,340,288
26 under 35	38,583,099	3,230,987	226,505,085	137,941	530,680	3,232,744	41,134,168
35 under 45	97,157,292	7,115,527	771,801,952	767,436	3,546,343	7,119,656	163,232,427
45 under 55	91,313,580	7,953,480	1,065,500,620	1,024,062	5,676,920	7,956,583	236,292,877
55 under 65	48,632,549	5,875,372	829,579,593	645,531	4,553,806	5,876,885	181,639,358
65 and over	25,708,402	3,318,993	516,841,259	401,656	4,181,304	3,321,734	106,655,366
Returns of married persons filing separately, total	**5,472,458**	**1,101,121**	**105,332,882**	**154,135**	**728,852**	**1,101,270**	**23,573,646**
Under 26	73,235	16,608	389,746	* 674	* 1,590	16,608	68,389
26 under 35	748,294	149,542	6,599,568	11,826	22,319	149,545	1,272,146
35 under 45	1,850,206	296,936	26,211,418	41,449	113,855	296,951	5,885,908
45 under 55	1,428,423	288,802	26,404,077	40,232	167,407	288,875	6,115,620
55 under 65	970,109	237,797	24,626,210	36,458	184,990	237,833	5,466,943
65 and over	402,191	111,435	21,101,863	23,497	238,692	111,458	4,764,640
Returns of heads of households, total	**37,805,998**	**4,069,388**	**173,914,528**	**274,432**	**952,266**	**4,072,171**	**31,979,646**
Under 26	800,722	82,750	1,545,290	* 1,266	* 5,269	82,750	236,442
26 under 35	5,791,797	575,880	15,301,935	23,133	42,509	575,880	2,391,533
35 under 45	14,272,766	1,442,380	52,883,255	83,160	220,776	1,444,483	9,232,727
45 under 55	12,298,448	1,399,387	70,743,720	114,656	478,979	1,400,058	13,609,569
55 under 65	3,896,407	475,852	27,874,983	44,612	168,943	475,861	5,417,963
65 and over	745,858	93,139	5,565,345	7,605	35,791	93,139	1,091,412
Single returns, total	**52,214,752**	**13,541,886**	**810,226,319**	**527,761**	**3,296,730**	**13,544,923**	**163,943,167**
Under 26	2,412,459	701,248	25,378,905	19,148	100,120	701,932	4,765,669
26 under 35	8,585,208	2,310,690	111,212,390	61,758	244,451	2,310,791	22,038,225
35 under 45	9,290,300	2,409,676	148,367,857	84,326	381,329	2,409,877	31,222,359
45 under 55	11,094,179	2,877,534	176,505,140	102,142	507,332	2,878,384	36,756,957
55 under 65	10,198,452	2,705,846	167,481,128	101,033	754,901	2,707,145	34,218,529
65 and over	10,634,156	2,536,890	181,280,898	159,355	1,308,598	2,536,794	34,941,428

Footnotes at end of table.

Table 2b. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	**22,313,102**	**37,800,132**	**43,553,893**	**911,990,810**	**43,550,711**	**911,835,062**
Under 18	27,444	16,308	50,656	513,734	50,656	513,725
18 under 26	385,614	389,360	861,338	5,491,385	861,338	5,491,385
26 under 35	3,468,662	5,511,740	5,600,164	61,324,331	5,600,164	61,323,006
35 under 45	7,466,660	14,478,438	10,056,317	195,094,982	10,054,687	195,067,728
45 under 55	5,965,815	10,306,127	11,860,801	282,468,896	11,859,918	282,415,806
55 under 65	3,006,238	4,482,502	9,118,324	222,260,290	9,118,119	222,218,421
65 and over	1,992,669	2,615,656	6,006,294	144,837,191	6,005,829	144,804,991
Joint returns and returns of surviving spouses, total	**16,129,472**	**30,147,387**	**26,028,055**	**700,147,097**	**26,025,242**	**700,017,657**
Under 26	146,166	176,291	182,882	1,163,996	182,882	1,163,996
26 under 35	2,461,252	4,320,287	2,852,843	36,813,881	2,852,843	36,812,498
35 under 45	5,673,786	11,754,586	6,374,527	151,477,841	6,373,219	151,452,618
45 under 55	4,510,363	8,424,733	7,549,739	227,868,144	7,548,856	227,824,921
55 under 65	2,152,575	3,654,310	5,777,012	177,985,048	5,776,855	177,947,393
65 and over	1,185,330	1,817,179	3,291,051	104,838,188	3,290,586	104,816,230
Returns of married persons filing separately, total	**327,049**	**1,131,870**	**1,066,195**	**22,441,776**	**1,066,194**	**22,436,489**
Under 26	* 4,008	* 2,302	16,607	66,087	16,607	66,087
26 under 35	50,048	79,183	143,903	1,192,963	143,903	1,192,963
35 under 45	126,474	513,553	277,374	5,372,355	277,374	5,372,355
45 under 55	70,487	290,079	283,718	5,825,541	283,718	5,820,308
55 under 65	45,678	126,945	234,166	5,339,997	234,165	5,339,943
65 and over	30,355	119,807	110,426	4,644,833	110,426	4,644,833
Returns of heads of households, total	**2,832,799**	**3,388,389**	**3,137,056**	**28,591,257**	**3,137,010**	**28,587,086**
Under 26	71,831	76,239	41,204	160,203	41,204	160,203
26 under 35	505,395	621,732	356,134	1,769,801	356,134	1,769,801
35 under 45	1,168,058	1,482,634	1,043,723	7,750,093	1,043,723	7,750,067
45 under 55	839,931	945,707	1,190,196	12,663,862	1,190,196	12,661,688
55 under 65	217,263	225,534	419,757	5,192,428	419,710	5,190,481
65 and over	30,322	36,543	86,043	1,054,869	86,043	1,054,847
Single returns, total	**3,023,781**	**3,132,485**	**13,322,587**	**160,810,681**	**13,322,265**	**160,793,829**
Under 26	191,052	150,836	671,300	4,614,833	671,300	4,614,824
26 under 35	451,968	490,538	2,247,283	21,547,687	2,247,283	21,547,745
35 under 45	498,343	727,665	2,360,693	30,494,694	2,360,371	30,492,689
45 under 55	545,034	645,608	2,837,148	36,111,349	2,837,148	36,108,625
55 under 65	590,722	475,712	2,687,390	33,742,817	2,687,390	33,740,604
65 and over	746,663	642,127	2,518,773	34,299,301	2,518,773	34,289,342

* 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.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] 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.

[3] Less than $500.

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

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997

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

Marital status and age [1]	Number of returns	Tax credits						
		Total		Child care credit		Credit for the elderly and disabled		Adoption credit
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**122,421,991**	**16,194,821**	**12,178,858**	**5,795,530**	**2,464,005**	**190,343**	**41,281**	**30,721**
Under 18	4,917,659	163,964	24,617	* 6,322	* 2,573	0	0	0
18 under 26	19,881,320	1,401,599	651,001	396,641	156,009	0	0	0
26 under 35	22,989,617	4,626,785	2,674,711	2,187,629	968,884	0	0	* 2,268
35 under 45	27,131,726	5,612,675	4,076,992	2,520,693	1,082,225	0	0	* 11,878
45 under 55	19,982,879	2,395,599	2,534,387	627,096	231,745	* 7,792	* 2,467	* 13,414
55 under 65	12,395,390	969,328	1,226,551	52,279	20,794	* 4,630	* 1,570	* 3,161
65 and over	15,123,400	1,024,872	990,599	4,870	1,775	177,921	37,245	0
Joint returns and returns of surviving spouses, total	**49,227,325**	**7,575,074**	**7,000,865**	**3,906,174**	**1,627,318**	**40,650**	**9,971**	**21,303**
Under 26	1,656,660	406,364	188,521	175,178	61,766	0	0	0
26 under 35	8,278,335	2,086,326	1,146,977	1,413,382	612,203	0	0	* 2,268
35 under 45	13,002,498	2,775,486	2,273,427	1,820,093	772,231	0	0	* 8,717
45 under 55	11,020,125	1,259,319	1,765,745	453,776	164,803	* 3,161	* 730	* 7,157
55 under 65	7,476,597	498,016	961,856	38,876	14,541	* 4,630	* 1,570	* 3,161
65 and over	7,793,111	549,563	664,339	4,870	1,775	32,859	7,671	0
Returns of married persons filing separately, total	**2,620,881**	**96,470**	**272,566**	**55,059**	**23,544**	**0**	**0**	**0**
Under 26	208,661	* 3,162	* 1,159	* 3,161	* 1,081	0	0	0
26 under 35	611,879	31,772	50,923	* 26,510	* 12,998	0	0	0
35 under 45	866,438	29,187	68,016	* 22,222	* 7,943	0	0	0
45 under 55	539,019	16,984	78,857	* 3,165	* 1,521	0	0	0
55 under 65	266,158	6,347	27,008	0	0	0	0	0
65 and over	128,727	9,018	46,603	0	0	0	0	0
Returns of heads of households, total	**16,855,280**	**6,175,518**	**3,602,658**	**1,766,941**	**784,058**	*** 4,122**	*** 526**	*** 9,418**
Under 26	2,162,476	719,867	393,640	202,496	84,494	0	0	0
26 under 35	4,525,859	2,020,137	1,215,295	728,770	336,677	0	0	0
35 under 45	5,862,141	2,365,359	1,419,195	653,316	291,232	0	0	* 3,161
45 under 55	2,951,685	816,358	450,495	168,956	65,400	0	0	* 6,257
55 under 65	954,601	220,813	112,223	* 13,403	* 6,253	0	0	0
65 and over	398,518	32,983	11,810	0	0	* 4,122	* 526	0
Single returns, total	**53,718,505**	**2,347,760**	**1,302,769**	**67,355**	**29,085**	**145,570**	**30,784**	**0**
Under 26	20,771,181	436,169	92,298	* 22,127	* 11,241	0	0	0
26 under 35	9,573,544	488,550	261,516	* 18,966	* 7,005	0	0	0
35 under 45	7,400,649	442,644	316,353	25,062	10,819	0	0	0
45 under 55	5,472,051	302,938	239,291	* 1,199	* 20	* 4,630	* 1,736	0
55 under 65	3,698,035	244,152	125,464	0	0	0	0	0
65 and over	6,803,044	433,308	267,846	0	0	140,940	29,048	0

Footnotes at end of table.

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Tax credits—continued							
	Adoption credit—continued	Earned income credit used to offset income tax before credits		Prior year minimum tax credit		Foreign tax credit		General business credit
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**58,522**	**8,399,556**	**3,767,990**	**118,571**	**681,282**	**2,334,015**	**4,073,461**	**306,254**
Under 18	0	* 3,161	* 2,545	* 11	* 32	156,307	9,054	* 1,287
18 under 26	0	1,089,087	465,259	429	997	84,080	19,589	1,362
26 under 35	* 5,370	2,696,448	1,191,272	3,645	20,922	166,706	426,105	8,917
35 under 45	* 29,024	2,919,523	1,424,125	26,697	133,184	361,786	1,215,188	45,051
45 under 55	* 23,179	1,175,998	508,070	35,397	225,342	507,350	1,252,961	82,279
55 under 65	* 948	464,499	159,966	28,602	181,409	366,381	616,358	76,297
65 and over	0	50,840	16,753	23,790	119,396	691,405	534,208	91,061
Joint returns and returns of surviving spouses, total	**51,635**	**2,116,428**	**875,116**	**92,309**	**572,502**	**1,386,467**	**3,011,449**	**248,869**
Under 26	0	270,234	112,067	* 10	* 157	2,458	6,923	**
26 under 35	* 5,370	632,535	254,562	2,470	15,776	89,138	223,217	** 5,159
35 under 45	* 29,015	696,124	300,775	21,832	108,015	251,095	923,209	36,114
45 under 55	* 16,301	365,242	148,943	30,182	191,708	364,461	1,005,371	71,221
55 under 65	* 948	123,292	50,712	21,546	157,973	267,728	522,380	64,340
65 and over	0	29,001	* 8,057	* 16,270	* 98,874	411,588	330,350	72,035
Returns of married persons filing separately, total	**0**	**0**	**0**	**2,142**	**11,282**	**36,550**	**217,669**	**2,192**
Under 26	0	0	0	0	0	**	**	0
26 under 35	0	0	0	**	**	** 1,408	** 29,594	* 986
35 under 45	0	0	0	** 289	** 961	9,302	56,439	386
45 under 55	0	0	0	1,412	3,965	12,266	67,759	294
55 under 65	0	0	0	293	2,807	6,154	22,665	92
65 and over	0	0	0	147	3,548	7,420	41,212	434
Returns of heads of households, total	*** 6,887**	**5,069,926**	**2,678,869**	**3,881**	**8,539**	**71,701**	**109,742**	**3,935**
Under 26	0	641,386	308,969	0	0	**	**	0
26 under 35	0	1,664,178	860,196	0	0	** 9,049	** 17,456	* 46
35 under 45	* 9	1,910,848	1,070,809	1,002	1,291	19,160	52,059	1,112
45 under 55	* 6,878	632,396	334,162	876	5,223	29,263	33,083	1,478
55 under 65	0	199,279	96,037	880	1,842	8,322	4,758	1,295
65 and over	0	* 21,839	* 8,696	* 1,123	* 182	5,908	2,386	* 4
Single returns, total	**0**	**1,213,202**	**214,004**	**20,239**	**88,959**	**839,297**	**734,601**	**51,258**
Under 26	0	180,628	46,768	* 430	* 872	233,828	21,465	1,287
26 under 35	0	399,734	76,514	**	**	71,213	156,092	4,088
35 under 45	0	312,550	52,541	** 4,750	** 28,064	82,230	183,481	7,440
45 under 55	0	178,360	24,964	2,927	24,445	101,360	146,748	9,286
55 under 65	0	141,929	13,217	5,882	18,787	84,177	66,554	10,570
65 and over	0	0	0	6,250	16,792	266,489	160,260	18,588

Footnotes at end of table.

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Tax credits—continued							Income tax after credits
	General business credit—continued	Empowerment zone employment credit		Nonconventional source fuel credit		Other tax credits		
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**826,320**	**686**	**19,091**	**19,866**	**56,068**	**38,040**	**84,668**	**93,449,611**
Under 18	* 652	0	0	* 1,264	* 641	* 41	* 9,120	2,899,991
18 under 26	581	0	0	* 1,133	* 179	* 42	* 170	13,043,773
26 under 35	27,789	* 8	* [2]	422	844	886	2,462	16,961,162
35 under 45	122,013	280	7,589	3,595	10,270	5,417	13,179	20,917,290
45 under 55	242,506	209	2,644	3,693	5,333	6,658	17,616	16,986,763
55 under 65	210,227	60	953	2,597	14,503	8,648	16,275	10,743,963
65 and over	222,551	129	7,905	7,162	24,299	16,348	25,847	11,896,669
Joint returns and returns of surviving spouses, total	**695,169**	**609**	**12,832**	**12,222**	**34,024**	**19,693**	**54,277**	**42,151,836**
Under 26	**	0	0	0	0	0	0	1,163,106
26 under 35	** 12,220	* 8	* [2]	* 421	* 844	* 706	* 573	6,936,455
35 under 45	104,445	226	2,252	2,253	9,299	5,141	12,364	11,271,622
45 under 55	204,878	206	2,609	3,466	5,083	2,756	11,012	9,911,493
55 under 65	190,423	52	900	1,864	9,896	3,762	12,513	6,672,314
65 and over	183,204	118	7,071	4,219	8,903	7,328	17,814	6,196,846
Returns of married persons filing separately, total	**11,842**	****	****	**71**	**984**	**1,177**	**596**	**2,284,631**
Under 26	0	0	0	0	0	0	0	158,238
26 under 35	* 1,749	0	0	0	0	0	0	533,805
35 under 45	2,584	0	0	** 68	** 864	** 15	** 29	769,826
45 under 55	5,546	**	**	**	**	**	**	471,936
55 under 65	674	0	0	**	**	* 3	* 142	237,103
65 and over	1,288	**	**	* 3	* 120	1,159	426	113,724
Returns of heads of households, total	**9,286**	**** 5**	**** 621**	**** 19**	**** 13**	**** 41**	**** 597**	**7,208,597**
Under 26	0	0	0	0	0	0	0	295,671
26 under 35	* 476	0	0	0	0	0	0	1,470,989
35 under 45	1,841	**	**	** 19	** 12	** 24	** 515	2,688,669
45 under 55	3,702	0	0	**	**	**	**	1,876,163
55 under 65	3,252	0	0	**	**	* 8	* 77	603,365
65 and over	* 15	0	0	0	0	* 9	* 5	273,741
Single returns, total	**110,023**	**** 72**	**** 5,637**	**7,555**	**21,047**	**17,129**	**29,198**	**41,804,547**
Under 26	652	0	0	* 2,397	* 820	* 83	* 9,290	14,326,750
26 under 35	13,926	0	0	**	**	* 180	* 1,889	8,019,913
35 under 45	13,143	** 56	** 5,072	** 1,316	** 884	* 252	* 408	6,187,174
45 under 55	28,380	**	**	218	183	3,888	6,468	4,727,172
55 under 65	15,879	**	**	683	3,884	4,875	3,542	3,231,181
65 and over	38,044	** 19	** 877	2,940	15,276	7,852	7,602	5,312,358

Footnotes at end of table.

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Income tax after credits—continued	Alternative minimum tax		Form 4970 tax-accumulation distribution		Total income tax		All other taxes
								Total
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**727,303,171**	**618,072**	**4,005,101**	**4,295**	**13,128**	**93,471,200**	**731,321,399**	**17,173,341**
Under 18	1,693,856	21,332	10,338	* 12	* 64	2,899,992	1,704,258	69,656
18 under 26	19,407,225	3,082	14,781	* 8	* 389	13,043,783	19,422,395	881,435
26 under 35	87,641,947	44,750	237,923	* 94	* 964	16,963,479	87,880,834	3,079,658
35 under 45	185,812,157	139,953	890,901	579	2,484	20,922,556	186,705,543	5,076,311
45 under 55	203,702,895	188,952	1,114,569	218	2,108	16,992,556	204,819,571	4,177,449
55 under 65	126,664,127	97,913	779,543	1,892	4,994	10,748,915	127,448,662	2,343,220
65 and over	102,380,963	122,090	957,047	1,491	2,126	11,899,919	103,340,135	1,545,612
Joint returns and returns of surviving spouses, total	**525,355,601**	**429,485**	**2,771,012**	**2,686**	**8,699**	**42,160,765**	**528,135,311**	**11,035,708**
Under 26	3,956,094	* 393	* 1,523	0	0	1,163,106	3,957,617	204,182
26 under 35	50,152,522	29,617	112,686	* 87	* 462	6,936,989	50,265,669	1,775,673
35 under 45	137,256,881	100,556	532,990	563	2,340	11,272,914	137,792,211	3,305,430
45 under 55	159,829,420	149,295	916,259	215	2,102	9,914,504	160,747,781	2,883,368
55 under 65	101,879,486	74,569	601,171	1,470	3,082	6,675,626	102,483,737	1,771,045
65 and over	72,281,200	75,055	606,383	351	714	6,197,626	72,888,296	1,096,009
Returns of married persons filing separately, total	**15,352,208**	**29,135**	**138,303**	*** 17**	*** 311**	**2,286,552**	**15,490,821**	**326,625**
Under 26	252,191	0	0	0	0	158,238	252,191	* 5,906
26 under 35	1,934,320	1,396	4,074	0	0	533,852	1,938,394	61,244
35 under 45	4,502,737	10,674	31,723	** 17	** 311	770,960	4,534,597	111,637
45 under 55	3,918,061	6,823	40,165	**	**	472,571	3,958,232	87,992
55 under 65	2,749,782	5,802	32,459	**	**	237,170	2,782,409	41,232
65 and over	1,995,117	4,440	29,881	0	0	113,762	2,024,998	18,615
Returns of heads of households, total	**28,989,345**	**37,578**	**314,502**	**0**	**0**	**7,211,837**	**29,303,847**	**1,731,379**
Under 26	480,201	0	0	0	0	295,671	480,201	146,819
26 under 35	3,473,293	* 3,391	* 6,403	0	0	1,472,238	3,479,696	399,404
35 under 45	10,300,268	11,357	233,027	0	0	2,689,028	10,533,296	673,827
45 under 55	10,507,946	15,372	44,459	0	0	1,876,680	10,552,405	410,059
55 under 65	2,907,268	4,910	20,268	0	0	604,479	2,927,536	76,373
65 and over	1,320,369	2,548	10,345	0	0	273,741	1,330,715	24,896
Single returns, total	**157,606,017**	**121,874**	**781,284**	**1,592**	**4,118**	**41,812,046**	**158,391,419**	**4,079,629**
Under 26	16,412,596	24,021	23,596	* 20	* 453	14,326,761	16,436,645	594,184
26 under 35	32,081,813	10,346	114,760	** 11	** 510	8,020,401	32,197,075	843,337
35 under 45	33,752,271	17,366	93,161	**	**	6,189,654	33,845,439	985,417
45 under 55	29,447,468	17,463	113,686	**	**	4,728,800	29,561,154	796,029
55 under 65	19,127,592	12,633	125,645	* 422	* 1,743	3,231,641	19,254,980	454,570
65 and over	26,784,277	40,047	310,437	* 1,140	* 1,412	5,314,789	27,096,126	406,092

Footnotes at end of table.

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	All other taxes—continued							
	Total—continued	Penalty tax on qualified retirement plans		Self-employment tax		Social Security taxes on tip income		Household employment tax
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**33,079,134**	**3,415,245**	**2,335,845**	**13,515,150**	**29,738,153**	**267,055**	**27,826**	**310,367**
Under 18	21,157	0	0	67,251	20,581	* 1,199	* 17	* 3
18 under 26	529,074	117,275	21,227	678,103	500,014	89,955	6,319	* 23
26 under 35	3,858,106	886,256	405,686	2,210,394	3,403,950	67,236	6,174	16,338
35 under 45	10,438,199	1,152,470	835,421	3,988,667	9,431,121	69,669	12,512	59,906
45 under 55	10,126,818	924,646	793,507	3,316,022	9,149,590	19,692	1,744	58,721
55 under 65	5,423,555	306,880	268,680	1,961,361	5,014,630	* 13,824	* 915	42,057
65 and over	2,682,224	27,717	11,324	1,293,352	2,218,267	* 5,479	* 146	133,320
Joint returns and returns of surviving spouses, total	**24,700,083**	**2,075,013**	**1,582,591**	**8,955,219**	**22,509,281**	**81,256**	**6,127**	**214,778**
Under 26	145,416	39,413	7,291	154,488	137,975	* 9,483	* 120	* 18
26 under 35	2,611,290	514,542	252,925	1,301,276	2,317,095	* 20,358	* 2,615	16,027
35 under 45	7,748,800	722,317	534,862	2,663,346	7,069,641	20,417	1,249	52,912
45 under 55	7,789,770	579,202	572,798	2,360,910	7,072,374	* 16,538	* 1,350	42,085
55 under 65	4,469,474	200,474	205,678	1,518,992	4,150,214	* 10,179	* 658	34,652
65 and over	1,935,333	19,065	9,037	956,207	1,761,982	* 4,280	* 135	69,085
Returns of married persons filing separately, total	**573,045**	**79,482**	**56,659**	**240,604**	**483,780**	*** 4,360**	*** 99**	**6,416**
Under 26	* 5,782	* 1,199	* 371	* 4,706	* 5,411	0	0	0
26 under 35	67,002	* 11,544	* 7,393	46,538	59,299	* 3,161	* 89	* 54
35 under 45	190,458	33,497	26,477	81,280	160,993	0	0	450
45 under 55	169,506	28,974	21,084	58,267	129,525	0	0	3,816
55 under 65	104,302	* 4,269	* 1,335	36,211	97,073	0	0	674
65 and over	35,995	0	0	13,602	31,479	* 1,199	* 11	1,423
Returns of heads of households, total	**2,060,264**	**490,079**	**276,401**	**1,200,404**	**1,757,140**	**54,917**	**4,525**	**15,176**
Under 26	70,845	24,053	3,928	104,941	66,313	* 22,127	* 604	0
26 under 35	319,094	125,589	46,194	263,751	271,713	* 12,644	* 499	* 201
35 under 45	860,032	192,606	138,085	467,912	712,398	* 20,145	* 3,422	4,981
45 under 55	663,266	127,187	82,701	288,297	570,151	0	0	7,018
55 under 65	109,137	17,483	5,350	55,139	99,847	0	0	2,759
65 and over	37,888	* 3,161	* 142	20,364	36,717	0	0	* 217
Single returns, total	**5,745,742**	**770,672**	**420,194**	**3,118,924**	**4,987,951**	**126,522**	**17,075**	**73,997**
Under 26	328,187	52,609	9,637	481,220	310,895	59,543	5,612	* 8
26 under 35	860,720	234,582	99,174	598,829	755,843	31,072	2,971	57
35 under 45	1,638,909	204,052	135,998	776,130	1,488,089	* 29,108	* 7,841	1,564
45 under 55	1,504,276	189,283	116,923	608,549	1,377,540	* 3,154	* 394	5,801
55 under 65	740,643	84,655	56,318	351,019	667,496	* 3,645	* 257	3,972
65 and over	673,007	* 5,491	* 2,145	303,178	388,090	0	0	62,595

Footnotes at end of table.

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	All other taxes—continued	Earned income credit used to offset other taxes		Total tax liability		Number of returns without tax liability	Tax payments	
	Household employment tax—continued						Total	
	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**763,897**	**3,040,945**	**2,224,931**	**95,665,608**	**762,257,568**	**26,756,383**	**112,455,465**	**785,183,138**
Under 18	* 30	* 2,473	* 2,683	2,924,302	1,722,731	1,993,357	3,290,637	1,596,067
18 under 26	* 25	236,275	116,459	13,231,374	19,847,339	6,649,947	19,081,699	26,794,478
26 under 35	36,369	810,229	583,778	17,280,597	91,186,197	5,709,020	21,925,253	104,077,981
35 under 45	119,955	1,119,970	887,357	21,449,085	196,281,691	5,682,641	25,429,679	207,348,153
45 under 55	116,841	635,470	522,932	17,452,267	214,436,753	2,530,612	18,750,090	216,463,784
55 under 65	72,579	198,618	89,979	11,064,281	132,782,240	1,331,109	11,555,867	129,424,014
65 and over	418,097	37,909	21,743	12,263,702	106,000,617	2,859,698	12,422,240	99,478,662
Joint returns and returns of surviving spouses, total	**412,408**	**1,342,546**	**1,252,383**	**43,197,920**	**551,589,200**	**6,029,405**	**46,430,081**	**550,672,197**
Under 26	* 11	65,540	44,470	1,180,772	4,059,853	475,889	1,612,613	5,210,243
26 under 35	35,500	328,968	319,624	7,052,563	52,559,516	1,225,772	8,010,252	57,372,379
35 under 45	109,766	484,375	479,266	11,521,259	145,061,949	1,481,239	12,446,180	149,032,766
45 under 55	80,232	311,238	323,301	10,130,870	168,216,762	889,254	10,546,052	166,051,502
55 under 65	53,869	116,989	66,934	6,873,764	106,886,278	602,833	7,090,467	102,801,286
65 and over	133,031	35,436	18,788	6,438,692	74,804,842	1,354,419	6,724,516	70,204,020
Returns of married persons filing separately, total	**27,432**	**0**	**0**	**2,328,191**	**16,063,867**	**292,690**	**2,405,087**	**15,578,392**
Under 26	0	0	0	158,238	257,973	50,423	203,738	279,140
26 under 35	* 116	0	0	543,294	2,005,396	68,586	561,016	1,989,229
35 under 45	2,628	0	0	781,826	4,725,055	84,612	812,252	4,680,723
45 under 55	18,742	0	0	487,761	4,127,738	51,257	490,443	3,973,110
55 under 65	1,799	0	0	242,093	2,886,711	24,064	235,734	2,687,981
65 and over	4,147	0	0	114,979	2,060,994	13,747	101,905	1,968,208
Returns of heads of households, total	**20,374**	**1,150,202**	**830,440**	**7,393,128**	**30,604,202**	**9,462,152**	**15,502,185**	**44,366,738**
Under 26	0	149,414	64,135	298,140	496,423	1,864,336	2,032,862	2,088,863
26 under 35	* 627	325,996	223,259	1,497,707	3,603,473	3,028,152	4,208,978	7,711,224
35 under 45	4,972	460,286	361,926	2,770,054	11,054,601	3,092,086	5,316,625	15,880,948
45 under 55	10,395	190,464	165,050	1,926,290	11,060,499	1,025,395	2,728,630	13,552,803
55 under 65	3,361	21,570	13,114	619,123	3,023,558	335,478	876,496	3,745,754
65 and over	* 1,019	* 2,473	* 2,956	281,813	1,365,647	116,705	338,594	1,387,146
Single returns, total	**303,683**	**548,197**	**142,108**	**42,746,370**	**164,000,299**	**10,972,135**	**48,118,113**	**174,565,811**
Under 26	* 44	23,796	10,537	14,518,526	16,755,821	6,252,656	18,523,123	20,812,298
26 under 35	126	155,266	40,896	8,187,034	33,017,811	1,386,510	9,145,008	37,005,148
35 under 45	2,589	175,309	46,165	6,375,946	35,440,087	1,024,703	6,854,623	37,753,716
45 under 55	7,472	133,768	34,580	4,907,345	31,031,754	564,706	4,984,965	32,886,368
55 under 65	13,551	60,059	9,930	3,329,301	19,985,693	368,734	3,353,170	20,188,993
65 and over	279,901	0	0	5,428,218	27,769,133	1,374,826	5,257,225	25,919,288

Footnotes at end of table.

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Tax payments—continued							
	Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess Social Security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**106,483,908**	**582,124,212**	**12,766,410**	**162,584,233**	**1,597,435**	**38,918,434**	**1,267,562**	**1,399,705**
Under 18	3,032,061	703,476	226,916	598,270	85,927	292,936	* 51	* 206
18 under 26	18,990,758	25,626,607	250,503	868,956	45,094	285,503	7,839	11,973
26 under 35	21,704,820	95,560,761	666,722	6,257,742	156,388	2,059,401	219,033	192,636
35 under 45	24,839,266	169,964,641	1,635,413	27,838,926	365,843	8,973,227	450,422	537,662
45 under 55	18,053,651	166,296,684	1,922,901	38,287,102	399,739	11,385,046	419,769	457,050
55 under 65	10,878,079	88,680,202	2,015,806	31,926,711	276,732	8,625,366	145,283	163,151
65 and over	8,985,273	35,291,840	6,048,150	56,806,526	267,712	7,296,955	25,164	37,027
Joint returns and returns of surviving spouses, total	**43,816,941**	**396,693,197**	**7,553,540**	**122,180,984**	**1,011,973**	**30,544,479**	**1,001,841**	**1,134,676**
Under 26	1,606,566	5,036,716	25,047	142,455	4,455	30,359	* 110	* 434
26 under 35	7,906,259	51,960,077	426,941	3,959,135	98,136	1,300,191	164,241	146,903
35 under 45	12,137,940	118,934,518	1,162,255	22,391,041	253,228	7,246,699	357,128	433,794
45 under 55	10,199,096	125,215,410	1,348,364	31,180,408	289,538	9,240,158	331,739	381,245
55 under 65	6,714,252	69,365,905	1,437,346	26,080,561	209,993	7,190,356	129,721	145,365
65 and over	5,252,829	26,180,571	3,153,588	38,427,385	156,624	5,536,715	18,902	26,936
Returns of married persons filing separately, total	**2,317,112**	**10,541,532**	**156,925**	**3,704,047**	**35,929**	**1,319,268**	**11,673**	**10,978**
Under 26	203,734	275,351	**	**	* 4	* 1,091	**	**
26 under 35	550,278	1,790,375	** 13,137	** 101,812	7,192	97,570	** 4,719	** 1,650
35 under 45	788,975	3,646,053	31,335	735,505	9,619	294,443	2,285	4,722
45 under 55	473,338	2,741,111	33,851	826,563	7,628	401,799	4,060	2,873
55 under 65	220,456	1,540,543	37,422	863,714	7,764	281,875	542	1,384
65 and over	80,331	548,099	41,181	1,176,452	3,722	242,489	68	349
Returns of heads of households, total	**15,270,155**	**40,077,228**	**395,259**	**3,483,394**	**82,889**	**741,265**	**62,655**	**63,589**
Under 26	2,031,743	2,078,024	**	**	0	0	**	**
26 under 35	4,198,644	7,612,998	** 16,072	** 73,864	7,437	32,322	** 3,511	** 2,879
35 under 45	5,262,255	14,789,735	93,894	831,101	29,433	232,839	21,976	26,991
45 under 55	2,648,667	11,712,378	125,501	1,464,863	32,091	344,768	36,289	30,308
55 under 65	846,905	3,099,499	46,534	546,938	7,867	95,454	879	3,411
65 and over	281,942	784,594	113,258	566,628	6,061	35,883	0	0
Single returns, total	**45,079,701**	**134,812,255**	**4,660,686**	**33,215,807**	**466,644**	**6,313,422**	**191,393**	**190,462**
Under 26	18,180,777	18,939,993	451,240	1,311,237	126,562	546,989	7,769	11,741
26 under 35	9,049,639	34,197,311	211,703	2,136,465	43,624	629,318	46,572	41,206
35 under 45	6,650,097	32,594,335	347,929	3,881,278	73,564	1,199,246	69,033	72,156
45 under 55	4,732,550	26,627,785	415,186	4,815,268	70,482	1,398,321	47,681	42,625
55 under 65	3,096,467	14,674,255	494,505	4,435,498	51,109	1,057,681	14,142	12,991
65 and over	3,370,172	7,778,576	2,740,123	16,636,061	101,304	1,481,868	6,195	9,742

Footnotes at end of table.

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Tax payments—continued				Earned income credit, refundable portion		Overpayment	
	Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies				Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**445,633**	**101,328**	**68,097**	**55,227**	**15,367,868**	**24,395,661**	**88,311,237**	**140,110,378**
Under 18	* 1,199	* 17	* 4,798	* 1,162	30,923	45,272	2,861,668	676,714
18 under 26	17,987	1,314	* 357	* 126	2,645,697	4,336,526	17,126,799	12,898,603
26 under 35	35,681	6,124	526	1,316	5,127,635	8,235,070	18,679,239	28,740,187
35 under 45	95,422	26,335	12,106	7,362	4,824,078	7,979,006	20,732,501	39,672,502
45 under 55	90,505	28,554	13,538	9,346	1,893,899	2,808,686	13,890,867	29,248,942
55 under 65	95,258	19,914	7,596	8,670	694,944	817,533	7,718,755	15,885,430
65 and over	109,581	19,070	29,176	27,245	150,692	173,568	7,301,407	12,988,000
Joint returns and returns of surviving spouses, total	**353,317**	**84,535**	**38,958**	**34,326**	**3,718,757**	**6,055,847**	**32,182,642**	**72,666,552**
Under 26	**	**	0	0	431,427	717,491	1,383,855	2,108,745
26 under 35	** 33,108	** 5,052	** 473	** 1,301	1,112,093	1,939,002	6,284,623	11,410,334
35 under 45	78,713	21,686	8,718	5,028	1,204,459	2,059,272	9,266,946	21,325,192
45 under 55	77,574	25,576	11,006	8,706	617,470	936,653	7,096,484	18,209,321
55 under 65	76,317	15,752	3,471	3,347	257,414	305,024	4,321,545	11,171,534
65 and over	87,606	16,469	15,291	15,944	95,895	98,405	3,829,189	8,441,426
Returns of married persons filing separately, total	**8,881**	**1,466**	**1,730**	**1,102**	**0**	**0**	**1,503,591**	**2,013,388**
Under 26	**	**	0	0	0	0	144,042	48,986
26 under 35	** 3,155	** 520	0	0	0	0	331,381	281,377
35 under 45	* 3	* [2]	0	0	0	0	528,581	674,075
45 under 55	* 3,156	* 418	** 1,203	** 356	0	0	304,866	470,974
55 under 65	* 2,557	* 454	**	**	0	0	137,479	294,225
65 and over	* 10	* 72	* 526	* 747	0	0	57,242	243,751
Returns of heads of households, total	**5,050**	**1,251**	*** 67**	*** 10**	**9,069,320**	**16,787,970**	**15,435,442**	**33,503,191**
Under 26	0	0	0	0	1,801,114	3,179,547	2,142,589	4,793,957
26 under 35	0	0	0	0	2,998,261	5,743,238	4,378,057	10,069,605
35 under 45	* 1,599	* 276	* 54	* 6	2,957,825	5,564,121	5,305,718	11,452,669
45 under 55	* 2,268	* 485	** 13	** 5	975,589	1,753,793	2,569,183	5,343,188
55 under 65	* 43	* 447	**	**	281,732	472,108	793,812	1,506,981
65 and over	* 1,138	* 42	0	0	54,798	75,163	246,083	336,790
Single returns, total	**78,385**	**14,076**	**27,343**	**19,789**	**2,579,791**	**1,551,845**	**39,189,562**	**31,927,247**
Under 26	* 14,029	* 1,055	* 357	* 126	444,079	484,760	16,317,980	6,623,628
26 under 35	4,575	828	** 4,851	** 1,177	1,017,281	552,830	7,685,179	6,978,871
35 under 45	15,107	4,372	3,334	2,328	661,794	355,613	5,631,256	6,220,566
45 under 55	7,507	2,075	1,328	295	300,840	118,241	3,920,334	5,225,458
55 under 65	16,340	3,260	* 4,113	* 5,308	155,798	40,401	2,465,920	2,912,690
65 and over	20,826	2,486	13,360	10,554	0	0	3,168,894	3,966,033

Footnotes at end of table.

Table 3a. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 1997—Continued

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

Marital status and age [1]	Overpayment—continued				Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Credited to 1998 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**85,381,040**	**119,706,937**	**4,109,601**	**20,403,441**	**31,198,382**	**93,909,641**	**5,920,839**	**1,080,062**
Under 18	2,791,461	571,083	83,136	105,631	1,820,628	765,059	176,564	6,954
18 under 26	17,048,512	12,737,991	106,507	160,612	2,539,743	1,627,239	222,339	12,300
26 under 35	18,552,501	27,795,831	203,722	944,355	4,148,154	7,714,497	705,333	92,676
35 under 45	20,336,069	36,081,305	579,086	3,591,197	6,067,021	20,918,168	1,199,615	260,591
45 under 55	13,394,621	24,231,285	707,886	5,017,657	5,794,721	24,731,333	1,302,953	316,750
55 under 65	7,252,841	11,563,000	668,715	4,322,430	4,404,112	18,647,077	1,034,252	220,926
65 and over	6,005,035	6,726,441	1,760,548	6,261,558	6,424,004	19,506,268	1,279,784	169,865
Joint returns and returns of surviving spouses, total	**30,489,370**	**57,512,885**	**2,434,757**	**15,153,667**	**16,099,280**	**68,326,730**	**3,587,687**	**778,442**
Under 26	1,379,274	2,077,479	7,935	31,265	272,805	242,367	32,637	1,503
26 under 35	6,210,189	10,916,487	116,542	493,846	1,943,856	4,713,188	367,386	52,864
35 under 45	9,018,653	18,507,247	381,748	2,817,945	3,646,314	15,498,679	773,950	184,875
45 under 55	6,745,931	14,260,487	486,200	3,948,834	3,801,912	19,684,435	923,724	246,492
55 under 65	3,971,381	7,584,233	504,316	3,587,301	3,037,946	15,126,051	760,840	174,542
65 and over	3,163,942	4,166,950	938,016	4,274,475	3,396,447	13,062,008	729,150	118,165
Returns of married persons filing separately, total	**1,462,241**	**1,380,112**	**52,561**	**633,276**	**1,005,638**	**2,540,055**	**206,137**	**41,192**
Under 26	144,041	47,793	**	**	62,145	28,021	* 2,437	* 202
26 under 35	325,231	253,664	** 7,451	** 28,907	248,086	302,143	46,959	4,600
35 under 45	517,325	524,524	11,525	149,551	308,641	730,905	51,791	12,499
45 under 55	295,626	308,221	15,657	162,753	214,794	634,818	51,687	9,216
55 under 65	131,865	169,728	7,992	124,496	111,362	503,059	33,125	10,105
65 and over	48,152	76,182	9,936	167,569	60,611	341,108	20,139	4,571
Returns of heads of households, total	**15,361,221**	**33,066,536**	**141,238**	**436,655**	**1,268,018**	**3,003,279**	**240,145**	**38,357**
Under 26	2,142,580	4,787,062	**	**	19,887	22,382	* 4,623	* 413
26 under 35	4,373,568	10,050,781	** 10,868	** 25,719	141,021	229,282	27,057	4,033
35 under 45	5,286,664	11,363,032	35,049	89,638	482,217	1,080,380	80,791	12,574
45 under 55	2,544,857	5,141,605	48,813	201,583	357,867	1,109,952	70,170	12,861
55 under 65	787,958	1,433,037	15,240	73,944	144,385	317,404	29,832	4,726
65 and over	225,594	291,019	31,268	45,771	122,641	243,879	27,672	3,750
Single returns, total	**38,068,208**	**27,747,404**	**1,481,045**	**4,179,843**	**12,825,447**	**20,039,577**	**1,886,870**	**222,070**
Under 26	16,174,078	6,396,739	180,578	226,889	4,005,534	2,099,528	359,206	17,136
26 under 35	7,643,514	6,574,899	69,990	403,973	1,815,190	2,469,883	263,931	31,179
35 under 45	5,513,426	5,686,502	150,764	534,064	1,629,850	3,608,204	293,084	50,643
45 under 55	3,808,207	4,520,971	157,217	704,487	1,420,148	3,302,127	257,372	48,181
55 under 65	2,361,636	2,376,002	141,167	536,688	1,110,419	2,700,563	210,455	31,553
65 and over	2,567,347	2,192,290	781,329	1,773,743	2,844,305	5,859,272	502,823	43,379

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

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

[1] Age for joint returns was based on the primary taxpayer's age.

[2] Less than $500.

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

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007

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

Marital status and age [1]	Number of returns [2]	Tax credits						
		Total		Child care credit		Credit for the elderly and disabled		Child tax credit
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	**142,978,806**	**48,090,578**	**63,778,784**	**6,491,844**	**3,483,152**	**89,767**	**12,469**	**25,889,333**
Under 18	3,210,252	235,863	30,945	* 958	* 210	0	0	* 7,654
18 under 26	23,546,504	4,568,219	3,040,988	378,623	199,058	0	0	1,652,419
26 under 35	24,143,733	10,114,323	12,594,195	2,210,311	1,275,414	0	0	6,841,984
35 under 45	27,142,198	14,045,527	23,276,690	2,858,895	1,545,188	* 998	* 266	10,680,848
45 under 55	26,502,886	10,485,378	15,595,375	908,387	399,083	* 1,000	* 289	5,494,028
55 under 65	19,335,863	5,077,870	6,028,988	122,433	58,752	* 1,009	* 310	1,051,127
65 and over	19,097,371	3,563,398	3,211,602	12,238	5,447	86,759	11,604	161,273
Joint returns and returns of surviving spouses, total	**54,151,953**	**26,009,025**	**43,796,620**	**4,025,069**	**2,109,680**	**14,410**	**2,196**	**15,852,052**
Under 26	1,492,228	741,360	738,978	100,122	54,299	0	0	487,819
26 under 35	7,364,119	4,788,183	7,580,554	1,213,114	702,688	0	0	3,860,091
35 under 45	11,962,386	8,383,936	16,787,675	1,977,340	1,041,817	0	0	6,934,963
45 under 55	13,021,378	6,671,364	11,798,696	645,777	272,196	0	0	3,802,923
55 under 65	10,630,205	3,301,048	4,686,958	79,271	34,605	* 9	* 2	669,217
65 and over	9,681,638	2,123,133	2,203,759	9,444	4,076	14,401	2,194	97,038
Returns of married persons filing separately, total	**2,730,935**	**619,362**	**1,851,446**	**29,890**	**17,261**	*** 644**	*** 39**	**359,108**
Under 26	175,069	27,655	13,716	* 1,000	* 840	0	0	13,997
26 under 35	465,164	119,677	223,620	10,001	6,077	0	0	85,975
35 under 45	682,122	226,469	824,013	16,518	9,867	0	0	182,905
45 under 55	671,680	134,003	485,802	* 1,372	* 223	0	0	64,500
55 under 65	484,194	63,742	161,228	* 999	* 254	0	0	9,100
65 and over	252,705	47,816	143,067	0	0	* 644	* 39	* 2,631
Returns of heads of households, total	**21,169,039**	**11,352,895**	**11,243,219**	**2,267,287**	**1,262,949**	*** 3,995**	*** 276**	**8,645,080**
Under 26	2,647,341	1,096,772	803,012	235,883	119,129	0	0	908,579
26 under 35	5,426,426	3,045,264	3,089,263	920,077	530,118	0	0	2,587,983
35 under 45	6,671,610	4,069,357	4,326,753	818,085	468,410	0	0	3,243,955
45 under 55	4,556,179	2,414,904	2,369,416	252,604	122,129	0	0	1,513,873
55 under 65	1,453,218	619,629	561,109	37,845	21,792	0	0	332,780
65 and over	414,263	106,969	93,665	2,793	1,371	* 3,995	* 276	57,910
Single returns, total	**64,926,879**	**10,109,296**	**6,887,499**	**169,597**	**93,262**	**70,718**	**9,957**	**1,033,093**
Under 26	22,442,117	2,938,295	1,516,228	42,576	25,000	0	0	249,679
26 under 35	10,888,024	2,161,199	1,700,758	67,119	36,531	0	0	307,934
35 under 45	7,826,079	1,365,765	1,338,249	46,951	25,094	* 998	* 266	319,025
45 under 55	8,253,648	1,265,107	941,461	8,633	4,535	* 1,000	* 289	112,732
55 under 65	6,768,247	1,093,451	619,693	* 4,318	* 2,102	* 1,000	* 308	40,030
65 and over	8,748,764	1,285,480	771,109	0	0	67,719	9,095	3,694

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Tax credits—continued							
	Child tax credit—continued	Education credits		Retirement savings contribution credit		Residential energy credits		Adoption credit
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	**31,556,282**	**7,435,044**	**6,910,412**	**5,862,206**	**976,846**	**4,326,398**	**1,007,577**	**94,128**
Under 18	* 4,926	* 1,000	* 408	* 999	* 200	0	0	0
18 under 26	1,199,447	1,830,306	1,350,777	812,991	94,107	75,858	13,210	* 1,000
26 under 35	8,012,641	1,748,321	1,525,674	1,298,086	179,284	498,255	103,857	14,710
35 under 45	14,599,921	1,350,808	1,244,475	1,366,340	208,896	987,537	214,942	45,821
45 under 55	6,479,794	1,807,207	2,049,786	1,354,119	257,033	1,141,257	290,856	26,109
55 under 65	1,110,123	618,802	677,736	839,726	188,829	952,489	226,131	4,904
65 and over	149,430	78,599	61,556	189,945	48,497	671,002	158,582	* 1,583
Joint returns and returns of surviving spouses, total	**22,781,936**	**3,771,130**	**4,025,455**	**2,564,684**	**526,464**	**2,995,499**	**702,338**	**70,913**
Under 26	468,380	200,949	182,034	143,050	18,915	39,609	6,209	* 1,000
26 under 35	5,419,967	790,953	735,409	524,562	82,022	334,446	68,644	10,687
35 under 45	11,035,169	852,750	815,604	539,598	95,525	696,532	151,245	30,884
45 under 55	4,981,824	1,365,612	1,660,546	691,711	150,361	807,708	206,910	23,788
55 under 65	779,126	497,635	579,089	526,454	140,496	676,435	161,276	* 2,970
65 and over	97,468	63,231	52,773	139,309	39,145	440,768	108,054	* 1,583
Returns of married persons filing separately, total	**423,303**	**0**	**0**	**89,169**	**9,453**	**67,120**	**13,113**	**0**
Under 26	11,704	0	0	14,000	862	* 1,642	* 102	0
26 under 35	105,830	0	0	14,640	871	11,674	2,662	0
35 under 45	227,208	0	0	20,600	1,695	15,131	2,388	0
45 under 55	66,019	0	0	25,176	3,399	15,758	3,155	0
55 under 65	9,277	0	0	13,570	2,442	15,396	2,998	0
65 and over	* 3,265	0	0	* 1,183	* 184	7,518	1,808	0
Returns of heads of households, total	**7,531,144**	**859,064**	**766,139**	**1,667,655**	**246,272**	**319,617**	**78,806**	**20,549**
Under 26	576,713	60,953	49,345	128,495	15,685	* 2,633	* 475	0
26 under 35	2,227,301	159,405	136,295	425,328	54,257	32,827	9,213	* 4,023
35 under 45	3,058,387	263,348	234,157	592,169	86,088	115,895	25,847	12,270
45 under 55	1,329,571	303,958	280,775	399,834	69,059	116,960	30,993	* 2,321
55 under 65	294,017	64,863	61,903	111,844	19,153	42,461	10,315	* 1,935
65 and over	45,154	* 6,537	* 3,664	9,985	2,030	8,840	1,964	0
Single returns, total	**819,899**	**2,804,850**	**2,118,818**	**1,540,698**	**194,657**	**944,162**	**213,320**	*** 2,667**
Under 26	147,576	1,569,405	1,119,807	528,445	58,845	31,973	6,425	0
26 under 35	259,543	797,963	653,971	333,555	42,134	119,309	23,338	0
35 under 45	279,157	234,710	194,714	213,974	25,589	159,979	35,461	* 2,667
45 under 55	102,379	137,637	108,464	237,399	34,213	200,831	49,798	0
55 under 65	27,702	56,304	36,744	187,858	26,739	218,195	51,542	0
65 and over	3,542	8,831	5,118	39,467	7,138	213,876	46,756	0

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Tax credits—continued							
	Adoption credit—continued	Earned income credit used to offset income tax before credits		Prior year minimum tax credit		Foreign tax credit		General business credit
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	**396,039**	**3,420,158**	**933,968**	**395,359**	**1,034,675**	**7,642,644**	**15,435,196**	**230,821**
Under 18	0	0	0	* 1,969	* 157	224,531	21,222	* 58
18 under 26	* 1,020	328,139	82,292	1,481	4,739	316,272	78,635	3,723
26 under 35	54,452	821,448	156,730	7,616	16,686	492,689	1,177,291	9,960
35 under 45	189,796	947,544	301,337	69,025	148,301	979,772	4,500,087	36,967
45 under 55	117,324	940,991	299,988	120,127	338,875	1,528,928	4,770,049	61,787
55 under 65	27,513	355,417	83,512	106,001	342,476	1,665,135	2,757,311	53,101
65 and over	* 5,934	26,619	10,109	89,140	183,440	2,435,317	2,130,601	65,226
Joint returns and returns of surviving spouses, total	**315,881**	**311,708**	**84,031**	**296,826**	**852,821**	**4,641,413**	**10,815,503**	**168,088**
Under 26	* 1,020	20,120	3,081	* 3	* 329	15,944	1,419	* 309
26 under 35	44,526	40,118	5,997	4,663	10,817	236,124	457,650	5,634
35 under 45	138,676	79,404	21,713	58,734	125,542	710,327	3,122,641	28,395
45 under 55	103,929	116,700	36,735	89,068	282,630	1,097,968	3,609,955	51,323
55 under 65	* 21,797	43,419	12,463	81,521	295,546	1,170,804	2,219,253	38,394
65 and over	* 5,934	* 11,948	* 4,043	* 62,837	* 137,957	1,410,245	1,404,585	44,034
Returns of married persons filing separately, total	**0**	**0**	**0**	**5,282**	**22,178**	**114,915**	**1,306,755**	**1,816**
Under 26	0	0	0	0	0	* 1,015	* 208	0
26 under 35	0	0	0	* 47	* 1,310	10,679	106,217	17
35 under 45	0	0	0	412	2,822	11,936	573,467	826
45 under 55	0	0	0	1,607	5,341	32,466	392,086	385
55 under 65	0	0	0	1,784	5,038	23,385	123,860	437
65 and over	0	0	0	1,432	7,667	35,434	110,918	152
Returns of heads of households, total	**60,655**	**1,690,901**	**646,747**	**26,724**	**27,014**	**215,119**	**564,832**	**6,448**
Under 26	0	143,282	41,326	* 658	* 184	* 2,801	* 156	0
26 under 35	* 9,926	305,032	88,165	* 1,020	* 917	7,957	26,825	* 6
35 under 45	31,618	584,680	233,578	3,930	4,366	55,299	172,729	2,169
45 under 55	* 13,395	517,333	222,685	14,758	15,462	90,506	260,345	2,067
55 under 65	* 5,716	127,556	55,106	4,906	5,443	37,219	74,290	2,138
65 and over	0	13,018	5,888	1,451	640	21,337	30,489	* 68
Single returns, total	*** 19,502**	**1,417,549**	**203,189**	**66,527**	**132,661**	**2,671,197**	**2,748,105**	**54,469**
Under 26	0	164,738	37,886	2,789	4,382	521,042	98,075	3,472
26 under 35	0	476,298	62,567	1,886	3,642	237,930	586,600	4,303
35 under 45	* 19,502	283,460	46,046	5,949	15,570	202,210	631,250	5,577
45 under 55	0	306,957	40,569	14,694	35,443	307,987	507,663	8,013
55 under 65	0	184,443	15,943	17,791	36,449	433,727	339,909	12,132
65 and over	0	* 1,653	* 178	23,418	37,176	968,301	584,609	20,972

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Tax credits—continued							
	General business credit—continued	Empowerment zone and community renewal credit		Renewable electric and Indian coal credit		Credit for Social Security and medicare tax paid on tips		Work opportunity credit
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	**845,539**	**29,219**	**116,603**	**2,121**	**11,238**	**53,276**	**291,552**	**38,096**
Under 18	* 2,895	* 10	* 16	0	0	* 43	* 152	* 688
18 under 26	1,756	* 52	* 32	* 8	* 290	2,339	604	1,322
26 under 35	19,234	602	2,822	13	1	4,177	16,319	852
35 under 45	111,191	8,381	26,097	* 13	* 72	9,282	33,792	6,068
45 under 55	223,103	9,753	32,176	252	1,825	15,453	95,433	14,817
55 under 65	240,172	6,660	33,749	141	4,306	13,276	99,750	6,375
65 and over	247,188	3,760	21,711	1,693	4,744	8,707	45,501	7,973
Joint returns and returns of surviving spouses, total	**645,322**	**23,260**	**93,675**	**1,740**	**7,490**	**41,304**	**232,440**	**28,513**
Under 26	* 90	0	0	0	0	* 41	* 34	0
26 under 35	12,431	146	627	* 4	* 1	3,299	9,956	552
35 under 45	81,282	5,611	20,220	* 13	* 72	6,283	27,968	4,957
45 under 55	183,122	8,211	28,248	236	1,311	13,667	79,227	11,629
55 under 65	181,410	6,056	29,160	102	1,953	10,942	75,516	5,270
65 and over	186,988	3,235	15,419	1,385	4,154	7,073	39,739	6,104
Returns of married persons filing separately, total	**32,556**	**2,044**	**4,706**	*** 20**	*** 1,659**	**538**	**7,387**	**338**
Under 26	0	0	0	0	0	0	0	0
26 under 35	328	* 3	* [3]	0	0	* 3	* 1	* 9
35 under 45	2,205	1,679	2,421	0	0	43	449	25
45 under 55	6,085	200	782	* 3	* 11	160	1,732	143
55 under 65	10,157	75	577	* 16	* 1,648	266	4,198	71
65 and over	13,782	88	926	0	0	66	1,008	90
Returns of heads of households, total	**14,782**	**596**	**4,443**	**0**	**0**	**1,711**	**14,055**	**808**
Under 26	0	0	0	0	0	0	0	0
26 under 35	* 36	0	0	0	0	* 302	* 4,899	* 3
35 under 45	4,267	247	351	0	0	* 815	* 1,297	* 70
45 under 55	7,272	276	1,942	0	0	364	5,625	718
55 under 65	3,119	32	86	0	0	231	2,234	17
65 and over	* 87	* 41	* 2,064	0	0	0	0	0
Single returns, total	**152,880**	**3,319**	**13,779**	**362**	**2,089**	**9,723**	**37,670**	**8,436**
Under 26	4,561	* 62	* 48	* 8	* 290	* 2,341	* 723	2,010
26 under 35	6,440	* 453	* 2,195	* 9	* [3]	573	1,464	288
35 under 45	23,437	844	3,105	0	0	2,141	4,079	1,015
45 under 55	26,624	1,066	1,203	* 13	* 503	1,262	8,848	2,327
55 under 65	45,486	497	3,926	* 23	* 705	1,838	17,802	1,017
65 and over	46,331	397	3,302	* 308	* 591	1,568	4,754	1,779

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Tax credits—continued					Income tax after credits		Total income tax
	Work opportunity credit—continued	Alternative motor vehicle credit		Other tax credits				
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	**224,666**	**157,814**	**184,661**	**41,235**	**106,428**	**96,272,957**	**1,115,759,794**	**96,272,958**
Under 18	* 292	0	0	* 650	* 458	1,286,775	1,275,801	1,286,775
18 under 26	165	* 7,002	* 5,795	* 3,312	* 5,510	12,896,144	22,766,256	12,896,144
26 under 35	4,325	16,318	17,923	6,685	21,903	14,467,923	93,171,032	14,467,923
35 under 45	37,296	36,260	47,274	8,690	23,835	17,501,828	226,947,281	17,501,828
45 under 55	90,513	38,804	49,409	8,825	23,758	19,997,206	323,389,658	19,997,207
55 under 65	39,170	36,382	39,553	6,385	16,649	15,880,837	260,297,167	15,880,837
65 and over	52,905	23,047	24,707	6,687	14,315	14,242,243	187,912,599	14,242,243
Joint returns and returns of surviving spouses, total	**199,639**	**114,669**	**133,065**	**23,498**	**68,774**	**41,520,506**	**800,660,208**	**41,520,507**
Under 26	0	0	0	* 634	* 3,169	723,498	2,736,025	723,498
26 under 35	2,586	10,393	10,435	2,063	9,815	4,774,910	46,142,320	4,774,910
35 under 45	31,823	26,914	31,798	5,679	11,858	8,727,912	165,274,618	8,727,912
45 under 55	83,537	28,364	35,771	5,424	19,154	10,724,705	250,751,097	10,724,706
55 under 65	33,762	30,513	35,150	5,421	14,815	9,195,966	203,387,816	9,195,966
65 and over	47,932	18,485	19,910	4,277	9,962	7,373,515	132,368,333	7,373,515
Returns of married persons filing separately, total	**3,344**	*** 2,286**	*** 2,696**	**1,069**	**1,530**	**2,210,426**	**26,192,608**	**2,210,426**
Under 26	0	0	0	0	0	136,343	240,309	136,343
26 under 35	* 25	0	0	* 999	* 300	368,930	1,802,868	368,930
35 under 45	31	* 634	* 1,395	0	0	544,340	6,301,217	544,340
45 under 55	993	* 1,000	* 788	* 6	* 165	562,478	6,795,228	562,478
55 under 65	622	* 3	* 2	* 6	* 26	402,674	5,967,927	402,674
65 and over	1,674	* 649	* 511	58	1,039	195,661	5,085,058	195,661
Returns of heads of households, total	**2,901**	**4,002**	**5,118**	*** 14**	*** 477**	**7,009,605**	**39,886,875**	**7,009,605**
Under 26	0	0	0	0	0	263,487	525,792	263,487
26 under 35	* [3]	0	0	0	0	1,127,314	3,419,519	1,127,314
35 under 45	* 544	0	0	0	0	2,325,828	11,523,240	2,325,828
45 under 55	2,267	* 3,353	* 4,590	* 6	* 30	2,224,640	16,077,289	2,224,640
55 under 65	90	* 649	* 528	* 8	* 448	824,491	6,698,553	824,491
65 and over	0	0	0	0	0	243,846	1,642,482	243,846
Single returns, total	**18,782**	**36,857**	**43,783**	**16,654**	**35,647**	**45,532,420**	**249,020,103**	**45,532,420**
Under 26	457	* 7,002	* 5,795	* 3,328	* 2,799	13,059,592	20,539,931	13,059,592
26 under 35	1,714	* 5,924	* 7,488	* 3,624	* 11,789	8,196,768	41,806,325	8,196,768
35 under 45	4,899	8,712	14,082	3,011	11,976	5,903,748	43,848,206	5,903,748
45 under 55	3,715	6,087	8,259	* 3,389	* 4,409	6,485,384	49,766,044	6,485,384
55 under 65	4,697	5,217	3,873	950	1,360	5,457,707	44,242,871	5,457,707
65 and over	3,299	* 3,914	* 4,285	2,352	3,314	6,429,221	48,816,726	6,429,221

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Total income tax—continued	All other taxes						
		Total		Penalty tax on qualified retirement plans		Self-employment tax		Social Security taxes on tip income
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	**1,115,760,374**	**23,773,478**	**56,287,236**	**5,550,175**	**5,004,547**	**17,840,382**	**49,511,062**	**194,630**
Under 18	1,275,801	65,083	44,655	* 1,287	* 91	57,692	30,525	* 5,288
18 under 26	22,766,256	1,724,869	1,345,109	349,512	65,923	1,293,302	1,262,956	60,470
26 under 35	93,171,247	3,933,661	5,862,829	1,113,674	559,914	2,807,685	5,221,309	49,409
35 under 45	226,947,301	5,858,852	13,734,141	1,679,910	1,569,050	4,251,458	11,812,048	42,694
45 under 55	323,389,697	6,019,885	17,269,652	1,674,686	1,927,558	4,433,603	14,905,734	24,291
55 under 65	260,297,315	4,007,517	12,689,411	658,581	811,555	3,189,001	11,505,349	8,904
65 and over	187,912,757	2,163,611	5,341,440	72,525	70,458	1,807,640	4,773,142	* 3,573
Joint returns and returns of surviving spouses, total	**800,660,424**	**13,405,074**	**39,471,319**	**2,962,821**	**3,117,879**	**10,333,509**	**35,105,010**	**58,707**
Under 26	2,736,025	233,837	246,800	61,775	16,458	163,602	226,724	* 6,002
26 under 35	46,142,329	1,707,178	3,192,651	510,410	306,065	1,225,884	2,841,866	11,940
35 under 45	165,274,638	3,389,044	9,426,619	938,637	999,127	2,516,085	8,140,009	21,488
45 under 55	250,751,135	3,775,105	12,807,499	963,443	1,191,728	2,893,594	11,231,934	11,033
55 under 65	203,387,963	2,746,551	9,808,174	429,662	544,840	2,213,841	8,955,276	6,314
65 and over	132,368,333	1,553,360	3,989,575	58,894	59,662	1,320,504	3,709,201	* 1,931
Returns of married persons filing separately, total	**26,192,608**	**386,334**	**1,018,872**	**112,801**	**112,742**	**271,816**	**865,189**	*** 3,654**
Under 26	240,309	13,490	9,374	* 6,227	* 1,005	7,918	8,369	0
26 under 35	1,802,868	65,581	72,790	26,324	12,968	40,191	59,639	* 1,000
35 under 45	6,301,217	101,557	270,449	35,050	25,630	67,486	233,619	* 999
45 under 55	6,795,228	107,131	312,457	29,953	38,136	77,049	266,536	* 1,655
55 under 65	5,967,927	70,037	269,104	15,234	34,996	53,397	223,557	0
65 and over	5,085,058	28,537	84,699	* 12	* 7	25,775	73,471	0
Returns of heads of households, total	**39,886,875**	**3,305,089**	**4,855,599**	**949,816**	**652,423**	**2,324,857**	**4,140,245**	**37,413**
Under 26	525,792	297,832	304,943	47,213	8,220	244,016	295,482	* 5,926
26 under 35	3,419,519	819,321	929,239	206,649	80,091	590,551	835,691	16,903
35 under 45	11,523,240	1,127,040	1,717,711	358,249	239,095	769,734	1,455,445	9,290
45 under 55	16,077,289	800,200	1,402,925	286,418	264,242	524,107	1,125,055	* 4,294
55 under 65	6,698,553	228,267	453,920	50,653	60,773	168,499	382,898	* 999
65 and over	1,642,482	32,429	46,860	* 634	* 2	27,951	45,674	0
Single returns, total	**249,020,467**	**6,676,981**	**10,941,447**	**1,524,738**	**1,121,503**	**4,910,200**	**9,400,618**	**94,857**
Under 26	20,539,931	1,244,793	828,646	235,584	40,331	935,459	762,905	53,831
26 under 35	41,806,531	1,341,582	1,668,150	370,291	160,791	951,059	1,484,114	19,565
35 under 45	43,848,206	1,241,211	2,319,361	347,974	305,198	898,154	1,982,975	10,917
45 under 55	49,766,044	1,337,448	2,746,771	394,871	433,451	938,853	2,282,209	* 7,309
55 under 65	44,242,871	962,662	2,158,213	163,031	170,946	753,265	1,943,619	* 1,592
65 and over	48,816,884	549,285	1,220,306	12,985	10,787	433,410	944,796	* 1,642

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	All other taxes—continued			Earned income credit used to offset other taxes		Total tax liability		Tax payments
	Social Security taxes on tip income—continued	Household employment tax						Total
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	**30,331**	**222,146**	**914,059**	**5,308,062**	**5,098,105**	**100,427,087**	**1,165,642,299**	**130,574,975**
Under 18	* 63	* 810	* 13,613	* 4,135	* 6,297	1,325,135	1,313,451	2,303,170
18 under 26	6,859	* 661	* 1,229	453,575	426,896	13,385,531	23,655,445	22,314,869
26 under 35	7,491	9,908	26,781	1,379,331	1,307,882	15,082,458	97,436,673	22,580,084
35 under 45	7,763	50,139	186,802	1,673,270	1,841,933	18,418,528	238,204,517	25,039,866
45 under 55	7,122	38,194	135,543	1,202,339	1,126,987	20,919,450	339,240,738	24,663,139
55 under 65	881	34,374	131,214	507,229	325,946	16,537,520	272,603,720	17,912,542
65 and over	* 153	88,062	418,878	88,183	62,164	14,758,466	193,187,755	15,761,304
Joint returns and returns of surviving spouses, total	**7,527**	**149,115**	**550,432**	**1,853,769**	**2,118,550**	**43,261,567**	**836,879,767**	**51,017,400**
Under 26	* 652	0	0	77,605	69,055	761,229	2,894,591	1,428,157
26 under 35	2,398	7,921	18,855	386,821	458,085	4,978,493	48,625,154	7,043,845
35 under 45	3,125	42,110	164,050	622,439	823,161	9,138,912	173,324,385	11,378,424
45 under 55	841	31,916	116,748	494,881	564,774	11,154,090	262,728,815	12,468,879
55 under 65	461	27,097	94,038	199,222	159,440	9,525,370	212,996,614	10,161,776
65 and over	* 50	40,070	156,741	72,801	44,035	7,703,473	136,310,209	8,536,318
Returns of married persons filing separately, total	*** 179**	**3,390**	**22,048**	**0**	**0**	**2,296,939**	**27,193,401**	**2,422,141**
Under 26	0	0	0	0	0	138,639	249,672	171,692
26 under 35	* 63	* 13	* 116	0	0	387,204	1,875,570	426,527
35 under 45	* 1	1,785	4,501	0	0	564,316	6,566,622	615,978
45 under 55	* 115	666	3,636	0	0	587,591	7,105,601	600,045
55 under 65	0	384	4,437	0	0	417,740	6,226,189	416,166
65 and over	0	541	9,357	0	0	201,448	5,169,747	191,734
Returns of heads of households, total	**6,763**	**6,946**	**20,664**	**2,156,936**	**2,373,966**	**7,317,915**	**42,228,116**	**19,092,194**
Under 26	* 378	0	0	268,127	271,001	285,011	551,976	2,434,227
26 under 35	3,027	* 305	* 158	647,319	693,942	1,186,459	3,618,907	4,862,572
35 under 45	1,706	2,631	8,800	726,309	854,064	2,437,753	12,316,201	5,972,476
45 under 55	* 1,422	2,034	8,157	405,969	435,736	2,309,486	17,023,269	4,134,630
55 under 65	* 230	1,158	2,405	97,447	104,760	848,714	7,043,180	1,323,731
65 and over	0	817	1,145	11,765	14,462	250,494	1,674,584	364,556
Single returns, total	**15,862**	**62,696**	**320,915**	**1,297,357**	**605,589**	**47,550,667**	**259,341,014**	**58,043,240**
Under 26	5,891	* 1,471	* 14,842	111,979	93,137	13,525,787	21,272,656	20,583,961
26 under 35	2,003	1,668	7,652	345,191	155,855	8,530,302	43,317,042	10,247,141
35 under 45	2,931	3,612	9,450	324,522	164,708	6,277,547	45,997,310	7,072,988
45 under 55	* 4,745	3,577	7,002	301,489	126,477	6,868,284	52,383,054	7,459,585
55 under 65	* 189	5,734	30,334	210,560	61,746	5,745,696	46,337,738	6,010,868
65 and over	* 103	46,633	251,635	* 3,617	* 3,667	6,603,051	50,033,215	6,668,696

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Tax payments—continued							
	Total—continued	Income tax withheld		Estimated tax payments		Additional child tax credit		Payments with request for extension of filing time
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	**1,295,715,795**	**125,583,890**	**912,563,316**	**11,523,634**	**284,119,655**	**15,884,285**	**16,690,219**	**1,773,576**
Under 18	1,389,173	2,182,462	643,943	88,741	479,233	14,934	14,903	56,191
18 under 26	39,110,830	22,172,784	36,872,189	195,421	1,507,762	2,030,877	1,615,227	64,108
26 under 35	130,168,996	22,344,829	119,272,459	441,838	7,097,574	5,242,636	5,735,069	132,942
35 under 45	281,270,250	24,522,903	218,302,610	1,122,484	40,874,124	5,565,859	6,377,101	298,598
45 under 55	367,684,452	23,910,386	268,044,592	1,947,333	72,247,113	2,429,137	2,419,194	443,655
55 under 65	284,452,266	17,087,069	190,557,629	2,384,749	71,022,210	509,256	460,856	397,968
65 and over	191,639,827	13,363,457	78,869,894	5,343,069	90,891,640	91,586	67,869	380,114
Joint returns and returns of surviving spouses, total	**901,008,264**	**48,949,354**	**608,200,806**	**7,033,169**	**216,822,618**	**6,745,308**	**9,049,443**	**1,081,823**
Under 26	5,043,816	1,420,568	4,846,306	19,144	134,064	488,951	539,093	2,980
26 under 35	63,721,669	6,981,506	57,032,050	241,428	4,424,172	2,115,934	3,008,412	62,701
35 under 45	198,608,552	11,164,132	149,198,120	783,911	32,822,283	2,601,566	3,706,755	204,360
45 under 55	278,169,326	12,129,513	195,650,568	1,390,915	59,739,484	1,226,915	1,483,799	319,206
55 under 65	219,240,839	9,742,356	143,754,292	1,708,592	57,435,962	260,132	270,387	277,106
65 and over	136,224,062	7,511,279	57,719,471	2,889,180	62,266,653	51,809	40,997	215,470
Returns of married persons filing separately, total	**28,672,336**	**2,294,476**	**14,479,999**	**175,404**	**8,676,384**	**115,553**	**98,936**	**48,695**
Under 26	317,103	168,352	297,874	* 56	* 13,846	* 6,998	* 4,569	* 651
26 under 35	2,149,428	419,684	1,794,122	7,677	208,774	27,833	24,522	5,149
35 under 45	7,351,222	597,842	3,740,481	20,874	1,630,806	59,747	54,285	10,685
45 under 55	7,296,783	570,039	4,346,895	35,086	1,979,438	14,989	11,841	12,998
55 under 65	6,280,580	390,121	2,974,694	33,428	2,076,845	5,986	3,720	12,611
65 and over	5,277,220	148,439	1,325,933	78,283	2,766,675	0	0	6,601
Returns of heads of households, total	**72,599,033**	**18,817,283**	**64,101,233**	**306,632**	**6,112,521**	**8,185,698**	**6,926,383**	**67,802**
Under 26	3,423,233	2,419,712	3,389,611	* 3,429	* 25,993	1,270,408	896,455	* 659
26 under 35	11,443,493	4,830,538	11,246,127	16,554	135,057	2,834,613	2,495,646	3,117
35 under 45	22,412,175	5,882,965	20,638,513	79,309	1,202,029	2,694,757	2,459,263	15,091
45 under 55	24,299,531	4,048,550	20,418,054	108,042	2,804,227	1,122,181	876,798	30,643
55 under 65	9,063,293	1,293,126	7,228,092	51,356	1,295,017	224,607	171,596	13,224
65 and over	1,957,308	342,392	1,180,836	47,941	650,199	39,134	26,626	5,070
Single returns, total	**293,436,163**	**55,522,777**	**225,781,278**	**4,008,429**	**52,508,132**	**837,726**	**615,457**	**575,256**
Under 26	31,715,852	20,346,612	28,982,340	261,533	1,813,091	279,453	190,015	116,010
26 under 35	52,854,407	10,113,102	49,200,161	176,179	2,329,571	264,257	206,489	61,975
35 under 45	52,898,302	6,877,964	44,725,496	238,389	5,219,006	209,789	156,799	68,463
45 under 55	57,918,812	7,162,284	47,629,076	413,291	7,723,965	65,052	46,756	80,808
55 under 65	49,867,553	5,661,466	36,600,551	591,373	10,214,386	18,531	15,153	95,027
65 and over	48,181,237	5,361,348	18,643,654	2,327,665	25,208,112	* 644	* 247	152,973

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Tax payments—continued							
	Payments with request for extension of filing time—continued	Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Health coverage credit
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	**96,167,969**	**1,544,389**	**2,519,084**	**305,765**	**88,950**	**39,521**	**119,959**	**22,550**
Under 18	256,292	**	**	**	**	* 855	* 23	0
18 under 26	615,769	**	**	**	**	* 660	* 78,398	1,999
26 under 35	3,516,463	** 204,143	** 278,807	** 30,276	** 23,280	1,391	1,014	634
35 under 45	21,207,144	502,220	839,767	34,611	15,342	441	708	* 2,007
45 under 55	26,427,954	524,601	895,442	82,267	21,298	6,649	17,019	* 4,090
55 under 65	22,381,248	265,973	431,317	76,185	16,872	7,521	9,591	9,917
65 and over	21,763,099	47,452	73,752	82,425	12,159	22,005	13,206	* 3,903
Joint returns and returns of surviving spouses, total	**73,878,173**	**1,163,096**	**1,950,088**	**231,314**	**55,251**	**24,363**	**33,071**	**14,338**
Under 26	59,029	3,352	2,961	1,984	434	0	0	0
26 under 35	2,097,533	120,266	159,007	9,712	2,784	1,074	934	634
35 under 45	15,911,494	383,964	651,952	27,288	12,207	429	658	0
45 under 55	22,007,322	409,805	724,447	68,134	17,525	3,492	12,472	* 2,252
55 under 65	17,654,408	207,068	352,006	60,139	12,667	5,942	8,948	7,548
65 and over	16,148,388	38,641	59,716	64,056	9,634	13,427	10,060	* 3,903
Returns of married persons filing separately, total	**5,477,957**	**18,353**	**31,207**	**3,393**	**923**	**73**	**411**	*** 1,091**
Under 26	* 3,614	**	**	**	**	0	0	**
26 under 35	141,811	** 1,602	** 4,137	** 3	** [3]	0	0	** 999
35 under 45	1,971,075	6,169	7,700	* 251	* 104	0	0	0
45 under 55	957,637	5,609	11,542	1,649	104	* 6	* 284	0
55 under 65	1,222,840	3,094	5,024	777	291	* 16	* 19	* 93
65 and over	1,180,980	1,879	2,804	713	424	52	110	0
Returns of heads of households, total	**2,224,117**	**96,728**	**131,797**	**9,465**	**8,790**	**136**	**89**	*** 2,203**
Under 26	* 2,683	663	1,927	1,997	894	0	0	0
26 under 35	40,684	8,166	11,252	3,005	6,707	0	0	0
35 under 45	508,486	30,325	52,604	* 1,374	* 370	* 4	* 10	* 2,007
45 under 55	1,021,639	41,628	51,493	3,085	817	* 109	* 29	* 196
55 under 65	524,835	15,238	14,397	* 4	* 3	* 12	* 19	0
65 and over	125,790	* 709	* 125	0	0	* 10	* 30	0
Single returns, total	**14,587,722**	**266,212**	**405,991**	**61,593**	**23,986**	**14,950**	**86,389**	*** 4,919**
Under 26	806,734	**	**	**	**	* 1,515	* 78,421	**
26 under 35	1,236,436	** 70,093	** 99,523	** 13,575	** 12,461	* 317	* 79	** 1,000
35 under 45	2,816,089	81,763	127,511	5,698	2,660	* 9	* 41	0
45 under 55	2,441,356	67,559	107,959	9,399	2,852	3,044	4,235	* 1,642
55 under 65	2,979,166	40,574	59,891	15,265	3,911	1,550	605	* 2,276
65 and over	4,307,941	6,223	11,107	17,656	2,101	8,515	3,008	0

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Tax payments—continued			Earned income credit, refundable portion		Overpayment		
	Health coverage credit—continued	Refundable credit for prior year minimum tax				Total		Refunded
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	**39,343**	**151,643**	**508,074**	**21,607,527**	**42,507,920**	**110,611,578**	**316,924,652**	**107,687,030**
Under 18	0	**	**	20,807	44,307	2,106,355	664,271	2,060,416
18 under 26	1,839	**	**	3,430,848	7,647,786	21,111,503	26,464,512	21,041,236
26 under 35	346	** 3,051	** 2,640	6,670,524	13,410,510	21,226,571	59,258,061	21,105,112
35 under 45	* 3,320	25,052	40,769	5,960,063	12,239,939	22,678,157	82,818,280	22,373,384
45 under 55	* 8,267	50,696	189,095	3,819,324	6,807,301	20,385,043	71,390,531	19,823,877
55 under 65	19,298	42,798	206,081	1,419,147	1,917,937	13,282,655	45,106,030	12,654,223
65 and over	* 6,273	30,046	69,489	286,815	440,142	9,821,295	31,222,967	8,628,781
Joint returns and returns of surviving spouses, total	**25,889**	**120,944**	**382,351**	**4,682,689**	**9,372,311**	**39,453,765**	**170,927,072**	**37,654,099**
Under 26	0	0	0	443,289	976,558	1,383,518	3,827,972	1,378,689
26 under 35	346	756	1,923	1,247,585	2,803,525	6,385,147	24,704,185	6,327,631
35 under 45	0	21,516	37,349	1,351,917	2,864,157	9,850,521	46,802,602	9,649,460
45 under 55	* 5,031	43,336	176,223	995,165	1,879,026	9,525,337	44,201,313	9,120,718
55 under 65	14,239	34,002	119,388	459,075	642,991	7,005,228	30,390,441	6,564,627
65 and over	* 6,273	21,335	47,469	185,658	206,054	5,304,014	21,000,560	4,612,974
Returns of married persons filing separately, total	*** 1,742**	**4,568**	**81,021**	**0**	**0**	**1,672,550**	**5,363,555**	**1,621,590**
Under 26	**	0	0	0	0	135,791	103,596	135,784
26 under 35	** 1,558	0	0	0	0	308,466	533,019	306,755
35 under 45	0	* 213	* 82	0	0	445,345	1,516,227	437,129
45 under 55	0	1,471	5,191	0	0	414,697	1,244,925	402,915
55 under 65	* 184	2,022	74,934	0	0	271,500	1,053,679	260,815
65 and over	0	862	814	0	0	96,751	912,109	78,192
Returns of heads of households, total	*** 3,346**	**7,588**	**8,373**	**11,982,412**	**28,694,283**	**19,884,239**	**70,174,030**	**19,799,534**
Under 26	0	0	0	2,106,485	5,224,964	2,614,212	9,024,673	2,614,067
26 under 35	0	999	446	3,742,304	9,274,597	5,298,312	19,769,567	5,293,668
35 under 45	* 3,320	724	351	3,585,677	8,447,454	6,255,377	22,172,216	6,234,787
45 under 55	* 26	2,968	2,776	1,966,548	4,456,594	4,146,158	14,267,639	4,111,053
55 under 65	0	2,757	4,777	493,057	1,084,875	1,269,882	4,151,563	1,253,454
65 and over	0	* 140	* 22	88,341	205,798	300,299	788,371	292,504
Single returns, total	*** 8,366**	**18,543**	**36,330**	**4,942,426**	**4,441,327**	**49,601,023**	**70,459,996**	**48,611,807**
Under 26	**	**	**	901,881	1,490,571	19,084,336	14,172,542	18,973,111
26 under 35	** 281	** 1,297	** 271	1,680,635	1,332,388	9,234,647	14,251,290	9,177,058
35 under 45	0	2,600	2,986	1,022,469	928,327	6,126,914	12,327,235	6,052,008
45 under 55	* 3,210	2,921	4,906	857,610	471,680	6,298,851	11,676,654	6,189,191
55 under 65	* 4,875	4,017	6,982	467,015	190,071	4,736,045	9,510,348	4,575,327
65 and over	0	7,709	21,185	12,816	28,290	4,120,230	8,521,926	3,645,111

Footnotes at end of table.

Table 3b. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age and Marital Status, Tax Year 2007—Continued

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

Marital status and age [1]	Overpayment—continued			Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded—continued	Credited to 2008 estimated tax					
	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	**267,872,391**	**4,061,974**	**49,052,261**	**28,599,646**	**130,607,837**	**7,549,807**	**1,872,302**
Under 18	548,193	56,408	116,078	781,911	537,176	72,138	7,130
18 under 26	26,139,432	98,720	325,080	2,085,175	1,807,885	209,204	23,388
26 under 35	57,845,874	172,368	1,412,187	2,720,209	7,801,128	652,389	111,954
35 under 45	74,891,014	449,526	7,927,266	4,153,401	22,123,969	1,175,893	341,995
45 under 55	58,699,597	772,560	12,690,934	5,738,288	34,453,654	1,686,815	541,902
55 under 65	33,070,694	890,379	12,035,336	5,591,538	31,275,567	1,693,793	469,697
65 and over	16,677,587	1,622,013	14,545,379	7,529,123	32,608,456	2,059,576	376,237
Joint returns and returns of surviving spouses, total	**133,667,251**	**2,537,044**	**37,259,821**	**13,745,372**	**90,619,475**	**4,363,865**	**1,293,123**
Under 26	3,805,245	4,981	22,727	102,759	186,948	20,173	3,404
26 under 35	23,787,897	88,997	916,287	946,397	4,110,743	285,357	55,350
35 under 45	40,658,700	308,705	6,143,902	2,048,246	15,726,903	663,220	231,599
45 under 55	33,843,110	563,657	10,358,203	3,392,700	25,950,710	1,088,177	402,590
55 under 65	20,866,679	628,852	9,523,762	3,486,458	23,571,610	1,150,473	346,853
65 and over	10,705,620	941,851	10,294,940	3,768,812	21,072,561	1,156,464	253,328
Returns of married persons filing separately, total	**3,154,184**	**68,483**	**2,209,370**	**901,572**	**3,804,860**	**255,969**	**74,657**
Under 26	100,776	* 7	* 2,820	37,849	32,076	5,909	468
26 under 35	487,600	3,371	45,419	138,390	238,842	29,176	4,114
35 under 45	922,221	9,893	594,005	201,297	698,714	64,703	16,409
45 under 55	784,366	15,994	460,558	223,035	1,068,825	59,313	22,962
55 under 65	573,217	13,956	480,462	180,618	951,018	56,415	19,410
65 and over	286,004	25,262	626,105	120,383	815,386	40,453	11,293
Returns of heads of households, total	**69,043,091**	**121,923**	**1,130,938**	**1,157,722**	**4,437,260**	**328,628**	**77,931**
Under 26	9,021,311	* 145	* 3,361	29,057	42,361	4,187	660
26 under 35	19,743,620	7,231	25,947	115,289	223,241	26,558	3,989
35 under 45	21,988,617	29,056	183,599	377,644	1,279,917	106,049	23,739
45 under 55	13,730,032	49,011	537,608	376,876	1,722,295	114,391	30,464
55 under 65	3,887,437	24,527	264,126	163,509	892,445	51,314	15,599
65 and over	672,074	11,954	116,297	95,346	277,001	26,129	3,481
Single returns, total	**62,007,865**	**1,334,524**	**8,452,131**	**12,794,980**	**31,746,242**	**2,601,345**	**426,591**
Under 26	13,760,293	149,995	412,249	2,697,421	2,083,676	251,073	25,985
26 under 35	13,826,757	72,769	424,533	1,520,133	3,228,302	311,297	48,501
35 under 45	11,321,476	101,872	1,005,760	1,526,215	4,418,435	341,921	70,248
45 under 55	10,342,089	143,898	1,334,565	1,745,678	5,711,825	424,934	85,886
55 under 65	7,743,361	223,045	1,766,987	1,760,953	5,860,495	435,590	87,835
65 and over	5,013,889	642,947	3,508,037	3,544,581	10,443,509	836,531	108,135

* 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.

[1] Age for joint returns was based on the primary taxpayer's age.

[2] 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.

[3] Less than $500.

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

Individual Income Tax Returns, by Age of Primary Taxpayer, Tax Years 1997 and 2007

Table 4a. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 1997

[All figures are estimates based on samples]

Marital status and age [1]	Size of adjusted gross income						
	All returns	No adjusted gross income	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	**122,421,991**	**918,707**	**13,935,880**	**13,414,246**	**13,174,125**	**11,393,805**	**9,944,745**
Under 18	4,917,659	38,474	4,104,242	608,641	84,194	27,799	* 14,880
18 under 26	19,881,320	46,113	5,467,299	5,252,608	3,400,894	2,108,509	1,384,871
26 under 35	22,989,617	120,073	1,367,309	2,113,154	2,532,956	2,671,699	2,496,484
35 under 45	27,131,726	194,357	1,190,409	1,903,136	2,313,880	2,348,220	2,255,057
45 under 55	19,982,879	194,355	645,023	999,403	1,442,416	1,325,545	1,393,946
55 under 65	12,395,390	127,793	373,715	742,309	991,404	973,077	1,049,232
65 and over	15,123,400	197,541	787,881	1,794,994	2,408,382	1,938,955	1,350,275
Joint returns and returns of surviving spouses, total	**49,227,325**	**338,076**	**741,272**	**1,458,872**	**2,719,204**	**3,006,089**	**3,036,870**
Under 26	1,656,660	* 310	63,921	100,574	174,477	201,155	228,194
26 under 35	8,278,335	25,769	102,955	222,659	389,756	496,066	532,394
35 under 45	13,002,498	69,859	145,860	250,876	471,712	526,485	562,303
45 under 55	11,020,125	79,667	96,586	220,714	386,107	337,285	505,500
55 under 65	7,476,597	69,824	109,231	206,382	377,369	422,867	441,420
65 and over	7,793,111	92,648	222,719	457,667	919,783	1,022,230	767,060
Returns of married persons filing separately, total	**2,620,881**	**41,226**	**183,098**	**227,178**	**291,771**	**316,850**	**373,451**
Under 26	208,661	0	31,678	43,318	51,180	46,257	* 3,161
26 under 35	611,879	16,097	43,186	55,331	74,189	81,895	124,603
35 under 45	866,438	12,415	45,621	48,032	83,329	99,424	146,598
45 under 55	539,019	7,388	38,143	50,481	39,425	46,919	75,459
55 under 65	266,158	2,703	* 20,833	11,814	27,637	26,848	* 14,722
65 and over	128,727	2,623	* 3,637	* 18,202	16,012	* 15,508	* 8,907
Returns of heads of households, total	**16,855,280**	**46,904**	**1,465,108**	**2,624,133**	**3,085,714**	**2,733,893**	**1,910,352**
Under 26	2,162,476	* 34	447,682	614,214	498,934	353,672	154,788
26 under 35	4,525,859	7,731	406,014	824,962	913,208	896,543	594,738
35 under 45	5,862,141	19,609	402,396	784,182	997,296	941,761	700,637
45 under 55	2,951,685	11,299	123,653	258,907	435,009	362,138	294,168
55 under 65	954,601	2,828	57,527	95,789	162,285	118,703	130,706
65 and over	398,518	5,403	27,836	46,079	78,983	61,076	35,314
Single returns, total	**53,718,505**	**492,500**	**11,546,402**	**9,104,063**	**7,077,437**	**5,336,974**	**4,624,073**
Under 26	20,771,182	84,242	9,028,260	5,103,142	2,760,498	1,535,224	1,013,608
26 under 35	9,573,544	70,478	815,155	1,010,202	1,155,803	1,197,195	1,244,749
35 under 45	7,400,649	92,474	596,533	820,046	761,544	780,551	845,519
45 under 55	5,472,051	96,001	386,640	469,301	581,875	579,203	518,819
55 under 65	3,698,035	52,438	186,124	428,325	424,113	404,659	462,384
65 and over	6,803,044	96,866	533,689	1,273,047	1,393,604	840,141	538,994

Footnotes at end of table.

Table 4a. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 1997—Continued

[All figures are estimates based on samples]

Marital status and age [1]	Size of adjusted gross income—continued						
	$25,000 under $30,000	$30,000 under $40,000	$40,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total	**8,064,922**	**12,966,743**	**9,787,857**	**15,180,241**	**6,454,920**	**5,377,899**	**1,401,734**
Under 18	* 9,126	* 7,873	* 3,331	12,305	* 2,266	* 1,745	2,029
18 under 26	877,211	783,322	307,346	198,631	34,177	15,305	3,001
26 under 35	2,088,156	3,413,956	2,098,867	2,647,676	825,180	515,438	80,877
35 under 45	2,019,408	3,356,162	2,862,072	4,735,290	1,966,711	1,498,163	392,478
45 under 55	1,199,555	2,515,346	2,201,875	3,809,117	1,959,194	1,710,560	455,928
55 under 65	911,539	1,534,932	1,388,291	2,105,926	928,552	935,663	244,928
65 and over	959,928	1,355,153	926,075	1,671,297	738,840	701,024	222,493
Joint returns and returns of surviving spouses, total	**2,737,122**	**5,980,782**	**5,797,635**	**11,673,551**	**5,532,611**	**4,638,018**	**1,222,190**
Under 26	211,651	328,187	173,972	148,693	* 19,320	* 5,393	* 322
26 under 35	564,892	1,419,598	1,237,128	2,056,706	709,567	447,545	60,979
35 under 45	619,073	1,446,679	1,711,490	3,759,024	1,709,411	1,294,793	350,966
45 under 55	392,897	1,111,707	1,239,402	2,883,089	1,698,543	1,540,835	413,298
55 under 65	423,161	872,229	932,108	1,671,210	832,339	821,772	218,667
65 and over	525,449	802,383	503,535	1,154,829	563,431	527,679	177,958
Returns of married persons filing separately, total	**262,903**	**377,951**	**229,222**	**201,725**	**58,150**	**37,911**	**12,045**
Under 26	* 24,516	* 4,280	* 4,267	0	0	0	0
26 under 35	52,153	83,106	40,106	30,764	* 8,680	* 824	* 559
35 under 45	99,080	136,193	93,764	70,436	14,423	10,704	4,482
45 under 55	42,970	102,824	37,995	58,267	26,000	8,726	2,834
55 under 65	34,670	38,626	40,524	28,921	* 5,214	9,919	2,005
65 and over	* 9,513	12,922	12,567	13,337	3,832	7,737	2,165
Returns of heads of households, total	**1,251,030**	**1,691,834**	**953,449**	**782,841**	**170,382**	**104,719**	**27,569**
Under 26	43,435	33,090	* 10,571	* 3,154	* 2,893	0	0
26 under 35	298,961	346,727	156,155	70,607	* 7,291	* 1,940	* 702
35 under 45	533,020	753,372	327,687	289,498	58,465	43,373	9,212
45 under 55	267,036	413,933	349,838	302,025	75,449	40,520	13,930
55 under 65	89,049	112,874	82,111	72,564	13,640	12,720	2,500
65 and over	19,529	31,839	27,087	44,992	12,644	6,167	1,225
Single returns, total	**3,813,867**	**4,916,176**	**2,807,551**	**2,522,125**	**693,777**	**597,251**	**139,928**
Under 26	606,735	425,639	121,868	59,089	14,229	11,657	4,708
26 under 35	1,172,150	1,564,526	665,478	489,599	99,641	65,128	18,637
35 under 45	768,235	1,019,917	729,130	616,332	184,411	149,293	27,817
45 under 55	496,653	886,882	574,640	565,737	159,203	120,479	25,866
55 under 65	364,659	511,203	333,548	333,231	77,359	91,253	21,756
65 and over	405,437	508,009	382,886	458,138	158,933	159,441	41,145

Footnotes at end of table.

Table 4a. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 1997—Continued

[All figures are estimates based on samples]

Marital status and age [1]	Size of adjusted gross income—continued					
	$500,000 under $1,000,000	$1,000,000 under $1,500,000	$1,500,000 under $2,000,000	$2,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 or more
	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	**261,708**	**65,649**	**25,903**	**38,501**	**9,191**	**5,215**
Under 18	454	125	* 75	62	32	* 7
18 under 26	1,283	372	117	191	47	22
26 under 35	11,279	2,836	1,435	1,760	355	126
35 under 45	66,136	14,467	5,565	7,552	1,721	941
45 under 55	85,418	21,263	7,910	11,687	2,761	1,578
55 under 65	53,701	14,774	6,063	9,628	2,452	1,409
65 and over	43,436	11,812	4,737	7,621	1,824	1,132
Joint returns and returns of surviving spouses, total	**224,539**	**54,955**	**21,849**	**31,942**	**7,527**	**4,222**
Under 26	* 367	84	* 17	* 16	* 5	0
26 under 35	8,071	1,879	955	1,119	220	77
35 under 45	58,285	12,332	4,820	6,370	1,411	748
45 under 55	75,666	18,260	6,781	10,110	2,364	1,314
55 under 65	47,919	13,090	5,417	8,317	2,087	1,189
65 and over	34,230	9,309	3,859	6,011	1,439	894
Returns of married persons filing separately, total	**3,929**	**1,295**	**510**	**1,041**	**369**	**256**
Under 26	0	0	0	0	* 3	0
26 under 35	* 241	* 33	* 38	50	16	11
35 under 45	1,212	254	122	234	65	49
45 under 55	722	311	159	225	99	72
55 under 65	833	356	87	292	91	62
65 and over	921	340	105	241	95	60
Returns of heads of households, total	**4,816**	**1,259**	**474**	**588**	**147**	**70**
Under 26	0	* 8	0	0	0	0
26 under 35	* 166	* 54	* 15	40	* 5	0
35 under 45	1,029	270	129	139	43	23
45 under 55	2,592	588	217	282	69	33
55 under 65	838	228	99	103	26	12
65 and over	* 191	* 110	* 16	* 24	* 4	0
Single returns, total	**28,425**	**8,141**	**3,069**	**4,929**	**1,149**	**669**
Under 26	1,369	404	175	237	69	27
26 under 35	2,802	870	428	551	115	38
35 under 45	5,611	1,610	494	809	202	122
45 under 55	6,438	2,103	753	1,071	229	160
55 under 65	4,112	1,100	461	917	247	146
65 and over	8,094	2,053	758	1,345	287	176

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

[1] Age for joint returns was based on the primary taxpayer's age.

Table 4b. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2007

[All figures are estimates based on samples]

Marital status and age [1]	Size of adjusted gross income						
	All returns	No adjusted gross income	$1 under $5,000	$5,000 under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $25,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total [2]	**142,978,806**	**1,907,835**	**11,930,752**	**12,114,741**	**11,914,564**	**11,061,903**	**9,963,693**
Under 18	3,210,252	111,464	2,238,549	627,493	99,477	40,780	21,321
18 under 26	23,546,504	173,108	4,976,674	5,056,301	3,772,379	2,905,536	2,084,747
26 under 35	24,143,733	197,370	1,279,875	1,817,188	2,077,476	2,121,382	2,172,055
35 under 45	27,142,198	297,104	1,006,945	1,357,345	1,732,903	1,748,741	1,819,713
45 under 55	26,502,886	352,399	872,581	1,197,892	1,319,652	1,480,796	1,584,791
55 under 65	19,335,863	329,662	629,323	762,686	936,077	1,039,584	1,026,355
65 and over	19,097,371	446,729	926,806	1,295,836	1,976,600	1,725,084	1,254,711
Joint returns and returns of surviving spouses, total	**54,151,953**	**572,029**	**715,393**	**1,145,239**	**1,667,580**	**2,111,899**	**2,177,095**
Under 26	1,492,228	8,707	42,345	88,849	100,015	163,264	159,616
26 under 35	7,364,119	40,085	73,472	168,356	251,788	307,852	353,421
35 under 45	11,962,386	89,184	91,716	145,532	282,558	333,123	366,200
45 under 55	13,021,378	134,428	112,747	192,648	234,292	312,277	329,781
55 under 65	10,630,205	130,508	129,499	178,150	248,426	313,122	362,095
65 and over	9,681,638	169,118	265,614	371,704	550,503	682,260	605,981
Returns of married persons filing separately, total	**2,730,935**	**85,168**	**141,905**	**165,466**	**180,632**	**208,675**	**249,945**
Under 26	175,069	* 1,774	12,954	24,655	29,221	27,296	30,299
26 under 35	465,164	11,053	28,740	34,731	33,882	38,602	50,639
35 under 45	682,122	21,518	22,668	34,559	34,326	44,363	60,971
45 under 55	671,680	16,600	37,139	34,060	32,690	49,701	53,026
55 under 65	484,194	22,761	23,231	17,316	31,941	34,335	40,846
65 and over	252,706	11,461	17,173	20,145	18,574	14,378	14,164
Returns of heads of households, total	**21,169,038**	**107,041**	**887,484**	**2,028,116**	**2,881,496**	**2,773,242**	**2,568,034**
Under 26	2,647,341	* 5,094	247,566	501,339	573,005	510,232	319,104
26 under 35	5,426,426	18,422	254,438	602,765	840,437	796,946	742,349
35 under 45	6,671,610	31,345	234,810	506,379	820,531	766,940	809,906
45 under 55	4,556,179	33,371	113,626	293,275	443,058	499,396	510,855
55 under 65	1,453,218	12,198	32,462	94,332	137,079	148,831	141,046
65 and over	414,263	6,610	* 4,583	30,026	67,386	50,896	44,775
Single returns, total	**64,926,879**	**1,143,597**	**10,185,970**	**8,775,919**	**7,184,856**	**5,968,087**	**4,968,619**
Under 26	22,442,117	268,996	6,912,357	5,068,951	3,169,615	2,245,524	1,597,048
26 under 35	10,888,024	127,809	923,225	1,011,335	951,370	977,982	1,025,647
35 under 45	7,826,079	155,057	657,752	670,875	595,489	604,314	582,637
45 under 55	8,253,648	168,000	609,069	677,909	609,613	619,421	691,128
55 under 65	6,768,247	164,194	444,131	472,888	518,631	543,296	482,368
65 and over	8,748,764	259,540	639,436	873,961	1,340,138	977,549	589,791

Footnotes at end of table.

Table 4b. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2007—Continued

[All figures are estimates based on samples]

Marital status and age [1]	Size of adjusted gross income—continued						
	$25,000 under $30,000	$30,000 under $40,000	$40,000 under $50,000	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All returns, total [2]	**9,005,338**	**14,740,805**	**11,150,798**	**19,450,744**	**11,744,133**	**13,457,876**	**3,492,353**
Under 18	15,857	24,330	8,312	11,768	* 1,301	7,654	1,259
18 under 26	1,437,310	1,631,619	685,865	624,055	131,483	56,043	7,153
26 under 35	2,114,574	3,348,456	2,436,509	3,429,605	1,614,422	1,296,221	204,116
35 under 45	1,788,550	3,188,002	2,526,199	4,511,058	2,913,463	3,266,051	787,011
45 under 55	1,527,976	2,804,275	2,328,941	4,572,409	3,078,779	3,950,974	1,095,725
55 under 65	1,051,909	1,976,124	1,790,997	3,483,124	2,295,954	2,934,846	811,766
65 and over	1,069,162	1,767,999	1,373,975	2,818,724	1,708,730	1,946,088	585,322
Joint returns and returns of surviving spouses, total	**2,155,609**	**4,352,867**	**4,204,707**	**11,065,148**	**8,928,617**	**11,228,097**	**2,954,699**
Under 26	154,317	249,202	160,578	257,397	82,296	24,050	* 1,352
26 under 35	376,836	748,416	783,600	1,839,005	1,203,938	1,041,580	152,585
35 under 45	399,419	861,083	911,811	2,565,744	2,231,645	2,826,562	687,165
45 under 55	385,934	815,944	884,383	2,616,663	2,377,323	3,376,168	954,232
55 under 65	335,946	733,424	792,972	2,175,056	1,798,351	2,495,770	706,892
65 and over	503,157	944,797	671,362	1,611,285	1,235,063	1,463,967	452,472
Returns of married persons filing separately, total	**257,680**	**451,430**	**312,956**	**359,707**	**154,814**	**112,045**	**33,672**
Under 26	28,623	13,630	* 5,276	* 1,276	0	0	0
26 under 35	47,053	86,456	57,702	45,205	20,206	8,328	2,101
35 under 45	64,103	131,970	89,783	107,009	40,937	22,826	3,793
45 under 55	64,961	119,396	75,137	92,666	45,203	35,138	11,185
55 under 65	39,333	71,935	57,657	71,272	35,415	26,320	7,380
65 and over	13,605	28,045	27,401	42,282	13,053	19,434	9,213
Returns of heads of households, total	**2,207,368**	**2,905,465**	**1,798,300**	**1,954,143**	**558,820**	**401,053**	**78,087**
Under 26	210,466	207,546	45,653	21,817	* 3,007	* 1,618	* 886
26 under 35	663,163	772,682	374,681	288,341	49,212	20,153	2,413
35 under 45	724,090	1,021,987	678,051	736,031	206,551	111,950	18,783
45 under 55	451,488	645,483	488,477	639,628	210,839	180,583	36,015
55 under 65	129,130	211,548	166,245	216,063	73,900	70,435	15,357
65 and over	29,032	46,220	45,193	52,263	15,311	16,315	4,631
Single returns, total	**4,384,681**	**7,031,044**	**4,834,834**	**6,071,746**	**2,101,881**	**1,716,682**	**425,895**
Under 26	1,059,760	1,185,571	482,671	355,336	47,480	38,030	6,173
26 under 35	1,027,522	1,740,902	1,220,526	1,257,054	341,065	226,159	47,017
35 under 45	600,937	1,172,962	846,554	1,102,276	434,330	304,713	77,270
45 under 55	625,593	1,223,453	880,944	1,223,453	445,414	359,086	94,292
55 under 65	547,500	959,217	774,122	1,020,734	388,288	342,322	82,136
65 and over	523,368	748,938	630,018	1,112,895	445,303	446,372	119,006

Footnotes at end of table.

Table 4b. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2007—Continued

[All figures are estimates based on samples]

Marital status and age [1]	Size of adjusted gross income—continued					
	$500,000 under $1,000,000	$1,000,000 under $1,500,000	$1,500,000 under $2,000,000	$2,000,000 under $5,000,000	$5,000,000 under $10,000,000	$10,000,000 or more
	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total [2]	**651,049**	**166,362**	**70,733**	**108,641**	**28,090**	**18,394**
Under 18	325	* 115	99	112	24	10
18 under 26	2,466	863	254	469	138	42
26 under 35	22,234	5,175	1,921	3,625	1,038	491
35 under 45	131,883	29,357	12,538	18,189	4,343	2,801
45 under 55	211,483	53,427	22,579	34,284	8,458	5,465
55 under 65	161,999	45,103	18,782	29,048	7,537	4,987
65 and over	120,659	32,322	14,559	22,914	6,553	4,598
Joint returns and returns of surviving spouses, total	**548,246**	**138,656**	**58,589**	**89,763**	**22,836**	**14,886**
Under 26	* 120	* 32	* 17	47	17	* 5
26 under 35	15,613	3,342	1,186	2,168	582	292
35 under 45	114,020	24,841	10,652	15,254	3,610	2,268
45 under 55	187,461	46,302	19,461	29,521	7,164	4,648
55 under 65	139,322	39,248	16,013	24,932	6,373	4,105
65 and over	91,709	24,890	11,260	17,840	5,090	3,568
Returns of married persons filing separately, total	**7,998**	**2,860**	**1,560**	**2,673**	**877**	**870**
Under 26	* 40	* 8	* 8	* 3	* 3	0
26 under 35	* 93	157	* 50	114	36	21
35 under 45	1,482	671	343	513	150	137
45 under 55	2,542	693	350	732	244	219
55 under 65	2,224	735	409	641	206	237
65 and over	1,617	596	400	671	238	256
Returns of heads of households, total	**12,349**	**3,487**	**1,373**	**2,251**	**574**	**356**
Under 26	0	0	0	* 4	0	* 4
26 under 35	198	* 66	* 41	68	42	10
35 under 45	2,711	607	266	510	95	68
45 under 55	5,886	1,862	699	1,185	291	163
55 under 65	2,772	879	314	412	123	92
65 and over	782	* 74	* 53	71	23	19
Single returns, total	**82,456**	**21,359**	**9,212**	**13,954**	**3,804**	**2,282**
Under 26	2,630	937	329	526	140	41
26 under 35	6,331	1,610	644	1,275	380	170
35 under 45	13,669	3,238	1,277	1,912	488	328
45 under 55	15,593	4,571	2,070	2,845	760	435
55 under 65	17,681	4,241	2,046	3,062	835	553
65 and over	26,551	6,762	2,846	4,333	1,201	755

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

[1] Age for joint returns was based on the primary taxpayer's age.

[2] 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.

Individual Income Tax Returns, by State, 2007

by Taquesha Cain

The Economic Stimulus Act of 2008, which was signed into law on February 13, 2008, provided several individual and businesses tax benefits designed to boost the economy. One of the provisions of this act provided an economic stimulus payment to individuals who had qualifying income of at least $3,000 or a net income tax liability. Individuals received a stimulus payment based on their Tax Year 2007 returns, so many individuals filed tax returns even though they were not otherwise required to file. In total, there were 154.7 million individual tax returns filed for Tax Year 2007.[1] Of those, an estimated 12.5 million individual income tax returns were filed solely to receive a stimulus payment.

The Statistics of Income (SOI) annually publishes "Historical Table 2," showing individual income and tax data by State and size of adjusted gross income (AGI). These data are extracted from the population of returns filed for a given tax year, and are collected as returns are processed by the Internal Revenue Service for administrative purposes. The Tax Year 2007 Historical Table 2 published in the spring 2009 issue of the *SOI Bulletin* included returns filed just to receive the economic stimulus payment. This makes comparisons to previous and later years' data very difficult. To ensure a consistent time series, SOI developed a State-level data file from an expanded statistical sample of returns filed for Tax Year 2007, which allows it to produce State-level estimates that exclude returns filed just to receive an economic stimulus payment (see Data Sources and Limitations section for details on this sample). This article presents data from this file (Table 1).

Excluding the additional tax returns filed solely for the economic stimulus payment, individual taxpayers filed approximately 142.2 million individual income tax returns for Tax Year 2007. The AGI reported on these returns totaled slightly less than $8.7 trillion. In this article, selected sources of income, deductions, and tax components are reviewed at the State level. These include salaries and wages, net capital gain in AGI, business or profession net income, AGI, total itemized deductions, the alternative minimum tax (AMT), and income tax.

Taquesha Cain is an economist with the Individual Research Section. This article was prepared under the direction of Michael Strudler, Chief.

Selected Sources of Income

Salaries and wages, as reported on the individual tax return, are amounts of compensation primarily for personal services.[2] This category includes items such as: salaries, wages, commissions, bonuses, tips, etc. Figure A shows the top 10 States with the highest average salaries and wages reported for Tax Year 2007. The average salaries and wages per individual tax return for the United States as a whole was $48,558, as reported on about 120.9 million returns. The highest average salaries and wages was reported in the category labeled "Other Areas," $95,650, although this group represented only 0.7 percent of the total salaries and wages reported for Tax Year 2007. Other Areas, which will be treated as a separate "State" throughout this analysis, includes returns filed by U.S. citizens living abroad, members of armed forces stationed overseas, and residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees. About 60 percent of these returns are from U.S. citizens living abroad, and these returns report appreciably higher salaries, other income, and taxes compared to the other areas included in this category. The two States with the next highest average salaries and wages were Connecticut, at $70,362, and New Jersey, at $64,651. Connecticut, with the second highest average salaries and wages, represented 1.8 percent of the total, while New Jersey represented 4.0 percent. The State that represented the largest percentage of total salaries and wages was California, with 12.9 percent of the total and average salaries and wages of $54,440, the eighth highest.

[1] Historical Table 2 , Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007: *Statistics of Income Bulletin*, Spring 2009, Volume 28, Number 4, p. 132–185.

[2] For further details on the definitions for data variables used in this text, see *Statistics of Income—2007, Individual Income Tax Returns* (IRS Publication 1304).

Figure A

Salaries and Wages and Average Salaries and Wages, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns with salaries and wages of returns	Percentage of returns having salaries and wages	Salaries and wages	Average salaries and wages	Percentage of U.S. total salaries and wages
	(1)	(2)	(3)	(4)	(5)	(6)
All states	**142,169,394**	**120,934,764**	**85.1**	**5,872,400,587**	**48,558**	**100.0**
Other areas [2,3]	589,696	443,632	75.2	42,433,560	95,650	0.7
Connecticut	1,743,516	1,463,904	84.0	103,003,155	70,362	1.8
New Jersey	4,300,569	3,642,593	84.7	235,498,240	64,651	4.0
Massachusetts	3,208,489	2,737,566	85.3	163,477,502	59,716	2.8
District of Columbia	303,860	257,107	84.6	15,261,128	59,357	0.3
New York	9,177,173	7,635,159	83.2	441,714,203	57,853	7.5
Maryland	2,788,595	2,402,908	86.2	138,182,308	57,506	2.4
California	16,530,898	13,869,710	83.9	755,069,646	54,440	12.9
Virginia	3,756,005	3,282,208	87.4	175,484,642	53,465	3.0
New Hampshire	674,150	582,794	86.4	30,196,618	51,814	0.5

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

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average salaries and wages (Column 5).

Business or profession net income or loss is a source of income or loss reported by individuals who are sole proprietors of a nonfarm business, including self-employed members of a profession. The top 10 States with the highest average business or profession net incomes are shown in Figure B. The average business or profession net income was $12,326, reported on nearly 22.9 million returns. The top three States with the highest average business or profession net income were the following: Other Areas, at $26,591, Connecticut, at $22,527, and the District of Columbia, at $19,443. Other Areas ranked highest in average business or profession net income but only represented 0.4 percent of the nation's total. Just as with salaries and wages, California represented the largest percentage, of all business or profession net income, 16.9 percent. California had more than 3 million returns that reported sole proprietorship net income or losses, and the average net income on these returns was $15,692.

Capital gain or loss is the combination of net short-term and long-term gain or loss from sales of capital assets. The net loss allowed to be included in AGI is limited to $3,000 ($1,500 for married filing separate filers). Figure C shows the top 10 States with the highest average net capital gain (less loss). For Tax Year 2007, net capital gain (less loss) was reported on approximately 18.7 percent (26.6 million) of all returns, and the average capital gain reported on those returns was $33,624. The top three States with the highest average net capital gain (less loss) were the following: Wyoming, at $85,967, Nevada, at $74,048, and the District of Columbia, at $63,348. However, each of these States represented a small percentage of total capital gains (less loss) reported for 2007 (Wyoming represented 0.5 percent, Nevada represented 1.5 percent, and the District of Columbia represented just 0.4 percent). Once again, California reported the largest share of the U.S. total, 14.8 percent, followed by New York, with 12.7 percent. Of the top 10 States with the highest average capital gain, the State with the highest percentage of returns reporting this source of income was Connecticut, with 25.8 percent of all returns filed by Connecticut residents, followed by Other Areas, at 24.4 percent, and Massachusetts, at 23.5 percent.

Adjusted gross income is gross income less all adjustments, such as payments to Individual Retirement Arrangements (IRAs), alimony paid, certain student loan interest, and Figure D shows the top 10 States with the highest average AGI. The average AGI for the nation was $61,089. Connecticut had the

Figure B

Business or Profession Net Income and Average Business or Profession Net Income, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns with business or profession net income	Percentage of returns having business or profession net income	Business or profession net income	Average business or profession net income	Percentage of U.S. total business or profession net income
	(1)	(2)	(3)	(4)	(5)	(6)
All states	**142,169,394**	**22,856,073**	**16.1**	**281,724,509**	**12,326**	**100.0**
Other areas [2,3]	589,696	42,078	7.1	1,118,880	26,591	0.4
Connecticut	1,743,516	266,052	15.3	5,993,254	22,527	2.1
District of Columbia	303,860	45,467	15.0	884,006	19,443	0.3
New Jersey	4,300,569	599,735	13.9	11,027,051	18,387	3.9
Massachusetts	3,208,489	494,378	15.4	9,013,498	18,232	3.2
New Hampshire	674,150	109,644	16.3	1,958,336	17,861	0.7
California	16,530,898	3,027,536	18.3	47,507,517	15,692	16.9
Washington	3,170,643	449,452	14.2	6,853,535	15,249	2.4
New York	9,177,173	1,538,764	16.8	22,950,760	14,915	8.1
Alaska	363,641	59,224	16.3	874,995	14,774	0.3

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

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average salaries and wages (Column 5).

Figure C

Capital Gain (Less Loss) and Average Capital Gain (Less Loss), by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns with net capital gain (less loss)	Percentage of returns having net capital gain (less loss)	Net capital gain (less loss)	Average capital gain (less loss)	Percentage of U.S. total capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)
All states	**142,169,394**	**26,639,942**	**18.7**	**895,749,568**	**33,624**	**100.0**
Wyoming	268,496	54,897	20.4	4,719,306	85,967	0.5
Nevada	1,280,294	183,371	14.3	13,578,178	74,048	1.5
District of Columbia	303,860	61,535	20.3	3,898,115	63,348	0.4
New York	9,177,173	1,900,690	20.7	114,080,836	60,021	12.7
Other areas [2,3]	589,696	143,756	24.4	7,764,560	54,012	0.9
Connecticut	1,743,516	450,637	25.8	24,170,426	53,636	2.7
Florida	8,936,343	1,598,982	17.9	82,156,576	51,381	9.2
Washington	3,170,643	690,022	21.8	30,679,416	44,462	3.4
California	16,530,898	3,129,593	18.9	132,136,417	42,222	14.8
Massachusetts	3,208,489	755,415	23.5	31,229,510	41,341	3.5

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

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average salaries and wages (Column 5).

Figure D

Adjusted Gross Income and Average Adjusted Gross Income, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Number of returns [1]	Percentage of returns	Adjusted gross income	Average adjusted gross income	Percentage of U.S. total adjusted gross income
	(1)	(2)	(3)	(4)	(5)
All states	**142,169,394**	**100.0**	**8,685,052,796**	**61,089**	**100.0**
Connecticut	1,743,516	1.2	167,238,015	95,920	1.9
Other areas [2,3]	589,695	0.4	51,790,832	87,826	0.6
District of Columbia	303,860	0.2	24,822,445	81,690	0.3
New York	9,177,173	6.5	713,879,723	77,789	8.2
Massachusetts	3,208,489	2.3	249,055,678	77,624	2.9
New Jersey	4,300,569	3.0	333,318,778	77,506	3.8
Wyoming	268,496	0.2	20,495,860	76,336	0.2
Maryland	2,788,595	2.0	195,978,693	70,279	2.3
California	16,530,898	11.6	1,132,597,606	68,514	13.0
Washington	3,170,643	2.2	216,702,912	68,347	2.5

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

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average adjusted gross income (Column 4).

highest average AGI, at $95,920, followed by Other Areas, at $87,826, and the District of Columbia, at $81,690. For Tax Year 2007, AGI reported by the top 10 States with the highest averages represented about 35.8 percentage of total U.S. AGI, with California having the largest percentage, 13.0 percent.

Total Itemized Deductions

Figure E shows the top 10 States with the highest average total itemized deductions for Tax Year 2007. Together, the top 10 States with the highest average itemized deductions represented 40.4 percent of total itemized deductions. Average itemized deductions for the whole U.S. were $26,464 and were reported on just over 50 million returns. The top five States with the highest average total itemized deductions were: California, at $36,440, the District of Columbia, at $33,958, New York, at $33,435, Other Areas, at $32,098, and Connecticut, at $31,395. California, with the highest average itemized deductions, also represented the largest percentage of total U.S. itemized deductions, 17.4 percent of the total amount reported. New York followed with 8.8 percent of the U.S. total. The percentage of returns reporting itemized deductions for the United States was 35.2 percent. In contrast, almost 50 percent of Maryland filers reported itemized deductions, the highest share among any State in the top 10. Maryland's average itemized deductions placed it ninth in the overall ranking.

The Alternative Minimum Tax and Income Tax

Figure F displays the top 10 States with the highest average alternative minimum tax (AMT) for Tax Year 2007. The average AMT for the United States was $5,895, and AMT was reported on about 2.9 percent (4.1 million) of all returns. The average AMT for the top 10 States ranged from $6,079 to $7,940. The top three States with the highest average AMT were Other Areas, at $7,940, Wyoming, at $7,587, and California, at $7,446. California represented the largest percentage, 22.9 percent, of the nation's total AMT, while Other Areas and Wyoming only represented 0.5 and 0.1 percent of total AMT, respectively. The top 10 States with the highest average AMT paid approximately 44.4 percent of the total, with just the top two States, California and New York, paying 37.7 percent. Of these top 10 States, the two States

Figure E

Itemized Deductions and Average Itemized Deductions, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns with itemized deductions	Percentage of returns having itemized deductions	Itemized deductions	Average itemized deductions	Percentage of U.S. total itemized deductions
	(1)	(2)	(3)	(4)	(5)	(6)
All states	**142,169,394**	**50,085,995**	**35.2**	**1,325,484,755**	**26,464**	**100.0**
California	16,530,898	6,323,771	38.3	230,440,950	36,440	17.4
District of Columbia	303,860	125,945	41.4	4,276,846	33,958	0.3
New York	9,177,173	3,487,979	38.0	116,621,852	33,435	8.8
Other areas [2,3]	589,696	76,049	12.9	2,440,994	32,098	0.2
Connecticut	1,743,516	781,088	44.8	24,522,011	31,395	1.9
New Jersey	4,300,569	1,929,824	44.9	58,473,057	30,300	4.4
Nevada	1,280,294	478,660	37.4	14,265,520	29,803	1.1
New Hampshire	674,150	246,714	36.6	7,223,523	29,279	0.5
Maryland	2,788,595	1,386,890	49.7	39,936,413	28,796	3.0
Massachusetts	3,208,489	1,320,898	41.2	37,405,806	28,318	2.8

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

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average itemized deductions (Column 5).

Figure F

Alternative Minimum Tax and Average Alternative Minimum Tax, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns paying alternative minimum tax	Percentage of returns paying alternative minimum tax	Alternative minimum tax	Average alternative minimum tax	Percentage of U.S. total alternative minimum tax
	(1)	(2)	(3)	(4)	(5)	(6)
All states	**142,169,394**	**4,103,044**	**2.9**	**24,187,662**	**5,895**	**100.0**
Other areas [2,3]	589,696	15,840	2.7	125,773	7,940	0.5
Wyoming	268,496	3,851	1.4	29,216	7,587	0.1
California	16,530,898	743,498	4.5	5,535,892	7,446	22.9
District of Columbia	303,860	16,291	5.4	118,933	7,301	0.5
New York	9,177,173	500,378	5.5	3,576,407	7,147	14.8
Florida	8,936,343	164,797	1.8	1,050,866	6,377	4.3
Nevada	1,280,294	18,020	1.4	114,203	6,338	0.5
Vermont	318,602	8,794	2.8	54,929	6,246	0.2
Maine	648,047	14,708	2.3	90,450	6,150	0.4
Montana	470,100	8,601	1.8	52,284	6,079	0.2

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

[2] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[3] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average alternative minimum tax (Column 5).

with the highest percentage of returns reporting AMT were New York and the District of Columbia. In New York, 5.5 percent of all filers reported the AMT, while the percentage for the District of Columbia was 5.4 percent.

The top 10 States with the highest average income tax are displayed in Figure G. The average income tax for Tax Year 2007 was $11,653, reported on just over 96.1 million returns. The top three States with the highest average income tax were also those with the highest AGI: Connecticut, at $21,113, Other Areas, at $17,812, and the District of Columbia, at $17,251. Illinois and Texas, despite not being in the top 10 for any of the items discussed above, ranked 9th and 10th, respectively, with an average income tax of $13,077 for Illinois and $12,630 for Texas. California reported the largest percentage of the nation's total income tax, at 13.4 percent, followed by New York, at 9.7 percent, and Texas, at 7.4 percent. Income tax reported by these three States represented nearly 30.5 percent of total U.S. income tax.

Data Sources and Limitations

The statistics in this data release are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2008. Returns in the sample were stratified based on: (1) the larger of positive income or negative income; (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; (4) the usefulness of returns for Treasury Department tax modeling purposes; and (5) State group.[3] Returns were then selected at rates ranging from 0.1 percent to 100 percent. In an effort to minimize sampling error, the sample was post-stratified by State at the estimation stage.

The State-level Tax Year 2007 data are based on a sample of 3,956,458 returns and an estimated final population of 153,832,380 returns. This is a supersample consisting of the sample drawn to support estimation of national totals, along with a large additional sample giving sufficient returns to support

Figure G

Income Tax and Average Income Tax, by Selected State, Tax Year 2007

[All figures are estimates based on a sample—money amounts are in thousands of dollars, average amounts are in whole dollars]

State	Total number of returns [1]	Number of returns paying income tax	Percentage of returns paying income tax	Income tax [2]	Average income tax	Percentage of U.S. total income tax
	(1)	(2)	(3)	(4)	(5)	(6)
All states	**142,169,394**	**96,113,427**	**67.6**	**1,120,013,195**	**11,653**	**100.0**
Connecticut	1,743,516	1,320,320	75.7	27,875,398	21,113	2.5
Other areas [3,4]	589,696	309,975	52.6	5,521,253	17,812	0.5
District of Columbia	303,860	220,442	72.5	3,802,746	17,251	0.3
New York	9,177,173	6,304,998	68.7	108,163,628	17,155	9.7
New Jersey	4,300,569	3,128,989	72.8	48,984,999	15,655	4.4
Wyoming	268,496	193,888	72.2	2,912,040	15,019	0.3
Massachusetts	3,208,489	2,456,363	76.6	36,552,290	14,881	3.3
California	16,530,898	10,885,925	65.9	149,767,275	13,758	13.4
Illinois	6,110,590	4,194,048	68.6	54,846,371	13,077	4.9
Texas	10,575,752	6,591,281	62.3	83,246,863	12,630	7.4

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

[2] Income tax was the sum of income tax after credits (including the subtraction of earned income credit) plus the tax from Form 4970. For a more detailed explanation, see *Statistics of Income—2007, Individual Income Tax Returns* (IRS Publication 1304).

[3] Includes returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto ico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[4] These data are based on the address listed on the Form 1040. This differs from the data in Historical Table 2 published in the spring 2009 issue of the Statistics of Income Bulletin, in which the State is based on the universal location code, a code used for IRS administrative processing.

NOTE: The 10 States shown in this figure have the largest average income tax (Column 5).

[3] Returns in the sample were stratified based on the presence or absence of one or more of the following conditions, forms, or schedules: income of $200,000 or more with no tax liability; Schedule C Business Receipts of $50,000,000 or more; Form 2555, Foreign Earned Income; Form 1116, Foreign Tax Credit (Individual); Schedule C, Profit or Loss from Business (Sole Proprietorship); Schedule F, Profit or Loss from Farming. States are divided into three size groups, where size is determined by the number of individual income tax returns filed.

State-level estimates. As explained elsewhere in this article, the Economic Stimulus Act of 2008 contained a special provision that led certain low-income individuals to file in order to receive the stimulus payment. In order to present statistics that are more consistent with previous and later years filing requirements, SOI has made an effort to identify such returns and has excluded them from data analysis for this article.

Return records in the national-level portion of the sample were thoroughly reviewed by specially trained personnel who corrected and made appropriate reallocations of the data to improve its fitness for statistical use. That level of review would be prohibitively costly for the additional returns in this sample. Instead, returns in this sample that are not included in the sample for national-level estimation were subjected to computer "force-balancing" routines that removed inconsistencies, and a subset of the largest returns, or those with large apparent inconsistencies, were reviewed by SOI's subject-matter experts, and, if necessary, were corrected.

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude.[4] Estimates of sampling error were prepared taking both the removal of the "stimulus" returns and post-stratification by State into account. Figure H presents estimated CVs for the numbers of returns and money amounts for selected income items. The reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of estimates based on samples are discussed in SOI Sampling Methodology and Data Limitations located later in this issue of the *SOI Bulletin*.

Summary

Since the previously published Historical Table 2 for Tax Year 2007 included individual income tax returns filed solely to receive stimulus payments, direct comparison with previous-year data, which did not include such filers, was not possible. The revised Historical Table 2, as presented in this article, provides a more consistent depiction of the data and allows for a complete time series. Selected sources of income, AGI, total itemized deductions, the alternative minimum tax, and income tax were reviewed at the State level, and States that led the nation in each of these selected categories are highlighted. For Tax Year 2007, individual taxpayers from Connecticut reported the highest average AGI, the only State with average AGI greater than $90,000 and the highest average income tax. Taxpayers from Wyoming reported the highest average capital gains, $85,967, and reported the second highest average AMT. Individual filers from California, the State for which most individual income tax returns were filed, reported the highest average itemized deductions, at $36,440, and reported the largest percentages of the nation's totals for all income and tax items discussed in this article.

[4] The coefficient of variation (CV) is defined as the standard error of an estimate divided by the estimate. Standard errors for construction of confidence intervals may be recovered by multiplying the CV by the estimate.

Figure H

Individual Income Tax Returns: Coefficients of Variation for Selected Items, by State, Tax Year 2007

[Coefficients of variation are in percentages]

State	Coefficients of variation						
	Salaries and wages	Business or profession net income	Combined net capital gain (less loss) in AGI	Adjusted gross income (AGI)	Total itemized deductions	Alternative minimum tax	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All states	**0.05**	**0.22**	**0.05**	**0.03**	**0.08**	**0.11**	**0.04**
ALASKA	0.97	3.93	1.85	0.56	2.13	4.83	0.75
ALABAMA	0.53	2.38	0.59	0.33	0.80	2.25	0.38
ARKANSAS	0.74	2.70	0.85	0.45	1.02	1.53	0.51
ARIZONA	0.42	1.90	0.39	0.25	0.55	1.22	0.30
CALIFORNIA	0.14	0.49	0.11	0.08	0.20	0.22	0.09
COLORADO	0.41	1.77	0.36	0.23	0.53	0.88	0.27
CONNECTICUT	0.36	1.27	0.23	0.18	0.47	0.62	0.17
DISTRICT OF COLUMBIA	0.95	4.02	0.53	0.48	1.32	1.24	0.53
DELAWARE	1.09	4.79	1.13	0.64	1.42	1.88	0.76
FLORIDA	0.25	1.26	0.14	0.13	0.36	0.60	0.13
GEORGIA	0.31	1.81	0.36	0.20	0.43	0.74	0.23
HAWAII	0.93	2.74	0.94	0.54	1.35	1.77	0.66
IOWA	0.64	2.60	0.87	0.40	0.88	1.98	0.47
IDAHO	0.91	3.68	0.91	0.55	1.17	2.24	0.65
ILLINOIS	0.25	1.20	0.20	0.14	0.37	0.76	0.16
INDIANA	0.43	1.75	0.48	0.27	0.63	1.05	0.32
KANSAS	0.62	2.19	0.70	0.38	0.86	1.43	0.43
KENTUCKY	0.58	2.18	0.73	0.40	0.77	1.87	0.43
LOUISIANA	0.53	2.14	0.75	0.35	1.10	1.73	0.40
MASSACHUSETTS	0.31	1.11	0.23	0.18	0.41	0.56	0.18
MARYLAND	0.33	1.63	0.37	0.19	0.45	0.54	0.23
MAINE	0.98	3.21	1.38	0.60	1.50	1.96	0.72
MICHIGAN	0.34	1.45	0.45	0.20	0.45	0.74	0.24
MINNESOTA	0.40	1.87	0.48	0.24	0.49	0.68	0.27
MISSOURI	0.45	1.86	0.53	0.28	0.63	0.86	0.31
MISSISSIPPI	0.75	2.76	1.10	0.49	1.36	2.35	0.59
MONTANA	1.19	4.16	1.23	0.65	1.42	1.88	0.77
NORTH CAROLINA	0.35	1.47	0.42	0.21	0.45	0.59	0.24
NORTH DAKOTA	1.24	4.51	1.85	0.73	2.61	3.66	0.89
NEBRASKA	0.78	3.30	0.86	0.48	0.92	1.48	0.56
NEW HAMPSHIRE	0.76	2.55	0.73	0.45	0.94	2.40	0.53
NEW JERSEY	0.24	0.93	0.26	0.14	0.42	0.36	0.15
NEW MEXICO	0.91	3.36	0.98	0.54	1.30	2.38	0.60
NEVADA	0.58	2.90	0.30	0.31	0.83	1.40	0.35
NEW YORK	0.19	0.62	0.09	0.10	0.23	0.22	0.10
OHIO	0.32	1.44	0.43	0.20	0.43	0.55	0.24
OKLAHOMA	0.62	2.22	0.44	0.36	0.80	1.89	0.39
OREGON	0.57	2.05	0.53	0.31	0.64	1.21	0.37
PENNSYLVANIA	0.28	0.97	0.29	0.17	0.42	0.65	0.19
RHODE ISLAND	0.91	3.32	1.02	0.55	1.30	4.17	0.65
SOUTH CAROLINA	0.56	2.19	0.59	0.34	0.75	1.19	0.39
SOUTH DAKOTA	1.31	3.98	1.36	0.76	2.12	3.31	0.84
TENNESSEE	0.44	1.35	0.43	0.27	1.00	1.60	0.30
TEXAS	0.20	0.78	0.17	0.12	0.37	0.65	0.13
UTAH	0.63	3.26	0.64	0.39	0.76	1.39	0.47
VIRGINIA	0.31	1.41	0.32	0.19	0.44	0.62	0.21
VERMONT	1.36	4.44	1.28	0.78	1.75	1.90	0.91
WASHINGTON	0.37	1.42	0.25	0.20	0.54	1.22	0.23
WISCONSIN	0.42	1.84	0.55	0.26	0.55	0.95	0.31
WEST VIRGINIA	0.96	3.03	1.52	0.62	1.89	2.66	0.75
WYOMING	1.31	5.32	0.48	0.60	2.22	3.05	0.61
OTHER AREAS	0.53	2.92	0.51	0.40	1.49	2.52	0.46

Individual Income Tax Returns, by State, 2007

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007

[Money amounts are in thousands of dollars]

Item	UNITED STATES [1]					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**142,169,394**	**92,982,333**	**19,412,400**	**11,748,950**	**13,461,730**	**4,563,981**
Number of joint returns	53,775,954	18,856,664	10,996,178	8,833,998	11,223,930	3,865,183
Number with paid preparer's signature	83,284,442	52,908,735	11,635,483	7,014,297	8,204,643	3,521,283
Number of exemptions	280,951,150	154,464,832	45,238,823	30,720,928	37,520,003	13,006,563
Adjusted gross income (AGI) [3]	**8,685,052,796**	**1,828,831,727**	**1,193,068,705**	**1,014,682,285**	**1,791,196,240**	**2,857,273,839**
Salaries and wages [4]: Number	120,934,764	77,305,502	17,173,553	10,491,628	12,081,172	3,882,910
Amount	5,872,400,587	1,597,848,749	940,647,718	787,631,539	1,337,909,526	1,208,363,054
Taxable interest: Number	63,580,526	27,794,422	11,571,862	8,516,226	11,348,728	4,349,289
Amount	261,444,879	48,905,532	25,374,622	21,476,988	42,198,122	123,489,615
Ordinary dividends: Number	31,568,565	11,531,712	5,248,155	4,287,005	6,936,959	3,564,733
Amount	231,309,692	22,383,093	14,853,148	15,098,362	38,289,128	140,685,961
Business or profession net income (less loss): Number	22,856,073	13,478,548	3,187,182	2,164,083	2,808,987	1,217,273
Amount	281,724,509	74,831,657	29,893,056	25,025,023	58,981,295	92,993,479
Number of farm returns	2,021,877	1,009,063	371,961	249,884	266,481	124,488
Combined net capital gain (less loss) in AGI [5]: Number	26,639,942	9,508,461	4,171,117	3,481,839	6,008,803	3,469,722
Amount	895,749,568	31,995,034	17,613,535	20,499,286	70,130,528	755,511,185
Taxable individual retirement arrangements distributions: Number	10,390,641	4,751,240	1,991,037	1,417,692	1,674,934	555,739
Amount	145,306,976	32,344,598	23,014,878	22,698,750	40,743,929	26,504,822
Taxable pensions and annuities in AGI: Number	24,292,188	12,184,561	4,536,030	3,060,116	3,528,394	983,087
Amount	477,404,053	144,919,499	93,294,405	77,940,260	117,191,060	44,058,829
Unemployment compensation: Number	7,609,360	5,109,070	1,238,236	644,699	536,238	81,117
Amount	29,106,920	18,684,995	5,004,233	2,621,933	2,362,447	433,313
Taxable Social Security benefits in AGI: Number	14,745,364	6,287,239	3,399,173	2,087,690	2,172,918	798,343
Amount	162,816,124	29,274,057	43,864,140	34,256,951	39,063,851	16,357,125
Self-employment retirement (Keogh) plans: Number	1,150,451	131,541	111,406	118,183	354,430	434,891
Amount	21,552,887	822,869	936,508	1,177,511	5,190,105	13,425,893
Total itemized deductions: Number	50,085,995	14,932,669	10,658,413	8,474,543	11,709,687	4,310,684
Amount	1,325,484,755	235,459,255	201,068,420	184,367,703	334,908,255	369,681,121
State and local income taxes: Number	36,655,182	8,848,306	7,953,723	6,701,465	9,577,676	3,574,012
Amount	268,884,733	14,401,169	22,958,554	27,405,428	64,822,003	139,297,579
State and local general sales tax: Number	11,631,471	5,035,059	2,365,606	1,588,421	1,948,815	693,570
Amount	18,327,423	4,466,930	3,400,900	2,890,626	4,628,198	2,940,770
Real estate taxes: Number	43,229,049	11,378,926	9,191,170	7,706,860	10,906,011	4,046,081
Amount	164,676,572	28,007,854	25,551,590	24,942,530	48,271,427	37,903,172
Total taxes paid deduction: Number	49,722,634	14,656,447	10,606,689	8,456,506	11,697,183	4,305,809
Amount	465,107,829	49,816,991	54,248,994	57,270,784	121,130,572	182,640,487
Mortgage interest paid: Number	41,079,220	10,959,402	8,888,566	7,390,315	10,238,972	3,601,963
Amount	523,462,791	103,589,520	90,779,738	83,194,283	142,244,956	103,654,294
Total contributions deduction: Number	40,777,325	10,348,593	8,548,342	7,242,123	10,586,217	4,052,049
Amount	193,258,155	20,853,323	21,131,348	20,601,046	40,512,133	90,160,305
Taxable income: Number	110,416,177	61,496,754	19,225,845	11,703,533	13,434,092	4,555,953
Amount	6,070,955,069	844,869,479	761,128,691	693,820,749	1,311,889,579	2,459,246,571
Total tax credits: Number	46,031,049	22,699,065	8,586,245	6,050,602	6,408,236	2,286,901
Amount	62,016,344	16,750,394	12,651,193	9,764,663	7,330,442	15,519,652
Residential energy credit: Number	4,344,712	1,057,680	1,038,212	856,471	1,107,496	284,853
Amount	1,008,456	218,804	229,479	194,619	273,003	92,552
Child tax credit: Number	26,006,094	12,543,170	6,055,947	4,108,443	3,298,497	37
Amount	31,592,378	10,409,303	9,670,373	6,970,323	4,542,348	30
Child and dependent care credit: Number	6,571,970	2,422,243	1,341,770	1,086,533	1,391,299	330,124
Amount	3,512,561	1,299,809	694,076	591,776	750,474	176,425
Earned income credit [6]: Number	24,804,243	24,804,243	0	0	0	0
Amount	49,060,831	49,060,831	0	0	0	0
Earned income credit refundable portion: Number	21,753,345	21,753,345	0	0	0	0
Amount	42,983,700	42,983,700	0	0	0	0
Alternative minimum tax: Number	4,103,044	32,475	76,581	117,602	961,718	2,914,670
Amount	24,187,662	172,252	103,776	185,293	1,993,201	21,733,140
Total income tax: Number	96,113,427	48,320,837	18,276,986	11,565,010	13,399,148	4,551,446
Amount	1,120,013,195	86,374,613	96,877,530	94,562,268	228,789,373	613,409,411
Total tax liability [7]: Number	100,286,195	52,253,902	18,461,701	11,600,197	13,415,192	4,555,203
Amount	1,169,551,756	97,950,851	103,641,669	100,276,461	240,057,350	627,625,424
Tax due at time of filing [8]: Number	28,541,232	13,245,845	4,788,438	3,068,748	5,024,508	2,413,693
Amount	130,895,115	13,056,012	10,015,575	8,651,223	24,313,026	74,859,279
Overpayments refunded [9]: Number	110,678,298	76,897,928	14,578,528	8,662,082	8,409,350	2,130,411
Amount	315,773,793	143,225,848	41,112,964	30,127,723	38,957,890	62,349,369

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ALABAMA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,089,534**	**1,479,891**	**256,298**	**154,928**	**153,761**	**44,656**
Number of joint returns	803,039	329,659	168,791	130,190	134,777	39,622
Number with paid preparer's signature	1,349,238	952,620	165,363	99,554	95,753	35,948
Number of exemptions	4,312,099	2,703,734	631,377	420,595	428,916	127,477
Adjusted gross income (AGI) [3]	**103,111,363**	**29,390,485**	**15,758,498**	**13,378,551**	**19,938,221**	**24,645,608**
Salaries and wages [4]: Number	1,788,823	1,246,131	228,044	139,006	138,125	37,517
Amount	72,424,671	25,358,571	12,452,012	10,587,493	14,655,327	9,371,268
Taxable interest: Number	733,711	334,679	133,360	102,209	121,090	42,373
Amount	2,654,905	625,166	293,754	256,482	471,022	1,008,481
Ordinary dividends: Number	334,675	130,172	54,542	46,790	69,488	33,684
Amount	2,163,451	243,860	143,673	167,729	400,150	1,208,039
Business or profession net income (less loss): Number	342,265	223,324	44,426	29,321	32,517	12,676
Amount	2,805,520	782,237	300,321	250,505	570,863	901,596
Number of farm returns	54,206	26,832	11,145	6,282	7,001	2,946
Combined net capital gain (less loss) in AGI [5]: Number	268,228	98,031	40,949	37,072	59,601	32,574
Amount	7,439,106	316,311	186,139	219,923	773,705	5,943,028
Taxable individual retirement arrangements distributions: Number	133,969	67,271	25,357	16,227	19,196	5,918
Amount	1,603,771	447,980	262,460	233,115	422,519	237,698
Taxable pensions and annuities in AGI: Number	384,407	210,762	70,066	43,267	48,588	11,723
Amount	7,407,032	2,682,514	1,478,998	1,102,749	1,591,560	551,210
Unemployment compensation: Number	84,850	65,349	10,766	5,031	3,487	217
Amount	193,543	145,248	26,835	11,298	9,550	612
Taxable Social Security benefits in AGI: Number	221,882	107,679	49,895	27,393	27,919	8,995
Amount	2,225,144	481,389	631,945	434,519	490,970	186,321
Self-employment retirement (Keogh) plans: Number	10,291	2,265	834	852	2,599	3,740
Amount	173,343	11,968	6,926	7,117	38,593	108,738
Total itemized deductions: Number	651,405	238,776	135,695	107,264	127,572	42,097
Amount	13,699,343	3,263,704	2,299,374	2,068,481	3,160,343	2,907,441
State and local income taxes: Number	545,780	170,176	120,024	96,506	118,974	40,100
Amount	2,320,951	256,355	299,896	336,100	616,423	812,177
State and local general sales tax: Number	94,426	59,930	14,608	9,725	8,195	1,968
Amount	127,109	59,266	22,142	18,756	19,035	7,910
Real estate taxes: Number	539,217	162,786	117,324	98,827	120,359	39,921
Amount	631,457	110,543	96,235	95,454	168,894	160,331
Total taxes paid deduction: Number	648,176	235,904	135,518	107,096	127,569	42,088
Amount	3,240,576	470,583	446,806	477,450	844,339	1,001,398
Mortgage interest paid: Number	532,486	168,465	117,671	97,392	113,923	35,035
Amount	5,126,748	1,130,440	925,263	874,533	1,260,944	935,568
Total contributions deduction: Number	562,174	190,768	116,018	95,618	119,221	40,549
Amount	3,054,969	515,785	440,790	417,111	718,515	962,767
Taxable income: Number	1,541,583	933,395	255,376	154,656	153,570	44,586
Amount	68,280,210	12,250,445	10,142,362	9,388,257	15,052,109	21,447,037
Total tax credits: Number	674,114	386,839	116,345	80,676	70,562	19,693
Amount	753,831	295,075	177,994	131,988	85,195	63,580
Residential energy credit: Number	53,040	15,564	12,812	9,957	12,494	2,214
Amount	12,509	3,154	2,971	2,634	3,125	625
Child tax credit: Number	426,265	238,481	87,376	59,490	40,918	0
Amount	488,998	195,982	138,538	97,796	56,681	0
Child and dependent care credit: Number	107,522	47,874	21,219	18,397	17,670	2,363
Amount	56,557	25,923	10,660	9,364	9,297	1,313
Earned income credit [6]: Number	538,212	538,212	0	0	0	0
Amount	1,230,856	1,230,856	0	0	0	0
Earned income credit refundable portion: Number	489,809	489,809	0	0	0	0
Amount	1,109,801	1,109,801	0	0	0	0
Alternative minimum tax: Number	25,485	230	960	1,011	4,539	18,744
Amount	137,031	1,705	1,167	1,598	12,699	119,863
Total income tax: Number	1,280,937	683,421	245,576	154,214	153,145	44,580
Amount	11,540,075	1,162,415	1,237,302	1,244,569	2,590,474	5,305,315
Total tax liability [7]: Number	1,330,514	730,567	247,627	154,416	153,287	44,618
Amount	12,085,335	1,297,352	1,315,996	1,312,054	2,714,620	5,445,313
Tax due at time of filing [8]: Number	361,729	168,166	64,161	40,535	63,496	25,371
Amount	1,678,671	161,220	123,045	115,274	320,076	959,055
Overpayments refunded [9]: Number	1,690,388	1,274,872	191,812	114,319	90,215	19,170
Amount	4,553,118	2,782,300	531,920	373,885	382,855	482,157

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ALASKA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**363,641**	**230,087**	**50,400**	**31,493**	**42,150**	**9,511**
Number of joint returns	136,156	42,273	26,014	23,968	35,919	7,982
Number with paid preparer's signature	168,412	99,288	23,251	17,041	21,660	7,173
Number of exemptions	665,474	324,050	117,292	82,898	115,677	25,558
Adjusted gross income (AGI) [3]	**20,107,967**	**4,399,178**	**3,107,681**	**2,728,604**	**5,538,849**	**4,333,656**
Salaries and wages [4]: Number	301,965	181,970	44,799	28,141	39,021	8,034
Amount	13,990,719	3,641,899	2,403,357	2,006,169	4,193,716	1,745,578
Taxable interest: Number	171,204	74,852	29,097	22,789	35,352	9,114
Amount	406,556	62,977	55,920	39,071	92,344	156,244
Ordinary dividends: Number	101,697	48,025	15,922	10,951	19,852	6,947
Amount	467,051	81,405	41,456	35,912	84,005	224,273
Business or profession net income (less loss): Number	59,224	29,646	9,948	7,175	9,383	3,071
Amount	874,995	149,642	89,221	118,963	205,000	312,168
Number of farm returns	1,596	1,028	102	129	181	156
Combined net capital gain (less loss) in AGI [5]: Number	61,284	20,328	10,149	7,814	16,418	6,576
Amount	1,073,321	64,904	41,573	51,014	188,981	726,849
Taxable individual retirement arrangements distributions: Number	14,807	3,757	3,467	2,991	3,477	1,115
Amount	213,303	27,433	33,160	35,254	68,574	48,884
Taxable pensions and annuities in AGI: Number	55,490	19,887	12,002	8,561	12,018	3,022
Amount	1,421,948	266,099	285,629	286,333	450,393	133,494
Unemployment compensation: Number	35,894	25,494	4,906	3,483	1,921	90
Amount	103,076	71,187	15,798	10,771	4,923	398
Taxable Social Security benefits in AGI: Number	25,730	8,025	6,373	5,065	4,883	1,385
Amount	287,037	40,211	78,721	68,495	74,735	24,875
Self-employment retirement (Keogh) plans: Number	3,652	513	438	340	1,153	1,208
Amount	62,756	4,519	3,634	3,208	16,147	35,248
Total itemized deductions: Number	98,006	22,541	22,074	16,280	29,764	7,347
Amount	1,986,853	327,088	358,477	310,151	687,316	303,821
State and local income taxes: Number	19,664	3,516	3,978	3,509	6,924	1,736
Amount	25,251	1,520	3,236	2,939	7,422	10,132
State and local general sales tax: Number	30,642	8,033	6,177	5,031	9,456	1,945
Amount	33,008	4,464	3,974	4,399	16,460	3,711
Real estate taxes: Number	88,395	19,077	19,071	14,513	28,696	7,038
Amount	303,628	46,481	50,023	43,094	115,984	48,047
Total taxes paid deduction: Number	95,098	21,172	21,476	15,583	29,550	7,316
Amount	376,492	54,362	60,849	52,503	144,594	64,184
Mortgage interest paid: Number	88,988	18,944	20,072	15,182	28,278	6,512
Amount	1,067,830	179,477	199,888	176,080	377,790	134,596
Total contributions deduction: Number	71,765	12,787	15,354	12,207	24,578	6,840
Amount	325,075	26,312	50,328	43,684	110,333	94,418
Taxable income: Number	305,608	172,159	50,358	31,466	42,119	9,505
Amount	14,675,573	2,272,943	2,107,692	1,987,196	4,341,183	3,966,558
Total tax credits: Number	115,984	55,421	22,540	15,698	18,150	4,176
Amount	135,229	41,351	34,758	25,735	19,719	13,666
Residential energy credit: Number	10,341	1,947	2,421	2,029	3,538	407
Amount	2,069	266	492	462	741	107
Child tax credit: Number	72,213	34,915	16,381	10,910	10,006	0
Amount	89,028	27,480	27,673	19,871	14,004	0
Child and dependent care credit: Number	12,726	4,806	2,440	2,172	2,769	540
Amount	6,917	1,925	1,602	1,401	1,673	317
Earned income credit [6]: Number	43,442	43,442	0	0	0	0
Amount	69,691	69,691	0	0	0	0
Earned income credit refundable portion: Number	37,044	37,044	0	0	0	0
Amount	61,482	61,482	0	0	0	0
Alternative minimum tax: Number	3,614	62	*24	*166	667	2,695
Amount	15,954	522	*61	*134	1,707	13,532
Total income tax: Number	278,572	147,562	48,093	31,316	42,106	9,494
Amount	2,579,564	243,629	278,126	280,621	775,402	1,001,786
Total tax liability [7]: Number	286,289	154,988	48,360	31,314	42,126	9,502
Amount	2,733,384	277,525	300,803	304,592	813,674	1,036,790
Tax due at time of filing [8]: Number	100,308	55,496	12,042	9,782	18,016	4,973
Amount	326,962	42,095	25,812	32,907	82,445	143,703
Overpayments refunded [9]: Number	252,910	164,565	38,236	21,622	23,991	4,497
Amount	668,719	301,032	102,022	68,027	100,936	96,702

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ARIZONA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,713,415**	**1,800,379**	**374,310**	**218,542**	**243,505**	**76,679**
Number of joint returns	1,044,552	392,787	218,171	166,933	202,622	64,039
Number with paid preparer's signature	1,573,645	1,026,240	219,053	123,905	144,088	60,359
Number of exemptions	5,708,611	3,353,508	913,168	570,781	659,761	211,392
Adjusted gross income (AGI) [3]	**155,915,525**	**37,208,975**	**22,986,932**	**18,888,523**	**32,376,945**	**44,454,151**
Salaries and wages [4]: Number	2,310,198	1,520,378	325,240	189,241	212,127	63,211
Amount	106,127,981	33,577,211	17,858,015	14,136,095	23,031,748	17,524,913
Taxable interest: Number	1,131,018	499,394	211,110	147,428	200,477	72,609
Amount	4,694,041	958,428	456,108	424,308	790,725	2,064,473
Ordinary dividends: Number	553,834	206,792	94,497	74,486	120,741	57,318
Amount	3,818,938	446,998	316,285	321,297	724,376	2,009,982
Business or profession net income (less loss): Number	402,749	231,714	59,650	39,661	51,561	20,163
Amount	4,356,460	1,133,863	512,783	406,229	998,815	1,304,769
Number of farm returns	8,881	4,063	1,829	729	1,273	988
Combined net capital gain (less loss) in AGI [5]: Number	489,839	177,421	81,266	64,569	109,399	57,184
Amount	15,222,325	660,797	385,331	414,032	1,484,036	12,278,129
Taxable individual retirement arrangements distributions: Number	201,323	90,926	38,778	29,118	32,797	9,703
Amount	3,120,716	669,107	502,629	511,602	920,080	517,299
Taxable pensions and annuities in AGI: Number	482,722	233,266	93,057	64,428	73,762	18,209
Amount	9,826,010	2,801,484	1,925,016	1,747,350	2,503,186	848,975
Unemployment compensation: Number	80,784	61,120	11,330	4,418	3,425	492
Amount	251,058	193,807	31,938	11,071	12,246	1,996
Taxable Social Security benefits in AGI: Number	307,781	129,417	73,010	43,617	46,506	15,232
Amount	3,439,800	618,684	954,268	727,911	843,848	295,089
Self-employment retirement (Keogh) plans: Number	16,060	2,084	1,410	1,791	5,407	5,368
Amount	293,958	10,864	12,515	15,494	80,806	174,279
Total itemized deductions: Number	1,044,660	358,884	229,761	166,519	215,796	73,700
Amount	26,752,326	6,020,497	4,597,369	3,771,681	6,381,154	5,981,625
State and local income taxes: Number	741,968	191,546	161,589	132,051	187,993	68,788
Amount	3,731,326	205,283	327,621	372,864	922,791	1,902,767
State and local general sales tax: Number	285,564	153,893	65,942	33,661	27,364	4,704
Amount	448,206	149,298	116,158	75,975	83,645	23,129
Real estate taxes: Number	928,711	290,884	207,219	154,979	204,749	70,880
Amount	1,907,365	409,113	330,179	279,463	499,195	389,416
Total taxes paid deduction: Number	1,040,530	355,764	229,046	166,301	215,735	73,685
Amount	6,549,973	876,821	859,276	805,922	1,628,699	2,379,254
Mortgage interest paid: Number	912,503	292,789	206,380	150,608	198,436	64,291
Amount	13,062,028	3,154,300	2,514,404	2,017,594	3,232,074	2,143,657
Total contributions deduction: Number	840,620	251,433	180,867	143,073	195,860	69,386
Amount	3,193,165	438,576	394,670	397,936	740,758	1,221,225
Taxable income: Number	2,127,765	1,221,737	369,132	217,718	242,718	76,461
Amount	104,833,466	16,637,085	14,017,282	12,670,242	23,487,325	38,021,532
Total tax credits: Number	910,529	477,138	177,962	110,005	111,021	34,402
Amount	1,042,319	341,927	266,131	179,464	122,059	132,739
Residential energy credit: Number	58,170	12,290	15,626	10,800	15,512	3,942
Amount	17,030	3,169	3,637	3,752	4,942	1,530
Child tax credit: Number	555,323	292,048	130,306	76,386	56,582	0
Amount	666,840	238,775	217,029	134,716	76,320	0
Child and dependent care credit: Number	114,667	41,273	25,055	19,636	24,616	4,087
Amount	57,042	19,890	11,927	10,024	13,021	2,180
Earned income credit [6]: Number	455,989	455,989	0	0	0	0
Amount	900,392	900,392	0	0	0	0
Earned income credit refundable portion: Number	399,603	399,603	0	0	0	0
Amount	792,772	792,772	0	0	0	0
Alternative minimum tax: Number	50,018	540	1,533	1,814	8,788	37,342
Amount	286,260	2,268	3,547	2,527	20,247	257,671
Total income tax: Number	1,821,923	943,598	345,688	214,153	242,077	76,406
Amount	18,438,942	1,676,792	1,726,933	1,708,777	4,053,878	9,272,563
Total tax liability [7]: Number	1,890,183	1,007,427	348,511	215,312	242,424	76,509
Amount	19,253,528	1,877,987	1,851,982	1,806,765	4,247,788	9,469,006
Tax due at time of filing [8]: Number	573,676	263,463	103,914	64,665	101,869	39,765
Amount	2,498,326	256,368	214,687	164,645	490,129	1,372,496
Overpayments refunded [9]: Number	2,078,368	1,477,420	269,380	153,641	141,312	36,615
Amount	5,746,432	2,775,406	765,980	501,360	654,625	1,049,062

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ARKANSAS					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,228,525**	**894,265**	**150,014**	**87,204**	**75,738**	**21,304**
Number of joint returns	494,651	225,545	108,891	73,961	67,604	18,650
Number with paid preparer's signature	776,222	555,072	97,542	54,422	50,896	18,290
Number of exemptions	2,429,898	1,559,125	373,888	228,979	208,195	59,710
Adjusted gross income (AGI) [3]	**56,241,721**	**16,698,182**	**9,223,353**	**7,503,952**	**9,904,950**	**12,911,283**
Salaries and wages [4]: Number	1,045,430	752,845	131,788	76,023	66,698	18,076
Amount	38,470,298	14,266,062	7,020,047	5,552,843	6,867,425	4,763,920
Taxable interest: Number	464,017	236,591	84,518	61,251	61,569	20,089
Amount	1,765,187	450,995	220,404	229,130	296,316	568,343
Ordinary dividends: Number	205,613	83,029	37,650	31,024	37,854	16,056
Amount	2,188,475	132,087	87,409	93,883	198,482	1,676,615
Business or profession net income (less loss): Number	199,365	132,444	27,395	17,004	16,151	6,370
Amount	1,686,308	668,000	216,019	165,084	277,700	359,505
Number of farm returns	46,820	27,965	7,609	4,565	4,677	2,004
Combined net capital gain (less loss) in AGI [5]: Number	175,010	69,127	32,091	24,582	33,402	15,807
Amount	3,810,997	272,832	156,034	182,078	475,824	2,724,228
Taxable individual retirement arrangements distributions: Number	83,472	41,325	17,706	11,532	10,157	2,752
Amount	1,056,911	292,740	226,329	184,332	234,094	119,415
Taxable pensions and annuities in AGI: Number	215,394	121,975	41,022	24,601	23,245	4,550
Amount	3,737,704	1,402,968	768,573	624,266	736,830	205,068
Unemployment compensation: Number	73,571	57,595	9,187	4,237	2,345	208
Amount	259,319	186,397	42,442	16,955	12,439	1,086
Taxable Social Security benefits in AGI: Number	140,461	69,175	31,938	19,421	15,300	4,627
Amount	1,399,572	306,342	407,229	322,368	270,789	92,844
Self-employment retirement (Keogh) plans: Number	3,898	671	268	384	1,287	1,287
Amount	62,154	3,446	1,713	4,657	18,013	34,326
Total itemized deductions: Number	317,602	107,381	68,590	56,037	65,274	20,320
Amount	6,881,923	1,424,418	1,132,006	1,065,856	1,613,353	1,646,291
State and local income taxes: Number	265,890	71,059	61,176	51,768	62,206	19,681
Amount	1,669,412	123,474	186,060	230,346	448,821	680,712
State and local general sales tax: Number	47,480	32,710	6,975	4,256	2,936	603
Amount	73,421	38,339	13,352	9,647	8,105	3,978
Real estate taxes: Number	259,875	74,416	55,193	51,081	60,328	18,857
Amount	336,633	60,757	53,821	59,032	95,442	67,580
Total taxes paid deduction: Number	316,852	106,715	68,521	56,037	65,272	20,307
Amount	2,171,144	245,278	272,045	315,489	575,096	763,237
Mortgage interest paid: Number	251,899	76,254	56,905	47,899	55,023	15,817
Amount	2,159,607	487,321	410,399	386,458	528,846	346,583
Total contributions deduction: Number	254,302	74,554	54,099	48,108	58,527	19,014
Amount	1,514,789	207,559	213,769	210,279	324,881	558,300
Taxable income: Number	896,767	563,260	149,555	87,010	75,661	21,281
Amount	37,140,894	7,204,328	6,004,492	5,330,899	7,473,530	11,127,645
Total tax credits: Number	365,150	215,229	69,141	40,620	31,451	8,708
Amount	379,925	150,817	105,990	65,642	35,322	22,155
Residential energy credit: Number	24,814	8,672	7,448	4,186	3,617	891
Amount	6,666	2,175	2,311	1,008	887	285
Child tax credit: Number	232,346	134,109	49,980	30,196	18,061	0
Amount	261,355	107,746	80,206	48,809	24,594	0
Child and dependent care credit: Number	51,267	19,758	14,754	8,469	7,043	1,244
Amount	26,740	9,415	8,268	4,759	3,684	614
Earned income credit [6]: Number	295,541	295,541	0	0	0	0
Amount	625,335	625,335	0	0	0	0
Earned income credit refundable portion: Number	264,364	264,364	0	0	0	0
Amount	562,825	562,825	0	0	0	0
Alternative minimum tax: Number	18,375	297	380	541	3,346	13,810
Amount	88,912	1,542	489	928	8,462	77,491
Total income tax: Number	752,493	424,402	144,521	86,685	75,614	21,272
Amount	6,101,975	702,053	723,671	711,009	1,283,470	2,681,771
Total tax liability [7]: Number	786,961	457,929	145,259	86,779	75,702	21,292
Amount	6,449,218	803,884	781,901	751,364	1,345,480	2,766,588
Tax due at time of filing [8]: Number	245,835	130,383	44,676	26,511	32,487	11,778
Amount	874,129	118,775	97,253	86,208	191,969	379,924
Overpayments refunded [9]: Number	956,351	738,051	105,076	60,606	43,172	9,447
Amount	2,305,266	1,436,631	264,816	182,138	187,064	234,618

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	CALIFORNIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**16,530,898**	**10,492,023**	**2,174,358**	**1,347,497**	**1,823,146**	**693,875**
Number of joint returns	6,096,714	2,225,758	1,026,716	862,835	1,412,909	568,497
Number with paid preparer's signature	10,862,935	6,773,232	1,432,165	896,613	1,225,518	535,407
Number of exemptions	34,305,141	19,049,757	4,997,462	3,378,937	4,952,273	1,926,712
Adjusted gross income (AGI) [3]	**1,132,597,606**	**201,589,266**	**133,501,947**	**116,595,405**	**246,666,914**	**434,244,074**
Salaries and wages [4]: Number	13,869,710	8,590,140	1,895,954	1,179,813	1,621,164	582,640
Amount	755,069,646	184,766,893	106,356,719	90,628,613	187,101,507	186,215,914
Taxable interest: Number	7,574,424	3,020,891	1,322,550	1,006,952	1,563,795	660,235
Amount	37,425,942	6,544,551	3,236,228	2,894,722	6,349,822	18,400,618
Ordinary dividends: Number	3,473,054	1,119,554	525,694	442,387	866,359	519,060
Amount	30,436,631	2,657,470	1,712,790	1,798,835	4,766,900	19,500,636
Business or profession net income (less loss): Number	3,027,536	1,798,750	373,595	262,464	408,392	184,334
Amount	47,507,517	12,918,507	4,906,086	3,981,416	10,112,423	15,589,085
Number of farm returns	70,522	26,958	10,346	8,555	13,922	10,742
Combined net capital gain (less loss) in AGI [5]: Number	3,129,593	999,568	442,552	387,636	782,331	517,506
Amount	132,136,417	4,309,001	1,699,607	2,049,300	8,090,757	115,987,752
Taxable individual retirement arrangements distributions: Number	982,405	397,757	179,336	139,357	193,283	72,672
Amount	15,415,389	3,025,191	2,132,224	2,337,510	4,638,437	3,282,028
Taxable pensions and annuities in AGI: Number	2,294,967	1,047,400	409,551	301,373	407,121	129,522
Amount	51,077,766	13,029,015	8,973,673	8,285,384	14,596,163	6,193,531
Unemployment compensation: Number	1,103,002	722,459	163,162	90,392	103,672	23,317
Amount	4,667,935	2,928,393	740,454	398,834	478,572	121,681
Taxable Social Security benefits in AGI: Number	1,515,540	568,984	330,500	226,601	274,743	114,713
Amount	17,344,515	2,735,135	4,133,309	3,540,036	4,667,317	2,268,719
Self-employment retirement (Keogh) plans: Number	196,058	26,717	18,796	19,205	59,958	71,381
Amount	4,063,944	187,953	191,806	233,742	986,832	2,463,611
Total itemized deductions: Number	6,323,771	1,749,424	1,225,967	1,026,928	1,641,408	680,044
Amount	230,440,950	36,263,557	30,064,896	28,574,470	60,245,410	75,292,616
State and local income taxes: Number	4,988,145	933,307	941,898	897,338	1,553,876	661,726
Amount	53,543,706	1,392,679	2,546,499	3,593,267	11,516,232	34,495,028
State and local general sales tax: Number	1,234,671	733,447	273,621	125,922	84,625	17,055
Amount	1,747,208	634,335	456,074	293,877	283,448	79,473
Real estate taxes: Number	5,199,873	1,263,628	988,657	867,287	1,457,371	622,931
Amount	23,878,560	3,834,111	3,327,213	3,284,356	7,164,880	6,268,000
Total taxes paid deduction: Number	6,302,248	1,731,177	1,223,765	1,026,504	1,641,015	679,787
Amount	81,511,969	6,363,725	6,745,143	7,536,087	19,615,655	41,251,360
Mortgage interest paid: Number	5,088,544	1,292,724	978,859	845,694	1,396,926	574,341
Amount	102,965,071	20,349,259	16,456,915	15,220,664	30,063,876	20,874,357
Total contributions deduction: Number	5,113,468	1,153,197	990,583	871,859	1,469,367	628,461
Amount	24,823,736	2,026,760	2,133,035	2,261,569	5,010,707	13,391,666
Taxable income: Number	12,700,460	6,750,944	2,110,298	1,332,682	1,815,045	691,491
Amount	767,390,361	90,933,130	79,436,666	73,706,873	167,990,407	355,323,284
Total tax credits: Number	5,294,744	2,639,898	891,531	639,456	801,091	322,768
Amount	6,620,481	1,947,133	1,253,450	1,000,333	868,110	1,551,455
Residential energy credit: Number	267,154	36,713	51,203	50,403	94,178	34,657
Amount	85,132	9,418	14,927	14,473	30,479	15,835
Child tax credit: Number	3,063,992	1,562,991	647,836	445,907	407,248	*11
Amount	3,499,221	1,247,086	984,816	730,920	536,391	*9
Child and dependent care credit: Number	729,972	243,121	132,142	113,849	185,028	55,831
Amount	419,732	140,301	73,383	67,707	108,354	29,986
Earned income credit [6]: Number	2,718,515	2,718,515	0	0	0	0
Amount	5,338,420	5,338,420	0	0	0	0
Earned income credit refundable portion: Number	2,318,117	2,318,117	0	0	0	0
Amount	4,467,941	4,467,941	0	0	0	0
Alternative minimum tax: Number	743,498	3,788	12,174	18,539	179,208	529,788
Amount	5,535,892	32,488	14,273	33,037	395,217	5,060,878
Total income tax: Number	10,885,925	5,139,783	1,952,959	1,294,477	1,807,061	691,646
Amount	149,767,275	9,241,079	10,482,396	10,446,677	29,573,029	90,024,095
Total tax liability [7]: Number	11,555,323	5,752,103	1,992,825	1,306,190	1,811,781	692,425
Amount	157,188,628	11,031,885	11,420,430	11,225,774	31,276,363	92,234,176
Tax due at time of filing [8]: Number	3,640,907	1,727,960	572,517	362,145	626,451	351,834
Amount	18,268,045	1,931,273	1,286,181	1,099,527	3,120,618	10,830,445
Overpayments refunded [9]: Number	12,526,563	8,419,408	1,594,572	981,923	1,192,058	338,603
Amount	39,637,657	15,469,522	4,733,939	3,706,871	6,195,903	9,531,423

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	COLORADO					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,323,971**	**1,425,253**	**333,369**	**214,815**	**262,981**	**87,554**
Number of joint returns	938,035	295,314	185,081	159,331	222,964	75,346
Number with paid preparer's signature	1,249,956	747,402	177,508	113,272	145,665	66,109
Number of exemptions	4,597,901	2,309,150	761,651	550,225	728,685	248,189
Adjusted gross income (AGI) [3]	**152,280,152**	**28,740,882**	**20,539,585**	**18,609,489**	**35,129,595**	**49,260,601**
Salaries and wages [4]: Number	1,989,837	1,191,680	294,883	193,246	236,046	73,983
Amount	101,260,199	25,606,013	16,062,942	14,341,231	25,714,509	19,535,504
Taxable interest: Number	1,073,965	442,261	182,071	149,239	216,965	83,430
Amount	4,558,863	754,282	375,325	354,497	732,832	2,341,926
Ordinary dividends: Number	591,923	207,795	88,378	85,538	141,314	68,898
Amount	4,172,760	404,120	251,800	282,711	725,002	2,509,127
Business or profession net income (less loss): Number	426,872	222,957	67,359	48,105	63,025	25,426
Amount	5,090,729	1,365,854	597,033	593,703	1,129,400	1,404,740
Number of farm returns	30,398	14,543	4,903	3,840	4,399	2,712
Combined net capital gain (less loss) in AGI [5]: Number	536,573	188,264	78,766	71,556	128,694	69,293
Amount	17,708,187	657,725	378,180	440,177	1,756,279	14,475,827
Taxable individual retirement arrangements distributions: Number	171,518	72,296	34,216	23,672	31,805	9,529
Amount	2,497,899	522,540	397,275	386,102	745,663	446,318
Taxable pensions and annuities in AGI: Number	387,778	165,854	76,518	54,978	71,223	19,205
Amount	8,575,477	2,088,624	1,720,717	1,449,603	2,494,264	822,270
Unemployment compensation: Number	74,420	49,468	11,562	6,338	6,255	797
Amount	288,247	193,067	43,942	25,111	22,383	3,744
Taxable Social Security benefits in AGI: Number	216,559	85,295	50,728	32,041	35,515	12,980
Amount	2,279,597	388,128	599,731	464,484	585,805	241,449
Self-employment retirement (Keogh) plans: Number	23,239	3,014	2,262	2,759	7,029	8,175
Amount	389,087	19,659	18,023	26,338	101,670	223,397
Total itemized deductions: Number	959,673	272,245	203,651	166,850	233,477	83,451
Amount	23,971,588	4,230,542	3,746,293	3,526,320	6,415,439	6,052,994
State and local income taxes: Number	831,733	190,938	181,448	155,306	223,469	80,571
Amount	4,403,987	258,135	401,465	483,832	1,166,655	2,093,900
State and local general sales tax: Number	111,634	68,434	20,109	10,962	9,390	2,739
Amount	150,266	60,096	30,726	23,596	26,017	9,832
Real estate taxes: Number	866,187	222,967	182,705	157,200	223,357	79,957
Amount	1,811,308	305,061	280,044	278,151	544,524	403,527
Total taxes paid deduction: Number	955,758	269,196	203,012	166,716	233,397	83,436
Amount	6,699,183	685,432	767,276	837,857	1,836,467	2,572,151
Mortgage interest paid: Number	852,173	223,295	184,635	155,272	216,673	72,297
Amount	11,732,644	2,260,178	2,097,873	1,948,117	3,306,637	2,119,838
Total contributions deduction: Number	773,781	183,468	161,361	140,667	209,518	78,767
Amount	3,331,384	316,455	338,685	364,280	759,195	1,552,768
Taxable income: Number	1,877,948	983,734	330,155	214,121	262,535	87,404
Amount	108,507,701	14,069,064	13,082,889	12,740,129	25,950,742	42,664,877
Total tax credits: Number	785,246	350,938	147,269	111,616	130,354	45,070
Amount	984,177	253,567	222,080	178,487	134,799	195,244
Residential energy credit: Number	78,668	17,223	17,122	15,940	22,915	5,468
Amount	18,435	3,467	3,275	3,650	5,932	2,111
Child tax credit: Number	431,374	186,086	104,221	76,257	64,810	0
Amount	556,236	159,717	174,670	130,614	91,236	0
Child and dependent care credit: Number	109,309	32,368	23,776	19,583	27,160	6,423
Amount	55,564	17,159	12,088	10,513	12,520	3,284
Earned income credit [6]: Number	300,153	300,153	0	0	0	0
Amount	500,085	500,085	0	0	0	0
Earned income credit refundable portion: Number	254,256	254,256	0	0	0	0
Amount	434,945	434,945	0	0	0	0
Alternative minimum tax: Number	58,482	892	753	1,310	8,441	47,087
Amount	346,368	3,314	1,122	3,152	21,282	317,498
Total income tax: Number	1,668,087	791,639	314,665	212,241	262,169	87,374
Amount	19,673,104	1,486,547	1,663,203	1,745,650	4,492,161	10,285,543
Total tax liability [7]: Number	1,739,174	858,345	317,846	212,969	262,574	87,440
Amount	20,634,447	1,732,548	1,794,943	1,873,024	4,711,952	10,521,981
Tax due at time of filing [8]: Number	554,883	246,867	88,631	62,605	109,058	47,722
Amount	2,675,426	255,991	192,921	178,897	527,155	1,520,462
Overpayments refunded [9]: Number	1,721,698	1,133,214	243,904	151,790	153,308	39,482
Amount	4,737,591	1,843,398	637,953	480,037	676,206	1,099,997

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	CONNECTICUT					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,743,516**	**980,858**	**256,643**	**167,536**	**237,125**	**101,353**
Number of joint returns	648,825	135,278	111,641	116,474	197,736	87,695
Number with paid preparer's signature	998,376	521,551	155,753	100,776	143,578	76,718
Number of exemptions	3,257,510	1,355,212	521,446	412,805	660,575	307,473
Adjusted gross income (AGI) [3]	**167,238,015**	**18,864,971**	**15,821,801**	**14,518,530**	**31,926,355**	**86,106,358**
Salaries and wages [4]: Number	1,463,904	794,593	220,926	147,917	212,787	87,681
Amount	103,003,155	16,259,821	12,057,165	11,095,576	23,994,788	39,595,805
Taxable interest: Number	1,035,364	387,128	188,300	142,724	218,376	98,838
Amount	6,617,278	622,355	387,539	344,132	701,435	4,561,817
Ordinary dividends: Number	565,253	180,286	87,496	75,405	138,134	83,931
Amount	5,774,689	337,566	244,308	258,798	808,285	4,125,732
Business or profession net income (less loss): Number	266,052	120,103	38,247	30,992	49,384	27,326
Amount	5,993,254	886,984	564,103	519,303	1,389,771	2,633,094
Number of farm returns	2,952	1,124	236	524	679	389
Combined net capital gain (less loss) in AGI [5]: Number	450,637	139,369	61,778	56,865	112,938	79,687
Amount	24,170,426	491,841	235,526	314,210	1,205,213	21,923,637
Taxable individual retirement arrangements distributions: Number	166,405	68,204	32,316	22,259	32,188	11,438
Amount	2,391,914	454,829	305,121	304,985	722,574	604,405
Taxable pensions and annuities in AGI: Number	317,282	133,502	63,143	41,670	59,347	19,620
Amount	6,570,451	1,427,574	1,309,905	1,042,399	1,864,730	925,843
Unemployment compensation: Number	116,302	69,754	20,579	10,944	12,647	2,379
Amount	474,835	263,199	88,070	50,371	58,510	14,685
Taxable Social Security benefits in AGI: Number	213,542	77,419	49,943	32,459	38,717	15,004
Amount	2,625,454	371,534	660,901	558,173	716,638	318,208
Self-employment retirement (Keogh) plans: Number	31,693	2,450	3,312	2,651	10,132	13,148
Amount	628,837	13,375	28,331	23,690	146,818	416,623
Total itemized deductions: Number	781,088	175,118	154,154	132,205	219,608	100,003
Amount	24,522,011	2,843,067	2,843,021	2,830,139	6,145,554	9,860,230
State and local income taxes: Number	705,323	117,017	144,390	128,097	216,890	98,930
Amount	7,016,115	172,951	382,306	491,986	1,407,621	4,561,251
State and local general sales tax: Number	65,098	49,083	9,119	3,679	2,225	992
Amount	53,333	26,936	10,170	6,291	5,635	4,301
Real estate taxes: Number	715,392	145,170	138,687	125,728	209,783	96,024
Amount	4,207,977	590,280	580,557	601,766	1,245,042	1,190,332
Total taxes paid deduction: Number	779,695	173,983	153,963	132,205	219,567	99,977
Amount	11,690,842	845,238	1,037,229	1,160,930	2,795,939	5,851,505
Mortgage interest paid: Number	637,634	124,735	125,492	113,375	189,248	84,784
Amount	8,575,016	1,196,176	1,202,075	1,188,568	2,345,518	2,642,679
Total contributions deduction: Number	656,745	122,678	124,562	112,986	200,928	95,591
Amount	3,205,074	176,925	207,678	196,212	529,143	2,095,116
Taxable income: Number	1,435,123	675,843	254,623	166,821	236,591	101,244
Amount	129,198,709	9,812,549	10,392,693	9,964,001	23,388,918	75,640,547
Total tax credits: Number	566,811	203,591	102,387	87,727	117,817	55,289
Amount	1,194,166	150,202	132,849	129,988	112,140	668,987
Residential energy credit: Number	81,659	12,705	17,785	17,687	25,448	8,034
Amount	17,682	2,368	3,821	3,576	5,660	2,257
Child tax credit: Number	274,340	98,340	65,144	54,030	56,826	0
Amount	345,128	86,281	96,293	89,056	73,498	0
Child and dependent care credit: Number	82,286	23,226	12,300	13,183	25,489	8,088
Amount	43,023	12,518	6,215	6,420	13,601	4,268
Earned income credit [6]: Number	205,884	205,884	0	0	0	0
Amount	360,952	360,952	0	0	0	0
Earned income credit refundable portion: Number	174,343	174,343	0	0	0	0
Amount	316,255	316,255	0	0	0	0
Alternative minimum tax: Number	98,160	299	567	1,601	22,613	73,081
Amount	575,988	3,248	936	3,143	40,970	527,692
Total income tax: Number	1,320,320	572,715	244,455	165,571	236,357	101,221
Amount	27,875,398	1,070,882	1,413,470	1,392,800	4,106,806	19,891,441
Total tax liability [7]: Number	1,366,077	614,409	247,563	166,130	236,702	101,275
Amount	28,938,314	1,222,923	1,523,719	1,498,209	4,363,616	20,329,847
Tax due at time of filing [8]: Number	397,559	161,393	57,194	41,379	84,344	53,249
Amount	2,432,146	154,941	129,113	122,842	384,685	1,640,565
Overpayments refunded [9]: Number	1,310,683	785,565	198,944	125,886	152,502	47,786
Amount	4,898,279	1,367,928	572,428	472,300	703,181	1,782,441

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	DELAWARE					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**424,619**	**263,123**	**61,997**	**39,711**	**46,862**	**12,926**
Number of joint returns	161,604	48,936	32,287	29,092	40,197	11,092
Number with paid preparer's signature	216,690	123,618	34,417	22,521	26,605	9,529
Number of exemptions	831,660	429,681	136,786	100,618	129,321	35,254
Adjusted gross income (AGI) [3]	**25,822,984**	**5,699,055**	**3,836,189**	**3,435,396**	**6,139,060**	**6,713,286**
Salaries and wages: [4] Number	366,888	223,342	54,665	34,941	42,980	10,961
Amount	17,820,732	4,741,181	2,972,898	2,548,914	4,521,323	3,036,416
Taxable interest: Number	193,782	79,268	33,635	29,174	39,324	12,381
Amount	612,214	115,065	56,572	80,648	133,909	226,019
Ordinary dividends: Number	105,479	37,331	16,536	15,887	25,251	10,474
Amount	776,071	67,538	59,702	68,394	144,574	435,863
Business or profession net income (less loss): Number	52,350	27,589	7,058	6,957	7,792	2,954
Amount	585,393	155,658	64,603	48,128	141,905	175,099
Number of farm returns	2,431	1,355	360	353	185	177
Combined net capital gain (less loss) in AGI: [5] Number	81,101	26,997	11,655	13,171	19,480	9,798
Amount	2,051,061	64,328	59,397	74,154	237,496	1,615,686
Taxable individual retirement arrangements distributions: Number	37,554	15,968	6,753	5,772	7,145	1,917
Amount	491,179	102,054	62,688	91,844	167,757	66,836
Taxable pensions and annuities in AGI: Number	91,532	42,238	17,131	13,070	15,587	3,506
Amount	1,934,262	546,318	371,425	326,727	519,324	170,469
Unemployment compensation: Number	23,344	14,036	5,123	1,726	2,362	98
Amount	91,796	48,678	24,106	7,638	11,025	348
Taxable Social Security benefits in AGI: Number	55,522	22,435	12,383	9,155	8,875	2,674
Amount	657,057	111,687	165,684	156,014	170,050	53,621
Self-employment retirement (Keogh) plans: Number	2,709	294	218	205	954	1,038
Amount	48,351	1,923	1,125	1,629	14,268	29,405
Total itemized deductions: Number	159,525	43,907	32,515	29,937	40,784	12,382
Amount	3,782,346	633,521	590,928	616,906	1,052,245	888,746
State and local income taxes: Number	151,614	37,783	31,896	29,086	40,617	12,232
Amount	844,016	49,688	80,337	104,104	249,841	360,046
State and local general sales tax: Number	388	*231	*34	*24	*25	74
Amount	688	*111	*39	*68	*92	378
Real estate taxes: Number	142,157	35,072	28,893	27,667	38,779	11,745
Amount	286,938	45,443	42,694	46,017	91,258	61,525
Total taxes paid deduction: Number	158,117	42,837	32,458	29,681	40,763	12,377
Amount	1,145,150	98,008	124,483	152,487	345,463	424,708
Mortgage interest paid: Number	142,177	38,031	29,212	27,223	37,500	10,212
Amount	1,713,816	349,529	329,998	307,867	483,423	242,998
Total contributions deduction: Number	131,423	30,406	26,155	25,372	37,749	11,740
Amount	534,613	66,243	56,538	62,984	132,012	216,835
Taxable income: Number	344,984	184,049	61,626	39,671	46,733	12,905
Amount	17,970,438	2,749,056	2,520,333	2,377,588	4,582,334	5,741,127
Total tax credits: Number	137,979	59,827	26,552	21,080	23,532	6,989
Amount	168,001	51,149	35,725	32,262	25,339	23,525
Residential energy credit: Number	19,225	4,956	4,279	4,195	4,710	1,085
Amount	4,477	1,111	1,029	820	1,204	312
Child tax credit: Number	79,176	35,981	17,729	13,083	12,382	0
Amount	101,484	35,034	27,495	22,232	16,724	0
Child and dependent care credit: Number	23,401	8,061	4,396	3,951	5,997	995
Amount	12,862	4,251	2,174	2,488	3,423	527
Earned income credit: [6] Number	68,028	68,028	0	0	0	0
Amount	121,963	121,963	0	0	0	0
Earned income credit refundable portion: Number	59,747	59,747	0	0	0	0
Amount	109,912	109,912	0	0	0	0
Alternative minimum tax: Number	10,333	*121	*190	229	1,731	8,062
Amount	55,605	*76	*668	165	3,703	50,993
Total income tax: Number	306,548	148,184	59,367	39,465	46,633	12,900
Amount	3,137,722	289,264	330,846	325,616	787,836	1,404,160
Total tax liability: [7] Number	315,330	156,536	59,624	39,489	46,768	12,914
Amount	3,256,977	316,608	346,776	338,125	817,747	1,437,722
Tax due at time of filing: [8] Number	81,026	30,301	15,585	10,895	17,317	6,927
Amount	327,866	35,666	31,320	28,183	66,922	165,775
Overpayments refunded: [9] Number	337,283	226,884	46,127	28,785	29,545	5,943
Amount	884,226	399,576	118,933	101,081	116,112	148,523

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	DISTRICT OF COLUMBIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**303,860**	**186,630**	**45,044**	**23,523**	**30,854**	**17,809**
Number of joint returns	42,431	7,362	5,882	4,090	12,736	12,361
Number with paid preparer's signature	156,789	95,907	20,314	11,002	16,471	13,095
Number of exemptions	477,852	282,413	66,642	33,465	54,625	40,706
Adjusted gross income (AGI) [3]	**24,822,445**	**4,187,962**	**2,751,252**	**2,031,035**	**4,211,606**	**11,640,590**
Salaries and wages: [4] Number	257,107	153,328	40,308	21,597	27,053	14,822
Amount	15,261,128	3,640,473	2,325,357	1,690,549	3,184,318	4,420,431
Taxable interest: Number	133,490	49,905	24,976	16,562	25,172	16,876
Amount	599,262	61,068	30,880	22,201	81,889	403,224
Ordinary dividends: Number	72,383	20,415	11,027	8,944	17,350	14,647
Amount	840,004	39,729	31,237	27,778	116,294	624,966
Business or profession net income (less loss): Number	45,467	23,798	5,614	3,394	7,328	5,333
Amount	884,006	109,808	52,146	66,560	189,967	465,525
Number of farm returns	296	94	5	0	79	118
Combined net capital gain (less loss) in AGI: [5] Number	61,535	16,169	8,614	7,742	15,199	13,811
Amount	3,898,115	90,211	37,700	39,744	188,222	3,542,239
Taxable individual retirement arrangements distributions: Number	13,943	5,723	2,091	1,348	2,974	1,807
Amount	200,871	26,237	17,779	20,806	57,698	78,352
Taxable pensions and annuities in AGI: Number	47,392	25,095	7,848	4,039	6,449	3,961
Amount	1,391,623	456,953	234,188	144,268	323,458	232,756
Unemployment compensation: Number	11,108	9,214	1,259	*267	244	123
Amount	42,431	33,183	6,810	*1,026	940	473
Taxable Social Security benefits in AGI: Number	20,550	8,331	3,722	2,235	3,498	2,765
Amount	224,334	42,291	36,176	30,247	60,821	54,798
Self-employment retirement (Keogh) plans: Number	6,174	495	308	397	1,634	3,339
Amount	178,970	4,013	2,182	4,994	26,333	141,448
Total itemized deductions: Number	125,945	38,396	22,982	18,875	28,133	17,559
Amount	4,276,846	595,751	485,797	393,395	863,290	1,938,612
State and local income taxes: Number	119,171	33,420	22,226	18,513	27,614	17,398
Amount	1,339,517	57,323	80,062	103,394	254,903	843,835
State and local general sales tax: Number	4,528	3,017	678	277	419	137
Amount	2,894	1,447	331	172	461	483
Real estate taxes: Number	83,046	17,341	15,155	12,343	22,195	16,013
Amount	265,320	27,431	28,199	23,458	67,964	118,268
Total taxes paid deduction: Number	125,196	37,794	22,916	18,801	28,132	17,553
Amount	1,624,095	91,441	109,518	127,727	325,820	969,589
Mortgage interest paid: Number	84,945	19,225	16,127	12,926	21,422	15,245
Amount	1,507,806	215,115	203,897	175,212	371,044	542,538
Total contributions deduction: Number	104,540	29,912	19,595	15,170	23,555	16,309
Amount	804,444	93,843	73,123	49,452	96,688	491,338
Taxable income: Number	250,771	134,264	44,613	23,449	30,676	17,770
Amount	18,371,637	2,184,706	1,911,419	1,491,628	3,142,643	9,641,241
Total tax credits: Number	91,430	50,855	12,438	6,646	11,055	10,436
Amount	116,977	38,307	17,759	7,948	6,108	46,855
Residential energy credit: Number	7,337	1,935	1,116	1,399	1,813	1,073
Amount	1,869	511	238	366	441	311
Child tax credit: Number	33,280	23,297	5,451	2,279	2,253	0
Amount	30,803	18,327	7,090	2,930	2,455	0
Child and dependent care credit: Number	13,235	7,671	1,436	823	1,624	1,681
Amount	7,916	4,869	693	498	876	981
Earned income credit: [6] Number	52,559	52,559	0	0	0	0
Amount	103,591	103,591	0	0	0	0
Earned income credit refundable portion: Number	46,595	46,595	0	0	0	0
Amount	94,868	94,868	0	0	0	0
Alternative minimum tax: Number	16,291	*48	*199	499	2,836	12,710
Amount	118,933	*351	*255	786	5,923	111,618
Total income tax: Number	220,442	105,593	43,082	23,387	30,594	17,786
Amount	3,802,746	241,075	295,002	265,302	622,233	2,379,134
Total tax liability: [7] Number	228,407	113,046	43,321	23,511	30,733	17,797
Amount	4,014,361	268,126	308,215	280,328	661,211	2,496,481
Tax due at time of filing: [8] Number	68,775	32,935	11,060	6,154	10,166	8,459
Amount	326,140	37,832	19,780	22,833	47,974	197,721
Overpayments refunded: [9] Number	229,043	147,987	33,835	17,369	20,574	9,278
Amount	847,378	301,744	91,259	60,334	98,065	295,976

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	FLORIDA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**8,936,343**	**6,210,993**	**1,117,821**	**634,387**	**694,878**	**278,264**
Number of joint returns	3,107,201	1,217,626	621,617	472,643	569,098	226,217
Number with paid preparer's signature	5,170,999	3,507,854	637,335	362,737	432,816	230,258
Number of exemptions	16,672,708	10,096,414	2,460,851	1,566,144	1,827,330	721,970
Adjusted gross income (AGI) [3]	**539,740,513**	**117,859,216**	**68,564,784**	**54,689,832**	**92,585,832**	**206,040,849**
Salaries and wages: [4] Number	7,327,746	5,065,630	942,342	529,555	575,458	214,761
Amount	320,336,849	106,156,492	51,019,226	38,982,259	61,114,312	63,064,560
Taxable interest: Number	3,686,747	1,748,172	661,318	446,509	567,399	263,350
Amount	22,386,657	4,126,502	2,030,877	1,672,712	3,291,504	11,265,062
Ordinary dividends: Number	1,827,015	713,804	311,049	232,326	355,221	214,616
Amount	20,323,310	1,855,568	1,234,729	1,201,846	2,908,977	13,122,190
Business or profession net income (less loss): Number	1,522,068	1,047,848	172,840	104,962	131,792	64,626
Amount	13,685,900	4,920,465	1,284,406	847,684	2,202,222	4,431,123
Number of farm returns	38,003	16,443	5,195	4,705	6,615	5,046
Combined net capital gain (less loss) in AGI: [5] Number	1,598,982	607,153	257,111	196,955	321,890	215,874
Amount	82,156,576	2,699,886	1,231,659	1,381,873	5,017,651	71,825,508
Taxable individual retirement arrangements distributions: Number	750,978	330,139	143,311	106,518	120,728	50,282
Amount	12,527,692	2,322,204	1,717,611	1,899,660	3,485,092	3,103,127
Taxable pensions and annuities in AGI: Number	1,607,561	812,286	302,514	198,126	220,540	74,095
Amount	33,748,059	9,825,190	6,629,242	5,480,991	8,111,626	3,701,010
Unemployment compensation: Number	308,307	231,371	38,996	18,904	16,497	2,538
Amount	949,694	700,216	117,363	66,842	55,131	10,142
Taxable Social Security benefits in AGI: Number	1,127,335	462,511	255,637	159,030	168,771	81,386
Amount	12,970,226	2,215,486	3,380,273	2,629,839	3,074,178	1,670,449
Self-employment retirement (Keogh) plans: Number	37,543	5,845	3,289	3,412	10,523	14,475
Amount	678,102	34,000	35,554	30,702	157,611	420,236
Total itemized deductions: Number	2,979,529	1,186,724	609,128	410,743	534,979	237,955
Amount	76,131,392	19,818,223	12,365,365	9,435,234	15,381,973	19,130,597
State and local income taxes: Number	140,068	30,307	20,287	17,938	34,027	37,510
Amount	2,191,376	56,323	56,292	65,798	189,680	1,823,282
State and local general sales tax: Number	2,442,340	925,383	509,202	352,848	461,531	193,376
Amount	3,257,351	705,561	566,745	493,599	840,550	650,897
Real estate taxes: Number	2,515,567	867,583	532,544	379,598	508,190	227,652
Amount	10,768,520	2,295,799	1,646,766	1,358,383	2,513,950	2,953,621
Total taxes paid deduction: Number	2,888,656	1,113,618	597,785	406,910	532,829	237,514
Amount	16,715,971	3,207,816	2,364,552	1,974,615	3,633,176	5,535,812
Mortgage interest paid: Number	2,452,707	876,982	525,141	369,953	478,835	201,795
Amount	35,314,172	9,315,092	6,192,438	4,807,203	7,612,509	7,386,930
Total contributions deduction: Number	2,306,225	791,683	477,744	341,289	475,106	220,402
Amount	11,616,132	1,511,362	1,166,491	1,025,235	1,977,482	5,935,562
Taxable income: Number	6,775,404	4,069,331	1,104,486	631,387	692,613	277,588
Amount	390,006,300	54,236,496	43,399,404	37,771,049	69,448,476	185,150,875
Total tax credits: Number	2,684,292	1,479,910	453,048	298,050	315,164	138,120
Amount	3,276,593	1,053,658	615,198	440,555	350,611	816,572
Residential energy credit: Number	201,618	62,595	45,486	35,576	45,367	12,594
Amount	56,841	15,716	12,563	10,154	13,806	4,604
Child tax credit: Number	1,406,061	759,808	303,054	196,342	146,857	0
Amount	1,556,562	594,671	453,622	312,181	196,088	0
Child and dependent care credit: Number	430,545	195,450	84,399	62,428	73,354	14,914
Amount	230,771	98,828	45,715	35,466	42,032	8,730
Earned income credit: [6] Number	1,808,170	1,808,170	0	0	0	0
Amount	3,621,823	3,621,823	0	0	0	0
Earned income credit refundable portion: Number	1,577,463	1,577,463	0	0	0	0
Amount	3,127,289	3,127,289	0	0	0	0
Alternative minimum tax: Number	164,797	2,634	3,894	5,887	33,801	118,581
Amount	1,050,866	27,391	6,628	11,912	82,394	922,541
Total income tax: Number	5,821,817	3,179,513	1,050,574	623,715	690,544	277,470
Amount	72,957,392	5,554,630	5,616,912	5,244,441	12,159,333	44,382,076
Total tax liability: [7] Number	6,134,503	3,478,512	1,061,118	625,543	691,634	277,696
Amount	75,243,600	6,242,849	5,925,408	5,469,038	12,602,011	45,004,293
Tax due at time of filing: [8] Number	1,704,165	824,957	285,290	178,392	273,142	142,384
Amount	9,359,933	799,358	591,989	486,939	1,489,819	5,991,828
Overpayments refunded: [9] Number	7,027,983	5,190,637	828,527	454,406	419,828	134,585
Amount	22,204,443	10,565,208	2,557,989	1,699,619	2,231,816	5,149,811

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	GEORGIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**4,246,442**	**2,912,055**	**530,131**	**316,181**	**365,181**	**122,894**
Number of joint returns	1,533,753	569,687	303,058	241,950	311,926	107,132
Number with paid preparer's signature	2,496,967	1,710,785	307,263	179,266	205,842	93,812
Number of exemptions	8,848,793	5,350,353	1,264,850	837,571	1,032,456	363,562
Adjusted gross income (AGI) [3]	**230,390,984**	**56,329,304**	**32,443,615**	**27,304,973**	**48,648,229**	**65,664,864**
Salaries and wages: [4] Number	3,672,219	2,462,335	479,442	289,869	333,160	107,412
Amount	167,158,019	51,121,339	26,313,203	21,835,423	37,008,987	30,879,067
Taxable interest: Number	1,550,230	662,946	275,034	205,906	291,008	115,336
Amount	5,365,766	1,140,750	567,534	437,031	984,888	2,235,562
Ordinary dividends: Number	762,609	261,652	118,848	105,296	181,268	95,545
Amount	5,297,741	483,237	291,411	343,928	935,881	3,243,285
Business or profession net income (less loss): Number	806,204	531,979	99,022	64,785	78,643	31,775
Amount	5,633,193	1,600,954	602,249	489,162	1,160,442	1,780,385
Number of farm returns	45,842	20,853	7,130	5,997	7,528	4,334
Combined net capital gain (less loss) in AGI: [5] Number	627,155	208,190	89,421	82,722	153,918	92,904
Amount	18,085,401	819,024	367,407	471,254	1,777,508	14,650,208
Taxable individual retirement arrangements distributions: Number	243,050	111,706	42,915	31,458	43,169	13,801
Amount	3,552,936	794,721	543,007	535,134	1,038,354	641,721
Taxable pensions and annuities in AGI: Number	681,126	340,615	125,673	87,342	100,753	26,743
Amount	13,192,105	4,046,589	2,615,117	2,079,839	3,341,291	1,109,269
Unemployment compensation: Number	178,265	133,364	23,501	11,392	9,064	944
Amount	528,634	385,007	69,309	37,458	33,126	3,734
Taxable Social Security benefits in AGI: Number	353,253	152,087	79,699	48,403	54,749	18,314
Amount	3,850,559	700,417	1,002,838	797,473	981,543	368,288
Self-employment retirement (Keogh) plans: Number	24,204	2,412	2,380	2,240	6,618	10,553
Amount	461,776	14,285	18,059	19,311	92,092	318,030
Total itemized deductions: Number	1,658,251	587,839	353,780	259,397	337,170	120,064
Amount	39,784,675	8,829,545	6,569,075	5,632,453	9,584,485	9,169,118
State and local income taxes: Number	1,477,696	464,242	326,164	245,357	324,722	117,212
Amount	8,094,383	705,195	940,094	1,005,247	2,130,751	3,313,095
State and local general sales tax: Number	151,506	99,964	24,319	12,793	11,748	2,681
Amount	195,775	86,776	33,695	33,700	30,618	10,986
Real estate taxes: Number	1,416,918	423,453	313,315	242,858	321,538	115,754
Amount	3,591,823	684,499	565,511	524,079	980,194	837,539
Total taxes paid deduction: Number	1,651,987	582,247	353,331	259,303	337,079	120,027
Amount	12,484,653	1,624,183	1,647,047	1,649,078	3,292,248	4,272,097
Mortgage interest paid: Number	1,399,443	439,455	312,121	237,078	306,516	104,273
Amount	15,842,061	3,740,864	2,819,781	2,454,486	3,950,806	2,876,124
Total contributions deduction: Number	1,398,118	447,096	298,174	229,423	309,153	114,273
Amount	6,847,642	1,138,556	958,259	851,279	1,541,271	2,358,277
Taxable income: Number	3,152,302	1,824,346	525,748	314,977	364,579	122,653
Amount	152,423,373	23,074,131	20,021,989	18,274,455	35,305,641	55,747,157
Total tax credits: Number	1,363,452	750,256	232,437	158,198	165,589	56,972
Amount	1,499,761	555,090	352,519	261,540	177,771	152,841
Residential energy credit: Number	103,110	25,046	22,629	20,520	27,362	7,553
Amount	24,790	6,296	5,165	5,013	6,285	2,031
Child tax credit: Number	853,670	466,054	179,713	116,315	91,589	0
Amount	962,906	363,315	280,822	196,116	122,653	0
Child and dependent care credit: Number	230,089	100,439	45,483	35,832	39,659	8,676
Amount	122,461	53,864	23,261	19,111	21,762	4,463
Earned income credit: [6] Number	997,370	997,370	0	0	0	0
Amount	2,191,723	2,191,723	0	0	0	0
Earned income credit refundable portion: Number	895,822	895,822	0	0	0	0
Amount	1,937,041	1,937,041	0	0	0	0
Alternative minimum tax: Number	104,947	892	1,986	2,737	19,564	79,768
Amount	536,287	3,194	2,425	4,736	40,790	485,143
Total income tax: Number	2,613,980	1,317,111	498,737	311,377	364,074	122,680
Amount	27,358,211	2,203,604	2,492,444	2,463,017	6,127,049	14,072,096
Total tax liability: [7] Number	2,743,537	1,440,466	503,572	312,367	364,358	122,775
Amount	28,609,840	2,526,523	2,672,537	2,606,649	6,390,758	14,413,371
Tax due at time of filing: [8] Number	816,215	387,805	129,660	85,029	145,768	67,954
Amount	3,650,107	399,415	277,687	237,314	681,259	2,054,432
Overpayments refunded: [9] Number	3,338,398	2,434,787	399,608	230,934	218,729	54,339
Amount	9,327,637	5,166,211	1,142,980	784,322	966,158	1,267,965

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	HAWAII					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**652,506**	**426,916**	**92,084**	**56,773**	**61,815**	**14,918**
Number of joint returns	242,723	83,638	51,044	43,436	52,668	11,937
Number with paid preparer's signature	355,285	217,558	53,215	33,620	38,903	11,990
Number of exemptions	1,231,893	655,336	218,589	149,741	170,149	38,078
Adjusted gross income (AGI) [3]	**35,688,643**	**8,812,343**	**5,667,026**	**4,931,002**	**8,084,866**	**8,193,407**
Salaries and wages: [4] Number	551,502	356,745	79,370	49,456	54,126	11,805
Amount	23,916,965	7,758,275	4,307,436	3,638,784	5,584,198	2,628,271
Taxable interest: Number	352,205	169,439	65,753	46,427	56,224	14,362
Amount	1,020,605	190,470	138,371	122,309	217,119	352,337
Ordinary dividends: Number	159,521	60,827	28,512	23,739	34,632	11,812
Amount	876,589	107,364	85,750	71,989	191,872	419,615
Business or profession net income (less loss): Number	103,300	56,769	15,367	11,970	14,226	4,969
Amount	1,479,383	258,003	147,280	162,569	366,959	544,573
Number of farm returns	5,241	2,774	968	477	707	315
Combined net capital gain (less loss) in AGI: [5] Number	127,701	47,275	21,933	18,228	28,848	11,417
Amount	3,160,905	116,446	85,093	93,242	341,988	2,524,136
Taxable individual retirement arrangements distributions: Number	43,314	17,539	8,545	6,723	8,419	2,087
Amount	529,634	98,734	88,725	92,706	161,348	88,122
Taxable pensions and annuities in AGI: Number	118,788	53,668	23,785	16,983	19,696	4,656
Amount	2,789,973	736,175	561,423	497,286	764,864	230,225
Unemployment compensation: Number	21,429	12,581	4,359	2,483	1,867	139
Amount	84,232	48,051	20,077	8,343	6,873	889
Taxable Social Security benefits in AGI: Number	74,328	28,853	18,323	11,519	12,128	3,504
Amount	850,610	133,833	224,090	195,904	225,308	71,476
Self-employment retirement (Keogh) plans: Number	6,840	863	835	1,145	2,165	1,832
Amount	113,732	5,668	7,369	12,148	31,702	56,845
Total itemized deductions: Number	214,219	66,505	42,864	39,269	51,570	14,011
Amount	5,664,826	1,129,015	879,859	937,914	1,565,478	1,152,559
State and local income taxes: Number	188,615	52,065	38,121	36,295	48,759	13,375
Amount	1,219,173	110,568	133,023	174,981	369,865	430,736
State and local general sales tax: Number	21,277	11,189	4,262	2,772	2,462	591
Amount	19,555	5,986	3,683	3,833	4,213	1,840
Real estate taxes: Number	166,785	42,049	34,092	31,953	45,842	12,850
Amount	299,190	52,499	45,593	51,901	91,517	57,680
Total taxes paid deduction: Number	213,186	65,885	42,647	39,179	51,479	13,996
Amount	1,559,157	175,590	186,022	233,065	470,745	493,734
Mortgage interest paid: Number	164,734	43,032	34,115	32,128	44,131	11,328
Amount	2,745,147	589,780	470,947	510,953	813,654	359,813
Total contributions deduction: Number	178,690	49,800	36,041	33,943	46,160	12,745
Amount	721,813	84,417	86,243	91,846	147,845	311,461
Taxable income: Number	516,027	292,421	90,906	56,241	61,569	14,890
Amount	24,096,287	4,379,226	3,612,840	3,308,666	5,837,074	6,958,480
Total tax credits: Number	206,952	98,468	40,827	30,197	30,053	7,407
Amount	312,143	74,146	65,406	48,656	34,424	89,511
Residential energy credit: Number	9,812	2,181	1,984	1,990	2,738	918
Amount	10,478	2,833	1,539	1,958	3,046	1,101
Child tax credit: Number	113,283	48,325	28,963	19,866	16,129	0
Amount	149,355	44,660	49,283	33,517	21,895	0
Child and dependent care credit: Number	28,806	7,076	7,494	5,425	7,693	1,117
Amount	13,542	3,049	3,959	2,723	3,296	515
Earned income credit: [6] Number	100,126	100,126	0	0	0	0
Amount	174,010	174,010	0	0	0	0
Earned income credit refundable portion: Number	85,442	85,442	0	0	0	0
Amount	156,235	156,235	0	0	0	0
Alternative minimum tax: Number	13,595	169	367	421	2,884	9,754
Amount	82,533	1,002	493	906	6,849	73,283
Total income tax: Number	460,992	243,316	85,804	55,545	61,442	14,885
Amount	3,979,071	471,996	459,374	448,282	1,000,004	1,599,414
Total tax liability: [7] Number	479,126	260,241	86,672	55,814	61,505	14,894
Amount	4,207,407	523,796	491,810	480,016	1,060,666	1,651,120
Tax due at time of filing: [8] Number	143,218	66,141	26,510	17,115	26,346	7,106
Amount	492,665	59,796	50,994	43,183	125,899	212,793
Overpayments refunded: [9] Number	494,446	346,355	65,376	39,634	35,327	7,754
Amount	1,287,991	604,552	169,356	127,004	160,703	226,376

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	IDAHO					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**671,543**	**459,753**	**96,686**	**55,058**	**45,958**	**14,089**
Number of joint returns	317,396	140,775	74,983	48,285	41,064	12,290
Number with paid preparer's signature	371,721	243,738	53,322	32,088	30,215	12,358
Number of exemptions	1,457,187	851,244	270,547	160,250	134,031	41,115
Adjusted gross income (AGI) [3]	**33,724,547**	**8,762,060**	**5,959,062**	**4,734,267**	**6,041,741**	**8,227,417**
Salaries and wages [4]: Number	575,387	388,548	86,298	48,737	40,594	11,211
Amount	22,930,335	8,121,776	4,705,537	3,610,679	4,076,055	2,416,288
Taxable interest: Number	280,520	139,730	52,992	37,309	37,008	13,482
Amount	1,069,072	288,822	133,621	98,584	174,672	373,375
Ordinary dividends: Number	136,832	60,428	23,579	19,093	23,600	10,132
Amount	688,182	106,922	61,382	57,845	122,320	339,713
Business or profession net income (less loss): Number	123,197	73,821	22,125	11,746	11,551	3,953
Amount	987,601	276,142	158,018	106,016	190,099	257,326
Number of farm returns	22,047	10,849	4,661	2,901	2,541	1,095
Combined net capital gain (less loss) in AGI [5]: Number	126,796	54,242	21,162	17,256	23,043	11,094
Amount	3,573,134	216,674	125,529	165,329	468,242	2,597,359
Taxable individual retirement arrangements distributions: Number	46,143	24,862	8,761	5,559	5,325	1,636
Amount	591,143	191,458	88,245	88,525	135,525	87,390
Taxable pensions and annuities in AGI: Number	103,849	54,692	21,552	13,488	11,473	2,643
Amount	1,833,130	595,976	402,755	342,751	389,742	101,906
Unemployment compensation: Number	52,022	38,494	8,998	2,873	1,474	184
Amount	146,899	102,407	27,330	10,475	5,742	944
Taxable Social Security benefits in AGI: Number	65,666	30,945	15,820	8,685	7,428	2,788
Amount	680,819	148,097	203,220	148,702	127,082	53,718
Self-employment retirement (Keogh) plans: Number	3,519	560	332	317	1,142	1,168
Amount	63,340	4,475	3,049	2,679	18,250	34,888
Total itemized deductions: Number	246,606	88,818	61,345	42,463	40,689	13,290
Amount	5,536,026	1,358,137	1,096,357	900,742	1,124,948	1,055,842
State and local income taxes: Number	204,616	60,148	53,459	39,566	38,808	12,635
Amount	1,226,185	123,659	157,431	175,009	291,461	478,626
State and local general sales tax: Number	39,466	26,781	7,420	2,811	1,811	644
Amount	**44,043**	**21,764**	**11,114**	**5,232**	**3,777**	**2,156**
Real estate taxes: Number	219,604	73,881	54,804	39,900	38,473	12,546
Amount	404,687	93,779	79,504	68,010	93,645	69,749
Total taxes paid deduction: Number	245,951	88,291	61,280	42,423	40,668	13,290
Amount	1,696,873	250,445	251,344	250,531	391,770	552,782
Mortgage interest paid: Number	212,670	71,968	54,236	38,900	36,655	10,912
Amount	2,260,128	620,132	499,845	401,291	449,562	289,298
Total contributions deduction: Number	198,861	62,471	49,823	37,225	37,045	12,296
Amount	914,263	140,447	174,973	144,235	192,229	262,379
Taxable income: Number	513,032	302,102	96,116	54,868	45,877	14,069
Amount	22,115,362	3,873,343	3,592,620	3,158,978	4,407,103	7,083,318
Total tax credits: Number	233,739	119,547	52,310	32,706	23,059	6,117
Amount	277,738	89,424	84,271	53,466	26,343	24,234
Residential energy credit: Number	21,333	6,132	6,790	4,315	3,466	630
Amount	4,146	942	1,553	790	659	201
Child tax credit: Number	143,327	68,375	39,362	23,354	12,237	0
Amount	191,889	61,682	69,215	41,167	19,825	0
Child and dependent care credit: Number	31,504	12,775	8,599	5,896	3,517	717
Amount	13,782	4,968	4,018	2,879	1,569	349
Earned income credit [6]: Number	116,012	116,012	0	0	0	0
Amount	224,823	224,823	0	0	0	0
Earned income credit refundable portion: Number	99,813	99,813	0	0	0	0
Amount	196,578	196,578	0	0	0	0
Alternative minimum tax: Number	12,880	179	260	349	2,485	9,606
Amount	76,886	534	1,187	644	6,990	67,532
Total income tax: Number	435,058	232,898	88,151	54,305	45,634	14,070
Amount	3,595,071	365,099	400,940	392,976	729,246	1,706,810
Total tax liability [7]: Number	455,321	251,592	89,451	54,477	45,726	14,075
Amount	3,804,937	424,854	438,924	419,555	774,285	1,747,320
Tax due at time of filing [8]: Number	145,257	71,498	27,730	16,369	21,385	8,276
Amount	655,689	70,210	52,947	52,896	123,227	356,409
Overpayments refunded [9]: Number	511,203	373,668	68,737	38,594	24,480	5,725
Amount	1,220,754	655,723	165,945	114,496	116,520	168,072

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	ILLINOIS					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**6,110,590**	**3,848,918**	**867,495**	**547,707**	**628,799**	**217,670**
Number of joint returns	2,269,992	698,604	448,837	405,713	531,759	185,079
Number with paid preparer's signature	3,651,255	2,228,232	530,565	334,506	393,791	164,161
Number of exemptions	12,196,386	6,335,084	1,976,094	1,448,550	1,794,163	642,496
Adjusted gross income (AGI) [3]	**399,667,977**	**75,437,918**	**53,405,501**	**47,330,888**	**83,788,925**	**139,704,745**
Salaries and wages [4]: Number	5,216,165	3,188,185	773,460	494,495	571,268	188,757
Amount	269,742,800	64,997,059	42,532,735	37,164,969	63,518,798	61,529,239
Taxable interest: Number	2,981,705	1,279,087	544,195	410,265	539,956	208,201
Amount	11,854,627	2,115,400	1,163,694	1,037,723	2,047,923	5,489,888
Ordinary dividends: Number	1,560,529	558,750	259,106	215,033	351,544	176,095
Amount	10,789,754	1,015,573	714,371	712,066	1,881,923	6,465,822
Business or profession net income (less loss): Number	903,035	518,333	121,815	92,126	118,502	52,260
Amount	10,931,790	3,142,388	1,036,857	940,624	2,172,342	3,639,579
Number of farm returns	72,260	31,225	13,949	10,814	12,386	3,886
Combined net capital gain (less loss) in AGI [5]: Number	1,249,334	430,424	195,167	164,905	291,966	166,872
Amount	42,540,710	1,272,814	791,136	951,483	2,890,075	36,635,201
Taxable individual retirement arrangements distributions: Number	486,181	219,417	94,627	67,225	78,059	26,852
Amount	6,887,304	1,480,985	1,084,822	1,033,685	1,908,333	1,379,478
Taxable pensions and annuities in AGI: Number	1,067,028	525,035	197,290	137,084	162,646	44,973
Amount	20,834,827	5,951,289	3,940,354	3,451,576	5,535,503	1,956,105
Unemployment compensation: Number	352,028	215,400	62,530	37,935	31,714	4,449
Amount	1,552,531	903,543	300,630	181,362	142,156	24,839
Taxable Social Security benefits in AGI: Number	627,690	262,827	146,037	91,262	93,012	34,552
Amount	6,930,761	1,222,914	1,913,710	1,478,500	1,610,421	705,215
Self-employment retirement (Keogh) plans: Number	49,802	4,888	3,883	4,926	14,575	21,530
Amount	996,617	29,763	27,284	41,926	201,049	696,594
Total itemized deductions: Number	2,226,757	606,577	488,868	387,956	536,727	206,628
Amount	55,001,997	9,506,007	8,922,741	8,177,163	14,302,298	14,093,787
State and local income taxes: Number	1,830,290	402,862	403,665	338,596	487,448	197,718
Amount	8,019,125	442,141	727,385	843,446	1,904,645	4,101,507
State and local general sales tax: Number	364,898	179,600	80,868	47,744	48,077	8,608
Amount	558,411	163,187	131,398	98,355	132,249	33,222
Real estate taxes: Number	2,017,963	499,114	438,165	365,858	516,138	198,687
Amount	10,270,933	1,690,373	1,676,748	1,650,372	3,058,503	2,194,937
Total taxes paid deduction: Number	2,221,030	601,862	488,340	387,644	536,597	206,586
Amount	19,348,401	2,387,515	2,603,426	2,634,421	5,189,324	6,533,714
Mortgage interest paid: Number	1,863,151	452,753	413,338	344,287	479,467	173,307
Amount	22,131,695	4,119,378	3,977,183	3,628,664	6,097,392	4,309,077
Total contributions deduction: Number	1,827,505	416,433	391,729	332,354	490,129	196,859
Amount	8,059,643	772,078	848,908	843,758	1,705,642	3,889,258
Taxable income: Number	4,784,095	2,529,973	861,824	546,896	627,951	217,450
Amount	288,624,370	34,805,111	34,483,159	32,655,427	62,499,219	124,181,454
Total tax credits: Number	2,022,310	913,395	383,841	296,030	314,416	114,627
Amount	2,664,506	666,401	545,960	475,472	324,367	652,306
Residential energy credit: Number	248,207	53,264	59,365	53,881	64,300	17,398
Amount	54,225	10,460	12,631	11,583	14,755	4,796
Child tax credit: Number	1,106,708	490,995	261,029	196,210	158,474	0
Amount	1,371,887	402,555	408,135	339,063	222,135	0
Child and dependent care credit: Number	283,682	107,901	58,148	43,713	59,149	14,771
Amount	157,662	61,101	32,195	25,105	31,428	7,832
Earned income credit [6]: Number	969,904	969,904	0	0	0	0
Amount	1,922,154	1,922,154	0	0	0	0
Earned income credit refundable portion: Number	854,522	854,522	0	0	0	0
Amount	1,669,148	1,669,148	0	0	0	0
Alternative minimum tax: Number	167,238	1,596	3,167	3,990	33,351	125,134
Amount	774,999	7,738	3,709	6,174	68,603	688,775
Total income tax: Number	4,194,048	1,987,590	820,456	541,828	626,772	217,402
Amount	54,846,371	3,599,366	4,470,455	4,459,809	10,965,987	31,350,754
Total tax liability [7]: Number	4,364,964	2,149,969	827,125	542,970	627,383	217,517
Amount	56,927,708	4,027,252	4,718,979	4,695,874	11,428,540	32,057,064
Tax due at time of filing [8]: Number	1,168,867	520,634	185,843	126,823	222,895	112,672
Amount	5,654,974	474,673	370,248	364,203	1,041,264	3,404,587
Overpayments refunded [9]: Number	4,840,555	3,230,240	680,468	420,547	404,993	104,307
Amount	14,895,880	6,039,726	2,079,342	1,568,462	1,895,582	3,312,768

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	INDIANA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**3,006,359**	**2,004,995**	**438,319**	**260,421**	**243,674**	**58,950**
Number of joint returns	1,221,157	431,276	298,376	221,083	218,249	52,174
Number with paid preparer's signature	1,713,149	1,117,725	255,302	152,454	141,226	46,442
Number of exemptions	5,994,452	3,278,452	1,102,926	727,477	710,612	174,986
Adjusted gross income (AGI) [3]	**152,913,934**	**40,036,901**	**27,031,566**	**22,420,023**	**31,612,644**	**31,812,799**
Salaries and wages [4]: Number	2,623,062	1,702,022	402,462	241,333	225,974	51,271
Amount	110,222,872	33,451,926	22,015,395	18,049,368	24,309,329	12,396,855
Taxable interest: Number	1,280,288	594,895	243,827	182,608	202,272	56,686
Amount	3,444,693	929,866	433,240	343,864	610,112	1,127,610
Ordinary dividends: Number	608,831	254,012	106,918	87,326	114,473	46,103
Amount	2,988,877	432,155	273,006	274,036	523,462	1,486,219
Business or profession net income (less loss): Number	396,083	223,647	66,765	41,918	48,507	15,246
Amount	4,091,381	1,254,414	546,149	407,724	842,199	1,040,896
Number of farm returns	56,428	28,717	10,471	7,386	7,755	2,098
Combined net capital gain (less loss) in AGI [5]: Number	494,695	206,200	80,629	68,274	95,265	44,327
Amount	10,289,755	572,924	321,618	383,431	1,091,436	7,920,346
Taxable individual retirement arrangements distributions: Number	243,417	127,466	44,083	32,642	31,624	7,602
Amount	3,073,570	814,787	522,401	544,843	810,777	380,763
Taxable pensions and annuities in AGI: Number	577,738	327,074	105,377	69,137	62,924	13,226
Amount	8,806,476	3,511,126	1,769,572	1,366,926	1,657,060	501,791
Unemployment compensation: Number	193,691	131,845	35,869	16,128	9,175	673
Amount	690,425	458,024	135,060	58,219	35,557	3,565
Taxable Social Security benefits in AGI: Number	317,517	156,620	69,935	43,403	36,967	10,592
Amount	3,353,951	734,568	950,774	750,285	698,169	220,155
Self-employment retirement (Keogh) plans: Number	16,010	1,757	1,468	1,590	5,309	5,886
Amount	268,841	9,330	9,556	11,979	68,723	169,253
Total itemized deductions: Number	920,728	272,333	209,785	174,711	207,761	56,138
Amount	18,355,031	3,512,360	3,320,201	3,141,267	4,836,067	3,545,135
State and local income taxes: Number	879,850	242,133	204,429	172,605	205,271	55,412
Amount	4,012,216	373,216	557,679	638,793	1,152,549	1,289,980
State and local general sales tax: Number	33,651	23,973	4,969	1,878	2,138	694
Amount	53,694	29,322	10,357	4,912	6,011	3,093
Real estate taxes: Number	831,563	223,140	191,979	165,203	197,660	53,582
Amount	1,900,131	337,917	323,948	334,208	559,404	344,655
Total taxes paid deduction: Number	918,133	269,806	209,720	174,711	207,761	56,136
Amount	6,236,431	786,729	944,809	1,031,123	1,796,524	1,677,247
Mortgage interest paid: Number	798,196	214,930	188,115	160,884	188,352	45,915
Amount	6,951,932	1,442,190	1,421,531	1,336,738	1,875,429	876,044
Total contributions deduction: Number	715,342	171,054	157,570	146,137	187,196	53,385
Amount	3,054,915	332,911	390,611	452,080	782,700	1,096,612
Taxable income: Number	2,344,468	1,344,708	437,182	260,241	243,432	58,904
Amount	103,974,798	18,461,002	17,752,356	15,911,816	23,989,414	27,860,210
Total tax credits: Number	973,364	478,625	208,591	140,541	116,383	29,224
Amount	1,150,826	356,465	324,316	238,464	137,873	93,708
Residential energy credit: Number	104,145	27,840	28,660	21,869	21,875	3,901
Amount	19,865	4,504	5,330	4,135	4,569	1,327
Child tax credit: Number	606,078	287,416	152,973	99,097	66,592	0
Amount	778,174	245,898	258,490	177,027	96,760	0
Child and dependent care credit: Number	124,576	43,344	29,379	24,896	23,600	3,358
Amount	63,457	22,977	14,275	12,972	11,549	1,684
Earned income credit [6]: Number	503,519	503,519	0	0	0	0
Amount	964,038	964,038	0	0	0	0
Earned income credit refundable portion: Number	445,715	445,715	0	0	0	0
Amount	873,324	873,324	0	0	0	0
Alternative minimum tax: Number	46,747	507	923	1,150	8,962	35,204
Amount	206,369	1,656	1,164	1,781	17,781	183,987
Total income tax: Number	2,054,623	1,072,083	421,980	258,573	243,094	58,894
Amount	17,108,695	1,881,754	2,163,698	2,089,636	4,122,923	6,850,684
Total tax liability [7]: Number	2,120,140	1,135,058	424,205	258,790	243,163	58,924
Amount	17,907,236	2,078,650	2,299,978	2,198,086	4,313,669	7,016,853
Tax due at time of filing [8]: Number	498,410	230,181	89,394	60,458	86,829	31,549
Amount	2,006,596	206,709	177,432	155,653	398,698	1,068,105
Overpayments refunded [9]: Number	2,453,482	1,721,191	348,513	199,817	156,672	27,289
Amount	6,049,276	3,106,007	956,978	678,390	668,929	638,972

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	IOWA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,420,283**	**930,048**	**217,264**	**134,409**	**110,909**	**27,652**
Number of joint returns	624,718	221,205	160,972	118,241	99,611	24,690
Number with paid preparer's signature	948,797	593,339	157,264	98,767	76,289	23,138
Number of exemptions	2,804,484	1,447,466	564,444	386,288	326,298	79,987
Adjusted gross income (AGI) [3]	**72,318,845**	**19,065,654**	**13,377,692**	**11,577,528**	**14,465,753**	**13,832,219**
Salaries and wages [4]: Number	1,214,612	776,889	193,699	121,842	98,463	23,719
Amount	50,872,785	15,814,025	10,288,357	8,952,593	10,104,446	5,713,364
Taxable interest: Number	724,552	349,534	145,156	104,571	98,511	26,781
Amount	2,152,441	665,170	317,486	250,474	383,439	535,872
Ordinary dividends: Number	377,458	164,029	68,874	55,618	66,205	22,731
Amount	1,633,116	247,471	157,582	159,886	356,992	711,186
Business or profession net income (less loss): Number	212,703	121,012	37,474	23,957	22,712	7,549
Amount	1,908,868	531,989	276,797	255,300	434,268	410,513
Number of farm returns	80,818	41,512	16,145	11,976	8,470	2,715
Combined net capital gain (less loss) in AGI [5]: Number	314,249	132,372	56,562	46,502	56,930	21,882
Amount	4,338,855	379,976	261,034	259,462	712,709	2,725,674
Taxable individual retirement arrangements distributions: Number	128,140	68,268	24,935	15,786	15,235	3,917
Amount	1,286,492	356,535	238,082	231,790	327,265	132,819
Taxable pensions and annuities in AGI: Number	269,026	147,941	53,204	31,818	29,811	6,252
Amount	4,064,722	1,507,861	863,296	642,521	843,300	207,743
Unemployment compensation: Number	98,803	68,920	18,006	8,639	3,029	210
Amount	319,031	225,089	57,308	24,833	10,800	1,000
Taxable Social Security benefits in AGI: Number	180,402	86,667	43,306	23,531	21,387	5,512
Amount	1,873,139	396,010	566,862	405,613	389,099	115,556
Self-employment retirement (Keogh) plans: Number	11,506	1,567	1,480	1,916	3,838	2,705
Amount	159,375	9,423	9,613	18,293	54,259	67,786
Total itemized deductions: Number	460,616	148,637	100,604	88,854	96,403	26,119
Amount	9,028,145	1,909,210	1,567,185	1,590,180	2,277,198	1,684,372
State and local income taxes: Number	409,147	108,708	93,943	86,179	94,750	25,567
Amount	2,152,297	166,357	267,133	357,247	649,865	711,695
State and local general sales tax: Number	47,756	37,037	6,208	2,435	1,534	543
Amount	**41,347**	**24,043**	**8,011**	**4,339**	**3,617**	**1,337**
Real estate taxes: Number	416,943	124,325	91,667	84,315	91,910	24,726
Amount	998,106	206,036	182,103	193,980	279,655	136,332
Total taxes paid deduction: Number	459,551	147,795	100,425	88,850	96,364	26,116
Amount	3,320,737	426,020	479,736	579,722	969,480	865,779
Mortgage interest paid: Number	367,964	101,547	84,382	79,444	82,644	19,946
Amount	2,949,270	604,617	616,765	633,582	748,135	346,171
Total contributions deduction: Number	368,093	98,329	78,741	76,518	89,286	25,218
Amount	1,405,062	177,582	164,911	194,231	362,015	506,323
Taxable income: Number	1,148,743	659,353	216,669	134,252	110,838	27,630
Amount	49,100,070	9,314,531	8,717,325	8,186,270	10,925,797	11,956,146
Total tax credits: Number	507,180	241,359	114,628	77,039	59,857	14,297
Amount	585,992	166,534	184,062	136,710	68,115	30,573
Residential energy credit: Number	67,676	21,644	18,932	11,809	13,189	2,104
Amount	12,860	3,452	3,471	2,434	2,945	558
Child tax credit: Number	280,446	117,133	78,424	52,777	**32,111	**
Amount	384,206	104,176	135,004	97,258	**47,767	**
Child and dependent care credit: Number	87,532	25,856	25,236	19,048	15,578	1,815
Amount	41,557	12,036	12,981	9,033	6,722	785
Earned income credit [6]: Number	193,832	193,832	0	0	0	0
Amount	337,075	337,075	0	0	0	0
Earned income credit refundable portion: Number	168,249	168,249	0	0	0	0
Amount	300,044	300,044	0	0	0	0
Alternative minimum tax: Number	24,394	166	301	411	4,787	18,729
Amount	112,687	608	407	713	10,592	100,367
Total income tax: Number	1,023,879	545,521	207,171	132,934	110,627	27,627
Amount	7,872,368	956,100	1,010,860	1,040,361	1,841,176	3,023,870
Total tax liability [7]: Number	1,062,763	582,018	209,479	132,911	110,718	27,636
Amount	8,351,546	1,082,604	1,096,075	1,122,868	1,954,427	3,095,573
Tax due at time of filing [8]: Number	312,646	149,237	59,976	39,136	49,078	15,219
Amount	1,083,420	146,450	136,994	138,846	265,039	396,091
Overpayments refunded [9]: Number	1,081,942	755,980	156,905	95,087	61,616	12,354
Amount	2,444,152	1,246,569	395,601	299,109	260,870	242,003

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	KANSAS					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,308,795**	**853,560**	**188,775**	**113,289**	**119,111**	**34,061**
Number of joint returns	564,139	202,917	126,307	97,533	107,046	30,335
Number with paid preparer's signature	785,798	495,232	119,806	69,810	73,838	27,111
Number of exemptions	2,626,012	1,392,693	468,148	314,600	350,052	100,520
Adjusted gross income (AGI) [3]	**72,924,146**	**17,387,386**	**11,585,038**	**9,761,793**	**15,595,671**	**18,594,257**
Salaries and wages [4]: Number	1,128,410	720,724	169,145	101,445	107,851	29,245
Amount	50,538,886	14,765,782	9,122,743	7,557,406	11,477,994	7,614,961
Taxable interest: Number	631,292	297,180	114,335	84,021	102,966	32,792
Amount	1,980,574	472,517	240,914	189,777	352,445	724,921
Ordinary dividends: Number	316,549	122,510	57,948	43,004	66,200	26,886
Amount	2,049,956	189,518	127,023	117,888	315,330	1,300,197
Business or profession net income (less loss): Number	205,317	105,802	36,531	26,013	27,065	9,907
Amount	2,242,369	520,669	282,163	251,803	517,093	670,641
Number of farm returns	61,871	33,673	10,893	7,757	7,007	2,541
Combined net capital gain (less loss) in AGI [5]: Number	276,958	110,672	46,901	34,859	58,388	26,137
Amount	5,181,904	309,493	209,472	245,942	640,323	3,776,675
Taxable individual retirement arrangements distributions: Number	116,797	57,965	21,372	15,420	17,367	4,673
Amount	1,430,371	384,960	246,428	245,125	381,589	172,269
Taxable pensions and annuities in AGI: Number	239,271	122,497	45,720	30,044	33,810	7,199
Amount	3,797,297	1,331,412	733,997	596,401	863,970	271,516
Unemployment compensation: Number	52,234	35,079	9,883	4,521	2,391	360
Amount	177,247	118,286	30,717	14,980	11,457	1,805
Taxable Social Security benefits in AGI: Number	151,000	68,711	34,480	21,246	20,447	6,115
Amount	1,632,550	311,477	448,406	356,890	386,275	129,502
Self-employment retirement (Keogh) plans: Number	11,215	1,464	1,137	1,645	3,397	3,571
Amount	164,166	6,830	7,339	14,955	41,422	93,620
Total itemized deductions: Number	419,835	113,128	89,064	79,261	105,467	32,915
Amount	9,484,322	1,566,253	1,446,710	1,490,343	2,586,995	2,394,020
State and local income taxes: Number	358,492	74,417	77,163	73,596	101,432	31,885
Amount	2,302,735	121,401	213,832	278,916	657,102	1,031,484
State and local general sales tax: Number	57,619	35,546	11,609	5,559	3,923	981
Amount	**85,797**	**37,587**	**18,042**	**13,927**	**11,461**	**4,778**
Real estate taxes: Number	383,389	94,940	80,345	74,932	101,647	31,526
Amount	1,044,866	174,974	170,373	182,528	326,949	190,042
Total taxes paid deduction: Number	418,270	111,732	88,974	79,261	105,403	32,900
Amount	3,618,220	368,296	431,500	508,836	1,053,412	1,256,176
Mortgage interest paid: Number	344,269	81,555	73,858	70,002	92,788	26,066
Amount	3,038,735	520,595	536,605	584,049	887,346	510,139
Total contributions deduction: Number	344,666	78,253	70,165	68,404	96,484	31,359
Amount	1,737,658	167,691	184,421	215,250	431,906	738,390
Taxable income: Number	1,041,712	587,751	187,853	113,022	119,061	34,024
Amount	50,286,038	8,212,898	7,582,473	6,845,578	11,672,393	15,972,695
Total tax credits: Number	443,228	218,302	87,661	60,349	60,215	16,700
Amount	497,527	154,835	137,736	100,453	69,118	35,386
Residential energy credit: Number	40,720	10,579	10,256	8,497	9,031	2,358
Amount	8,185	1,757	2,007	1,686	2,105	629
Child tax credit: Number	254,678	120,477	59,982	40,846	33,374	0
Amount	330,372	104,373	105,016	73,894	47,089	0
Child and dependent care credit: Number	65,044	24,097	14,228	12,364	12,274	2,081
Amount	30,538	10,514	6,613	6,401	5,899	1,112
Earned income credit [6]: Number	204,767	204,767	0	0	0	0
Amount	362,290	362,290	0	0	0	0
Earned income credit refundable portion: Number	173,657	173,657	0	0	0	0
Amount	326,798	326,798	0	0	0	0
Alternative minimum tax: Number	30,083	404	300	484	5,485	23,409
Amount	160,636	1,538	572	761	11,597	146,167
Total income tax: Number	912,083	467,306	179,555	112,409	118,797	34,016
Amount	8,677,836	838,295	922,356	888,667	1,987,908	4,040,609
Total tax liability [7]: Number	944,499	498,190	180,810	112,595	118,868	34,036
Amount	9,145,733	949,247	998,465	954,649	2,098,986	4,144,386
Tax due at time of filing [8]: Number	288,189	132,446	53,472	31,879	51,199	19,191
Amount	1,205,767	132,426	114,808	99,068	256,556	602,909
Overpayments refunded [9]: Number	993,863	695,349	134,746	81,165	67,839	14,764
Amount	2,416,538	1,169,490	339,850	243,916	277,571	385,711

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	KENTUCKY					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,886,803**	**1,319,711**	**254,647**	**146,400**	**130,693**	**35,352**
Number of joint returns	806,420	352,691	180,856	125,741	116,259	30,874
Number with paid preparer's signature	1,173,288	800,855	167,861	92,855	82,459	29,257
Number of exemptions	3,781,819	2,264,615	639,316	403,279	373,334	101,276
Adjusted gross income (AGI) [3]	**89,241,358**	**26,091,750**	**15,645,965**	**12,590,537**	**16,983,250**	**17,929,856**
Salaries and wages [4]: Number	1,616,512	1,104,384	229,253	134,877	118,307	29,691
Amount	63,816,530	21,973,995	12,328,620	9,911,462	12,357,967	7,244,487
Taxable interest: Number	726,144	350,729	136,184	99,258	106,212	33,762
Amount	2,232,636	664,652	294,840	246,751	367,199	659,194
Ordinary dividends: Number	323,083	133,087	55,755	45,422	61,898	26,921
Amount	1,801,687	217,237	148,953	128,773	341,622	965,102
Business or profession net income (less loss): Number	284,036	178,910	41,241	25,749	27,340	10,796
Amount	2,655,766	845,957	317,342	255,303	472,987	764,178
Number of farm returns	87,993	50,717	16,388	9,650	7,928	3,310
Combined net capital gain (less loss) in AGI [5]: Number	296,397	127,541	48,880	38,875	54,875	26,226
Amount	5,578,182	466,707	213,714	259,101	702,596	3,936,064
Taxable individual retirement arrangements distributions: Number	130,090	65,912	25,754	18,193	15,598	4,632
Amount	1,632,297	447,458	291,612	287,857	384,024	221,346
Taxable pensions and annuities in AGI: Number	369,710	212,209	68,967	40,504	39,513	8,516
Amount	6,665,898	2,606,269	1,374,392	1,011,090	1,352,531	321,616
Unemployment compensation: Number	124,588	82,802	25,582	9,302	6,481	422
Amount	394,731	263,411	75,462	30,311	23,660	1,887
Taxable Social Security benefits in AGI: Number	194,717	97,867	45,722	23,270	21,510	6,348
Amount	1,868,682	441,654	572,289	359,640	367,947	127,152
Self-employment retirement (Keogh) plans: Number	8,696	452	805	1,052	2,933	3,454
Amount	158,943	4,783	5,362	10,418	40,439	97,942
Total itemized deductions: Number	585,615	190,304	138,145	108,122	115,283	33,761
Amount	11,702,762	2,437,239	2,201,500	2,030,917	2,876,287	2,156,818
State and local income taxes: Number	522,427	147,924	127,050	103,386	111,203	32,865
Amount	3,169,188	314,117	494,710	554,175	887,111	919,076
State and local general sales tax: Number	56,369	36,975	10,316	4,318	3,884	876
Amount	55,961	25,126	11,911	6,631	8,796	3,497
Real estate taxes: Number	524,276	156,006	125,624	100,387	110,301	31,959
Amount	920,036	188,446	169,158	160,021	247,148	155,262
Total taxes paid deduction: Number	584,277	189,230	138,001	108,089	115,196	33,760
Amount	4,325,196	563,768	712,609	756,641	1,192,001	1,100,176
Mortgage interest paid: Number	495,095	147,038	120,943	97,664	102,690	26,760
Amount	4,161,499	957,180	879,395	803,107	1,002,211	519,608
Total contributions deduction: Number	475,982	133,586	110,075	93,355	106,773	32,193
Amount	1,898,712	273,878	276,739	283,429	461,350	603,315
Taxable income: Number	1,422,010	856,238	253,735	146,111	130,610	35,315
Amount	58,949,016	11,834,917	10,113,571	8,783,862	12,675,495	15,541,171
Total tax credits: Number	585,448	304,873	123,767	79,264	60,896	16,648
Amount	636,272	213,489	184,844	130,566	69,000	38,373
Residential energy credit: Number	58,127	18,638	14,216	12,325	10,628	2,321
Amount	11,632	3,354	2,871	2,649	2,189	569
Child tax credit: Number	356,078	174,024	91,719	54,971	35,363	0
Amount	440,231	144,962	148,617	95,705	50,948	0
Child and dependent care credit: Number	73,622	25,420	19,855	13,511	12,680	2,156
Amount	33,254	10,561	8,773	6,891	5,881	1,148
Earned income credit [6]: Number	382,120	382,120	0	0	0	0
Amount	766,414	766,414	0	0	0	0
Earned income credit refundable portion: Number	343,371	343,371	0	0	0	0
Amount	682,974	682,974	0	0	0	0
Alternative minimum tax: Number	31,332	159	807	494	6,450	23,423
Amount	158,683	1,810	661	881	14,660	140,670
Total income tax: Number	1,240,598	685,308	244,370	145,124	130,474	35,322
Amount	9,622,085	1,209,899	1,219,561	1,141,849	2,159,894	3,890,882
Total tax liability [7]: Number	1,287,548	730,610	245,884	145,170	130,548	35,336
Amount	10,112,779	1,344,022	1,296,899	1,208,328	2,266,949	3,996,582
Tax due at time of filing [8]: Number	332,858	166,806	60,527	35,566	50,784	19,175
Amount	1,209,420	153,094	113,836	93,854	239,167	609,470
Overpayments refunded [9]: Number	1,520,700	1,120,266	193,871	110,717	79,785	16,061
Amount	3,669,927	2,067,322	529,885	362,058	349,231	361,431

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	LOUISIANA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,941,901**	**1,370,080**	**243,534**	**143,294**	**144,551**	**40,441**
Number of joint returns	664,713	240,794	147,494	117,452	124,482	34,491
Number with paid preparer's signature	1,164,209	798,206	151,574	86,204	94,144	34,081
Number of exemptions	3,916,596	2,407,873	590,430	396,130	410,958	111,206
Adjusted gross income (AGI) [3]	**92,479,464**	**25,618,582**	**14,962,215**	**12,379,752**	**18,910,112**	**20,608,803**
Salaries and wages [4]: Number	1,687,735	1,170,054	220,785	132,234	131,247	33,416
Amount	67,082,933	22,982,282	12,199,208	10,072,541	13,909,238	7,919,665
Taxable interest: Number	705,173	326,195	127,841	95,483	117,502	38,152
Amount	2,032,790	476,366	249,346	187,677	391,507	727,894
Ordinary dividends: Number	300,292	109,282	53,258	40,206	66,609	30,936
Amount	1,580,669	205,960	115,013	106,831	341,650	811,216
Business or profession net income (less loss): Number	325,834	207,429	44,368	29,205	31,137	13,695
Amount	3,365,465	919,496	330,053	261,759	717,539	1,136,619
Number of farm returns	30,804	13,628	6,612	3,371	5,120	2,074
Combined net capital gain (less loss) in AGI [5]: Number	254,320	93,962	41,220	33,281	56,593	29,263
Amount	4,981,320	261,988	157,787	207,679	670,402	3,683,464
Taxable individual retirement arrangements distributions: Number	107,762	51,925	19,348	13,848	17,199	5,442
Amount	1,420,830	350,097	224,797	239,131	403,559	203,246
Taxable pensions and annuities in AGI: Number	312,393	169,515	56,510	36,147	40,543	9,678
Amount	5,579,139	2,061,939	1,145,689	785,949	1,227,372	358,189
Unemployment compensation: Number	54,761	40,699	7,696	3,134	2,994	239
Amount	150,992	110,804	19,366	11,072	8,972	778
Taxable Social Security benefits in AGI: Number	160,855	71,703	38,670	21,380	20,959	8,143
Amount	1,596,622	309,527	457,597	321,473	344,793	163,231
Self-employment retirement (Keogh) plans: Number	10,990	852	1,090	1,076	3,746	4,226
Amount	204,408	5,842	7,051	11,168	53,435	126,912
Total itemized deductions: Number	477,380	156,009	99,767	77,873	107,522	36,209
Amount	10,437,780	2,458,492	1,867,865	1,543,795	2,554,190	2,013,438
State and local income taxes: Number	401,957	113,098	84,458	69,678	99,724	34,998
Amount	1,883,025	137,579	194,316	224,633	523,402	803,095
State and local general sales tax: Number	66,373	36,327	13,899	7,761	7,276	1,109
Amount	**177,649**	**85,464**	**31,148**	**25,335**	**29,238**	**6,465**
Real estate taxes: Number	316,693	74,978	62,410	58,938	88,775	31,592
Amount	454,210	67,447	56,251	63,200	143,332	123,980
Total taxes paid deduction: Number	472,904	152,764	98,781	77,811	107,350	36,197
Amount	2,613,601	339,719	298,956	321,597	710,762	942,568
Mortgage interest paid: Number	371,320	102,269	77,199	68,405	95,639	27,808
Amount	3,427,963	780,309	611,466	610,147	955,762	470,278
Total contributions deduction: Number	368,870	105,725	76,127	61,262	92,655	33,102
Amount	1,760,445	328,395	274,953	233,768	429,096	494,233
Taxable income: Number	1,426,459	857,556	241,567	142,839	144,149	40,348
Amount	62,458,556	10,954,230	9,774,114	8,828,463	14,580,738	18,321,011
Total tax credits: Number	611,762	341,853	110,431	73,199	66,815	19,464
Amount	724,249	252,725	165,232	124,582	93,537	88,173
Residential energy credit: Number	33,593	9,657	8,836	6,010	7,448	1,643
Amount	10,016	2,649	2,624	1,596	2,613	535
Child tax credit: Number	407,400	223,040	88,074	56,987	39,299	0
Amount	457,878	172,663	135,292	94,625	55,299	0
Child and dependent care credit: Number	93,375	36,147	18,893	18,447	17,281	2,609
Amount	49,377	19,397	9,308	9,501	9,805	1,367
Earned income credit [6]: Number	527,560	527,560	0	0	0	0
Amount	1,180,484	1,180,484	0	0	0	0
Earned income credit refundable portion: Number	486,766	486,766	0	0	0	0
Amount	1,065,410	1,065,410	0	0	0	0
Alternative minimum tax: Number	31,986	995	2,250	1,408	7,489	19,844
Amount	131,385	3,658	2,715	2,623	18,235	104,155
Total income tax: Number	1,174,716	614,596	233,620	142,238	143,952	40,311
Amount	10,747,371	1,065,317	1,229,723	1,194,146	2,551,408	4,706,777
Total tax liability [7]: Number	1,223,266	660,938	235,322	142,468	144,183	40,354
Amount	11,331,089	1,210,115	1,313,707	1,258,702	2,692,088	4,856,478
Tax due at time of filing [8]: Number	339,391	164,601	57,403	36,750	58,462	22,175
Amount	1,605,499	170,415	128,835	116,131	338,221	851,896
Overpayments refunded [9]: Number	1,575,130	1,178,885	185,896	106,424	85,769	18,156
Amount	4,293,244	2,534,585	532,821	365,685	398,286	461,867

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MAINE					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**648,047**	**441,819**	**94,744**	**52,967**	**45,769**	**12,747**
Number of joint returns	272,672	107,573	68,478	45,862	40,003	10,756
Number with paid preparer's signature	327,777	203,232	54,364	31,166	28,579	10,436
Number of exemptions	1,208,454	669,312	233,673	142,575	127,786	35,107
Adjusted gross income (AGI) [3]	**31,386,298**	**8,930,588**	**5,786,102**	**4,551,543**	**5,966,826**	**6,151,239**
Salaries and wages [4]: Number	547,921	363,646	85,783	47,925	40,213	10,353
Amount	21,537,428	7,220,793	4,545,877	3,457,446	4,014,962	2,298,350
Taxable interest: Number	338,171	174,579	64,394	44,641	42,142	12,415
Amount	821,205	234,873	106,101	110,658	149,599	219,974
Ordinary dividends: Number	144,220	62,358	26,326	20,838	24,678	10,020
Amount	867,207	128,402	84,461	78,813	204,372	371,160
Business or profession net income (less loss): Number	120,766	76,538	20,051	10,655	9,767	3,754
Amount	1,344,182	516,436	214,305	125,819	235,872	251,749
Number of farm returns	4,106	2,238	568	490	607	204
Combined net capital gain (less loss) in AGI [5]: Number	114,235	45,764	19,808	15,733	23,158	9,771
Amount	2,492,654	144,312	126,180	173,259	461,109	1,587,796
Taxable individual retirement arrangements distributions: Number	53,274	27,970	10,074	6,498	6,875	1,857
Amount	612,566	158,188	96,982	85,257	182,183	89,956
Taxable pensions and annuities in AGI: Number	115,602	64,354	23,094	13,142	12,116	2,895
Amount	2,037,136	789,319	414,821	327,880	399,893	105,223
Unemployment compensation: Number	35,320	25,944	6,091	1,922	1,277	86
Amount	116,895	81,106	22,798	7,005	5,593	393
Taxable Social Security benefits in AGI: Number	71,022	34,666	14,871	10,020	8,730	2,735
Amount	645,447	127,479	178,676	147,517	138,563	53,212
Self-employment retirement (Keogh) plans: Number	5,337	586	702	895	1,839	1,314
Amount	79,851	3,102	5,290	6,399	29,205	35,854
Total itemized deductions: Number	203,692	64,159	47,554	37,519	42,013	12,446
Amount	4,473,810	946,579	808,956	719,716	1,096,731	901,828
State and local income taxes: Number	185,265	50,277	44,663	36,699	41,407	12,218
Amount	1,161,416	88,196	140,265	170,515	340,258	422,182
State and local general sales tax: Number	14,960	11,201	2,361	671	530	197
Amount	10,900	4,380	3,739	851	1,233	696
Real estate taxes: Number	190,813	57,815	44,738	35,737	40,595	11,928
Amount	595,116	126,013	113,793	102,932	159,248	93,131
Total taxes paid deduction: Number	202,883	63,451	47,456	37,519	42,013	12,444
Amount	1,868,902	248,781	279,338	290,424	524,355	526,004
Mortgage interest paid: Number	174,284	53,004	41,488	33,903	36,057	9,831
Amount	1,617,992	395,042	352,995	302,483	374,699	192,774
Total contributions deduction: Number	154,433	38,335	36,755	30,355	37,299	11,689
Amount	474,437	53,764	59,313	53,914	102,199	205,247
Taxable income: Number	512,176	306,561	94,367	52,870	45,655	12,723
Amount	20,719,087	4,243,582	3,714,884	3,183,709	4,402,213	5,174,698
Total tax credits: Number	211,435	104,006	46,607	28,788	24,886	7,147
Amount	224,367	63,727	67,660	44,969	30,449	17,562
Residential energy credit: Number	26,337	9,411	5,683	4,858	5,331	1,054
Amount	5,213	1,699	1,139	932	1,099	345
Child tax credit: Number	111,514	48,327	32,504	18,749	11,934	0
Amount	136,789	40,541	49,687	30,096	16,465	0
Child and dependent care credit: Number	27,935	8,990	8,118	5,322	4,675	830
Amount	14,240	4,327	4,454	2,682	2,390	387
Earned income credit [6]: Number	100,497	100,497	0	0	0	0
Amount	166,432	166,432	0	0	0	0
Earned income credit refundable portion: Number	84,965	84,965	0	0	0	0
Amount	140,441	140,441	0	0	0	0
Alternative minimum tax: Number	14,708	*18	186	249	4,071	10,184
Amount	90,450	*17	384	405	10,326	79,319
Total income tax: Number	454,906	252,277	91,738	52,702	45,460	12,729
Amount	3,286,788	445,735	439,974	407,406	726,593	1,267,079
Total tax liability [7]: Number	475,854	272,160	92,667	52,775	45,518	12,734
Amount	3,515,841	522,833	483,596	433,428	774,299	1,301,685
Tax due at time of filing [8]: Number	133,644	68,358	26,069	14,424	18,111	6,682
Amount	470,289	72,779	56,044	41,325	90,527	209,614
Overpayments refunded [9]: Number	497,563	356,980	68,542	38,488	27,554	6,000
Amount	1,074,466	551,496	165,426	121,354	125,288	110,903

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MARYLAND					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,788,595**	**1,616,125**	**407,419**	**263,495**	**382,100**	**119,458**
Number of joint returns	958,339	202,846	168,406	167,626	313,760	105,701
Number with paid preparer's signature	1,486,624	840,617	218,044	142,150	203,099	82,714
Number of exemptions	5,244,256	2,365,807	835,652	634,947	1,056,906	350,944
Adjusted gross income (AGI) [3]	**195,978,693**	**34,463,274**	**25,117,876**	**22,789,112**	**51,703,457**	**61,904,973**
Salaries and wages [4]: Number	2,402,908	1,350,892	362,688	235,202	349,193	104,933
Amount	138,182,308	29,927,678	20,238,074	17,951,704	40,332,484	29,732,368
Taxable interest: Number	1,459,577	549,799	253,707	205,454	335,405	115,213
Amount	4,670,127	686,212	427,383	426,788	997,783	2,131,961
Ordinary dividends: Number	678,452	202,877	102,080	90,277	189,711	93,507
Amount	4,520,343	362,911	271,903	307,321	1,014,648	2,563,560
Business or profession net income (less loss): Number	462,399	230,353	66,505	50,004	82,844	32,693
Amount	5,307,705	810,714	498,455	411,515	1,305,567	2,281,454
Number of farm returns	12,994	5,336	1,738	1,542	2,866	1,513
Combined net capital gain (less loss) in AGI [5]: Number	556,014	160,720	77,594	70,088	159,596	88,016
Amount	15,731,937	467,661	300,667	378,179	1,641,315	12,944,115
Taxable individual retirement arrangements distributions: Number	190,477	63,768	37,756	30,414	44,232	14,308
Amount	2,543,870	424,524	383,867	415,953	775,733	543,793
Taxable pensions and annuities in AGI: Number	507,238	211,288	89,186	69,825	107,006	29,933
Amount	12,364,615	2,984,371	2,067,084	1,997,907	3,857,431	1,457,822
Unemployment compensation: Number	101,132	65,981	16,155	8,992	8,908	1,097
Amount	378,931	244,171	66,085	31,170	32,985	4,519
Taxable Social Security benefits in AGI: Number	294,476	111,052	63,573	44,355	56,081	19,415
Amount	3,308,012	518,851	781,884	683,867	934,061	389,349
Self-employment retirement (Keogh) plans: Number	31,751	2,432	2,404	2,834	10,118	13,963
Amount	647,435	17,366	21,474	27,749	139,692	441,154
Total itemized deductions: Number	1,386,890	394,450	282,388	227,251	364,681	118,120
Amount	39,936,413	6,683,926	6,049,207	5,679,314	11,998,885	9,525,081
State and local income taxes: Number	1,312,095	340,754	271,617	223,083	359,867	116,775
Amount	10,570,459	735,707	1,053,557	1,234,112	3,231,777	4,315,306
State and local general sales tax: Number	55,334	39,169	8,268	2,992	3,755	1,150
Amount	43,566	19,550	8,428	4,568	7,840	3,180
Real estate taxes: Number	1,143,596	257,013	228,840	203,161	340,943	113,639
Amount	3,988,104	609,690	603,039	608,352	1,348,434	818,590
Total taxes paid deduction: Number	1,381,815	390,741	281,544	227,022	364,414	118,093
Amount	14,808,760	1,421,948	1,709,101	1,873,678	4,632,412	5,171,621
Mortgage interest paid: Number	1,102,000	253,510	227,525	196,198	321,937	102,830
Amount	16,089,480	2,810,295	2,704,249	2,604,608	5,176,757	2,793,571
Total contributions deduction: Number	1,161,871	287,968	235,975	193,807	331,457	112,665
Amount	5,176,431	722,599	701,516	589,087	1,328,806	1,834,423
Taxable income: Number	2,282,563	1,120,275	400,070	261,807	381,111	119,301
Amount	133,785,720	16,329,309	15,270,989	14,604,983	35,966,705	51,613,734
Total tax credits: Number	930,049	402,870	158,367	126,736	180,092	61,983
Amount	1,074,873	317,888	202,297	185,079	175,556	194,053
Residential energy credit: Number	117,390	20,931	25,143	24,073	37,433	9,809
Amount	28,124	4,472	5,502	6,187	9,213	2,750
Child tax credit: Number	479,000	203,553	107,187	82,357	85,903	0
Amount	569,642	174,080	153,027	131,562	110,972	0
Child and dependent care credit: Number	170,266	61,581	27,391	21,088	48,305	11,902
Amount	100,337	37,242	16,506	12,534	27,527	6,526
Earned income credit [6]: Number	350,910	350,910	0	0	0	0
Amount	657,031	657,031	0	0	0	0
Earned income credit refundable portion: Number	304,073	304,073	0	0	0	0
Amount	571,772	571,772	0	0	0	0
Alternative minimum tax: Number	130,340	393	2,036	3,860	31,796	92,255
Amount	703,255	1,074	3,205	5,193	59,311	634,473
Total income tax: Number	2,043,930	906,258	381,515	256,803	380,025	119,328
Amount	25,254,677	1,713,845	2,052,733	2,053,182	6,255,356	13,179,561
Total tax liability [7]: Number	2,114,710	971,715	385,149	257,924	380,541	119,382
Amount	26,316,246	1,893,865	2,169,794	2,157,413	6,511,208	13,583,967
Tax due at time of filing [8]: Number	602,427	253,273	95,186	60,638	131,529	61,801
Amount	2,471,049	226,727	178,968	146,495	505,505	1,413,355
Overpayments refunded [9]: Number	2,143,227	1,321,871	311,321	202,661	250,135	57,240
Amount	6,505,276	2,362,919	931,373	763,700	1,126,578	1,320,707

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MASSACHUSETTS					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**3,208,489**	**1,887,930**	**460,783**	**290,190**	**412,204**	**157,382**
Number of joint returns	1,168,266	278,124	211,214	204,193	339,754	134,981
Number with paid preparer's signature	1,858,209	1,025,224	282,798	181,752	251,334	117,102
Number of exemptions	5,793,533	2,492,308	939,513	724,030	1,166,155	471,526
Adjusted gross income (AGI) [3]	**249,055,678**	**38,994,098**	**28,398,579**	**25,221,792**	**55,461,170**	**100,980,039**
Salaries and wages [4]: Number	2,737,566	1,549,538	407,430	263,434	379,685	137,478
Amount	163,477,502	32,922,871	22,195,228	19,874,293	43,514,209	44,970,901
Taxable interest: Number	1,821,262	748,861	320,612	231,757	368,344	151,688
Amount	7,576,913	1,135,584	637,687	506,374	1,167,595	4,129,674
Ordinary dividends: Number	914,480	306,962	138,943	116,974	224,011	127,591
Amount	7,492,711	592,576	420,916	414,543	1,159,617	4,905,058
Business or profession net income (less loss): Number	494,378	237,328	69,811	55,031	88,906	43,302
Amount	9,013,498	1,759,209	915,033	912,272	2,118,448	3,308,537
Number of farm returns	4,353	1,804	887	445	647	570
Combined net capital gain (less loss) in AGI [5]: Number	755,415	241,088	107,870	90,206	192,679	123,573
Amount	31,229,510	698,717	459,249	512,920	1,940,960	27,617,664
Taxable individual retirement arrangements distributions: Number	269,617	123,689	49,329	32,747	46,570	17,283
Amount	3,679,606	797,925	560,513	497,888	1,033,086	790,194
Taxable pensions and annuities in AGI: Number	549,072	267,983	100,572	65,384	86,085	29,048
Amount	10,784,758	3,215,138	2,164,686	1,596,884	2,601,549	1,206,501
Unemployment compensation: Number	202,989	119,581	35,564	21,651	21,879	4,315
Amount	1,126,489	587,444	224,959	135,278	144,419	34,389
Taxable Social Security benefits in AGI: Number	347,014	142,846	81,340	46,358	53,890	22,580
Amount	3,832,733	652,540	1,017,872	743,825	945,844	472,652
Self-employment retirement (Keogh) plans: Number	44,598	5,165	4,027	4,430	13,190	17,787
Amount	777,486	30,439	32,108	44,346	183,787	486,806
Total itemized deductions: Number	1,320,898	320,641	255,714	216,327	374,005	154,211
Amount	37,405,806	5,057,021	4,797,323	4,767,650	10,394,941	12,388,871
State and local income taxes: Number	1,253,567	273,276	244,010	212,172	371,281	152,827
Amount	9,861,467	459,803	738,546	910,752	2,517,717	5,234,648
State and local general sales tax: Number	54,329	37,798	9,544	3,372	2,425	1,190
Amount	36,533	17,578	8,203	3,978	3,701	3,073
Real estate taxes: Number	1,197,082	261,106	230,080	203,419	355,290	147,187
Amount	5,427,157	809,157	753,985	748,875	1,707,140	1,408,000
Total taxes paid deduction: Number	1,317,306	317,651	255,367	216,161	373,946	154,180
Amount	15,747,493	1,355,510	1,557,131	1,725,096	4,359,986	6,749,769
Mortgage interest paid: Number	1,091,695	229,219	213,672	191,415	328,620	128,770
Amount	14,489,218	2,226,176	2,257,145	2,242,497	4,494,177	3,269,222
Total contributions deduction: Number	1,093,898	223,149	203,026	184,479	337,559	145,685
Amount	4,635,236	289,090	292,869	313,832	788,138	2,951,307
Taxable income: Number	2,662,638	1,347,727	456,995	289,102	411,611	157,204
Amount	185,257,507	20,815,382	18,805,397	17,323,386	40,733,346	87,579,996
Total tax credits: Number	1,044,174	402,281	186,716	152,696	211,865	90,616
Amount	1,342,929	285,941	241,763	232,768	211,162	371,295
Residential energy credit: Number	144,936	28,365	30,640	28,367	43,349	14,213
Amount	28,916	4,899	5,823	5,597	8,820	3,777
Child tax credit: Number	491,827	175,792	116,000	95,550	104,485	0
Amount	626,914	151,246	175,704	160,927	139,036	0
Child and dependent care credit: Number	150,997	37,578	24,531	25,360	47,894	15,634
Amount	78,086	19,655	11,391	12,954	25,776	8,309
Earned income credit [6]: Number	351,730	351,730	0	0	0	0
Amount	565,058	565,058	0	0	0	0
Earned income credit refundable portion: Number	297,348	297,348	0	0	0	0
Amount	493,623	493,623	0	0	0	0
Alternative minimum tax: Number	149,877	837	1,108	2,325	31,271	114,337
Amount	873,763	3,135	1,702	3,482	62,091	803,354
Total income tax: Number	2,456,363	1,164,161	437,645	286,398	411,031	157,127
Amount	36,552,290	2,337,659	2,578,600	2,430,377	7,168,558	22,037,096
Total tax liability [7]: Number	2,540,303	1,241,838	442,568	287,314	411,368	157,215
Amount	38,049,755	2,617,237	2,750,041	2,599,787	7,538,797	22,543,892
Tax due at time of filing [8]: Number	691,192	290,960	107,809	70,902	137,570	83,951
Amount	3,637,655	282,854	222,543	200,013	617,255	2,314,990
Overpayments refunded [9]: Number	2,458,256	1,540,294	351,964	218,961	274,206	72,831
Amount	7,886,618	2,447,518	1,021,560	829,162	1,289,998	2,298,380

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MICHIGAN					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**4,636,830**	**3,014,294**	**652,949**	**419,101**	**441,054**	**109,433**
Number of joint returns	1,846,314	634,723	397,262	330,726	387,245	96,358
Number with paid preparer's signature	2,684,671	1,671,065	407,749	255,106	266,311	84,440
Number of exemptions	9,092,836	4,746,969	1,580,985	1,148,153	1,290,063	326,665
Adjusted gross income (AGI) [3]	**246,467,741**	**57,388,761**	**40,278,480**	**36,193,949**	**57,769,381**	**54,837,170**
Salaries and wages [4]: Number	3,920,186	2,452,273	584,190	383,412	404,327	95,984
Amount	174,806,863	45,189,271	31,010,588	28,276,961	44,369,450	25,960,593
Taxable interest: Number	2,171,619	1,010,680	389,588	301,594	365,747	104,009
Amount	6,659,011	1,678,376	808,276	664,790	1,158,434	2,349,135
Ordinary dividends: Number	1,095,005	452,533	186,871	153,258	217,011	85,332
Amount	6,044,950	773,826	529,715	455,889	1,056,135	3,229,385
Business or profession net income (less loss): Number	687,383	406,037	102,574	68,546	82,788	27,437
Amount	6,314,291	1,874,691	685,623	532,303	1,394,768	1,826,906
Number of farm returns	47,467	25,883	8,248	6,513	5,160	1,663
Combined net capital gain (less loss) in AGI [5]: Number	898,257	360,903	149,920	121,869	183,285	82,280
Amount	14,523,183	1,002,436	558,185	645,677	1,858,620	10,458,265
Taxable individual retirement arrangements distributions: Number	407,883	199,658	80,097	54,665	58,363	15,101
Amount	5,547,301	1,319,559	994,564	944,626	1,510,954	777,597
Taxable pensions and annuities in AGI: Number	1,006,902	565,446	173,825	117,830	121,977	27,824
Amount	19,372,871	7,345,956	3,731,486	3,014,359	3,964,242	1,316,830
Unemployment compensation: Number	449,805	275,935	84,392	50,344	36,868	2,266
Amount	1,692,952	1,096,605	303,458	170,523	113,644	8,722
Taxable Social Security benefits in AGI: Number	550,054	261,863	120,513	73,883	72,921	20,874
Amount	6,037,661	1,227,211	1,675,093	1,291,721	1,394,764	448,872
Self-employment retirement (Keogh) plans: Number	25,667	3,090	2,350	2,572	8,939	8,717
Amount	415,858	13,851	17,609	22,248	115,382	246,768
Total itemized deductions: Number	1,712,614	523,606	385,617	312,010	386,144	105,238
Amount	36,366,135	7,198,209	6,528,771	6,149,736	9,760,703	6,728,717
State and local income taxes: Number	1,481,932	375,571	344,538	290,257	368,945	102,620
Amount	6,232,916	513,754	834,558	968,705	1,867,536	2,048,363
State and local general sales tax: Number	205,281	127,854	37,937	20,544	16,512	2,434
Amount	**209,611**	**85,416**	**44,605**	**32,889**	**37,330**	**9,370**
Real estate taxes: Number	1,580,378	444,512	359,595	299,218	374,803	102,250
Amount	5,706,323	1,111,749	1,024,449	986,677	1,627,057	956,390
Total taxes paid deduction: Number	1,709,094	520,811	385,087	312,008	385,964	105,225
Amount	12,659,589	1,828,071	1,995,692	2,080,537	3,668,627	3,086,661
Mortgage interest paid: Number	1,490,861	418,839	343,583	289,652	351,293	87,494
Amount	14,708,545	3,073,680	2,884,040	2,731,444	4,040,797	1,978,585
Total contributions deduction: Number	1,425,859	370,504	317,371	276,276	360,999	100,708
Amount	5,346,884	714,884	766,159	743,065	1,342,830	1,779,946
Taxable income: Number	3,562,943	1,945,199	649,496	418,326	440,585	109,337
Amount	167,409,533	26,040,547	25,886,991	25,062,747	43,063,777	47,355,471
Total tax credits: Number	1,515,344	681,859	314,598	235,203	227,073	56,611
Amount	1,788,309	469,869	470,336	382,499	250,293	215,312
Residential energy credit: Number	218,505	67,270	53,563	41,108	48,290	8,274
Amount	41,918	12,020	10,031	8,040	9,841	1,984
Child tax credit: Number	821,738	332,005	211,737	156,722	121,272	*3
Amount	1,094,331	285,966	358,847	277,249	172,268	[10]
Child and dependent care credit: Number	179,765	52,599	42,829	35,546	41,901	6,890
Amount	85,721	25,331	19,301	17,431	20,315	3,342
Earned income credit [6]: Number	742,324	742,324	0	0	0	0
Amount	1,440,902	1,440,902	0	0	0	0
Earned income credit refundable portion: Number	651,681	651,681	0	0	0	0
Amount	1,254,292	1,254,292	0	0	0	0
Alternative minimum tax: Number	93,957	767	1,601	2,707	19,849	69,033
Amount	396,637	3,307	1,869	3,389	35,185	352,887
Total income tax: Number	3,157,835	1,576,423	617,797	414,472	439,860	109,284
Amount	28,554,441	2,674,891	3,207,763	3,343,878	7,422,754	11,905,155
Total tax liability [7]: Number	3,279,274	1,692,454	622,245	415,125	440,114	109,337
Amount	29,730,572	2,976,219	3,397,958	3,492,364	7,713,709	12,150,322
Tax due at time of filing [8]: Number	848,778	400,735	147,690	95,999	148,640	55,713
Amount	2,889,991	341,555	282,791	238,516	616,857	1,410,271
Overpayments refunded [9]: Number	3,672,047	2,499,978	504,117	322,740	291,937	53,275
Amount	9,204,133	4,221,891	1,433,039	1,129,807	1,263,571	1,155,825

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MINNESOTA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,569,873**	**1,568,363**	**396,602**	**254,606**	**267,520**	**82,782**
Number of joint returns	1,044,501	279,587	247,108	208,110	236,538	73,158
Number with paid preparer's signature	1,465,442	838,746	247,844	154,883	160,651	63,318
Number of exemptions	4,884,911	2,206,403	945,517	702,954	780,514	249,523
Adjusted gross income (AGI) [3]	**157,115,493**	**31,028,389**	**24,480,979**	**22,025,771**	**35,304,529**	**44,275,824**
Salaries and wages [4]: Number	2,229,383	1,328,305	353,772	229,672	244,551	73,083
Amount	110,722,640	26,298,561	19,127,876	17,212,570	26,876,042	21,207,590
Taxable interest: Number	1,262,600	531,873	245,972	184,243	221,810	78,703
Amount	3,911,192	851,181	483,252	408,359	646,534	1,521,866
Ordinary dividends: Number	696,600	247,172	125,815	103,797	153,354	66,463
Amount	3,629,934	400,338	261,679	280,705	680,091	2,007,121
Business or profession net income (less loss): Number	404,208	211,494	71,455	47,815	53,190	20,253
Amount	4,300,533	1,143,838	633,495	513,203	924,329	1,085,668
Number of farm returns	72,374	37,716	15,601	7,729	8,710	2,619
Combined net capital gain (less loss) in AGI [5]: Number	596,349	214,268	101,076	86,265	130,578	64,163
Amount	11,917,962	651,902	436,440	497,007	1,425,696	8,906,917
Taxable individual retirement arrangements distributions: Number	228,369	107,242	46,236	32,649	33,433	8,809
Amount	3,014,087	732,033	520,632	522,427	849,599	389,396
Taxable pensions and annuities in AGI: Number	434,800	212,778	86,852	56,324	63,318	15,528
Amount	8,048,343	2,371,818	1,746,940	1,433,852	1,894,836	600,897
Unemployment compensation: Number	148,756	89,712	31,913	14,600	11,271	1,260
Amount	642,362	363,981	144,469	70,062	56,049	7,801
Taxable Social Security benefits in AGI: Number	285,095	123,197	70,020	41,914	38,591	11,372
Amount	3,143,660	577,363	913,087	705,377	715,250	232,583
Self-employment retirement (Keogh) plans: Number	25,589	4,233	3,100	3,934	7,364	6,958
Amount	342,291	23,167	21,987	28,603	89,858	178,676
Total itemized deductions: Number	1,066,621	292,809	242,204	200,544	249,936	81,129
Amount	25,628,164	4,266,512	4,283,785	4,083,044	6,729,106	6,265,717
State and local income taxes: Number	989,735	233,890	232,106	196,632	247,074	80,032
Amount	6,547,183	387,737	674,213	830,709	1,770,837	2,883,687
State and local general sales tax: Number	69,807	53,101	9,368	3,525	2,806	1,008
Amount	68,624	35,985	16,182	6,058	7,203	3,196
Real estate taxes: Number	991,028	255,751	224,102	190,281	241,976	78,917
Amount	2,886,104	482,854	491,726	504,522	848,435	558,567
Total taxes paid deduction: Number	1,065,163	291,479	242,196	200,435	249,936	81,117
Amount	9,730,806	942,957	1,227,532	1,380,349	2,694,998	3,484,971
Mortgage interest paid: Number	922,183	237,914	213,892	178,763	223,052	68,563
Amount	10,354,852	2,058,799	2,083,465	1,877,529	2,723,252	1,611,807
Total contributions deduction: Number	897,565	203,739	199,808	180,185	235,487	78,345
Amount	3,400,857	304,885	384,835	421,717	858,185	1,431,235
Taxable income: Number	2,067,390	1,070,163	393,332	254,015	267,200	82,679
Amount	109,151,970	15,374,376	15,562,441	14,993,915	25,757,663	37,463,575
Total tax credits: Number	869,478	357,907	184,469	143,892	139,286	43,924
Amount	1,059,831	254,092	277,216	244,418	154,300	129,804
Residential energy credit: Number	119,849	31,134	30,333	23,745	27,661	6,976
Amount	24,066	5,695	5,441	4,806	6,303	1,821
Child tax credit: Number	448,634	154,359	123,645	96,087	74,543	0
Amount	621,043	136,693	204,734	171,245	108,370	0
Child and dependent care credit: Number	146,490	38,496	35,239	30,888	34,043	7,825
Amount	65,981	18,283	16,013	14,307	14,181	3,198
Earned income credit [6]: Number	294,631	294,631	0	0	0	0
Amount	512,448	512,448	0	0	0	0
Earned income credit refundable portion: Number	259,475	259,475	0	0	0	0
Amount	450,991	450,991	0	0	0	0
Alternative minimum tax: Number	78,911	437	597	953	14,776	62,147
Amount	437,466	1,753	848	1,072	27,335	406,458
Total income tax: Number	1,884,205	908,431	374,459	251,763	266,879	82,674
Amount	19,509,427	1,642,211	1,919,812	1,944,061	4,370,875	9,632,470
Total tax liability [7]: Number	1,950,442	970,402	378,195	252,143	266,990	82,713
Amount	20,404,026	1,864,638	2,079,689	2,072,346	4,571,609	9,815,744
Tax due at time of filing [8]: Number	601,693	270,740	107,703	70,349	107,855	45,046
Amount	2,442,104	261,498	223,762	193,971	476,948	1,285,925
Overpayments refunded [9]: Number	1,920,858	1,252,321	287,461	184,109	159,391	37,575
Amount	4,527,749	1,820,088	711,952	551,058	628,620	816,033

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MISSISSIPPI					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,264,728**	**948,945**	**143,486**	**80,864**	**71,486**	**19,946**
Number of joint returns	424,745	179,211	96,538	68,363	63,220	17,414
Number with paid preparer's signature	807,719	592,843	96,070	50,816	50,558	17,433
Number of exemptions	2,614,163	1,770,568	366,083	220,691	201,383	55,438
Adjusted gross income (AGI) [3]	**51,968,111**	**17,138,996**	**8,730,767**	**6,973,630**	**9,319,268**	**9,805,449**
Salaries and wages [4]: Number	1,086,282	805,241	129,313	73,138	62,198	16,393
Amount	38,207,287	15,665,099	7,042,106	5,463,199	6,384,233	3,652,650
Taxable interest: Number	381,958	184,748	70,167	51,127	57,144	18,773
Amount	1,243,006	342,965	159,273	122,327	228,829	389,612
Ordinary dividends: Number	159,474	62,320	28,110	23,124	31,643	14,277
Amount	869,241	101,747	64,546	65,028	191,419	446,501
Business or profession net income (less loss): Number	203,671	137,612	25,908	16,979	16,347	6,826
Amount	1,999,585	574,281	215,463	210,566	432,176	567,098
Number of farm returns	40,513	19,990	6,999	4,743	6,130	2,651
Combined net capital gain (less loss) in AGI [5]: Number	135,162	52,057	22,017	19,960	27,186	13,942
Amount	2,637,360	203,267	93,166	114,379	374,317	1,852,231
Taxable individual retirement arrangements distributions: Number	67,392	35,358	11,082	8,007	10,440	2,505
Amount	820,368	256,539	126,730	126,027	216,682	94,389
Taxable pensions and annuities in AGI: Number	198,261	109,415	35,799	24,008	23,919	5,120
Amount	3,648,801	1,316,622	701,624	569,860	840,578	220,118
Unemployment compensation: Number	51,450	43,374	4,505	2,407	1,073	91
Amount	138,657	105,510	19,258	9,558	3,976	356
Taxable Social Security benefits in AGI: Number	112,979	54,914	25,117	14,031	14,709	4,209
Amount	1,160,330	255,955	306,533	244,084	267,152	86,605
Self-employment retirement (Keogh) plans: Number	5,732	1,205	495	369	1,604	2,059
Amount	99,638	4,386	3,814	3,932	25,867	61,638
Total itemized deductions: Number	311,635	113,112	67,603	53,878	58,290	18,751
Amount	6,786,407	1,693,868	1,179,427	1,092,008	1,485,499	1,335,604
State and local income taxes: Number	241,310	70,306	55,448	45,822	52,056	17,677
Amount	1,072,846	98,732	129,762	150,720	280,672	412,960
State and local general sales tax: Number	64,393	38,492	11,145	7,607	6,111	1,039
Amount	**93,239**	**40,025**	**17,056**	**14,800**	**16,367**	**4,990**
Real estate taxes: Number	245,826	74,082	54,131	47,270	53,331	17,012
Amount	349,616	70,990	58,435	63,899	90,572	65,720
Total taxes paid deduction: Number	310,261	111,826	67,574	53,855	58,260	18,746
Amount	1,643,408	243,323	231,033	254,352	416,950	497,749
Mortgage interest paid: Number	239,445	75,389	53,875	46,089	49,775	14,315
Amount	2,035,743	487,681	385,328	376,812	481,813	304,108
Total contributions deduction: Number	259,982	85,678	57,089	46,162	53,536	17,518
Amount	1,472,275	273,612	236,200	213,671	356,983	391,809
Taxable income: Number	871,034	556,132	143,059	80,599	71,370	19,874
Amount	32,840,341	7,010,834	5,574,195	4,891,747	7,014,271	8,349,294
Total tax credits: Number	407,048	256,767	67,880	41,897	31,874	8,630
Amount	436,368	187,876	107,112	69,013	39,955	32,412
Residential energy credit: Number	18,945	6,057	3,350	4,471	4,242	825
Amount	5,163	1,428	1,094	1,286	1,081	274
Child tax credit: Number	271,246	168,479	54,590	29,336	18,841	0
Amount	296,116	134,304	87,064	49,511	25,236	0
Child and dependent care credit: Number	59,644	31,150	11,803	8,733	7,015	943
Amount	32,513	16,366	6,297	5,220	4,083	547
Earned income credit [6]: Number	405,628	405,628	0	0	0	0
Amount	944,791	944,791	0	0	0	0
Earned income credit refundable portion: Number	375,506	375,506	0	0	0	0
Amount	867,251	867,251	0	0	0	0
Alternative minimum tax: Number	14,469	353	617	951	2,963	9,585
Amount	62,008	1,497	389	1,527	7,316	51,279
Total income tax: Number	690,751	383,204	136,241	80,127	71,317	19,861
Amount	5,259,949	635,932	668,895	647,915	1,205,707	2,101,500
Total tax liability [7]: Number	725,275	416,222	137,439	80,376	71,345	19,893
Amount	5,615,108	735,818	723,197	693,270	1,286,320	2,176,504
Tax due at time of filing [8]: Number	210,231	104,171	37,512	25,214	31,886	11,447
Amount	863,829	110,855	87,899	81,515	189,004	394,556
Overpayments refunded [9]: Number	1,025,888	816,684	105,723	55,636	39,402	8,443
Amount	2,735,340	1,888,824	280,761	172,596	175,863	217,297

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MISSOURI					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,751,053**	**1,859,708**	**388,937**	**220,227**	**221,428**	**60,752**
Number of joint returns	1,116,879	425,799	260,934	183,111	194,076	52,959
Number with paid preparer's signature	1,628,022	1,070,993	238,013	136,619	134,945	47,452
Number of exemptions	5,396,574	3,028,797	959,549	604,571	627,664	175,994
Adjusted gross income (AGI) [3]	**141,855,570**	**35,927,122**	**23,923,002**	**18,969,570**	**29,009,666**	**34,026,209**
Salaries and wages [4]: Number	2,350,178	1,555,743	345,740	198,269	198,723	51,703
Amount	99,487,740	30,267,406	18,804,564	14,719,355	21,213,763	14,482,653
Taxable interest: Number	1,191,589	566,503	229,521	155,816	182,421	57,328
Amount	3,857,582	1,078,773	493,820	412,112	658,533	1,214,344
Ordinary dividends: Number	616,505	244,523	115,808	86,343	121,319	48,512
Amount	3,839,445	476,212	315,821	273,515	689,628	2,084,270
Business or profession net income (less loss): Number	419,903	249,089	66,110	42,641	44,871	17,192
Amount	4,043,968	1,101,540	549,450	409,204	836,794	1,146,980
Number of farm returns	109,405	63,864	20,331	11,512	10,328	3,369
Combined net capital gain (less loss) in AGI [5]: Number	521,813	211,835	89,714	70,115	103,324	46,825
Amount	9,829,836	659,101	412,035	438,735	1,238,371	7,081,593
Taxable individual retirement arrangements distributions: Number	227,194	114,492	41,502	30,755	32,165	8,281
Amount	2,878,919	749,274	467,387	443,395	863,946	354,917
Taxable pensions and annuities in AGI: Number	517,115	283,605	98,036	60,315	61,440	13,719
Amount	8,968,234	3,152,528	1,897,996	1,465,567	1,905,132	547,012
Unemployment compensation: Number	149,896	105,761	23,656	12,378	7,565	536
Amount	401,902	290,096	56,238	33,485	20,120	1,965
Taxable Social Security benefits in AGI: Number	314,075	152,324	71,825	39,532	38,683	11,711
Amount	3,105,736	673,821	896,253	620,921	673,392	241,349
Self-employment retirement (Keogh) plans: Number	16,801	1,807	1,863	1,718	5,028	6,385
Amount	286,367	12,989	12,497	13,687	69,466	177,727
Total itemized deductions: Number	888,409	264,474	205,933	162,944	196,149	58,909
Amount	19,390,127	3,709,737	3,444,104	3,138,706	4,878,101	4,219,479
State and local income taxes: Number	799,679	197,047	194,584	157,891	192,531	57,626
Amount	4,293,810	281,200	498,396	580,864	1,165,863	1,767,488
State and local general sales tax: Number	78,116	57,809	10,910	4,651	3,558	1,188
Amount	109,359	65,697	19,063	11,761	8,580	4,257
Real estate taxes: Number	809,110	219,899	190,098	154,969	187,713	56,430
Amount	1,998,338	369,910	360,022	340,037	573,506	354,863
Total taxes paid deduction: Number	885,317	261,508	205,909	162,866	196,149	58,885
Amount	6,807,671	809,293	947,799	1,006,895	1,860,025	2,183,659
Mortgage interest paid: Number	754,880	205,264	180,980	147,241	173,572	47,822
Amount	7,168,807	1,487,384	1,465,213	1,328,646	1,846,860	1,040,704
Total contributions deduction: Number	710,174	181,452	162,136	134,064	176,805	55,716
Amount	3,026,595	380,072	408,816	387,477	723,105	1,127,125
Taxable income: Number	2,089,912	1,199,996	387,899	220,010	221,337	60,669
Amount	96,080,664	16,313,157	15,440,838	13,174,460	21,728,255	29,423,954
Total tax credits: Number	866,253	423,768	185,002	119,030	106,811	31,642
Amount	972,095	303,985	286,354	198,500	112,423	70,834
Residential energy credit: Number	83,840	23,346	23,284	15,370	17,863	3,976
Amount	18,733	5,249	5,214	3,123	4,069	1,079
Child tax credit: Number	506,525	234,274	133,610	82,525	56,106	*10
Amount	639,722	196,620	218,641	143,604	80,844	*12
Child and dependent care credit: Number	124,662	38,424	32,026	26,482	23,625	4,105
Amount	60,704	17,500	16,008	13,880	11,458	1,858
Earned income credit [6]: Number	508,747	508,747	0	0	0	0
Amount	979,415	979,415	0	0	0	0
Earned income credit refundable portion: Number	441,404	441,404	0	0	0	0
Amount	882,223	882,223	0	0	0	0
Alternative minimum tax: Number	51,865	550	968	1,330	8,987	40,030
Amount	267,211	2,016	1,150	2,397	17,868	243,781
Total income tax: Number	1,839,284	968,622	370,436	218,459	221,108	60,659
Amount	16,460,365	1,655,877	1,865,655	1,719,073	3,722,774	7,496,985
Total tax liability [7]: Number	1,913,515	1,040,282	373,058	218,365	221,105	60,705
Amount	17,272,041	1,869,214	1,997,028	1,825,081	3,899,996	7,680,721
Tax due at time of filing [8]: Number	547,662	269,491	97,124	58,997	88,362	33,689
Amount	2,171,314	238,107	199,981	168,282	420,237	1,144,707
Overpayments refunded [9]: Number	2,152,608	1,540,390	291,292	161,117	132,861	26,949
Amount	5,237,556	2,694,263	771,944	528,431	549,787	693,131

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	MONTANA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**470,100**	**325,491**	**67,668**	**34,974**	**31,998**	**9,969**
Number of joint returns	200,058	85,645	48,408	29,292	28,085	8,629
Number with paid preparer's signature	292,608	190,684	46,147	23,753	23,047	8,977
Number of exemptions	904,282	524,782	168,329	96,399	87,803	26,969
Adjusted gross income (AGI) [3]	**23,121,963**	**6,119,700**	**4,189,913**	**3,010,990**	**4,190,659**	**5,610,700**
Salaries and wages [4]: Number	388,549	264,456	58,098	30,972	27,171	7,852
Amount	14,317,758	5,067,891	3,011,094	2,205,580	2,520,461	1,512,733
Taxable interest: Number	232,490	123,456	45,453	26,273	27,671	9,638
Amount	779,225	215,276	107,663	54,470	147,889	253,926
Ordinary dividends: Number	120,317	57,302	22,726	15,134	17,499	7,655
Amount	632,438	111,715	63,573	54,475	127,961	274,715
Business or profession net income (less loss): Number	85,092	51,225	15,100	7,576	8,172	3,020
Amount	812,316	212,285	147,777	80,857	169,366	202,031
Number of farm returns	21,587	12,548	4,078	1,864	2,045	1,051
Combined net capital gain (less loss) in AGI [5]: Number	108,064	50,169	21,161	12,125	16,518	8,091
Amount	2,320,857	205,575	131,149	110,203	378,515	1,495,416
Taxable individual retirement arrangements distributions: Number	37,947	19,402	8,043	4,268	4,931	1,303
Amount	431,347	107,464	88,525	41,950	134,341	59,067
Taxable pensions and annuities in AGI: Number	84,305	46,797	16,831	9,287	9,303	2,087
Amount	1,481,394	567,785	347,338	246,228	243,068	76,974
Unemployment compensation: Number	25,444	19,324	3,916	1,361	796	47
Amount	67,795	48,013	13,640	3,325	2,631	186
Taxable Social Security benefits in AGI: Number	56,839	27,966	13,583	6,398	6,566	2,327
Amount	534,805	116,219	171,620	95,395	107,203	44,367
Self-employment retirement (Keogh) plans: Number	3,551	454	560	414	1,223	900
Amount	57,619	3,206	5,963	4,110	17,608	26,733
Total itemized deductions: Number	145,710	48,588	36,034	25,098	26,632	9,359
Amount	3,289,229	695,454	613,922	488,107	671,214	820,532
State and local income taxes: Number	135,962	40,368	35,421	24,777	26,182	9,213
Amount	719,601	55,767	97,756	100,829	177,097	288,152
State and local general sales tax: Number	628	296	70	21	188	54
Amount	1,238	506	145	38	272	277
Real estate taxes: Number	131,872	41,522	32,752	23,794	25,051	8,752
Amount	294,324	73,074	62,110	48,955	66,730	43,455
Total taxes paid deduction: Number	144,161	47,451	35,965	24,866	26,526	9,353
Amount	1,058,615	139,133	169,913	158,146	254,876	336,547
Mortgage interest paid: Number	116,094	35,597	29,960	21,437	22,073	7,027
Amount	1,136,658	288,333	248,626	198,960	239,688	161,051
Total contributions deduction: Number	117,868	34,949	28,980	21,428	23,903	8,609
Amount	643,749	57,539	67,061	53,508	108,499	357,141
Taxable income: Number	356,364	212,325	67,271	34,882	31,933	9,953
Amount	15,563,741	2,878,950	2,694,541	2,097,591	3,165,345	4,727,315
Total tax credits: Number	152,363	77,881	33,359	20,102	16,329	4,691
Amount	157,919	51,343	47,801	30,962	17,505	10,309
Residential energy credit: Number	17,640	5,414	4,242	4,139	3,253	592
Amount	3,749	1,171	915	733	724	207
Child tax credit: Number	77,649	34,320	22,314	13,380	7,634	0
Amount	101,589	31,254	36,404	22,931	11,000	0
Child and dependent care credit: Number	16,735	6,575	4,237	3,143	2,373	408
Amount	7,312	3,054	1,800	1,315	954	189
Earned income credit [6]: Number	82,204	82,204	0	0	0	0
Amount	149,570	149,570	0	0	0	0
Earned income credit refundable portion: Number	69,930	69,930	0	0	0	0
Amount	132,017	132,017	0	0	0	0
Alternative minimum tax: Number	8,601	265	*90	267	1,606	6,373
Amount	52,284	409	*66	597	4,074	47,138
Total income tax: Number	315,433	174,700	64,327	34,677	31,774	9,955
Amount	2,581,131	289,174	319,422	270,510	529,535	1,172,491
Total tax liability [7]: Number	331,708	190,182	64,985	34,791	31,787	9,962
Amount	2,755,116	339,606	352,944	290,824	566,346	1,205,397
Tax due at time of filing [8]: Number	109,162	56,254	20,244	11,768	15,457	5,440
Amount	450,066	58,142	50,994	33,718	92,423	214,790
Overpayments refunded [9]: Number	344,709	253,353	47,272	23,138	16,457	4,488
Amount	807,287	415,717	115,373	66,059	73,834	136,303

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEBRASKA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**853,097**	**568,373**	**126,265**	**73,227**	**66,762**	**18,471**
Number of joint returns	352,888	124,545	87,292	64,023	60,607	16,420
Number with paid preparer's signature	514,646	329,081	80,002	46,913	43,198	15,452
Number of exemptions	1,666,662	874,453	327,408	215,236	195,305	54,260
Adjusted gross income (AGI) [3]	**45,677,127**	**11,081,114**	**7,752,075**	**6,321,108**	**8,667,059**	**11,855,772**
Salaries and wages [4]: Number	739,886	484,625	112,916	66,607	59,955	15,783
Amount	30,909,170	9,748,001	6,042,551	4,869,797	6,150,246	4,098,575
Taxable interest: Number	411,037	201,353	78,912	55,267	57,695	17,810
Amount	1,367,128	313,818	179,199	120,697	209,732	543,683
Ordinary dividends: Number	215,885	91,420	39,846	30,855	38,754	15,012
Amount	1,083,822	128,337	82,997	89,919	176,937	605,633
Business or profession net income (less loss): Number	132,031	75,178	23,092	15,120	13,590	5,051
Amount	1,145,060	381,815	197,979	115,909	190,827	258,530
Number of farm returns	48,701	29,132	8,733	5,407	4,085	1,344
Combined net capital gain (less loss) in AGI [5]: Number	201,587	91,067	34,386	25,427	36,037	14,672
Amount	4,014,191	293,090	159,577	186,556	476,162	2,898,806
Taxable individual retirement arrangements distributions: Number	73,065	37,163	13,994	9,778	9,348	2,782
Amount	826,509	248,670	150,252	127,468	187,008	113,111
Taxable pensions and annuities in AGI: Number	139,090	71,336	27,189	18,365	18,244	3,956
Amount	2,184,285	672,921	462,506	387,193	529,691	131,975
Unemployment compensation: Number	29,970	22,655	4,298	2,026	882	109
Amount	73,264	55,606	9,013	5,445	2,530	669
Taxable Social Security benefits in AGI: Number	92,532	42,009	22,379	12,540	11,685	3,918
Amount	998,963	198,779	289,618	211,910	216,941	81,715
Self-employment retirement (Keogh) plans: Number	7,190	1,867	1,099	759	1,914	1,552
Amount	88,301	6,387	8,172	7,475	25,604	40,663
Total itemized deductions: Number	265,157	76,455	61,249	51,991	57,948	17,515
Amount	6,657,006	1,050,535	1,010,954	964,824	1,425,171	2,205,523
State and local income taxes: Number	234,562	55,486	56,094	49,603	56,316	17,063
Amount	1,328,260	87,363	147,937	189,838	363,381	539,741
State and local general sales tax: Number	28,245	19,269	4,669	2,336	1,525	446
Amount	34,894	14,834	7,380	6,369	4,439	1,873
Real estate taxes: Number	240,341	62,965	56,121	49,666	55,182	16,408
Amount	811,356	146,910	156,003	156,459	227,269	124,715
Total taxes paid deduction: Number	264,296	75,845	61,072	51,938	57,927	17,514
Amount	2,288,967	266,761	332,996	377,939	629,104	682,168
Mortgage interest paid: Number	214,218	53,580	51,097	46,317	49,711	13,513
Amount	1,786,409	332,735	358,111	373,261	451,758	270,545
Total contributions deduction: Number	223,853	55,703	51,177	45,072	54,878	17,024
Amount	1,009,675	115,599	123,393	113,232	223,801	433,651
Taxable income: Number	670,313	386,283	125,704	73,148	66,721	18,457
Amount	30,884,354	5,493,570	4,983,985	4,399,091	6,483,876	9,523,832
Total tax credits: Number	300,960	144,920	68,679	42,790	35,425	9,145
Amount	337,606	101,952	103,709	76,007	36,785	19,154
Residential energy credit: Number	33,294	9,025	10,235	6,428	6,421	1,185
Amount	6,822	1,756	2,048	1,366	1,348	304
Child tax credit: Number	162,590	67,389	46,351	30,820	18,030	0
Amount	224,730	61,898	80,366	55,945	26,522	0
Child and dependent care credit: Number	53,263	19,708	13,596	10,007	8,719	1,233
Amount	25,278	8,811	6,655	5,048	4,224	540
Earned income credit [6]: Number	124,490	124,490	0	0	0	0
Amount	233,271	233,271	0	0	0	0
Earned income credit refundable portion: Number	109,174	109,174	0	0	0	0
Amount	207,054	207,054	0	0	0	0
Alternative minimum tax: Number	17,578	173	175	345	3,499	13,385
Amount	86,647	582	122	343	6,149	79,450
Total income tax: Number	594,420	316,805	119,754	72,731	66,678	18,451
Amount	5,137,138	560,663	584,299	550,873	1,084,367	2,356,935
Total tax liability [7]: Number	618,707	340,014	120,673	72,839	66,721	18,460
Amount	5,418,097	642,350	638,375	594,458	1,141,281	2,401,632
Tax due at time of filing [8]: Number	188,631	92,398	35,237	21,404	29,054	10,539
Amount	803,935	93,856	87,838	74,040	167,604	380,597
Overpayments refunded [9]: Number	646,422	458,255	90,892	51,766	37,650	7,859
Amount	1,457,804	728,215	222,303	157,900	130,771	218,614

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEVADA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,280,294**	**841,431**	**189,099**	**105,878**	**108,548**	**35,339**
Number of joint returns	443,035	152,510	98,454	77,556	87,398	27,118
Number with paid preparer's signature	742,279	470,143	113,993	61,313	68,246	28,585
Number of exemptions	2,545,995	1,459,470	441,748	269,663	286,029	89,084
Adjusted gross income (AGI) [3]	**83,409,532**	**16,959,628**	**11,583,044**	**9,148,671**	**14,409,054**	**31,309,135**
Salaries and wages [4]: Number	1,121,011	733,857	169,221	94,392	95,901	27,641
Amount	51,960,574	16,805,757	9,370,329	7,110,139	10,358,468	8,315,881
Taxable interest: Number	453,766	186,317	89,549	62,887	82,594	32,419
Amount	3,242,830	479,514	237,991	171,793	389,976	1,963,556
Ordinary dividends: Number	204,531	68,145	37,203	30,436	44,073	24,673
Amount	2,160,415	185,640	116,543	101,794	254,989	1,501,449
Business or profession net income (less loss): Number	172,478	97,573	26,787	17,234	21,188	9,697
Amount	1,905,742	371,731	221,754	162,428	414,005	735,824
Number of farm returns	4,085	1,390	1,041	618	548	488
Combined net capital gain (less loss) in AGI [5]: Number	183,371	59,803	31,399	26,046	40,344	25,779
Amount	13,578,178	343,588	132,728	165,208	606,284	12,330,370
Taxable individual retirement arrangements distributions: Number	73,353	30,324	14,038	10,773	13,569	4,648
Amount	1,259,126	252,557	168,774	186,081	395,045	256,670
Taxable pensions and annuities in AGI: Number	208,989	95,574	43,350	29,842	31,454	8,769
Amount	4,403,948	1,107,210	901,590	807,298	1,178,635	409,214
Unemployment compensation: Number	73,715	49,485	12,258	6,955	4,435	581
Amount	280,464	192,362	41,329	27,915	16,502	2,356
Taxable Social Security benefits in AGI: Number	128,528	49,852	31,334	20,527	19,055	7,760
Amount	1,395,074	237,062	390,510	317,025	303,045	147,432
Self-employment retirement (Keogh) plans: Number	5,929	790	835	652	1,597	2,056
Amount	109,640	5,777	8,146	7,159	25,090	63,468
Total itemized deductions: Number	478,660	167,727	114,100	75,888	89,946	31,000
Amount	14,265,520	3,028,161	2,445,308	1,945,927	2,920,306	3,925,819
State and local income taxes: Number	27,489	6,488	5,044	4,419	6,412	5,125
Amount	370,704	8,551	12,501	12,089	40,298	297,265
State and local general sales tax: Number	400,471	136,162	96,128	64,525	78,726	24,930
Amount	628,673	122,616	125,039	107,237	172,963	100,818
Real estate taxes: Number	404,180	121,989	98,070	69,329	85,414	29,378
Amount	1,112,722	229,269	199,602	165,260	265,987	252,603
Total taxes paid deduction: Number	471,447	162,819	112,484	75,463	89,766	30,915
Amount	2,329,864	413,472	382,285	321,927	531,846	680,335
Mortgage interest paid: Number	406,954	127,169	99,327	68,905	83,904	27,650
Amount	7,224,345	1,721,683	1,378,704	1,103,485	1,578,795	1,441,678
Total contributions deduction: Number	372,106	114,776	87,190	64,186	78,415	27,539
Amount	1,415,946	165,539	169,084	148,827	274,219	658,277
Taxable income: Number	1,026,402	591,790	186,440	104,937	108,112	35,122
Amount	59,011,600	8,366,011	7,014,479	6,005,903	10,348,405	27,276,801
Total tax credits: Number	399,767	216,345	79,430	47,712	42,357	13,923
Amount	485,205	162,101	119,184	79,031	49,192	75,697
Residential energy credit: Number	23,136	3,494	6,652	5,263	6,379	1,349
Amount	6,374	628	1,981	1,317	1,936	513
Child tax credit: Number	248,349	128,145	61,610	34,711	23,883	0
Amount	293,313	102,851	97,665	59,980	32,818	0
Child and dependent care credit: Number	58,406	23,446	14,317	8,724	10,452	1,467
Amount	32,951	12,696	8,070	4,861	6,459	865
Earned income credit [6]: Number	193,576	193,576	0	0	0	0
Amount	334,784	334,784	0	0	0	0
Earned income credit refundable portion: Number	169,933	169,933	0	0	0	0
Amount	298,351	298,351	0	0	0	0
Alternative minimum tax: Number	18,020	437	804	1,263	3,593	11,923
Amount	114,203	1,949	666	1,632	7,255	102,701
Total income tax: Number	876,110	458,801	170,978	103,209	108,023	35,100
Amount	10,871,016	873,101	901,459	827,093	1,815,375	6,453,988
Total tax liability [7]: Number	908,033	488,194	172,804	103,719	108,148	35,168
Amount	11,231,635	957,768	950,143	868,343	1,898,721	6,556,661
Tax due at time of filing [8]: Number	232,583	105,113	40,917	28,826	39,532	18,195
Amount	1,392,580	113,895	87,583	79,149	223,656	888,297
Overpayments refunded [9]: Number	1,024,036	713,625	147,742	76,955	68,769	16,946
Amount	3,320,843	1,412,327	455,262	304,988	338,167	810,100

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEW HAMPSHIRE					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**674,150**	**402,189**	**100,980**	**67,086**	**80,443**	**23,451**
Number of joint returns	279,189	73,514	60,504	54,044	71,020	20,106
Number with paid preparer's signature	323,228	174,564	50,063	36,626	44,449	17,525
Number of exemptions	1,244,105	543,938	223,982	180,046	229,220	66,918
Adjusted gross income (AGI) [3]	**44,725,082**	**8,048,425**	**6,215,420**	**5,799,919**	**10,672,853**	**13,988,465**
Salaries and wages [4]: Number	582,794	338,270	90,156	61,176	73,353	19,838
Amount	30,196,618	6,786,888	4,832,792	4,574,418	8,230,068	5,772,452
Taxable interest: Number	352,287	134,538	69,952	53,074	72,015	22,708
Amount	2,662,426	181,251	130,583	100,474	199,028	2,051,091
Ordinary dividends: Number	179,329	61,833	30,762	25,455	42,764	18,515
Amount	1,190,935	118,557	92,050	98,213	229,956	652,159
Business or profession net income (less loss): Number	109,644	57,002	16,057	13,650	16,633	6,302
Amount	1,958,336	405,754	243,901	252,452	467,260	588,969
Number of farm returns	2,064	889	289	300	384	201
Combined net capital gain (less loss) in AGI [5]: Number	148,755	48,510	25,099	20,777	36,624	17,745
Amount	4,348,215	149,095	107,478	132,690	452,806	3,506,146
Taxable individual retirement arrangements distributions: Number	55,207	21,520	12,264	7,524	10,621	3,279
Amount	832,802	150,526	123,580	129,689	268,557	160,449
Taxable pensions and annuities in AGI: Number	114,281	50,443	23,743	15,520	19,219	5,356
Amount	2,125,245	568,990	444,089	342,914	537,393	231,859
Unemployment compensation: Number	30,021	18,621	5,425	3,247	2,465	264
Amount	114,422	61,815	23,468	14,403	13,322	1,414
Taxable Social Security benefits in AGI: Number	75,722	29,432	18,547	11,596	11,747	4,400
Amount	855,752	131,775	241,916	176,900	212,615	92,546
Self-employment retirement (Keogh) plans: Number	7,846	985	766	979	2,854	2,261
Amount	128,147	5,350	6,533	9,462	46,976	59,827
Total itemized deductions: Number	246,714	61,588	50,784	46,530	66,770	21,042
Amount	7,223,523	997,304	899,651	949,342	1,674,879	2,702,346
State and local income taxes: Number	105,312	17,696	17,455	19,220	36,180	14,762
Amount	460,390	19,263	34,490	51,909	145,387	209,341
State and local general sales tax: Number	3,617	696	1,122	561	1,008	229
Amount	2,714	195	857	221	916	525
Real estate taxes: Number	233,542	54,520	48,974	44,645	64,894	20,510
Amount	1,347,779	226,636	225,328	232,830	428,665	234,319
Total taxes paid deduction: Number	244,272	59,734	50,614	46,179	66,712	21,033
Amount	1,948,526	290,866	278,736	304,836	613,545	460,543
Mortgage interest paid: Number	216,715	49,127	45,869	42,658	61,388	17,673
Amount	4,108,551	436,220	457,544	489,346	795,072	1,930,369
Total contributions deduction: Number	188,244	37,110	37,902	36,208	57,443	19,581
Amount	644,334	43,677	57,656	62,086	130,470	350,445
Taxable income: Number	548,323	277,156	100,358	66,954	80,415	23,440
Amount	31,408,701	4,082,731	4,102,556	4,029,922	8,077,655	11,115,836
Total tax credits: Number	227,663	89,578	43,852	38,999	42,854	12,379
Amount	257,243	67,296	56,914	61,619	40,819	30,595
Residential energy credit: Number	33,703	6,393	8,442	6,318	10,629	1,922
Amount	7,396	1,303	2,263	1,224	2,085	522
Child tax credit: Number	118,318	45,832	26,055	26,018	20,412	0
Amount	152,488	41,458	39,645	43,724	27,661	0
Child and dependent care credit: Number	31,093	10,184	5,176	6,800	7,506	1,426
Amount	15,884	5,457	2,168	3,491	4,042	726
Earned income credit [6]: Number	74,295	74,295	0	0	0	0
Amount	130,409	130,409	0	0	0	0
Earned income credit refundable portion: Number	63,674	63,674	0	0	0	0
Amount	111,154	111,154	0	0	0	0
Alternative minimum tax: Number	15,987	81	236	219	3,462	11,989
Amount	73,456	155	322	292	6,590	66,098
Total income tax: Number	497,666	231,541	95,687	66,700	80,307	23,432
Amount	5,586,050	436,368	530,824	530,755	1,400,643	2,687,459
Total tax liability [7]: Number	515,128	247,650	96,809	66,866	80,363	23,440
Amount	5,898,770	507,420	580,798	580,121	1,481,001	2,749,431
Tax due at time of filing [8]: Number	136,528	53,616	24,903	16,383	28,727	12,898
Amount	666,444	66,210	51,732	52,051	134,130	362,322
Overpayments refunded [9]: Number	528,097	339,414	75,995	50,651	51,670	10,366
Amount	1,379,066	535,723	209,119	177,231	224,970	232,022

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEW JERSEY					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**4,300,569**	**2,478,066**	**587,248**	**404,077**	**596,539**	**234,639**
Number of joint returns	1,583,601	375,856	245,515	264,314	492,505	205,411
Number with paid preparer's signature	2,832,984	1,598,681	383,726	271,757	400,640	178,180
Number of exemptions	8,290,214	3,623,053	1,221,751	1,002,172	1,717,640	725,597
Adjusted gross income (AGI) [3]	**333,318,778**	**48,964,079**	**36,190,340**	**35,069,229**	**80,850,754**	**132,244,377**
Salaries and wages [4]: Number	3,642,593	2,005,095	514,124	361,587	550,287	211,499
Amount	235,498,240	42,024,470	28,194,185	27,443,011	64,244,528	73,592,045
Taxable interest: Number	2,290,388	901,509	368,495	298,328	500,331	221,725
Amount	9,849,367	1,644,547	945,632	848,379	1,883,592	4,527,218
Ordinary dividends: Number	1,280,952	407,274	189,648	167,114	327,552	189,364
Amount	8,424,569	824,680	575,863	612,590	1,560,085	4,851,351
Business or profession net income (less loss): Number	599,735	295,962	73,179	63,283	112,549	54,762
Amount	11,027,051	2,212,523	973,315	923,157	2,437,982	4,480,075
Number of farm returns	9,890	2,582	2,301	1,264	1,988	1,756
Combined net capital gain (less loss) in AGI [5]: Number	1,047,104	328,371	141,902	129,708	268,696	178,426
Amount	28,628,512	816,295	411,393	533,644	2,088,456	24,778,724
Taxable individual retirement arrangements distributions: Number	330,070	132,236	60,543	47,458	65,413	24,419
Amount	4,898,031	885,234	748,369	685,368	1,498,724	1,080,336
Taxable pensions and annuities in AGI: Number	707,803	303,111	129,512	98,287	134,930	41,962
Amount	14,348,799	3,485,471	2,578,515	2,421,671	4,120,758	1,742,384
Unemployment compensation: Number	335,894	212,791	46,067	31,075	38,203	7,759
Amount	1,789,617	1,081,065	273,210	167,869	216,290	51,183
Taxable Social Security benefits in AGI: Number	494,243	185,713	113,529	76,690	87,058	31,252
Amount	6,259,476	929,025	1,569,474	1,364,188	1,716,278	680,512
Self-employment retirement (Keogh) plans: Number	49,840	3,362	4,147	4,556	15,375	22,399
Amount	1,027,036	26,588	35,431	49,782	227,383	687,852
Total itemized deductions: Number	1,929,824	476,934	356,893	315,318	549,681	230,997
Amount	58,473,057	8,134,962	7,195,610	7,315,210	16,748,455	19,078,821
State and local income taxes: Number	1,628,422	293,962	296,250	282,936	528,515	226,759
Amount	14,178,632	352,481	636,424	922,863	3,114,211	9,152,652
State and local general sales tax: Number	275,311	162,407	57,406	31,059	20,469	3,968
Amount	292,247	110,811	67,320	49,491	48,747	15,878
Real estate taxes: Number	1,700,401	369,993	307,097	286,307	516,748	220,256
Amount	12,612,528	1,921,668	1,743,135	1,795,476	4,102,013	3,050,236
Total taxes paid deduction: Number	1,925,162	473,100	356,456	315,147	549,496	230,962
Amount	27,521,936	2,469,782	2,528,909	2,828,022	7,379,345	12,315,878
Mortgage interest paid: Number	1,500,061	301,343	271,655	260,708	470,681	195,674
Amount	20,128,453	3,082,763	2,838,362	2,955,786	6,482,593	4,768,949
Total contributions deduction: Number	1,638,999	340,447	299,109	280,328	501,488	217,627
Amount	5,840,737	550,372	606,031	630,221	1,405,636	2,648,476
Taxable income: Number	3,498,195	1,685,366	581,172	402,086	595,208	234,362
Amount	239,942,226	23,803,582	23,088,643	23,564,256	57,842,927	111,642,817
Total tax credits: Number	1,444,505	589,792	233,621	205,334	296,629	119,129
Amount	1,754,487	480,150	313,688	315,604	300,072	344,972
Residential energy credit: Number	175,289	24,907	36,236	35,721	61,128	17,298
Amount	42,069	6,002	8,136	7,857	15,238	4,836
Child tax credit: Number	726,854	288,895	153,997	134,064	149,893	*5
Amount	876,470	235,141	228,145	218,940	194,239	*5
Child and dependent care credit: Number	243,541	80,946	33,528	32,503	72,724	23,840
Amount	146,338	52,915	18,918	18,606	42,482	13,417
Earned income credit [6]: Number	551,455	551,455	0	0	0	0
Amount	995,046	995,046	0	0	0	0
Earned income credit refundable portion: Number	475,611	475,611	0	0	0	0
Amount	858,809	858,809	0	0	0	0
Alternative minimum tax: Number	278,648	1,108	3,056	7,011	80,305	187,167
Amount	1,560,444	3,833	4,246	9,195	150,554	1,392,616
Total income tax: Number	3,128,989	1,348,967	554,832	396,526	594,286	234,379
Amount	48,984,999	2,473,682	3,132,240	3,345,011	10,249,168	29,784,898
Total tax liability [7]: Number	3,249,665	1,460,299	561,852	398,056	594,990	234,469
Amount	50,829,870	2,779,229	3,329,182	3,529,874	10,706,532	30,485,053
Tax due at time of filing [8]: Number	909,616	380,431	129,080	90,703	186,078	123,323
Amount	4,598,192	355,275	282,179	239,574	810,226	2,910,937
Overpayments refunded [9]: Number	3,298,757	2,008,983	456,927	312,826	409,356	110,664
Amount	10,972,797	3,725,268	1,423,590	1,243,233	2,033,587	2,547,119

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEW MEXICO					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**900,066**	**641,118**	**110,724**	**63,598**	**65,919**	**18,707**
Number of joint returns	332,795	145,483	68,084	48,231	55,333	15,665
Number with paid preparer's signature	479,563	334,785	58,819	34,018	37,217	14,724
Number of exemptions	1,792,405	1,139,604	271,424	161,198	172,649	47,530
Adjusted gross income (AGI) [3]	**42,344,050**	**12,075,506**	**6,740,990**	**5,492,178**	**8,731,917**	**9,303,458**
Salaries and wages [4]: Number	758,136	536,449	96,907	53,308	56,836	14,636
Amount	28,422,470	10,427,496	5,211,113	3,898,820	5,791,649	3,093,391
Taxable interest: Number	333,057	156,379	58,231	45,602	54,742	18,102
Amount	1,147,937	251,892	125,468	151,572	235,374	383,632
Ordinary dividends: Number	155,028	60,460	24,606	22,208	33,869	13,884
Amount	1,008,857	138,677	63,951	104,327	209,196	492,705
Business or profession net income (less loss): Number	138,617	86,767	19,728	11,836	14,613	5,673
Amount	1,316,723	357,972	171,362	123,614	301,828	361,948
Number of farm returns	15,450	8,497	2,688	1,775	1,646	843
Combined net capital gain (less loss) in AGI [5]: Number	139,072	53,752	21,573	19,507	30,305	13,934
Amount	3,355,589	160,236	107,964	146,154	482,317	2,458,918
Taxable individual retirement arrangements distributions: Number	53,816	23,742	10,406	8,386	8,358	2,923
Amount	746,702	178,338	101,623	136,805	208,940	120,996
Taxable pensions and annuities in AGI: Number	161,680	83,350	28,384	20,710	23,476	5,760
Amount	3,514,978	1,025,489	672,479	614,612	924,620	277,779
Unemployment compensation: Number	30,811	24,889	3,409	1,170	1,234	108
Amount	114,942	92,445	14,027	3,559	4,208	702
Taxable Social Security benefits in AGI: Number	92,914	38,885	20,731	14,875	13,645	4,778
Amount	1,012,823	178,624	262,100	242,059	239,031	91,010
Self-employment retirement (Keogh) plans: Number	4,637	655	513	408	1,715	1,346
Amount	72,231	3,622	3,032	4,611	23,711	37,255
Total itemized deductions: Number	243,128	82,004	50,385	39,922	53,579	17,238
Amount	5,195,940	1,171,337	853,073	792,075	1,328,842	1,050,613
State and local income taxes: Number	205,956	57,664	43,454	37,195	51,143	16,499
Amount	928,109	67,911	100,064	115,931	277,518	366,685
State and local general sales tax: Number	32,508	20,812	6,142	2,546	2,304	704
Amount	42,276	15,120	9,578	5,277	7,889	4,411
Real estate taxes: Number	212,704	65,281	44,330	36,213	50,555	16,324
Amount	380,459	84,427	60,953	58,002	110,397	66,681
Total taxes paid deduction: Number	242,036	81,263	50,093	39,902	53,544	17,235
Amount	1,383,772	180,878	177,118	183,087	400,935	441,755
Mortgage interest paid: Number	205,571	64,150	45,307	35,128	47,169	13,816
Amount	2,225,620	546,569	410,874	368,208	596,032	303,938
Total contributions deduction: Number	183,322	50,301	37,244	32,565	47,241	15,970
Amount	743,782	94,500	87,481	97,493	188,267	276,040
Taxable income: Number	653,146	394,736	110,317	63,504	65,896	18,693
Amount	28,329,076	5,181,304	4,411,090	3,914,009	6,690,349	8,132,324
Total tax credits: Number	284,017	165,970	51,597	29,698	28,159	8,594
Amount	297,202	121,134	77,634	44,368	28,303	25,763
Residential energy credit: Number	21,928	7,726	4,883	4,195	4,240	884
Amount	5,826	1,821	1,397	1,067	1,177	365
Child tax credit: Number	181,299	108,445	39,808	19,908	13,138	0
Amount	212,310	92,469	65,822	35,472	18,546	0
Child and dependent care credit: Number	27,223	9,785	6,541	4,993	4,985	919
Amount	12,781	4,270	3,452	2,405	2,217	438
Earned income credit [6]: Number	213,522	213,522	0	0	0	0
Amount	407,572	407,572	0	0	0	0
Earned income credit refundable portion: Number	190,760	190,760	0	0	0	0
Amount	369,939	369,939	0	0	0	0
Alternative minimum tax: Number	13,129	131	654	403	2,331	9,611
Amount	63,373	595	826	811	5,670	55,471
Total income tax: Number	547,401	293,938	105,516	63,416	65,853	18,677
Amount	4,727,850	496,454	549,489	543,411	1,172,693	1,965,803
Total tax liability [7]: Number	568,109	314,087	106,033	63,442	65,862	18,685
Amount	4,962,683	557,370	587,861	571,262	1,232,950	2,013,240
Tax due at time of filing [8]: Number	167,413	74,783	32,004	19,629	30,679	10,317
Amount	688,009	74,701	64,245	51,640	151,258	346,164
Overpayments refunded [9]: Number	708,873	542,921	78,639	43,908	35,109	8,297
Amount	1,674,599	990,489	206,749	123,207	152,154	201,998

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NEW YORK					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**9,177,173**	**5,896,237**	**1,234,538**	**736,712**	**931,069**	**378,618**
Number of joint returns	2,944,762	974,638	520,076	460,090	697,423	292,535
Number with paid preparer's signature	6,063,180	3,721,109	845,597	517,230	668,111	311,133
Number of exemptions	17,059,006	9,183,173	2,557,921	1,789,163	2,494,296	1,034,453
Adjusted gross income (AGI) [3]	**713,879,723**	**113,082,094**	**75,899,330**	**63,634,786**	**124,562,514**	**336,700,998**
Salaries and wages [4]: Number	7,635,159	4,711,333	1,096,552	659,108	841,640	326,525
Amount	441,714,203	100,047,440	60,536,444	49,544,889	94,737,042	136,848,388
Taxable interest: Number	4,644,335	2,020,680	838,995	586,873	831,732	366,056
Amount	27,136,419	3,526,846	1,796,669	1,466,776	3,178,849	17,167,278
Ordinary dividends: Number	2,320,902	838,959	373,892	299,130	506,524	302,397
Amount	21,916,901	1,673,943	986,870	1,048,792	2,671,185	15,536,111
Business or profession net income (less loss): Number	1,538,764	964,653	170,503	121,197	185,091	97,319
Amount	22,950,760	6,577,077	1,735,641	1,415,265	3,818,874	9,403,903
Number of farm returns	29,800	16,298	4,687	4,131	3,360	1,324
Combined net capital gain (less loss) in AGI [5]: Number	1,900,690	670,167	285,616	233,253	423,836	287,819
Amount	114,080,836	2,419,365	999,027	1,096,487	4,037,485	105,528,471
Taxable individual retirement arrangements distributions: Number	635,034	287,477	117,322	82,134	104,183	43,917
Amount	8,970,275	1,885,361	1,243,337	1,212,765	2,383,704	2,245,108
Taxable pensions and annuities in AGI: Number	1,477,302	713,369	265,618	190,528	235,287	72,501
Amount	31,662,137	8,590,921	5,737,411	5,144,242	8,512,054	3,677,509
Unemployment compensation: Number	462,177	301,737	70,516	40,627	41,083	8,214
Amount	1,902,653	1,205,192	304,717	171,007	181,861	39,876
Taxable Social Security benefits in AGI: Number	951,026	383,007	216,998	136,630	153,141	61,250
Amount	11,624,189	1,910,027	2,978,472	2,373,267	2,988,154	1,374,270
Self-employment retirement (Keogh) plans: Number	98,216	7,575	9,354	8,735	27,240	45,313
Amount	2,264,839	63,126	96,594	93,663	417,733	1,593,725
Total itemized deductions: Number	3,487,979	946,866	737,313	571,410	860,020	372,369
Amount	116,621,852	14,586,108	13,622,404	12,496,894	25,580,850	50,335,597
State and local income taxes: Number	3,105,217	727,827	666,835	528,576	821,285	360,694
Amount	40,316,632	1,598,680	2,597,539	2,830,125	7,205,630	26,084,659
State and local general sales tax: Number	338,900	185,860	65,675	39,743	36,735	10,887
Amount	420,237	149,404	86,378	66,676	77,821	39,959
Real estate taxes: Number	2,559,466	570,695	502,839	448,710	719,754	317,469
Amount	16,573,443	2,371,649	2,282,242	2,360,275	4,972,722	4,586,554
Total taxes paid deduction: Number	3,476,665	938,036	735,858	571,050	859,488	372,233
Amount	57,840,095	4,258,411	5,057,364	5,333,979	12,358,715	30,831,626
Mortgage interest paid: Number	2,315,685	504,369	457,211	412,405	650,528	291,172
Amount	30,770,729	4,633,053	4,290,847	4,121,668	8,087,753	9,637,408
Total contributions deduction: Number	3,000,479	713,680	635,216	507,640	791,915	352,028
Amount	18,980,315	1,353,317	1,421,064	1,211,410	2,482,733	12,511,792
Taxable income: Number	7,157,725	3,893,753	1,223,288	733,477	929,388	377,819
Amount	523,064,571	55,665,951	49,452,649	43,470,805	89,934,280	284,540,886
Total tax credits: Number	2,854,135	1,392,995	476,115	359,245	430,882	194,898
Amount	4,497,614	1,119,302	664,565	555,290	454,014	1,704,443
Residential energy credit: Number	294,088	68,849	64,508	59,004	82,030	19,697
Amount	65,395	13,370	13,672	12,635	19,725	5,992
Child tax credit: Number	1,422,081	659,938	321,704	230,348	210,090	0
Amount	1,709,989	552,836	489,051	377,518	290,585	0
Child and dependent care credit: Number	500,820	243,786	79,808	58,159	90,017	29,051
Amount	305,584	154,556	47,148	35,020	51,204	17,657
Earned income credit [6]: Number	1,640,685	1,640,685	0	0	0	0
Amount	3,130,606	3,130,606	0	0	0	0
Earned income credit refundable portion: Number	1,391,513	1,391,513	0	0	0	0
Amount	2,624,975	2,624,975	0	0	0	0
Alternative minimum tax: Number	500,378	1,980	10,416	21,192	167,998	298,792
Amount	3,576,407	13,629	12,982	29,150	337,457	3,183,188
Total income tax: Number	6,304,998	3,098,703	1,174,829	725,566	927,943	377,958
Amount	108,163,628	5,759,028	6,717,205	6,274,421	16,248,301	73,164,672
Total tax liability [7]: Number	6,662,173	3,442,400	1,185,043	727,759	928,765	378,206
Amount	111,971,256	6,491,065	7,082,436	6,585,300	16,958,169	74,854,286
Tax due at time of filing [8]: Number	1,877,414	917,050	276,192	177,169	309,214	197,789
Amount	9,371,740	842,986	590,080	497,742	1,448,628	5,992,303
Overpayments refunded [9]: Number	7,101,330	4,787,353	955,580	558,261	620,624	179,512
Amount	25,520,037	9,651,543	2,827,656	2,140,503	3,091,968	7,808,367

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NORTH CAROLINA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**4,190,962**	**2,868,320**	**546,421**	**316,401**	**349,162**	**110,658**
Number of joint returns	1,652,846	629,495	360,341	258,886	305,856	98,268
Number with paid preparer's signature	2,474,375	1,670,622	328,349	186,595	203,089	85,720
Number of exemptions	8,619,799	5,150,290	1,329,955	839,085	979,471	320,999
Adjusted gross income (AGI) [3]	**220,004,524**	**56,502,840**	**33,608,918**	**27,251,681**	**46,317,505**	**56,323,580**
Salaries and wages [4]: Number	3,600,388	2,421,658	486,959	282,883	314,154	94,733
Amount	154,758,758	48,381,411	26,234,688	20,729,678	34,033,392	25,379,590
Taxable interest: Number	1,706,712	763,813	321,041	223,162	293,557	105,139
Amount	5,353,334	1,134,342	628,879	558,661	976,521	2,054,929
Ordinary dividends: Number	838,851	304,569	147,415	114,307	185,167	87,392
Amount	5,200,193	563,384	408,303	443,854	1,069,678	2,714,974
Business or profession net income (less loss): Number	686,164	421,086	100,023	62,156	73,609	29,291
Amount	6,727,157	2,032,340	842,104	659,387	1,399,482	1,793,844
Number of farm returns	49,626	23,394	9,495	6,448	7,249	3,040
Combined net capital gain (less loss) in AGI [5]: Number	723,913	261,498	119,233	96,133	161,184	85,864
Amount	16,501,322	839,886	539,680	565,983	2,140,022	12,415,752
Taxable individual retirement arrangements distributions: Number	309,890	144,532	56,980	45,145	48,611	14,621
Amount	4,240,803	987,863	664,819	699,973	1,243,756	644,392
Taxable pensions and annuities in AGI: Number	735,422	375,100	143,614	94,311	97,145	25,252
Amount	13,456,961	4,156,648	2,836,589	2,314,607	3,096,863	1,052,253
Unemployment compensation: Number	217,880	161,053	32,317	14,061	9,328	1,122
Amount	840,123	591,356	134,430	62,665	45,469	6,202
Taxable Social Security benefits in AGI: Number	428,951	192,267	99,688	59,089	57,865	20,041
Amount	4,680,435	864,740	1,312,969	1,023,959	1,071,420	407,346
Self-employment retirement (Keogh) plans: Number	26,638	2,515	3,322	2,445	8,614	9,742
Amount	450,348	19,130	26,637	22,931	108,547	273,104
Total itemized deductions: Number	1,524,725	494,563	344,125	255,119	322,740	108,178
Amount	35,944,580	7,143,979	6,073,730	5,325,873	9,018,121	8,382,877
State and local income taxes: Number	1,375,056	389,063	320,637	243,786	315,680	105,889
Amount	9,176,190	711,753	1,072,856	1,210,057	2,513,709	3,667,815
State and local general sales tax: Number	126,669	87,134	20,977	9,951	6,521	2,086
Amount	129,801	68,754	26,374	13,182	12,108	9,384
Real estate taxes: Number	1,355,673	397,861	311,294	236,739	306,003	103,775
Amount	2,967,854	576,969	508,459	453,416	824,918	604,092
Total taxes paid deduction: Number	1,521,387	491,591	343,909	255,099	322,621	108,168
Amount	12,708,095	1,454,016	1,698,816	1,748,004	3,462,704	4,344,554
Mortgage interest paid: Number	1,298,400	383,673	304,426	228,605	289,325	92,371
Amount	13,520,169	2,891,736	2,524,681	2,176,207	3,488,730	2,438,815
Total contributions deduction: Number	1,285,583	373,322	288,842	222,065	298,113	103,240
Amount	5,799,410	890,011	865,685	764,210	1,364,977	1,914,526
Taxable income: Number	3,131,956	1,814,048	543,439	315,402	348,552	110,515
Amount	144,159,304	23,618,191	21,095,936	18,488,683	33,713,452	47,243,042
Total tax credits: Number	1,385,408	740,188	255,764	165,785	166,862	56,810
Amount	1,484,789	512,004	372,184	261,282	178,877	160,442
Residential energy credit: Number	114,097	30,292	30,250	20,659	26,405	6,491
Amount	26,649	6,624	7,146	4,941	6,023	1,915
Child tax credit: Number	815,229	427,715	184,023	114,849	88,639	*3
Amount	934,190	341,752	288,604	187,849	115,984	*1
Child and dependent care credit: Number	222,919	87,454	48,308	38,511	39,824	8,822
Amount	110,606	42,911	23,810	19,905	19,635	4,344
Earned income credit [6]: Number	892,693	892,693	0	0	0	0
Amount	1,822,535	1,822,535	0	0	0	0
Earned income credit refundable portion: Number	799,902	799,902	0	0	0	0
Amount	1,628,228	1,628,228	0	0	0	0
Alternative minimum tax: Number	104,147	721	1,098	1,849	19,382	81,097
Amount	597,235	1,462	1,572	3,715	40,412	550,074
Total income tax: Number	2,647,540	1,358,795	518,212	312,073	347,949	110,511
Amount	24,893,154	2,308,802	2,561,744	2,431,900	5,744,879	11,845,829
Total tax liability [7]: Number	2,762,494	1,467,938	523,023	312,598	348,363	110,572
Amount	26,179,413	2,649,931	2,771,389	2,596,162	6,033,521	12,128,411
Tax due at time of filing [8]: Number	844,849	402,367	149,040	91,927	140,544	60,971
Amount	3,346,411	384,736	295,442	252,673	682,382	1,731,178
Overpayments refunded [9]: Number	3,264,006	2,386,022	396,631	224,027	207,977	49,350
Amount	8,182,696	4,574,727	1,015,115	693,764	885,409	1,013,682

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	NORTH DAKOTA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**317,229**	**210,066**	**48,904**	**29,590**	**22,492**	**6,177**
Number of joint returns	131,311	43,304	35,891	26,155	20,568	5,393
Number with paid preparer's signature	186,784	112,744	32,422	20,610	15,480	5,527
Number of exemptions	579,877	288,639	126,517	82,867	64,062	17,792
Adjusted gross income (AGI) [3]	**15,464,132**	**3,872,198**	**2,975,891**	**2,539,166**	**2,923,383**	**3,153,495**
Salaries and wages [4]: Number	274,155	178,942	43,139	27,136	19,595	5,343
Amount	10,363,783	3,262,227	2,217,681	1,937,651	1,853,987	1,092,237
Taxable interest: Number	165,458	84,837	31,486	22,972	20,129	6,035
Amount	467,487	127,271	77,844	51,981	78,473	131,919
Ordinary dividends: Number	75,296	32,841	14,427	11,063	12,213	4,751
Amount	263,282	41,915	30,980	31,923	61,421	97,044
Business or profession net income (less loss): Number	48,078	27,343	8,908	5,237	4,808	1,780
Amount	524,651	149,857	92,090	55,485	108,098	119,121
Number of farm returns	28,615	15,802	5,451	3,271	3,087	1,004
Combined net capital gain (less loss) in AGI [5]: Number	75,050	34,535	13,668	10,058	11,934	4,856
Amount	1,010,117	101,367	61,563	80,902	179,607	586,677
Taxable individual retirement arrangements distributions: Number	25,939	13,881	5,300	3,267	2,824	667
Amount	270,622	86,303	64,322	39,993	59,073	20,930
Taxable pensions and annuities in AGI: Number	45,616	23,936	9,752	5,530	5,371	1,027
Amount	661,262	232,371	165,912	99,528	134,634	28,816
Unemployment compensation: Number	12,385	7,250	3,234	1,419	462	*20
Amount	40,137	21,576	12,763	3,919	1,808	*72
Taxable Social Security benefits in AGI: Number	34,955	15,905	9,095	4,690	4,177	1,089
Amount	354,390	73,412	114,749	71,021	73,622	21,586
Self-employment retirement (Keogh) plans: Number	2,974	390	449	495	1,083	556
Amount	39,904	1,912	3,006	4,631	15,920	14,437
Total itemized deductions: Number	63,462	18,875	13,055	11,910	14,412	5,210
Amount	1,287,205	259,072	208,737	210,373	313,199	295,823
State and local income taxes: Number	48,783	10,609	9,933	10,238	13,020	4,982
Amount	201,329	8,774	13,918	19,756	45,660	113,222
State and local general sales tax: Number	13,773	7,618	2,972	1,653	1,307	224
Amount	13,847	4,968	3,648	2,566	2,178	488
Real estate taxes: Number	53,861	14,800	10,489	10,678	13,142	4,753
Amount	180,405	31,798	29,392	35,655	52,584	30,976
Total taxes paid deduction: Number	63,307	18,721	13,055	11,910	14,412	5,209
Amount	401,014	46,564	48,027	59,131	101,604	145,689
Mortgage interest paid: Number	49,483	12,592	10,289	10,375	12,234	3,994
Amount	417,090	75,178	70,654	83,154	110,493	77,612
Total contributions deduction: Number	49,264	12,520	8,841	10,163	12,820	4,921
Amount	222,273	22,042	28,488	29,142	60,413	82,188
Taxable income: Number	257,156	150,145	48,791	29,570	22,481	6,170
Amount	10,875,106	1,909,211	1,986,939	1,861,894	2,306,289	2,810,773
Total tax credits: Number	111,975	55,038	25,654	17,218	11,033	3,032
Amount	125,006	35,697	42,524	28,277	12,808	5,698
Residential energy credit: Number	11,457	3,869	3,378	2,072	1,782	356
Amount	1,992	640	619	336	301	96
Child tax credit: Number	54,575	20,407	17,798	10,612	5,759	0
Amount	77,935	18,304	31,180	18,860	9,591	0
Child and dependent care credit: Number	21,095	7,152	7,089	3,656	2,788	410
Amount	10,286	3,673	3,642	1,584	1,236	150
Earned income credit [6]: Number	39,237	39,237	0	0	0	0
Amount	62,164	62,164	0	0	0	0
Earned income credit refundable portion: Number	33,551	33,551	0	0	0	0
Amount	54,180	54,180	0	0	0	0
Alternative minimum tax: Number	3,775	21	*106	132	476	3,040
Amount	15,694	82	*102	237	1,226	14,048
Total income tax: Number	229,845	124,863	46,966	29,391	22,453	6,171
Amount	1,775,639	189,900	231,638	239,305	390,162	724,635
Total tax liability [7]: Number	238,512	133,062	47,388	29,408	22,479	6,174
Amount	1,923,173	228,665	261,342	261,721	426,980	744,465
Tax due at time of filing [8]: Number	82,221	40,047	15,790	10,623	11,811	3,951
Amount	411,732	48,549	50,816	43,376	99,156	169,835
Overpayments refunded [9]: Number	228,951	164,092	33,010	18,958	10,681	2,210
Amount	466,174	234,089	76,086	55,561	42,785	57,653

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	OHIO					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**5,620,757**	**3,827,211**	**799,341**	**454,605**	**422,597**	**117,004**
Number of joint returns	1,962,035	723,508	446,787	345,264	347,134	99,342
Number with paid preparer's signature	2,984,812	1,970,491	444,059	248,125	232,605	89,532
Number of exemptions	10,548,462	5,938,131	1,845,384	1,208,158	1,213,742	343,047
Adjusted gross income (AGI) [3]	**283,382,206**	**79,424,110**	**49,117,719**	**39,118,768**	**55,038,584**	**60,683,025**
Salaries and wages [4]: Number	4,820,834	3,209,635	713,028	413,146	383,222	101,802
Amount	203,490,571	65,124,382	38,521,568	30,569,976	41,253,993	28,020,651
Taxable interest: Number	2,371,416	1,153,091	452,890	313,053	341,966	110,416
Amount	6,831,263	1,803,468	1,000,207	727,566	1,221,528	2,078,493
Ordinary dividends: Number	1,276,986	527,197	241,167	178,879	234,581	95,162
Amount	6,848,034	831,325	608,293	574,392	1,341,336	3,492,688
Business or profession net income (less loss): Number	758,635	435,984	127,868	77,986	85,125	31,672
Amount	8,569,942	2,457,084	1,024,762	910,268	1,820,979	2,356,849
Number of farm returns	72,930	38,869	14,900	8,378	7,946	2,837
Combined net capital gain (less loss) in AGI [5]: Number	988,151	392,832	177,357	134,375	193,887	89,700
Amount	16,660,478	981,398	672,169	807,748	2,172,956	12,026,208
Taxable individual retirement arrangements distributions: Number	476,044	252,440	94,369	57,351	55,829	16,055
Amount	5,940,123	1,642,756	1,070,668	1,021,225	1,416,141	789,333
Taxable pensions and annuities in AGI: Number	1,108,536	640,181	207,053	124,496	109,998	26,807
Amount	20,104,845	8,019,719	4,391,633	3,081,861	3,484,729	1,126,903
Unemployment compensation: Number	278,666	189,801	48,106	25,752	13,662	1,343
Amount	1,051,146	701,905	192,594	100,026	49,415	7,206
Taxable Social Security benefits in AGI: Number	577,135	289,718	132,638	71,739	62,877	20,163
Amount	5,561,882	1,325,381	1,635,291	1,108,916	1,078,769	413,525
Self-employment retirement (Keogh) plans: Number	35,293	4,290	4,011	4,374	11,446	11,173
Amount	566,457	23,523	27,928	41,397	159,580	314,029
Total itemized deductions: Number	1,917,350	631,512	458,094	334,855	378,899	113,990
Amount	38,899,522	7,704,731	7,196,145	6,266,108	9,516,811	8,215,727
State and local income taxes: Number	1,778,084	528,309	438,576	325,569	373,114	112,517
Amount	10,475,739	897,516	1,378,359	1,466,637	2,791,615	3,941,612
State and local general sales tax: Number	118,046	85,060	17,664	8,574	5,406	1,341
Amount	129,825	66,601	26,580	17,946	13,098	5,600
Real estate taxes: Number	1,702,060	514,829	406,972	313,897	357,700	108,663
Amount	5,226,249	1,045,182	1,004,716	913,481	1,396,974	865,896
Total taxes paid deduction: Number	1,911,581	626,471	457,679	334,718	378,763	113,950
Amount	16,003,080	2,057,249	2,443,717	2,421,783	4,237,343	4,842,988
Mortgage interest paid: Number	1,635,925	509,913	396,676	301,867	333,901	93,567
Amount	14,027,604	3,314,064	2,978,937	2,540,884	3,417,285	1,776,434
Total contributions deduction: Number	1,482,454	401,844	351,385	280,799	340,294	108,132
Amount	5,301,397	686,684	761,657	718,040	1,200,262	1,934,755
Taxable income: Number	4,468,335	2,679,140	796,149	454,094	422,097	116,855
Amount	191,446,129	38,736,053	32,473,135	27,536,317	40,971,586	51,729,039
Total tax credits: Number	1,774,141	888,728	363,877	243,923	217,295	60,319
Amount	1,956,462	651,659	530,972	391,329	239,469	143,033
Residential energy credit: Number	219,912	75,030	56,852	39,069	40,530	8,431
Amount	43,703	13,958	11,053	7,540	8,990	2,163
Child tax credit: Number	1,014,544	483,002	255,741	157,760	118,042	0
Amount	1,300,489	437,526	413,709	274,192	175,063	0
Child and dependent care credit: Number	179,579	61,237	37,446	33,917	40,481	6,498
Amount	86,972	27,235	18,121	17,351	20,945	3,320
Earned income credit [6]: Number	911,378	911,378	0	0	0	0
Amount	1,728,246	1,728,246	0	0	0	0
Earned income credit refundable portion: Number	799,312	799,312	0	0	0	0
Amount	1,538,900	1,538,900	0	0	0	0
Alternative minimum tax: Number	141,820	1,309	4,359	5,982	40,878	89,292
Amount	726,242	4,025	4,046	7,044	73,955	637,172
Total income tax: Number	3,982,204	2,226,354	766,562	450,892	421,539	116,857
Amount	32,471,533	4,119,124	4,165,851	3,754,114	7,130,506	13,301,938
Total tax liability [7]: Number	4,100,889	2,339,820	771,287	451,033	421,828	116,921
Amount	33,983,291	4,511,578	4,400,551	3,970,399	7,490,246	13,610,517
Tax due at time of filing [8]: Number	1,030,985	517,885	186,302	111,704	153,674	61,419
Amount	3,399,628	458,254	341,420	297,615	701,515	1,600,824
Overpayments refunded [9]: Number	4,490,973	3,213,981	611,376	342,411	267,966	55,239
Amount	10,683,396	5,456,615	1,662,128	1,111,724	1,181,972	1,270,957

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	OKLAHOMA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,609,701**	**1,122,850**	**219,131**	**119,851**	**112,664**	**35,204**
Number of joint returns	677,891	289,123	156,586	103,374	98,490	30,318
Number with paid preparer's signature	954,351	631,647	145,261	74,511	73,939	28,992
Number of exemptions	3,276,266	1,976,487	569,000	325,829	308,190	96,759
Adjusted gross income (AGI) [3]	**83,965,959**	**21,971,460**	**13,448,185**	**10,304,563**	**14,743,906**	**23,497,846**
Salaries and wages [4]: Number	1,361,820	936,341	192,462	105,329	98,442	29,246
Amount	54,942,336	19,026,706	10,561,584	7,781,780	10,302,406	7,269,861
Taxable interest: Number	631,345	297,505	122,109	85,252	93,057	33,422
Amount	2,213,155	495,474	235,039	202,138	340,131	940,373
Ordinary dividends: Number	273,662	114,044	47,668	38,254	48,531	25,165
Amount	1,568,124	188,454	112,700	108,924	259,892	898,153
Business or profession net income (less loss): Number	284,339	171,271	44,984	27,124	27,931	13,029
Amount	2,914,229	862,450	349,300	300,699	538,806	862,975
Number of farm returns	84,017	42,594	17,040	10,747	9,796	3,839
Combined net capital gain (less loss) in AGI [5]: Number	239,709	99,239	40,222	32,084	43,081	25,083
Amount	8,462,080	298,794	193,774	202,732	586,113	7,180,667
Taxable individual retirement arrangements distributions: Number	110,921	55,151	21,099	15,006	14,872	4,793
Amount	1,502,182	382,838	266,928	244,799	395,127	212,491
Taxable pensions and annuities in AGI: Number	275,273	148,225	52,540	34,248	32,802	7,458
Amount	4,912,639	1,788,033	1,071,561	830,787	943,169	279,090
Unemployment compensation: Number	50,552	37,110	7,989	2,786	2,486	182
Amount	170,163	128,828	22,548	8,448	9,639	700
Taxable Social Security benefits in AGI: Number	176,257	81,900	41,020	24,126	21,590	7,622
Amount	1,809,255	371,255	509,321	391,741	383,784	153,154
Self-employment retirement (Keogh) plans: Number	7,181	1,007	700	935	1,928	2,611
Amount	125,226	4,944	5,870	10,790	30,379	73,243
Total itemized deductions: Number	471,985	151,461	109,800	80,208	97,249	33,268
Amount	10,660,609	2,036,562	1,780,056	1,491,528	2,321,426	3,031,037
State and local income taxes: Number	395,958	98,631	97,441	74,630	93,236	32,020
Amount	2,145,282	147,078	255,873	271,562	567,273	903,496
State and local general sales tax: Number	71,583	49,173	11,942	5,499	3,792	1,178
Amount	97,835	53,389	20,675	10,323	9,222	4,227
Real estate taxes: Number	401,252	115,142	94,629	71,297	89,472	30,712
Amount	689,156	132,879	122,960	108,125	187,734	137,458
Total taxes paid deduction: Number	470,835	150,596	109,652	80,168	97,176	33,243
Amount	2,989,579	345,328	412,523	398,499	779,214	1,054,013
Mortgage interest paid: Number	370,959	105,590	90,450	67,848	81,889	25,183
Amount	3,045,019	652,439	615,432	504,850	719,096	553,202
Total contributions deduction: Number	380,867	108,864	85,687	68,951	86,289	31,075
Amount	2,654,108	285,914	282,797	273,230	463,456	1,348,710
Taxable income: Number	1,216,965	731,460	218,252	119,585	112,518	35,150
Amount	57,317,674	9,893,972	8,674,133	7,292,582	11,214,057	20,242,930
Total tax credits: Number	506,119	274,794	107,331	59,815	49,126	15,052
Amount	596,130	207,182	168,577	98,639	56,023	65,710
Residential energy credit: Number	36,584	10,364	9,510	6,967	8,058	1,685
Amount	8,521	2,275	2,333	1,470	2,016	427
Child tax credit: Number	319,531	166,881	83,315	42,362	26,973	0
Amount	395,499	146,206	138,093	72,399	38,802	0
Child and dependent care credit: Number	68,211	28,302	16,439	12,829	9,145	1,495
Amount	32,078	13,767	7,049	6,387	4,064	811
Earned income credit [6]: Number	331,930	331,930	0	0	0	0
Amount	643,231	643,231	0	0	0	0
Earned income credit refundable portion: Number	292,995	292,995	0	0	0	0
Amount	564,341	564,341	0	0	0	0
Alternative minimum tax: Number	24,602	375	594	1,106	4,318	18,209
Amount	122,187	1,460	1,039	2,065	11,379	106,244
Total income tax: Number	1,038,776	563,589	208,515	119,199	112,346	35,127
Amount	9,897,800	979,987	1,034,903	965,131	1,955,224	4,962,555
Total tax liability [7]: Number	1,084,066	607,016	210,129	119,312	112,450	35,159
Amount	10,397,875	1,113,156	1,118,852	1,032,322	2,062,252	5,071,293
Tax due at time of filing [8]: Number	352,539	181,342	60,745	38,213	53,069	19,170
Amount	1,504,344	175,513	137,975	119,193	284,640	787,023
Overpayments refunded [9]: Number	1,218,710	903,696	158,213	81,532	59,335	15,934
Amount	3,205,857	1,681,665	392,464	244,196	258,003	629,529

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	OREGON					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,766,996**	**1,153,593**	**258,642**	**149,588**	**157,505**	**47,668**
Number of joint returns	722,800	267,851	161,628	117,198	135,127	40,995
Number with paid preparer's signature	874,940	518,412	143,459	80,832	94,320	37,916
Number of exemptions	3,453,439	1,885,645	618,274	390,706	427,834	130,981
Adjusted gross income (AGI) [3]	**98,066,736**	**23,131,105**	**15,854,864**	**12,926,773**	**20,738,927**	**25,415,067**
Salaries and wages [4]: Number	1,468,844	950,002	218,906	127,824	133,556	38,555
Amount	63,314,191	19,245,683	11,785,764	9,291,429	13,845,990	9,145,326
Taxable interest: Number	826,701	377,614	160,412	108,863	134,356	45,456
Amount	2,899,430	656,225	357,726	283,777	571,896	1,029,807
Ordinary dividends: Number	420,143	169,130	74,555	56,961	82,556	36,940
Amount	2,611,089	362,043	229,550	219,331	517,218	1,282,947
Business or profession net income (less loss): Number	284,623	159,405	47,977	30,807	34,041	12,393
Amount	3,542,261	930,806	531,600	416,476	801,526	861,853
Number of farm returns	35,878	15,789	7,274	4,573	5,462	2,778
Combined net capital gain (less loss) in AGI [5]: Number	372,577	145,142	63,095	48,384	79,048	36,909
Amount	10,014,225	546,249	330,694	391,375	1,265,393	7,480,514
Taxable individual retirement arrangements distributions: Number	148,669	73,639	27,257	20,173	21,479	6,122
Amount	1,939,015	523,421	323,719	288,062	499,563	304,251
Taxable pensions and annuities in AGI: Number	308,294	157,363	59,227	38,750	42,831	10,123
Amount	6,531,780	1,919,880	1,409,280	1,164,399	1,613,275	424,947
Unemployment compensation: Number	135,228	96,889	21,000	9,764	6,756	817
Amount	490,670	339,133	80,132	36,491	30,587	4,327
Taxable Social Security benefits in AGI: Number	210,500	87,720	50,529	31,489	31,511	9,250
Amount	2,274,233	414,968	625,896	510,622	542,820	179,926
Self-employment retirement (Keogh) plans: Number	17,230	2,565	1,986	2,166	5,609	4,903
Amount	290,321	18,172	16,266	20,756	91,643	143,484
Total itemized deductions: Number	714,197	226,463	168,478	125,278	147,683	46,296
Amount	17,758,205	3,553,895	3,210,093	2,776,514	4,426,415	3,791,287
State and local income taxes: Number	669,571	192,111	162,670	123,039	146,101	45,650
Amount	4,728,717	366,097	605,489	662,538	1,305,850	1,788,743
State and local general sales tax: Number	4,138	2,352	654	423	487	222
Amount	5,110	1,456	1,408	530	860	856
Real estate taxes: Number	635,958	186,561	150,181	115,668	139,430	44,118
Amount	1,888,263	401,498	366,730	318,315	502,641	299,078
Total taxes paid deduction: Number	705,049	219,081	167,417	124,764	147,547	46,239
Amount	6,697,111	785,283	986,805	991,206	1,833,388	2,100,429
Mortgage interest paid: Number	600,576	177,070	146,995	109,757	128,423	38,331
Amount	7,096,456	1,613,507	1,516,552	1,232,469	1,773,133	960,795
Total contributions deduction: Number	568,433	154,326	132,931	105,181	132,746	43,248
Amount	2,167,390	273,208	295,992	293,684	486,721	817,784
Taxable income: Number	1,391,688	781,518	256,319	149,146	157,126	47,578
Amount	65,022,320	10,603,600	9,708,502	8,577,344	14,796,831	21,336,043
Total tax credits: Number	552,526	262,928	118,028	75,414	73,946	22,209
Amount	632,448	184,046	169,486	120,960	75,979	81,978
Residential energy credit: Number	43,074	11,358	12,029	7,293	10,090	2,304
Amount	9,540	2,151	2,764	1,629	2,269	726
Child tax credit: Number	307,016	138,661	81,643	50,226	36,485	0
Amount	391,227	119,992	133,201	88,265	49,769	0
Child and dependent care credit: Number	73,787	28,118	16,557	13,817	12,577	2,719
Amount	33,735	11,890	7,438	6,812	6,281	1,314
Earned income credit [6]: Number	257,101	257,101	0	0	0	0
Amount	409,055	409,055	0	0	0	0
Earned income credit refundable portion: Number	215,884	215,884	0	0	0	0
Amount	357,171	357,171	0	0	0	0
Alternative minimum tax: Number	46,463	283	632	1,097	9,838	34,613
Amount	282,235	1,905	1,194	2,645	23,413	253,077
Total income tax: Number	1,230,178	636,275	242,753	147,182	156,498	47,471
Amount	10,974,678	1,090,539	1,181,608	1,132,009	2,489,386	5,081,136
Total tax liability [7]: Number	1,280,341	683,273	245,092	147,820	156,609	47,548
Amount	11,628,392	1,262,208	1,288,415	1,218,885	2,641,786	5,217,099
Tax due at time of filing [8]: Number	444,056	220,374	79,260	48,326	69,724	26,372
Amount	1,672,888	213,617	163,744	135,771	348,504	811,251
Overpayments refunded [9]: Number	1,283,456	895,700	178,780	100,845	87,058	21,073
Amount	2,949,958	1,323,025	442,053	298,409	377,071	509,399

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	PENNSYLVANIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**6,088,805**	**3,948,293**	**882,238**	**525,738**	**558,442**	**174,093**
Number of joint returns	2,358,660	756,828	544,673	422,428	482,443	152,288
Number with paid preparer's signature	3,319,770	2,049,181	508,591	300,938	328,239	132,821
Number of exemptions	11,365,173	5,805,070	2,055,482	1,395,646	1,596,060	512,915
Adjusted gross income (AGI) [3]	**350,261,065**	**79,554,134**	**54,193,273**	**45,327,780**	**73,704,312**	**97,481,566**
Salaries and wages [4]: Number	5,138,765	3,228,189	781,676	473,917	504,506	150,477
Amount	242,887,649	64,422,556	42,247,413	35,376,321	55,656,640	45,184,719
Taxable interest: Number	3,022,207	1,423,833	561,693	394,417	476,111	166,153
Amount	9,497,869	2,153,593	1,140,774	921,837	1,647,213	3,634,452
Ordinary dividends: Number	1,642,721	683,385	285,322	219,904	310,959	143,153
Amount	9,996,007	1,176,527	788,068	740,266	1,755,095	5,536,050
Business or profession net income (less loss): Number	801,893	431,727	128,389	85,916	107,380	48,482
Amount	11,789,423	2,849,268	1,331,209	1,192,810	2,645,924	3,770,212
Number of farm returns	43,805	24,567	8,108	4,632	4,400	2,097
Combined net capital gain (less loss) in AGI [5]: Number	1,242,604	485,197	199,167	164,861	257,843	135,537
Amount	28,243,199	1,177,861	792,452	921,544	2,900,081	22,451,261
Taxable individual retirement arrangements distributions: Number	556,037	282,965	108,819	66,917	74,137	23,199
Amount	6,831,692	1,777,430	1,240,570	1,028,383	1,700,930	1,084,380
Taxable pensions and annuities in AGI: Number	1,202,012	660,055	220,030	138,495	145,881	37,551
Amount	20,480,956	7,236,045	4,091,235	3,188,341	4,428,280	1,537,055
Unemployment compensation: Number	498,045	324,397	95,330	47,184	27,277	3,857
Amount	2,146,175	1,315,978	442,012	213,950	149,560	24,676
Taxable Social Security benefits in AGI: Number	712,112	331,002	166,982	93,798	89,528	30,801
Amount	7,701,494	1,505,651	2,209,386	1,615,736	1,701,741	668,979
Self-employment retirement (Keogh) plans: Number	49,976	6,028	5,019	5,240	15,871	17,818
Amount	836,742	32,979	37,699	52,416	212,300	501,347
Total itemized deductions: Number	1,979,281	541,584	432,891	355,943	481,514	167,349
Amount	45,136,875	7,568,602	7,222,070	6,993,995	12,208,411	11,143,797
State and local income taxes: Number	1,800,053	434,538	397,559	338,192	465,682	164,082
Amount	9,860,537	768,659	1,138,188	1,339,250	2,785,794	3,828,645
State and local general sales tax: Number	153,613	87,446	32,010	16,335	14,806	3,016
Amount	173,725	81,701	33,472	21,669	27,007	9,876
Real estate taxes: Number	1,786,595	436,477	392,823	336,210	459,985	161,100
Amount	7,292,999	1,258,104	1,212,075	1,202,470	2,158,677	1,461,672
Total taxes paid deduction: Number	1,972,503	535,219	432,746	355,785	481,456	167,297
Amount	17,653,222	2,171,841	2,452,958	2,617,726	5,041,504	5,369,193
Mortgage interest paid: Number	1,640,608	398,646	367,313	314,760	423,155	136,734
Amount	16,054,692	2,765,980	2,926,681	2,809,504	4,578,621	2,973,906
Total contributions deduction: Number	1,638,251	378,274	348,140	309,354	442,579	159,903
Amount	6,770,165	687,539	763,078	742,287	1,487,890	3,089,371
Taxable income: Number	4,865,983	2,730,742	879,086	524,721	557,522	173,913
Amount	246,830,419	38,650,392	35,824,785	31,882,296	55,297,799	85,175,148
Total tax credits: Number	1,942,696	883,299	396,563	283,184	286,918	92,732
Amount	2,205,196	640,810	570,601	450,892	299,671	243,221
Residential energy credit: Number	285,071	75,697	74,110	54,374	67,537	13,352
Amount	59,039	13,656	15,251	11,708	14,825	3,600
Child tax credit: Number	1,029,847	440,988	261,022	180,788	147,048	*3
Amount	1,322,729	384,735	426,341	305,137	206,515	*1
Child and dependent care credit: Number	227,481	77,288	43,249	40,081	54,473	12,389
Amount	119,624	39,174	21,316	22,611	30,099	6,423
Earned income credit [6]: Number	873,504	873,504	0	0	0	0
Amount	1,609,568	1,609,568	0	0	0	0
Earned income credit refundable portion: Number	767,008	767,008	0	0	0	0
Amount	1,449,376	1,449,376	0	0	0	0
Alternative minimum tax: Number	160,055	981	2,036	3,847	35,232	117,959
Amount	751,323	4,533	4,225	5,209	64,882	672,474
Total income tax: Number	4,374,766	2,277,286	845,683	521,114	556,741	173,941
Amount	44,020,938	4,092,071	4,532,815	4,269,953	9,588,417	21,537,682
Total tax liability [7]: Number	4,505,076	2,400,461	851,760	521,825	557,047	173,983
Amount	45,948,310	4,537,110	4,818,484	4,514,629	10,042,045	22,036,042
Tax due at time of filing [8]: Number	1,107,138	498,809	195,604	121,561	198,029	93,135
Amount	4,588,814	458,730	369,076	308,677	874,486	2,577,845
Overpayments refunded [9]: Number	4,847,342	3,319,012	684,788	403,606	359,415	80,521
Amount	12,373,626	5,569,012	1,873,509	1,376,134	1,593,837	1,961,134

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	RHODE ISLAND					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**519,398**	**335,207**	**69,905**	**44,910**	**54,905**	**14,471**
Number of joint returns	180,514	51,240	35,781	34,965	46,132	12,396
Number with paid preparer's signature	326,392	202,800	46,860	28,927	36,197	11,608
Number of exemptions	936,578	479,455	146,634	115,708	154,276	40,506
Adjusted gross income (AGI) [3]	**30,127,490**	**6,864,728**	**4,260,291**	**3,880,092**	**7,261,729**	**7,860,650**
Salaries and wages [4]: Number	447,863	282,026	61,742	41,095	50,506	12,494
Amount	20,947,615	5,808,641	3,331,312	3,055,059	5,520,132	3,232,470
Taxable interest: Number	264,551	113,132	50,473	36,711	50,201	14,034
Amount	807,573	172,742	92,514	84,648	161,739	295,929
Ordinary dividends: Number	117,534	40,375	18,832	17,016	29,740	11,571
Amount	682,906	73,971	42,652	51,110	142,913	372,259
Business or profession net income (less loss): Number	73,084	38,450	10,615	8,425	11,651	3,943
Amount	1,015,754	294,544	113,491	83,027	221,734	302,958
Number of farm returns	552	285	**139	**	43	84
Combined net capital gain (less loss) in AGI [5]: Number	94,476	31,835	14,435	12,454	24,467	11,285
Amount	2,479,207	84,482	50,016	75,834	275,412	1,993,463
Taxable individual retirement arrangements distributions: Number	44,727	21,600	8,979	5,039	7,226	1,883
Amount	529,974	135,308	83,571	75,736	151,660	83,699
Taxable pensions and annuities in AGI: Number	88,893	44,256	15,548	11,441	14,343	3,305
Amount	1,744,839	481,424	360,286	276,679	472,314	154,137
Unemployment compensation: Number	46,713	31,993	6,712	4,408	3,068	532
Amount	198,596	128,631	32,035	18,206	16,552	3,173
Taxable Social Security benefits in AGI: Number	57,845	24,653	14,051	8,022	8,405	2,714
Amount	619,917	113,258	167,406	133,449	150,204	55,599
Self-employment retirement (Keogh) plans: Number	4,067	317	356	323	1,501	1,570
Amount	74,746	2,560	3,305	3,850	19,510	45,520
Total itemized deductions: Number	194,616	52,062	42,514	34,635	51,205	14,201
Amount	4,827,342	841,910	787,957	740,163	1,398,270	1,059,042
State and local income taxes: Number	180,956	42,495	40,325	33,772	50,446	13,917
Amount	1,078,018	63,233	105,020	130,348	329,597	449,820
State and local general sales tax: Number	11,348	7,569	2,134	725	652	268
Amount	12,494	5,646	3,024	1,451	1,531	841
Real estate taxes: Number	180,435	44,384	39,609	33,126	49,561	13,755
Amount	793,342	139,506	141,733	135,477	247,038	129,588
Total taxes paid deduction: Number	193,960	51,409	42,511	34,635	51,205	14,201
Amount	2,024,345	238,645	271,532	286,475	610,290	617,404
Mortgage interest paid: Number	166,339	41,718	36,074	31,150	45,572	11,825
Amount	1,865,612	372,899	358,500	330,398	539,505	264,310
Total contributions deduction: Number	163,953	36,276	35,622	31,214	47,248	13,593
Amount	471,561	47,413	51,072	61,705	123,297	188,074
Taxable income: Number	415,560	232,160	69,398	44,796	54,748	14,458
Amount	20,768,603	3,346,781	2,747,392	2,648,953	5,313,817	6,711,660
Total tax credits: Number	157,411	68,894	27,974	23,933	28,992	7,618
Amount	177,936	49,628	37,089	37,682	30,387	23,151
Residential energy credit: Number	23,302	4,762	4,504	5,110	7,829	1,097
Amount	4,722	858	923	966	1,659	316
Child tax credit: Number	83,747	35,842	18,476	15,382	14,046	0
Amount	105,716	31,217	28,256	26,780	19,462	0
Child and dependent care credit: Number	19,107	5,282	3,121	3,957	5,749	998
Amount	10,652	2,437	1,897	2,238	3,563	516
Earned income credit [6]: Number	85,163	85,163	0	0	0	0
Amount	147,744	147,744	0	0	0	0
Earned income credit refundable portion: Number	75,080	75,080	0	0	0	0
Amount	129,056	129,056	0	0	0	0
Alternative minimum tax: Number	15,110	*8	*189	181	3,724	11,009
Amount	86,282	*78	*171	348	6,400	79,285
Total income tax: Number	371,341	191,728	66,214	44,235	54,707	14,458
Amount	3,685,069	365,768	363,018	357,662	919,558	1,679,062
Total tax liability [7]: Number	382,937	202,522	66,587	44,595	54,771	14,462
Amount	3,846,983	404,959	384,806	375,128	959,813	1,722,277
Tax due at time of filing [8]: Number	93,061	40,835	16,701	9,227	18,752	7,547
Amount	378,474	42,067	28,444	24,212	78,690	205,059
Overpayments refunded [9]: Number	418,902	287,379	53,020	35,670	35,937	6,896
Amount	1,117,144	502,411	154,211	128,211	164,217	168,094

Footnotes at end of table

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	SOUTH CAROLINA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,048,836**	**1,456,907**	**252,266**	**148,407**	**147,713**	**43,543**
Number of joint returns	758,631	300,042	162,631	125,850	131,811	38,298
Number with paid preparer's signature	1,317,456	930,328	162,368	94,941	93,863	35,956
Number of exemptions	4,119,181	2,581,514	611,686	398,951	405,938	121,092
Adjusted gross income (AGI) [3]	**98,778,723**	**28,447,128**	**15,451,673**	**12,777,105**	**19,376,457**	**22,726,361**
Salaries and wages [4]: Number	1,769,895	1,249,239	222,767	131,416	130,573	35,900
Amount	68,545,043	24,769,264	11,883,459	9,459,918	13,499,304	8,933,099
Taxable interest: Number	724,793	331,477	131,963	100,266	119,979	41,108
Amount	2,348,107	495,284	318,536	270,745	448,333	815,209
Ordinary dividends: Number	369,889	145,541	61,197	53,600	76,115	33,436
Amount	2,343,674	270,507	205,524	217,224	486,600	1,163,819
Business or profession net income (less loss): Number	310,075	191,745	44,971	30,216	30,665	12,478
Amount	2,788,182	816,683	305,782	271,418	568,029	826,270
Number of farm returns	23,078	11,030	3,438	3,015	3,776	1,820
Combined net capital gain (less loss) in AGI [5]: Number	306,556	115,184	48,204	43,682	66,117	33,370
Amount	7,830,615	334,864	231,545	283,917	933,406	6,046,883
Taxable individual retirement arrangements distributions: Number	149,156	67,565	31,079	21,174	22,739	6,600
Amount	2,156,755	480,569	350,855	359,808	618,647	346,877
Taxable pensions and annuities in AGI: Number	391,666	203,364	73,170	52,717	50,262	12,153
Amount	7,187,204	2,308,469	1,397,377	1,270,508	1,683,851	526,999
Unemployment compensation: Number	105,257	81,466	13,009	5,766	4,744	272
Amount	322,547	234,691	41,515	24,685	20,070	1,587
Taxable Social Security benefits in AGI: Number	218,017	93,600	52,607	31,770	30,004	10,036
Amount	2,410,709	439,920	693,595	520,255	554,643	202,296
Self-employment retirement (Keogh) plans: Number	9,391	915	1,004	720	3,344	3,409
Amount	164,078	7,277	8,081	7,484	45,867	95,369
Total itemized deductions: Number	660,488	226,176	144,021	115,065	133,130	42,096
Amount	15,003,647	3,292,344	2,569,860	2,382,747	3,636,127	3,122,570
State and local income taxes: Number	586,586	178,081	131,046	108,631	128,155	40,673
Amount	3,313,859	309,672	419,922	491,406	922,738	1,170,121
State and local general sales tax: Number	65,789	42,308	11,391	6,070	4,658	1,362
Amount	67,126	30,809	12,839	9,335	10,393	3,749
Real estate taxes: Number	588,049	183,525	129,557	108,337	126,851	39,778
Amount	947,539	209,389	150,589	144,553	241,358	201,650
Total taxes paid deduction: Number	658,753	224,778	143,848	114,936	133,105	42,087
Amount	4,648,680	627,859	642,836	702,298	1,257,410	1,418,277
Mortgage interest paid: Number	563,151	177,925	126,288	104,292	119,215	35,431
Amount	5,659,939	1,296,634	1,058,348	970,375	1,387,319	947,263
Total contributions deduction: Number	562,371	174,607	119,296	103,341	125,003	40,125
Amount	2,790,763	461,485	400,259	396,104	673,078	859,838
Taxable income: Number	1,520,634	931,247	250,533	147,823	147,560	43,471
Amount	64,039,010	12,003,085	9,788,359	8,706,249	14,211,421	19,329,896
Total tax credits: Number	647,393	370,819	111,796	77,406	67,279	20,092
Amount	692,422	270,807	168,947	122,692	71,024	58,952
Residential energy credit: Number	46,930	15,279	11,418	8,740	9,238	2,255
Amount	11,745	4,428	2,339	2,035	2,231	711
Child tax credit: Number	393,553	221,359	83,034	54,534	34,626	0
Amount	446,924	179,984	129,611	90,559	46,770	0
Child and dependent care credit: Number	103,611	42,282	24,977	17,971	15,851	2,531
Amount	55,357	22,825	13,537	9,545	8,082	1,368
Earned income credit [6]: Number	487,310	487,310	0	0	0	0
Amount	1,005,872	1,005,872	0	0	0	0
Earned income credit refundable portion: Number	435,218	435,218	0	0	0	0
Amount	911,863	911,863	0	0	0	0
Alternative minimum tax: Number	36,561	259	684	587	6,406	28,624
Amount	201,127	1,343	619	618	14,313	184,233
Total income tax: Number	1,264,491	687,788	239,109	146,854	147,273	43,466
Amount	10,565,752	1,153,682	1,196,493	1,129,962	2,409,449	4,676,166
Total tax liability [7]: Number	1,315,749	736,263	241,362	147,270	147,362	43,492
Amount	11,099,685	1,300,870	1,280,512	1,201,120	2,527,786	4,789,398
Tax due at time of filing [8]: Number	396,908	188,358	73,546	45,860	65,187	23,956
Amount	1,615,123	183,162	147,621	119,979	314,773	849,588
Overpayments refunded [9]: Number	1,613,110	1,230,820	178,262	102,327	82,279	19,422
Amount	3,925,231	2,363,671	456,995	307,710	354,220	442,635

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	SOUTH DAKOTA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**386,856**	**265,378**	**58,626**	**30,221**	**24,147**	**8,483**
Number of joint returns	156,508	56,175	45,066	26,560	21,148	7,559
Number with paid preparer's signature	228,452	145,428	37,365	20,412	17,798	7,448
Number of exemptions	736,883	405,093	152,344	87,015	68,297	24,134
Adjusted gross income (AGI) [3]	**19,611,709**	**5,007,939**	**3,578,953**	**2,604,429**	**3,160,942**	**5,259,446**
Salaries and wages [4]: Number	332,469	226,119	52,356	26,935	20,355	6,704
Amount	12,367,924	4,365,202	2,686,394	1,872,498	1,923,410	1,520,421
Taxable interest: Number	172,872	86,710	35,572	21,858	20,676	8,057
Amount	615,054	151,704	77,700	69,257	94,500	221,893
Ordinary dividends: Number	93,464	41,196	19,154	13,376	13,068	6,670
Amount	473,306	61,490	38,108	48,198	80,791	244,720
Business or profession net income (less loss): Number	61,955	34,475	12,176	6,897	5,954	2,453
Amount	610,077	167,797	121,465	78,852	105,207	136,756
Number of farm returns	32,661	19,375	5,593	3,145	3,304	1,244
Combined net capital gain (less loss) in AGI [5]: Number	91,513	40,812	18,289	12,273	13,233	6,906
Amount	1,816,953	142,086	107,681	114,359	266,467	1,186,360
Taxable individual retirement arrangements distributions: Number	31,573	15,573	7,437	3,906	3,544	1,112
Amount	304,973	85,967	65,317	42,432	73,721	37,535
Taxable pensions and annuities in AGI: Number	63,123	31,955	14,468	8,145	6,519	2,036
Amount	1,012,005	339,374	248,408	174,361	182,530	67,332
Unemployment compensation: Number	9,512	6,511	1,988	543	460	*10
Amount	25,612	14,474	6,614	2,470	2,018	*36
Taxable Social Security benefits in AGI: Number	43,220	19,808	10,841	5,545	5,189	1,837
Amount	440,225	85,867	139,867	89,651	88,348	36,492
Self-employment retirement (Keogh) plans: Number	3,103	413	499	315	1,104	772
Amount	43,049	2,654	3,488	2,532	13,849	20,525
Total itemized deductions: Number	77,541	24,601	18,660	14,420	13,666	6,194
Amount	1,739,316	345,285	299,270	260,471	310,596	523,695
State and local income taxes: Number	5,652	1,015	1,109	1,060	1,407	1,061
Amount	53,119	1,195	2,535	2,840	8,345	38,203
State and local general sales tax: Number	64,652	19,755	15,730	12,275	11,813	5,078
Amount	92,805	14,539	18,760	19,570	22,298	17,638
Real estate taxes: Number	65,594	17,584	16,200	13,014	12,975	5,821
Amount	187,324	32,466	35,813	35,561	44,479	39,005
Total taxes paid deduction: Number	75,261	22,769	18,495	14,163	13,649	6,185
Amount	344,782	51,482	61,156	58,832	77,673	95,639
Mortgage interest paid: Number	61,945	17,365	14,780	12,480	12,298	5,022
Amount	628,265	127,890	122,091	116,974	141,097	120,213
Total contributions deduction: Number	61,108	16,909	13,958	12,128	12,196	5,918
Amount	469,916	36,781	36,770	31,246	52,141	312,978
Taxable income: Number	300,323	178,934	58,559	30,218	24,136	8,476
Amount	13,950,861	2,535,818	2,360,473	1,882,710	2,509,774	4,662,086
Total tax credits: Number	130,046	65,468	30,103	17,904	12,216	4,354
Amount	152,477	44,739	49,150	31,852	13,738	12,998
Residential energy credit: Number	13,730	3,346	4,717	3,251	1,854	561
Amount	2,721	597	925	730	338	131
Child tax credit: Number	67,050	29,108	20,343	11,643	5,957	0
Amount	94,284	27,144	35,731	21,734	9,675	0
Child and dependent care credit: Number	25,270	7,963	8,545	5,154	3,079	530
Amount	11,776	3,086	4,484	2,624	1,382	200
Earned income credit [6]: Number	57,436	57,436	0	0	0	0
Amount	118,148	118,148	0	0	0	0
Earned income credit refundable portion: Number	50,486	50,486	0	0	0	0
Amount	106,782	106,782	0	0	0	0
Alternative minimum tax: Number	4,200	61	148	206	719	3,066
Amount	22,255	658	202	268	1,813	19,314
Total income tax: Number	266,219	148,003	55,563	30,166	24,015	8,471
Amount	2,388,165	262,090	270,530	234,922	427,494	1,193,130
Total tax liability [7]: Number	277,969	159,091	56,131	30,216	24,054	8,477
Amount	2,542,975	302,126	303,225	258,453	459,348	1,219,822
Tax due at time of filing [8]: Number	91,755	44,535	18,693	10,519	12,844	5,163
Amount	450,734	46,713	50,139	40,609	98,046	215,227
Overpayments refunded [9]: Number	285,380	211,333	39,807	19,698	11,240	3,303
Amount	711,789	349,676	97,879	62,083	50,367	151,784

Footnotes at end of table

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	TENNESSEE					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,850,671**	**2,006,316**	**373,861**	**207,427**	**197,935**	**65,131**
Number of joint returns	1,121,569	467,543	249,025	174,098	174,645	56,259
Number with paid preparer's signature	1,658,421	1,161,556	215,843	116,008	113,699	51,314
Number of exemptions	5,712,939	3,520,071	895,050	566,973	546,839	184,007
Adjusted gross income (AGI) [3]	**144,826,601**	**39,397,064**	**22,885,465**	**17,859,242**	**26,191,299**	**38,493,531**
Salaries and wages [4]: Number	2,447,847	1,695,912	336,384	187,298	175,357	52,896
Amount	103,158,748	34,205,044	18,405,787	14,058,578	18,966,417	17,522,921
Taxable interest: Number	1,055,567	497,056	200,528	136,401	160,178	61,404
Amount	3,744,081	868,015	435,560	324,661	640,570	1,475,274
Ordinary dividends: Number	465,138	179,432	80,498	61,816	94,548	48,843
Amount	2,822,958	282,435	210,479	200,987	510,945	1,618,112
Business or profession net income (less loss): Number	497,892	314,553	68,979	42,561	49,731	22,068
Amount	6,683,626	1,589,687	710,540	669,682	1,342,567	2,371,149
Number of farm returns	79,687	41,418	14,823	10,368	8,645	4,433
Combined net capital gain (less loss) in AGI [5]: Number	413,148	162,235	67,794	52,045	83,172	47,903
Amount	12,231,179	484,191	312,434	342,710	1,123,405	9,968,439
Taxable individual retirement arrangements distributions: Number	178,213	85,331	35,790	23,622	25,641	7,828
Amount	2,452,156	642,797	402,909	376,950	680,639	348,861
Taxable pensions and annuities in AGI: Number	476,116	261,285	88,257	54,325	57,185	15,064
Amount	8,208,787	2,822,760	1,678,168	1,291,595	1,765,892	650,372
Unemployment compensation: Number	131,132	97,073	19,884	7,929	5,620	627
Amount	408,729	289,409	64,721	28,388	23,444	2,768
Taxable Social Security benefits in AGI: Number	276,732	130,951	63,451	35,478	34,687	12,165
Amount	2,938,899	605,124	816,008	604,244	660,606	252,917
Self-employment retirement (Keogh) plans: Number	20,218	1,552	1,779	2,204	6,286	8,397
Amount	374,990	9,772	10,902	19,732	90,955	243,629
Total itemized deductions: Number	748,758	258,390	163,085	123,046	148,726	55,511
Amount	16,051,459	3,676,017	2,882,382	2,393,572	3,627,157	3,472,329
State and local income taxes: Number	51,365	12,452	8,596	7,505	12,574	10,239
Amount	359,228	18,231	22,318	22,155	60,377	236,146
State and local general sales tax: Number	628,359	208,332	138,704	107,575	129,388	44,360
Amount	1,361,244	265,831	251,002	244,289	370,807	229,315
Real estate taxes: Number	656,959	204,771	144,791	114,580	140,138	52,678
Amount	1,420,712	288,117	240,971	209,534	361,386	320,704
Total taxes paid deduction: Number	735,069	248,468	160,737	122,321	148,115	55,428
Amount	3,217,583	602,641	528,073	484,971	804,657	797,242
Mortgage interest paid: Number	638,045	205,775	142,696	110,477	132,799	46,299
Amount	6,805,317	1,582,128	1,329,497	1,120,988	1,614,698	1,158,006
Total contributions deduction: Number	602,587	178,530	130,780	105,504	134,890	52,884
Amount	3,796,546	479,326	472,206	458,730	835,412	1,550,873
Taxable income: Number	2,152,592	1,311,228	371,397	207,111	197,787	65,068
Amount	99,701,450	17,249,032	15,050,171	12,661,305	20,191,775	34,549,166
Total tax credits: Number	866,219	480,346	162,648	106,506	86,810	29,909
Amount	960,357	362,977	238,930	179,190	95,018	84,242
Residential energy credit: Number	66,732	19,257	15,852	13,073	15,007	3,544
Amount	15,443	4,386	3,469	3,055	3,572	960
Child tax credit: Number	540,727	294,900	119,700	79,161	46,966	0
Amount	626,379	239,417	188,686	134,095	64,181	0
Child and dependent care credit: Number	129,017	53,276	27,284	24,858	19,971	3,628
Amount	69,723	29,977	13,116	13,229	11,536	1,865
Earned income credit [6]: Number	628,994	628,994	0	0	0	0
Amount	1,254,520	1,254,520	0	0	0	0
Earned income credit refundable portion: Number	559,054	559,054	0	0	0	0
Amount	1,111,426	1,111,426	0	0	0	0
Alternative minimum tax: Number	28,523	483	947	1,113	4,706	21,274
Amount	140,729	1,620	1,195	2,014	10,107	125,793
Total income tax: Number	1,827,879	999,300	361,055	204,929	197,549	65,047
Amount	17,464,155	1,709,294	1,886,974	1,687,053	3,538,864	8,641,970
Total tax liability [7]: Number	1,911,712	1,079,712	364,048	205,242	197,637	65,073
Amount	18,607,589	1,962,899	2,051,732	1,832,005	3,799,856	8,961,098
Tax due at time of filing [8]: Number	501,766	246,257	87,562	52,852	80,622	34,474
Amount	2,229,299	262,967	204,247	169,929	432,391	1,159,765
Overpayments refunded [9]: Number	2,293,560	1,705,759	286,025	154,374	116,978	30,426
Amount	5,968,756	3,376,199	764,726	518,443	515,021	794,368

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	TEXAS					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**10,575,752**	**7,222,552**	**1,307,065**	**787,443**	**930,072**	**328,620**
Number of joint returns	4,059,810	1,607,715	769,570	609,422	789,568	283,535
Number with paid preparer's signature	5,875,298	4,057,428	691,466	404,271	486,970	235,162
Number of exemptions	22,372,041	13,471,673	3,222,853	2,118,548	2,621,851	937,116
Adjusted gross income (AGI) [3]	**620,073,710**	**141,865,298**	**80,189,940**	**68,053,716**	**124,104,611**	**205,860,146**
Salaries and wages [4]: Number	9,155,643	6,157,129	1,168,265	709,585	840,064	280,601
Amount	434,255,167	127,700,511	65,434,534	54,609,049	95,669,641	90,841,432
Taxable interest: Number	3,646,894	1,472,902	638,229	495,862	729,982	309,919
Amount	15,818,456	2,402,084	1,357,480	1,161,009	2,462,266	8,435,617
Ordinary dividends: Number	1,743,721	564,020	266,327	233,640	428,981	250,753
Amount	13,412,200	1,024,130	708,892	717,452	2,128,402	8,833,324
Business or profession net income (less loss): Number	2,004,494	1,266,892	244,992	169,680	219,899	103,031
Amount	23,530,783	6,692,690	2,119,840	1,904,802	4,855,426	7,958,025
Number of farm returns	248,285	104,306	42,855	35,001	42,553	23,571
Combined net capital gain (less loss) in AGI [5]: Number	1,541,446	485,141	228,742	196,906	385,024	245,632
Amount	60,157,421	1,677,677	993,368	1,111,068	4,197,193	52,178,115
Taxable individual retirement arrangements distributions: Number	620,666	255,841	122,488	91,888	113,184	37,265
Amount	9,648,795	1,810,792	1,580,767	1,594,187	2,936,853	1,726,196
Taxable pensions and annuities in AGI: Number	1,518,832	731,105	287,067	197,433	236,420	66,807
Amount	28,714,882	8,489,856	5,668,728	4,797,982	7,101,705	2,656,611
Unemployment compensation: Number	284,505	194,615	41,955	22,804	21,741	3,391
Amount	1,027,891	677,377	155,477	89,087	91,550	14,400
Taxable Social Security benefits in AGI: Number	839,450	331,680	197,243	125,875	132,708	51,944
Amount	9,358,610	1,503,376	2,487,394	1,991,925	2,335,635	1,040,279
Self-employment retirement (Keogh) plans: Number	66,003	7,324	5,511	6,317	19,959	26,893
Amount	1,258,006	34,322	41,368	68,909	319,718	793,689
Total itemized deductions: Number	2,754,801	792,003	552,310	445,677	691,264	273,546
Amount	62,812,443	11,748,493	9,744,536	8,603,554	16,405,676	16,310,184
State and local income taxes: Number	98,034	21,141	17,376	13,891	26,767	18,860
Amount	857,349	30,769	42,959	37,984	124,152	621,485
State and local general sales tax: Number	2,302,696	606,520	449,334	385,309	615,886	245,646
Amount	4,312,797	606,951	670,158	667,116	1,398,143	970,429
Real estate taxes: Number	2,364,937	575,515	468,283	407,246	654,463	259,430
Amount	10,789,839	1,679,775	1,539,474	1,531,069	3,285,521	2,754,000
Total taxes paid deduction: Number	2,677,655	738,851	536,545	440,832	688,526	272,900
Amount	16,428,406	2,446,484	2,345,648	2,303,728	4,905,459	4,427,085
Mortgage interest paid: Number	2,280,129	561,084	459,603	396,314	626,943	236,186
Amount	23,251,955	3,990,612	3,552,702	3,389,811	6,490,758	5,828,072
Total contributions deduction: Number	2,160,113	525,417	417,213	363,870	599,591	254,021
Amount	12,979,363	1,324,640	1,364,472	1,318,210	2,977,705	5,994,336
Taxable income: Number	7,939,848	4,596,265	1,300,270	785,816	929,176	328,321
Amount	446,229,638	61,210,395	52,692,584	48,853,119	96,405,374	187,068,167
Total tax credits: Number	3,583,736	1,974,488	610,885	409,371	429,254	159,738
Amount	4,923,935	1,537,770	997,585	698,318	533,786	1,156,476
Residential energy credit: Number	228,593	48,670	51,158	45,695	63,529	19,541
Amount	57,252	11,170	12,587	11,289	16,138	6,067
Child tax credit: Number	2,276,769	1,272,439	466,764	301,199	236,367	0
Amount	2,666,379	1,034,299	788,015	517,176	326,889	0
Child and dependent care credit: Number	496,789	185,825	105,224	82,098	102,156	21,485
Amount	282,648	108,048	56,193	48,134	58,661	11,613
Earned income credit [6]: Number	2,405,930	2,405,930	0	0	0	0
Amount	5,429,745	5,429,745	0	0	0	0
Earned income credit refundable portion: Number	2,156,451	2,156,451	0	0	0	0
Amount	4,739,468	4,739,468	0	0	0	0
Alternative minimum tax: Number	184,339	1,662	6,654	8,460	41,587	125,975
Amount	807,784	10,364	9,186	14,302	91,681	682,253
Total income tax: Number	6,591,281	3,314,325	1,239,891	781,543	927,539	327,982
Amount	83,246,863	5,902,180	6,615,088	6,729,737	17,224,816	46,775,042
Total tax liability [7]: Number	6,916,937	3,627,544	1,250,137	782,952	928,106	328,198
Amount	86,970,057	6,764,118	7,114,254	7,164,209	18,112,813	47,814,664
Tax due at time of filing [8]: Number	1,925,347	859,012	309,549	209,191	369,071	178,524
Amount	10,132,588	951,460	716,398	630,021	1,949,248	5,885,460
Overpayments refunded [9]: Number	8,467,389	6,188,177	995,251	576,860	558,741	148,360
Amount	25,112,778	13,290,713	2,876,822	1,961,921	2,420,012	4,563,310

Footnotes at end of table

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	UTAH					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,138,120**	**734,301**	**176,846**	**102,163**	**95,674**	**29,137**
Number of joint returns	534,590	201,898	129,231	89,309	88,054	26,098
Number with paid preparer's signature	595,200	364,137	96,554	56,015	55,330	23,164
Number of exemptions	2,639,465	1,368,069	527,070	333,123	315,574	95,629
Adjusted gross income (AGI) [3]	**64,021,897**	**14,613,336**	**10,892,844**	**8,810,027**	**12,505,286**	**17,200,403**
Salaries and wages [4]: Number	1,010,895	642,580	160,287	94,600	88,256	25,173
Amount	44,509,677	13,292,096	8,868,231	7,154,129	9,280,402	5,914,820
Taxable interest: Number	563,206	257,511	113,461	79,796	84,289	28,148
Amount	1,669,891	316,773	190,941	142,363	265,907	753,907
Ordinary dividends: Number	195,064	74,148	36,160	27,972	38,017	18,767
Amount	1,098,470	108,335	71,282	74,821	187,080	656,953
Business or profession net income (less loss): Number	182,051	95,286	34,846	21,132	23,060	7,727
Amount	1,432,170	392,417	205,200	111,132	324,421	399,000
Number of farm returns	16,280	6,983	4,494	1,865	1,997	941
Combined net capital gain (less loss) in AGI [5]: Number	185,979	68,034	30,717	28,127	38,157	20,944
Amount	6,274,996	243,743	147,701	170,806	597,913	5,114,833
Taxable individual retirement arrangements distributions: Number	63,431	28,375	14,081	9,169	8,982	2,824
Amount	762,576	194,389	137,897	115,366	181,407	133,517
Taxable pensions and annuities in AGI: Number	164,780	80,411	35,323	22,272	21,290	5,483
Amount	3,279,163	1,018,434	788,515	561,030	707,341	203,843
Unemployment compensation: Number	29,743	20,048	5,775	2,167	1,617	136
Amount	96,656	61,612	18,413	8,514	7,491	627
Taxable Social Security benefits in AGI: Number	99,016	41,865	24,420	15,033	13,019	4,679
Amount	1,066,120	183,857	310,626	251,060	226,892	93,686
Self-employment retirement (Keogh) plans: Number	4,411	421	425	603	1,426	1,537
Amount	80,722	1,488	4,209	6,625	22,720	45,681
Total itemized deductions: Number	462,426	135,998	120,708	86,976	90,646	28,097
Amount	11,775,951	2,138,732	2,291,804	2,012,281	2,816,786	2,516,347
State and local income taxes: Number	408,997	98,425	112,379	83,751	87,450	26,992
Amount	2,270,861	167,097	326,668	349,631	603,500	823,966
State and local general sales tax: Number	48,200	33,320	7,759	2,990	3,097	1,033
Amount	63,643	27,705	13,092	8,226	10,898	3,721
Real estate taxes: Number	413,427	112,982	107,704	80,203	85,751	26,788
Amount	779,776	156,744	161,598	138,514	193,702	129,218
Total taxes paid deduction: Number	461,047	134,770	120,642	86,913	90,631	28,090
Amount	3,171,512	363,706	514,783	505,932	822,082	965,010
Mortgage interest paid: Number	395,874	111,005	105,562	76,372	80,135	22,801
Amount	4,677,379	1,089,846	1,054,892	854,627	1,080,262	597,752
Total contributions deduction: Number	397,746	103,370	104,105	78,531	84,917	26,824
Amount	3,072,767	331,069	483,536	475,004	737,500	1,045,658
Taxable income: Number	890,904	489,803	175,136	101,642	95,257	29,066
Amount	41,082,446	6,191,716	6,287,516	5,530,282	8,583,592	14,489,340
Total tax credits: Number	423,628	204,570	99,377	61,330	47,789	10,563
Amount	571,711	162,726	171,061	121,473	72,748	43,704
Residential energy credit: Number	38,054	9,941	10,782	7,932	7,810	1,589
Amount	8,320	1,871	2,270	1,735	2,004	440
Child tax credit: Number	283,653	121,738	81,276	47,705	32,935	0
Amount	404,436	104,762	143,886	99,526	56,262	0
Child and dependent care credit: Number	36,638	11,760	11,353	7,220	5,423	882
Amount	18,024	5,949	5,274	3,385	2,989	427
Earned income credit [6]: Number	170,746	170,746	0	0	0	0
Amount	334,265	334,265	0	0	0	0
Earned income credit refundable portion: Number	153,831	153,831	0	0	0	0
Amount	298,533	298,533	0	0	0	0
Alternative minimum tax: Number	23,051	359	465	450	4,233	17,545
Amount	129,365	1,118	352	1,272	9,104	117,519
Total income tax: Number	739,327	366,671	150,149	98,714	94,720	29,074
Amount	6,829,795	577,338	689,646	666,096	1,390,535	3,506,181
Total tax liability [7]: Number	767,818	391,169	153,835	98,778	94,947	29,089
Amount	7,102,918	645,926	737,059	698,474	1,453,877	3,567,582
Tax due at time of filing [8]: Number	238,038	109,331	44,014	27,487	40,558	16,648
Amount	1,128,724	103,245	83,820	66,441	192,799	682,419
Overpayments refunded [9]: Number	879,753	605,500	132,602	74,271	55,013	12,367
Amount	2,315,299	1,084,231	357,925	241,801	260,914	370,429

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	VERMONT					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**318,602**	**208,128**	**48,556**	**28,614**	**25,498**	**7,806**
Number of joint returns	129,204	41,712	34,210	24,140	22,482	6,660
Number with paid preparer's signature	172,073	107,682	25,396	17,057	15,516	6,422
Number of exemptions	574,375	288,576	117,466	75,136	71,720	21,477
Adjusted gross income (AGI) [3]	**16,979,036**	**4,104,722**	**2,986,865**	**2,472,655**	**3,369,776**	**4,045,018**
Salaries and wages [4]: Number	269,160	171,005	44,387	26,077	21,414	6,277
Amount	11,064,754	3,352,978	2,365,982	1,838,175	2,190,076	1,317,544
Taxable interest: Number	164,061	76,418	33,918	23,835	22,281	7,609
Amount	437,847	101,877	47,962	59,267	81,220	147,522
Ordinary dividends: Number	90,635	37,829	15,883	14,484	15,878	6,562
Amount	621,156	77,525	50,983	57,149	147,654	287,845
Business or profession net income (less loss): Number	64,001	37,018	11,535	6,563	6,323	2,561
Amount	757,673	243,043	103,312	79,324	172,592	159,402
Number of farm returns	3,907	2,183	816	419	296	191
Combined net capital gain (less loss) in AGI [5]: Number	73,387	30,169	11,806	11,948	13,361	6,103
Amount	1,798,137	96,001	61,241	97,713	263,895	1,279,288
Taxable individual retirement arrangements distributions: Number	26,331	12,913	5,053	3,334	3,906	1,127
Amount	328,906	77,156	58,532	59,061	80,881	53,275
Taxable pensions and annuities in AGI: Number	52,257	25,821	10,442	7,079	7,195	1,720
Amount	909,372	288,531	167,230	165,817	214,066	73,728
Unemployment compensation: Number	25,304	17,301	5,078	1,844	963	117
Amount	86,112	53,888	19,612	7,365	4,488	760
Taxable Social Security benefits in AGI: Number	36,761	15,221	9,155	5,412	5,205	1,769
Amount	401,633	67,989	112,782	90,442	96,251	34,169
Self-employment retirement (Keogh) plans: Number	4,212	842	475	561	1,392	943
Amount	53,381	4,266	3,520	5,470	18,316	21,809
Total itemized deductions: Number	97,505	26,654	21,355	18,999	22,894	7,602
Amount	2,170,749	346,101	344,839	358,437	576,770	544,602
State and local income taxes: Number	87,884	19,663	20,265	18,089	22,414	7,454
Amount	510,533	24,323	43,173	62,080	136,824	244,132
State and local general sales tax: Number	8,431	6,219	959	673	441	140
Amount	9,076	4,221	1,203	1,964	795	893
Real estate taxes: Number	92,054	23,635	21,003	18,087	21,997	7,332
Amount	403,153	66,891	70,861	71,167	121,678	72,556
Total taxes paid deduction: Number	97,291	26,549	21,319	18,938	22,884	7,601
Amount	932,913	97,564	116,404	136,948	262,353	319,644
Mortgage interest paid: Number	84,008	21,553	19,714	17,320	19,720	5,701
Amount	796,776	155,870	167,473	157,154	197,936	118,343
Total contributions deduction: Number	69,470	13,014	14,741	14,669	19,843	7,204
Amount	250,412	15,859	23,487	26,358	62,351	122,356
Taxable income: Number	260,667	150,370	48,464	28,610	25,425	7,799
Amount	11,784,412	2,069,796	1,977,684	1,755,480	2,526,733	3,454,720
Total tax credits: Number	106,878	45,983	25,004	16,443	14,657	4,791
Amount	122,975	28,276	37,754	25,098	15,588	16,261
Residential energy credit: Number	14,119	2,972	4,765	3,456	2,393	533
Amount	3,404	669	867	1,138	550	180
Child tax credit: Number	53,850	20,197	16,991	9,737	6,925	0
Amount	68,649	16,572	26,954	16,233	8,891	0
Child and dependent care credit: Number	14,532	3,331	5,180	2,436	2,930	653
Amount	8,090	2,125	2,598	1,327	1,721	320
Earned income credit [6]: Number	45,868	45,868	0	0	0	0
Amount	72,416	72,416	0	0	0	0
Earned income credit refundable portion: Number	38,481	38,481	0	0	0	0
Amount	62,952	62,952	0	0	0	0
Alternative minimum tax: Number	8,794	176	*46	100	2,182	6,290
Amount	54,929	234	*28	268	4,166	50,233
Total income tax: Number	235,283	127,089	46,606	28,445	25,343	7,800
Amount	1,910,543	221,009	234,049	224,840	419,598	811,048
Total tax liability [7]: Number	245,192	136,342	47,138	28,500	25,409	7,803
Amount	2,040,772	261,924	253,562	242,721	450,021	832,544
Tax due at time of filing [8]: Number	66,839	33,243	11,600	7,109	10,543	4,344
Amount	255,745	31,173	17,844	16,831	53,791	136,106
Overpayments refunded [9]: Number	244,250	167,587	36,899	21,444	14,871	3,449
Amount	545,358	252,981	90,420	62,376	58,055	81,525

Footnotes at end of table

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	VIRGINIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**3,756,005**	**2,251,372**	**535,644**	**350,981**	**461,589**	**156,419**
Number of joint returns	1,508,343	445,629	292,437	251,171	380,041	139,065
Number with paid preparer's signature	1,834,954	1,073,377	272,733	168,612	218,626	101,607
Number of exemptions	7,288,853	3,515,949	1,191,141	873,651	1,256,987	451,125
Adjusted gross income (AGI) [3]	**248,169,998**	**45,975,445**	**33,083,282**	**30,401,771**	**62,439,831**	**76,269,669**
Salaries and wages [4]: Number	3,282,208	1,928,923	478,795	312,899	423,348	138,243
Amount	175,484,642	40,676,268	26,520,041	23,720,048	47,793,754	36,774,531
Taxable interest: Number	1,768,904	660,018	314,940	256,918	388,225	148,803
Amount	5,796,995	957,931	633,745	582,148	1,202,085	2,421,085
Ordinary dividends: Number	927,983	267,849	150,293	137,561	248,553	123,729
Amount	6,077,623	539,289	399,837	520,369	1,275,438	3,342,689
Business or profession net income (less loss): Number	532,049	271,299	79,616	56,148	87,470	37,516
Amount	7,203,012	1,589,735	665,945	599,313	1,752,911	2,595,109
Number of farm returns	41,759	18,924	7,623	5,006	6,731	3,476
Combined net capital gain (less loss) in AGI [5]: Number	774,616	219,676	117,621	109,436	210,047	117,837
Amount	21,011,547	707,955	458,992	583,224	2,199,590	17,061,785
Taxable individual retirement arrangements distributions: Number	258,605	99,468	50,025	40,497	50,321	18,295
Amount	3,400,753	643,162	524,082	557,224	997,655	678,630
Taxable pensions and annuities in AGI: Number	702,639	283,860	132,942	97,389	140,277	48,171
Amount	16,692,122	3,480,757	2,820,565	2,796,376	5,117,283	2,477,140
Unemployment compensation: Number	109,505	77,074	14,701	9,164	7,459	1,107
Amount	339,474	227,105	47,063	34,444	27,030	3,831
Taxable Social Security benefits in AGI: Number	384,987	145,453	87,815	61,426	65,985	24,307
Amount	4,332,923	651,707	1,093,864	955,244	1,142,575	489,531
Self-employment retirement (Keogh) plans: Number	35,724	2,827	2,200	3,133	12,297	15,266
Amount	717,824	15,142	18,180	27,515	172,880	484,107
Total itemized deductions: Number	1,562,893	415,327	308,149	265,272	420,737	153,407
Amount	42,320,058	6,844,145	6,137,990	6,115,182	12,727,589	10,495,152
State and local income taxes: Number	1,447,030	342,585	287,296	254,487	411,837	150,826
Amount	8,849,933	518,157	783,819	1,008,086	2,696,257	3,843,614
State and local general sales tax: Number	90,913	54,516	17,450	9,181	7,361	2,406
Amount	78,221	30,624	15,757	10,935	13,191	7,715
Real estate taxes: Number	1,385,513	313,506	276,306	249,401	398,510	147,790
Amount	4,609,523	644,593	652,596	704,252	1,553,794	1,054,288
Total taxes paid deduction: Number	1,558,380	411,835	307,489	265,159	420,516	153,381
Amount	14,186,231	1,295,298	1,547,482	1,819,658	4,459,417	5,064,377
Mortgage interest paid: Number	1,326,386	306,708	268,014	239,211	378,040	134,412
Amount	19,198,267	3,260,928	3,076,638	3,071,335	6,065,692	3,723,674
Total contributions deduction: Number	1,274,611	285,635	242,290	223,893	377,672	145,121
Amount	5,426,026	606,093	607,834	681,148	1,420,287	2,110,663
Taxable income: Number	3,019,913	1,524,040	529,187	349,597	460,865	156,224
Amount	172,761,521	21,433,593	21,019,104	20,497,072	45,050,828	64,760,923
Total tax credits: Number	1,242,589	542,358	224,541	174,952	219,294	81,445
Amount	1,356,686	389,618	316,999	261,223	207,885	180,962
Residential energy credit: Number	143,700	29,705	29,397	28,079	43,261	13,258
Amount	33,634	6,524	6,887	6,075	10,599	3,549
Child tax credit: Number	668,116	290,579	159,596	115,284	102,657	0
Amount	807,153	239,769	242,294	187,350	137,739	0
Child and dependent care credit: Number	191,541	62,135	35,704	30,037	49,247	14,418
Amount	102,985	33,581	18,398	17,315	26,042	7,650
Earned income credit [6]: Number	565,329	565,329	0	0	0	0
Amount	1,097,007	1,097,007	0	0	0	0
Earned income credit refundable portion: Number	500,755	500,755	0	0	0	0
Amount	981,884	981,884	0	0	0	0
Alternative minimum tax: Number	131,353	855	1,539	2,133	22,728	104,097
Amount	620,495	3,292	3,311	3,108	41,530	569,254
Total income tax: Number	2,695,694	1,228,833	505,781	344,654	460,206	156,219
Amount	31,761,058	2,244,454	2,743,009	2,853,308	7,909,559	16,010,728
Total tax liability [7]: Number	2,789,323	1,316,252	510,547	345,742	460,479	156,303
Amount	33,106,341	2,511,207	2,903,144	2,991,057	8,238,985	16,461,948
Tax due at time of filing [8]: Number	799,257	330,165	131,006	90,777	165,284	82,026
Amount	3,298,643	303,156	243,105	212,751	690,637	1,848,994
Overpayments refunded [9]: Number	2,903,179	1,870,605	403,521	259,852	295,317	73,884
Amount	8,259,740	3,449,485	1,114,708	898,472	1,304,086	1,492,989

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	WASHINGTON					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**3,170,643**	**1,912,578**	**476,502**	**310,840**	**359,724**	**110,999**
Number of joint returns	1,299,370	397,032	265,718	238,831	302,725	95,065
Number with paid preparer's signature	1,532,517	881,766	228,274	154,794	186,521	81,163
Number of exemptions	6,244,691	3,084,449	1,088,186	794,633	968,325	309,098
Adjusted gross income (AGI) [3]	**216,702,912**	**39,881,856**	**29,255,155**	**26,815,520**	**47,780,972**	**72,969,409**
Salaries and wages [4]: Number	2,695,965	1,599,328	411,642	274,684	318,655	91,656
Amount	138,374,872	35,062,094	22,716,739	20,793,128	35,188,818	24,614,093
Taxable interest: Number	1,548,949	624,659	286,341	227,148	304,166	106,635
Amount	7,564,483	1,462,857	655,764	539,426	1,096,124	3,810,312
Ordinary dividends: Number	794,553	259,542	136,431	113,139	197,172	88,270
Amount	6,748,860	641,281	408,640	381,496	1,067,771	4,249,673
Business or profession net income (less loss): Number	449,452	227,832	70,275	53,865	70,154	27,326
Amount	6,853,535	1,443,857	906,789	695,167	1,677,258	2,130,464
Number of farm returns	28,061	11,342	5,491	4,127	4,669	2,432
Combined net capital gain (less loss) in AGI [5]: Number	690,022	222,492	112,254	94,273	172,621	88,381
Amount	30,679,416	805,605	519,890	642,682	2,450,070	26,261,168
Taxable individual retirement arrangements distributions: Number	236,726	96,294	47,926	36,103	44,112	12,290
Amount	3,623,882	676,800	574,265	635,698	1,174,917	562,203
Taxable pensions and annuities in AGI: Number	527,488	236,491	106,775	75,382	86,640	22,201
Amount	11,277,706	3,179,113	2,314,206	1,997,292	2,797,844	989,251
Unemployment compensation: Number	173,436	111,816	30,881	15,686	13,316	1,737
Amount	621,489	364,948	122,413	60,017	65,285	8,826
Taxable Social Security benefits in AGI: Number	354,176	135,719	86,685	54,998	58,006	18,769
Amount	4,121,538	652,685	1,139,506	917,138	1,042,819	369,390
Self-employment retirement (Keogh) plans: Number	28,861	3,395	3,176	3,499	9,098	9,694
Amount	463,443	20,101	26,095	31,884	122,641	262,722
Total itemized deductions: Number	1,168,689	307,999	258,881	214,323	290,258	97,227
Amount	30,093,287	5,348,366	4,954,037	4,725,475	7,961,530	7,103,879
State and local income taxes: Number	69,429	14,292	15,733	12,567	17,783	9,053
Amount	581,279	22,716	44,925	47,382	117,194	349,061
State and local general sales tax: Number	1,011,491	255,675	221,633	188,100	259,964	86,119
Amount	2,381,341	303,895	381,895	403,865	787,714	503,971
Real estate taxes: Number	1,073,866	262,019	234,960	204,475	277,936	94,477
Amount	3,799,941	653,413	634,119	638,556	1,127,847	746,007
Total taxes paid deduction: Number	1,153,487	297,777	255,849	213,535	289,255	97,070
Amount	6,955,147	1,018,061	1,090,810	1,125,509	2,090,584	1,630,183
Mortgage interest paid: Number	1,036,250	252,803	232,038	197,170	267,790	86,449
Amount	15,068,208	2,824,862	2,766,865	2,662,838	4,259,535	2,554,108
Total contributions deduction: Number	915,607	201,687	193,573	175,009	254,596	90,742
Amount	5,383,075	365,313	432,151	454,395	924,763	3,206,454
Taxable income: Number	2,593,337	1,339,718	473,685	309,886	359,150	110,899
Amount	157,908,071	19,765,194	18,751,874	18,460,105	35,863,672	65,067,226
Total tax credits: Number	1,027,688	450,146	205,571	152,630	163,572	55,771
Amount	1,336,361	322,339	285,629	233,459	179,897	315,036
Residential energy credit: Number	91,845	17,167	22,497	21,256	24,061	6,865
Amount	19,438	2,973	4,257	4,493	5,694	2,021
Child tax credit: Number	568,595	243,741	141,713	102,197	**80,943	**
Amount	719,846	213,166	226,559	173,749	**106,371	**
Child and dependent care credit: Number	119,810	37,814	24,268	20,687	29,987	7,055
Amount	63,309	17,955	13,305	11,670	16,644	3,735
Earned income credit [6]: Number	386,545	386,545	0	0	0	0
Amount	694,564	694,564	0	0	0	0
Earned income credit refundable portion: Number	337,857	337,857	0	0	0	0
Amount	609,688	609,688	0	0	0	0
Alternative minimum tax: Number	58,274	1,510	1,060	1,577	11,161	42,966
Amount	293,012	7,421	2,376	2,266	31,267	249,682
Total income tax: Number	2,325,345	1,100,339	449,703	306,504	358,001	110,799
Amount	28,143,502	2,124,879	2,425,398	2,529,954	6,249,932	14,813,338
Total tax liability [7]: Number	2,398,591	1,167,441	454,427	307,269	358,578	110,876
Amount	29,360,652	2,385,991	2,607,126	2,679,050	6,553,154	15,135,331
Tax due at time of filing [8]: Number	673,128	271,707	123,962	78,903	138,854	59,701
Amount	3,419,072	283,755	260,336	220,572	672,096	1,982,313
Overpayments refunded [9]: Number	2,433,704	1,580,777	350,841	231,375	219,949	50,763
Amount	6,928,005	2,680,102	986,034	789,741	980,547	1,491,581

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	WEST VIRGINIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**789,920**	**560,411**	**112,427**	**57,969**	**47,915**	**11,198**
Number of joint returns	344,868	158,296	84,549	49,618	42,828	9,576
Number with paid preparer's signature	412,304	284,588	59,537	32,514	26,688	8,976
Number of exemptions	1,535,097	930,553	287,437	152,849	133,292	30,966
Adjusted gross income (AGI) [3]	**34,350,621**	**11,086,937**	**6,884,784**	**4,989,668**	**6,143,145**	**5,246,087**
Salaries and wages [4]: Number	665,829	459,598	101,721	52,262	42,991	9,258
Amount	24,994,848	9,009,554	5,580,835	3,934,991	4,484,951	1,984,516
Taxable interest: Number	308,548	161,810	57,957	39,385	38,818	10,579
Amount	854,895	285,254	100,521	121,158	168,132	179,829
Ordinary dividends: Number	131,484	61,025	23,038	17,013	21,944	8,464
Amount	582,590	96,443	50,607	59,028	122,918	253,594
Business or profession net income (less loss): Number	101,134	62,254	15,520	9,078	10,045	4,237
Amount	1,176,601	249,432	126,454	98,038	266,365	436,313
Number of farm returns	16,821	9,378	3,175	2,185	1,595	488
Combined net capital gain (less loss) in AGI [5]: Number	95,950	42,177	16,896	11,506	17,561	7,810
Amount	1,552,122	123,060	80,361	78,017	213,205	1,057,479
Taxable individual retirement arrangements distributions: Number	51,292	26,709	10,651	6,812	5,518	1,602
Amount	569,122	174,148	111,453	100,686	120,015	62,821
Taxable pensions and annuities in AGI: Number	169,701	104,117	30,656	17,417	14,607	2,904
Amount	2,740,432	1,220,304	558,008	392,127	443,101	126,891
Unemployment compensation: Number	46,084	30,662	9,672	3,625	2,064	62
Amount	144,146	98,647	26,825	12,029	6,462	182
Taxable Social Security benefits in AGI: Number	89,737	46,271	21,925	11,099	8,164	2,279
Amount	825,692	182,230	260,323	184,066	152,334	46,739
Self-employment retirement (Keogh) plans: Number	4,388	511	455	299	1,367	1,756
Amount	81,511	1,733	3,175	3,493	19,450	53,660
Total itemized deductions: Number	149,295	38,158	34,503	29,576	36,500	10,557
Amount	3,066,195	561,419	550,679	530,050	846,287	577,760
State and local income taxes: Number	139,703	31,182	33,119	28,899	36,082	10,421
Amount	824,808	49,392	96,353	125,873	258,607	294,582
State and local general sales tax: Number	8,697	6,146	1,371	645	415	120
Amount	10,176	4,918	2,135	1,359	1,066	698
Real estate taxes: Number	130,063	27,949	31,279	26,866	34,230	9,740
Amount	172,160	27,482	31,820	31,629	50,485	30,744
Total taxes paid deduction: Number	148,976	37,840	34,503	29,576	36,500	10,556
Amount	1,052,185	87,434	140,351	168,146	324,281	331,973
Mortgage interest paid: Number	124,703	28,058	30,653	26,265	31,612	8,116
Amount	1,100,808	199,043	239,917	210,780	310,196	140,871
Total contributions deduction: Number	110,653	22,658	24,078	22,948	31,219	9,749
Amount	469,965	53,558	64,788	80,452	131,633	139,534
Taxable income: Number	592,947	363,710	112,222	57,959	47,862	11,194
Amount	22,569,801	5,031,099	4,578,776	3,643,175	4,723,160	4,593,591
Total tax credits: Number	219,307	112,782	52,385	27,388	22,033	4,720
Amount	234,621	79,975	81,261	40,595	23,106	9,683
Residential energy credit: Number	19,764	5,338	5,471	4,195	4,285	474
Amount	4,347	1,027	1,377	909	924	108
Child tax credit: Number	137,633	66,501	39,981	18,647	12,503	0
Amount	176,292	59,827	68,084	30,468	17,912	0
Child and dependent care credit: Number	18,883	6,491	5,156	2,906	3,645	683
Amount	8,216	2,377	2,348	1,369	1,725	397
Earned income credit [6]: Number	148,587	148,587	0	0	0	0
Amount	274,355	274,355	0	0	0	0
Earned income credit refundable portion: Number	130,324	130,324	0	0	0	0
Amount	249,740	249,740	0	0	0	0
Alternative minimum tax: Number	9,712	108	362	276	1,870	7,096
Amount	46,765	801	403	210	5,140	40,212
Total income tax: Number	527,370	302,617	108,036	57,654	47,885	11,178
Amount	3,547,068	529,745	552,962	497,117	816,598	1,150,645
Total tax liability [7]: Number	544,208	318,457	108,869	57,788	47,900	11,194
Amount	3,762,786	582,866	586,274	520,714	868,420	1,204,512
Tax due at time of filing [8]: Number	127,679	68,587	23,545	13,137	16,609	5,802
Amount	411,997	58,332	42,418	35,658	86,193	189,396
Overpayments refunded [9]: Number	645,420	475,244	88,812	44,829	31,192	5,343
Amount	1,462,040	822,118	243,631	146,253	133,182	116,857

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	WISCONSIN					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,733,709**	**1,730,718**	**429,256**	**269,377**	**241,905**	**62,453**
Number of joint returns	1,134,926	340,900	287,423	232,329	218,940	55,335
Number with paid preparer's signature	1,495,519	884,567	261,430	156,516	144,291	48,716
Number of exemptions	5,316,999	2,613,649	1,050,162	757,272	713,027	182,889
Adjusted gross income (AGI) [3]	**150,446,755**	**35,116,888**	**26,434,860**	**23,226,137**	**31,270,173**	**34,398,697**
Salaries and wages [4]: Number	2,363,721	1,456,563	387,218	244,850	220,703	54,387
Amount	106,540,341	29,431,298	20,856,499	18,374,938	23,257,882	14,619,724
Taxable interest: Number	1,478,370	688,739	296,684	217,551	214,887	60,509
Amount	4,046,578	1,005,491	507,532	428,713	689,474	1,415,367
Ordinary dividends: Number	728,654	293,590	139,872	112,889	131,673	50,630
Amount	3,412,582	435,932	319,096	309,715	678,686	1,669,153
Business or profession net income (less loss): Number	355,920	189,800	63,863	43,483	43,883	14,891
Amount	3,683,236	911,140	514,789	463,707	936,103	857,496
Number of farm returns	64,224	35,645	12,400	7,560	6,600	2,019
Combined net capital gain (less loss) in AGI [5]: Number	605,918	246,004	107,836	89,487	113,482	49,109
Amount	10,457,169	735,041	491,827	505,095	1,511,442	7,213,764
Taxable individual retirement arrangements distributions: Number	263,738	140,711	50,420	32,267	32,234	8,105
Amount	3,223,589	913,019	642,708	524,921	743,275	399,666
Taxable pensions and annuities in AGI: Number	483,381	256,264	94,353	60,651	58,386	13,727
Amount	8,507,754	2,799,883	1,808,448	1,526,473	1,823,766	549,185
Unemployment compensation: Number	278,426	176,240	57,519	28,363	15,372	932
Amount	846,431	522,187	188,976	82,161	49,816	3,291
Taxable Social Security benefits in AGI: Number	310,205	144,318	76,571	41,406	36,899	11,011
Amount	3,317,595	669,827	1,002,205	715,626	700,667	229,270
Self-employment retirement (Keogh) plans: Number	19,965	2,376	2,991	3,027	6,552	5,020
Amount	267,982	15,157	18,895	25,252	82,432	126,246
Total itemized deductions: Number	1,056,442	295,389	257,760	217,512	225,120	60,660
Amount	22,570,112	4,101,649	4,270,120	4,165,526	5,698,062	4,334,755
State and local income taxes: Number	987,374	241,067	249,182	214,723	222,427	59,975
Amount	5,874,193	455,497	837,559	1,035,369	1,645,873	1,899,896
State and local general sales tax: Number	58,523	46,448	6,733	2,376	2,373	594
Amount	52,973	35,152	7,556	3,751	4,893	1,621
Real estate taxes: Number	967,722	255,694	235,182	204,732	214,775	57,338
Amount	3,840,496	764,619	771,986	766,629	1,034,036	503,226
Total taxes paid deduction: Number	1,054,292	293,849	257,415	217,352	225,032	60,645
Amount	9,967,041	1,291,603	1,641,433	1,834,921	2,729,377	2,469,707
Mortgage interest paid: Number	885,056	226,658	221,360	194,221	195,545	47,272
Amount	7,874,000	1,543,202	1,725,499	1,633,648	1,983,449	988,202
Total contributions deduction: Number	843,287	199,075	196,614	183,450	206,198	57,951
Amount	2,672,993	307,350	331,991	363,258	636,417	1,033,978
Taxable income: Number	2,226,516	1,225,807	427,574	268,982	241,748	62,406
Amount	102,781,407	17,251,309	16,950,760	15,953,419	22,973,837	29,652,081
Total tax credits: Number	955,899	432,367	208,203	154,831	128,302	32,197
Amount	1,066,184	288,905	301,205	257,253	142,211	76,610
Residential energy credit: Number	120,110	30,378	34,744	26,764	23,607	4,616
Amount	23,890	5,368	6,656	5,338	5,177	1,351
Child tax credit: Number	512,408	200,206	136,093	104,033	72,076	0
Amount	691,274	174,633	229,156	181,187	106,298	0
Child and dependent care credit: Number	111,070	32,270	27,772	23,827	23,686	3,515
Amount	47,753	12,388	12,020	11,481	10,262	1,600
Earned income credit [6]: Number	339,984	339,984	0	0	0	0
Amount	602,674	602,674	0	0	0	0
Earned income credit refundable portion: Number	293,353	293,353	0	0	0	0
Amount	539,820	539,820	0	0	0	0
Alternative minimum tax: Number	63,852	1,114	666	1,074	14,366	46,632
Amount	325,132	1,139	1,005	2,221	27,638	293,130
Total income tax: Number	2,002,693	1,023,994	407,684	267,115	241,509	62,391
Amount	17,393,172	1,814,827	2,058,124	2,037,067	3,827,279	7,655,875
Total tax liability [7]: Number	2,067,878	1,085,212	411,155	267,493	241,606	62,411
Amount	18,164,454	2,025,305	2,183,770	2,149,799	4,019,919	7,785,660
Tax due at time of filing [8]: Number	558,357	247,355	111,234	69,371	95,776	34,622
Amount	2,065,225	220,098	185,896	157,404	416,040	1,085,787
Overpayments refunded [9]: Number	2,120,635	1,430,085	317,356	199,666	145,861	27,667
Amount	4,910,143	2,185,195	816,778	606,874	578,157	723,139

Footnotes at end of table

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

Item	WYOMING					
	All returns	Size of adjusted gross income				
		Under $50,000 [2]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**268,496**	**161,272**	**47,272**	**25,377**	**26,397**	**8,178**
Number of joint returns	108,440	32,603	25,306	20,594	23,144	6,793
Number with paid preparer's signature	152,845	81,999	30,731	15,469	17,467	7,180
Number of exemptions	502,525	236,779	104,971	66,181	73,818	20,776
Adjusted gross income (AGI) [3]	**20,495,860**	**3,014,532**	**2,915,811**	**2,190,747**	**3,380,358**	**8,994,411**
Salaries and wages [4]: Number	235,065	140,732	42,180	22,771	23,173	6,209
Amount	10,477,804	2,760,337	2,364,739	1,669,067	2,384,995	1,298,665
Taxable interest: Number	122,745	50,141	25,885	17,933	20,876	7,910
Amount	664,744	89,181	54,045	50,571	97,006	373,940
Ordinary dividends: Number	59,956	21,961	11,259	8,554	11,958	6,224
Amount	844,742	54,418	31,882	32,660	74,590	651,192
Business or profession net income (less loss): Number	45,431	22,192	8,957	5,592	5,930	2,760
Amount	597,670	85,130	73,027	76,482	141,409	221,622
Number of farm returns	8,518	4,036	1,730	717	1,290	745
Combined net capital gain (less loss) in AGI [5]: Number	54,897	18,743	10,453	7,731	11,436	6,534
Amount	4,719,306	104,319	50,333	51,321	214,068	4,299,265
Taxable individual retirement arrangements distributions: Number	17,518	7,004	3,686	3,005	2,827	997
Amount	267,685	54,389	39,369	43,761	72,668	57,498
Taxable pensions and annuities in AGI: Number	44,485	20,011	9,149	7,458	6,045	1,822
Amount	789,715	205,281	190,511	162,880	161,460	69,584
Unemployment compensation: Number	6,388	4,429	1,236	*299	375	50
Amount	19,433	13,007	4,118	*659	1,447	202
Taxable Social Security benefits in AGI: Number	28,602	10,665	7,488	4,622	3,837	1,990
Amount	320,760	47,961	96,435	72,942	65,779	37,643
Self-employment retirement (Keogh) plans: Number	2,197	255	212	275	838	618
Amount	36,683	2,294	1,102	3,352	11,130	18,805
Total itemized deductions: Number	66,350	17,484	16,173	11,488	15,446	5,759
Amount	1,772,079	266,139	257,321	222,186	348,866	677,567
State and local income taxes: Number	5,779	1,188	1,330	666	1,647	948
Amount	100,829	1,805	3,209	1,500	7,325	86,990
State and local general sales tax: Number	55,401	14,205	13,797	10,075	12,657	4,668
Amount	76,602	9,807	16,125	13,219	22,800	14,650
Real estate taxes: Number	58,671	13,975	14,291	10,727	14,369	5,309
Amount	113,336	15,055	18,065	15,201	26,960	38,055
Total taxes paid deduction: Number	65,921	17,293	16,132	11,426	15,322	5,749
Amount	342,364	44,311	43,273	37,503	72,440	144,837
Mortgage interest paid: Number	56,568	13,920	13,541	10,408	14,042	4,658
Amount	671,129	104,753	118,293	101,745	175,995	170,343
Total contributions deduction: Number	46,446	10,746	9,569	8,824	12,009	5,297
Amount	517,078	26,591	28,077	34,436	51,537	376,436
Taxable income: Number	214,531	107,503	47,170	25,320	26,372	8,166
Amount	16,099,925	1,534,749	2,024,276	1,603,702	2,675,689	8,261,509
Total tax credits: Number	84,313	37,707	18,199	12,646	11,814	3,947
Amount	135,405	28,320	26,591	17,634	13,061	49,800
Residential energy credit: Number	8,942	2,166	2,387	1,766	2,144	479
Amount	2,014	385	601	277	569	182
Child tax credit: Number	48,485	21,044	12,639	8,102	6,699	0
Amount	66,702	19,675	22,776	13,876	10,374	0
Child and dependent care credit: Number	10,878	5,245	1,448	1,999	1,912	274
Amount	4,005	1,577	605	818	840	164
Earned income credit [6]: Number	31,050	31,050	0	0	0	0
Amount	55,485	55,485	0	0	0	0
Earned income credit refundable portion: Number	26,366	26,366	0	0	0	0
Amount	47,424	47,424	0	0	0	0
Alternative minimum tax: Number	3,851	28	*99	246	598	2,880
Amount	29,216	1,527	*140	247	2,114	25,188
Total income tax: Number	193,888	88,608	45,431	25,317	26,370	8,163
Amount	2,912,040	160,611	273,681	222,579	462,691	1,792,478
Total tax liability [7]: Number	199,983	94,635	45,498	25,305	26,375	8,169
Amount	3,026,378	180,002	291,025	238,856	493,823	1,822,673
Tax due at time of filing [8]: Number	53,242	18,945	10,400	7,325	11,963	4,609
Amount	422,111	19,242	25,432	21,438	75,947	280,052
Overpayments refunded [9]: Number	211,073	138,276	36,823	18,050	14,424	3,501
Amount	650,691	206,823	89,897	53,102	62,575	238,294

Footnotes at end of table.

Table 1. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2007—Continued

[Money amounts are in thousands of dollars]

FOOTNOTES

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

** Not shown to avoid disclosure of information about specific taxpayers. However, the data are combined with data in an adjacent size class, as appropriate, and included in the appropriate totals.

[1] Data for Tax Year 2007 do not include returns that were filed by individuals who had no other reason to file except to receive the eonomic stimulus payment. This may affect the data for various items shown in the table, such as the total number of returns filed (including joint and paid preparer returns), number of exemptions, salaries and wages, and adjusted gross income.

[2] Includes returns with adjusted gross deficit.

[3] Less deficit.

[4] "Number" here and elsewhere in Table 1 represents number of returns, unless otherwise specified.

[5] Net capital gain (less loss) includes the total gains or losses (limited) reported on the Schedule D and brought to the Form 1040, as well as capital gain distributions not reported on Schedule D, but reported on the Forms 1040/1040A.

[6] "Earned income credit" includes both the refundable and nonrefundable portions. The nonrefundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable.

[7] "Total tax liability" differs from "total Income tax" in that "Total tax liability" includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRAs), Social Security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain "other taxes" listed in the Form 1040 instructions.

[8] Reflects payments to, or withholdings made to, "Total tax liability"(footnote 7). The amount the tax filer owes when the income tax return is filed.

[9] The amount of overpayments the tax filer requested to have refunded.

[10] Less than $500.

[11] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer or accountant or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the *SOI Spring 2009 Bulletin*. For further explanation of the tax terms, refer to the "Individual Income Tax Returns 2007," Publication 1304.

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

Foreign Recipients of U.S. Income, 2008

by Scott Luttrell

Whenever a U.S. entity (the payer) distributes U.S.-source income to foreign persons, it is required to withhold taxes on the income or to appoint a third-party withholding agent to do so. Foreign financial institutions that enter into an agreement with the Internal Revenue Service (IRS), known as qualified intermediaries (QIs), may also serve as withholding agents. The payer or withholding agent is fully liable for all taxes owed and is required to report the income paid to each foreign recipient on a Form 1042-S, Foreign Persons' U.S.-Source Income Subject to Withholding. Absent this withholding requirement, there would be no effective way to enforce taxpayer compliance because foreign recipients are generally not required to file U.S. tax returns to report this income.

The principal types of income reported on Form 1042-S include interest, dividends, notional principal contract income, rents, royalties, Social Security and railroad retirement payments, and personal services income, shown separately in Table 2. Other types of income include capital gains, scholarships, pensions and annuities, gambling winnings, and certain real estate distributions. Bank deposit interest and certain other interest payments on specific types of financial obligations are generally not reported on Form 1042-S.[1]

As most foreign recipients are not required to file U.S. tax returns, it is generally not possible to tax them at ordinary graduated rates on their consolidated U.S.-source income.[2] Therefore, the statutory withholding rate for income paid to foreign persons is 30 percent. The flat, statutory rate is frequently reduced or eliminated by an income tax treaty or statutory exemption (see Table 1 for the amount of income exempt from taxation). Income that is exempt from taxation because of a tax treaty or certain other exemptions must still be reported.

Data Highlights

During Calendar Year 2008, more than $659.7 billion in U.S.-source income payments were made to foreign recipients. This amount represents an increase of 2.0 percent over the $646.5 billion that was paid in 2007. The increase was fueled primarily by growth in notional principal contract income, which rose by 59.7 percent in 2008. A notional principal contract is a contract involving two parties who agree contractually to pay each other amounts at specified times, based on the underlying notional amount. The underlying amount is notional because neither party to the notional principal contract is required to actually hold the property comprising the underlying amount. Notional principal contracts are used by financial institutions to reduce the risk of changes in interest rates, commodity prices, and currency exchange rates. Interest rate swaps, currency swaps, and equity swaps are examples of notional principal contracts.[3] As shown in Figure A, notional principal contract income accounted for 16.7 percent of total income, up from 10.7 percent in 2007.

The increase in notional principal contract income between 2007 and 2008 is in contrast to the declines observed in other major types of income paid to foreign persons. The two categories that account for the largest amounts of income paid to foreign persons, dividend and interest payments, declined in 2008, due to the affects of the recession.[4] Interest payments ($355.1 billion) decreased by 5.7 percent in 2008, while dividends ($122.9 billion) fell by 8.3 percent. Although interest payments continued to account for the majority of all U.S.-source income payments to foreigners in 2008, their share of the total fell to 53.8 percent from 58.3 percent in 2007. Dividend payments to foreign persons also accounted for a smaller share of the total in 2008, dropping from 20.7 percent to 18.6 percent. Personal services income and Social Security and railroad retirement benefits combined to account for less than 1 percent of total income, remaining constant from 2007.

Residents of certain foreign countries may be entitled to reduced rates of withholding, or exemption from taxation, under a reciprocal tax treaty between the United States and the recipient's country of residence. During Tax Year 2008, the U.S. had treaties in force with the 64 foreign jurisdictions listed in Table 1. Payments to residents of treaty partner

Scott Luttrell is an economist with the Special Studies Returns Analysis Section. This data release was prepared under the direction of Chris Carson, Chief.

[1] U.S. Department of the Treasury, Internal Revenue Service, Instructions for Form 1042-S. Bank deposit interest is generally excluded from Form 1042-S reporting, although an exception exists for Canadian residents who are not U.S. citizens. Bank deposit interest paid to Canadian residents is subject to Form 1042-S reporting but is exempt from withholding tax. In addition to bank deposit interest, other payments to foreign persons that are not subject to reporting on Form 1042-S include: interest and original issue discount (OID) from short-term obligations, registered obligations targeted to foreign markets, bearer obligations targeted to foreign markets, notional principal contract payments that are not effectively connected income, and accrued interest and OID. These types of income are not available from other sources.

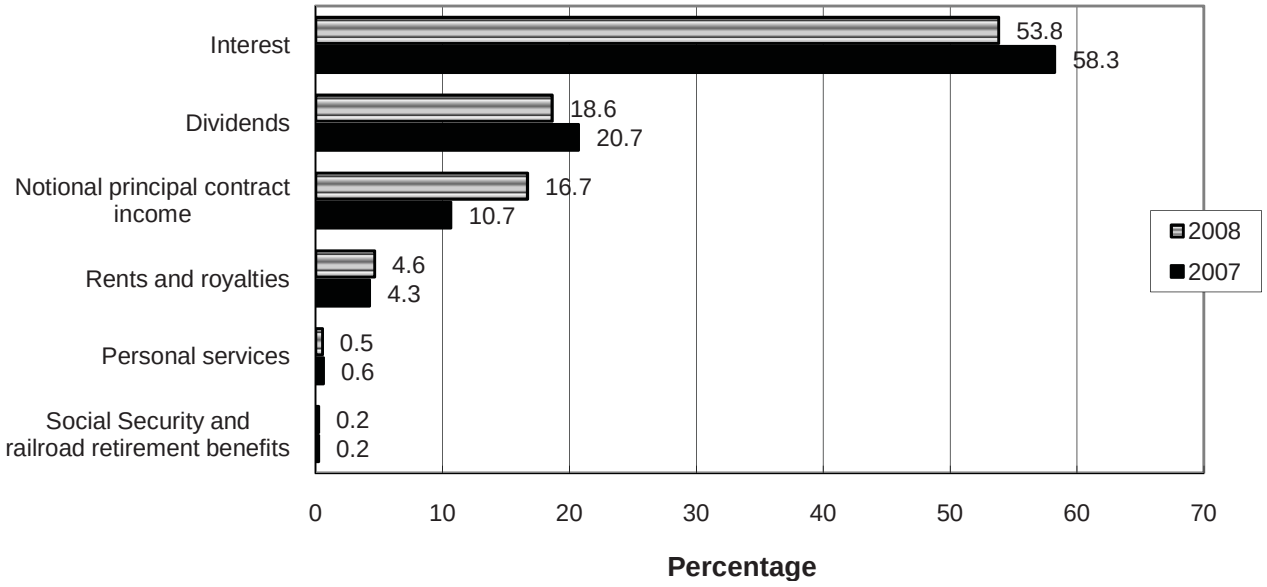
[2] An exception to this general rule exists in some cases for personal services income.

[3] Blaisi, Ronald W. U.S. Master Bank Tax Guide. CCH, Inc. 2008.

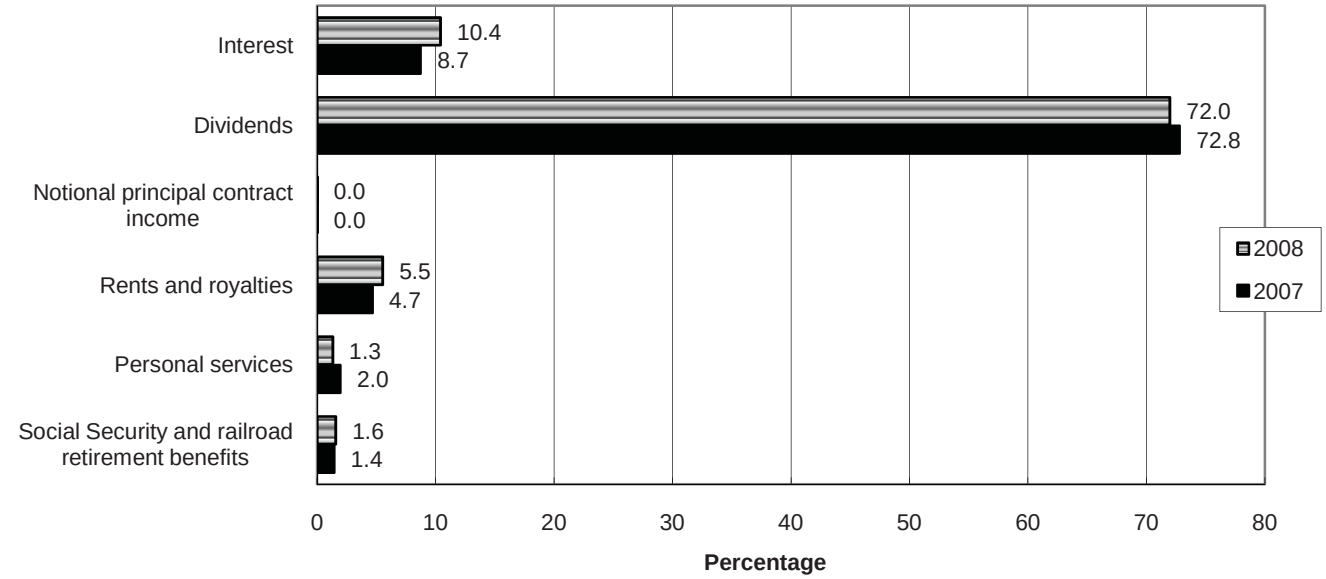
[4] Economic Report of the President February 2009. Washington: Government Printing Office, 2009. http://www.gpoaccess.gov/eop/2009/2009_erp.pdf.

Figure A

Percentage of Total Income Paid, by Income Type, 2007 and 2008



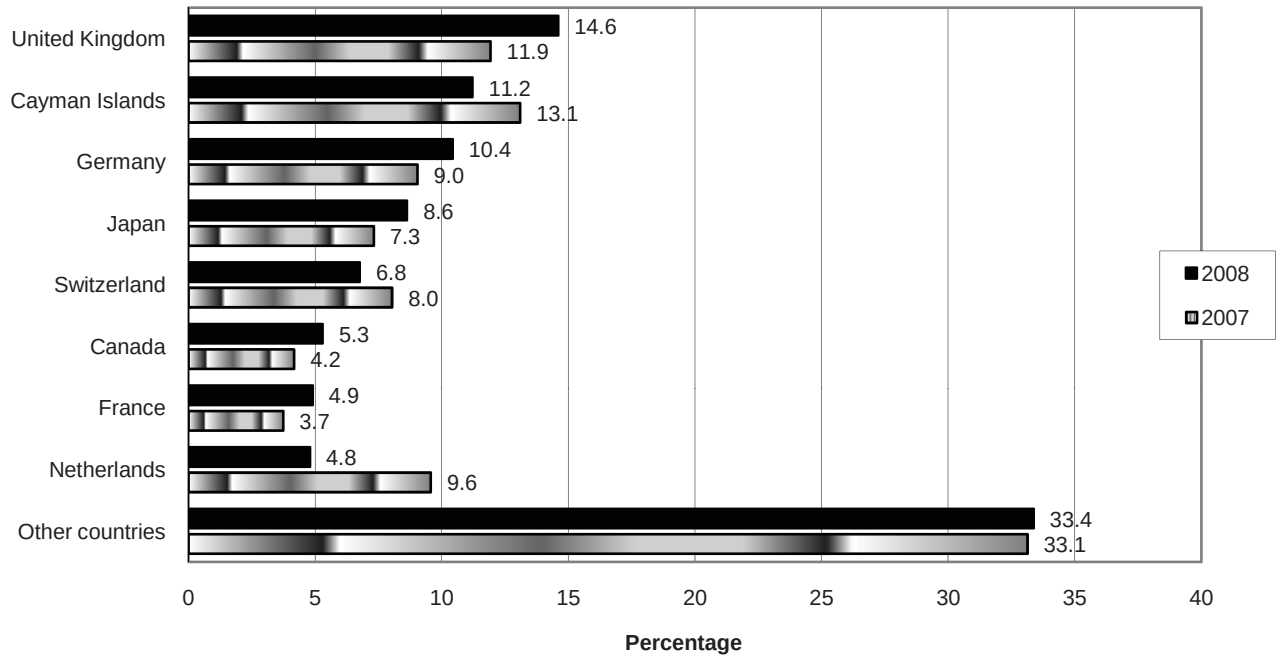
Percentage of Total Taxes Withheld, by Income Type, 2007 and 2008



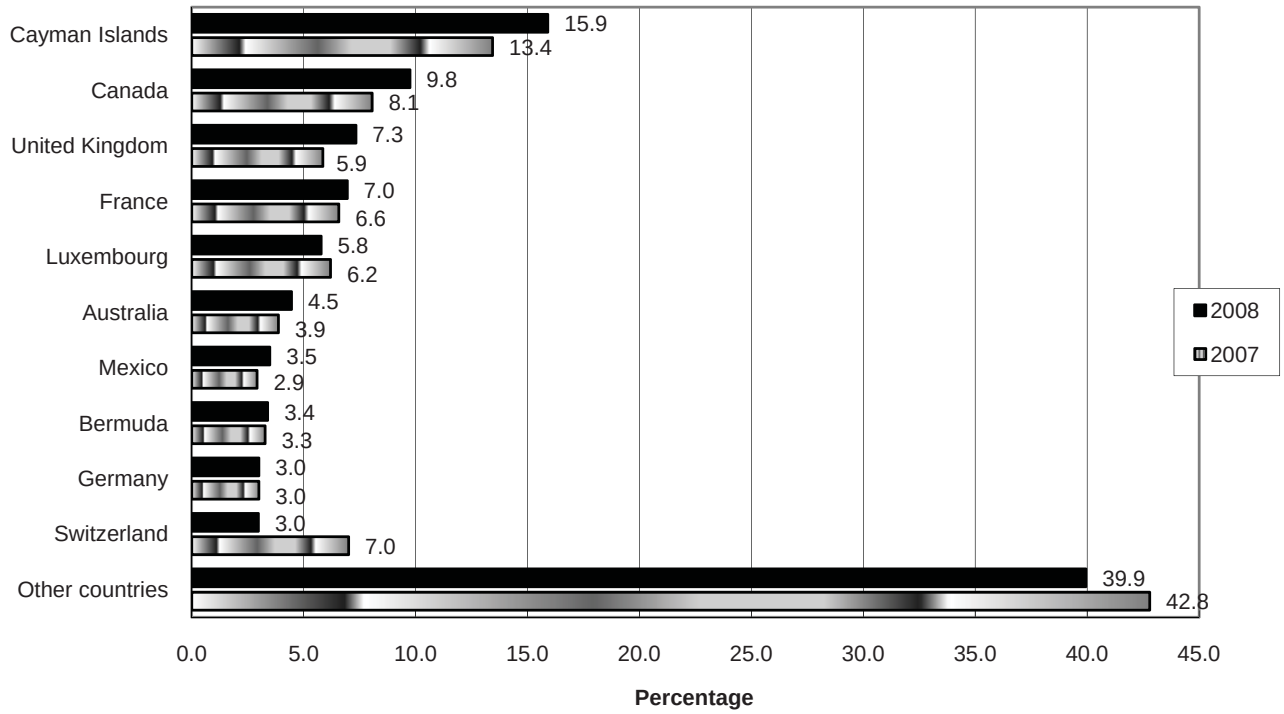
countries made up 76.8 percent of income paid and 61.9 percent of total tax withheld. U.S.-source income earned by residents of treaty partner countries was subject to substantially lower tax rates than those from other countries in 2008. While the effective withholding rate on U.S.-source income payments to all countries was 10.5 percent during 2008, the effective rate for treaty country residents was 7.8 percent. By comparison, recipients from non treaty countries faced an effective U.S. tax rate of 23.9 percent on their income subject to withholding. While their effective withholding rate was higher, recipients from non-treaty countries actually received a larger proportion of income that was exempt from withholding (90.4 percent) compared to those from treaty countries (85.6 percent). Income paid to foreign persons and reported on Form 1042-S may be exempt from withholding tax for a variety of reasons, including:

Figure B

Form 1042-S
Percentage of Total Income Paid, by Country of Foreign Recipient, 2007 and 2008



Percentage of Total Taxes Withheld, by Country of Foreign Recipient, 2007 and 2008



it is effectively connected with a U.S. trade or business; it is bank deposit interest; it is exempt under tax treaty; it is portfolio interest exempt under an Internal Revenue Code; or it is being paid to a withholding foreign partnership or withholding foreign trust, among other reasons.

Historically, the majority of U.S.-source income payments to foreign persons have been concentrated among residents of a relatively small number of countries, and Tax Year 2008 was no exception. The eight countries listed in Part I of Figure B combined to account for 66.6 percent of all income paid to foreign recipients. U.S. income payments to U.K. residents rose from $77.1 billion to $96.3 billion in 2008, increasing their share of the total U.S. income received to 14.6 percent, most among all countries in 2008. Residents of the Cayman Islands received $73.9 billion in 2008, down from $84.7 million in 2007. This decline caused the share of U.S. income received by Cayman Island recipients to fall from 13.1 percent to 11.2 percent in 2008. Among other countries shown in Figure B, Part I, residents of Germany, Japan, Canada, and France all increased in their share of U.S.-source income by at least 1.0 percent. Residents of the Netherlands experienced the largest decline of any country, as their share of U.S. income fell by half, from 9.6 percent to 4.8 percent in 2008.

With six countries accounting for 50.3 percent of the total, tax withheld on U.S.-source income payments to foreign persons is heavily concentrated among a small number of countries, as illustrated in Figure B. Interestingly, however, the correlation between income received and taxes paid varies among countries. For example, Canadian recipients accounted for 9.8 percent of all tax withheld in 2008 but received only 5.3 percent of U.S.-source income. Taxes were high for Canadian recipients in relation to their income received, principally because they received large amounts of Social Security and railroad retirement payments and personal services income, which tend to have higher effective withholding rates. In fact, 24.5 percent of all Social Security and railroad retirement payments and 17.6 percent of all personal services income payments to non-U.S. residents were made to Canadians in 2008.

There are vast differences in the taxation of certain types of income reported on Form 1042-S. While tax treaties reduce withholding on dividend payments to residents of certain countries, dividends are taxed at rates closer to the statutory rate more frequently than the other most commonly reported types of income. Figure A shows that dividend payments accounted for 18.6 percent of all U.S. income paid to foreign persons but made up 72.0 percent of all withholding taxes. Interest income paid to foreign persons is commonly exempt from withholding, and, when it is subject to taxation, it is frequently taxed at a rate of less than 10 percent. Therefore, it is not surprising to see that tax withheld on interest made up only 10.4 percent of the total, while interest income accounted for 53.8 percent of all income paid to foreign persons. Notional principal contract income is not subject to taxation, although it must be reported on Form 1042-S if it is effectively connected with the conduct of a trade of business in the United States. This explains why there is no tax for notional principal income in Figure A, despite accounting for 16.7 percent of income.

Additional Foreign Income and Withholding Data

While income reported on Form 1042-S represents the majority of U.S.-source income payments to foreign persons, data reported on two other tax forms help provide a more complete picture of withholding on foreign persons' U.S. income. U.S. partnership income that is allocable to foreign partners is reported on Form 8805, *Foreign Partner's Information Statement of Section 1446 Withholding Tax*. Domestic partnerships are required to withhold income tax on effectively connected taxable income deemed allocable to foreign partners. A U.S. partnership files a Form 8805 to show the amount of taxable income and the total tax allocable to the foreign partner for the partnership's tax year.[5] The statutory withholding rate for partnership income allocable to foreign partners is 35 percent. Reduced withholding rates may apply if the foreign partner is an individual and the specific type of income is among those subject to preferential rates. These types of income include capital gains, depreciation recapture, and collectibles gains.

The other tax form that provides information about withholding on foreign persons' U.S. income is the Form 8288-A. The Foreign Investment in Real Property Tax Act of 1980 (FIRPTA) was introduced to ensure that the U.S. collected a portion of the capital gains realized by foreigners from the sales of U.S. real property interests. The sales price of the U.S. real property sold by the foreign person and the

[5] A withholding credit for the tax withheld by the partnership can be claimed by the partner when the partner attaches the Form 8805 to his or her U.S. income tax return.

Figure C

U.S.-Source Payments to Foreign Persons: Number of Forms, Income, and Tax Withheld, by IRS Form Type and Selected Country, Tax Year 2008

[Money amounts are in thousands of dollars]

Form and selected country	All payments		Payments subject to tax			
	Total number of forms	Income (less loss)	Number of forms [1]	Income [2]	U.S. tax withheld	Effective tax rate [3]
	(1)	(2)	(3)	(4)	(5)	(6)
All Forms	**3,690,472**	**664,801,703**	**1,984,493**	**106,820,314**	**14,860,084**	**13.9**
Form 1042-S: All countries	**3,439,301**	**659,700,157**	**1,833,080**	**87,799,958**	**9,197,703**	**10.5**
United Kingdom	322,438	96,333,306	180,027	5,795,951	675,035	11.7
Cayman Islands	93,465	73,948,539	30,578	6,442,855	1,463,216	22.7
Germany	435,864	68,847,722	200,007	2,223,697	279,128	12.6
Japan	134,398	56,902,077	47,650	1,747,301	170,032	9.7
Switzerland	47,548	44,610,219	26,802	8,187,899	273,909	3.4
Canada	537,447	34,922,595	251,025	13,575,393	897,079	6.6
France	58,763	32,326,845	34,342	10,875,577	639,589	5.9
Netherlands	48,748	31,627,464	25,006	1,131,561	169,619	15.0
Luxembourg	7,904	26,820,728	3,308	4,446,698	532,082	12.0
Australia	177,194	13,123,803	125,957	3,214,257	410,124	12.8
Bermuda	23,358	12,315,961	10,075	1,057,119	312,314	29.5
Mexico	154,182	6,390,637	114,660	2,236,640	320,895	14.3
Form 8805: All countries [4]	**242,242**	**1,854,696**	**142,484**	**15,773,506**	**5,328,326**	**33.8**
United Kingdom	5,374	1,084,373	3,663	1,178,260	407,074	34.6
Germany	183,976	863,843	99,223	1,108,677	334,351	30.2
France	1,135	515,247	866	527,338	183,457	34.8
Canada	8,054	195,962	4,694	378,372	114,953	30.4
Netherlands	2,028	156,563	1,610	201,225	40,195	20.0
Form 8288-A: All countries [5]	**8,929**	**3,246,850**	**8,929**	**3,246,850**	**334,055**	**10.3**

[1] Number of forms in this column include returns with income subject to taxation for Form 1042-S; positive income (excluding losses) for Form 8805; sales price for Form 8288-A.

[2] Amounts in this column represent income subject to taxation for Form 1042-S; positive income (excluding losses) for Form 8805; sales price for Form 8288-A.

[3] U.S. tax withheld divided by income (column 4).

[4] Income for all payments (column 2) is less than income on payments subject to tax (column 4) because column 2 includes forms with negative income. Also, the sum of the components in column 2 for Form 8805 is greater than the total because certain countries not shown in this figure had negative income in 2008.

[5] The country of residence of the foreign seller is not always readily available. Therefore, amounts by country are not displayed for this form type.

tax withheld on that sales price is reported on Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests*.[6] Typically, the sales price is subject to 10 percent withholding, although corporations may be taxed up to 35 percent in certain circumstances. When a foreign person sells real property interests in the United States, the buyer of the property is responsible for collecting and remitting to the IRS the appropriate amount of withholding and filing the necessary tax forms.

As one might expect, the sales of U.S. real property interests account for a relatively small amount of U.S.-source income paid to foreign persons. Income from the sale of U.S. real property interests, as reported on Form 8288-A, accounted for 3 percent of U.S.-source income paid to foreign persons in 2008. Income reported on Form 8288-A is not eligible for reduced withholding rates under tax treaties and is typically subject to 10-percent withholding. Therefore, the effective withholding rate of 10.3 percent, shown in Figure C, is well within expectations. Taxes on income from the sales of U.S. real property made up 2.2 percent of withholding taxes on U.S.-source income paid to foreign persons, while the total number of reportable transactions of U.S. real property sales made up less than 1.0 percent of all U.S. payments to foreign persons for 2008.

The effective withholding rates vary widely among the types of income reported on tax forms 1042-S, 8805, and 8288A. As shown in Figure C,

[6] For purposes of this article and the accompanying data tables, the terms "sales price" and "income" are used interchangeably to refer to the sales price of disposed U.S. real property interests reported on Form 8288-A. See Figure C, columns 2 and 4.

U.S. partnership income allocable to foreign partners was subject to significantly higher rates of withholding than other types of U.S. income payments to foreign persons during Tax Year 2008. In fact, the effective withholding rate on income reported on Form 8805 was 33.8 percent, compared with 10.3 percent for income reported on Form 8288-A and 10.5 percent for income reported on Form 1042-S. Nearly 35.9 percent of all withholding taxes on U.S. income paid to foreign persons were reported on Form 8805, while only 14.8 percent of the income paid was reported on this form. Higher effective tax rates exist for Form 8805 income because income paid to foreign partnerships is not typically reduced by tax treaties and is far more likely to be taxed near the statutory 35 percent tax rate.

Data Sources and Limitations

Payers (or their authorized withholding agents) of most U.S.-source income to foreign persons must withhold tax in accordance with Internal Revenue Code Section 1441. Form 1042-S, *Foreign Persons' U.S.-Source Income Subject to Withholding*, is filed by the payer to report this income and the U.S. tax withheld. Often a financial institution acts as the payer's withholding agent. The statistics in this data release were tabulated by calendar year, using all Forms 1042-S filed with the Internal Revenue Service for 2008. The data reflect the income that was paid and U.S. tax that was withheld for 2008.

Domestic partnerships (or their authorized withholding agents) must withhold tax in accordance with Internal Revenue Code Section 1446 on distributions made to foreign partners. Form 8805, *Foreign Partner's Information Statement of Section 1446 Withholding Tax*, is filed by the payer to report income paid by U.S. partnerships to their foreign partners and the U.S. tax withheld. The statistics in this data release were tabulated by calendar year, using all Forms 8805 filed with the Internal Revenue Service for 2008. The data reflect the income that was paid and U.S. tax that was withheld for 2008.

Purchasers of U.S. real property held by foreign persons must withhold tax in accordance with Internal Revenue Code Section 1445. Form 8288-A, *Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests*, is filed by the buyer of U.S. real property sold by foreign persons. The statistics in this date release were tabulated by calendar year suing all Forms 8288-A filed with the Internal Revenue Service with a data of transfer occurring during 2008.

Because the population of Forms 1042S, Forms 8805, and Form 8288-A were used for the statistics, the data are not subject to sampling error. However, the data are subject to nonsampling error, including data entry and taxpayer reporting errors. Although the data were subjected to tests for certain basic mathematical relationships, including the calculation of the correct tax withheld, the possibility of error can not be completely eliminated.

Explanation of Selected Terms

Foreign persons—For purposes of this data release, foreign persons include: (a) individuals whose residence is not within the United States and who are not U.S. citizens (i.e., nonresident aliens); and (b) corporations and other organizations (including partnerships, private foundations, estates, and trusts) created or organized outside the United States. Individuals residing, and organizations created or organized, in Puerto Rico and U.S. possessions are also considered foreign persons.

Notional principal contract income—Notional principal contracts involve two parties who agree contractually to pay each other amounts at specified times, based on the underlying contract. The notional amount is an amount specified in the contract and, based on that amount, certain calculations are made. Generally, when amounts under the contract are due at the same time, they are netted, and only one payment is made. Notional principal contract income is not subject to withholding but must be reported on Form 1042-S, if it the income effectively connected with the conduct of a trade or business in the United States.

Qualified intermediary pool—Payments made by a qualified intermediary directly to beneficial owners may generally be reported on the basis of reporting pools. A reporting pool consists of income that falls within a particular withholding rate and within a particular income type, exemption type, or recipient type.

U.S. branch treated as U.S. person—The following types of U.S. branches (of foreign entities) may reach an agreement with a withholding agent to treat a branch as a U.S. person: (a) a U.S. branch of a foreign bank subject to regulatory supervision by the Federal Reserve Board or (b) a U.S. branch of a foreign insurance company required to file an annual statement on a form approved by the National Association of Insurance Commissioners with the Insurance Department of a State, Territory, or the District of Columbia.

Table 1. Foreign Recipients of U.S. Income Forms 1042S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, Tax Treaty Countries and Total Non-Tax Treaty Countries, 2005

[Money amounts in thousands of dollars]

Treaty status, country or geographic area	Number of Forms 1042S	U.S.-source income			U.S. tax withheld
		Total	Exempt from withholding	Subject to withholding	
	(1)	(2)	(3)	(4)	(5)
Total	**3,439,301**	**659,700,157**	**571,900,199**	**87,799,958**	**9,197,703**
Tax treaty countries, total	**2,608,884**	**506,767,018**	**433,637,697**	**73,129,321**	**5,697,994**
Armenia	580	28,616	27,574	1,042	216
Australia [1]	177,428	13,125,509	9,910,800	3,214,709	410,247
Austria	26,500	1,357,289	1,134,438	222,851	41,805
Azerbaijan	436	6,085	5,767	318	67
Bangladesh	1,412	7,113	5,561	1,552	216
Barbados	2,626	508,740	452,215	56,525	8,880
Belarus	577	3,039	1,659	1,380	347
Belgium	25,221	23,758,833	12,799,540	10,959,293	181,161
Canada	537,447	34,922,595	21,347,202	13,575,393	897,079
China	100,909	8,001,108	7,820,604	180,504	28,178
Cyprus	2,047	102,805	86,444	16,361	3,350
Czech Republic	6,300	181,670	169,772	11,898	2,631
Denmark	10,984	2,026,110	1,619,301	406,809	57,077
Egypt	5,787	92,196	68,538	23,658	4,063
Estonia	1,611	50,419	48,253	2,166	348
Finland	5,372	1,495,626	1,423,611	72,015	9,336
France [2]	58,936	32,327,834	21,451,846	10,875,989	639,698
Georgia	620	4,640	3,963	677	132
Germany	435,864	68,847,722	66,624,024	2,223,697	279,128
Greece	16,825	136,308	52,130	84,178	23,073
Hungary	4,877	5,023,535	4,818,372	205,164	13,355
Iceland	1,739	1,062,540	1,045,473	17,067	2,030
India	35,435	1,256,927	1,096,616	160,311	26,052
Indonesia	9,720	27,291	19,148	8,143	1,513
Ireland	43,745	20,753,727	19,691,831	1,061,895	259,134
Israel	38,929	1,321,219	908,869	412,351	67,890
Italy	58,759	3,301,625	2,606,408	695,217	73,300
Jamaica	5,351	128,662	113,444	15,218	3,177
Japan	134,398	56,902,077	55,154,776	1,747,301	170,032
Kazakhstan	698	319,685	299,608	20,077	2,186
Korea, Republic of (South)	32,895	3,740,848	3,108,108	632,740	92,517
Kyrgyzstan	341	1,507	1,409	99	18
Latvia	1,293	26,601	22,810	3,792	759
Lithuania	1,141	10,754	9,070	1,684	277
Luxembourg	7,904	26,820,728	22,374,030	4,446,698	532,082
Mexico	154,182	6,390,637	4,153,997	2,236,640	320,895
Moldova	327	1,398	1,028	370	65
Morocco	1,275	19,102	14,779	4,323	665

Footnotes at end of table.

Table 1. Foreign Recipients of U.S. Income Forms 1042S: Number, Total U.S.-Source Income, and U.S. Tax Withheld, Tax Treaty Countries and Total Non-Tax Treaty Countries, 2005—Continued

[Money amounts in thousands of dollars]

Treaty status, country or geographic area	Number of Forms 1042S	U.S.-source income			U.S. tax withheld
		Total	Exempt from withholding	Subject to withholding	
	(1)	(2)	(3)	(4)	(5)
Netherlands	48,748	31,627,464	30,495,902	1,131,561	169,619
New Zealand	22,878	926,308	734,390	191,918	25,315
Norway	7,905	5,634,777	5,485,908	148,869	22,798
Pakistan	3,951	15,845	10,171	5,674	1,214
Philippines	24,459	756,405	663,301	93,104	22,908
Poland	10,521	201,409	135,514	65,895	9,958
Portugal	9,844	271,240	184,289	86,951	13,564
Romania	2,941	15,046	10,712	4,335	902
Russia	11,933	527,345	496,014	31,331	5,667
Slovak Republic	2,026	25,464	12,207	13,257	2,062
Slovenia	4,626	36,712	19,458	17,254	3,699
South Africa	8,389	332,733	270,116	62,616	9,682
Spain	34,778	2,661,562	1,797,084	864,478	95,012
Sri Lanka	735	2,405	723	1,683	267
Sweden	21,807	5,815,333	5,140,732	674,601	83,815
Switzerland	47,548	44,610,219	36,422,320	8,187,899	273,909
Tajikistan	230	1,023	927	96	14
Thailand	9,271	101,170	62,381	38,789	5,578
Trinidad and Tobago	4,709	180,818	166,410	14,408	4,042
Tunisia	455	47,833	45,794	2,039	404
Turkey	6,231	75,654	59,610	16,044	2,764
Turkmenistan	597	2,651	1,985	666	187
Ukraine	2,185	12,641	7,684	4,957	1,044
United Kingdom	322,438	96,333,306	90,537,355	5,795,951	675,035
Uzbekistan	386	2,217	1,714	503	107
Venezuela	48,802	2,456,320	381,983	2,074,337	115,451
Nontreaty countries, total [3]	**830,417**	**152,933,139**	**138,262,502**	**14,670,637**	**3,499,710**

[1] Includes Ashmore and Cartier Islands, Christmas Island, Cocos (Keeling) Islands, Coral Sea Islands Territory, and Norfolk Island.
[2] Includes Guadeloupe, French Guiana, Martinique, and Reunion.
[3] Includes Puerto Rico and U.S. possessions. The U.S. and Bermuda have had a tax treaty in effect since 1986, however, this treaty provides no reduction of withholding rates.
NOTES: Detail may not add to totals because of rounding. Form 1042S is entitled "Foreign Person's U.S. Source Income Subject to Withholding."

Table 2. Foreign Recipients of U.S. Income Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2008

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld [1]	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	**3,439,301**	**9,197,703**	**659,700,157**	**355,082,408**	**122,894,568**	**30,622,145**	**1,496,163**	**3,486,471**	**110,051,050**
RECIPIENT TYPES									
Individuals, total	2,850,944	979,342	18,428,137	7,444,414	2,676,851	827,074	1,496,163	1,172,187	1
Corporations, total	379,290	5,716,320	470,477,128	235,969,903	77,077,036	27,614,651	0	2,212,033	108,975,164
Partnerships/trusts, total	128,097	573,294	16,633,383	10,005,781	5,202,496	313,139	0	75,000	2,945
U.S. branch treated as U.S. person, total	592	1,786	4,130,975	3,113,380	90,706	7	0	68	877,122
Governments and international organizations, total	7,143	145,291	46,407,398	31,586,759	10,534,294	37,579	0	1,804	187,794
Tax-exempt organizations, total [1]	9,090	33,837	6,786,680	3,668,059	2,461,772	58,302	0	310	0
Private foundations, total	1,192	5,570	188,635	63,307	87,780	24,580	0	233	0
Artists and athletes, total	13,616	136,299	2,097,223	0	0	0	0	0	0
Qualified intermediary pools, total	22,022	1,238,883	82,484,950	57,470,644	20,951,292	100,002	0	14	90
Other/unknown, total	27,315	367,081	12,065,648	5,760,161	3,812,341	1,646,811	0	24,822	7,934
COUNTRIES OR GEOGRAPHIC AREAS, RECIPIENT TYPES									
Argentina	67,044	23,532	466,007	365,536	55,090	4,945	8,845	4,092	0
Individuals	64,702	12,833	256,735	200,682	31,065	669	8,845	3,388	0
Corporations	1,675	4,953	162,884	147,203	6,189	3,493	0	699	0
Qualified intermediary pools	17	0	2,342	2,293	49	0	0	0	0
Australia	177,194	410,124	13,123,803	3,381,465	3,890,798	502,440	21,148	19,886	3,789,769
Individuals	121,964	18,548	195,295	23,714	43,107	18,465	21,148	13,238	0
Corporations	24,384	252,067	10,292,211	2,071,084	2,869,388	474,003	0	4,729	3,775,900
Qualified intermediary pools	32	8	25,293	6,530	18,479	1	0	0	0
Austria	26,500	41,805	1,357,289	884,265	216,899	33,960	7,904	18,821	20,962
Individuals	22,486	4,894	55,995	10,837	8,535	14,243	7,904	2,566	0
Corporations	1,093	8,805	538,162	365,950	75,294	17,196	0	16,245	20,962
Qualified intermediary pools	1,426	26,108	546,543	339,081	116,323	83	0	0	0
Bahamas	16,721	89,453	5,198,900	4,764,290	321,019	15,161	683	605	0
Individuals	3,994	3,937	51,135	31,056	14,084	49	683	560	0
Corporations	11,772	60,353	4,660,398	4,388,030	181,632	13,081	0	41	0
Qualified intermediary pools	198	5,015	222,148	153,199	62,963	5	0	0	0
Bahrain	1,621	3,202	339,479	315,231	11,244	46	11	4	276
Individuals	1,220	407	4,738	3,132	767	27	11	2	0
Corporations	308	2,767	272,702	255,597	5,125	19	0	0	151
Qualified intermediary pools	6	0	1,877	74	1,793	0	0	0	0
Barbados	2,626	8,880	508,740	430,760	50,784	3,020	1,430	423	3,620
Individuals	1,288	859	6,653	2,397	818	377	1,430	423	0
Corporations	1,115	6,788	446,710	379,476	46,903	2,639	0	0	3,620
Qualified intermediary pools	14	471	19,807	18,424	1,333	3	0	0	0
Belgium	25,221	181,161	23,758,833	17,954,184	1,720,080	332,046	5,950	35,002	663,334
Individuals	22,367	8,799	110,441	27,374	36,095	5,658	5,950	18,297	0
Corporations	1,520	60,335	3,508,110	2,074,702	275,460	326,088	0	15,461	655,026
Qualified intermediary pools	337	97,795	19,874,860	15,615,775	1,394,943	91	0	0	0
Bermuda	23,358	312,314	12,315,961	10,878,285	1,079,606	24,120	921	8,022	29,891
Individuals	6,116	4,606	105,850	77,547	17,605	376	921	170	0
Corporations	13,993	279,375	11,489,970	10,246,285	911,149	23,676	0	6,844	29,891
Qualified intermediary pools	36	67	132,003	123,310	8,642	46	0	0	0

Footnotes at end of table.

Table 2. Foreign Recipients of U.S. Income Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2008—Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld [1]	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Brazil	34,411	42,175	893,530	631,049	56,461	5,990	5,580	22,592	53,496
Individuals	32,042	17,881	143,361	63,195	22,105	3,406	5,580	17,119	0
Corporations	1,291	22,229	422,269	300,637	31,841	2,087	0	4,983	53,496
Qualified intermediary pools	9	0	85	83	2	0	0	0	0
British Virgin Islands	59,975	274,235	6,319,036	5,167,226	979,770	15,096	319	747	0
Individuals	2,889	2,976	54,005	40,676	10,325	1,182	319	1	0
Corporations	55,649	255,266	6,061,247	4,976,044	920,752	13,688	0	742	0
Qualified intermediary pools	10	3	2,248	2,172	33	0	0	0	0
Canada	537,447	897,079	34,922,595	14,055,721	13,730,936	1,060,535	366,393	614,780	2,448,858
Individuals	487,290	120,917	3,697,952	2,169,657	252,362	93,107	366,393	115,154	0
Corporations	23,984	340,210	21,165,201	7,151,029	8,939,694	908,309	0	475,298	2,354,608
Qualified intermediary pools	762	278,809	4,037,594	1,724,760	2,218,964	246	0	6	0
Cayman Islands	93,465	1,463,216	73,948,539	68,039,050	4,771,410	30,634	494	1,411	48,968
Individuals	10,865	63,919	1,592,082	1,372,689	212,283	194	494	138	0
Corporations	74,531	1,282,854	68,445,736	63,301,349	4,161,809	12,233	0	923	48,968
Qualified intermediary pools	111	1,823	74,372	63,773	9,648	0	0	0	0
Chile	21,426	81,502	888,904	565,915	258,905	1,402	4,208	2,978	778
Individuals	16,902	7,274	69,493	36,345	16,272	154	4,208	1,522	0
Corporations	4,231	73,573	430,837	144,855	240,647	1,136	0	255	778
Qualified intermediary pools	12	89	5,007	4,204	789	3	0	0	0
China	100,909	28,178	8,001,108	3,836,772	2,956,677	346,488	372	307,490	1,928
Individuals	98,506	9,567	486,432	37,179	19,523	925	372	297,597	0
Corporations	1,160	16,278	2,776,982	1,501,363	510,805	345,212	0	9,663	1,928
Qualified intermediary pools	8	3	65	23	42	0	0	0	0
Colombia	26,123	17,380	655,410	558,137	52,961	3,225	8,033	4,563	0
Individuals	23,866	7,117	59,240	21,497	7,190	969	8,033	3,867	0
Corporations	1,897	9,544	329,968	290,265	27,733	2,235	0	631	0
Qualified intermediary pools	3	1	3	1	2	0	0	0	0
Costa Rica	8,866	4,080	116,722	75,614	8,065	166	5,540	474	72
Individuals	7,482	2,653	20,171	7,918	2,311	63	5,540	378	0
Corporations	1,243	1,157	79,445	56,973	3,363	103	0	23	72
Qualified intermediary pools	0	0	0	0	0	0	0	0	0
Cyprus	2,047	3,350	102,805	60,384	11,507	6,693	792	938	0
Individuals	1,599	535	12,221	4,188	1,979	100	792	583	0
Corporations	369	2,776	89,636	55,565	9,371	6,591	0	252	0
Qualified intermediary pools	18	0	492	410	81	0	0	0	0
Czech Republic	6,300	2,631	181,670	116,927	10,848	880	467	7,137	0
Individuals	5,615	1,496	15,985	1,623	2,090	225	467	6,829	0
Corporations	189	182	16,054	9,352	2,481	636	0	286	0
Qualified intermediary pools	29	322	3,055	253	2,766	0	0	0	0
Denmark	10,984	57,077	2,026,110	1,088,880	644,590	116,440	4,385	26,061	31,694
Individuals	6,974	3,523	77,344	743	2,764	3,309	4,385	4,416	0
Corporations	2,650	37,343	1,050,957	541,188	305,346	109,651	0	21,642	31,603
Qualified intermediary pools	164	14,890	781,762	466,485	313,687	1	0	0	90
Finland	5,372	9,336	1,495,626	357,902	294,588	83,215	2,601	1,137	704,277
Individuals	4,023	1,383	11,058	2,803	934	450	2,601	828	0
Corporations	769	2,237	1,132,074	170,880	142,938	81,175	0	309	704,277
Qualified intermediary pools	67	5,133	85,178	32,252	52,899	0	0	0	0
France	58,763	639,589	32,326,845	12,855,696	7,050,619	4,903,387	30,971	72,856	6,448,366
Individuals	48,875	45,338	548,764	148,012	73,756	42,332	30,971	54,367	0
Corporations	5,746	540,317	28,732,234	10,582,865	6,330,615	4,659,457	0	17,969	6,418,827
Qualified intermediary pools	815	11,530	1,427,725	877,200	540,914	580	0	0	0

Footnotes at end of table.

Table 2. Foreign Recipients of U.S. Income Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2008—Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld [1]	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Germany	435,864	279,128	68,847,722	16,351,581	4,943,123	3,278,302	111,586	246,560	41,942,395
Individuals	416,389	93,228	1,304,029	228,898	564,705	171,648	111,586	54,077	0
Corporations	9,975	109,041	62,915,443	12,867,498	3,744,594	3,095,834	0	192,102	41,314,149
Qualified intermediary pools	3,452	67,310	3,515,725	2,981,446	524,485	5,597	0	0	0
Greece	16,825	23,073	136,308	26,718	53,495	3,411	36,073	4,196	0
Individuals	16,089	12,392	68,724	7,156	12,329	310	36,073	4,053	0
Corporations	502	8,771	47,142	13,494	29,435	2,998	0	139	0
Qualified intermediary pools	31	1,400	12,168	5,900	4,987	0	0	0	0
Guatemala	7,025	2,569	146,011	132,734	4,193	132	2,061	923	0
Individuals	6,311	2,116	22,081	11,387	2,043	73	2,061	807	0
Corporations	635	399	10,131	7,733	2,008	45	0	116	0
Qualified intermediary pools	0	0	0	0	0	0	0	0	0
Guernsey	3,738	29,550	1,015,384	856,361	133,253	3,004	0	248	0
Individuals	283	480	5,209	2,807	1,833	2	0	155	0
Corporations	2,543	22,531	807,569	717,651	78,908	890	0	0	0
Qualified intermediary pools	122	1,793	100,182	62,049	29,335	35	0	0	0
Hong Kong	42,917	81,545	2,052,063	1,638,600	315,142	6,251	1,576	24,871	8,543
Individuals	38,108	18,309	135,428	48,025	64,360	915	1,576	4,366	0
Corporations	3,278	26,840	905,882	790,163	64,290	5,113	0	19,230	8,543
Qualified intermediary pools	196	25,716	421,723	314,073	100,279	2	0	0	0
Hungary	4,877	13,355	5,023,535	3,299,467	173,251	206,710	1,234	33,789	0
Individuals	4,140	1,216	45,336	902	1,356	1,337	1,234	3,553	0
Corporations	530	11,916	4,880,196	3,289,212	170,570	204,308	0	1,308	0
Qualified intermediary pools	5	0	11	4	7	0	0	0	0
Iceland	1,739	2,030	1,062,540	1,039,796	14,943	369	532	855	0
Individuals	1,258	365	2,741	90	298	149	532	787	0
Corporations	309	1,161	1,042,118	1,026,172	11,675	172	0	68	0
Qualified intermediary pools	22	240	5,188	3,453	1,565	1	0	0	0
India	35,435	26,052	1,256,927	143,677	31,094	20,195	2,573	582,917	78
Individuals	31,990	10,703	134,825	19,820	6,178	1,778	2,573	36,322	0
Corporations	650	13,935	943,255	49,974	23,921	17,251	0	544,008	78
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Ireland	43,745	259,134	20,753,727	15,905,656	3,734,658	562,692	21,706	60,101	48,119
Individuals	33,535	8,684	1,155,621	968,014	91,664	56,424	21,706	2,591	0
Corporations	6,907	221,850	16,244,185	14,436,534	822,846	504,731	0	57,359	48,119
Qualified intermediary pools	104	1,383	2,932,005	342,529	2,588,738	8	0	0	0
Israel	38,929	67,890	1,321,219	650,889	164,589	226,839	9,506	34,492	87,959
Individuals	35,576	13,557	200,319	61,892	37,867	34,553	9,506	19,865	0
Corporations	1,839	36,763	654,933	262,436	28,526	186,318	0	14,403	86,264
Qualified intermediary pools	163	13,930	212,094	120,125	82,748	29	0	0	0
Italy	58,759	73,300	3,301,625	1,900,499	818,551	127,442	100,697	52,524	92,490
Individuals	54,247	12,799	282,423	65,413	25,042	17,129	100,697	31,270	0
Corporations	1,766	38,442	961,217	361,190	355,768	106,220	0	12,057	92,490
Qualified intermediary pools	856	15,062	1,369,081	972,277	382,693	122	0	0	0

Footnotes at end of table.

Table 2. Foreign Recipients of U.S. Income Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2008—Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld [1]	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Jamaica	5,351	3,177	128,662	99,254	3,018	1,635	5,581	8,668	0
Individuals	4,764	2,658	38,044	12,289	1,382	1,169	5,581	8,345	0
Corporations	381	408	85,083	82,893	1,416	431	0	282	0
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Japan	134,398	170,032	56,902,077	29,551,631	9,185,551	6,796,850	137,474	58,813	8,327,896
Individuals	122,740	25,502	640,034	137,863	78,336	35,582	137,474	42,063	0
Corporations	7,530	105,278	34,210,927	14,397,199	4,282,059	5,318,550	0	16,094	8,056,242
Qualified intermediary pools	644	34,796	11,452,503	7,721,344	3,637,302	5	0	0	0
Jersey	5,170	101,306	1,499,854	1,129,332	267,557	235	0	855	0
Individuals	354	880	9,992	6,777	2,795	28	0	0	0
Corporations	3,106	67,974	1,195,483	971,821	130,999	81	0	847	0
Qualified intermediary pools	367	21,838	226,555	127,354	93,712	10	0	0	0
Kazakhstan	698	2,186	319,685	279,650	37,403	2	0	35	0
Individuals	598	46	1,702	81	47	2	0	22	0
Corporations	55	2,053	45,613	42,344	2,401	0	0	13	0
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Korea, North	562	467	100,646	54,374	119	472	0	1,038	0
Individuals	528	423	1,700	48	84	11	0	54	0
Corporations	19	0	3,372	1,893	34	460	0	984	0
Qualified intermediary pools	0	0	0	0	0	0	0	0	0
Korea, Republic of (South)	32,895	92,517	3,740,848	2,718,276	265,710	394,037	4,588	40,235	3,246
Individuals	30,130	7,758	129,584	34,108	7,083	1,312	4,588	34,631	0
Corporations	965	83,212	991,589	491,622	60,542	390,102	0	5,407	3,246
Qualified intermediary pools	16	42	1,023	713	310	0	0	0	0
Kuwait	3,616	5,212	1,975,892	880,103	954,245	242	0	228	0
Individuals	2,600	1,127	6,482	1,810	2,975	242	0	228	0
Corporations	604	3,176	38,089	27,711	8,792	0	0	0	0
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Liechtenstein	1,074	21,860	200,070	93,239	95,504	2,326	50	40	0
Individuals	222	469	3,181	1,536	1,461	45	50	40	0
Corporations	522	3,084	40,168	26,206	6,673	1,452	0	0	0
Qualified intermediary pools	90	6,413	112,107	61,296	49,655	13	0	0	0
Luxembourg	7,904	532,082	26,820,728	20,735,389	4,547,545	38,276	440	5,408	0
Individuals	1,835	1,141	18,893	12,320	4,529	32	440	1,013	0
Corporations	4,871	386,498	15,261,312	10,984,550	2,934,300	37,497	0	3,984	0
Qualified intermediary pools	627	139,994	11,437,002	9,674,743	1,589,458	640	0	0	0
Malaysia	31,550	7,362	158,288	136,808	10,736	305	136	1,029	0
Individuals	30,376	2,405	13,979	3,054	5,911	188	136	792	0
Corporations	367	4,272	59,130	50,680	3,427	107	0	233	0
Qualified intermediary pools	6	1	6	0	6	0	0	0	0
Mauritius	690	36,093	142,634	24,634	116,435	1	26	181	0
Individuals	298	77	627	67	99	0	26	59	0
Corporations	329	35,933	141,158	23,957	116,204	0	0	29	0
Qualified intermediary pools	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 2. Foreign Recipients of U.S. Income Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2008—Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld [1]	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Mexico	154,182	320,895	6,390,637	4,129,285	593,890	271,363	175,397	48,461	378
Individuals	147,694	109,150	935,803	271,567	144,812	16,641	175,397	35,465	0
Corporations	3,750	71,134	1,301,966	575,892	371,994	249,165	0	8,939	378
Qualified intermediary pools	3	0	7	1	6	0	0	0	
Netherlands	48,748	169,619	31,627,464	14,071,475	11,847,953	1,174,787	15,402	160,481	2,138,509
Individuals	32,402	14,098	162,077	54,547	44,542	8,981	15,402	14,993	0
Corporations	9,040	126,742	22,665,119	9,532,747	9,189,838	1,147,299	0	140,397	2,133,073
Qualified intermediary pools	439	15,510	615,827	367,390	236,663	140	0	0	0
Netherlands Antilles	4,917	31,979	1,459,616	470,049	284,194	9,083	276	223	0
Individuals	2,167	651	689,755	5,072	1,752	73	276	36	0
Corporations	2,420	30,381	723,182	434,403	267,127	9,010	0	187	0
Qualified intermediary pools	31	638	12,738	8,346	4,250	0	0	0	0
New Zealand	22,878	25,315	926,308	173,217	135,448	93,331	1,151	1,703	478,297
Individuals	16,724	2,183	21,566	1,604	8,347	2,045	1,151	725	0
Corporations	1,850	18,666	685,798	57,517	48,161	88,759	0	907	478,297
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Nigeria	3,558	874	128,390	121,642	972	424	169	202	0
Individuals	3,047	738	5,533	108	619	385	169	175	0
Corporations	94	83	4,268	4,002	217	31	0	3	0
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Norway	7,905	22,798	5,634,777	3,843,323	1,260,368	110,012	0	22,929	17,798
Individuals	6,277	3,173	36,145	6,701	4,303	3,927	0	10,242	0
Corporations	786	13,566	683,745	365,982	77,164	86,710	0	12,588	17,798
Qualified intermediary pools	15	4,249	77,698	50,325	27,373	0	0	0	0
Oman	618	1,702	369,442	334,805	33,634	50	0	1	0
Individuals	452	180	1,397	423	460	30	0	1	0
Corporations	47	1,130	6,585	2,793	3,771	21	0	0	0
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Panama	21,010	36,857	1,415,940	1,202,829	176,521	2,445	1,740	2,149	0
Individuals	5,019	8,285	53,836	23,646	23,423	84	1,740	1,532	0
Corporations	15,704	27,185	1,323,871	1,144,021	150,517	2,360	0	544	0
Qualified intermediary pools	4	2	77	11	65	0	0	0	0
Peru	9,023	10,576	473,040	399,626	62,093	529	1,883	2,190	0
Individuals	8,536	2,467	21,535	9,497	2,571	327	1,883	2,128	0
Corporations	348	7,964	424,074	364,268	58,256	197	0	22	0
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Philippines	24,459	22,908	756,405	612,804	22,190	13,765	34,866	20,221	5
Individuals	23,446	16,217	91,551	12,834	7,896	210	34,866	8,954	0
Corporations	386	3,097	43,932	16,136	3,373	11,734	0	11,053	5
Qualified intermediary pools	3	3	20	0	12	0	0	8	0
Poland	10,521	9,958	201,409	120,298	20,055	23,702	16,798	9,180	0
Individuals	10,032	7,247	50,725	1,431	1,463	15,213	16,798	8,239	0
Corporations	219	2,369	146,302	118,415	17,486	8,073	0	848	0
Qualified intermediary pools	6	6	356	317	39	0	0	0	0

Footnotes at end of table.

Table 2. Foreign Recipients of U.S. Income Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2008—Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld [1]	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Portugal	9,844	13,564	271,240	174,014	32,086	1,173	23,432	3,005	1,625
Individuals	8,935	6,687	39,661	5,977	3,075	276	23,432	2,954	0
Corporations	419	5,185	142,757	103,696	7,209	879	0	47	1,625
Qualified intermediary pools	66	832	29,938	17,100	11,842	7	0	0	0
Puerto Rico	8,069	4,275	2,374,326	2,265,164	90,912	154	0	435	2,340
Individuals	1,710	387	20,404	18,414	465	32	0	103	0
Corporations	4,860	3,357	1,672,565	1,634,854	27,689	114	0	9	2,340
Qualified intermediary pools	0	0	0	0	0	0	0	0	0
Russia	11,933	5,667	527,345	412,751	6,972	21,319	60	9,868	0
Individuals	10,953	3,574	56,940	3,105	5,291	2,554	60	8,801	0
Corporations	381	757	71,193	25,075	863	18,253	0	1,044	0
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Saudi Arabia	6,663	14,788	3,634,500	2,522,474	419,554	379	41	295	0
Individuals	5,933	3,939	23,943	9,149	11,176	327	41	271	0
Corporations	429	10,196	125,008	86,608	25,413	34	0	22	0
Qualified intermediary pools	4	0	1	0	1	0	0	0	0
Singapore	56,336	77,771	7,326,450	3,483,554	3,317,358	24,540	171	2,423	54,894
Individuals	50,337	10,586	98,508	23,998	55,776	892	171	1,097	0
Corporations	3,177	47,752	917,491	735,451	67,122	23,503	0	1,271	54,894
Qualified intermediary pools	144	12,028	212,152	148,021	56,549	117	0	0	0
South Africa	8,389	9,682	332,733	230,212	51,775	21,140	1,184	7,391	0
Individuals	7,379	2,772	25,709	1,351	4,980	1,588	1,184	6,568	0
Corporations	396	5,022	283,984	220,071	38,620	19,463	0	604	0
Qualified intermediary pools	9	359	2,561	61	2,499	0	0	0	0
Spain	34,778	95,012	2,661,562	1,287,294	705,268	66,891	26,983	21,577	447,568
Individuals	31,042	13,160	125,438	27,961	25,162	4,621	26,983	15,722	0
Corporations	2,000	73,085	1,913,443	772,877	601,648	58,025	0	5,795	447,568
Qualified intermediary pools	176	3,533	275,293	229,484	45,358	2	0	0	0
Sweden	21,807	83,815	5,815,333	2,094,104	2,254,311	708,626	12,344	39,190	263,368
Individuals	18,840	6,887	62,054	2,435	17,733	4,079	12,344	6,867	0
Corporations	1,239	41,008	4,251,158	1,682,643	1,401,772	702,208	0	32,002	263,368
Qualified intermediary pools	144	33,878	376,142	41,377	332,093	317	0	0	0
Switzerland	47,548	273,909	44,610,219	20,701,014	9,337,735	5,600,386	16,462	77,551	6,645,345
Individuals	35,038	13,212	234,228	64,127	90,145	5,485	16,462	11,371	0
Corporations	5,790	187,455	38,685,020	17,745,252	7,328,933	5,497,311	0	65,889	6,644,322
Qualified intermediary pools	2,515	54,278	3,865,087	2,053,023	1,696,210	1,019	0	0	0
Taiwan	89,601	165,913	4,406,830	3,429,088	545,154	33,986	341	28,120	1,823
Individuals	83,539	22,508	253,990	143,326	64,358	1,122	341	2,906	0
Corporations	2,550	112,614	1,928,183	1,506,030	334,272	32,852	0	24,939	1,823
Qualified intermediary pools	d	d	d	d	d	d	d	d	d
Thailand	9,271	5,578	101,170	59,765	22,245	1,063	2,538	4,664	0
Individuals	8,813	2,639	29,202	5,247	8,104	630	2,538	4,284	0
Corporations	217	2,742	50,706	38,213	10,100	411	0	379	0
Qualified intermediary pools	6	1	6	1	6	0	0	0	0
Trinidad and Tobago	4,709	4,042	180,818	160,680	11,624	243	1,890	1,548	0
Individuals	3,897	1,472	10,443	1,411	1,778	202	1,890	1,239	0
Corporations	664	2,518	44,548	34,499	8,978	14	0	310	0
Qualified intermediary pools	0	0	0	0	0	0	0	0	0
United Arab Emirates	8,436	21,584	2,597,175	850,455	1,474,931	22,095	12	1,025	0
Individuals	7,218	2,083	16,469	6,514	5,539	342	12	495	0
Corporations	466	13,720	1,141,077	47,623	881,303	21,748	0	433	0
Qualified intermediary pools	31	0	6,827	391	2,461	3	0	0	0
United Kingdom	322,438	675,035	96,333,306	38,090,593	19,328,583	3,041,718	109,566	458,861	31,368,180
Individuals	272,995	74,323	1,640,497	548,029	352,167	224,243	109,566	120,335	0
Corporations	21,851	248,586	78,749,595	26,771,769	14,868,207	2,615,979	0	325,421	31,346,527
Qualified intermediary pools	1,074	73,044	8,444,911	7,115,450	1,070,640	89,393	0	0	0

Footnotes at end of table.

Table 2. Foreign Recipients of U.S. Income Forms 1042S: Number, U.S. Tax Withheld, and U.S.-Source Income, by Principal Type of Income, Selected Recipient Type, and Selected Country of Recipient, 2008—Continued

[Money amounts are in thousands of dollars]

Selected country or geographic area and selected recipient type	Number of Forms 1042S	U.S. tax withheld [1]	Total U.S.-source income	Principal types of U.S.-source income					
				Interest	Dividends	Rents and royalties	Social Security and railroad retirement payments	Personal services income	Notional principal contract income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Uruguay	14,563	5,610	293,285	265,244	17,754	212	927	505	0
Individuals	10,130	1,920	55,250	44,691	6,343	148	927	293	0
Corporations	4,326	3,575	123,490	106,566	10,953	63	0	208	0
Qualified intermediary pools	16	9	12,577	12,351	226	0	0	0	0
U.S. Virgin Islands	542	210	171,279	156,473	6,040	50	0	0	0
Individuals	251	56	426	83	45	26	0	0	0
Corporations	152	131	131,372	129,112	473	24	0	0	0
Qualified intermediary pools	0	0	0	0	0	0	0	0	0
Venezuela	48,802	115,451	2,456,320	366,587	2,037,859	3,049	1,065	6,115	714
Individuals	46,039	11,870	184,077	121,286	17,857	2,717	1,065	5,663	0
Corporations	2,264	103,304	2,259,281	236,169	2,019,451	232	0	404	714
Qualified intermediary pools	7	1	124	118	6	0	0	0	0

[1] Unrelated business income paid to foreign tax-exempt organizations is subject to withholding tax.

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

NOTES: Detail may not add to totals because of rounding. Form 1042S is entitled "Foreign Person's U.S. Source Income Subject to Withholding." All countries with total U.S.-source income over $100 million for tax year 2008 were selected for this table.

International Boycott Reports, 2007 and 2008

by Melissa Costa

For Tax Year 2007, 120 "U.S. persons"[1] received about 4,800 requests to participate in boycotts unsanctioned by the United States, while, for Tax Year 2008, 138 U.S. persons received about 3,700 requests. Those receiving requests composed about 7.9 percent of the 1,509 U.S. persons who reported operations in, with, or related to countries known to participate in unsanctioned boycotts for Tax Year 2007 and about 8.6 percent of the 1,596 reporting such operations for Tax Year 2008. Of those receiving requests, 26 agreed to participate for Tax Year 2007 and 33 for Tax Year 2008. Roughly 1 percent of those with operations in countries known to participate in unsanctioned boycotts reported tax consequences for both years.

Operations

Most taxpayers file Form 5713, *International Boycott Report,* with their Federal income tax return to report operations in countries known to participate in boycotts not condoned by the United States. For both Tax Years 2007 and 2008, approximately 90 percent of filers were corporations, while partnerships accounted for another 8 percent. Trusts, estates, and individuals filed most of the remainder.

About 98 percent of Form 5713 filers for both Tax Years 2007 and 2008 reported operations in countries on the list of known boycotting countries maintained by the U.S. Department of Treasury. For 2007 and 2008, that list included Kuwait, Lebanon, Libya, Qatar, Saudi Arabia, Syria, the United Arab Emirates, and Yemen. These countries are known to participate in boycotts of Israel. While the antiboycott laws target any boycotts not sanctioned by the United States, less than 1 percent of filers reported operations in countries known to participate in boycotts of a country other than Israel for Tax Year 2007, and just 3.8 percent did so for Tax Year 2008.

Types of Boycotts

Because the United States does not wish to infringe upon the right of any country to choose its own trading partners, the antiboycott laws do not target primary boycotts, i.e., restrictions on the importation of goods and services originating in the boycotted country into the boycotting countries. Instead, laws are directed against secondary and tertiary boycotts.

Specifically, Internal Revenue Code section 999(b)(3) classifies the disallowed boycotts into the five types below:

1) A person agrees, as a condition of doing business directly or indirectly within a country or with the government, a company, or a national of the country:
   a) to refrain from doing business with or in a country that is the object of the boycott or with the government, companies, or nationals of that country [Type 1 request, as shown in Figure A]; or
   b) to refrain from doing business with any U.S. person engaged in trade in a country that is the object of the boycott or with the government, companies, or nationals of that country [Type 2]; or
   c) to refrain from doing business with any company whose ownership or management is made up, all or in part, of individuals of a particular nationality, race, or religion [Type 3]; or
   d) to refrain from employing individuals of a particular nationality, race, or religion [Type 4]; or
2) A person agrees, as a condition of the sale of a product to the government, a company, or a national of a country, to refrain from shipping or insuring the product(s) on a carrier owned, leased, or operated by a person who does not participate in, or cooperate with, a boycott [Type 5].

Figure A includes the number of persons receiving requests and the number of requests received, by type of boycott. Most of the boycott requests for both Tax Years 2007 and 2008 were either Type 1 or Type 5 requests.

Country of Requests

Table 1 displays the number of persons receiving requests, number of requests received, and number

Melissa Costa is an economist with the Special Studies Returns Analysis Section. This data release was prepared under the direction of Chris Carson, Chief.

[1] As defined in Internal Revenue (IR) Code section 7701(a)(30), U.S. persons are U.S. citizens or residents, domestic partnerships, domestic corporations, and estates or trusts. This excludes foreign trusts or estates whose income from sources outside the United States is not includible in the income of their beneficiaries.

Figure A

International Boycott Reports: Number of Persons Receiving Requests and Number of Requests Received, by Type of Request, Tax Years 2007–2008

Type of boycott request	Number of U.S. persons receiving requests [1]		Number of boycott requests received [2]	
	2007	2008	2007	2008
	(1)	(2)	(3)	(4)
Total	**120**	**138**	**4,823**	**3,716**
Type 1	76	88	2,061	1,824
Type 2	8	8	65	51
Type 3	10	10	75	77
Type 4	9	7	50	34
Type 5	66	69	2,572	1,730

[1] Data in these columns may not add to totals because a person could have received requests of more than one type.
[2] The number of requests are undercounted to the extent that many taxpayers do not specify the number of requests they received. This figure counts an unknown number of requests as one request.
NOTE: For an explanation of each of the five types of international boycott requests, see article text.

of agreements, by boycotting country, for Tax Years 2007 and 2008.

About 90 percent of the requests received for Tax Year 2007, and almost 82 percent of those received in Tax Year 2008, were from persons in Treasury list nations. Entities from the United Arab Emirates accounted for the largest percentage of requests for both years, with 35.7 percent for Tax Year 2008 and 37.8 percent for Tax Year 2007.

Overall, the number of persons receiving requests rose about 15 percent from Tax Year 2007, while the number of requests dropped 23.0 percent, from 4,823 to 3,716. Requests from persons in Saudi Arabia had the largest change, with a drop of nearly 62 percent, from 522 to 199 requests. Requests from Kuwaiti persons fell from 471 to 221, or 53.1 percent. However, requests from Libyans rose 42.9 percent, from 231 to 330. See Figure B.

Tax Penalties

U.S. taxpayers who participated in the boycotts listed may lose their right to claim the foreign tax credit, as well as the tax deferral available to U.S. shareholders of controlled foreign corporations (CFCs) and to shareholders of Interest Charge Domestic International Sales Corporations (IC-DISCs).[2,3] Taxpayers who had operations in a boycotting country were required to reduce foreign trade income qualifying for the extraterritorial income exclusion, even if they did not participate in a boycott.[4] For both Tax Years 2007 and 2008, just 15 taxpayers reported a loss of this tax benefit.

Taxpayers compute the loss of their extraterritorial income exclusion using the international boycott factor method. Under this method, the loss of tax benefit is determined by the taxpayer's ratio of purchases, sales, and payroll in boycotting countries to the taxpayer's total foreign purchases, sales, and payroll. The amount of foreign trade income qualifying for the exclusion is reduced by the same proportion as the international boycott factor. The boycott reduction in the extraterritorial income exclusion has dropped from the peak of $1,656,910 (in constant 2008 dollars) for Tax Year 2005 due to the gradual repeal of this provision included in the American Jobs Act of 2004. The total reduction fell to $190,786 for Tax Year in 2007 and $6,871 for Tax Year 2008. (Table 2 shows the tax consequences reported for the past 11 years, in constant 2008 dollars, by method of computation.)

For the denial of other tax benefits, taxpayers may use either the international boycott factor method or the specifically attributable method. Under the specifically attributable method, taxpayers reduce each benefit by the foreign taxes paid or foreign income earned that is associated with the operation in the boycotting countries with whom the agreement was made and that would otherwise be eligible for the tax benefits.

[2] A foreign corporation is considered to be a CFC if (on any day during the foreign corporation's tax year) U.S. shareholders own more than 50 percent of its outstanding voting stock or more than 50 percent of the value of all its outstanding stock. For more information on CFCs, see Mahony, Lee and Randy Miller, "Controlled Foreign Corporations, 2004," *Statistics of Income Bulletin*, Summer 2008, Volume 27, Number 1, pp. 49–110.

[3] To elect I-C DISC status, a domestic corporation must have "qualified export receipts" that constitute at least 95 percent of its gross receipts and must be able to classify at least 95 percent of its assets as "qualified export assets." Qualified export receipts are gross receipts from the sale of qualified export assets and other types of income related to exporting. Qualified export assets consist of property related to exporting. For more information on IC-DISCs, see Holik, Daniel, "Interest-Charge Domestic International Sales Corporations, Tax Years 2004, 2005, 2006," *Statistics of Income Bulletin*, Winter 2010, Volume 29, Number 3, pp. 173–212.

[4] This exclusion allowed businesses to deduct qualifying foreign trade income from their U.S. gross incomes. Qualifying foreign trade income was defined as the greatest of the following income amounts, that when excluded would reduce taxable income by (1) 1.2 percent of foreign trading gross receipts, (2) 15 percent of foreign trade income, or (3) 30 percent of foreign sales and leasing income.

Figure B

Changes in Boycott Requests and Agreements, by Boycotting Country, Tax Years 2007–2008

Country	Number of boycott requests received [1]		Percentage change in number of requests from 2007 to 2008	Number of boycott agreements received		Percentage change in number of agreements from 2007 to 2008
	2007	2008		2007	2008	
	(1)	(2)	(3)	(4)	(5)	(6)
All countries	**4,823**	**3,716**	**-23.0**	**1,980**	**889**	**-55.1**
Treasury-listed countries	**4,356**	**3,045**	**-30.1**	**1,962**	**852**	**-56.6**
Kuwait	471	221	-53.1	315	67	-78.7
Lebanon	408	400	-2.0	81	94	16.0
Libya	231	330	42.9	39	36	-7.7
Qatar	377	223	-40.8	211	13	-93.8
Saudi Arabia	522	199	-61.9	367	80	-78.2
Syria	282	210	-25.5	158	95	-39.9
United Arab Emirates	1,823	1,326	-27.3	652	442	-32.2
Yemen, Republic of	242	136	-43.8	139	25	-82.0
Non-listed countries	**467**	**671**	**43.7**	**18**	**37**	**105.6**

[1] Requests are undercounted to the extent that many taxpayers do not specify the number of requests they received. This figure counts an unknown number of requests as one request.

Taxpayers who use the international boycott factor reduce their foreign tax credit by the same proportion as the boycott factor. Those who use the specifically attributable method subtract the foreign taxes paid to the boycotting countries with whom they established agreements from the total amount of taxes eligible for credit. Regardless of the method selected, taxpayers may elect to treat the amount of taxes ineligible for the credit under the boycott provisions as a deduction from their U.S. gross incomes for the purpose of calculating their U.S. tax liabilities.

For Tax Year 2007, taxpayers reduced their U.S. foreign tax credit by a total of $70,994 (in constant 2008 dollars) using the international boycott factor and reduced their foreign taxes eligible for the foreign tax credit by $1,468,340 using the specifically attributable method. For 2008, taxpayers lowered their total foreign tax credit by $16,794 and decreased their eligible taxes by $2,010,545. For comparison, the total foreign tax credit for corporations filing for 2008 was more than $100 billion.

Under both the international boycott factor and specifically attributable methods, shareholders of CFCs or IC-DISCs must convert some of the earnings of the CFC or IC-DISC into a "deemed distribution," thereby subjecting the earnings to U.S. tax. Taxpayers who participated in a boycott reported a total increase of $3,750,233 (in constant 2008 dollars) to their taxable incomes from CFCs for Tax Year 2007. By comparison, includable income for all CFCs on corporate returns for Tax Year 2007 (in constant 2008 dollars) was more than $68 billion. Income from CFCs deemed taxable due to boycott participation rose to $7,973,026 for Tax Year 2008.

Summary

For both Tax Years 2007 and 2008, approximately 8 percent of taxpayers reporting operations in countries known to participate in an international boycott received boycott requests. More than a third of the requests received originated from persons in the United Arab Emirates. Less than 3 percent of taxpayers who had operations in countries known to participate in a boycott not sanctioned by the U.S. agreed to participate in such a boycott for both tax years, and only 15 persons lost tax benefits for both years. The total loss of tax benefits remains a very small percentage of the total tax benefits claimed by all filers.

Data Sources and Limitations

Data for the 2007 and 2008 studies were based on the population of Forms 5713, *International Boycott Report*, attached to U.S income tax returns with accounting periods ending between June 30 of the study year and June 30 of the subsequent year.

Table 1. International Boycott Reports: Number of Persons Receiving Requests, Number of Requests Received, and Number of Agreements, by Boycotting Country, Tax Years 2007–2008

Country	Number of U.S. persons receiving requests [1]		Number of boycott requests received [2]		Number of boycott agreements received		Boycott agreements as a percentage of requests received	
	2007	2008	2007	2008	2007	2008	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All countries	**120**	**138**	**4,823**	**3,716**	**1,980**	**889**	**41.1**	**23.9**
Treasury-listed countries	**100**	**121**	**4,356**	**3,045**	**1,962**	**852**	**45.0**	**28.0**
Kuwait	32	43	471	221	315	67	66.9	30.3
Lebanon	22	21	408	400	81	94	19.9	23.5
Libya	33	30	231	330	39	36	16.9	10.9
Qatar	26	31	377	223	211	13	56.0	5.8
Saudi Arabia	33	33	522	199	367	80	70.3	40.2
Syria	25	16	282	210	158	95	56.0	45.2
United Arab Emirates	70	82	1,823	1,326	652	442	35.8	33.3
Yemen, Republic of	18	14	242	136	139	25	57.4	18.4
Non-listed countries	**53**	**76**	**467**	**671**	**18**	**37**	**3.9**	**5.5**
Bahrain	13	22	18	72	4	14	22.2	19.4
Iraq	11	7	43	45	0	0	0.0	0.0
Pakistan	24	23	159	228	0	0	0.0	0.0
Other non-listed countries	48	70	247	326	14	23	5.6	7.1

[1] Data in these columns may not add to totals because a person could have received requests from more than one country.
[2] The number of requests are undercounted to the extent that many taxpayers do not specify the number of requests they received. This table counts an unknown number of requests as one request.

Table 2. International Boycott Reports: Lost Tax Benefits, by Type and Method of Computation, 1998–2008

[Money amounts are in whole dollars]

Method and calendar or tax year [1]	Reduction of foreign taxes or foreign tax credit	Increase of subpart F income	Denial of IC-DISC benefits	Denial of foreign sales corporation benefits	Reduction of extraterritorial income exclusion [2]
	(1)	(2)	(3)	(4)	(5)
Boycott factor method:					
1998	0	0	0	5,869	0
1999	0	0	0	0	0
2000	0	7,453	0	0	0
2001	0	0	0	0	0
2002	6,754	399,389	0	0	311,659
2003	4,706	41,498	0	0	339,796
2004	11,407	216,923	0	0	603,560
2005	8,335	251,983	0	0	1,656,910
2006	6,066,332	244,607	0	0	588,384
2007	70,994	100,536	0	0	190,786
2008	16,794	53,038	0	0	6,871
Specifically attributable taxes and income method:					
1998	0	934,716	0	432,390	0
1999	38,954	1,014,279	0	0	0
2000	25,604	1,944,337	0	0	0
2001	10,460	2,355,337	0	0	0
2002	827,346	6,142,273	0	0	0
2003	622,765	2,074,173	0	0	0
2004	739,500	3,425,808	0	0	0
2005	900,154	3,240,143	0	0	0
2006	782,905	12,501,384	0	0	0
2007	1,468,340	3,649,697	d	0	0
2008	2,010,545	7,919,988	d	0	0

d—Data eliminated to avoid disclosure of information about specific taxpayers.

[1] Calendar year for 1998-2006, tax year for 2007-2008. Tax years run from June 30 to July 1 of the following year. Data for the gap between Calendar Year 2006 and Tax Year 2007 is not shown in order to avoid disclosure.

[2] Extraterritorial exclusion was added to the tax code in 2000 and repealed with some exceptions in 2004. Further repeal ended the exceptions for tax years beginning after May 18, 2006.

NOTE: For comparability, amounts have been adjusted for inflation to 2008 constant dollars.

2008 Gifts

by Melissa J. Belvedere

The system of Federal transfer taxes comprises three interrelated parts: the estate tax, the gift tax, and the generation-skipping transfer tax. The estate tax is a type of indirect tax imposed on the right to transfer gifts at death; the gift tax is levied on gifts transferred during a donor's life, also known as *inter vivos* gifts. The generation-skipping transfer tax ensures that wealth transfers, either during a donor's life or at death, are taxed at each successive generation.

A donor reports gift transfers on Form 709, *United States Gift (and Generation-Skipping Transfer) Tax Return*, which is filed annually, as appropriate. This article presents data from returns filed during Calendar Year 2009, collected by the Internal Revenue Service's Statistics of Income Division. Approximately 90 percent of returns filed during Calendar Year 2009 were for gifts made in 2008.[1] This "Gift Year 2008" study file is the most recent of SOI's annual Form 709 studies.

Donors filed 234,714 returns for Gift Year 2008. Most donors were female, and the majority of returns filed were nontaxable. Donors transferred a total of $40.2 billion to 927,554 donees, or gift recipients, primarily children and grandchildren. Most gifts were given directly to recipients. Of the trust vehicles used to make indirect gifts, family trusts were used more commonly than other vehicles. The majority of gifts given were in the form of cash, while the next most commonly used form of gift was corporate stock.

Background

Congress added the gift tax to the United States transfer tax system in 1924.[2] The gift tax rates were equal to estate tax rates, and there were provisions for both an annual exclusion and a lifetime exemption. The annual exclusion is the amount that a donor can give to any single recipient during a given year without incurring tax (the number of donees is unlimited); the lifetime exemption is the total amount the donor can transfer tax free over the course of his or her lifetime. At its inception, the annual exclusion was $500 per donee, and the lifetime exemption was set at $50,000. Two years later, the Revenue Act of 1926 repealed the gift tax.

The government's need for revenue to address the changing economic circumstances of the Great Depression led to the reinstatement of the gift tax in 1932. The Revenue Act of 1932 established gift tax rates at 75 percent of estate tax rates and made gifts to charitable organizations entirely tax-exempt, regardless of the amount. Congress continued to make minor changes to gift tax law in subsequent years. In 1948, the marital deduction was introduced to equalize treatment of couples in community property states with those in non-community property states. The marital deduction allowed one spouse to gift an amount of up to half of their adjusted gross estate, excluding community property, to the other spouse without incurring tax. The split-gift rule, which allowed one spouse to elect to consider half of a gift as having been made by the non-donor spouse, was also introduced at that time. The split-gift rule effectively doubled the amount that a donor could give to any single recipient without incurring tax liability.

The transfer tax system underwent significant restructuring with the Tax Reform Act of 1976. The Act unified the system of estate and gift taxation, imposing a single, graduated rate schedule on all gifts, with the disposition of the decedent's estate considered to be the decedent's ultimate gift. The applied rate of tax, therefore, increased as the cumulative total of lifetime gifts exceeded threshold steps established in the rate schedule, with the highest rate applied to transfers at death. The 1976 Act also created the unified credit, which replaced both the estate tax exclusion and the lifetime gift exemption. Under the new system, the unified credit could be used to offset gift tax liability during the donor's life, and then any remaining credit could be used to offset estate tax liability. The gift tax annual exclusion was retained. The Act also introduced the generation-skipping tax, ensuring that wealth was taxed at each successive generation.

Melissa J. Belvedere is an economist with the Special Studies Special Projects Section. This article was prepared under the direction of Melissa Ludlum, Chief.

[1] The remaining 10 percent of returns filed during Calendar Year 2009 report gifts made prior to 2008. These are likely returns filed by taxpayers who had received extensions to file, or who were fiscal year filers. They are considered an appropriate proxy for gifts made in 2008 that will be reported in subsequent filing periods.

[2] For more detailed information regarding the history of the transfer tax system in the United States, see Luckey, John R. "A History of Federal Estate, Gift, and Generation-Skipping Taxes," April 9, 2003, Congressional Research Service, Library of Congress.

2008 Gifts

Between 1976 and 2001, there were only minor changes to gift tax law, although the annual exclusion amount was indexed as a result of the Taxpayer Protection Act of 1997. The Economic Growth and Tax Relief Reconciliation Act of 2001 gradually increased the lifetime exemption from estate and generation skipping taxes to $3.5 million in 2009, of which $1 million could be applied to gifts made during the donor's life. It also lowered the maximum gift tax rate to 35 percent. For gifts made in 2008, the annual exclusion amount was $12,000, meaning that donors could give up to $12,000 to any single recipient, tax-free.

2008 Gifts

Donors filed a total of 234,714 Forms 709 for Gift Year 2008 (Figure A). Of the total returns filed, 223,996 were nontaxable (95.4 percent), while 10,718 were taxable (4.6 percent). This represents a decline of 8.8 percent from the total number of returns filed for Gift Year 2007, and a 3.7-percent decline from the total number of returns filed for Gift Year 2006. The entirety of this decline came from nontaxable returns; the number of taxable returns actually increased from 2007. Tax liability was calculated after making adjustments for annual exclusions, the marital deduction, and charitable deductions. Taxable gifts, which are calculated by subtracting the annual exclusion amount, charitable deduction, and marital deduction from total gifts, were $24.9 billion (Figure B).

Female donors accounted for 55.3 percent of all returns filed; male donors accounted for 44.7 percent (Figure C). Nontaxable returns were composed of approximately equal percentages of male and female donors. However, the percentage of taxable returns filed by female donors was 62.7, while the percentage of taxable returns filed by male donors was only 37.3.

There were 927,554 donees, or gift recipients, in 2008 (Figure D). Approximately 44.9 percent of all donees were male, while approximately 46 percent of donees were female. The remaining 9.1 percent of recipients were trusts, organizations, or cases in which the donee's gender could not be determined.

Together, children and grandchildren received the vast majority of all gifts given, 48.9 percent and 24.7 percent, respectively (Figure E). Gifts to all other rela-

Figure A

Number of Gift Tax Returns Filed, by Tax Status, Gift Years 2006-2008

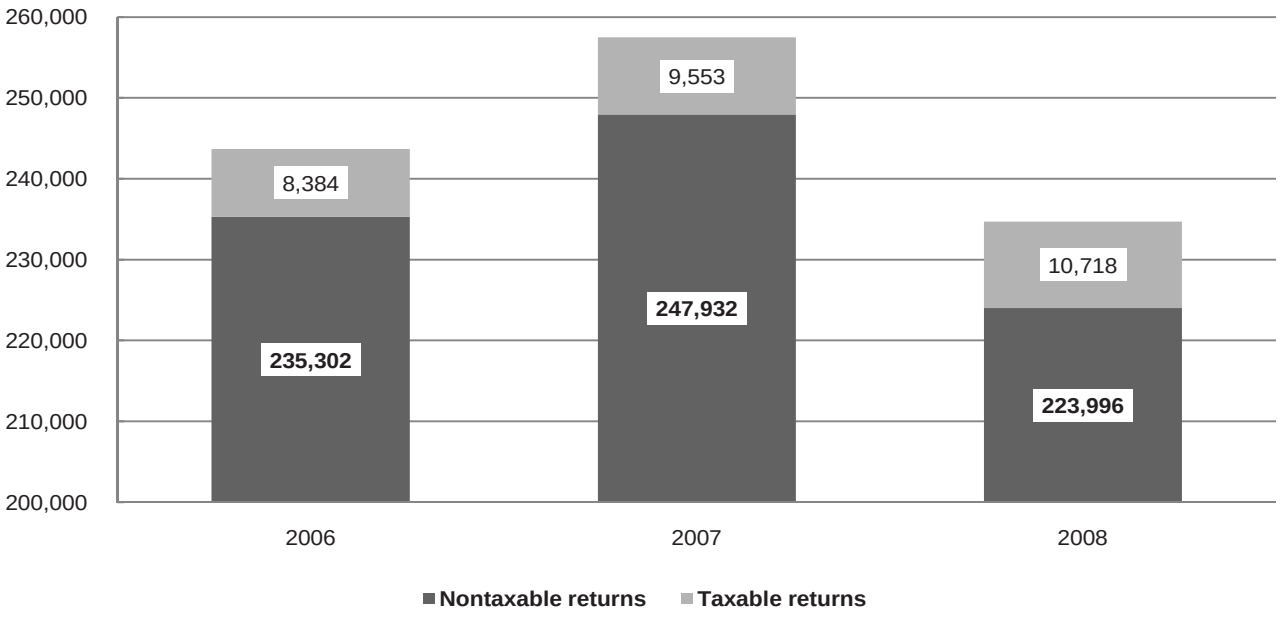


Figure B

Total Gifts, Annual Exclusions, Marital and Charitable Deductions and Taxable Gifts, Gift Year 2008

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

Item	Amount
Total gifts [1]	40,153,563
Total annual exclusions [2]	9,248,541
Marital deductions	1,955,546
Charitable deductions	4,103,220
Total taxable gifts [3]	24,878,317

[1] "Total gifts" is reported on Form 709, Part 4, Line 1. It reflects the amount of total gifts gifen by the donor, after having been split with the donor's spouse.
[2] "Annual exclusions" is reported on Form 709, Part 4, Line 2.
[3] "Total taxable gifts" is reported on Form 709, Part 4, Line 11.
NOTE: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances.

Figure C

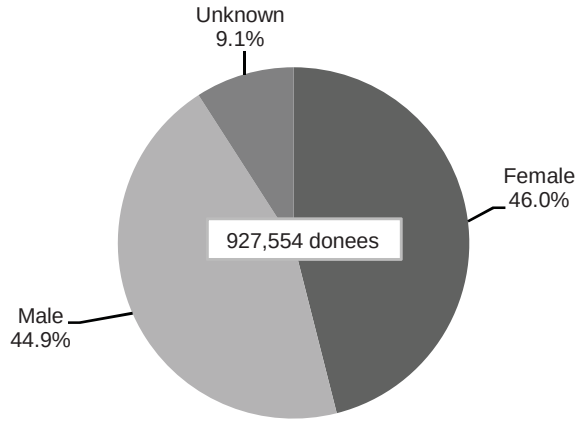
Number of Gift Tax Returns Filed, by Tax Status and Donor Sex, Gift Year 2008

[All figures are estimates based on a sample]

Tax status	All donors	Male	Female
	(1)	(2)	(3)
Total	**234,714**	**105,030**	**129,684**
Nontaxable	223,996	101,034	122,962
Taxable	10,718	3,996	6,722

Figure D

Composition of Donees, by Sex, Gift Year 2008



tives made up 10.4 percent. Charitable organizations received only 0.9 percent of all gifts given.

Most gifts (69.1 percent, or $27.8 billion) were given directly, meaning that the recipients were able to have full use and enjoyment of the gifts immediately (Figure F). Gifts through trust, for which the donee's use of the gift is dependent on a future event, made up the remaining 30.9 percent ($12.4 billion) of the gifts. Family trusts were the most common trust type used, totaling $2.4 billion, or 5.9 percent, of all gifts given. Family trusts, sometimes called dynasty trusts or credit shelter trusts, allow donors to take full advantage of the unified credit by removing assets from their estates with the intention of passing them on to other heirs, while still allowing surviving spouses access to the trust principal under limited circumstances.

Gifts in the form of cash made up the largest share of total gifts (Figure G). Cash made up 46.3 percent ($14.2 billion) of the total gifts reported on nontaxable returns, and 53.3 percent ($5.1 billion)

Figure E

Relationship of Donees to Donors, Gift Year 2008

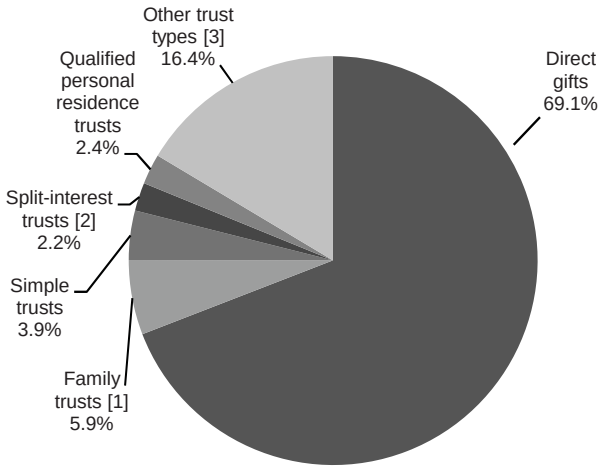
[All figures are estimates based on samples]

Relationship	Number of donees	Percent of total
Total	**927,554**	**100.0**
Children [1]	453,673	48.9
Grandchildren [2]	228,789	24.7
Other donees [3]	139,951	15.1
Siblings [4]	33,985	3.7
Other relatives [5]	33,907	3.7
Parents [6]	16,421	1.8
Spouses [7]	12,218	1.3
Charitable organizations	8,610	0.9

[1] "Children" includes children by blood, adopted children, foster children, step-children, and sons- and daughters-in-law.
[2] "Grandchildren" includes grandchildren by blood, adopted grandchildren, foster grandchildren, step-grandchildren, grandchildren-in-law, and great-grandchildren.
[3] "Other donees" includes other individuals whose relationship was not specified and unidentified organizations.
[4] "Siblings" includes siblings by blood, adopted siblings, foster siblings, step-siblings, half-siblings, and siblings-in-law.
[5] "Other relatives" includes nieces and nephews, grand-nieces or grand-nephews, cousins (including second cousins, etc.), and aunts and uncles.
[6] "Parents" includes parents by blood, adopted parents, foster parents, step-parents, parents-in-law, and grandparents.
[7] "Spouses" includes current and divorced spouses and life partners.
NOTE: Percentages may not add to 100 percent due to rounding.

Figure F

Transfer Method Used by All Donors, Taxable and Nontaxable, Gift Year 2008



[1] "Family trusts" includes children's trusts and bypass trusts.
[2] "Split-interest trusts" includes charitable remainder unitrusts, charitable remainder annuity trusts, charitable lead trusts, pooled income funds, unknown charitable remainder trusts, and unknown split-interest trusts.
[3] "Other trust types" includes insurance trusts, marital trusts, 529 trusts, grantor retained annuity trusts, generation skipping trusts, and unknown trusts.
NOTE: Detail may not add to totals due to taxpayer reporting discrepancies and processing tolerances.

of the total gift amount reported on taxable returns. Stock was the second most commonly gifted asset, for both taxable and nontaxable returns, followed by real estate. However, while real estate made up 19 percent ($5.8 billion) of gifts reported on nontaxable returns, it made up only 8.2 percent ($0.8 billion) of the gifts reported on taxable returns. The type of property given differed by gender of the donor: men gave less cash as gifts compared to women; 44.5 percent of total gifts given by men were cash versus 51.0 percent for women. Conversely, men gave more stock as gifts; 22.4 percent of the total value of gifts given by male donors was composed of stock, compared to 15.1 percent of the value of gifts given by women.

Gift taxes are calculated based on the fair market value of assets at the time of the transfer. However, for tax purposes, the fair market value can be reduced through the use of discounts. Discounts generally reflect the limited marketability of assets, often because the gifted asset represents a minority ownership interest in real or business assets. There were 102,608 gifts given in 2008 against which valuation discounts were taken, and the dollar value of these

Figure G

Asset Composition of Gifts, by Tax Status of Return, Gift Year 2008

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Type of assets gifted	All returns		Nontaxable returns		Taxable returns	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
All gifts	**40,153,562**	**100.0**	**30,735,612**	**100.0**	**9,417,950**	**100.0**
Cash	19,298,528	48.1	14,228,166	46.3	5,070,363	53.8
Stock [1]	7,384,012	18.4	5,552,096	18.1	1,831,916	19.5
Real estate [2]	6,613,706	16.5	5,839,781	19.0	773,924	8.2
Partnerships [3]	1,713,824	4.3	1,124,498	3.7	589,326	6.3
Farm asssets	1,507,723	3.8	1,389,586	4.5	118,136	1.3
Other assets [4]	1,443,427	3.6	1,203,439	3.9	239,988	2.5
Other non-corporate business assets	1,058,990	2.6	791,900	2.6	267,090	2.8
Bonds [5]	493,403	1.2	200,887	0.7	292,516	3.1
Mortgages and notes	411,142	1.0	218,722	0.7	192,419	2.0
Other mutual funds	135,717	0.3	121,765	0.4	13,952	0.1
Hedge funds	93,091	0.2	64,771	0.2	28,320	0.3

[1] "Stock" includes publicly traded and closely held stock.
[2] "Real estate" includes personal residences, vacant land, improved real estate, farm land, real estate partnerships, and real estate mutual funds.
[3] "Partnerships" includes family limited partnerships and unidentified limited partnerships.
[4] "Other assets" includes annuities, retirement assets, futures, face value of insurance policies, art, depletable/intangible property, and other assets.
[5] "Bonds" includes state and local bonds, Federal savings bonds, other Federal bonds, corporate and foreign bonds, and bond funds.

Figure H

Gifts Given with Discounts, by Size of Discount Percentage, Gift Year 2008

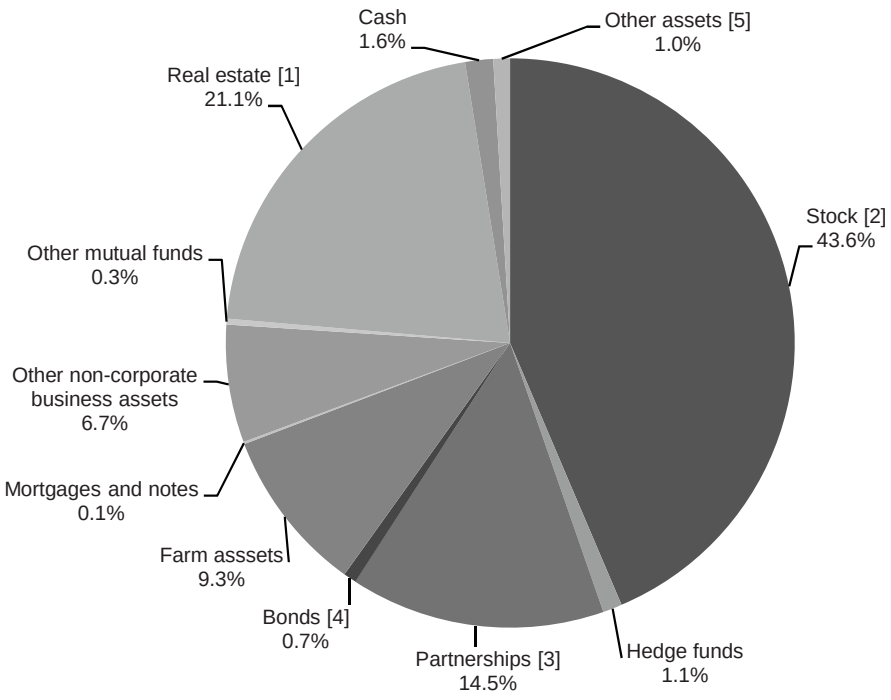
[All amounts are estimates based on samples—money amounts are in thousands of dollars]

Size of discount percentage	Number of discounted gifts	Amount of discount
All discounts	**102,608**	**3,674,903**
Less than 20 percent	7,291	106,825
Between 20 percent and 40 percent	24,655	472,404
Greater than 40 percent	70,663	3,095,674

discounts totaled $3.7 billion (Figure H). The majority of discounts taken were in excess of 40 percent of the reported fair market value. Approximately 43.6 percent of discounted assets were stock, while real estate made up 21.1 percent of discounted assets (Figure I).

Figure I

Asset Composition of Gifts Against Which Discounts Were Taken, Gift Year 2008



[1] "Real estate" includes personal residences, vacant land, improved real estate, farm land, real estate partnerships, and real estate mutual funds.
[2] "Stock" includes publicly traded and closely held stock.
[3] "Partnerships" includes family limited partnerships and unidentified limited partnerships.
[4] "Bonds" includes state and local bonds, Federal savings bonds, other Federal bonds, corporate and foreign bonds, and bond funds.
[5] "Other assets" includes annuities, retirement assets, futures, face value of insurance policies, art, depletable/intangible property, and other assets.

Focus on Gifts Given Through Family Limited Partnerships

As part of its annual gift tax study, the Statistics of Income Division collects data on transfers of—i.e., gifts of—interests in family limited partnerships (FLPs), as well as the composition of those FLPs at the time of the transfer. FLPs are limited partnerships, organized with both a general partner (or partners) and limited partners who are related to one another, and they are often used to manage family wealth. For this reason, FLPs are an important tool in estate planning for many wealthy individuals.

Generally, parents create and fund an FLP, naming themselves as general partners who maintain full control and decision-making authority over the partnership and its assets, regardless of how few general partnership shares they own. Over time, the general partners transfer the limited partnership shares in the FLP to children, grandchildren, or other family members. These limited partnership shares convey no control over the FLP or its assets. This arrangement allows parents to retain full control over the FLP assets, while taking full advantage of the annual gift tax exclusion by slowly transferring shares in the partnership and ultimately reducing the wealth that is eventually included in the parents' estates at death.

For 2008, donors gifted FLP shares worth approximately $1.7 billion, which represents about 4.2 percent of all gifts given in 2008. Figure J presents the overall composition of those FLPs, as reported by donors. Stock was the most prevalent asset in the donors' FLPs; it represented about 48.7 percent of FLP assets reported on nontaxable returns and about 53.4 percent of the FLP assets reported on taxable returns. Real estate was the next most common type of FLP asset, regardless of tax status. However, while bonds made up only 1.7 percent of FLP assets reported on nontaxable returns, they accounted for 11.7 percent of FLP assets reported on taxable returns.

The asset composition of FLPs varies significantly by the gender of the donor (Figure K). The FLPs reported by male donors were overwhelmingly composed of stock (57.7 percent), while all other asset categories contributed less than 10 percent of the total value of FLPs. Farm assets were the second most common type of asset within the FLPs of male donors. However, farm assets still contributed only 8.9 percent of the value of FLP assets. By comparison, real estate assets (which accounted for only 6 percent of the FLP assets of male donors) made up 35.5 percent of the FLPs of female donors, making it the most popular type of asset in the FLPs of female donors. Stock, meanwhile, accounted for only 27.4 percent of FLP assets of female donors.

Figure J

Asset Composition of Family Limited Partnerships, Shares of Which Were Gifted, by Tax Status of Return, Gift Year 2008

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Type of assets gifted	All returns		Nontaxable returns		Taxable returns	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
All gifts	**1,696,520**	**100.0**	**1,442,001**	**100.0**	**254,519**	**100.0**
Stock [1]	837,532	49.4	701,564	48.7	135,968	53.4
Real estate [2]	238,659	14.1	195,107	13.5	43,552	17.1
Farm assets	153,307	9.0	140,535	9.7	12,772	5.0
Cash	128,007	7.5	112,540	7.8	15,467	6.1
Other non-corporate business assets	97,784	5.8	95,273	6.6	2,511	1.0
Other assets [3]	59,248	3.5	57,793	4.0	1,456	0.6
Bonds [4]	54,231	3.2	24,520	1.7	29,711	11.7
Hedge funds	46,344	2.7	42,667	3.0	3,677	1.4
Partnerships [5]	39,419	2.3	35,689	2.5	3,730	1.5
Other mutual funds	30,731	1.8	28,441	2.0	2,290	0.9
Mortgages and notes	11,258	0.7	7,874	0.5	3,384	1.3

[1] "Stock" includes publicly traded and closely held stock.
[2] "Real estate" includes personal residences, vacant land, improved real estate, farm land, real estate partnerships, and real estate mutual funds.
[3] "Other assets" includes annuities, retirement assets, futures, face value of insurance policies, art, depletable/intangible property, and other assets.
[4] "Bonds" includes state and local bonds, Federal savings bonds, other Federal bonds, corporate and foreign bonds, and bond funds.
[5] "Partnerships" includes family limited partnerships and unidentified limited partnerships.

Figure K

Asset Composition of Family Limited Partnerships, Shares of Which Were Gifted, by Sex of Donor, Gift Year 2008

[All figures are estimates based on a sample—money amounts are in thousands of dollars]

Type of assets gifted	All donors		Male		Female	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
All gifts	**1,696,520**	**100.0**	**1,230,513**	**100.0**	**466,006**	**100.0**
Stock [1]	837,532	49.4	709,677	57.7	127,855	27.4
Real estate [2]	238,659	14.1	73,336	6.0	165,323	35.5
Farm asssets	153,307	9.0	109,923	8.9	43,384	9.3
Cash	128,007	7.5	95,078	7.7	32,929	7.1
Other non-corporate business assets	97,784	5.8	94,749	7.7	3,035	0.7
Other assets [3]	59,248	3.5	38,427	3.1	20,822	4.5
Bonds [4]	54,231	3.2	28,754	2.3	25,476	5.5
Hedge funds	46,344	2.7	28,476	2.3	17,868	3.8
Partnerships [5]	39,419	2.3	32,927	2.7	6,492	1.4
Other mutual funds	30,731	1.8	15,282	1.2	15,449	3.3
Mortgages and notes	11,258	0.7	3,884	0.3	7,374	1.6

[1] "Stock" includes publicly traded and closely held stock.
[2] "Real estate" includes personal residences, vacant land, improved real estate, farm land, real estate partnerships, and real estate mutual funds.
[3] "Other assets" includes annuities, retirement assets, futures, face value of insurance policies, art, depletable/intangible property, and other assets.
[4] "Bonds" includes state and local bonds, Federal savings bonds, other Federal bonds, corporate and foreign bonds, and bond funds.
[5] "Partnerships" includes family limited partnerships and unidentified limited partnerships.

Data Sources and Limitations

Statistics presented in this article were derived from a sample of 7,399 Federal gift taxreturns filed in Calendar Year 2009. Approximately 90 percent of gifts reported on returns filed in 2009 were given during Calendar Year 2008. The remaining approximately 10 percent of returns filed during 2009 reported gifts made prior to Calendar Year 2008. These include fiscal-year filers, taxpayers who were granted extensions to file their gift tax returns, and late-filed returns. They are considered an appropriate proxy for gifts made in 2008 that will be reported in subsequent filing periods.

The Form 709, *United States Gift (and Generation-Skipping Transfer) Tax*, study is an annual study based on a stratified random sample. Returns are stratified based on tax status (taxable or nontaxable) and size of total gifts. Tax status is determined based on the amount of tax liability reported on the return in Part 2, Line 15. The amount of total taxable gifts is the sum of gifts given during a given calendar year, prior to reductions for the annual exclusion amounts, and the marital and charitable deductions.

There are four strata of nontaxable returns and five strata of taxable returns, based on the amount of total deductions. Nontaxable returns with total gifts of less than $100,000 were sampled at a rate of 0.30 percent; rates increased as the amount of total taxable gifts increased, up to a rate of 100 percent for returns with total gifts of $1.0 million or more. Taxable returns with total gifts of less than $100,000 were sampled at a rate of 6.53; rates increased to 100 percent for taxable returns of $1 million or more. The final sample included 3,971 nontaxable returns and 3,428 taxable returns.

Weights were applied, by strata, to each return in the sample to create population estimates. All weights were calculated by dividing the final population count by the final sample count for each stratum. All weights were adjusted to account for missing returns and returns rejected from the sample. Selected coefficients of variation, which measure sampling error, are shown in Figure L.

Selected Terms and Concepts

Annual exclusion—The amount that a donor can give to any single beneficiary, within a given tax year, without incurring Federal gift taxes. For gifts given in 2008, the annual exclusion amount was $12,000.

Figure L

Coefficients of Variation for Selected Data Items, by Tax Status, Gift Year 2008

Item	All returns	Nontaxable returns	Taxable returns
	(1)	(2)	(3)
Total returns filed	0.00	0.16	3.27
Male donors	3.58	3.72	2.99
Female donors	2.90	3.06	5.46
Total gift amount	0.74	0.96	0.36
Total gift tax	0.51	0.00	0.51

Charitable deduction—Completed, outright transfers to a qualifying charitable organization entitle the donor to take a deduction for the full amount of the transfer. Gifts given through trust must meet various legal requirements in order for the donation to qualify for a charitable deduction.

Crummey trust—A trust arrangement that allows trust beneficiaries, or contingent beneficiaries, the right to withdraw their gifts from the trust. The trust structure enables the donor to take advantage of the annual gift exclusion, while still exerting a measure of control over the gift in the trust. Crummey trusts were first legitimized in 1968, by *Crummey v. Commissioner*; the principle was extended further in 1991 in *Cristofani's Estate v. Commissioner.*

Family limited partnership (FLP)—FLPs are limited partnerships in which the majority of partners are related. They are most commonly used to manage family business or financial assets. Generally, the creators are general partners with control over the FLP management, while limited partnership shares are gifted and distributed to other family members over time.

Marital deduction—Gifts between spouses, either during life are at death, qualify the donor for an unlimited marital deduction for the full amount of the transfer.

Tax status—Returns can be considered taxable or nontaxable, based on the amount of tax liability reported on Part 2, line 15 of the return. Gift tax returns with a positive amount of liability reported are taxable returns; those with no liability reported are nontaxable.

Trust—An independent legal entity governed by a trust agreement, created when one party (known as the grantor or settler) transfers ownership of assets to the trust under the control of a trustee, for the benefit of a third-party beneficiary. Trusts can be either simple or complex. Simple trusts are those that are required to distribute all income in the tax year in which it is earned; that neither distribute nor reserve any money for charitable purposes; and that do not distribute amounts from the corpus of the trust. Complex trusts are those that are not, by definition, simple trusts.

Selected Historical and Other Data

Notice: The data on the following pages represent the most recent and most accurate information available at time of publication. However, they are subject to continuous revision as more information becomes available. Historical data tables are only published in print format on an annual basis and appear in the spring issue. Electronic versions of historical data tables will be maintained and available on SOI's pages of the IRS Web site, www.irs.gov/taxstats.

Selected Historical and Other Data

Table 1. Individual Income Tax Returns: Selected Income and Tax Items for Tax Years 2003–2009
Page 267

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009
Page 274

Table 3. Number of Individual Income Tax Returns, Income, Exemptions and Deductions, Tax, and Average Tax, by Size of Adjusted Gross Income, Tax Years 2007–2009
Page 328

Table 4. Comparison of Personal Income in the National Income and Product Accounts (NIPA) with Adjusted Gross Income (AGI). *No longer published*. (Tax Years 1995–2005 available at www.irs.gov/taxstats)

Table 5. Personal Income and Total Adjusted Gross Income Based on Individual Income Tax Returns per National Income and Product Accounts (NIPA). *No longer published*. (Tax Years 1950–2005 available at www.irs.gov/taxstats)

Table 6. Total Adjusted Gross Income Estimated from National Income and Product Accounts (NIPA) and as Reported on Individual Income Tax Returns per Statistics of Income (SOI). *No longer published.* (Tax Years 1950–2005 available at www.irs.gov/taxstats)

Table 7. Standard, Itemized, and Total Deductions Reported on Individual Income Tax Returns, Tax Years 1950–2009
Page 331

Table 8. Personal Income per National Income and Product Accounts (NIPA), and Taxable Income and Individual Income Tax per Statistics of Income (SOI). *No longer published*. (Tax Years 1950–2006 available at www.irs.gov/taxstats)

Table 9. Number of Individual Income Tax Returns, by Type of Tax Settlement, Tax Years 1950–2008
Page 333

Table 10. Nonfarm Sole Proprietorship Returns: Selected Income Statement Items for Income Years, 2002–2008
Page 335

Table 11. Partnership Returns: Selected Balance Sheet and Income Statement Items for Income Years, 2002–2008
Page 336

Table 12. Number of Business Income Tax Returns, by Size of Business for Income Years, 2002–2008
Page 337

Table 13. Corporation Income Tax Returns: Balance Sheet, Income Statement, and Tax Items for Income Years, 2002–2008
Page 339

Table 14a. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by Standard Industial Classification (SIC) Industrial Division, Specified Income Years, 1985–1997
Page 343

Table 14b. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by North American Industry Classification System (NAICS) Industrial Sector, Income Years 2003–2008
Page 347

Table 15. Corporation Profits Before Tax per National Income and Product Accounts (NIPA) and per Statistics of Income (SOI), and Income Subject to Tax per SOI. *No longer published*. (Tax Years 1960–2006 available at www.irs.gov/taxstats)

Table 16. Nonprofit Charitable Organization and Domestic Private Foundation Information Returns, and Exempt Organization Business Income Tax Returns: Selected Financial Data, 2000–2007
Page 354

Table 17. Taxable Estate Tax Returns as a Percentage of Adult Deaths, Selected Years of Death, 1934–2007
Page 356

Table 18. Treasury Department Gross Tax Collections: Amount Collected by Quarter and Fiscal Year. *No longer published*. (Tax Years 1987–2007 available at www.irs.gov/taxstats)

Table 19. Internal Revenue Tax Refunds: Amount Refunded by Quarter and Fiscal Year. *No longer published*. (Tax Years 1987–2008 available at www.irs.gov/taxstats)

Table 20. Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 2004–2010
Page 358

Table 21. Selected Returns and Forms Filed or To Be Filed by Type During Specified Calendar Years, 1999–2010
Page 362

Table 22. Taxpayers Receiving Assistance, Tax Years 2003–2008
Page 365

Table 23. U.S. Individual Income Tax: Personal Exemptions and Lowest and Highest Bracket Tax Rates, and Tax Base for Regular Tax, Tax Years 1913–2010
Page 366

Table 24. U.S. Corporation Income Tax: Tax Brackets and Rates, 1909–2010
Page 370

Table 1. Individual Income Tax Returns: Selected Income and Tax Items for Tax Years 2003–2009

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

Item	2003	2004	2005	2006	2007	2008	2009 [p]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns [1]	**130,423,626**	**132,226,042**	**134,372,678**	**138,394,754**	**142,978,806**	**142,350,256**	**140,532,115**
Form 1040 returns [1]	80,420,043	80,603,689	81,497,559	83,805,545	86,300,563	83,884,991	83,829,478
Form 1040A returns [1]	29,631,494	30,572,631	31,326,141	32,018,556	33,507,223	36,540,998	39,872,098
Form 1040EZ returns [1]	20,372,089	21,049,722	21,548,977	22,570,653	23,171,020	21,924,264	16,830,540
Form 1040PC returns [1]	[39]	[39]	[39]	[39]	[39]	[39]	[39]
Electronically-filed returns [1]	61,154,815	68,380,152	73,471,852	80,095,643	87,851,490	96,573,046	99,809,571
Returns by filing status:							
Joint returns	51,510,779	51,975,649	52,505,729	53,294,930	54,065,030	53,962,459	53,958,746
Returns of married persons filing separately	2,320,275	2,453,292	2,462,804	2,524,941	2,730,935	2,607,380	2,421,873
Returns of heads of households	19,506,611	19,647,748	19,985,059	20,669,369	21,169,039	21,237,720	21,671,137
Returns of surviving spouses	83,179	82,188	71,111	74,771	86,923	82,302	70,655
Returns of single persons	57,002,781	58,067,165	59,347,974	61,830,743	64,926,879	64,460,395	62,409,703
Returns with Presidential Election Campaign Fund check off [2]:							
Number of returns	12,198,321	11,613,401	10,860,522	10,887,080	10,786,065	9,622,964	7,971,674
Amount	52,361	50,202	48,753	46,922	46,160	41,481	34,858
Number of boxes checked	17,453,770	16,733,962	15,711,327	15,640,828	15,386,588	13,826,946	11,619,255
Adjusted gross income (AGI) [3]	**6,207,108,793**	**6,788,805,130**	**7,422,495,663**	**8,030,842,945**	**8,687,718,769**	**8,213,442,867**	**7,648,676,270**
Salaries and wages:							
Number of returns	110,890,993	112,369,812	114,070,880	116,379,376	120,844,802	120,006,001	117,253,027
Amount	4,649,900,493	4,921,806,344	5,155,407,373	5,469,370,119	5,842,269,820	6,022,463,633	5,797,103,468
Taxable interest received [4]:							
Number of returns	59,459,344	57,605,888	59,249,357	62,401,235	64,505,131	62,478,944	57,980,811
Amount	127,159,692	125,474,158	162,432,720	222,707,445	268,058,182	197,166,925	148,292,561
Tax-exempt interest [5]:							
Number of returns	4,524,955	4,416,851	4,497,973	6,038,822	6,321,596	6,403,595	6,245,826
Amount	53,750,230	52,031,763	57,693,924	72,970,971	79,351,341	72,586,685	68,382,089
Dividends in AGI [4,6]:							
Number of returns	30,475,097	30,687,178	31,175,376	31,619,775	32,006,152	30,850,795	29,239,484
Amount	115,141,232	146,838,808	166,482,004	199,359,146	237,052,127	197,602,724	147,144,977
Qualified dividends in AGI [6]:							
Number of returns	22,449,379	24,549,867	25,853,686	26,584,184	27,145,274	26,234,679	25,397,334
Amount	80,994,736	110,500,411	118,980,474	137,195,800	155,872,285	144,840,020	112,590,344
Business or profession net income [7]:							
Number of returns	14,442,334	15,057,938	15,748,896	16,209,687	16,932,476	16,385,177	16,466,708
Amount	268,581,833	290,224,776	314,717,429	330,265,386	334,585,650	308,133,596	295,277,183
Business or profession net loss [7,8]:							
Number of returns	4,973,314	5,194,140	5,308,433	5,446,722	5,696,992	5,670,884	5,602,356
Amount	38,926,548	43,007,488	45,016,373	48,738,126	54,849,389	58,509,927	55,736,863
Net capital gain in AGI [6,9]:							
Number of returns	9,081,384	10,875,231	12,017,926	13,427,079	14,585,572	7,864,688	5,834,834
Amount	322,973,738	497,227,695	685,194,041	789,797,297	912,182,379	443,841,060	240,173,828
Net capital loss in AGI [6,10]:							
Number of returns	12,808,303	11,513,428	10,022,532	8,641,990	7,558,240	12,301,048	13,523,710
Amount	28,952,022	25,492,046	22,136,901	18,751,674	16,508,394	28,417,744	31,919,981
Capital gain distributions reported on Form 1040:							
Number of returns	1,095,371	2,878,263	4,155,219	4,599,135	5,012,429	3,322,658	743,335
Amount	332,293	1,925,990	4,958,078	8,416,731	11,981,884	2,754,004	356,763
Sales of property other than capital assets, net gain [11]:							
Number of returns	798,662	857,903	900,568	894,821	893,377	744,331	640,855
Amount	8,138,821	10,473,327	12,843,235	14,020,711	15,112,589	10,436,594	8,083,053

Footnotes at end of table.

Table 1. Individual Income Tax Returns: Selected Income and Tax Items for Tax Years 2003–2009—Continued

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

Item	2003	2004	2005	2006	2007	2008	2009 [p]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Sales of property other than capital assets, net loss [11]:							
Number of returns	955,198	892,031	876,635	883,982	857,758	865,098	1,023,768
Amount	8,469,180	7,970,811	9,180,303	9,819,064	10,755,848	17,807,063	25,263,769
Pensions and annuities in AGI [12]:							
Number of returns	22,822,842	23,123,390	23,247,374	24,098,220	27,678,148	25,856,207	26,342,262
Amount	372,931,442	394,285,849	420,144,855	450,454,465	851,528,103	515,035,286	531,132,961
Unemployment compensation [13]:							
Number of returns	10,065,230	9,094,911	7,887,700	7,378,438	7,622,280	9,597,502	11,420,821
Amount	44,007,879	32,740,272	27,857,367	26,523,665	29,415,079	43,911,028	84,092,522
Social Security benefits in AGI [14]:							
Number of returns	10,975,002	11,691,859	12,660,754	13,749,185	15,011,961	15,145,770	15,436,014
Amount	97,768,201	110,462,387	124,829,069	144,403,839	167,186,633	169,670,897	176,122,458
Rent net income [7]:							
Number of returns	4,086,160	4,078,981	4,109,952	3,945,510	4,024,356	3,986,027	4,017,355
Amount	49,236,378	50,640,786	53,536,785	53,607,878	56,510,400	59,506,338	58,442,962
Rent net loss [7]:							
Number of returns	4,529,086	4,731,529	4,951,857	5,200,270	5,525,203	5,536,488	5,533,640
Amount	37,558,496	44,672,209	51,914,832	64,256,741	74,090,927	71,978,458	82,386,933
Royalty net income [15]:							
Number of returns	1,242,840	1,296,467	1,342,691	1,463,190	1,554,920	1,599,580	1,575,226
Amount	10,729,655	12,421,989	16,121,113	17,360,823	17,875,464	24,024,865	14,487,809
Royalty net loss [15]:							
Number of returns	32,790	31,654	33,393	40,159	40,577	29,264	62,082
Amount	123,569	186,747	197,030	320,028	235,788	176,845	187,659
Partnership and S corporation net income [16]:							
Number of returns	4,453,988	4,738,228	4,992,108	5,022,308	5,146,366	4,517,758	4,527,501
Amount	333,029,137	398,690,527	492,020,754	528,224,522	547,401,480	468,560,093	427,916,480
Partnership and S corporation net loss [8,16]:							
Number of returns	2,552,592	2,498,144	2,539,384	2,596,993	2,798,624	2,626,223	2,747,604
Amount	78,972,015	82,697,364	89,694,035	102,747,208	132,696,270	135,082,672	124,855,093
Estate or trust net income:							
Number of returns	499,416	507,008	493,504	550,919	543,776	520,680	559,126
Amount	13,498,758	15,436,171	18,138,463	19,125,097	20,612,089	17,056,025	18,798,329
Estate or trust net loss:							
Number of returns	33,117	35,710	35,713	44,685	46,935	40,464	43,984
Amount	1,083,966	1,435,566	1,654,404	1,941,673	2,505,195	2,511,370	2,029,490
Farm net income:							
Number of returns	592,019	588,823	610,647	551,965	555,923	567,581	535,257
Amount	7,472,503	7,371,027	8,484,072	7,683,980	9,931,284	13,114,524	12,869,592
Farm net loss [8]:							
Number of returns	1,405,097	1,416,076	1,370,603	1,406,308	1,422,020	1,391,073	1,395,882
Amount	19,843,995	20,610,232	20,652,859	23,015,298	24,624,543	25,894,327	25,591,776
Total statutory adjustments:							
Number of returns [17]	30,382,069	32,153,965	33,591,124	33,980,524	36,050,434	35,563,477	34,628,460
Amount [17]	87,575,677	98,046,679	109,396,547	113,845,357	123,020,191	115,901,028	109,015,422
Educator expenses:							
Number of returns	3,240,673	3,402,468	3,503,719	3,166,931	3,654,214	3,796,150	3,893,414
Amount	805,734	858,457	877,796	805,568	925,997	957,289	983,216

Footnotes at end of table.

Table 1. Individual Income Tax Returns: Selected Income and Tax Items for Tax Years 2003–2009—Continued

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

Item	2003	2004	2005	2006	2007	2008	2009 [p]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Certain business expenses of reservists, performing artists, and fee-basis government officials:							
Number of returns	[39]	105,135	100,111	120,468	135,102	129,293	144,058
Amount	[39]	252,597	285,073	368,258	420,756	414,943	576,694
Individual Retirement Arrangements [18]:							
Number of returns	3,418,494	3,330,763	3,256,066	3,230,531	3,299,773	2,783,721	2,637,211
Amount	10,006,814	10,028,607	12,003,037	12,533,506	12,876,504	11,905,552	11,493,415
Student loan interest deduction:							
Number of returns	6,953,370	7,527,249	8,072,896	8,540,900	9,091,081	9,185,924	9,800,217
Amount	4,409,816	4,398,734	5,052,720	6,156,865	7,463,755	7,761,966	8,397,082
Tuition and fees deduction:							
Number of returns	3,571,154	4,710,253	4,696,013	4,015,828	4,543,382	4,588,503	2,425,639
Amount	6,683,631	10,589,279	10,846,990	9,620,615	10,578,961	11,031,337	5,439,714
Health savings account deduction [19]:							
Number of returns	[39]	90,857	215,781	358,968	592,526	810,279	925,786
Amount	[39]	190,732	510,690	868,560	1,500,881	2,129,150	2,492,032
Medical savings account deduction:							
Number of returns	67,347	32,334	18,808	18,668	10,972	9,112	8,205
Amount	129,214	66,602	41,341	35,106	21,748	16,382	13,584
Keogh and self-employed retirement plans:							
Number of returns	1,208,801	1,201,332	1,256,900	1,228,299	1,191,135	965,847	884,799
Amount	17,795,957	19,295,952	21,268,404	22,011,551	22,262,415	18,499,501	17,501,797
Deduction for self-employment tax:							
Number of returns	15,373,279	15,920,203	16,694,655	17,074,708	17,840,382	17,211,728	17,236,650
Amount	19,791,285	21,109,366	22,733,881	23,925,376	24,759,998	22,588,905	22,217,200
Self-employed health insurance:							
Number of returns	3,802,277	3,883,687	3,901,082	3,804,190	3,838,721	3,361,579	3,409,010
Amount	16,454,211	18,457,063	19,645,889	20,302,533	21,283,306	19,257,165	19,963,550
Domestic production activities deduction:							
Number of returns	[39]	[39]	336,959	421,128	478,999	478,111	463,430
Amount	[39]	[39]	2,360,983	3,303,121	6,780,483	6,959,041	5,714,609
Exemptions:							
Number of exemptions, total	261,126,373	263,896,304	269,043,070	275,256,944	282,613,371	283,544,734	285,222,318
Amount [20]	781,305,067	800,690,043	839,904,186	891,911,609	943,171,372	983,256,537	1,032,899,119
Number of boxes checked for taxpayer's age 65 or over [20]	23,178,832	23,790,587	24,246,402	25,322,424	26,405,706	27,904,385	28,461,721
Primary taxpayer	16,626,808	16,961,345	17,381,797	18,118,613	18,963,255	20,001,643	20,233,648
Spouse	6,552,024	6,829,242	6,864,605	7,203,811	7,442,451	7,902,742	8,228,073
Total deductions:							
Number of returns [21]	128,592,872	130,351,990	132,596,649	135,707,287	141,055,374	139,976,603	138,159,474
Amount [21]	1,457,644,886	1,559,171,075	1,702,558,646	1,836,701,474	1,987,218,198	1,960,087,456	1,918,264,195
Standard deductions [22]:							
Number of returns	84,643,281	84,016,753	84,841,222	86,583,732	90,510,904	91,975,024	92,518,891
Amount	555,780,052	560,932,618	580,747,711	607,464,185	654,181,656	699,190,365	752,398,173
Returns with additional standard deductions for age 65 or over or blindness:							
Number of returns	11,200,647	10,985,079	10,996,440	11,261,327	11,703,100	12,660,440	12,852,556
Amount	15,858,963	15,850,401	16,561,658	16,976,422	18,356,722	20,184,197	21,451,410
Itemized deductions:							
Number of returns [23]	43,949,591	46,335,237	47,755,427	49,123,555	50,544,470	48,001,579	45,640,583
Amount [23]	901,864,834	998,238,457	1,121,810,935	1,229,237,288	1,333,036,542	1,260,897,091	1,165,866,022

Footnotes at end of table.

Table 1. Individual Income Tax Returns: Selected Income and Tax Items for Tax Years 2003–2009—Continued

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

Item	2003	2004	2005	2006	2007	2008	2009 [p]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Medical and dental expense [24]:							
Number of returns	8,678,320	9,530,675	9,917,189	10,208,792	10,520,269	10,091,166	10,016,840
Amount	56,007,076	61,503,014	67,353,932	70,704,272	76,347,462	74,530,672	78,489,285
Taxes paid [25]:							
Number of returns	43,061,888	46,009,291	47,353,480	48,660,923	50,118,657	47,683,306	45,381,987
Amount	310,896,704	362,608,853	400,390,045	432,774,100	465,880,541	447,682,524	421,930,827
Interest paid [26]:							
Number of returns	36,211,578	38,110,298	39,015,536	40,284,927	41,282,875	39,022,546	36,919,968
Amount	340,319,125	356,355,994	405,718,259	470,474,844	524,790,200	481,166,292	432,757,674
Home mortgage interest paid:							
Number of returns	35,797,375	37,691,995	38,574,509	39,831,381	40,776,656	38,563,973	36,501,715
Amount	325,191,983	340,476,440	383,733,110	443,151,695	491,432,301	462,568,761	417,074,207
Charitable contributions:							
Number of returns	38,626,902	40,623,426	41,381,465	41,437,749	41,119,033	39,223,228	37,305,909
Amount	145,702,137	165,564,388	183,390,686	186,646,644	193,603,968	161,869,762	148,594,527
Taxable income:							
Number of returns	101,392,812	102,737,959	104,330,653	106,667,402	110,533,209	108,090,446	104,354,180
Amount	4,200,218,439	4,670,165,637	5,137,165,874	5,579,145,443	6,063,263,892	5,629,893,896	5,107,861,921
Income tax before credits [27,28]:							
Number of returns	101,412,777	102,740,921	104,345,964	106,688,255	110,547,299	107,317,835	103,719,284
Amount	790,005,881	884,342,703	990,151,766	1,082,855,370	1,179,538,578	1,099,247,705	978,255,840
Tax credits:							
Number of returns [29,30]	41,091,029	41,694,252	42,246,181	46,091,502	46,084,671	55,271,787	46,828,882
Total amount [29,30]	41,995,756	52,366,870	55,316,421	58,938,971	62,630,766	73,739,010	65,448,757
Child care credit:							
Number of returns	6,313,297	6,316,649	6,500,596	6,466,792	6,491,844	6,659,122	6,335,953
Amount	3,206,890	3,337,984	3,462,104	3,486,637	3,483,152	3,561,436	3,346,081
Credit for the elderly or disabled:							
Number of returns	123,147	107,914	101,627	98,261	89,767	75,100	62,019
Amount	20,257	18,740	14,127	14,571	12,469	10,209	8,023
Child tax credit:							
Number of returns	25,672,254	25,988,711	25,950,568	25,741,511	25,889,333	25,287,874	23,692,091
Amount	22,788,025	32,300,455	32,047,620	31,741,551	31,556,282	30,713,081	28,584,022
Education credits:							
Number of returns	7,298,227	7,180,884	7,057,251	7,725,138	7,435,044	7,829,823	10,739,306
Amount	5,843,029	6,016,805	6,119,631	7,022,420	6,910,412	7,732,554	10,981,087
Retirement savings contributions credit:							
Number of returns	5,296,688	5,288,732	5,293,605	5,192,133	5,862,206	6,043,397	6,351,030
Amount	1,034,394	1,011,506	944,531	893,957	976,846	993,687	1,058,651
Residential energy credit:							
Number of returns	[40]	[40]	[40]	4,344,189	4,326,398	227,620	6,869,229
Amount	[40]	[40]	[40]	1,000,149	1,007,577	219,805	5,943,126
Foreign tax credit:							
Number of returns	4,145,174	4,700,259	5,398,046	6,418,317	7,642,644	6,680,064	6,356,367
Amount	5,805,555	6,757,994	9,361,989	10,958,470	15,435,196	15,121,256	12,938,622
General business credit:							
Number of returns	262,738	248,506	251,386	386,681	230,821	259,884	248,672
Amount	612,744	635,391	877,850	1,302,464	845,539	1,317,496	1,237,780
Income tax after credits [27]:							
Number of returns	88,921,898	89,101,934	90,593,079	92,740,926	96,272,957	90,718,339	90,794,680
Amount	748,010,125	831,975,834	934,835,345	1,023,916,399	1,115,759,794	1,025,508,695	912,807,084

Footnotes at end of table.

Table 1. Individual Income Tax Returns: Selected Income and Tax Items for Tax Years 2003–2009—Continued

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

Item	2003	2004	2005	2006	2007	2008	2009 [p]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total income tax [31]:							
Number of returns	88,921,904	89,101,934	90,593,081	92,740,927	96,269,751	90,718,339	81,939,015
Amount	748,017,488	831,976,333	934,835,769	1,023,920,139	1,115,601,803	1,025,509,017	868,049,646
Alternative minimum tax [32]:							
Number of returns	2,357,975	3,096,299	4,004,756	3,966,540	4,108,964	3,939,114	3,877,580
Amount	9,469,803	13,029,239	17,421,071	21,564,586	24,109,512	22,223,196	20,204,674
Earned income credit [33]:							
Number of returns	22,024,227	22,269,577	22,751,904	23,042,200	24,583,940	25,007,059	27,388,200
Amount	38,657,067	40,024,050	42,410,290	44,387,566	48,539,994	51,596,164	60,426,876
Used to offset income tax before credits:							
Number of returns	3,606,251	2,975,197	2,896,347	2,960,172	3,420,158	3,391,970	1,494,322
Amount	926,381	767,524	745,322	797,162	933,968	978,766	492,308
Used to offset other taxes:							
Number of returns	4,401,160	4,630,477	4,756,198	4,874,407	5,308,062	5,550,648	5,188,174
Amount	3,718,355	3,957,021	4,199,530	4,518,182	5,098,105	5,560,408	4,816,120
Excess earned income credit (refundable):							
Number of returns	19,162,460	19,448,355	20,087,050	20,268,821	21,607,527	22,053,777	25,345,868
Amount	34,012,332	35,299,505	37,465,440	39,072,222	42,507,920	45,056,991	55,118,448
Tax payments, total:							
Number of returns [34]	123,461,513	124,989,700	122,684,049	133,577,700	130,574,975	129,156,080	124,630,682
Amount [34]	974,543,079	1,036,118,363	1,083,700,046	1,189,243,053	1,295,715,795	1,243,834,499	1,077,351,014
Income tax withheld [35]:							
Number of returns	114,861,706	116,312,978	118,161,380	120,500,889	125,583,890	124,944,221	120,783,846
Amount	703,758,484	731,734,362	782,659,594	843,094,979	912,563,316	953,161,442	851,386,107
Excess Social Security tax withheld:							
Number of returns	1,121,141	1,242,604	1,383,240	1,443,437	1,544,389	1,474,684	1,126,636
Amount	1,566,411	1,727,641	2,023,314	2,288,806	2,519,084	2,496,060	2,052,143
Estimated tax payments [36]:							
Number of returns	11,576,213	10,996,504	11,053,213	11,128,072	11,523,634	10,966,456	10,025,647
Amount	182,906,911	188,770,357	221,001,524	252,998,613	284,119,655	254,466,274	203,976,045
Payments with requests for extension of filing time [37]:							
Number of returns	1,333,579	1,518,779	1,627,572	1,758,125	1,773,576	730,571	606,036
Amount	38,303,188	59,268,206	77,833,848	86,530,919	96,167,969	33,453,163	19,761,301
Tax due at time of filing:							
Number of returns	21,072,333	24,452,350	25,659,937	26,694,105	28,599,646	22,249,679	21,802,681
Amount	73,741,408	99,683,799	118,232,296	126,289,889	130,607,837	110,828,337	94,332,976
Tax overpayments, total [38]:							
Number of returns	105,361,848	103,706,648	104,778,359	109,915,823	110,611,578	115,206,683	113,142,955
Amount	254,553,541	255,064,839	272,110,056	295,796,995	316,924,652	357,932,449	365,937,162
Overpayment refunds:							
Number of returns	102,004,984	100,674,244	101,870,385	107,001,071	107,687,030	112,480,892	110,439,391
Amount	219,751,889	221,371,474	232,975,616	250,941,390	267,872,391	321,441,289	334,990,311

[p] Preliminary.

[1] Year-to-year comparability of the "all returns" total is affected by changes in dollar income filing thresholds, while year-to-year comparability of the number of returns by type of tax form used is affected by changes in the specific filing requirements, including adjustments for inflation, for each form. In general, the filing of "short forms" (mostly Forms 1040A and 1040EZ) has been encouraged by IRS to simplify both taxpayer filing requirements and IRS processing. Filing requirements for each of the short forms have, therefore, been gradually liberalized to facilitate their use. Increases in the number of short forms have mostly been at the expense of "long form" 1040 usage (although increases in the number of each of the short forms have often been at the expense of one short form over another). While the number of 1040 (paper) returns has, therefore, increased over the time period shown, the rate of increase has been reduced by the use of the short forms, and, later, by electronic filing options (see below), including, for 1999, use of Form 1040PC. For additional information about the return filing requirements, see the annual reports, *Statistics of Income—Individual Income Tax Returns*. Forms 1040, 1040A, and 1040EZ include "standard" electronically-filed ("ELF" or "e-file") returns, and Form 1040EZ returns filed electronically by telephone ("TeleFile" for 1999-2004 only). Form 1040PC (computer-generated "paper") returns were not reclassified for Statistics of Income for 1999; data for Forms 1040, 1040A, and 1040EZ for this year are not comparable with preceding years (Form 1040PC did not apply after 1999). For 2006, the total number of Form 1040EZ returns includes 742,859 Form 1040EZ-T returns.

Table 1. Individual Income Tax Returns: Selected Income and Tax Items for Tax Years 2003–2009—Continued

Footnotes—Continued

[2] Taxpayers could elect to assign $3 of the income tax reported on their returns ($6 on a joint return, if both spouses contributed) to help pay for the cost of Presidential election campaigns. To do so, a taxpayer had to check a box on the tax return. The relationship between (a) the number of returns and boxes checked and (b) the dollar amounts shown is only approximate because the frequencies and the amounts were obtained from different sources, the frequencies from Statistics of Income tax return data and the dollar amounts from IRS monthly tax collections, aggregated by calendar year. It should be noted that the frequencies and amounts are related to the tax year for which statistics are shown, even though the designation by the taxpayer occurred in the following year, when the income tax return was filed and processed.

[3] Less deficit.

[4] Taxable interest includes "dividends" on deposits and withdrawable shares in mutual savings banks, savings and loan associations, and credit unions, but excludes interest from Regulated Investment Companies on money market mutual funds, which is included in "dividends" in "adjusted gross income" (AGI).

[5] Not included in AGI. Represents interest on State and local government obligations, including tax-exempt interest dividends from Regulated Investment Companies.

[6] Dividends in AGI exclude capital gains and liquidating dividends, reflected in the statistics for net capital gain or loss in AGI, but include interest from Regulated Investment Companies on money market mutual funds. Qualified dividends are the ordinary dividends received after May 5, 2003, that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was a part of an employee stock ownership plan (ESOP).

[7] Rent net income (or loss) excludes sole proprietorship (including farm) rental income or loss; these are included in business or profession net income or loss. Rental losses are before "passive loss" limitation and, therefore, exceed the amount included in AGI.

[8] Losses are after "passive loss" limitation.

[9] Includes capital gains from the sale of assets held for personal use or investment, and also net gains from the sale of certain business property treated as net capital gains and from "involuntary conversions" of property, such as by casualty or theft. Also includes capital gains received from partnerships and S corporations. See also footnote 15. Data represent total capital gains. Total includes capital gain distributions from Regulated Investment Companies. For other changes affecting capital gains, see *Statistics of Income—Individual Income Tax Returns*, various years. See also footnote 6.

[10] Includes capital losses (after limitation) from the sale of assets held for personal use or investment, including losses in excess of net gains from the sale of certain business property treated as net capital losses and "involuntary conversions" of property, such as by casualty or theft. Also includes capital losses received from partnerships and S corporations. See also footnotes 6, 15, and 16.

[11] Net gain or loss, not includable in capital gain or loss, from the sale of business property (excluding inventories and certain other assets) and "involuntary conversions" of property, such as by casualty or theft. See also footnote 15.

[12] Excludes Individual Retirement Arrangement (IRA) distributions.

[13] Represents total unemployment compensation.

[14] Up to 85 percent of Social Security benefits were taxable.

[15] Excludes certain royalties included in the computations of capital gain or loss and of ordinary gain or loss in sales of noncapital assets.

[16] Excludes capital gains and losses.

[17] Includes adjustments not shown separately in this table. Total excludes certain business-related expenses, deduction for two-earner married couples, and certain alimony payments.

[18] Deductible Individual Retirement Arrangement (IRA) contributions were limited, then liberalized somewhat. Contributions to education and Roth IRAs were nondeductible and are, therefore, not included in the statistics.

[19] Beginning in Tax Year 2004, a taxpayer could have taken a deduction for contributions to a Health Savings Account. The deduction was limited to the annual deductible on the qualifying high deductible health plan and other criteria.

[20] Exemption amounts were indexed for inflation. Amounts were also limited for taxpayers with high incomes. A check box on the return was used for taxpayer's age 65 or over, in general, for use in establishing claims for the additional standard deductions, but many taxpayers not claiming the additional deductions also used the check box. The amount shown for exemptions excludes amounts in excess of AGI, which were reported but could not be used by the taxpayer. The number of exemptions and amounts also excludes the number and amounts reported on returns with no AGI, which did not figure into the computation of tax as a result.

[21] In general, represents the sum of standard and itemized deductions from AGI to compute "taxable income" (the tax base for the regular income tax), but also includes deductions in excess of AGI that could not be used in the computation. Deductions erroneously reported on returns with no AGI were excluded from the deduction statistics. Includes revised itemized deductions (see also footnotes 25-26), "basic" standard deduction, and "additional" standard deductions for age 65 or over or for blindness (for changes in the standard deduction and its relation to the zero bracket amount, see *Statistics of Income—Individual Income Tax Returns*, for appropriate years). Total itemized deductions are after statutory limitation (see footnote 23).

[22] Standard deductions were indexed for inflation. Statistics for taxpayers with the additional standard deduction for age 65 or over exclude those who checked the box on tax returns indicating age 65 or over, but then itemized their deductions instead of claiming standard deductions (see footnote 20). For the percentages of AGI used for the standard deduction and the limitation on the deduction, see *Statistics of Income—Individual Income Tax Returns*.

[23] Includes itemized deductions not shown separately in this table, including revised deductions, for "miscellaneous expenses" after limitation and for employee moving expenses. In general, total itemized deductions were limited for certain high-income taxpayers. This limitation was indexed for inflation.

[24] Deductible medical and dental expenses were limited, based on a revised percentage of AGI. The definition of expenses includes payments for certain long-term care insurance premiums and for the unreimbursed cost of certain long-term care of a chronically ill individual.

[25] Starting with 2004, a taxpayer could have elected to deduct State and local general sales taxes instead of State and local income taxes as itemized deductions on Schedule A.

[26] Deductions for mortgage real estate loan interest were limited. Personal interest was not deductible.

[27] Includes "alternative minimum tax" (AMT), starting with 2000. For previous years, AMT was excluded and was reflected only in "total income tax" (see footnote 31).

[28] Different tax rate structures for the regular income tax applied to Tax Years 1999-2009. Indexing of tax rate boundaries for inflation existed. The preferential maximum tax rate on net long-term capital gains under "alternative tax" was revised over the years. Alternative tax was abolished, but a maximum capital gain tax rate less than the maximum regular tax rate continued to apply under certain conditions. For additional informationon changes affecting tax computations, see Table 23 of the appendix to the historical section of this report and *Statistics of Income—Individual Income Tax Returns*.

[29] Includes that portion of the "earned income credit" used to offset income tax before credits. Earned income credit is shown below in Table 1. See also footnote 33.

Table 1. Individual Income Tax Returns: Selected Income and Tax Items for Tax Years 2003–2009—Continued

Footnotes—Continued

[30] Includes credits such as the low-income housing credit, child adoption credit, and "empowerment zone employment" (EZE) credit not shown separately.

[31] The statistics for all years shown are comparable. However, prior to Tax Year 2000, total income tax is the sum of two components, income tax after credits and "minimum tax" or "alternative minimum tax (AMT)"; see footnotes 27 and 32. Starting with Tax Year 2000, total income tax is, in general, the same as income tax after credits, which was redefined to include AMT. (The small difference between the two amounts for 2000 is due mainly to the inclusion in the statistics for Tax Year 2000 of prior-year returns filed in Calendar Year 2001 that were used as proxies for Tax Year 2000 returns filed after 2001; the AMT on these returns was included in total income tax, but not in income tax before or after credits, consistent with the reporting sequence on the tax return forms for these years. The same is true for Tax Year 2002 for prior returns filed in Calendar Year 2003 for Tax Year 2000 and earlier. To a far lesser extent, the difference between total income tax and income tax after credits represents the tax on accumulation distributions of trusts, which was included in total income tax only.) Total income tax reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. It represents the income tax liability that was payable to the U.S. Department of the Treasury.

[32] Under "alternative minimum tax" (AMT), generally high-income taxpayers to whom the tax applied were required to pay the larger of the regular income tax or the AMT. As of 2009, examples of preferences or adjustments subject to recapture through the AMT were accelerated depreciation, incentive stock options, certain itemized deductions, personal exemptions, certain tax-exempt interest, and income loss from tax-shelter farm or "passive" investment activities. AMT is shown separately in the statistics for all years. However, starting with 2000, AMT is also included in "income tax before credits," as well as in "income tax after credits" and "total income tax." Previously, AMT was only included in "total income tax."

[33] In Table 1, the amounts "used to offset income tax before credits" and "used to offset other taxes" (that are income-related) are reflected in the statistics for "total tax credits"; however, "excess earned income credit (refundable)" is reflected in the statistics for tax "overpayments." The refundable portion of the credit is the amount (in excess of the taxes) that could not be credited, including any "advance earned income credit payments" on those returns that had such an excess. ("Advance earned income credit payments" were made to employees electing to receive such payments currently through their paychecks. Such "payments" are included in the statistics only if the employees also met the tax return filing requirements; advance payments received by those not required to file are, therefore, excluded.)

[34] Represents payments reflecting the sum of "total income tax" (see footnote 31), tax recapture of certain prior-year tax credits, tax applicable to Individual Retirement Arrangements (IRAs), and Social Security taxes on "self-employment income" and on certain employee tip income, as well as on other income-related taxes applicable to the years shown (see *Statistics of Income—Individual Income Tax Returns*). The total also includes the following not shown separately below in Table 1: "advance earned income credit payments" and credits for (a) capital gain tax paid by a Regulated Investment Company, but considered paid by shareholders, and (b) part of the purchase price of a diesel-powered highway vehicle.

[35] Represents tax withheld on (a) salaries and wages; (b) certain tip income; (c) pensions and annuities; (d) certain gambling winnings; and (e) distributions from profit-sharing plans, retirement plans, and Individual Retirement Arrangements (IRAs). Also included are taxes withheld as a result of "backup withholding" on certain interest, dividends, and royalty payments, which otherwise were not subject to withholding.

[36] Represents the sum of (a) "estimated tax," generally paid quarterly throughout the tax year by self-employed and certain other taxpayers with insufficient or no tax withheld, and (b) prior-year tax overpayments taxpayers elected to credit to their current-year's "estimated tax" in lieu of requesting a refund.

[37] Represents the sum of payments made with a request for an "automatic" 4-month extension of time in which to file an income tax return, and payments with a request for an additional 2-month extension. Notwithstanding the timing of these requests, full payment of a tax estimate for the year had to be made with the original application; if adjustments to the amount thus paid were later necessitated, the difference was either refundable or payable subject to an interest charge (which is not reflected in the tax statistics).

[38] Includes refunds (shown separately), plus credits to the following year's "estimated tax" and the refundable portion of the "earned income credit" (see footnote 33). The taxes reflected in tax overpayments are the same as those listed in footnote 35.

[39] Not applicable.

[40] Not available.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009

[Money amounts are in thousands of dollars]

Item	UNITED STATES					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**141,458,638**	**93,832,822**	**18,759,162**	**11,419,877**	**13,516,673**	**3,930,104**
Number of joint returns	53,753,214	20,227,909	10,333,376	8,425,725	11,368,201	3,398,003
Number with paid preparer's signature	81,036,283	52,402,332	10,995,749	6,672,109	8,015,960	2,950,133
Number of exemptions	285,681,823	162,837,089	43,156,884	29,609,256	38,344,622	11,733,972
Adjusted gross income (AGI) [2]	**7,801,040,718**	**1,891,987,182**	**1,152,926,401**	**986,780,607**	**1,800,095,458**	**1,969,251,069**
Salaries and wages in AGI [3]: Number	116,815,936	74,013,802	16,591,322	10,269,574	12,435,827	3,505,411
Amount	5,710,909,951	1,538,222,025	910,416,890	776,748,916	1,422,779,208	1,062,742,912
Taxable interest: Number	57,856,761	26,433,209	9,975,197	7,429,847	10,422,945	3,595,563
Amount	165,239,113	44,948,391	17,065,582	14,155,275	26,222,922	62,846,943
Ordinary dividends: Number	29,279,142	11,960,114	4,575,237	3,737,917	6,169,025	2,836,849
Amount	158,893,609	26,547,362	12,594,508	11,530,019	25,923,228	82,298,492
Business or profession net income (less loss): Number	22,435,657	13,747,762	2,933,469	2,011,265	2,717,897	1,025,264
Amount	256,227,272	73,683,737	26,343,641	22,390,021	53,882,145	79,927,729
Net capital gain (less loss) in AGI: Number	20,403,916	8,197,013	2,941,908	2,431,295	4,345,635	2,488,065
Amount	224,062,784	7,286,944	2,142,594	3,578,215	16,028,870	195,026,161
Taxable individual retirement arrangements distributions: Number	9,568,942	5,039,425	1,701,212	1,188,793	1,333,459	306,053
Amount	133,896,277	36,832,842	21,672,394	20,749,866	36,350,758	18,290,416
Taxable pensions and annuities in AGI: Number	25,888,030	13,938,370	4,575,287	3,064,388	3,527,737	782,248
Amount	516,472,337	166,430,299	102,974,480	85,361,706	124,146,550	37,559,303
Number of farm returns	1,963,329	1,021,324	339,962	234,380	265,489	102,174
Unemployment compensation [4]: Number	11,449,286	8,050,450	1,613,449	858,256	798,620	128,511
Amount	85,448,536	58,230,285	12,456,446	6,809,816	6,594,201	1,357,787
Taxable social security benefits in AGI: Number	15,046,634	6,961,206	3,400,271	2,091,883	2,045,986	547,288
Amount	171,293,050	33,908,369	46,814,958	37,383,839	40,707,262	12,478,622
Self-employed retirement plans: Number	925,974	111,561	83,879	91,216	282,799	356,519
Amount	18,838,776	765,187	758,166	981,401	4,459,001	11,875,022
Total itemized deductions [5]: Number	47,108,956	14,792,911	9,420,519	7,649,992	11,478,261	3,767,273
Amount	1,250,733,330	249,397,783	184,315,938	173,546,758	334,812,373	308,660,477
State and local income taxes: Number	34,911,115	8,612,714	7,276,674	6,225,411	9,624,466	3,171,850
Amount	243,410,355	16,207,908	21,403,835	26,113,156	67,704,507	111,980,949
State and local general sales tax: Number	10,193,380	4,890,406	1,847,594	1,244,572	1,658,152	552,656
Amount	15,287,544	4,329,106	2,517,494	2,156,678	3,860,327	2,423,939
Real estate taxes: Number	40,678,442	11,280,856	8,176,371	6,940,849	10,742,704	3,537,662
Amount	172,122,873	34,440,929	25,156,829	24,721,404	51,664,643	36,139,068
Total taxes paid: Number	46,690,805	14,448,633	9,380,644	7,634,580	11,465,472	3,761,476
Amount	443,484,533	57,531,939	51,324,992	55,116,608	127,080,880	152,430,113
Mortgage interest paid: Number	36,880,373	9,921,061	7,575,965	6,465,516	9,913,586	3,004,245
Amount	425,427,734	89,294,542	71,344,539	68,755,388	130,678,342	65,354,922
Contributions: Number	37,614,870	9,653,881	7,567,250	6,508,432	10,359,663	3,525,644
Amount	157,643,738	20,252,435	19,736,461	19,493,334	40,069,436	58,092,072
Taxable income: Number	104,301,680	56,910,990	18,606,908	11,378,766	13,486,671	3,918,345
Amount	5,095,121,893	767,015,040	723,701,291	667,537,462	1,304,820,022	1,632,048,078
Alternative minimum tax: Number	3,844,217	43,920	59,371	110,315	905,672	2,724,939
Amount	22,746,743	167,422	83,097	174,109	1,915,624	20,406,490
Total tax credits [6]: Number	46,626,204	22,447,134	8,868,945	6,086,673	7,270,635	1,952,817
Amount	65,724,336	16,451,569	13,433,442	10,603,140	10,971,132	14,265,053
Child and dependent care credit: Number	6,207,572	2,232,933	1,208,233	1,002,345	1,431,447	332,614
Amount	3,287,477	1,167,829	633,657	539,208	768,707	178,077
Child tax credit: Number	23,559,844	10,864,553	5,561,926	3,846,430	3,285,313	1,622
Amount	28,281,945	8,608,347	8,622,956	6,521,530	4,527,675	1,437
Residential energy tax credit: Number	6,816,037	1,699,365	1,605,486	1,292,251	1,772,281	446,654
Amount	5,868,082	1,064,139	1,265,051	1,107,113	1,746,794	684,985
Earned income credit [7]: Number	27,194,609	27,194,609	0	0	0	0
Amount	59,697,373	59,697,373	0	0	0	0
Excess earned income credit (refundable) [8]: Number	23,806,619	23,806,619	0	0	0	0
Amount	52,002,903	52,002,903	0	0	0	0
First-time homebuyer credit [9]: Number	1,406,803	718,434	336,590	176,680	166,824	8,275
Amount	9,891,554	4,906,479	2,505,578	1,238,955	1,189,653	50,889
Income tax [10]: Number	91,002,524	44,990,829	17,489,622	11,189,972	13,418,449	3,913,652
Amount	916,512,981	76,472,909	89,348,421	88,791,545	221,447,058	440,453,048
Total tax liability [11]: Number	100,262,008	53,832,235	17,815,504	11,252,802	13,444,537	3,916,930
Amount	968,053,724	95,155,174	95,630,334	94,078,393	232,348,740	450,841,082
Tax due at time of filing [12]: Number	22,480,473	10,483,734	3,700,156	2,486,794	4,053,644	1,756,145
Amount	86,716,963	10,018,576	7,577,041	6,775,732	18,869,555	43,476,060
Overpayments refunded [13]: Number	109,654,289	76,262,816	14,511,660	8,543,117	8,804,726	1,531,970
Amount	339,797,821	186,186,433	46,355,968	32,716,685	44,010,353	30,528,382

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	ALABAMA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,048,831**	**1,449,035**	**252,797**	**151,428**	**158,686**	**36,885**
Number of joint returns	793,140	334,146	159,417	124,359	141,984	33,234
Number with paid preparer's signature	1,283,765	906,211	160,630	92,956	94,843	29,125
Number of exemptions	4,323,312	2,741,378	608,049	408,368	455,576	109,941
Adjusted gross income (AGI) [2]	**95,601,574**	**29,086,668**	**15,506,553**	**13,078,717**	**20,804,735**	**17,124,901**
Salaries and wages in AGI [3]: Number	1,719,312	1,179,990	223,778	136,519	146,301	32,724
Amount	71,312,944	24,019,623	12,270,793	10,343,723	16,224,227	8,454,578
Taxable interest: Number	674,268	313,169	119,848	91,082	116,620	33,549
Amount	1,809,951	553,988	223,658	184,965	316,775	530,566
Ordinary dividends: Number	295,532	119,659	47,611	40,144	62,881	25,237
Amount	1,272,935	232,047	119,238	110,457	248,600	562,593
Business or profession net income (less loss): Number	334,811	225,387	40,927	26,905	31,363	10,229
Amount	2,456,213	744,182	247,937	211,192	525,141	727,762
Net capital gain (less loss) in AGI: Number	201,021	80,952	30,414	25,296	42,666	21,693
Amount	1,706,787	92,145	37,956	46,797	195,327	1,334,561
Taxable individual retirement arrangements distributions: Number	123,209	65,671	22,240	15,577	16,346	3,375
Amount	1,638,746	478,393	274,605	257,675	434,192	193,881
Taxable pensions and annuities in AGI: Number	401,539	224,880	70,147	46,381	50,690	9,441
Amount	7,968,926	2,835,414	1,591,611	1,288,547	1,769,856	483,499
Number of farm returns	51,099	26,062	9,247	6,385	7,148	2,257
Unemployment compensation [4]: Number	118,890	93,901	13,315	6,334	4,880	460
Amount	578,388	455,822	66,269	30,344	23,609	2,345
Taxable social security benefits in AGI: Number	227,344	111,298	51,748	30,566	27,224	6,508
Amount	2,443,525	516,949	697,338	541,564	540,624	147,050
Self-employed retirement plans: Number	7,380	1,154	653	631	2,005	2,937
Amount	135,668	6,280	4,827	6,081	31,070	87,410
Total itemized deductions [5]: Number	601,773	220,559	122,575	95,246	128,142	35,251
Amount	12,917,979	3,255,703	2,155,595	1,918,484	3,268,378	2,319,819
State and local income taxes: Number	494,472	148,525	105,994	86,091	120,102	33,760
Amount	2,115,105	251,486	271,745	303,725	647,382	640,768
State and local general sales tax: Number	92,913	60,080	15,199	8,568	7,635	1,431
Amount	121,720	60,177	22,327	15,973	17,530	5,713
Real estate taxes: Number	500,222	151,505	105,071	87,744	122,122	33,780
Amount	660,380	137,181	96,791	93,498	189,158	143,752
Total taxes paid: Number	597,724	216,945	122,290	95,166	128,089	35,234
Amount	3,058,824	489,801	421,974	441,012	901,462	804,575
Mortgage interest paid: Number	474,206	147,028	101,246	83,917	114,169	27,846
Amount	4,304,332	1,021,391	785,329	743,887	1,237,617	516,107
Contributions: Number	511,439	166,976	105,545	85,519	119,629	33,770
Amount	2,735,639	485,341	407,074	392,276	736,786	714,163
Taxable income: Number	1,444,811	846,732	251,649	151,144	158,493	36,793
Amount	59,490,594	10,713,472	9,766,674	9,027,323	15,523,452	14,459,672
Alternative minimum tax: Number	23,895	335	686	853	4,394	17,627
Amount	107,701	1,234	904	1,561	11,160	92,841
Total tax credits [6]: Number	672,771	363,142	126,033	82,679	84,069	16,848
Amount	827,207	272,850	197,517	146,633	128,197	82,010
Child and dependent care credit: Number	100,123	43,247	20,718	16,637	17,269	2,252
Amount	51,984	22,263	10,582	8,888	9,026	1,225
Child tax credit: Number	365,328	186,847	82,558	55,116	40,792	15
Amount	415,049	141,810	125,701	91,722	55,806	11
Residential energy tax credit: Number	102,296	34,152	25,550	18,200	20,502	3,892
Amount	86,036	23,127	22,073	16,250	19,792	4,793
Earned income credit [7]: Number	556,438	556,438	0	0	0	0
Amount	1,394,834	1,394,834	0	0	0	0
Excess earned income credit (refundable) [8]: Number	507,637	507,637	0	0	0	0
Amount	1,251,334	1,251,334	0	0	0	0
First-time homebuyer credit [9]: Number	20,461	12,278	4,253	2,143	1,707	80
Amount	140,114	81,751	31,167	14,983	11,757	456
Income tax [10]: Number	1,221,150	637,803	239,143	149,549	157,903	36,752
Amount	9,766,306	1,003,232	1,155,383	1,163,692	2,601,489	3,842,510
Total tax liability [11]: Number	1,367,454	779,779	242,665	150,039	158,169	36,802
Amount	10,386,703	1,257,066	1,231,614	1,224,615	2,719,557	3,953,850
Tax due at time of filing [12]: Number	292,217	135,055	51,170	34,401	53,898	17,693
Amount	1,096,887	123,200	100,186	87,620	241,276	544,606
Overpayments refunded [13]: Number	1,655,213	1,236,927	195,029	112,431	97,644	13,182
Amount	5,165,577	3,479,937	616,179	410,227	437,517	221,717

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	ALASKA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**357,870**	**220,245**	**50,220**	**33,730**	**44,308**	**9,367**
Number of joint returns	128,259	35,289	23,898	23,563	37,397	8,112
Number with paid preparer's signature	163,032	91,904	23,851	16,967	23,550	6,760
Number of exemptions	659,688	314,266	111,549	86,150	121,805	25,918
Adjusted gross income (AGI) [2]	**20,209,830**	**4,308,673**	**3,099,126**	**2,921,172**	**5,869,970**	**4,010,889**
Salaries and wages in AGI [3]: Number	300,368	175,514	44,865	30,502	41,170	8,317
Amount	14,646,937	3,486,446	2,447,881	2,271,110	4,553,590	1,887,911
Taxable interest: Number	142,046	56,498	24,609	20,255	32,149	8,535
Amount	258,094	51,738	30,004	28,494	60,825	87,034
Ordinary dividends: Number	92,685	42,704	13,896	11,169	18,636	6,280
Amount	337,010	74,567	34,553	30,692	61,251	135,947
Business or profession net income (less loss): Number	56,365	27,436	8,993	6,983	10,153	2,800
Amount	827,108	135,170	93,424	87,838	208,515	302,160
Net capital gain (less loss) in AGI: Number	43,648	14,580	6,663	5,983	11,323	5,099
Amount	386,521	10,635	6,652	14,534	56,160	298,540
Taxable individual retirement arrangements distributions: Number	15,281	5,267	2,949	2,608	3,692	765
Amount	254,268	41,346	35,191	40,188	91,320	46,224
Taxable pensions and annuities in AGI: Number	56,982	20,876	11,019	9,022	13,527	2,538
Amount	1,472,573	276,822	280,141	286,529	503,433	125,648
Number of farm returns	1,332	421	221	212	336	142
Unemployment compensation [4]: Number	74,052	58,658	8,518	4,137	2,612	127
Amount	191,532	138,208	26,404	13,768	9,563	3,591
Taxable social security benefits in AGI: Number	27,133	9,304	6,569	4,836	5,280	1,144
Amount	311,006	45,456	80,494	73,257	88,200	23,599
Self-employed retirement plans: Number	2,770	347	282	338	936	867
Amount	53,386	2,703	2,617	3,824	14,975	29,268
Total itemized deductions [5]: Number	92,325	21,351	18,298	16,731	28,413	7,532
Amount	1,937,568	347,376	315,696	327,303	657,857	289,336
State and local income taxes: Number	23,817	4,432	4,277	4,427	8,475	2,206
Amount	26,664	4,300	3,154	3,024	7,816	8,370
State and local general sales tax: Number	24,899	5,236	4,928	4,832	8,200	1,703
Amount	26,470	4,888	3,981	4,614	9,755	3,233
Real estate taxes: Number	82,844	16,558	16,353	15,528	27,119	7,286
Amount	317,663	48,124	48,788	52,196	113,143	55,412
Total taxes paid: Number	88,750	19,247	17,593	16,349	28,083	7,478
Amount	384,491	60,613	57,684	61,719	134,825	69,649
Mortgage interest paid: Number	79,422	15,703	16,002	15,134	26,247	6,336
Amount	932,151	147,336	159,658	170,656	342,950	111,551
Contributions: Number	65,848	11,681	12,247	12,081	23,036	6,803
Amount	295,688	27,639	36,630	42,904	100,929	87,587
Taxable income: Number	296,903	159,589	50,003	33,685	44,263	9,363
Amount	14,441,689	2,045,819	2,088,017	2,101,177	4,592,805	3,613,872
Alternative minimum tax: Number	4,103	71	104	144	851	2,933
Amount	12,873	404	179	228	2,001	10,061
Total tax credits [6]: Number	124,547	57,252	23,018	17,741	22,333	4,203
Amount	156,508	38,274	36,187	31,278	33,092	17,677
Child and dependent care credit: Number	13,712	4,511	2,586	2,396	3,624	595
Amount	7,345	2,071	1,445	1,359	2,119	350
Child tax credit: Number	69,500	31,743	15,584	11,688	10,480	5
Amount	84,171	21,970	25,666	21,160	15,374	2
Residential energy tax credit: Number	19,537	3,015	4,062	4,147	7,066	1,247
Amount	18,361	2,000	3,588	3,923	7,231	1,619
Earned income credit [7]: Number	49,958	49,958	0	0	0	0
Amount	94,284	94,284	0	0	0	0
Excess earned income credit (refundable) [8]: Number	43,233	43,233	0	0	0	0
Amount	84,773	84,773	0	0	0	0
First-time homebuyer credit [9]: Number	4,451	1,745	1,289	785	613	19
Amount	32,296	12,392	9,762	5,575	4,443	124
Income tax [10]: Number	271,068	137,166	47,175	33,228	44,145	9,354
Amount	2,528,573	214,807	273,190	292,131	803,126	945,320
Total tax liability [11]: Number	284,432	149,572	47,981	33,355	44,172	9,352
Amount	2,679,115	253,776	294,031	311,165	842,166	977,978
Tax due at time of filing [12]: Number	81,855	43,910	10,451	7,856	15,326	4,312
Amount	271,201	30,501	25,673	24,875	75,996	114,155
Overpayments refunded [13]: Number	257,239	163,459	38,577	24,816	26,982	3,405
Amount	771,718	374,320	128,398	96,444	123,807	48,748

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	ARIZONA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,670,661**	**1,817,541**	**350,240**	**209,647**	**234,352**	**58,881**
Number of joint returns	1,044,502	439,601	198,789	157,457	198,178	50,477
Number with paid preparer's signature	1,463,090	974,286	192,470	115,734	135,595	45,005
Number of exemptions	5,764,489	3,562,814	831,647	548,267	651,384	170,377
Adjusted gross income (AGI) [2]	**135,328,404**	**37,842,111**	**21,510,528**	**18,103,070**	**31,002,160**	**26,870,534**
Salaries and wages in AGI [3]: Number	2,194,427	1,446,310	302,101	183,411	210,871	51,734
Amount	99,456,930	31,339,870	16,584,193	13,750,569	23,528,236	14,254,061
Taxable interest: Number	982,376	469,739	168,914	123,842	167,539	52,342
Amount	2,739,072	814,864	309,343	253,047	457,129	904,689
Ordinary dividends: Number	513,885	225,585	81,673	65,441	101,519	39,667
Amount	2,570,211	548,140	256,137	226,515	454,248	1,085,172
Business or profession net income (less loss): Number	396,297	244,186	53,314	36,478	47,179	15,140
Amount	3,589,096	1,107,200	412,194	339,208	777,482	953,010
Net capital gain (less loss) in AGI: Number	390,508	172,535	58,532	46,911	76,655	35,875
Amount	3,242,276	65,770	31,155	65,569	316,412	2,763,371
Taxable individual retirement arrangements distributions: Number	203,681	106,327	36,673	26,344	28,681	5,656
Amount	3,220,091	870,496	524,820	521,105	907,594	396,075
Taxable pensions and annuities in AGI: Number	530,759	283,803	96,214	64,821	72,177	13,744
Amount	10,910,919	3,430,542	2,219,627	1,892,387	2,656,979	711,384
Number of farm returns	8,452	4,427	1,226	915	1,276	608
Unemployment compensation [4]: Number	176,564	140,765	18,682	8,945	7,301	871
Amount	954,453	758,267	102,579	48,233	39,682	5,693
Taxable social security benefits in AGI: Number	313,781	144,385	72,270	45,041	42,580	9,505
Amount	3,584,764	708,441	1,006,719	816,913	844,709	207,982
Self-employed retirement plans: Number	11,582	1,765	1,191	1,291	3,495	3,840
Amount	224,123	12,714	11,065	15,222	58,896	126,226
Total itemized deductions [5]: Number	950,257	345,197	194,857	149,047	203,771	57,385
Amount	23,859,008	6,109,562	3,831,382	3,568,620	5,948,832	4,400,611
State and local income taxes: Number	684,486	174,710	144,705	124,259	186,425	54,387
Amount	3,044,931	223,629	282,613	340,071	913,376	1,285,242
State and local general sales tax: Number	240,670	148,937	48,212	23,940	16,728	2,853
Amount	299,638	134,858	65,835	43,641	42,968	12,337
Real estate taxes: Number	853,273	286,284	177,038	139,785	194,949	55,217
Amount	2,152,616	572,200	344,720	311,860	567,687	356,148
Total taxes paid: Number	944,829	340,585	194,395	148,874	203,626	57,349
Amount	5,935,063	1,025,930	770,639	772,746	1,663,849	1,701,900
Mortgage interest paid: Number	795,985	260,886	168,728	133,375	184,794	48,202
Amount	9,961,033	2,594,054	1,788,753	1,631,468	2,761,479	1,185,279
Contributions: Number	759,219	230,411	159,545	129,392	185,918	53,953
Amount	2,605,789	407,522	374,512	369,854	716,172	737,729
Taxable income: Number	1,933,578	1,085,691	346,764	208,786	233,688	58,649
Amount	84,051,425	14,477,220	13,153,176	12,066,051	22,358,970	21,996,008
Alternative minimum tax: Number	41,699	518	883	1,353	7,739	31,206
Amount	222,865	1,684	1,326	2,355	19,168	198,332
Total tax credits [6]: Number	871,064	456,646	164,374	108,177	116,192	25,675
Amount	1,065,190	327,538	251,733	189,946	178,331	117,642
Child and dependent care credit: Number	104,317	39,364	21,669	17,594	21,718	3,972
Amount	53,378	19,520	10,928	9,276	11,523	2,132
Child tax credit: Number	482,820	247,976	108,851	70,793	55,161	39
Amount	573,945	195,379	174,229	125,102	79,202	33
Residential energy tax credit: Number	87,150	22,409	20,409	16,219	22,457	5,656
Amount	99,458	15,509	19,426	21,083	31,026	12,414
Earned income credit [7]: Number	553,570	553,570	0	0	0	0
Amount	1,246,671	1,246,671	0	0	0	0
Excess earned income credit (refundable) [8]: Number	492,338	492,338	0	0	0	0
Amount	1,108,829	1,108,829	0	0	0	0
First-time homebuyer credit [9]: Number	37,663	22,170	8,264	3,805	3,260	164
Amount	270,360	157,756	62,251	26,671	22,736	946
Income tax [10]: Number	1,650,283	833,357	321,704	204,514	232,131	58,577
Amount	14,118,208	1,418,979	1,599,900	1,593,184	3,765,663	5,740,481
Total tax liability [11]: Number	1,814,632	988,828	328,599	205,868	232,688	58,649
Amount	14,943,402	1,739,843	1,707,986	1,681,655	3,938,010	5,875,908
Tax due at time of filing [12]: Number	451,081	203,144	81,802	55,987	83,881	26,267
Amount	1,552,966	192,596	160,734	144,157	383,276	672,203
Overpayments refunded [13]: Number	2,049,327	1,480,850	258,364	146,610	139,586	23,917
Amount	6,286,931	3,820,422	791,742	521,791	682,385	470,590

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	ARKANSAS					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,211,644**	**877,917**	**151,696**	**83,480**	**78,934**	**19,617**
Number of joint returns	507,586	241,949	106,196	71,046	70,853	17,542
Number with paid preparer's signature	767,960	547,987	98,122	53,384	52,075	16,392
Number of exemptions	2,538,608	1,657,379	376,346	225,206	222,366	57,311
Adjusted gross income (AGI) [2]	**54,627,697**	**17,537,548**	**9,303,054**	**7,187,713**	**10,329,098**	**10,270,284**
Salaries and wages in AGI [3]: Number	1,016,816	718,412	134,458	74,645	71,860	17,441
Amount	39,532,408	14,318,138	7,290,221	5,552,272	7,769,693	4,602,084
Taxable interest: Number	404,075	204,855	72,882	50,429	58,152	17,757
Amount	1,131,991	346,906	136,142	104,133	158,564	386,246
Ordinary dividends: Number	188,901	85,501	31,918	24,276	33,749	13,457
Amount	1,923,436	144,837	69,634	62,566	123,798	1,522,601
Business or profession net income (less loss): Number	193,756	130,090	25,779	15,688	16,524	5,675
Amount	1,583,409	643,923	183,434	136,927	275,790	343,334
Net capital gain (less loss) in AGI: Number	134,821	61,036	21,527	16,305	24,058	11,895
Amount	1,174,814	113,671	41,800	51,833	154,840	812,670
Taxable individual retirement arrangements distributions: Number	75,543	42,906	13,779	8,915	8,319	1,624
Amount	952,550	312,179	173,313	152,841	223,495	90,722
Taxable pensions and annuities in AGI: Number	221,868	132,386	39,554	24,115	22,129	3,684
Amount	3,821,248	1,495,346	814,152	629,595	719,281	162,874
Number of farm returns	45,302	25,875	7,947	4,827	4,955	1,698
Unemployment compensation [4]: Number	92,130	72,558	11,438	4,696	3,114	324
Amount	578,098	445,594	75,534	32,213	22,372	2,386
Taxable social security benefits in AGI: Number	140,705	71,436	32,713	18,099	14,922	3,535
Amount	1,458,237	325,775	436,911	319,880	295,645	80,026
Self-employed retirement plans: Number	3,371	510	334	371	1,047	1,109
Amount	57,072	2,886	2,845	3,674	15,635	32,033
Total itemized deductions [5]: Number	297,496	100,720	61,440	50,218	66,033	19,085
Amount	6,805,196	1,546,558	1,078,013	1,010,965	1,714,052	1,455,607
State and local income taxes: Number	249,591	65,069	54,931	47,266	63,807	18,518
Amount	1,583,598	130,419	171,507	210,561	474,221	596,890
State and local general sales tax: Number	42,798	31,376	6,035	2,778	2,069	540
Amount	65,824	37,390	11,759	7,199	6,478	2,997
Real estate taxes: Number	245,711	71,172	50,853	44,741	61,204	17,741
Amount	383,372	78,325	56,749	58,878	114,338	75,081
Total taxes paid: Number	295,938	99,372	61,300	50,184	66,006	19,076
Amount	2,142,507	269,851	259,189	297,273	630,297	685,898
Mortgage interest paid: Number	226,240	64,667	48,772	42,412	56,106	14,283
Amount	1,861,989	428,156	338,602	332,340	528,577	234,314
Contributions: Number	232,289	66,463	47,829	41,675	58,565	17,757
Amount	1,265,684	206,602	189,643	190,520	337,474	341,444
Taxable income: Number	855,579	522,799	151,079	83,315	78,828	19,558
Amount	33,717,440	6,566,953	5,879,208	4,966,788	7,653,778	8,650,713
Alternative minimum tax: Number	17,578	230	358	507	3,075	13,408
Amount	98,559	1,102	553	995	7,262	88,646
Total tax credits [6]: Number	377,661	213,261	74,271	43,357	38,940	7,832
Amount	423,933	151,858	115,578	75,939	56,740	23,817
Child and dependent care credit: Number	51,311	19,967	12,498	8,981	8,468	1,397
Amount	26,028	9,728	6,273	4,754	4,537	737
Child tax credit: Number	219,042	118,339	51,073	29,788	19,827	15
Amount	250,289	92,475	80,326	50,234	27,239	16
Residential energy tax credit: Number	43,098	14,992	11,302	7,502	7,712	1,590
Amount	35,809	9,631	9,360	6,563	7,668	2,587
Earned income credit [7]: Number	320,832	320,832	0	0	0	0
Amount	746,384	746,384	0	0	0	0
Excess earned income credit (refundable) [8]: Number	287,922	287,922	0	0	0	0
Amount	669,164	669,164	0	0	0	0
First-time homebuyer credit [9]: Number	12,524	7,655	2,586	1,206	1,022	55
Amount	83,099	48,730	18,658	8,370	7,015	326
Income tax [10]: Number	726,653	402,561	143,561	82,457	78,533	19,541
Amount	5,418,472	623,829	688,663	634,588	1,278,744	2,192,649
Total tax liability [11]: Number	813,722	487,116	145,700	82,725	78,624	19,557
Amount	5,694,914	784,641	739,070	672,279	1,342,975	2,155,949
Tax due at time of filing [12]: Number	183,338	92,506	33,894	20,630	27,110	9,198
Amount	632,849	87,662	69,321	58,534	148,203	269,128
Overpayments refunded [13]: Number	963,004	734,325	113,590	59,980	47,754	7,355
Amount	3,067,224	1,927,139	336,845	210,674	224,360	368,206

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	CALIFORNIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**16,384,130**	**10,578,412**	**2,102,443**	**1,298,692**	**1,804,888**	**599,695**
Number of joint returns	6,077,191	2,373,353	982,681	813,163	1,404,107	503,887
Number with paid preparer's signature	10,630,125	6,778,946	1,371,163	849,155	1,181,437	449,424
Number of exemptions	35,113,084	20,346,460	4,839,238	3,223,455	4,965,005	1,738,926
Adjusted gross income (AGI) [2]	**996,255,774**	**215,184,938**	**129,171,704**	**112,340,078**	**244,549,449**	**295,009,606**
Salaries and wages in AGI [3]: Number	13,393,883	8,259,555	1,825,683	1,141,866	1,639,261	527,518
Amount	724,744,459	176,590,460	102,495,779	88,144,561	194,245,279	163,268,379
Taxable interest: Number	6,925,195	2,876,376	1,162,061	888,808	1,446,355	551,595
Amount	22,303,579	5,709,401	2,011,290	1,745,063	3,638,235	9,199,591
Ordinary dividends: Number	3,192,942	1,180,489	456,700	386,997	756,615	412,141
Amount	20,470,268	3,099,916	1,431,110	1,308,847	3,133,657	11,496,739
Business or profession net income (less loss): Number	2,949,276	1,834,856	340,518	238,941	383,456	151,505
Amount	41,863,922	12,925,371	4,227,759	3,467,454	8,718,243	12,525,094
Net capital gain (less loss) in AGI: Number	2,547,951	938,745	339,156	290,423	601,215	378,412
Amount	29,378,779	1,001,723	99,417	258,441	1,687,677	26,331,521
Taxable individual retirement arrangements distributions: Number	909,934	429,915	161,143	118,882	157,957	42,037
Amount	14,598,768	3,584,111	2,186,465	2,153,307	4,251,185	2,423,701
Taxable pensions and annuities in AGI: Number	2,466,642	1,203,868	433,927	305,857	415,755	107,235
Amount	56,599,257	15,026,971	10,552,603	9,436,262	16,044,507	5,538,915
Number of farm returns	66,370	28,759	8,747	7,273	13,209	8,382
Unemployment compensation [4]: Number	1,547,784	1,055,847	200,855	116,168	143,771	31,143
Amount	12,639,569	8,505,958	1,695,897	989,397	1,196,924	251,392
Taxable social security benefits in AGI: Number	1,523,324	621,594	335,048	224,450	260,855	81,377
Amount	18,072,750	3,119,609	4,480,560	3,799,050	4,880,237	1,793,294
Self-employed retirement plans: Number	149,189	19,267	13,892	14,560	45,654	55,816
Amount	3,345,647	153,744	151,283	186,528	813,519	2,040,573
Total itemized deductions [5]: Number	6,090,371	1,790,239	1,127,070	958,698	1,622,620	591,744
Amount	207,981,570	37,128,955	26,532,223	25,791,415	58,502,421	60,026,556
State and local income taxes: Number	5,064,964	1,067,875	956,146	886,902	1,573,805	580,236
Amount	47,226,396	2,114,316	2,697,942	3,804,348	12,444,061	26,165,729
State and local general sales tax: Number	898,505	611,228	162,411	68,225	46,104	10,537
Amount	1,160,294	542,470	253,550	150,620	145,498	68,156
Real estate taxes: Number	4,995,574	1,309,245	914,992	793,845	1,436,764	540,728
Amount	24,577,814	4,779,061	3,231,858	3,152,638	7,455,296	5,958,960
Total taxes paid: Number	6,062,312	1,765,616	1,125,313	957,987	1,621,971	591,425
Amount	75,694,390	7,942,631	6,654,570	7,559,111	20,983,035	32,555,043
Mortgage interest paid: Number	4,657,902	1,217,902	861,448	748,075	1,349,091	481,386
Amount	80,110,571	16,530,803	11,804,299	11,567,032	26,068,506	14,139,931
Contributions: Number	4,847,741	1,117,585	921,334	810,879	1,451,294	546,649
Amount	19,045,295	2,007,594	2,078,906	2,117,316	4,964,442	7,877,037
Taxable income: Number	11,996,995	6,248,003	2,065,550	1,288,623	1,797,818	597,001
Amount	628,508,586	81,965,834	77,356,912	71,977,415	166,361,221	230,847,203
Alternative minimum tax: Number	685,141	3,843	9,140	18,201	171,065	482,892
Amount	4,944,995	28,056	12,603	30,596	382,466	4,491,274
Total tax credits [6]: Number	5,262,701	2,593,066	922,199	620,459	858,847	268,130
Amount	7,001,554	1,857,655	1,352,912	1,013,714	1,174,548	1,602,725
Child and dependent care credit: Number	664,381	211,026	119,370	95,949	181,312	56,724
Amount	373,593	115,967	68,512	56,024	103,254	29,837
Child tax credit: Number	2,823,786	1,404,511	620,943	408,322	389,892	118
Amount	3,214,798	1,081,995	947,872	672,856	511,987	89
Residential energy tax credit: Number	383,315	62,128	72,866	69,342	132,100	46,879
Amount	466,519	43,599	67,863	73,142	170,948	110,967
Earned income credit [7]: Number	3,064,674	3,064,674	0	0	0	0
Amount	6,640,598	6,640,598	0	0	0	0
Excess earned income credit (refundable) [8]: Number	2,605,161	2,605,161	0	0	0	0
Amount	5,574,386	5,574,386	0	0	0	0
First-time homebuyer credit [9]: Number	175,563	72,340	44,743	27,763	29,449	1,268
Amount	1,287,928	528,568	339,494	195,154	216,546	8,165
Income tax [10]: Number	10,349,112	4,797,111	1,909,990	1,257,701	1,786,940	597,370
Amount	120,455,548	8,106,042	9,841,315	10,067,003	28,700,485	63,740,704
Total tax liability [11]: Number	11,602,316	5,982,743	1,959,091	1,269,917	1,792,573	597,992
Amount	127,986,607	10,901,825	10,711,836	10,783,285	30,271,898	65,317,763
Tax due at time of filing [12]: Number	3,006,416	1,429,896	469,293	313,136	527,161	266,930
Amount	12,390,245	1,524,370	1,065,270	933,310	2,586,032	6,281,262
Overpayments refunded [13]: Number	12,239,477	8,324,476	1,561,089	933,617	1,184,191	236,104
Amount	39,924,233	20,206,510	5,014,956	3,683,144	6,322,628	4,696,995

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	COLORADO					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,331,974**	**1,455,062**	**331,097**	**210,595**	**264,406**	**70,814**
Number of joint returns	951,275	320,976	182,770	157,783	227,353	62,393
Number with paid preparer's signature	1,196,945	719,543	174,783	109,813	140,966	51,840
Number of exemptions	4,720,535	2,472,897	749,710	542,107	745,670	210,151
Adjusted gross income (AGI) [2]	**137,052,679**	**30,345,611**	**20,385,722**	**18,213,887**	**35,297,652**	**32,809,806**
Salaries and wages in AGI [3]: Number	1,961,993	1,174,206	291,727	189,109	243,835	63,116
Amount	100,025,108	25,275,723	16,012,954	14,295,101	27,676,383	16,764,947
Taxable interest: Number	973,269	417,785	166,866	128,838	195,598	64,182
Amount	2,835,018	723,712	278,359	237,502	472,574	1,122,871
Ordinary dividends: Number	557,882	220,253	86,686	73,091	126,809	51,043
Amount	3,257,668	498,803	231,930	221,044	510,890	1,795,001
Business or profession net income (less loss): Number	406,846	225,031	60,209	43,065	59,475	19,066
Amount	3,917,223	882,941	549,291	458,552	1,003,081	1,023,357
Net capital gain (less loss) in AGI: Number	412,807	161,391	59,268	51,033	94,628	46,487
Amount	5,642,211	191,275	57,799	100,677	411,282	4,881,178
Taxable individual retirement arrangements distributions: Number	165,754	78,983	31,035	22,844	26,976	5,916
Amount	2,576,964	636,832	403,327	399,966	752,026	384,812
Taxable pensions and annuities in AGI: Number	414,093	197,028	77,915	54,997	69,517	14,636
Amount	9,249,608	2,462,568	1,909,234	1,640,448	2,557,338	680,021
Number of farm returns	30,950	15,528	5,180	3,677	4,562	2,003
Unemployment compensation [4]: Number	148,332	100,509	22,609	12,422	11,372	1,420
Amount	1,160,642	774,860	182,218	101,072	91,158	11,334
Taxable social security benefits in AGI: Number	223,938	96,110	52,605	33,351	33,437	8,435
Amount	2,433,165	460,646	664,087	536,813	594,326	177,294
Self-employed retirement plans: Number	17,510	2,514	1,787	1,925	5,675	5,609
Amount	302,020	17,461	15,041	18,904	86,175	164,439
Total itemized deductions [5]: Number	915,029	277,885	186,455	151,832	230,109	68,748
Amount	23,012,018	4,810,794	3,556,330	3,323,895	6,402,265	4,918,734
State and local income taxes: Number	795,253	192,708	169,079	143,640	223,310	66,516
Amount	3,818,162	300,922	385,101	470,080	1,197,644	1,464,415
State and local general sales tax: Number	98,642	67,470	15,540	7,394	6,150	2,088
Amount	110,020	49,153	21,269	17,005	15,369	7,225
Real estate taxes: Number	827,033	227,952	169,116	143,101	220,776	66,088
Amount	1,984,548	410,672	300,118	292,633	604,480	376,645
Total taxes paid: Number	910,605	274,185	186,022	151,686	229,991	68,721
Amount	6,228,852	820,729	760,880	821,456	1,933,456	1,892,332
Mortgage interest paid: Number	786,311	214,510	165,047	138,768	210,778	57,208
Amount	9,982,612	2,187,067	1,775,408	1,682,533	3,062,277	1,275,327
Contributions: Number	723,705	176,737	146,343	127,980	207,863	64,782
Amount	2,777,990	313,398	324,351	335,416	754,274	1,050,552
Taxable income: Number	1,793,889	921,232	328,371	209,875	263,823	70,588
Amount	92,047,381	12,948,493	12,735,907	12,280,625	25,817,906	28,264,451
Alternative minimum tax: Number	51,537	541	597	919	7,909	41,571
Amount	271,050	3,284	1,283	1,962	19,467	245,054
Total tax credits [6]: Number	790,081	345,317	154,295	112,599	142,719	35,151
Amount	1,025,940	250,775	229,778	194,252	205,369	145,766
Child and dependent care credit: Number	101,021	28,284	20,110	18,753	27,873	6,001
Amount	51,212	14,097	9,988	9,773	14,312	3,042
Child tax credit: Number	399,490	165,666	97,035	72,172	64,587	30
Amount	500,019	134,533	152,302	124,387	88,768	28
Residential energy tax credit: Number	103,539	21,393	23,523	20,324	30,760	7,539
Amount	95,475	13,352	18,706	17,777	32,100	13,539
Earned income credit [7]: Number	354,374	354,374	0	0	0	0
Amount	703,505	703,505	0	0	0	0
Excess earned income credit (refundable) [8]: Number	302,371	302,371	0	0	0	0
Amount	612,915	612,915	0	0	0	0
First-time homebuyer credit [9]: Number	29,996	15,183	7,586	3,782	3,285	160
Amount	218,078	109,486	57,601	26,874	23,159	958
Income tax [10]: Number	1,586,959	740,419	307,357	206,227	262,411	70,545
Amount	16,022,861	1,329,891	1,582,607	1,627,362	4,365,792	7,117,209
Total tax liability [11]: Number	1,723,229	868,176	313,930	207,490	263,014	70,619
Amount	16,951,863	1,638,444	1,708,655	1,733,613	4,577,922	7,293,229
Tax due at time of filing [12]: Number	428,560	186,196	71,940	50,290	88,300	31,834
Amount	1,724,680	186,966	146,377	132,398	387,491	871,450
Overpayments refunded [13]: Number	1,751,318	1,157,494	249,606	153,136	163,399	27,683
Amount	5,321,234	2,744,034	767,532	555,459	782,259	471,950

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	CONNECTICUT					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,711,715**	**981,373**	**244,101**	**163,269**	**235,163**	**87,809**
Number of joint returns	645,800	154,629	104,253	110,269	198,979	77,670
Number with paid preparer's signature	960,473	515,479	143,493	97,244	139,324	64,933
Number of exemptions	3,248,674	1,404,296	493,155	400,031	672,390	278,802
Adjusted gross income (AGI) [2]	**135,992,688**	**20,161,732**	**15,050,351**	**14,149,091**	**31,766,452**	**54,865,061**
Salaries and wages in AGI [3]: Number	1,406,669	750,649	213,138	146,301	217,718	78,863
Amount	95,462,393	15,667,262	11,669,587	11,012,588	25,477,135	31,635,821
Taxable interest: Number	976,826	384,858	167,410	131,280	209,271	84,007
Amount	3,270,061	667,951	240,798	215,314	431,021	1,714,976
Ordinary dividends: Number	517,544	188,152	74,437	63,981	121,961	69,013
Amount	3,592,222	515,246	223,268	211,905	531,699	2,110,104
Business or profession net income (less loss): Number	261,263	122,460	36,617	29,838	49,279	23,069
Amount	5,385,619	887,548	479,406	448,506	1,217,408	2,352,751
Net capital gain (less loss) in AGI: Number	338,728	118,295	43,792	38,276	79,363	59,002
Amount	5,172,059	-1,114	9,568	26,064	208,343	4,929,197
Taxable individual retirement arrangements distributions: Number	141,250	69,926	24,066	17,858	22,909	6,491
Amount	1,999,548	483,266	283,980	285,287	564,360	382,655
Taxable pensions and annuities in AGI: Number	333,613	158,331	58,118	42,737	58,375	16,052
Amount	6,837,488	1,781,529	1,277,993	1,136,452	1,918,095	723,419
Number of farm returns	3,239	1,398	467	455	620	299
Unemployment compensation [4]: Number	168,124	104,163	24,142	16,699	18,963	4,157
Amount	1,452,351	850,709	223,021	154,824	181,427	42,371
Taxable social security benefits in AGI: Number	211,567	87,524	46,464	31,870	35,220	10,489
Amount	2,672,026	455,211	668,600	583,929	717,473	246,812
Self-employed retirement plans: Number	24,967	2,344	2,080	2,379	7,605	10,559
Amount	549,792	18,588	19,929	26,216	122,233	362,827
Total itemized deductions [5]: Number	752,328	186,442	141,261	122,380	215,305	86,940
Amount	24,472,782	3,381,951	2,725,500	2,757,467	6,344,260	9,263,604
State and local income taxes: Number	677,005	123,443	134,279	120,078	213,180	86,025
Amount	6,136,564	227,979	371,582	477,188	1,452,998	3,606,818
State and local general sales tax: Number	61,432	50,776	6,088	1,926	1,835	807
Amount	49,656	28,177	6,508	2,804	4,020	8,148
Real estate taxes: Number	691,978	156,512	129,561	116,098	206,789	83,018
Amount	4,576,523	798,455	632,467	628,520	1,384,568	1,132,513
Total taxes paid: Number	749,799	184,219	141,095	122,331	215,240	86,914
Amount	11,143,997	1,106,228	1,066,271	1,169,775	2,970,605	4,831,118
Mortgage interest paid: Number	594,788	123,262	112,673	103,573	185,042	70,238
Amount	7,039,372	1,107,903	1,018,595	1,045,803	2,257,130	1,609,942
Contributions: Number	620,539	123,630	113,130	104,771	196,255	82,753
Amount	2,596,436	179,202	194,731	207,795	515,409	1,499,300
Taxable income: Number	1,360,045	633,879	241,649	162,455	234,513	87,549
Amount	96,827,922	9,107,617	9,644,306	9,519,025	22,851,666	45,705,309
Alternative minimum tax: Number	93,729	356	793	1,773	21,599	69,208
Amount	589,266	1,932	1,043	2,438	42,360	541,492
Total tax credits [6]: Number	591,773	217,932	105,641	86,888	134,329	46,983
Amount	973,153	161,651	144,642	139,560	183,248	344,053
Child and dependent care credit: Number	78,367	19,946	11,747	12,216	26,704	7,754
Amount	40,636	9,969	5,840	6,402	14,281	4,144
Child tax credit: Number	262,432	95,863	59,695	50,723	56,136	15
Amount	324,005	80,337	87,664	82,738	73,250	16
Residential energy tax credit: Number	115,424	18,730	23,931	22,636	38,886	11,241
Amount	101,364	11,685	18,197	18,386	35,611	17,484
Earned income credit [7]: Number	208,463	208,463	0	0	0	0
Amount	401,792	401,792	0	0	0	0
Excess earned income credit (refundable) [8]: Number	176,795	176,795	0	0	0	0
Amount	349,515	349,515	0	0	0	0
First-time homebuyer credit [9]: Number	15,589	6,003	4,598	2,450	2,395	143
Amount	112,543	42,746	34,508	17,168	17,218	903
Income tax [10]: Number	1,239,360	528,423	229,960	159,951	233,425	87,601
Amount	20,426,225	959,828	1,266,126	1,303,725	3,894,972	13,001,574
Total tax liability [11]: Number	1,318,115	600,949	234,485	161,054	233,940	87,687
Amount	21,452,949	1,170,943	1,368,885	1,401,103	4,132,592	13,379,426
Tax due at time of filing [12]: Number	292,811	120,852	42,573	30,093	61,397	37,896
Amount	1,403,279	122,317	90,404	82,664	266,751	841,144
Overpayments refunded [13]: Number	1,292,545	774,289	193,560	127,023	161,995	35,678
Amount	4,413,138	1,672,897	649,364	521,761	843,558	725,557

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	DELAWARE					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**420,472**	**265,079**	**59,905**	**38,323**	**46,763**	**10,402**
Number of joint returns	156,363	48,758	30,055	28,173	40,356	9,021
Number with paid preparer's signature	208,098	121,721	32,134	20,743	26,000	7,500
Number of exemptions	824,409	436,870	129,488	96,361	131,628	30,062
Adjusted gross income (AGI) [2]	**23,454,311**	**5,685,576**	**3,686,455**	**3,315,809**	**6,198,155**	**4,568,316**
Salaries and wages in AGI [3]: Number	354,528	215,012	52,405	34,332	43,507	9,272
Amount	17,131,292	4,480,681	2,796,175	2,514,320	4,888,714	2,451,402
Taxable interest: Number	176,747	76,361	31,341	24,386	35,195	9,464
Amount	415,380	117,718	54,345	47,058	78,863	117,396
Ordinary dividends: Number	97,036	37,997	15,971	13,368	21,970	7,730
Amount	542,531	79,226	47,025	43,557	95,984	276,738
Business or profession net income (less loss): Number	49,825	26,385	7,567	5,583	7,985	2,305
Amount	488,810	122,724	57,599	49,497	117,880	141,111
Net capital gain (less loss) in AGI: Number	60,240	22,697	9,362	7,962	13,824	6,395
Amount	611,766	5,721	1,499	7,477	54,605	542,464
Taxable individual retirement arrangements distributions: Number	33,290	16,532	6,280	4,423	5,108	947
Amount	460,561	116,312	78,348	75,024	136,305	54,571
Taxable pensions and annuities in AGI: Number	97,753	49,118	18,031	12,985	15,000	2,619
Amount	2,044,322	625,817	414,302	367,064	514,203	122,937
Number of farm returns	2,147	1,157	334	235	293	128
Unemployment compensation [4]: Number	31,667	21,989	4,334	2,792	2,322	230
Amount	217,686	146,183	30,867	20,575	18,147	1,915
Taxable social security benefits in AGI: Number	57,792	26,231	13,084	8,577	8,166	1,734
Amount	694,149	133,471	190,451	161,617	170,494	38,115
Self-employed retirement plans: Number	2,158	238	202	201	670	847
Amount	41,964	1,820	1,799	1,863	9,589	26,894
Total itemized deductions [5]: Number	152,462	43,226	32,324	26,511	40,234	10,167
Amount	3,617,934	686,923	586,588	564,788	1,073,848	705,788
State and local income taxes: Number	142,121	35,019	31,227	26,017	39,844	10,014
Amount	752,935	51,866	81,031	99,093	258,816	262,129
State and local general sales tax: Number	1,405	792	229	136	173	75
Amount	2,268	691	286	223	516	552
Real estate taxes: Number	137,301	35,225	29,042	24,791	38,526	9,717
Amount	309,365	57,105	48,787	47,735	98,918	56,819
Total taxes paid: Number	150,577	41,637	32,148	26,452	40,191	10,149
Amount	1,079,584	112,445	133,078	148,864	364,337	320,859
Mortgage interest paid: Number	130,712	33,710	28,263	23,999	36,532	8,208
Amount	1,508,832	314,791	286,118	273,722	473,437	160,764
Contributions: Number	123,525	28,693	25,711	22,685	36,845	9,591
Amount	452,275	55,990	60,529	63,144	131,730	140,883
Taxable income: Number	329,179	174,344	59,550	38,222	46,693	10,370
Amount	15,425,306	2,460,117	2,358,739	2,265,074	4,568,065	3,773,311
Alternative minimum tax: Number	8,865	57	131	227	1,644	6,806
Amount	49,504	572	185	357	3,486	44,904
Total tax credits [6]: Number	145,939	66,077	27,251	20,522	26,461	5,628
Amount	196,936	50,111	39,857	34,033	39,072	33,863
Child and dependent care credit: Number	22,863	8,363	3,977	3,755	5,780	988
Amount	12,561	4,480	2,193	2,133	3,230	525
Child tax credit: Number	71,835	32,193	16,060	12,215	**11,367	**
Amount	85,891	26,251	24,460	20,010	**15,169	**
Residential energy tax credit: Number	28,949	6,685	6,507	5,689	8,408	1,660
Amount	27,610	4,390	5,514	5,321	9,320	3,065
Earned income credit [7]: Number	71,167	71,167	0	0	0	0
Amount	148,060	148,060	0	0	0	0
Excess earned income credit (refundable) [8]: Number	63,277	63,277	0	0	0	0
Amount	133,990	133,990	0	0	0	0
First-time homebuyer credit [9]: Number	4,062	1,985	1,038	525	493	21
Amount	28,971	13,896	7,728	3,728	3,498	121
Income tax [10]: Number	291,903	140,522	56,734	37,778	46,510	10,359
Amount	2,570,392	249,694	297,500	302,136	768,232	952,830
Total tax liability [11]: Number	309,400	157,080	57,485	37,897	46,567	10,371
Amount	2,693,327	286,619	312,824	315,339	795,308	983,238
Tax due at time of filing [12]: Number	67,608	28,576	11,994	8,336	14,152	4,550
Amount	212,587	26,698	22,690	20,346	55,389	87,464
Overpayments refunded [13]: Number	332,001	221,635	46,427	28,877	30,794	4,268
Amount	977,130	514,062	144,898	106,993	143,246	67,930

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	DISTRICT OF COLUMBIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**312,067**	**188,324**	**46,311**	**25,563**	**35,086**	**16,783**
Number of joint returns	48,374	10,835	5,438	5,171	14,811	12,119
Number with paid preparer's signature	151,696	89,688	20,746	11,741	17,804	11,717
Number of exemptions	496,913	287,661	67,649	38,107	62,768	40,728
Adjusted gross income (AGI) [2]	**23,248,705**	**4,195,791**	**2,829,147**	**2,207,292**	**4,805,716**	**9,210,759**
Salaries and wages in AGI [3]: Number	257,542	147,542	41,006	22,827	31,722	14,445
Amount	16,107,812	3,540,184	2,394,884	1,847,563	3,918,646	4,406,534
Taxable interest: Number	125,427	44,921	22,174	16,000	26,969	15,363
Amount	362,494	66,479	23,511	21,864	56,317	194,323
Ordinary dividends: Number	70,183	21,254	10,646	8,419	17,230	12,634
Amount	582,560	56,032	27,765	31,953	95,854	370,956
Business or profession net income (less loss): Number	52,104	29,776	6,255	4,064	7,181	4,828
Amount	920,778	140,995	60,975	53,335	183,955	481,518
Net capital gain (less loss) in AGI: Number	46,969	13,098	6,223	5,228	11,838	10,582
Amount	936,598	15,283	788	2,251	26,610	891,665
Taxable individual retirement arrangements distributions: Number	10,896	4,198	1,983	1,429	2,231	1,055
Amount	176,214	34,984	21,326	20,951	46,702	52,251
Taxable pensions and annuities in AGI: Number	47,665	23,579	8,482	4,949	7,130	3,525
Amount	1,449,153	414,168	269,284	192,590	347,512	225,599
Number of farm returns	271	61	29	20	71	90
Unemployment compensation [4]: Number	17,091	14,008	1,382	641	814	246
Amount	116,849	97,085	8,521	4,384	5,217	1,643
Taxable social security benefits in AGI: Number	22,222	8,519	4,653	2,745	4,111	2,194
Amount	252,556	39,748	51,157	39,170	73,231	49,251
Self-employed retirement plans: Number	5,404	451	350	328	1,168	3,107
Amount	179,665	3,776	4,057	4,678	20,148	147,006
Total itemized deductions [5]: Number	127,318	35,635	23,665	19,334	32,078	16,606
Amount	4,067,125	588,844	479,109	434,048	1,002,026	1,563,100
State and local income taxes: Number	117,799	28,757	22,483	18,749	31,473	16,337
Amount	1,222,580	59,198	80,804	103,169	292,281	687,127
State and local general sales tax: Number	6,351	4,361	864	427	469	230
Amount	7,136	2,671	952	618	934	1,961
Real estate taxes: Number	85,292	16,986	15,236	13,350	24,875	14,845
Amount	321,465	41,350	32,925	33,330	89,908	123,952
Total taxes paid: Number	126,055	34,589	23,548	19,286	32,040	16,592
Amount	1,598,781	106,628	117,298	139,287	387,748	847,820
Mortgage interest paid: Number	82,417	17,102	15,408	12,964	23,452	13,491
Amount	1,304,292	186,596	170,885	170,115	404,996	371,700
Contributions: Number	103,908	25,612	19,910	15,753	27,206	15,427
Amount	589,945	81,037	79,937	56,851	110,610	261,509
Taxable income: Number	250,835	127,862	45,863	25,408	34,959	16,743
Amount	16,718,810	2,060,288	1,965,052	1,592,368	3,554,354	7,546,748
Alternative minimum tax: Number	16,133	65	163	356	2,928	12,621
Amount	114,772	532	207	499	6,635	106,900
Total tax credits [6]: Number	89,277	47,171	12,629	7,315	12,634	9,528
Amount	126,107	41,333	16,544	8,425	12,742	47,063
Child and dependent care credit: Number	14,270	7,550	1,988	856	1,971	1,905
Amount	8,671	4,723	1,259	504	1,104	1,080
Child tax credit: Number	29,971	19,450	5,721	2,539	**2,261	**
Amount	29,341	15,769	7,706	3,243	**2,623	**
Residential energy tax credit: Number	10,321	1,658	1,939	1,705	3,108	1,911
Amount	11,231	1,202	1,681	1,635	3,267	3,446
Earned income credit [7]: Number	53,186	53,186	0	0	0	0
Amount	108,444	108,444	0	0	0	0
Excess earned income credit (refundable) [8]: Number	47,237	47,237	0	0	0	0
Amount	94,516	94,516	0	0	0	0
First-time homebuyer credit [9]: Number	3,183	930	1,053	629	540	31
Amount	23,039	6,935	7,966	3,996	3,951	192
Income tax [10]: Number	225,425	104,019	44,656	25,181	34,827	16,742
Amount	3,606,391	220,920	297,811	276,489	698,051	2,113,120
Total tax liability [11]: Number	242,522	120,576	44,978	25,287	34,929	16,752
Amount	3,599,749	260,809	312,692	288,922	734,935	2,002,393
Tax due at time of filing [12]: Number	57,359	24,893	10,511	5,964	9,310	6,681
Amount	246,450	27,803	20,865	16,508	44,658	136,617
Overpayments refunded [13]: Number	236,857	152,696	34,809	18,821	23,872	6,659
Amount	770,836	356,143	101,417	68,145	123,784	121,347

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	FLORIDA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**8,910,654**	**6,398,271**	**1,045,366**	**595,833**	**661,092**	**210,092**
Number of joint returns	3,079,382	1,345,144	572,349	440,630	546,946	174,313
Number with paid preparer's signature	4,896,672	3,425,386	575,178	330,476	395,910	169,722
Number of exemptions	16,977,196	10,851,021	2,298,668	1,475,124	1,772,691	579,692
Adjusted gross income (AGI) [2]	**452,703,287**	**125,352,968**	**64,082,487**	**51,416,377**	**87,730,858**	**124,120,597**
Salaries and wages in AGI [3]: Number	6,962,982	4,833,619	879,239	503,138	570,568	176,418
Amount	302,770,239	101,222,319	47,860,511	37,350,560	62,894,997	53,441,852
Taxable interest: Number	3,284,767	1,684,970	540,650	376,699	492,500	189,948
Amount	14,790,477	4,220,231	1,399,724	1,156,870	2,210,399	5,803,252
Ordinary dividends: Number	1,706,150	790,859	265,821	201,327	300,116	148,027
Amount	13,984,843	2,399,430	1,053,136	966,833	2,136,968	7,428,475
Business or profession net income (less loss): Number	1,529,049	1,109,651	151,492	95,592	121,509	50,805
Amount	13,345,666	5,630,022	1,129,177	878,288	1,990,179	3,718,000
Net capital gain (less loss) in AGI: Number	1,303,710	599,029	188,973	145,335	231,818	138,555
Amount	21,294,913	480,456	140,989	230,529	1,121,278	19,321,662
Taxable individual retirement arrangements distributions: Number	669,683	358,462	117,401	81,259	89,705	22,856
Amount	10,910,526	2,863,396	1,632,046	1,597,884	2,956,685	1,860,515
Taxable pensions and annuities in AGI: Number	1,668,842	924,964	293,313	192,044	208,168	50,353
Amount	35,176,633	11,176,468	7,044,622	5,869,290	8,207,446	2,878,806
Number of farm returns	37,702	18,098	5,647	4,464	6,186	3,307
Unemployment compensation [4]: Number	618,778	495,340	62,226	30,549	26,454	4,209
Amount	3,812,542	3,039,059	390,015	190,639	164,237	28,592
Taxable social security benefits in AGI: Number	1,106,425	509,283	246,404	151,636	149,868	49,234
Amount	13,052,289	2,561,608	3,475,336	2,794,932	3,082,036	1,138,376
Self-employed retirement plans: Number	29,107	5,576	2,655	2,676	7,779	10,421
Amount	546,788	34,427	23,757	29,536	129,376	329,691
Total itemized deductions [5]: Number	2,573,438	1,065,833	492,403	345,877	483,159	186,166
Amount	64,923,156	18,959,724	9,888,903	8,504,121	13,096,149	14,474,260
State and local income taxes: Number	241,766	75,709	39,341	31,585	55,988	39,143
Amount	2,142,516	165,791	89,574	92,958	257,781	1,536,412
State and local general sales tax: Number	1,967,191	771,240	388,780	276,691	389,504	140,976
Amount	2,569,025	616,983	431,080	373,806	699,213	447,943
Real estate taxes: Number	2,194,867	799,985	433,589	321,769	461,124	178,400
Amount	9,768,508	2,579,370	1,319,506	1,154,487	2,306,244	2,408,901
Total taxes paid: Number	2,499,679	1,004,977	484,335	343,198	481,404	185,765
Amount	14,832,809	3,505,998	1,892,984	1,657,698	3,311,660	4,464,469
Mortgage interest paid: Number	1,994,547	723,772	402,410	298,190	424,474	145,701
Amount	24,488,792	7,106,794	4,167,307	3,527,667	6,199,865	3,487,159
Contributions: Number	1,957,424	670,502	392,551	291,749	430,210	172,412
Amount	8,751,644	1,355,770	1,072,629	954,595	1,847,623	3,521,028
Taxable income: Number	6,312,667	3,816,307	1,035,633	592,912	658,740	209,075
Amount	299,152,171	49,580,499	40,504,299	35,417,230	65,605,717	108,044,426
Alternative minimum tax: Number	141,118	2,954	3,359	5,195	29,768	99,842
Amount	827,286	13,587	7,697	9,280	75,051	721,672
Total tax credits [6]: Number	2,706,828	1,526,709	462,502	292,238	324,984	100,395
Amount	3,439,460	1,132,129	672,987	474,551	463,233	696,560
Child and dependent care credit: Number	401,240	185,021	76,624	56,669	69,437	13,489
Amount	214,868	94,871	40,724	31,656	39,627	7,990
Child tax credit: Number	1,251,525	658,683	277,944	176,805	138,046	47
Amount	1,378,214	499,695	412,704	283,915	181,862	38
Residential energy tax credit: Number	316,165	97,546	73,158	54,244	70,931	20,286
Amount	307,167	72,084	69,239	55,160	80,029	30,656
Earned income credit [7]: Number	2,043,671	2,043,671	0	0	0	0
Amount	4,522,642	4,522,642	0	0	0	0
Excess earned income credit (refundable) [8]: Number	1,777,099	1,777,099	0	0	0	0
Amount	3,861,667	3,861,667	0	0	0	0
First-time homebuyer credit [9]: Number	82,908	48,368	17,337	8,705	8,028	470
Amount	578,164	330,379	128,266	60,720	56,009	2,790
Income tax [10]: Number	5,412,972	2,981,045	983,979	584,297	654,777	208,874
Amount	54,966,038	4,828,904	5,066,458	4,788,999	11,297,939	28,983,738
Total tax liability [11]: Number	6,139,215	3,688,905	997,924	586,985	656,211	209,190
Amount	57,643,265	6,132,932	5,347,128	5,007,020	11,715,501	29,440,683
Tax due at time of filing [12]: Number	1,306,461	656,146	210,381	138,539	211,754	89,641
Amount	5,519,544	603,216	428,499	378,826	1,060,694	3,048,308
Overpayments refunded [13]: Number	6,972,238	5,260,085	797,156	430,683	405,883	78,431
Amount	22,483,956	14,027,399	2,656,571	1,710,149	2,190,549	1,899,286

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	GEORGIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**4,447,966**	**3,163,978**	**512,987**	**304,710**	**364,317**	**101,974**
Number of joint returns	1,529,687	613,033	282,873	229,972	313,537	90,272
Number with paid preparer's signature	2,570,952	1,836,334	288,387	168,251	202,450	75,530
Number of exemptions	9,339,110	5,974,472	1,201,168	802,994	1,047,259	313,217
Adjusted gross income (AGI) [2]	**211,990,964**	**59,818,525**	**31,468,033**	**26,334,684**	**48,507,893**	**45,861,830**
Salaries and wages in AGI [3]: Number	3,600,693	2,434,528	460,184	276,847	337,167	91,967
Amount	161,260,994	50,945,424	25,404,899	20,962,241	38,383,159	25,565,270
Taxable interest: Number	1,550,393	766,736	242,989	182,155	267,042	91,471
Amount	3,656,052	1,091,233	419,932	352,781	669,700	1,122,407
Ordinary dividends: Number	706,131	272,711	107,244	91,548	161,950	72,678
Amount	3,543,471	578,490	279,825	267,417	645,951	1,771,787
Business or profession net income (less loss): Number	815,860	563,626	91,897	58,787	75,773	25,777
Amount	5,029,528	1,651,447	430,027	400,782	1,023,864	1,523,408
Net capital gain (less loss) in AGI: Number	540,891	238,548	68,733	58,629	111,581	63,400
Amount	4,547,281	301,516	70,325	94,665	387,917	3,692,858
Taxable individual retirement arrangements distributions: Number	240,737	120,283	43,712	31,351	37,070	8,321
Amount	3,627,843	980,413	575,930	557,543	1,014,994	498,964
Taxable pensions and annuities in AGI: Number	720,282	380,234	129,139	87,227	103,190	20,492
Amount	14,638,150	4,484,445	2,873,335	2,417,438	3,837,740	1,025,192
Number of farm returns	49,152	23,946	8,051	6,029	7,915	3,211
Unemployment compensation [4]: Number	289,809	223,239	32,991	17,075	14,738	1,766
Amount	1,951,393	1,504,333	225,685	114,795	94,952	11,628
Taxable social security benefits in AGI: Number	376,873	171,577	85,066	53,192	54,275	12,763
Amount	4,279,325	828,788	1,153,082	940,119	1,069,932	287,403
Self-employed retirement plans: Number	19,497	2,260	1,574	1,644	5,551	8,468
Amount	408,335	14,529	13,920	16,804	81,194	281,887
Total itemized deductions [5]: Number	1,650,323	655,410	323,969	237,729	332,745	100,470
Amount	37,943,290	9,419,312	6,257,629	5,306,886	9,621,633	7,337,830
State and local income taxes: Number	1,390,784	442,412	300,014	226,388	323,689	98,281
Amount	7,128,103	741,936	866,068	928,958	2,155,254	2,435,887
State and local general sales tax: Number	192,664	151,618	20,717	10,091	8,209	2,029
Amount	185,557	103,424	28,813	23,119	20,081	10,119
Real estate taxes: Number	1,363,745	437,514	288,209	222,825	318,508	96,689
Amount	3,950,059	920,747	615,365	555,135	1,097,617	761,196
Total taxes paid: Number	1,615,109	621,181	323,362	237,537	332,605	100,424
Amount	11,842,833	1,910,228	1,616,503	1,595,495	3,439,089	3,281,519
Mortgage interest paid: Number	1,285,572	416,361	275,552	211,822	297,686	84,151
Amount	13,313,371	3,426,972	2,380,358	2,072,700	3,641,075	1,792,265
Contributions: Number	1,318,912	431,692	275,057	210,095	306,686	95,382
Amount	6,074,226	1,089,508	916,871	807,638	1,542,268	1,717,941
Taxable income: Number	3,009,351	1,731,486	508,866	303,728	363,584	101,687
Amount	130,280,477	21,509,456	19,032,809	17,388,939	34,739,409	37,609,865
Alternative minimum tax: Number	106,477	13,865	1,906	2,642	17,602	70,462
Amount	469,118	4,611	2,661	4,445	38,522	418,879
Total tax credits [6]: Number	1,387,024	744,547	243,647	160,876	190,080	47,874
Amount	1,640,223	547,765	375,708	281,286	268,749	166,715
Child and dependent care credit: Number	220,322	97,416	41,251	32,240	41,149	8,266
Amount	114,898	50,577	21,296	17,103	21,584	4,338
Child tax credit: Number	747,649	383,994	161,602	109,180	92,830	43
Amount	827,720	278,833	243,156	180,529	125,159	43
Residential energy tax credit: Number	176,571	47,745	41,434	31,464	44,395	11,533
Amount	144,590	30,140	33,164	26,622	40,861	13,804
Earned income credit [7]: Number	1,104,535	1,104,535	0	0	0	0
Amount	2,689,174	2,689,174	0	0	0	0
Excess earned income credit (refundable) [8]: Number	997,835	997,835	0	0	0	0
Amount	2,363,088	2,363,088	0	0	0	0
First-time homebuyer credit [9]: Number	41,441	24,207	8,869	4,283	3,851	231
Amount	292,931	168,081	66,450	30,007	26,972	1,421
Income tax [10]: Number	2,528,362	1,291,375	474,667	298,725	361,954	101,641
Amount	22,503,705	2,032,638	2,293,526	2,280,029	5,852,673	10,044,839
Total tax liability [11]: Number	2,895,983	1,646,815	484,253	300,482	362,681	101,752
Amount	23,730,814	2,621,216	2,446,025	2,404,627	6,101,010	10,157,936
Tax due at time of filing [12]: Number	655,975	304,430	106,836	73,979	122,760	47,970
Amount	2,376,314	295,261	218,766	194,542	552,395	1,115,350
Overpayments refunded [13]: Number	3,467,156	2,579,544	396,067	223,402	228,195	39,948
Amount	11,003,829	7,217,117	1,264,527	821,168	1,097,473	603,545

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	HAWAII					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**648,846**	**427,637**	**91,582**	**55,661**	**61,193**	**12,773**
Number of joint returns	244,302	91,047	49,131	41,041	52,371	10,712
Number with paid preparer's signature	354,542	222,095	52,926	32,706	36,856	9,959
Number of exemptions	1,241,352	686,013	206,576	144,247	169,983	34,533
Adjusted gross income (AGI) [2]	**33,438,301**	**8,938,953**	**5,625,510**	**4,808,220**	**8,030,809**	**6,034,809**
Salaries and wages in AGI [3]: Number	527,966	335,739	78,193	48,468	54,705	10,861
Amount	23,955,010	7,373,698	4,292,002	3,622,447	5,933,745	2,733,117
Taxable interest: Number	316,689	153,317	58,384	41,508	51,593	11,887
Amount	807,352	167,851	81,127	68,872	119,867	369,635
Ordinary dividends: Number	145,569	60,450	25,417	20,256	30,342	9,104
Amount	572,391	114,250	61,383	57,005	116,816	222,936
Business or profession net income (less loss): Number	97,762	55,784	14,651	10,149	13,174	4,004
Amount	1,243,424	279,831	140,446	117,337	304,655	401,156
Net capital gain (less loss) in AGI: Number	90,513	37,848	14,516	11,654	18,799	7,696
Amount	769,780	2,297	5,266	15,254	82,480	664,483
Taxable individual retirement arrangements distributions: Number	43,912	21,073	8,490	6,250	6,863	1,236
Amount	568,274	146,309	92,916	93,411	161,810	73,828
Taxable pensions and annuities in AGI: Number	129,515	65,271	24,115	16,731	19,754	3,644
Amount	3,000,801	848,823	627,222	537,311	791,110	196,335
Number of farm returns	5,619	3,231	896	599	665	228
Unemployment compensation [4]: Number	41,841	27,922	7,283	3,729	2,645	262
Amount	559,012	242,078	64,363	30,895	22,238	199,438
Taxable social security benefits in AGI: Number	76,947	31,600	18,610	11,955	12,118	2,664
Amount	929,699	156,711	250,229	212,891	249,060	60,809
Self-employed retirement plans: Number	5,071	858	589	620	1,612	1,392
Amount	91,852	6,385	5,544	6,418	28,268	45,237
Total itemized deductions [5]: Number	210,873	68,122	43,882	36,328	50,256	12,285
Amount	6,027,485	1,221,153	1,494,062	884,970	1,561,711	865,588
State and local income taxes: Number	179,067	47,890	38,742	33,307	47,470	11,658
Amount	1,117,306	106,692	140,730	165,657	375,792	328,436
State and local general sales tax: Number	25,530	15,414	4,389	2,631	2,507	589
Amount	24,304	9,942	4,491	3,224	4,606	2,041
Real estate taxes: Number	163,309	44,154	33,334	29,730	44,828	11,263
Amount	322,533	71,123	51,225	51,140	98,536	50,510
Total taxes paid: Number	209,303	66,832	43,736	36,255	50,202	12,278
Amount	1,489,305	193,793	201,989	225,044	484,993	383,486
Mortgage interest paid: Number	155,640	41,792	32,508	28,996	42,727	9,617
Amount	2,477,380	568,496	448,592	447,240	765,606	247,446
Contributions: Number	168,901	45,936	36,039	30,938	44,880	11,108
Amount	532,778	89,042	83,356	80,471	144,937	134,971
Taxable income: Number	495,405	275,667	90,528	55,397	61,079	12,734
Amount	21,515,145	4,025,994	3,512,940	3,186,448	5,724,297	5,065,466
Alternative minimum tax: Number	11,122	137	209	363	2,287	8,126
Amount	62,505	355	312	659	5,333	55,845
Total tax credits [6]: Number	204,163	98,293	39,788	28,159	32,001	5,922
Amount	276,494	69,361	59,399	48,903	48,798	50,033
Child and dependent care credit: Number	28,749	8,177	6,167	5,647	7,704	1,054
Amount	13,264	3,603	2,866	2,638	3,638	519
Child tax credit: Number	104,967	45,640	25,964	18,518	**14,845	**
Amount	130,654	39,036	40,038	31,240	**20,339	**
Residential energy tax credit: Number	12,153	2,129	2,413	2,368	4,164	1,079
Amount	21,320	1,856	3,187	3,853	8,683	3,741
Earned income credit [7]: Number	108,449	108,449	0	0	0	0
Amount	212,874	212,874	0	0	0	0
Excess earned income credit (refundable) [8]: Number	92,592	92,592	0	0	0	0
Amount	190,508	190,508	0	0	0	0
First-time homebuyer credit [9]: Number	5,308	1,913	1,484	1,016	881	14
Amount	39,080	13,793	11,219	7,420	6,550	98
Income tax [10]: Number	441,800	229,421	84,817	54,145	60,703	12,714
Amount	3,575,673	424,066	444,896	426,503	952,476	1,327,731
Total tax liability [11]: Number	474,225	259,742	86,422	54,513	60,824	12,724
Amount	3,703,822	498,669	474,704	451,331	1,006,048	1,273,071
Tax due at time of filing [12]: Number	115,560	51,564	21,813	15,109	21,992	5,082
Amount	341,478	47,592	41,448	36,881	96,368	119,189
Overpayments refunded [13]: Number	481,482	339,314	65,901	37,719	34,087	4,461
Amount	1,418,896	748,784	197,841	134,394	155,809	182,067

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	IDAHO					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**657,773**	**459,935**	**92,511**	**50,414**	**44,634**	**10,279**
Number of joint returns	316,250	152,391	70,012	44,097	40,572	9,178
Number with paid preparer's signature	356,608	238,596	52,501	28,943	27,825	8,743
Number of exemptions	1,451,149	882,608	255,752	147,296	133,620	31,873
Adjusted gross income (AGI) [2]	**29,903,301**	**9,258,099**	**5,678,583**	**4,340,907**	**5,801,537**	**4,824,174**
Salaries and wages in AGI [3]: Number	546,805	370,971	81,937	44,990	40,220	8,687
Amount	21,455,295	7,549,815	4,435,672	3,343,876	4,232,895	1,893,036
Taxable interest: Number	255,779	134,482	46,978	31,432	33,406	9,481
Amount	692,933	240,734	87,198	68,700	112,845	183,455
Ordinary dividends: Number	121,135	58,785	20,672	15,504	19,398	6,776
Amount	474,995	121,911	50,792	40,973	79,440	181,878
Business or profession net income (less loss): Number	113,043	71,072	18,357	10,682	10,053	2,879
Amount	775,715	197,056	115,011	91,455	167,946	204,247
Net capital gain (less loss) in AGI: Number	96,724	47,220	15,598	11,540	15,856	6,510
Amount	911,021	101,992	32,388	41,007	128,819	606,816
Taxable individual retirement arrangements distributions: Number	47,741	27,477	8,874	5,560	4,935	895
Amount	631,012	211,359	113,810	100,336	144,512	60,995
Taxable pensions and annuities in AGI: Number	121,761	71,701	22,457	13,725	11,933	1,945
Amount	2,273,051	864,219	512,771	384,948	419,970	91,143
Number of farm returns	21,113	11,941	3,786	2,399	2,256	731
Unemployment compensation [4]: Number	69,811	53,622	10,180	3,744	2,053	212
Amount	412,450	312,068	61,864	23,189	13,818	1,511
Taxable social security benefits in AGI: Number	71,331	36,097	16,769	9,261	7,458	1,746
Amount	737,010	165,877	223,274	164,284	146,509	37,066
Self-employed retirement plans: Number	2,998	487	353	384	925	849
Amount	51,804	3,002	2,595	3,688	14,670	27,849
Total itemized deductions [5]: Number	218,518	82,481	50,485	36,326	39,316	9,910
Amount	5,031,672	1,389,716	955,220	794,229	1,114,957	777,550
State and local income taxes: Number	181,564	54,678	44,994	34,427	37,956	9,509
Amount	997,034	106,989	132,118	148,624	285,825	323,478
State and local general sales tax: Number	32,350	23,819	5,138	1,767	1,253	373
Amount	34,688	20,171	6,749	3,751	2,624	1,393
Real estate taxes: Number	199,247	70,423	47,107	34,474	37,793	9,450
Amount	419,297	118,312	76,330	65,312	101,509	57,835
Total taxes paid: Number	217,492	81,572	50,423	36,297	39,298	9,902
Amount	1,472,751	249,773	219,529	222,195	396,816	384,438
Mortgage interest paid: Number	182,761	63,714	44,582	32,299	34,564	7,602
Amount	1,862,917	554,500	411,628	332,038	415,535	149,215
Contributions: Number	170,427	53,075	40,818	31,333	35,872	9,329
Amount	764,017	130,571	138,164	127,994	190,226	177,062
Taxable income: Number	471,439	274,523	91,901	50,269	44,508	10,238
Amount	17,686,347	3,402,797	3,331,700	2,846,674	4,141,943	3,963,233
Alternative minimum tax: Number	9,617	103	136	224	1,917	7,237
Amount	57,980	440	163	617	4,359	52,402
Total tax credits [6]: Number	226,262	115,599	51,927	29,431	24,759	4,546
Amount	280,009	80,037	82,968	54,282	38,755	23,968
Child and dependent care credit: Number	27,173	10,439	7,776	4,621	3,827	510
Amount	12,713	4,514	3,721	2,351	1,880	247
Child tax credit: Number	125,383	57,867	35,453	19,671	12,364	28
Amount	163,846	46,478	59,515	37,750	20,081	22
Residential energy tax credit: Number	29,987	9,340	8,541	5,650	5,416	1,040
Amount	22,373	5,169	6,051	4,526	4,898	1,728
Earned income credit [7]: Number	138,860	138,860	0	0	0	0
Amount	293,028	293,028	0	0	0	0
Excess earned income credit (refundable) [8]: Number	121,534	121,534	0	0	0	0
Amount	258,096	258,096	0	0	0	0
First-time homebuyer credit [9]: Number	8,121	5,307	1,610	652	514	38
Amount	58,964	38,349	12,172	4,625	3,575	244
Income tax [10]: Number	396,145	210,600	82,372	48,792	44,145	10,236
Amount	2,727,341	317,684	360,101	344,956	666,175	1,038,423
Total tax liability [11]: Number	442,917	253,997	85,145	49,257	44,268	10,250
Amount	2,948,754	406,983	393,141	370,264	707,366	1,070,999
Tax due at time of filing [12]: Number	108,374	52,892	21,196	13,026	16,203	5,057
Amount	387,982	48,529	40,836	34,863	86,523	177,232
Overpayments refunded [13]: Number	505,084	371,215	68,807	35,733	25,995	3,334
Amount	1,397,930	883,511	200,980	120,297	123,770	69,373

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	ILLINOIS					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**6,008,183**	**3,849,417**	**830,326**	**514,817**	**627,582**	**186,041**
Number of joint returns	2,231,588	737,636	424,878	373,933	532,923	162,218
Number with paid preparer's signature	3,503,933	2,185,041	499,753	309,657	372,814	136,668
Number of exemptions	12,208,513	6,585,392	1,881,341	1,343,290	1,821,948	576,542
Adjusted gross income (AGI) [2]	**350,438,403**	**77,801,110**	**51,094,082**	**44,504,915**	**83,605,198**	**93,433,098**
Salaries and wages in AGI [3]: Number	4,997,022	3,041,207	739,433	466,627	582,051	167,704
Amount	256,867,278	62,029,200	40,530,087	35,156,748	66,660,921	52,490,323
Taxable interest: Number	2,632,429	1,188,064	452,071	340,694	482,261	169,339
Amount	7,433,607	1,941,480	810,023	693,490	1,269,830	2,718,784
Ordinary dividends: Number	1,438,018	572,584	223,140	187,569	312,980	141,745
Amount	7,239,237	1,203,665	606,786	565,588	1,280,869	3,582,329
Business or profession net income (less loss): Number	883,368	533,766	113,317	80,986	111,566	43,733
Amount	9,991,928	3,126,019	910,755	808,148	1,967,185	3,179,821
Net capital gain (less loss) in AGI: Number	914,605	348,307	130,978	111,579	203,549	120,192
Amount	10,835,307	268,336	45,270	103,890	617,268	9,800,543
Taxable individual retirement arrangements distributions: Number	427,823	224,931	74,265	53,235	60,975	14,417
Amount	6,038,974	1,632,590	946,746	925,428	1,645,071	889,138
Taxable pensions and annuities in AGI: Number	1,136,139	602,693	201,774	136,743	159,386	35,543
Amount	22,700,669	6,794,169	4,516,670	3,851,653	5,857,443	1,680,734
Number of farm returns	70,032	29,653	13,124	10,409	12,744	4,102
Unemployment compensation [4]: Number	560,686	372,208	87,251	48,738	45,326	7,163
Amount	4,746,625	3,095,613	764,196	425,695	398,483	62,638
Taxable social security benefits in AGI: Number	630,061	288,857	141,045	89,535	87,303	23,321
Amount	7,002,117	1,401,327	1,917,416	1,531,170	1,624,011	528,194
Self-employed retirement plans: Number	40,910	4,035	3,202	3,736	11,986	17,951
Amount	891,013	26,280	26,967	36,780	177,900	623,085
Total itemized deductions [5]: Number	2,064,335	618,519	414,567	334,495	518,112	178,642
Amount	51,887,129	10,548,619	7,868,522	7,337,205	14,224,135	11,908,648
State and local income taxes: Number	1,722,444	408,753	356,815	299,703	484,761	172,412
Amount	7,184,095	537,723	666,001	775,813	1,960,371	3,244,187
State and local general sales tax: Number	299,722	175,985	53,329	32,728	31,820	5,860
Amount	400,041	153,598	76,959	64,353	78,732	26,400
Real estate taxes: Number	1,878,680	511,713	376,824	317,247	501,421	171,475
Amount	10,892,161	2,200,325	1,673,001	1,631,786	3,317,134	2,069,916
Total taxes paid: Number	2,054,780	610,253	413,848	334,242	517,907	178,530
Amount	19,045,844	2,979,056	2,484,900	2,531,021	5,521,441	5,529,427
Mortgage interest paid: Number	1,671,670	430,853	344,717	292,510	460,118	143,472
Amount	18,296,625	3,696,817	3,095,107	2,955,843	5,612,872	2,935,986
Contributions: Number	1,664,208	402,419	333,328	286,580	472,709	169,172
Amount	6,496,811	757,070	786,544	773,332	1,677,878	2,501,986
Taxable income: Number	4,470,493	2,320,877	824,209	513,283	626,495	185,629
Amount	235,530,571	31,565,522	32,361,793	30,298,616	61,533,294	79,771,347
Alternative minimum tax: Number	160,561	1,146	2,187	4,118	31,673	121,437
Amount	792,759	5,639	2,891	6,569	62,087	715,574
Total tax credits [6]: Number	2,058,187	920,140	396,747	285,585	358,411	97,304
Amount	2,835,521	681,591	594,763	496,448	516,248	546,470
Child and dependent care credit: Number	259,782	96,989	47,846	39,006	61,273	14,668
Amount	142,618	54,796	26,658	21,015	32,278	7,871
Child tax credit: Number	997,609	424,910	237,742	174,719	160,161	77
Amount	1,224,738	332,331	366,735	300,916	224,697	59
Residential energy tax credit: Number	373,560	86,616	88,475	72,409	100,892	25,168
Amount	298,367	52,069	66,894	57,745	89,653	32,006
Earned income credit [7]: Number	1,035,292	1,035,292	0	0	0	0
Amount	2,285,639	2,285,639	0	0	0	0
Excess earned income credit (refundable) [8]: Number	908,048	908,048	0	0	0	0
Amount	1,965,720	1,965,720	0	0	0	0
First-time homebuyer credit [9]: Number	54,330	27,631	13,788	6,635	5,942	334
Amount	379,721	186,709	102,623	46,179	42,179	2,030
Income tax [10]: Number	3,912,678	1,824,936	772,776	505,250	624,109	185,607
Amount	43,332,787	3,156,030	4,049,513	4,038,954	10,450,331	21,637,959
Total tax liability [11]: Number	4,297,673	2,192,439	786,601	507,787	625,097	185,749
Amount	45,585,712	3,885,563	4,289,230	4,254,403	10,903,637	22,252,879
Tax due at time of filing [12]: Number	868,992	390,949	135,669	93,558	169,446	79,370
Amount	3,609,179	350,823	274,672	263,141	794,113	1,926,430
Overpayments refunded [13]: Number	4,746,153	3,168,819	669,732	403,357	428,139	76,106
Amount	15,180,470	7,730,618	2,314,324	1,667,923	2,207,538	1,260,067

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	INDIANA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,951,362**	**2,013,619**	**413,541**	**244,311**	**230,024**	**49,867**
Number of joint returns	1,212,786	476,575	276,897	206,720	208,005	44,589
Number with paid preparer's signature	1,637,037	1,089,938	238,445	138,433	132,014	38,207
Number of exemptions	6,077,149	3,514,841	1,037,825	684,321	685,318	154,844
Adjusted gross income (AGI) [2]	**138,570,251**	**40,214,354**	**25,458,518**	**21,061,716**	**29,861,775**	**21,973,888**
Salaries and wages in AGI [3]: Number	2,480,348	1,610,763	379,744	228,271	216,606	44,964
Amount	104,191,529	31,455,120	20,571,333	17,174,641	23,889,331	11,101,105
Taxable interest: Number	1,097,161	547,962	195,654	143,289	164,905	45,351
Amount	2,226,999	821,648	303,696	234,049	362,897	504,709
Ordinary dividends: Number	554,314	254,623	92,914	72,873	98,136	35,768
Amount	2,024,535	453,960	209,619	182,188	363,023	815,744
Business or profession net income (less loss): Number	384,047	227,060	61,106	40,204	42,602	13,075
Amount	3,611,549	1,155,698	460,021	377,359	757,924	860,546
Net capital gain (less loss) in AGI: Number	353,766	158,572	55,394	43,884	64,717	31,199
Amount	2,077,255	36,635	44,222	71,315	269,014	1,656,070
Taxable individual retirement arrangements distributions: Number	230,982	134,248	40,627	26,837	24,980	4,290
Amount	2,820,406	891,455	510,067	470,178	686,662	262,044
Taxable pensions and annuities in AGI: Number	621,465	384,891	103,214	63,934	59,597	9,829
Amount	9,486,156	4,133,880	1,905,346	1,393,923	1,648,288	404,719
Number of farm returns	54,896	28,693	10,046	6,864	7,125	2,168
Unemployment compensation [4]: Number	303,676	220,196	48,134	21,228	13,142	976
Amount	2,185,290	1,621,732	330,520	139,703	86,176	7,159
Taxable social security benefits in AGI: Number	326,053	172,967	72,418	40,883	32,839	6,946
Amount	3,461,029	823,735	1,030,586	766,276	678,729	161,704
Self-employed retirement plans: Number	12,902	1,389	1,080	1,309	4,000	5,124
Amount	243,141	7,681	7,898	12,374	57,181	158,008
Total itemized deductions [5]: Number	798,135	250,111	172,137	142,991	184,784	48,112
Amount	16,451,851	3,635,704	2,844,591	2,727,744	4,409,424	2,834,388
State and local income taxes: Number	751,207	212,284	167,740	140,860	182,849	47,474
Amount	3,545,285	377,927	476,996	559,478	1,103,547	1,027,336
State and local general sales tax: Number	37,972	30,080	3,734	1,855	1,711	592
Amount	46,646	23,843	7,338	4,325	5,372	5,768
Real estate taxes: Number	722,416	204,625	157,809	135,721	178,159	46,102
Amount	1,532,838	318,157	248,790	249,126	447,998	268,766
Total taxes paid: Number	795,587	247,913	171,946	142,914	184,726	48,088
Amount	5,418,275	772,782	785,304	866,601	1,659,825	1,333,763
Mortgage interest paid: Number	665,840	181,453	150,039	129,497	166,796	38,055
Amount	5,570,700	1,192,042	1,094,944	1,078,179	1,604,384	601,150
Contributions: Number	622,996	157,863	132,828	119,727	167,025	45,553
Amount	2,541,813	358,907	373,912	391,227	720,242	697,525
Taxable income: Number	2,141,848	1,206,272	412,032	243,960	229,798	49,786
Amount	88,142,134	16,188,952	16,228,810	14,651,603	22,416,363	18,656,406
Alternative minimum tax: Number	41,535	432	797	1,023	7,065	32,218
Amount	190,772	2,973	893	1,788	14,798	170,320
Total tax credits [6]: Number	988,446	473,250	216,539	141,494	132,214	24,949
Amount	1,247,068	341,211	345,421	265,179	204,753	90,504
Child and dependent care credit: Number	112,962	37,160	26,271	22,633	23,530	3,368
Amount	55,027	17,590	12,551	11,573	11,714	1,598
Child tax credit: Number	530,839	233,525	140,349	92,356	64,575	34
Amount	675,536	190,560	227,037	162,978	94,938	23
Residential energy tax credit: Number	177,061	53,245	46,466	34,362	36,069	6,919
Amount	132,403	29,931	33,431	26,697	32,669	9,675
Earned income credit [7]: Number	555,257	555,257	0	0	0	0
Amount	1,179,567	1,179,567	0	0	0	0
Excess earned income credit (refundable) [8]: Number	493,360	493,360	0	0	0	0
Amount	1,054,637	1,054,637	0	0	0	0
First-time homebuyer credit [9]: Number	27,944	17,078	5,943	2,613	2,197	113
Amount	186,274	109,252	43,135	18,178	15,022	687
Income tax [10]: Number	1,872,611	964,796	388,082	240,916	229,072	49,745
Amount	13,992,457	1,602,156	1,901,470	1,844,398	3,710,575	4,933,857
Total tax liability [11]: Number	2,031,695	1,116,167	394,635	241,824	229,296	49,773
Amount	14,846,958	1,894,779	2,023,169	1,947,404	3,895,733	5,085,874
Tax due at time of filing [12]: Number	377,661	171,946	68,971	45,894	68,131	22,719
Amount	1,342,605	146,859	128,167	120,321	324,698	622,559
Overpayments refunded [13]: Number	2,385,518	1,686,626	335,480	192,194	152,409	18,809
Amount	6,772,208	3,947,422	1,072,249	725,779	718,861	307,896

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	IOWA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,392,004**	**904,929**	**213,539**	**129,609**	**118,387**	**25,540**
Number of joint returns	614,597	217,807	151,273	113,894	108,625	22,998
Number with paid preparer's signature	922,861	575,095	152,987	91,624	81,863	21,292
Number of exemptions	2,779,432	1,442,254	539,869	367,827	353,528	75,954
Adjusted gross income (AGI) [2]	**69,594,645**	**19,008,794**	**13,161,589**	**11,180,672**	**15,328,165**	**10,915,426**
Salaries and wages in AGI [3]: Number	1,174,297	732,436	191,986	118,547	108,730	22,598
Amount	50,999,702	15,066,563	10,309,397	8,749,655	11,532,017	5,342,070
Taxable interest: Number	664,713	324,383	127,593	91,884	96,758	24,095
Amount	1,561,178	568,180	229,370	177,988	268,664	316,976
Ordinary dividends: Number	343,689	153,807	61,841	48,327	60,446	19,268
Amount	1,083,957	247,682	124,594	114,097	215,298	382,287
Business or profession net income (less loss): Number	209,979	116,475	38,572	24,218	23,778	6,936
Amount	1,897,313	536,463	297,170	233,370	438,719	391,593
Net capital gain (less loss) in AGI: Number	217,286	96,323	36,401	28,642	39,326	16,594
Amount	1,453,232	83,190	57,483	80,217	256,776	975,567
Taxable individual retirement arrangements distributions: Number	113,331	65,793	20,523	13,440	11,458	2,117
Amount	1,172,144	402,190	212,686	194,112	261,780	101,376
Taxable pensions and annuities in AGI: Number	280,054	160,869	51,678	32,870	29,262	5,375
Amount	4,174,971	1,653,821	883,154	687,377	772,770	177,849
Number of farm returns	82,203	41,697	15,961	11,002	10,478	3,065
Unemployment compensation [4]: Number	112,566	80,199	19,509	8,146	4,306	406
Amount	668,357	481,069	113,932	45,789	24,840	2,727
Taxable social security benefits in AGI: Number	178,382	90,347	40,836	23,461	19,129	4,609
Amount	1,918,320	425,106	569,186	432,191	388,566	103,271
Self-employed retirement plans: Number	10,210	1,260	1,263	1,572	3,632	2,483
Amount	156,912	7,151	9,151	15,361	55,287	69,963
Total itemized deductions [5]: Number	425,422	138,602	87,329	76,790	98,265	24,436
Amount	8,890,136	2,041,746	1,458,925	1,467,513	2,429,710	1,492,241
State and local income taxes: Number	380,977	102,261	82,865	75,024	96,908	23,919
Amount	2,076,026	181,220	245,543	322,514	690,260	636,489
State and local general sales tax: Number	39,765	32,115	4,208	1,668	1,273	501
Amount	38,659	24,823	5,879	3,124	3,116	1,717
Real estate taxes: Number	380,017	110,125	79,621	72,949	94,307	23,015
Amount	1,037,131	219,359	176,249	187,558	314,768	139,198
Total taxes paid: Number	423,707	137,035	87,244	76,762	98,238	24,428
Amount	3,296,228	449,400	453,112	542,848	1,058,418	792,449
Mortgage interest paid: Number	320,478	83,124	70,514	66,172	83,498	17,170
Amount	2,490,886	496,649	486,569	517,844	748,135	241,689
Contributions: Number	338,754	90,126	68,707	66,014	90,621	23,286
Amount	1,220,550	182,467	165,852	183,071	351,595	337,566
Taxable income: Number	1,085,659	599,821	212,607	129,452	118,289	25,490
Amount	44,924,664	8,290,572	8,319,633	7,730,050	11,403,454	9,180,955
Alternative minimum tax: Number	23,816	215	290	479	4,526	18,306
Amount	120,912	503	436	974	9,274	109,726
Total tax credits [6]: Number	518,253	236,160	117,869	79,141	71,861	13,222
Amount	700,019	172,636	203,717	168,581	120,754	34,332
Child and dependent care credit: Number	81,805	24,651	22,251	17,684	15,384	1,835
Amount	38,344	10,883	10,954	8,813	6,892	802
Child tax credit: Number	249,388	95,237	70,661	49,059	34,417	14
Amount	338,035	80,758	116,068	89,124	52,075	10
Residential energy tax credit: Number	103,049	31,026	28,529	20,515	19,414	3,565
Amount	85,149	18,109	21,300	17,539	21,021	7,180
Earned income credit [7]: Number	217,232	217,232	0	0	0	0
Amount	430,353	430,353	0	0	0	0
Excess earned income credit (refundable) [8]: Number	187,167	187,167	0	0	0	0
Amount	381,629	381,629	0	0	0	0
First-time homebuyer credit [9]: Number	13,276	8,107	2,731	1,256	1,130	52
Amount	89,127	52,597	19,764	8,807	7,636	323
Income tax [10]: Number	952,967	486,183	196,666	126,895	117,736	25,487
Amount	6,932,972	822,222	930,497	922,625	1,837,751	2,419,877
Total tax liability [11]: Number	1,029,979	556,725	202,055	127,763	117,929	25,507
Amount	7,478,119	992,295	1,022,756	1,002,591	1,969,597	2,490,880
Tax due at time of filing [12]: Number	240,098	109,551	45,583	31,337	41,438	12,189
Amount	852,054	107,053	103,410	103,507	244,928	293,156
Overpayments refunded [13]: Number	1,063,185	730,104	160,257	93,226	70,466	9,132
Amount	2,851,218	1,596,705	484,933	332,190	310,297	127,093

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	KANSAS					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,310,164**	**862,789**	**184,443**	**113,654**	**119,895**	**29,383**
Number of joint returns	564,458	209,418	123,490	96,159	108,797	26,594
Number with paid preparer's signature	755,714	478,011	112,733	68,463	73,185	23,322
Number of exemptions	2,679,215	1,453,454	461,901	317,369	355,739	90,752
Adjusted gross income (AGI) [2]	**68,320,734**	**17,475,451**	**11,357,187**	**9,814,719**	**15,746,465**	**13,926,913**
Salaries and wages in AGI [3]: Number	1,096,017	689,649	165,016	103,918	111,141	26,293
Amount	49,993,186	14,156,246	8,962,750	7,785,758	12,258,688	6,829,744
Taxable interest: Number	593,939	289,839	103,624	77,444	95,645	27,387
Amount	1,357,997	437,260	171,042	133,524	221,979	394,190
Ordinary dividends: Number	295,447	126,799	48,968	40,096	57,957	21,627
Amount	1,670,563	223,627	112,361	97,121	208,164	1,029,291
Business or profession net income (less loss): Number	191,991	102,100	33,072	22,249	25,966	8,604
Amount	2,034,114	494,242	284,988	230,142	486,939	537,802
Net capital gain (less loss) in AGI: Number	198,746	83,902	31,148	25,241	39,659	18,796
Amount	1,496,977	66,628	40,920	58,472	181,408	1,149,549
Taxable individual retirement arrangements distributions: Number	105,110	58,682	18,735	12,524	12,607	2,562
Amount	1,243,019	373,681	222,528	201,366	316,645	128,799
Taxable pensions and annuities in AGI: Number	255,511	144,232	44,466	29,690	31,365	5,758
Amount	4,023,341	1,476,920	806,712	654,965	870,405	214,339
Number of farm returns	59,559	30,651	11,229	7,625	7,728	2,326
Unemployment compensation [4]: Number	89,109	59,199	15,151	7,779	6,238	742
Amount	596,110	393,405	101,189	52,079	43,785	5,652
Taxable social security benefits in AGI: Number	151,934	74,047	35,114	20,203	18,165	4,405
Amount	1,698,870	360,740	494,323	371,692	368,670	103,444
Self-employed retirement plans: Number	8,702	984	915	1,010	2,863	2,930
Amount	150,939	5,761	6,781	9,678	41,399	87,320
Total itemized deductions [5]: Number	395,626	114,919	78,446	70,987	102,603	28,671
Amount	9,298,434	1,821,427	1,354,855	1,399,279	2,598,599	2,124,274
State and local income taxes: Number	333,037	69,603	68,901	66,834	99,872	27,827
Amount	2,132,346	137,890	197,098	270,931	687,573	838,856
State and local general sales tax: Number	57,163	40,667	9,106	3,954	2,612	824
Amount	73,527	39,386	15,686	8,120	6,970	3,366
Real estate taxes: Number	358,528	92,780	71,825	67,403	98,930	27,590
Amount	1,087,819	207,650	171,869	184,282	341,762	182,255
Total taxes paid: Number	394,050	113,535	78,330	70,950	102,573	28,662
Amount	3,483,501	415,361	414,299	498,148	1,105,543	1,050,151
Mortgage interest paid: Number	306,553	71,116	63,845	61,391	88,702	21,499
Amount	2,581,439	457,389	456,401	495,560	836,819	335,270
Contributions: Number	318,586	75,960	61,749	60,073	93,489	27,315
Amount	1,601,754	180,925	179,480	197,462	410,162	633,726
Taxable income: Number	983,138	537,101	183,516	113,436	119,754	29,331
Amount	44,384,481	7,281,588	7,173,773	6,754,127	11,650,309	11,524,685
Alternative minimum tax: Number	27,442	208	292	511	5,098	21,333
Amount	151,161	556	515	1,033	11,101	137,956
Total tax credits [6]: Number	462,198	215,621	96,751	65,949	69,018	14,859
Amount	577,261	154,079	153,661	120,676	105,116	43,729
Child and dependent care credit: Number	63,370	19,782	15,527	12,546	13,518	1,997
Amount	31,044	9,170	7,863	6,504	6,554	951
Child tax credit: Number	242,653	104,910	62,339	42,630	32,745	29
Amount	315,117	86,422	103,062	77,360	48,248	24
Residential energy tax credit: Number	72,389	18,054	17,925	14,548	17,841	4,021
Amount	65,378	16,837	14,244	12,289	16,846	5,163
Earned income credit [7]: Number	219,533	219,533	0	0	0	0
Amount	456,709	456,709	0	0	0	0
Excess earned income credit (refundable) [8]: Number	192,995	192,995	0	0	0	0
Amount	410,757	410,757	0	0	0	0
First-time homebuyer credit [9]: Number	13,329	7,412	3,077	1,545	1,226	69
Amount	89,104	47,047	22,370	10,880	8,414	393
Income tax [10]: Number	859,148	426,940	171,793	111,849	119,235	29,331
Amount	7,369,122	720,070	834,824	846,181	1,923,466	3,044,581
Total tax liability [11]: Number	926,595	490,055	175,348	112,408	119,434	29,350
Amount	7,870,859	867,116	911,085	910,533	2,041,879	3,140,246
Tax due at time of filing [12]: Number	217,600	98,135	39,706	26,543	39,346	13,870
Amount	868,389	95,236	88,925	82,698	210,890	390,639
Overpayments refunded [13]: Number	987,718	681,389	138,575	82,952	74,296	10,506
Amount	2,738,257	1,546,063	412,790	290,446	333,891	155,066

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	KENTUCKY					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,841,152**	**1,285,280**	**249,897**	**143,178**	**132,428**	**30,369**
Number of joint returns	789,701	348,494	172,392	122,498	119,320	26,997
Number with paid preparer's signature	1,145,316	787,346	160,702	89,884	82,716	24,668
Number of exemptions	3,802,419	2,310,249	619,084	396,400	385,673	91,013
Adjusted gross income (AGI) [2]	**84,008,606**	**25,915,261**	**15,357,751**	**12,336,048**	**17,222,981**	**13,176,564**
Salaries and wages in AGI [3]: Number	1,550,306	1,043,715	225,396	131,623	122,729	26,843
Amount	62,469,057	20,676,436	12,143,413	9,775,115	13,224,280	6,649,813
Taxable interest: Number	642,063	317,673	117,490	83,927	95,581	27,392
Amount	1,467,981	531,955	206,619	154,329	236,137	338,942
Ordinary dividends: Number	298,497	131,500	50,258	39,676	55,556	21,507
Amount	1,315,460	258,053	123,382	110,778	237,444	585,802
Business or profession net income (less loss): Number	274,891	174,928	39,081	24,848	26,921	9,113
Amount	2,520,911	849,620	279,290	225,651	504,922	661,428
Net capital gain (less loss) in AGI: Number	224,920	103,804	35,715	26,889	39,399	19,113
Amount	1,652,414	191,919	57,795	71,194	225,376	1,106,130
Taxable individual retirement arrangements distributions: Number	113,991	63,621	20,968	13,770	13,001	2,631
Amount	1,439,447	449,445	257,420	234,193	349,707	148,682
Taxable pensions and annuities in AGI: Number	373,643	216,651	68,354	42,590	39,581	6,467
Amount	7,086,519	2,691,042	1,516,225	1,171,325	1,417,989	289,938
Number of farm returns	84,485	48,983	15,206	9,357	8,288	2,651
Unemployment compensation [4]: Number	155,439	112,241	24,580	11,003	6,962	653
Amount	1,121,687	811,294	174,412	78,984	51,828	5,169
Taxable social security benefits in AGI: Number	197,366	103,097	45,636	24,502	19,500	4,631
Amount	1,938,703	459,683	594,485	412,611	368,297	103,626
Self-employed retirement plans: Number	7,772	807	683	779	2,535	2,968
Amount	148,379	5,125	5,834	6,895	39,126	91,399
Total itemized deductions [5]: Number	531,016	174,703	117,152	95,763	113,778	29,620
Amount	11,289,935	2,535,073	1,990,203	1,887,918	2,928,066	1,948,675
State and local income taxes: Number	471,922	132,113	108,530	91,477	110,718	29,084
Amount	3,003,576	313,923	426,127	497,060	923,888	842,577
State and local general sales tax: Number	48,560	33,632	7,654	3,922	2,855	497
Amount	42,959	21,323	7,929	5,453	5,910	2,344
Real estate taxes: Number	473,880	140,209	106,309	90,395	108,919	28,048
Amount	947,809	204,685	165,358	162,053	265,893	149,819
Total taxes paid: Number	528,748	172,662	117,005	95,717	113,745	29,619
Amount	4,184,755	577,471	634,972	702,587	1,254,294	1,015,430
Mortgage interest paid: Number	432,481	124,766	100,396	85,480	99,590	22,249
Amount	3,513,454	814,753	719,620	681,422	941,037	356,622
Contributions: Number	426,577	117,924	93,902	82,494	104,199	28,058
Amount	1,698,779	261,112	254,204	263,125	468,950	451,388
Taxable income: Number	1,332,790	778,295	248,934	142,955	132,283	30,323
Amount	51,926,167	10,209,724	9,658,028	8,439,348	12,666,081	10,952,986
Alternative minimum tax: Number	29,892	313	549	677	5,999	22,354
Amount	177,829	4,720	849	1,234	12,106	158,920
Total tax credits [6]: Number	604,421	304,065	129,278	82,344	74,233	14,501
Amount	720,515	215,619	198,069	146,448	111,456	48,922
Child and dependent care credit: Number	70,670	23,501	16,583	14,557	14,033	1,996
Amount	33,627	10,419	7,818	7,301	7,045	1,045
Child tax credit: Number	329,992	151,674	85,591	55,666	37,048	13
Amount	401,229	122,057	132,999	94,045	52,116	11
Residential energy tax credit: Number	102,255	32,447	26,789	19,175	19,926	3,918
Amount	80,925	19,551	20,305	15,966	19,156	5,947
Earned income credit [7]: Number	415,723	415,723	0	0	0	0
Amount	893,765	893,765	0	0	0	0
Excess earned income credit (refundable) [8]: Number	368,456	368,456	0	0	0	0
Amount	792,062	792,062	0	0	0	0
First-time homebuyer credit [9]: Number	17,542	10,829	3,719	1,627	1,295	72
Amount	119,838	72,243	27,035	11,352	8,777	431
Income tax [10]: Number	1,162,251	622,579	236,288	141,313	131,761	30,310
Amount	8,178,341	1,002,663	1,123,393	1,057,562	2,082,144	2,912,579
Total tax liability [11]: Number	1,284,564	740,572	239,846	141,845	131,967	30,334
Amount	8,745,655	1,216,292	1,199,194	1,118,093	2,197,011	3,015,065
Tax due at time of filing [12]: Number	256,488	123,327	47,067	30,171	41,894	14,029
Amount	850,730	106,898	87,519	74,938	194,640	386,735
Overpayments refunded [13]: Number	1,488,473	1,089,466	196,145	108,546	83,557	10,759
Amount	4,202,878	2,656,431	611,474	395,239	385,594	154,141

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	LOUISANA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,960,107**	**1,373,391**	**240,358**	**144,800**	**159,426**	**42,132**
Number of joint returns	669,490	246,891	135,079	112,387	138,761	36,372
Number with paid preparer's signature	1,172,863	801,201	145,692	88,608	102,279	35,083
Number of exemptions	4,026,520	2,486,171	566,119	389,860	461,721	122,649
Adjusted gross income (AGI) [2]	**96,308,288**	**27,374,957**	**14,752,885**	**12,513,846**	**20,947,854**	**20,718,747**
Salaries and wages in AGI [3]: Number	1,675,513	1,139,866	217,339	133,871	148,318	36,119
Amount	70,947,936	23,292,994	12,071,402	10,263,703	16,580,592	8,739,244
Taxable interest: Number	613,919	276,638	106,292	81,683	111,310	37,996
Amount	1,618,620	488,573	179,800	146,748	272,803	530,696
Ordinary dividends: Number	293,715	120,427	45,149	37,162	61,555	29,422
Amount	1,412,969	242,449	112,250	99,978	233,652	724,639
Business or profession net income (less loss): Number	336,253	218,640	40,769	27,851	34,730	14,263
Amount	3,445,649	824,616	302,259	288,403	714,103	1,316,268
Net capital gain (less loss) in AGI: Number	193,218	76,537	27,496	23,022	40,941	25,222
Amount	2,157,321	84,524	39,770	54,744	227,644	1,750,639
Taxable individual retirement arrangements distributions: Number	101,769	52,943	18,431	12,653	14,431	3,311
Amount	1,404,013	397,003	238,280	225,713	384,543	158,474
Taxable pensions and annuities in AGI: Number	323,081	183,297	54,826	35,661	40,739	8,558
Amount	6,003,773	2,278,676	1,193,874	894,132	1,240,999	396,092
Number of farm returns	30,494	13,706	5,226	3,955	5,309	2,298
Unemployment compensation [4]: Number	77,035	59,394	9,236	4,645	3,465	295
Amount	359,787	279,975	41,518	21,361	15,545	1,388
Taxable social security benefits in AGI: Number	171,927	82,306	38,908	22,265	21,546	6,902
Amount	1,763,682	368,494	490,857	361,550	392,496	150,286
Self-employed retirement plans: Number	10,126	1,067	739	840	2,907	4,573
Amount	224,637	6,925	6,705	9,016	49,103	152,887
Total itemized deductions [5]: Number	474,766	156,214	93,763	73,457	112,001	39,331
Amount	11,572,985	2,547,181	1,759,797	1,969,170	2,816,124	2,480,712
State and local income taxes: Number	399,900	108,738	80,760	66,665	105,901	37,836
Amount	2,074,033	175,531	187,029	216,214	577,024	918,235
State and local general sales tax: Number	64,131	38,966	11,762	6,271	5,709	1,423
Amount	118,077	49,417	24,140	16,896	20,065	7,558
Real estate taxes: Number	348,003	87,621	66,574	59,567	98,479	35,762
Amount	674,464	115,879	84,568	89,314	210,983	173,721
Total taxes paid: Number	470,392	152,613	93,292	73,297	111,880	39,310
Amount	2,985,524	373,278	316,887	341,724	835,287	1,118,348
Mortgage interest paid: Number	357,663	96,220	72,586	62,730	97,394	28,733
Amount	3,274,771	729,266	564,734	551,720	983,151	445,899
Contributions: Number	361,924	101,453	70,445	58,188	95,676	36,162
Amount	1,794,498	301,672	259,269	238,534	469,039	525,983
Taxable income: Number	1,405,459	820,801	239,106	144,448	159,127	41,977
Amount	62,784,831	10,691,913	9,492,959	8,773,486	15,925,196	17,901,277
Alternative minimum tax: Number	33,875	577	1,395	1,656	7,191	23,056
Amount	154,521	3,061	2,005	3,131	17,370	128,953
Total tax credits [6]: Number	633,789	338,824	112,681	76,411	83,513	22,360
Amount	917,118	250,825	176,022	136,735	146,660	206,877
Child and dependent care credit: Number	95,735	40,214	17,455	15,664	19,358	3,044
Amount	50,207	20,347	9,161	8,434	10,592	1,674
Child tax credit: Number	364,939	187,492	79,529	54,906	42,995	17
Amount	419,682	146,690	122,482	91,336	59,158	16
Residential energy tax credit: Number	62,869	18,154	14,567	11,415	15,149	3,584
Amount	56,985	12,333	12,719	10,523	15,598	5,812
Earned income credit [7]: Number	550,402	550,402	0	0	0	0
Amount	1,382,902	1,382,902	0	0	0	0
Excess earned income credit (refundable) [8]: Number	499,581	499,581	0	0	0	0
Amount	1,234,950	1,234,950	0	0	0	0
First-time homebuyer credit [9]: Number	20,351	11,112	4,719	2,381	2,058	81
Amount	140,164	74,219	34,490	16,550	14,422	483
Income tax [10]: Number	1,199,901	629,074	227,899	142,776	158,274	41,878
Amount	10,791,488	1,040,324	1,166,820	1,162,867	2,701,521	4,719,955
Total tax liability [11]: Number	1,344,163	769,218	230,978	143,387	158,653	41,927
Amount	11,525,319	1,304,882	1,244,807	1,231,887	2,846,477	4,897,265
Tax due at time of filing [12]: Number	290,618	140,369	48,784	31,852	51,001	18,612
Amount	1,190,999	136,893	105,099	93,995	261,929	593,083
Overpayments refunded [13]: Number	1,572,897	1,164,516	185,509	108,536	100,222	14,114
Amount	5,104,873	3,302,059	613,969	426,293	501,040	261,512

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	MAINE					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**624,567**	**425,856**	**91,228**	**50,912**	**46,080**	**10,491**
Number of joint returns	259,842	104,912	62,048	43,004	40,796	9,082
Number with paid preparer's signature	313,459	197,804	50,860	28,735	27,511	8,549
Number of exemptions	1,164,033	654,765	214,945	134,798	129,350	30,175
Adjusted gross income (AGI) [2]	**29,156,528**	**8,766,728**	**5,610,372**	**4,382,791**	**5,991,540**	**4,405,097**
Salaries and wages in AGI [3]: Number	519,643	339,629	81,990	46,693	42,162	9,169
Amount	21,431,573	6,863,395	4,383,982	3,454,617	4,522,757	2,206,821
Taxable interest: Number	275,236	142,328	52,088	34,596	36,450	9,774
Amount	516,884	184,669	78,357	56,664	88,986	108,208
Ordinary dividends: Number	135,784	65,759	23,955	17,308	21,310	7,452
Amount	608,228	141,547	73,618	62,342	127,839	202,882
Business or profession net income (less loss): Number	111,204	70,087	17,590	10,373	10,108	3,046
Amount	1,193,240	446,950	180,963	123,677	223,016	218,635
Net capital gain (less loss) in AGI: Number	87,752	41,212	14,395	10,593	14,910	6,642
Amount	690,988	18,763	26,005	37,181	131,051	477,989
Taxable individual retirement arrangements distributions: Number	50,237	29,322	9,169	5,609	5,180	957
Amount	608,009	199,580	106,995	91,527	148,861	61,047
Taxable pensions and annuities in AGI: Number	122,838	71,019	23,368	13,811	12,518	2,122
Amount	2,191,246	863,621	502,367	349,587	389,007	86,663
Number of farm returns	4,746	2,892	830	465	410	149
Unemployment compensation [4]: Number	43,492	33,173	6,099	2,414	1,616	190
Amount	260,527	195,605	37,739	14,689	10,913	1,580
Taxable social security benefits in AGI: Number	72,241	36,695	17,529	8,949	7,299	1,769
Amount	698,536	159,485	215,822	146,229	139,186	37,814
Self-employed retirement plans: Number	4,295	788	620	555	1,307	1,025
Amount	65,853	4,855	5,127	5,480	19,158	31,234
Total itemized deductions [5]: Number	191,042	63,100	42,380	34,052	41,181	10,329
Amount	4,215,191	986,398	760,088	693,823	1,067,664	707,218
State and local income taxes: Number	173,858	48,923	40,734	33,412	40,616	10,173
Amount	1,052,425	93,721	134,747	160,660	339,218	324,079
State and local general sales tax: Number	13,692	11,160	1,379	537	480	136
Amount	8,142	4,683	1,250	661	939	609
Real estate taxes: Number	178,348	55,256	40,250	32,838	39,997	10,007
Amount	633,475	158,370	118,041	107,004	168,175	81,884
Total taxes paid: Number	190,331	62,481	42,331	34,027	41,166	10,326
Amount	1,771,469	272,491	270,116	285,496	528,984	414,381
Mortgage interest paid: Number	156,541	46,769	36,191	30,016	35,560	8,005
Amount	1,401,413	348,894	296,546	266,994	358,792	130,187
Contributions: Number	141,411	37,048	31,279	27,322	36,085	9,677
Amount	382,146	53,186	54,916	54,028	99,201	120,815
Taxable income: Number	475,717	277,774	90,719	50,764	45,993	10,467
Amount	18,313,074	3,805,680	3,533,984	2,996,776	4,373,085	3,603,549
Alternative minimum tax: Number	12,249	73	164	236	3,127	8,649
Amount	74,248	233	283	546	6,986	66,201
Total tax credits [6]: Number	207,897	97,879	47,095	29,671	27,518	5,734
Amount	247,210	66,980	68,261	49,750	41,383	20,836
Child and dependent care credit: Number	26,414	8,800	6,809	5,252	4,831	722
Amount	13,479	4,185	3,556	2,840	2,528	370
Child tax credit: Number	93,719	39,543	26,178	16,724	**11,274	**
Amount	116,777	33,066	40,401	27,805	**15,505	**
Residential energy tax credit: Number	48,577	14,787	13,588	9,451	9,073	1,678
Amount	36,112	8,376	9,755	7,332	8,084	2,565
Earned income credit [7]: Number	105,443	105,443	0	0	0	0
Amount	195,792	195,792	0	0	0	0
Excess earned income credit (refundable) [8]: Number	87,097	87,097	0	0	0	0
Amount	166,120	166,120	0	0	0	0
First-time homebuyer credit [9]: Number	6,307	3,738	1,495	626	422	26
Amount	43,634	25,007	11,141	4,423	2,902	161
Income tax [10]: Number	424,701	232,206	86,265	50,092	45,688	10,450
Amount	2,831,755	388,240	414,000	375,233	710,742	943,540
Total tax liability [11]: Number	464,090	269,767	87,727	50,326	45,806	10,464
Amount	3,064,329	484,280	451,118	401,878	754,617	972,435
Tax due at time of filing [12]: Number	100,932	52,678	18,677	10,950	13,880	4,747
Amount	306,362	52,400	35,792	27,972	65,976	124,222
Overpayments refunded [13]: Number	485,278	343,472	69,881	38,210	29,684	4,031
Amount	1,207,228	676,462	201,003	133,970	141,956	53,838

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	MARYLAND					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,751,233**	**1,575,732**	**399,616**	**264,156**	**397,299**	**114,430**
Number of joint returns	964,858	232,154	151,280	156,441	321,217	103,766
Number with paid preparer's signature	1,441,641	806,758	215,676	141,596	204,297	73,314
Number of exemptions	5,370,667	2,484,475	806,411	619,246	1,109,163	351,372
Adjusted gross income (AGI) [2]	**183,270,842**	**33,979,681**	**24,588,616**	**22,903,197**	**53,944,159**	**47,855,189**
Salaries and wages in AGI [3]: Number	2,333,931	1,269,271	351,414	237,133	370,490	105,623
Amount	139,179,989	28,209,812	19,713,210	18,319,295	44,344,209	28,593,463
Taxable interest: Number	1,317,117	473,129	225,762	184,778	326,348	107,100
Amount	2,905,034	627,823	312,975	287,954	604,443	1,071,839
Ordinary dividends: Number	626,978	202,003	89,425	81,569	173,287	80,694
Amount	2,918,371	425,634	247,409	250,545	652,250	1,342,534
Business or profession net income (less loss): Number	454,736	235,065	60,567	46,753	81,974	30,377
Amount	4,944,617	893,935	373,103	379,220	1,242,129	2,056,231
Net capital gain (less loss) in AGI: Number	412,085	128,547	54,443	50,711	112,758	65,626
Amount	3,728,712	27,731	7,899	28,504	224,569	3,440,009
Taxable individual retirement arrangements distributions: Number	172,338	74,101	31,323	24,215	34,095	8,604
Amount	2,331,816	519,546	348,369	355,097	731,855	376,950
Taxable pensions and annuities in AGI: Number	536,475	231,796	97,261	71,263	108,076	28,079
Amount	13,413,522	3,155,966	2,498,029	2,242,064	4,085,167	1,432,295
Number of farm returns	12,115	5,503	1,778	1,391	2,300	1,143
Unemployment compensation [4]: Number	150,620	103,203	19,809	12,120	13,568	1,920
Amount	1,014,882	693,777	133,648	83,027	91,265	13,165
Taxable social security benefits in AGI: Number	296,956	116,247	66,533	45,533	54,597	14,046
Amount	3,567,178	583,487	877,064	761,601	1,028,508	316,518
Self-employed retirement plans: Number	26,583	2,185	1,694	2,157	8,302	12,245
Amount	593,698	15,722	15,328	23,292	120,868	418,488
Total itemized deductions [5]: Number	1,350,889	375,635	265,210	219,715	376,553	113,776
Amount	40,785,809	6,464,117	6,269,762	6,367,374	12,990,265	8,694,290
State and local income taxes: Number	1,262,005	306,179	255,452	215,278	372,545	112,551
Amount	10,109,347	679,340	992,473	1,201,063	3,451,212	3,785,258
State and local general sales tax: Number	65,095	49,605	7,597	3,476	3,308	1,109
Amount	56,538	29,689	8,804	5,222	8,753	4,070
Real estate taxes: Number	1,119,321	246,082	215,498	192,796	354,790	110,155
Amount	4,562,230	749,373	664,207	670,541	1,577,025	901,084
Total taxes paid: Number	1,343,920	369,738	264,598	219,485	376,366	113,733
Amount	14,913,280	1,494,053	1,704,333	1,915,781	5,093,826	4,705,288
Mortgage interest paid: Number	1,032,993	222,319	201,613	180,691	330,511	97,859
Amount	13,740,560	2,204,343	2,129,987	2,184,340	4,976,530	2,245,361
Contributions: Number	1,122,018	263,979	219,865	187,725	342,366	108,083
Amount	4,570,249	632,449	659,227	610,542	1,357,894	1,310,136
Taxable income: Number	2,194,976	1,026,717	394,691	262,888	396,478	114,202
Amount	119,581,089	14,481,707	14,947,958	14,754,038	37,276,002	38,121,384
Alternative minimum tax: Number	132,676	520	2,005	4,325	32,803	93,023
Amount	718,643	2,017	2,173	6,179	62,512	645,763
Total tax credits [6]: Number	965,215	395,262	169,507	130,151	211,048	59,247
Amount	1,240,128	313,835	240,399	207,311	285,500	193,083
Child and dependent care credit: Number	170,420	57,507	26,801	22,158	49,881	14,073
Amount	99,753	34,919	15,852	12,964	28,507	7,512
Child tax credit: Number	449,160	183,951	101,077	77,717	86,380	35
Amount	526,613	148,549	143,265	121,711	113,054	35
Residential energy tax credit: Number	168,406	26,817	33,131	31,628	59,618	17,212
Amount	161,131	17,779	27,892	28,640	61,161	25,658
Earned income credit [7]: Number	405,867	405,867	0	0	0	0
Amount	842,288	842,288	0	0	0	0
Excess earned income credit (refundable) [8]: Number	354,426	354,426	0	0	0	0
Amount	727,609	727,609	0	0	0	0
First-time homebuyer credit [9]: Number	28,318	10,399	8,302	4,722	4,675	220
Amount	206,236	75,107	62,984	33,040	33,730	1,375
Income tax [10]: Number	1,958,962	820,921	371,245	257,776	394,805	114,215
Amount	22,039,719	1,467,357	1,936,695	2,065,254	6,352,484	10,217,929
Total tax liability [11]: Number	2,102,463	955,122	378,071	259,503	395,485	114,282
Amount	23,147,574	1,756,021	2,043,306	2,165,231	6,613,281	10,569,735
Tax due at time of filing [12]: Number	479,333	188,398	73,021	52,338	112,725	52,851
Amount	1,740,482	176,997	142,783	129,278	421,479	869,944
Overpayments refunded [13]: Number	2,127,573	1,288,911	317,586	204,734	270,599	45,743
Amount	6,741,535	2,987,596	1,048,064	806,762	1,298,565	600,548

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	MASSACHUSETTS					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**3,171,888**	**1,874,528**	**450,806**	**288,507**	**418,629**	**139,418**
Number of joint returns	1,155,212	290,864	195,400	197,230	349,178	122,540
Number with paid preparer's signature	1,807,678	1,014,600	266,471	175,003	251,049	100,555
Number of exemptions	5,846,228	2,593,636	901,865	710,534	1,202,744	437,449
Adjusted gross income (AGI) [2]	**217,427,330**	**38,947,203**	**27,708,866**	**24,994,588**	**56,524,160**	**69,252,514**
Salaries and wages in AGI [3]: Number	2,654,636	1,469,587	400,592	263,810	393,359	127,288
Amount	159,415,123	30,798,074	21,823,667	19,919,391	46,527,500	40,346,492
Taxable interest: Number	1,672,763	704,599	280,756	210,287	346,591	130,530
Amount	4,783,128	943,443	429,040	350,401	709,112	2,351,134
Ordinary dividends: Number	851,335	316,271	126,388	103,003	200,956	104,717
Amount	4,937,861	693,939	367,601	340,440	854,771	2,681,109
Business or profession net income (less loss): Number	480,488	235,446	68,511	52,664	86,411	37,456
Amount	8,336,724	1,828,356	909,374	811,542	2,032,906	2,754,546
Net capital gain (less loss) in AGI: Number	564,962	195,560	75,746	63,691	138,908	91,057
Amount	6,394,335	-42,950	19,272	54,195	413,444	5,950,374
Taxable individual retirement arrangements distributions: Number	235,488	120,283	40,337	28,529	36,532	9,807
Amount	3,274,862	823,089	495,500	486,920	954,192	515,162
Taxable pensions and annuities in AGI: Number	565,723	290,044	98,641	67,073	87,216	22,749
Amount	10,991,181	3,425,457	2,225,180	1,753,005	2,691,604	895,935
Number of farm returns	4,628	2,164	719	536	767	442
Unemployment compensation [4]: Number	301,618	173,878	48,617	32,580	38,785	7,758
Amount	3,006,911	1,552,972	528,227	365,558	462,146	98,008
Taxable social security benefits in AGI: Number	343,495	149,450	78,434	49,291	50,952	15,368
Amount	3,970,722	720,982	1,047,198	849,390	993,378	359,773
Self-employed retirement plans: Number	37,541	3,958	3,461	3,640	11,712	14,770
Amount	695,762	26,932	31,331	39,021	171,150	427,327
Total itemized deductions [5]: Number	1,271,956	330,301	231,549	200,458	372,028	137,620
Amount	35,734,915	5,640,023	4,500,829	4,449,617	10,548,072	10,596,373
State and local income taxes: Number	1,193,487	269,116	222,542	196,610	368,648	136,571
Amount	8,693,696	519,232	691,585	849,867	2,587,157	4,045,856
State and local general sales tax: Number	60,359	45,777	7,537	3,242	2,899	904
Amount	40,603	21,445	6,586	3,986	5,137	3,450
Real estate taxes: Number	1,138,074	257,636	207,624	187,442	353,821	131,551
Amount	5,679,037	976,934	753,536	761,602	1,824,633	1,362,332
Total taxes paid: Number	1,267,207	326,147	231,244	200,320	371,914	137,582
Amount	14,851,820	1,576,841	1,508,453	1,679,226	4,559,325	5,527,975
Mortgage interest paid: Number	1,003,334	209,174	186,375	172,252	324,224	111,309
Amount	12,270,347	1,962,283	1,842,905	1,907,954	4,252,340	2,304,864
Contributions: Number	1,029,359	212,478	184,461	169,317	333,253	129,850
Amount	3,625,190	293,619	292,926	300,588	783,848	1,954,209
Taxable income: Number	2,522,770	1,231,368	447,332	287,385	417,629	139,056
Amount	152,115,342	18,372,342	18,116,276	17,053,757	41,167,655	57,405,313
Alternative minimum tax: Number	141,581	542	1,000	2,217	29,227	108,595
Amount	816,512	2,405	1,352	3,563	57,719	751,473
Total tax credits [6]: Number	1,082,791	413,369	192,551	155,181	243,154	78,536
Amount	1,461,367	303,307	262,821	253,151	334,811	307,276
Child and dependent care credit: Number	145,462	36,347	20,986	22,167	49,853	16,109
Amount	73,873	18,360	10,161	11,164	25,896	8,293
Child tax credit: Number	462,318	162,632	104,932	90,799	103,915	40
Amount	582,133	136,552	156,475	150,664	138,412	30
Residential energy tax credit: Number	211,805	36,862	43,590	39,943	70,726	20,684
Amount	175,299	22,964	33,076	31,798	61,501	25,960
Earned income credit [7]: Number	390,289	390,289	0	0	0	0
Amount	730,943	730,943	0	0	0	0
Excess earned income credit (refundable) [8]: Number	327,690	327,690	0	0	0	0
Amount	634,119	634,119	0	0	0	0
First-time homebuyer credit [9]: Number	30,365	11,532	8,449	4,717	5,421	246
Amount	220,349	82,273	64,036	32,915	39,602	1,523
Income tax [10]: Number	2,309,081	1,043,720	426,966	283,317	415,961	139,117
Amount	29,585,746	1,981,123	2,411,903	2,348,775	7,056,244	15,787,702
Total tax liability [11]: Number	2,449,013	1,173,917	434,250	284,879	416,744	139,223
Amount	31,095,214	2,349,741	2,585,386	2,505,568	7,415,545	16,238,974
Tax due at time of filing [12]: Number	555,310	236,220	83,920	57,540	114,451	63,179
Amount	2,367,151	230,136	172,473	154,646	491,376	1,318,520
Overpayments refunded [13]: Number	2,395,968	1,481,116	353,383	221,105	285,667	54,697
Amount	7,491,891	3,170,286	1,136,329	887,585	1,479,674	818,016

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	MICHIGAN					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**4,534,729**	**3,063,554**	**617,921**	**373,487**	**393,786**	**85,981**
Number of joint returns	1,809,115	704,387	378,903	298,859	350,138	76,828
Number with paid preparer's signature	2,604,603	1,711,927	373,032	220,783	232,845	66,016
Number of exemptions	8,975,297	5,036,342	1,476,891	1,019,411	1,175,979	266,674
Adjusted gross income (AGI) [2]	**218,495,392**	**58,651,035**	**38,045,625**	**32,233,803**	**51,656,886**	**37,908,043**
Salaries and wages in AGI [3]: Number	3,652,606	2,317,463	550,252	339,020	367,312	78,559
Amount	158,069,190	41,740,347	28,706,717	24,702,491	40,712,981	22,206,653
Taxable interest: Number	1,948,912	994,464	336,423	242,288	297,697	78,040
Amount	4,264,793	1,439,011	541,995	426,923	693,758	1,163,106
Ordinary dividends: Number	961,494	448,103	157,928	122,174	171,965	61,324
Amount	3,944,519	851,626	393,908	342,436	654,694	1,701,855
Business or profession net income (less loss): Number	668,672	416,902	93,859	62,082	73,244	22,585
Amount	6,144,108	2,113,657	641,433	540,692	1,262,685	1,585,641
Net capital gain (less loss) in AGI: Number	662,620	303,305	102,279	80,970	122,362	53,704
Amount	2,723,209	-91,887	-5,714	49,439	268,512	2,502,859
Taxable individual retirement arrangements distributions: Number	393,145	222,378	69,975	47,124	45,846	7,822
Amount	5,223,456	1,572,209	934,261	871,111	1,340,404	505,471
Taxable pensions and annuities in AGI: Number	1,086,530	658,153	180,655	113,962	114,725	19,035
Amount	21,007,515	8,510,709	4,277,081	3,269,215	4,014,495	936,015
Number of farm returns	43,320	25,443	7,537	4,643	4,497	1,200
Unemployment compensation [4]: Number	586,426	404,661	96,110	47,000	35,836	2,819
Amount	4,465,326	3,169,705	690,551	337,511	246,316	21,243
Taxable social security benefits in AGI: Number	568,841	298,353	123,749	72,174	61,791	12,774
Amount	6,321,572	1,447,329	1,831,596	1,407,087	1,330,549	305,012
Self-employed retirement plans: Number	20,809	2,768	2,073	2,225	6,569	7,174
Amount	369,374	16,054	15,572	20,604	98,428	218,716
Total itemized deductions [5]: Number	1,462,039	474,589	316,033	251,132	336,720	83,565
Amount	31,804,718	7,117,947	5,507,027	5,070,341	8,696,366	5,413,037
State and local income taxes: Number	1,245,675	320,355	283,810	234,476	325,098	81,936
Amount	5,616,785	520,596	745,894	841,991	1,821,917	1,686,388
State and local general sales tax: Number	185,781	128,261	29,690	15,442	10,897	1,491
Amount	165,024	81,716	32,255	21,443	22,257	7,352
Real estate taxes: Number	1,350,966	405,859	295,292	241,519	327,430	80,866
Amount	5,146,430	1,190,714	889,470	830,495	1,464,539	771,213
Total taxes paid: Number	1,457,105	470,275	315,731	250,980	336,603	83,516
Amount	11,476,377	1,896,470	1,770,717	1,796,678	3,484,754	2,527,758
Mortgage interest paid: Number	1,218,763	348,750	274,158	226,141	303,264	66,450
Amount	11,033,492	2,455,481	2,158,266	2,014,035	3,223,986	1,181,724
Contributions: Number	1,203,753	324,099	263,614	222,389	313,820	79,831
Amount	4,397,164	663,173	663,892	641,836	1,189,084	1,239,178
Taxable income: Number	3,248,340	1,781,276	615,144	372,837	393,299	85,784
Amount	138,782,082	23,137,983	23,930,748	22,005,755	38,016,682	31,690,913
Alternative minimum tax: Number	81,589	735	1,264	2,135	17,382	60,073
Amount	384,039	2,388	1,644	3,428	33,360	343,219
Total tax credits [6]: Number	1,516,084	687,976	323,748	221,580	237,129	45,651
Amount	1,966,447	481,360	485,365	388,998	361,749	248,974
Child and dependent care credit: Number	158,302	45,569	34,313	30,114	42,229	6,077
Amount	74,187	21,234	15,568	14,329	20,165	2,890
Child tax credit: Number	708,206	279,055	187,876	132,776	108,449	50
Amount	912,075	223,331	298,976	234,086	155,644	38
Residential energy tax credit: Number	339,803	105,536	86,304	62,710	71,908	13,345
Amount	240,830	58,205	59,654	46,621	60,151	16,199
Earned income credit [7]: Number	833,909	833,909	0	0	0	0
Amount	1,798,189	1,798,189	0	0	0	0
Excess earned income credit (refundable) [8]: Number	734,084	734,084	0	0	0	0
Amount	1,555,356	1,555,356	0	0	0	0
First-time homebuyer credit [9]: Number	44,607	29,346	8,132	3,748	3,224	157
Amount	268,352	163,710	56,819	24,922	21,926	974
Income tax [10]: Number	2,862,459	1,437,374	579,364	367,995	392,013	85,713
Amount	22,653,699	2,285,624	2,857,608	2,818,883	6,311,179	8,380,405
Total tax liability [11]: Number	3,173,023	1,735,555	589,844	369,395	392,439	85,790
Amount	23,987,525	2,799,622	3,036,099	2,965,576	6,588,038	8,598,190
Tax due at time of filing [12]: Number	621,035	293,932	109,274	71,310	110,013	36,506
Amount	1,858,490	240,446	202,510	174,306	456,863	784,365
Overpayments refunded [13]: Number	3,564,921	2,480,913	491,865	290,373	266,033	35,737
Amount	10,130,561	5,597,358	1,571,114	1,105,430	1,262,224	594,435

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	MINNESOTA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,541,797**	**1,572,700**	**379,240**	**246,146**	**274,102**	**69,609**
Number of joint returns	1,050,935	313,521	228,386	200,939	245,564	62,525
Number with paid preparer's signature	1,407,720	819,512	227,889	147,224	160,583	52,512
Number of exemptions	4,986,947	2,387,769	886,464	673,772	820,622	218,320
Adjusted gross income (AGI) [2]	**145,272,483**	**32,392,559**	**23,388,993**	**21,277,512**	**36,145,429**	**32,067,989**
Salaries and wages in AGI [3]: Number	2,149,580	1,265,945	338,560	224,748	256,541	63,786
Amount	109,196,608	25,994,828	18,351,994	16,915,091	29,196,230	18,738,464
Taxable interest: Number	1,158,227	523,699	208,569	158,793	204,495	62,671
Amount	2,578,943	771,693	309,751	249,884	431,525	816,090
Ordinary dividends: Number	645,656	258,018	107,361	90,232	137,684	52,361
Amount	2,643,425	474,334	222,780	203,993	450,176	1,292,143
Business or profession net income (less loss): Number	383,925	203,808	65,406	45,165	53,132	16,414
Amount	3,727,413	1,010,302	544,935	440,548	894,227	837,401
Net capital gain (less loss) in AGI: Number	434,206	173,280	66,536	55,966	93,153	45,271
Amount	3,076,117	132,730	69,970	99,528	376,805	2,397,084
Taxable individual retirement arrangements distributions: Number	206,380	110,901	37,833	26,558	26,008	5,080
Amount	2,727,900	817,263	470,095	450,975	709,468	280,099
Taxable pensions and annuities in AGI: Number	466,392	248,787	87,253	59,045	59,231	12,076
Amount	8,544,616	2,789,512	1,881,307	1,562,173	1,857,815	453,810
Number of farm returns	72,715	38,636	13,658	8,950	8,846	2,625
Unemployment compensation [4]: Number	223,003	138,846	42,337	23,337	16,838	1,645
Amount	1,733,522	1,046,196	339,387	191,577	141,030	15,332
Taxable social security benefits in AGI: Number	284,872	133,319	67,783	41,323	34,583	7,864
Amount	3,212,604	651,873	941,685	746,961	693,629	178,456
Self-employed retirement plans: Number	18,720	2,565	2,161	2,387	6,082	5,525
Amount	290,152	15,111	15,912	20,818	85,118	153,193
Total itemized deductions [5]: Number	1,007,554	291,658	214,558	181,800	250,961	68,577
Amount	24,550,253	4,639,979	3,889,199	3,833,650	6,928,919	5,258,504
State and local income taxes: Number	929,304	227,162	206,982	178,955	248,589	67,616
Amount	5,933,338	435,826	622,532	764,361	1,828,133	2,282,486
State and local general sales tax: Number	65,380	53,068	6,743	2,566	2,146	857
Amount	62,494	38,661	9,284	4,732	5,832	3,986
Real estate taxes: Number	932,270	247,441	200,310	174,304	243,736	66,479
Amount	3,060,171	580,397	498,336	507,511	941,045	532,882
Total taxes paid: Number	1,004,241	288,776	214,279	181,735	250,898	68,553
Amount	9,325,122	1,096,388	1,176,662	1,329,175	2,876,537	2,846,360
Mortgage interest paid: Number	834,864	211,400	183,570	161,048	222,994	55,852
Amount	8,781,505	1,718,839	1,660,893	1,623,975	2,676,086	1,101,711
Contributions: Number	836,123	198,522	175,918	160,783	235,181	65,719
Amount	2,922,735	352,496	367,046	397,476	808,476	997,242
Taxable income: Number	1,978,971	1,013,425	376,888	245,570	273,663	69,425
Amount	95,250,221	14,279,562	14,555,949	14,240,680	25,980,318	26,193,713
Alternative minimum tax: Number	70,575	409	638	1,057	13,692	54,779
Amount	419,921	1,680	990	1,750	26,688	388,813
Total tax credits [6]: Number	913,688	374,392	189,206	145,210	167,495	37,385
Amount	1,228,897	268,071	293,228	268,892	259,743	138,963
Child and dependent care credit: Number	141,500	36,561	31,035	29,114	37,740	7,050
Amount	63,469	16,066	14,505	13,689	16,238	2,972
Child tax credit: Number	429,237	149,965	111,678	89,724	77,832	38
Amount	577,007	124,588	179,637	160,523	112,230	28
Residential energy tax credit: Number	181,950	43,422	44,691	37,434	46,024	10,379
Amount	150,819	26,016	33,533	30,833	44,411	16,026
Earned income credit [7]: Number	347,149	347,149	0	0	0	0
Amount	662,120	662,120	0	0	0	0
Excess earned income credit (refundable) [8]: Number	296,417	296,417	0	0	0	0
Amount	578,242	578,242	0	0	0	0
First-time homebuyer credit [9]: Number	26,126	15,063	6,054	2,647	2,245	117
Amount	185,301	104,558	45,601	18,879	15,578	684
Income tax [10]: Number	1,768,618	832,486	352,876	241,471	272,357	69,428
Amount	16,329,962	1,472,039	1,739,358	1,782,399	4,239,048	7,097,117
Total tax liability [11]: Number	1,897,249	951,096	361,016	242,815	272,843	69,479
Amount	17,253,268	1,760,115	1,880,822	1,901,097	4,453,007	7,258,228
Tax due at time of filing [12]: Number	461,870	207,815	80,990	55,859	85,193	32,013
Amount	1,664,102	190,467	159,906	148,058	388,309	777,363
Overpayments refunded [13]: Number	1,907,882	1,230,361	287,511	182,999	178,139	28,872
Amount	5,171,334	2,497,699	831,006	614,738	797,483	430,408

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	MISSISSIPPI					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,241,390**	**930,119**	**140,078**	**78,819**	**75,154**	**17,220**
Number of joint returns	423,712	186,266	89,449	65,575	67,248	15,174
Number with paid preparer's signature	786,364	581,255	89,972	50,507	49,886	14,744
Number of exemptions	2,645,004	1,816,294	347,096	216,642	215,200	49,772
Adjusted gross income (AGI) [2]	**51,046,523**	**18,189,651**	**8,586,397**	**6,794,120**	**9,772,669**	**7,703,686**
Salaries and wages in AGI [3]: Number	1,055,406	775,292	125,291	71,392	68,617	14,814
Amount	38,529,658	15,443,763	6,855,066	5,362,771	7,378,812	3,489,245
Taxable interest: Number	336,352	163,083	61,072	44,501	52,341	15,355
Amount	851,372	293,990	115,078	89,194	145,662	207,449
Ordinary dividends: Number	144,908	62,148	24,063	19,478	27,822	11,397
Amount	612,348	112,522	58,962	51,547	111,070	278,247
Business or profession net income (less loss): Number	204,118	142,424	23,711	15,118	16,859	6,006
Amount	1,815,990	646,534	172,092	145,279	334,568	517,516
Net capital gain (less loss) in AGI: Number	97,961	42,209	15,115	12,070	18,733	9,834
Amount	786,771	62,549	29,265	32,956	113,936	548,064
Taxable individual retirement arrangements distributions: Number	61,449	33,524	11,260	7,483	7,676	1,506
Amount	767,631	239,211	135,219	122,978	193,630	76,594
Taxable pensions and annuities in AGI: Number	208,610	121,005	36,913	23,422	23,417	3,853
Amount	3,967,959	1,464,441	822,048	640,325	838,975	202,170
Number of farm returns	39,261	19,114	6,851	5,084	5,983	2,229
Unemployment compensation [4]: Number	70,128	58,727	6,437	2,823	1,988	153
Amount	317,830	262,821	31,200	13,312	9,656	841
Taxable social security benefits in AGI: Number	120,063	59,776	27,603	15,672	13,759	3,253
Amount	1,275,491	278,447	369,766	275,722	277,481	74,076
Self-employed retirement plans: Number	5,097	1,191	398	451	1,286	1,771
Amount	87,457	4,755	2,893	4,712	19,823	55,274
Total itemized deductions [5]: Number	297,841	112,889	62,298	46,723	59,468	16,463
Amount	6,582,792	1,780,071	1,169,560	977,950	1,545,522	1,109,688
State and local income taxes: Number	223,061	64,308	49,205	40,004	53,893	15,651
Amount	1,369,496	103,586	118,215	134,979	296,517	716,199
State and local general sales tax: Number	66,945	42,261	12,264	6,340	5,294	786
Amount	96,442	44,993	20,144	12,917	14,979	3,408
Real estate taxes: Number	240,731	76,301	51,677	42,156	55,500	15,097
Amount	418,630	95,799	68,116	64,692	118,737	71,287
Total taxes paid: Number	295,897	111,203	62,146	46,674	59,420	16,454
Amount	1,647,846	280,272	232,550	235,800	463,294	435,929
Mortgage interest paid: Number	220,185	70,386	48,449	39,160	50,308	11,882
Amount	1,783,556	460,790	344,011	316,741	475,535	186,480
Contributions: Number	243,661	82,465	51,490	40,524	53,770	15,412
Amount	1,345,233	274,263	221,816	203,293	351,730	294,131
Taxable income: Number	839,914	529,750	139,335	78,655	75,012	17,162
Amount	30,150,003	6,408,564	5,348,969	4,661,113	7,267,705	6,463,651
Alternative minimum tax: Number	14,012	284	569	657	2,843	9,659
Amount	60,354	954	891	1,247	6,690	50,572
Total tax credits [6]: Number	396,024	237,704	69,670	42,042	38,365	8,243
Amount	486,181	173,078	109,925	75,357	67,563	60,258
Child and dependent care credit: Number	61,110	30,275	12,486	9,068	8,306	975
Amount	33,423	16,252	6,869	5,062	4,670	569
Child tax credit: Number	234,527	136,072	49,113	29,735	19,603	4
Amount	253,403	101,481	75,343	49,507	27,070	2
Residential energy tax credit: Number	37,561	13,053	9,451	6,580	7,087	1,390
Amount	28,986	7,974	7,305	5,311	6,397	1,998
Earned income credit [7]: Number	419,192	419,192	0	0	0	0
Amount	1,074,042	1,074,042	0	0	0	0
Excess earned income credit (refundable) [8]: Number	384,686	384,686	0	0	0	0
Amount	972,048	972,048	0	0	0	0
First-time homebuyer credit [9]: Number	12,241	8,154	2,195	1,054	803	35
Amount	79,098	50,237	15,759	7,309	5,585	209
Income tax [10]: Number	686,539	385,320	131,872	77,730	74,522	17,095
Amount	4,707,647	585,207	627,216	597,070	1,205,080	1,693,074
Total tax liability [11]: Number	786,014	482,108	133,978	78,047	74,750	17,131
Amount	5,100,838	757,283	675,784	634,946	1,277,522	1,755,303
Tax due at time of filing [12]: Number	177,970	89,389	31,889	20,687	27,741	8,264
Amount	621,281	84,913	66,807	57,665	143,138	268,758
Overpayments refunded [13]: Number	1,008,778	799,183	104,659	55,622	43,580	5,734
Amount	3,367,434	2,398,092	324,644	196,001	203,140	245,556

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	MISSOURI					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,683,562**	**1,825,953**	**368,883**	**216,550**	**218,723**	**53,453**
Number of joint returns	1,097,840	440,790	238,252	177,522	193,971	47,305
Number with paid preparer's signature	1,539,976	1,014,350	224,100	129,423	130,827	41,276
Number of exemptions	5,343,567	3,071,973	887,705	586,502	635,296	162,091
Adjusted gross income (AGI) [2]	**131,801,960**	**36,816,454**	**22,680,970**	**18,678,016**	**28,686,987**	**24,939,533**
Salaries and wages in AGI [3]: Number	2,237,882	1,462,627	328,426	196,846	202,226	47,757
Amount	97,563,222	29,595,135	17,824,271	14,718,851	22,383,264	13,041,701
Taxable interest: Number	1,098,727	550,474	195,472	139,065	165,215	48,501
Amount	2,688,638	909,043	354,992	269,155	422,839	732,608
Ordinary dividends: Number	581,623	261,965	98,566	75,810	105,636	39,646
Amount	2,652,847	489,916	244,183	209,957	432,583	1,276,208
Business or profession net income (less loss): Number	401,944	245,032	60,584	38,410	43,461	14,457
Amount	3,720,562	1,034,988	476,350	377,697	812,298	1,019,229
Net capital gain (less loss) in AGI: Number	382,224	171,035	60,347	46,245	70,239	34,358
Amount	2,317,271	73,593	68,370	91,369	305,179	1,778,761
Taxable individual retirement arrangements distributions: Number	203,634	114,277	36,474	24,217	23,965	4,701
Amount	2,594,825	792,321	456,029	423,977	664,169	258,329
Taxable pensions and annuities in AGI: Number	549,351	318,938	97,408	61,134	60,711	11,160
Amount	9,827,264	3,642,224	2,089,385	1,615,784	2,002,546	477,325
Number of farm returns	100,945	59,137	18,369	10,679	9,704	3,056
Unemployment compensation [4]: Number	188,953	135,414	27,929	13,380	10,898	1,332
Amount	1,098,665	788,080	155,466	74,330	69,293	11,497
Taxable social security benefits in AGI: Number	312,241	157,977	71,360	40,496	34,133	8,275
Amount	3,231,922	736,545	955,209	697,420	654,737	188,011
Self-employed retirement plans: Number	14,125	1,699	1,378	1,482	4,412	5,154
Amount	250,556	10,014	10,705	14,262	64,963	150,612
Total itemized deductions [5]: Number	813,435	260,132	172,442	141,040	187,644	52,177
Amount	18,340,603	3,979,689	3,001,674	2,837,980	4,786,813	3,734,446
State and local income taxes: Number	720,126	185,852	162,193	136,830	184,369	50,882
Amount	3,838,068	310,482	432,014	516,665	1,175,170	1,403,736
State and local general sales tax: Number	79,606	62,146	9,371	3,854	3,004	1,231
Amount	98,414	60,650	16,643	8,314	7,906	4,900
Real estate taxes: Number	735,362	212,698	157,692	133,974	180,784	50,214
Amount	1,910,238	401,908	315,510	309,200	563,399	320,220
Total taxes paid: Number	810,087	257,179	172,213	140,963	187,581	52,151
Amount	6,259,298	851,531	836,518	909,563	1,867,054	1,794,632
Mortgage interest paid: Number	659,550	183,053	145,770	124,617	165,368	40,742
Amount	5,927,339	1,296,655	1,134,112	1,090,993	1,699,897	705,683
Contributions: Number	634,946	166,464	133,393	117,316	168,557	49,216
Amount	2,705,361	373,792	367,196	366,863	697,279	900,230
Taxable income: Number	1,986,486	1,131,562	367,122	216,101	218,362	53,339
Amount	84,276,145	15,145,892	14,343,338	12,834,789	21,228,341	20,723,785
Alternative minimum tax: Number	47,551	382	703	1,080	8,766	36,620
Amount	248,393	1,256	1,003	1,992	19,275	224,869
Total tax credits [6]: Number	889,278	432,519	185,271	121,110	123,029	27,349
Amount	1,061,957	304,926	284,845	216,019	179,680	76,487
Child and dependent care credit: Number	121,449	40,708	29,305	22,790	24,508	4,138
Amount	58,764	18,778	14,252	11,586	12,137	2,011
Child tax credit: Number	456,721	203,548	117,475	78,108	57,554	36
Amount	569,979	165,039	186,848	135,822	82,249	20
Residential energy tax credit: Number	137,502	38,950	35,023	26,146	30,631	6,752
Amount	106,650	22,849	25,853	21,037	27,322	9,588
Earned income credit [7]: Number	533,360	533,360	0	0	0	0
Amount	1,146,685	1,146,685	0	0	0	0
Excess earned income credit (refundable) [8]: Number	470,150	470,150	0	0	0	0
Amount	1,023,818	1,023,818	0	0	0	0
First-time homebuyer credit [9]: Number	26,648	16,486	5,595	2,450	2,007	110
Amount	182,112	109,400	41,163	17,118	13,756	674
Income tax [10]: Number	1,741,836	910,806	346,950	213,270	217,482	53,328
Amount	14,247,573	1,508,330	1,699,706	1,637,406	3,535,943	5,866,188
Total tax liability [11]: Number	1,900,582	1,062,256	352,967	214,164	217,829	53,366
Amount	15,136,309	1,829,054	1,823,367	1,733,853	3,718,223	6,031,812
Tax due at time of filing [12]: Number	420,684	201,840	74,982	48,707	70,233	24,922
Amount	1,442,792	180,458	147,414	127,618	331,565	655,736
Overpayments refunded [13]: Number	2,090,328	1,485,668	283,831	161,290	139,052	20,487
Amount	5,863,765	3,481,876	860,676	573,145	635,945	312,124

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	MONTANA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**472,039**	**334,847**	**63,447**	**35,667**	**30,494**	**7,584**
Number of joint returns	197,906	88,853	44,556	30,526	27,352	6,619
Number with paid preparer's signature	278,704	185,215	41,530	23,750	21,489	6,720
Number of exemptions	893,646	533,836	155,583	96,792	86,054	21,381
Adjusted gross income (AGI) [2]	**21,250,414**	**6,347,063**	**3,898,993**	**3,068,664**	**3,953,628**	**3,982,065**
Salaries and wages in AGI [3]: Number	381,281	261,242	55,154	31,498	27,037	6,350
Amount	14,163,264	5,014,376	2,890,681	2,255,090	2,689,604	1,313,513
Taxable interest: Number	216,918	122,077	38,373	24,956	24,413	7,099
Amount	543,664	196,333	78,365	60,560	89,376	119,030
Ordinary dividends: Number	110,657	58,584	18,426	13,240	14,951	5,456
Amount	490,864	132,995	50,822	44,909	77,017	185,122
Business or profession net income (less loss): Number	81,608	51,122	13,172	7,748	7,173	2,393
Amount	707,205	223,043	104,691	83,145	134,165	162,161
Net capital gain (less loss) in AGI: Number	82,925	43,402	13,350	9,380	11,655	5,138
Amount	972,049	88,852	41,905	49,228	139,136	652,928
Taxable individual retirement arrangements distributions: Number	34,367	20,072	6,302	3,934	3,380	679
Amount	423,560	140,814	74,571	64,377	99,305	44,493
Taxable pensions and annuities in AGI: Number	90,883	54,252	16,635	10,063	8,387	1,546
Amount	1,655,346	652,702	381,179	277,705	279,302	64,458
Number of farm returns	19,978	12,473	3,164	1,894	1,801	646
Unemployment compensation [4]: Number	36,796	27,748	5,564	2,206	1,174	104
Amount	198,404	146,808	31,136	12,456	7,297	707
Taxable social security benefits in AGI: Number	55,389	28,187	12,934	7,186	5,571	1,511
Amount	558,505	129,929	169,675	122,250	105,760	30,891
Self-employed retirement plans: Number	2,798	504	338	381	870	705
Amount	43,756	3,143	2,671	3,871	12,918	21,154
Total itemized deductions [5]: Number	142,484	56,020	31,264	22,850	25,116	7,234
Amount	3,169,521	911,677	569,379	478,020	656,431	554,013
State and local income taxes: Number	128,703	44,308	30,299	22,364	24,635	7,097
Amount	622,474	72,775	84,901	92,761	171,538	200,499
State and local general sales tax: Number	1,542	819	256	187	216	64
Amount	1,916	565	335	274	458	285
Real estate taxes: Number	126,817	45,818	28,619	21,569	23,969	6,842
Amount	308,261	91,043	58,795	50,353	70,212	37,858
Total taxes paid: Number	140,204	53,993	31,130	22,802	25,061	7,218
Amount	972,118	174,220	152,233	151,047	252,282	242,335
Mortgage interest paid: Number	108,475	37,179	25,592	19,536	21,023	5,145
Amount	1,058,263	313,466	227,297	191,632	234,176	91,692
Contributions: Number	107,529	35,230	24,027	19,025	22,468	6,779
Amount	456,313	66,805	58,706	53,760	90,850	186,192
Taxable income: Number	338,429	201,791	63,065	35,569	30,439	7,565
Amount	13,399,634	2,609,193	2,413,704	2,089,203	2,924,751	3,362,783
Alternative minimum tax: Number	7,027	320	109	186	1,229	5,183
Amount	41,632	232	202	345	3,523	37,330
Total tax credits [6]: Number	144,709	71,510	32,425	20,003	17,127	3,644
Amount	181,302	47,104	47,412	34,027	26,050	26,709
Child and dependent care credit: Number	16,883	5,858	4,680	3,307	2,648	390
Amount	7,270	2,392	2,052	1,475	1,157	194
Child tax credit: Number	69,566	30,440	19,585	12,002	**7,539	**
Amount	89,551	25,256	31,658	21,424	**11,213	**
Residential energy tax credit: Number	26,076	8,297	7,209	5,092	4,599	879
Amount	19,815	4,434	5,071	4,025	4,611	1,674
Earned income credit [7]: Number	88,062	88,062	0	0	0	0
Amount	170,634	170,634	0	0	0	0
Excess earned income credit (refundable) [8]: Number	75,051	75,051	0	0	0	0
Amount	149,310	149,310	0	0	0	0
First-time homebuyer credit [9]: Number	4,874	2,961	1,068	479	348	18
Amount	33,316	19,629	7,854	3,320	2,415	98
Income tax [10]: Number	297,586	166,078	58,887	34,859	30,206	7,556
Amount	2,134,346	260,034	277,935	259,541	472,768	864,068
Total tax liability [11]: Number	328,705	195,500	60,277	35,071	30,292	7,565
Amount	2,305,902	328,479	304,791	280,170	504,655	887,807
Tax due at time of filing [12]: Number	82,783	42,136	15,735	9,917	11,388	3,607
Amount	284,013	40,245	32,419	28,513	64,334	118,502
Overpayments refunded [13]: Number	345,301	257,428	45,035	23,909	16,622	2,307
Amount	1,055,218	538,253	128,481	81,218	78,822	228,443

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	NEBRASKA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**846,101**	**560,041**	**122,802**	**75,288**	**71,293**	**16,677**
Number of joint returns	361,052	129,464	85,896	65,391	65,194	15,107
Number with paid preparer's signature	497,293	314,210	77,380	46,875	44,937	13,891
Number of exemptions	1,701,934	902,647	315,679	216,219	216,149	51,240
Adjusted gross income (AGI) [2]	**42,705,522**	**11,486,559**	**7,561,253**	**6,498,801**	**9,262,705**	**7,896,205**
Salaries and wages in AGI [3]: Number	725,857	464,120	111,239	69,434	66,137	14,927
Amount	31,713,276	9,656,981	6,057,523	5,182,921	7,059,882	3,755,968
Taxable interest: Number	375,935	185,696	68,489	50,216	55,934	15,600
Amount	895,682	276,976	111,167	86,833	137,557	283,148
Ordinary dividends: Number	200,354	89,453	34,875	27,867	35,707	12,452
Amount	815,174	145,064	68,949	62,272	127,730	411,159
Business or profession net income (less loss): Number	127,156	71,205	22,574	14,469	14,414	4,494
Amount	1,077,663	345,382	171,235	125,253	215,323	220,471
Net capital gain (less loss) in AGI: Number	136,919	61,398	22,133	17,716	24,760	10,912
Amount	1,020,548	98,955	40,669	54,400	161,695	664,829
Taxable individual retirement arrangements distributions: Number	64,992	37,352	11,610	7,580	7,083	1,367
Amount	706,236	234,590	127,565	111,786	159,365	72,931
Taxable pensions and annuities in AGI: Number	141,495	78,614	25,773	17,064	17,001	3,043
Amount	2,255,882	776,414	470,687	386,782	501,772	120,226
Number of farm returns	46,342	26,017	8,274	5,304	5,035	1,712
Unemployment compensation [4]: Number	37,568	29,261	4,762	2,109	1,318	118
Amount	167,783	130,068	21,222	9,715	6,217	561
Taxable social security benefits in AGI: Number	93,936	45,999	21,811	12,543	10,852	2,731
Amount	1,031,503	220,243	300,080	228,323	219,907	62,950
Self-employed retirement plans: Number	5,087	633	649	664	1,715	1,426
Amount	78,183	3,727	5,007	6,396	24,268	38,786
Total itemized deductions [5]: Number	251,958	76,773	51,484	46,794	60,922	15,985
Amount	5,721,792	1,204,475	894,738	922,906	1,544,573	1,155,099
State and local income taxes: Number	221,596	53,386	47,841	45,239	59,718	15,412
Amount	1,240,308	96,613	129,669	173,140	397,136	443,750
State and local general sales tax: Number	27,131	20,574	3,411	1,453	1,132	561
Amount	29,754	16,855	5,116	2,799	2,787	2,196
Real estate taxes: Number	223,892	59,421	46,823	44,421	58,269	14,958
Amount	816,091	157,370	137,316	153,800	249,171	118,435
Total taxes paid: Number	250,778	75,705	51,412	46,776	60,905	15,980
Amount	2,209,430	291,233	292,953	351,284	694,251	579,708
Mortgage interest paid: Number	193,910	47,444	41,755	40,720	52,323	11,668
Amount	1,552,723	296,120	295,283	320,913	470,630	169,777
Contributions: Number	207,046	51,599	41,935	41,199	56,961	15,352
Amount	897,851	104,155	105,232	117,387	233,619	337,458
Taxable income: Number	649,211	363,977	122,221	75,173	71,210	16,630
Amount	27,548,654	4,968,550	4,730,941	4,448,708	6,812,698	6,587,757
Alternative minimum tax: Number	16,546	124	200	290	3,382	12,550
Amount	87,396	385	310	486	6,713	79,502
Total tax credits [6]: Number	312,674	145,653	68,426	46,363	43,676	8,556
Amount	407,512	105,448	115,340	94,385	69,953	22,386
Child and dependent care credit: Number	52,771	17,000	13,571	10,738	10,115	1,347
Amount	25,379	7,796	6,846	5,425	4,708	605
Child tax credit: Number	154,697	61,256	42,600	29,626	21,208	7
Amount	210,028	51,511	70,955	54,659	32,896	7
Residential energy tax credit: Number	52,470	13,909	14,010	10,858	11,342	2,351
Amount	42,938	8,633	10,874	9,049	10,915	3,466
Earned income credit [7]: Number	137,476	137,476	0	0	0	0
Amount	281,210	281,210	0	0	0	0
Excess earned income credit (refundable) [8]: Number	119,444	119,444	0	0	0	0
Amount	250,611	250,611	0	0	0	0
First-time homebuyer credit [9]: Number	8,856	5,066	2,053	938	761	38
Amount	60,446	33,340	14,974	6,649	5,246	237
Income tax [10]: Number	564,886	290,892	112,775	73,729	70,866	16,624
Amount	4,413,534	490,488	528,455	533,540	1,097,163	1,763,887
Total tax liability [11]: Number	612,529	334,841	115,837	74,220	70,987	16,644
Amount	4,728,400	595,697	581,255	576,482	1,166,121	1,808,846
Tax due at time of filing [12]: Number	145,561	67,827	27,055	17,958	24,290	8,431
Amount	611,117	67,799	63,903	62,118	150,711	266,586
Overpayments refunded [13]: Number	644,322	449,309	91,619	54,621	43,252	5,521
Amount	1,720,807	981,227	270,232	189,535	189,034	90,779

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	NEVADA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,243,552**	**841,619**	**172,604**	**97,332**	**105,430**	**26,567**
Number of joint returns	432,668	167,678	89,297	68,790	86,062	20,841
Number with paid preparer's signature	692,954	455,389	97,551	55,366	63,549	21,099
Number of exemptions	2,588,432	1,586,304	400,896	247,618	283,785	69,829
Adjusted gross income (AGI) [2]	**67,548,185**	**18,063,987**	**10,593,481**	**8,395,533**	**13,888,195**	**16,606,990**
Salaries and wages in AGI [3]: Number	1,043,628	687,983	152,552	86,247	94,789	22,057
Amount	47,490,430	15,284,108	8,435,618	6,512,221	10,551,240	6,707,243
Taxable interest: Number	407,211	189,373	72,598	51,732	70,250	23,258
Amount	1,962,346	598,657	135,945	111,644	225,405	890,695
Ordinary dividends: Number	183,894	76,631	29,892	23,496	37,112	16,763
Amount	1,506,599	259,704	85,578	75,495	178,119	907,703
Business or profession net income (less loss): Number	169,436	105,711	22,222	14,983	19,710	6,810
Amount	1,597,839	410,597	169,089	139,794	334,030	544,329
Net capital gain (less loss) in AGI: Number	151,402	64,840	23,217	18,180	29,241	15,924
Amount	3,356,699	183,239	12,379	27,915	134,810	2,998,357
Taxable individual retirement arrangements distributions: Number	72,940	34,776	13,544	10,113	11,736	2,771
Amount	1,283,999	301,820	188,594	191,168	357,774	244,643
Taxable pensions and annuities in AGI: Number	225,384	112,957	42,800	29,339	33,441	6,847
Amount	5,026,346	1,414,120	1,029,632	887,042	1,306,777	388,775
Number of farm returns	3,743	1,770	568	433	640	332
Unemployment compensation [4]: Number	131,396	96,550	18,937	8,872	6,400	637
Amount	1,008,335	752,677	140,211	63,850	46,312	5,285
Taxable social security benefits in AGI: Number	131,354	57,475	30,632	19,316	18,632	5,299
Amount	1,437,837	278,265	397,503	317,555	332,942	111,572
Self-employed retirement plans: Number	4,508	946	456	491	1,264	1,351
Amount	79,991	6,356	3,530	4,932	20,124	45,049
Total itemized deductions [5]: Number	415,432	155,710	88,850	63,341	83,470	24,061
Amount	11,440,996	2,827,984	1,809,035	1,504,300	2,553,103	2,746,574
State and local income taxes: Number	52,939	15,541	9,679	8,087	13,197	6,435
Amount	322,515	28,925	17,834	20,681	55,436	199,639
State and local general sales tax: Number	316,038	115,400	69,794	49,391	64,580	16,873
Amount	456,216	115,409	88,289	72,776	123,627	56,115
Real estate taxes: Number	353,536	116,823	76,854	57,924	79,044	22,891
Amount	1,112,560	295,827	175,445	151,685	272,004	217,599
Total taxes paid: Number	409,113	150,979	87,979	62,994	83,186	23,975
Amount	2,074,784	485,211	315,180	275,182	502,069	497,142
Mortgage interest paid: Number	339,174	112,564	74,837	56,181	75,848	19,744
Amount	4,632,395	1,235,294	871,269	748,064	1,252,563	525,205
Contributions: Number	319,617	101,497	70,205	52,718	73,600	21,597
Amount	1,135,072	163,454	148,973	135,605	261,969	425,071
Taxable income: Number	936,181	536,765	171,161	96,897	105,029	26,329
Amount	43,265,253	7,317,113	6,555,248	5,635,906	10,074,755	13,682,231
Alternative minimum tax: Number	15,412	302	663	801	3,523	10,123
Amount	93,654	2,945	743	1,327	8,126	80,513
Total tax credits [6]: Number	392,953	214,028	75,453	45,958	47,185	10,329
Amount	514,048	157,118	116,739	79,033	68,442	92,715
Child and dependent care credit: Number	50,217	21,004	10,293	7,685	9,821	1,414
Amount	28,514	11,869	5,744	4,359	5,677	865
Child tax credit: Number	226,257	117,328	53,172	32,016	23,728	13
Amount	265,402	90,865	85,081	55,733	33,714	9
Residential energy tax credit: Number	33,411	7,854	8,037	6,520	9,097	1,903
Amount	28,791	4,795	6,259	5,399	8,963	3,376
Earned income credit [7]: Number	224,749	224,749	0	0	0	0
Amount	477,159	477,159	0	0	0	0
Excess earned income credit (refundable) [8]: Number	198,289	198,289	0	0	0	0
Amount	422,423	422,423	0	0	0	0
First-time homebuyer credit [9]: Number	19,165	10,632	4,568	2,161	1,728	76
Amount	139,938	77,120	34,671	15,310	12,366	470
Income tax [10]: Number	803,998	418,074	159,701	95,382	104,559	26,282
Amount	8,185,980	736,258	823,429	771,670	1,729,378	4,125,245
Total tax liability [11]: Number	868,225	479,316	162,011	95,796	104,757	26,345
Amount	7,956,122	871,922	866,937	807,543	1,802,505	3,607,215
Tax due at time of filing [12]: Number	191,432	87,386	35,168	22,999	34,383	11,496
Amount	838,326	91,379	74,885	63,256	167,514	441,292
Overpayments refunded [13]: Number	984,202	702,167	133,616	71,627	66,445	10,347
Amount	3,702,708	1,805,557	447,409	281,410	337,322	831,010

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	NEW HAMPSHIRE					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**659,001**	**397,099**	**97,167**	**65,191**	**80,772**	**18,772**
Number of joint returns	271,551	75,849	56,343	51,556	71,199	16,604
Number with paid preparer's signature	307,172	169,680	49,236	33,124	41,868	13,264
Number of exemptions	1,232,320	552,104	216,281	171,124	236,061	56,750
Adjusted gross income (AGI) [2]	**39,360,849**	**8,220,839**	**5,994,897**	**5,645,183**	**10,729,709**	**8,770,221**
Salaries and wages in AGI [3]: Number	558,341	319,342	86,855	59,667	75,567	16,910
Amount	29,353,064	6,557,983	4,703,146	4,518,082	8,774,761	4,799,091
Taxable interest: Number	305,343	132,085	53,092	41,898	61,223	17,045
Amount	1,541,639	186,935	81,624	70,639	127,594	1,074,847
Ordinary dividends: Number	169,284	67,012	27,269	23,169	38,310	13,524
Amount	796,402	151,333	78,890	75,975	167,664	322,540
Business or profession net income (less loss): Number	105,786	54,244	17,402	12,803	16,321	5,016
Amount	1,711,837	384,986	227,583	201,696	404,854	492,718
Net capital gain (less loss) in AGI: Number	110,280	42,109	16,333	14,010	26,070	11,758
Amount	1,052,127	-5,557	12,429	20,913	98,767	925,575
Taxable individual retirement arrangements distributions: Number	54,611	27,552	10,143	7,145	8,134	1,637
Amount	780,409	200,760	130,068	126,334	225,108	98,139
Taxable pensions and annuities in AGI: Number	123,205	62,464	22,589	15,794	18,519	3,839
Amount	2,336,917	719,424	472,039	391,590	576,690	177,173
Number of farm returns	2,130	1,055	355	256	339	125
Unemployment compensation [4]: Number	47,874	29,099	8,343	5,187	4,697	548
Amount	368,572	205,546	69,768	44,761	42,807	5,689
Taxable social security benefits in AGI: Number	78,032	35,005	18,535	11,352	10,583	2,557
Amount	894,767	170,230	254,868	202,852	209,772	57,046
Self-employed retirement plans: Number	6,132	916	768	799	2,042	1,607
Amount	99,942	5,999	6,339	8,430	31,559	47,615
Total itemized deductions [5]: Number	235,697	65,466	46,712	41,202	64,969	17,348
Amount	6,304,164	1,136,934	871,768	875,747	1,664,251	1,755,464
State and local income taxes: Number	101,135	19,771	17,326	18,099	34,318	11,621
Amount	427,618	29,955	36,305	51,882	149,775	159,702
State and local general sales tax: Number	3,694	1,393	681	545	857	218
Amount	3,000	778	426	437	813	547
Real estate taxes: Number	222,446	57,692	44,320	39,891	63,560	16,983
Amount	1,395,229	289,157	226,736	227,301	445,888	206,146
Total taxes paid: Number	232,360	62,938	46,259	41,022	64,823	17,318
Amount	1,924,536	337,519	278,475	296,899	629,337	382,306
Mortgage interest paid: Number	198,683	47,526	40,543	37,146	59,255	14,213
Amount	2,188,041	407,528	392,243	403,571	732,381	252,319
Contributions: Number	175,813	38,298	33,360	31,953	56,097	16,105
Amount	479,383	50,128	52,480	58,580	140,695	177,501
Taxable income: Number	522,509	261,601	96,540	64,966	80,666	18,736
Amount	26,392,205	3,813,907	3,837,728	3,877,269	8,026,064	6,837,236
Alternative minimum tax: Number	14,979	95	163	351	3,415	10,955
Amount	67,329	438	353	566	6,645	59,328
Total tax credits [6]: Number	230,013	85,487	47,419	37,864	49,097	10,146
Amount	295,247	61,364	67,091	63,408	70,656	32,728
Child and dependent care credit: Number	29,407	7,161	5,672	5,877	9,175	1,522
Amount	14,830	3,417	2,808	3,064	4,754	786
Child tax credit: Number	105,117	34,513	26,850	22,502	21,243	9
Amount	136,857	29,593	40,698	37,806	28,753	7
Residential energy tax credit: Number	53,104	10,958	12,367	10,955	15,638	3,186
Amount	43,786	6,528	9,170	8,620	14,163	5,306
Earned income credit [7]: Number	80,217	80,217	0	0	0	0
Amount	143,222	143,222	0	0	0	0
Excess earned income credit (refundable) [8]: Number	65,834	65,834	0	0	0	0
Amount	121,743	121,743	0	0	0	0
First-time homebuyer credit [9]: Number	6,439	2,912	1,763	907	819	38
Amount	45,355	19,726	13,162	6,472	5,783	213
Income tax [10]: Number	479,329	224,287	91,893	64,118	80,315	18,716
Amount	4,502,987	406,294	475,694	503,944	1,351,220	1,765,835
Total tax liability [11]: Number	510,594	253,407	93,586	64,425	80,441	18,735
Amount	4,808,543	496,225	521,935	545,071	1,426,968	1,818,344
Tax due at time of filing [12]: Number	106,618	44,758	17,836	12,622	23,041	8,361
Amount	391,509	47,430	37,349	34,353	98,721	173,656
Overpayments refunded [13]: Number	510,774	322,413	76,226	50,279	54,070	7,786
Amount	1,431,365	630,893	244,889	194,496	258,338	102,749

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	NEW JERSEY					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**4,236,533**	**2,461,798**	**575,622**	**389,136**	**600,315**	**209,662**
Number of joint returns	1,580,703	413,572	237,151	246,246	496,307	187,427
Number with paid preparer's signature	2,749,077	1,553,465	377,954	260,112	400,747	156,799
Number of exemptions	8,340,717	3,790,076	1,182,274	949,247	1,744,159	674,961
Adjusted gross income (AGI) [2]	**299,573,872**	**50,419,977**	**35,420,202**	**33,751,018**	**81,660,723**	**98,321,952**
Salaries and wages in AGI [3]: Number	3,498,646	1,887,474	503,995	350,039	562,742	194,396
Amount	224,536,932	39,459,979	27,644,586	26,518,037	67,154,658	63,759,672
Taxable interest: Number	2,065,915	829,333	324,301	260,193	461,993	190,095
Amount	6,244,426	1,391,185	631,839	559,601	1,131,737	2,530,063
Ordinary dividends: Number	1,187,395	419,696	164,322	145,750	299,075	158,552
Amount	5,779,410	900,406	487,738	461,841	1,089,031	2,840,395
Business or profession net income (less loss): Number	595,223	303,259	72,658	59,576	111,230	48,500
Amount	10,156,359	2,141,704	851,228	795,710	2,364,812	4,002,905
Net capital gain (less loss) in AGI: Number	806,297	273,488	102,891	92,485	202,859	134,574
Amount	5,949,603	-70,914	-16,636	22,101	349,395	5,665,657
Taxable individual retirement arrangements distributions: Number	289,832	138,787	49,341	37,349	51,034	13,321
Amount	4,138,077	963,874	609,074	613,280	1,269,729	682,120
Taxable pensions and annuities in AGI: Number	759,563	358,606	130,698	96,952	137,905	35,402
Amount	15,613,254	4,103,899	2,914,945	2,648,046	4,494,193	1,452,171
Number of farm returns	9,346	3,227	1,345	1,190	2,259	1,325
Unemployment compensation [4]: Number	485,648	301,294	64,588	45,812	61,219	12,735
Amount	4,884,608	2,854,748	716,746	506,047	666,129	140,939
Taxable social security benefits in AGI: Number	504,456	206,888	111,514	76,539	87,289	22,226
Amount	6,705,789	1,104,270	1,674,359	1,490,178	1,901,102	535,880
Self-employed retirement plans: Number	41,570	3,246	2,956	3,423	12,952	18,993
Amount	924,304	24,788	29,050	39,840	201,284	629,342
Total itemized deductions [5]: Number	1,861,432	489,858	328,125	289,241	546,832	207,376
Amount	57,108,977	8,933,744	6,900,855	7,099,759	17,117,617	17,057,002
State and local income taxes: Number	1,569,393	284,926	281,224	266,657	532,125	204,461
Amount	13,076,205	464,871	632,012	891,287	3,324,796	7,763,240
State and local general sales tax: Number	257,376	175,050	44,263	21,528	13,852	2,683
Amount	239,736	115,145	49,541	32,018	28,898	14,134
Real estate taxes: Number	1,650,770	391,714	283,015	262,958	515,306	197,777
Amount	13,492,495	2,475,207	1,786,429	1,846,202	4,448,162	2,936,495
Total taxes paid: Number	1,854,493	483,881	327,613	289,056	546,656	207,287
Amount	27,176,981	3,112,119	2,530,507	2,828,558	7,933,910	10,771,887
Mortgage interest paid: Number	1,393,983	286,918	241,695	232,734	462,847	169,789
Amount	17,117,418	2,638,689	2,348,446	2,532,498	6,100,759	3,497,026
Contributions: Number	1,550,788	331,587	273,378	252,909	497,942	194,972
Amount	4,882,544	531,592	549,747	568,343	1,390,364	1,842,497
Taxable income: Number	3,301,677	1,536,528	569,351	387,449	599,139	209,210
Amount	203,513,094	21,516,039	22,314,013	22,376,587	57,769,333	79,537,122
Alternative minimum tax: Number	265,495	1,079	2,274	6,635	76,635	178,872
Amount	1,646,890	5,491	3,220	8,813	148,590	1,480,777
Total tax credits [6]: Number	1,445,698	559,311	246,960	200,099	333,572	105,756
Amount	1,958,752	447,181	350,485	328,867	462,151	370,068
Child and dependent care credit: Number	222,845	66,617	32,313	28,840	71,299	23,776
Amount	129,170	39,946	18,380	16,358	41,195	13,291
Child tax credit: Number	662,963	255,832	142,230	120,665	144,160	76
Amount	785,757	203,231	203,314	192,256	186,895	62
Residential energy tax credit: Number	250,386	38,046	47,657	46,822	91,015	26,846
Amount	224,987	24,060	37,681	39,699	87,239	36,307
Earned income credit [7]: Number	576,197	576,197	0	0	0	0
Amount	1,199,434	1,199,434	0	0	0	0
Excess earned income credit (refundable) [8]: Number	495,755	495,755	0	0	0	0
Amount	1,024,857	1,024,857	0	0	0	0
First-time homebuyer credit [9]: Number	37,681	12,128	10,350	6,640	8,093	470
Amount	269,162	84,693	76,266	45,985	59,277	2,939
Income tax [10]: Number	2,961,268	1,237,525	537,203	380,371	596,847	209,322
Amount	40,660,490	2,198,402	2,917,179	3,110,548	9,931,960	22,502,403
Total tax liability [11]: Number	3,176,471	1,438,206	547,930	383,008	597,912	209,415
Amount	42,607,328	2,673,048	3,104,192	3,286,917	10,393,467	23,149,704
Tax due at time of filing [12]: Number	700,907	289,594	99,218	71,628	145,470	94,997
Amount	3,123,738	268,550	203,370	194,816	631,653	1,825,349
Overpayments refunded [13]: Number	3,227,037	1,952,235	457,472	303,445	428,417	85,468
Amount	11,007,265	4,553,835	1,578,068	1,313,655	2,348,113	1,213,593

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	NEW MEXICO					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**912,316**	**654,162**	**111,100**	**63,674**	**68,576**	**14,804**
Number of joint returns	327,981	145,485	63,283	48,054	58,415	12,744
Number with paid preparer's signature	472,662	335,208	57,825	32,532	36,198	10,899
Number of exemptions	1,851,877	1,200,692	262,078	164,518	185,176	39,413
Adjusted gross income (AGI) [2]	**40,772,124**	**12,854,843**	**6,814,214**	**5,496,450**	**9,020,783**	**6,585,834**
Salaries and wages in AGI [3]: Number	749,864	523,622	95,967	56,018	61,494	12,763
Amount	29,419,523	10,530,886	5,223,312	4,163,049	6,631,078	2,871,198
Taxable interest: Number	316,999	158,137	54,163	39,101	51,989	13,609
Amount	744,911	233,550	96,428	79,237	146,121	189,575
Ordinary dividends: Number	144,706	63,272	23,730	18,621	29,002	10,081
Amount	664,623	143,346	69,296	60,234	130,298	261,448
Business or profession net income (less loss): Number	134,043	86,012	17,442	11,679	14,614	4,296
Amount	1,173,285	354,323	138,490	114,172	274,577	291,723
Net capital gain (less loss) in AGI: Number	103,256	45,291	15,835	12,587	20,760	8,783
Amount	699,376	62,662	17,956	28,297	115,656	474,804
Taxable individual retirement arrangements distributions: Number	51,143	26,153	9,545	6,472	7,503	1,470
Amount	722,088	194,228	119,367	110,489	206,862	91,143
Taxable pensions and annuities in AGI: Number	175,262	95,917	31,166	20,408	23,593	4,178
Amount	3,881,072	1,274,143	791,251	634,467	945,722	235,488
Number of farm returns	15,035	8,692	2,332	1,545	1,848	618
Unemployment compensation [4]: Number	54,003	43,306	5,873	2,594	2,040	190
Amount	361,375	288,842	40,175	17,243	13,853	1,263
Taxable social security benefits in AGI: Number	95,494	44,084	22,191	13,120	13,039	3,060
Amount	1,031,915	203,561	289,165	223,955	248,676	66,559
Self-employed retirement plans: Number	3,908	738	478	461	1,217	1,014
Amount	62,837	5,177	4,821	5,521	18,899	28,419
Total itemized deductions [5]: Number	235,468	81,711	48,940	37,316	53,410	14,091
Amount	5,176,166	1,299,513	882,444	774,315	1,385,879	834,014
State and local income taxes: Number	194,109	51,490	42,964	34,860	51,250	13,545
Amount	800,714	72,678	92,744	107,045	268,777	259,469
State and local general sales tax: Number	34,593	24,551	5,373	2,184	1,969	516
Amount	46,420	25,015	7,824	4,484	6,319	2,778
Real estate taxes: Number	207,714	65,699	43,515	34,406	50,738	13,356
Amount	457,862	112,343	77,339	71,038	133,028	64,115
Total taxes paid: Number	233,674	80,194	48,797	37,250	53,359	14,074
Amount	1,332,879	217,265	183,116	185,928	417,728	328,842
Mortgage interest paid: Number	192,670	60,949	41,507	32,637	46,886	10,691
Amount	2,033,759	535,636	383,995	339,784	575,850	198,495
Contributions: Number	174,923	49,064	36,306	30,146	46,590	12,817
Amount	655,669	93,071	92,894	94,838	202,289	172,579
Taxable income: Number	643,680	386,474	110,467	63,516	68,460	14,763
Amount	25,611,440	5,010,922	4,350,381	3,827,875	6,790,475	5,631,787
Alternative minimum tax: Number	10,695	186	326	389	1,999	7,795
Amount	47,650	473	508	982	4,929	40,757
Total tax credits [6]: Number	284,512	160,040	52,437	32,367	33,118	6,550
Amount	306,492	111,214	79,045	53,305	45,535	17,393
Child and dependent care credit: Number	28,243	11,840	5,819	4,472	5,273	839
Amount	13,406	5,157	2,820	2,306	2,679	443
Child tax credit: Number	161,529	90,507	35,168	21,090	14,760	4
Amount	186,984	72,194	57,248	36,463	21,075	4
Residential energy tax credit: Number	32,989	10,011	8,126	5,942	7,484	1,426
Amount	30,117	6,480	6,911	5,643	8,399	2,684
Earned income credit [7]: Number	226,304	226,304	0	0	0	0
Amount	495,863	495,863	0	0	0	0
Excess earned income credit (refundable) [8]: Number	201,821	201,821	0	0	0	0
Amount	448,992	448,992	0	0	0	0
First-time homebuyer credit [9]: Number	10,204	5,979	2,359	1,003	826	37
Amount	72,190	41,511	17,639	6,981	5,825	234
Income tax [10]: Number	550,401	300,318	104,385	62,760	68,192	14,746
Amount	4,571,634	488,835	536,639	515,691	1,162,986	1,867,483
Total tax liability [11]: Number	605,548	353,643	105,867	62,992	68,287	14,759
Amount	4,831,334	592,002	571,353	544,196	1,218,508	1,905,275
Tax due at time of filing [12]: Number	140,482	68,144	24,928	16,134	24,535	6,741
Amount	430,972	61,006	48,942	41,939	113,653	165,431
Overpayments refunded [13]: Number	709,789	536,702	82,686	45,114	39,893	5,394
Amount	3,070,242	1,352,577	250,497	159,036	180,912	1,127,220

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	NEW YORK					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**9,116,699**	**5,887,764**	**1,206,804**	**742,052**	**948,299**	**331,780**
Number of joint returns	2,947,456	1,040,634	486,768	437,875	716,669	265,510
Number with paid preparer's signature	6,001,896	3,731,210	809,874	513,499	677,950	269,363
Number of exemptions	17,195,711	9,464,770	2,456,567	1,743,027	2,572,233	959,114
Adjusted gross income (AGI) [2]	**602,715,414**	**118,560,480**	**74,122,255**	**64,166,271**	**127,396,143**	**218,470,265**
Salaries and wages in AGI [3]: Number	7,392,430	4,471,060	1,075,429	670,303	878,514	297,124
Amount	421,675,495	94,998,747	59,605,372	50,999,819	102,029,132	114,042,426
Taxable interest: Number	4,226,304	1,871,776	718,371	535,639	789,445	311,073
Amount	15,389,177	3,194,547	1,076,006	925,567	1,845,424	8,347,632
Ordinary dividends: Number	2,145,153	861,829	323,026	262,735	450,597	246,966
Amount	14,248,465	1,934,386	868,956	791,786	1,836,942	8,816,395
Business or profession net income (less loss): Number	1,526,519	982,255	160,726	116,924	183,476	83,138
Amount	22,357,406	7,063,995	1,595,993	1,422,915	3,816,313	8,458,190
Net capital gain (less loss) in AGI: Number	1,471,873	572,970	202,981	167,398	312,029	216,495
Amount	28,036,145	1,017,125	23,591	101,354	743,190	26,150,886
Taxable individual retirement arrangements distributions: Number	559,758	298,349	94,508	65,894	78,947	22,060
Amount	7,291,131	1,981,498	1,114,551	1,052,533	1,923,096	1,219,452
Taxable pensions and annuities in AGI: Number	1,582,701	827,234	270,357	188,872	237,866	58,372
Amount	33,582,781	9,937,218	6,239,110	5,516,788	8,950,032	2,939,634
Number of farm returns	29,053	17,448	4,551	2,843	3,040	1,171
Unemployment compensation [4]: Number	690,265	473,966	87,728	53,430	61,414	13,727
Amount	5,271,005	3,593,630	656,147	408,914	488,103	124,210
Taxable social security benefits in AGI: Number	974,199	427,448	214,577	138,565	149,949	43,660
Amount	12,486,515	2,232,112	3,206,548	2,677,227	3,281,274	1,089,352
Self-employed retirement plans: Number	85,389	9,307	6,758	7,180	23,887	38,257
Amount	2,087,027	77,053	68,455	85,372	394,541	1,461,606
Total itemized deductions [5]: Number	3,333,474	923,573	664,032	550,561	867,047	328,261
Amount	110,566,108	15,804,570	12,609,640	12,386,206	26,946,752	42,818,941
State and local income taxes: Number	2,938,724	665,634	604,129	516,387	835,209	317,365
Amount	36,662,094	1,737,522	2,445,228	2,924,696	7,752,106	21,802,541
State and local general sales tax: Number	337,729	211,026	54,748	31,760	29,882	10,313
Amount	484,621	183,641	76,788	54,609	71,460	98,123
Real estate taxes: Number	2,466,341	585,836	452,637	417,593	729,346	280,929
Amount	18,177,422	3,196,318	2,370,343	2,483,688	5,605,380	4,521,694
Total taxes paid: Number	3,316,989	909,369	662,888	550,129	866,601	328,002
Amount	56,046,638	5,208,390	4,996,428	5,554,804	13,534,324	26,752,691
Mortgage interest paid: Number	2,127,352	472,366	394,417	371,191	649,566	239,812
Amount	24,461,032	4,259,198	3,466,101	3,609,097	7,812,987	5,313,649
Contributions: Number	2,790,902	647,157	559,791	481,182	794,829	307,943
Amount	13,678,331	1,230,436	1,252,946	1,174,109	2,461,125	7,559,715
Taxable income: Number	6,784,933	3,574,552	1,195,901	738,731	945,426	330,323
Amount	406,994,992	50,739,925	47,793,786	43,428,298	90,463,903	174,569,079
Alternative minimum tax: Number	477,166	2,185	6,944	20,898	164,896	282,243
Amount	3,663,685	21,141	8,681	28,368	353,225	3,252,269
Total tax credits [6]: Number	2,871,051	1,330,865	510,756	364,105	497,177	168,148
Amount	4,662,514	1,058,120	737,809	592,371	705,393	1,568,821
Child and dependent care credit: Number	465,038	212,296	74,287	54,117	94,603	29,735
Amount	279,651	131,329	44,741	31,281	54,355	17,945
Child tax credit: Number	1,285,138	571,067	296,276	213,281	204,363	151
Amount	1,506,852	461,471	432,281	338,864	274,090	146
Residential energy tax credit: Number	457,764	96,055	99,874	89,059	139,869	32,907
Amount	389,006	57,567	76,357	73,709	133,427	47,946
Earned income credit [7]: Number	1,724,969	1,724,969	0	0	0	0
Amount	3,647,192	3,647,192	0	0	0	0
Excess earned income credit (refundable) [8]: Number	1,452,490	1,452,490	0	0	0	0
Amount	3,039,148	3,039,148	0	0	0	0
First-time homebuyer credit [9]: Number	67,431	27,578	17,380	10,626	11,373	474
Amount	469,020	184,052	126,549	72,872	82,520	3,027
Income tax [10]: Number	6,031,027	2,894,060	1,137,935	726,689	941,524	330,819
Amount	83,889,912	5,182,511	6,292,299	6,200,570	15,921,617	50,292,915
Total tax liability [11]: Number	6,735,737	3,574,807	1,155,106	731,037	943,658	331,129
Amount	88,034,124	6,532,758	6,638,204	6,506,771	16,648,771	51,707,621
Tax due at time of filing [12]: Number	1,456,576	726,935	210,500	140,066	235,206	143,869
Amount	5,989,914	648,759	431,110	386,185	1,072,889	3,450,970
Overpayments refunded [13]: Number	7,007,533	4,688,160	959,096	574,763	662,045	123,469
Amount	23,645,891	11,452,781	3,184,528	2,400,891	3,605,024	3,002,667

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	NORTH CAROLINA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**4,144,875**	**2,876,200**	**526,247**	**313,943**	**339,963**	**88,522**
Number of joint returns	1,641,672	669,029	334,836	256,682	301,435	79,690
Number with paid preparer's signature	2,359,318	1,620,966	302,685	177,393	191,784	66,490
Number of exemptions	8,751,887	5,428,708	1,250,822	832,188	970,464	269,705
Adjusted gross income (AGI) [2]	**201,872,716**	**58,929,508**	**32,318,671**	**27,110,691**	**44,946,305**	**38,567,541**
Salaries and wages in AGI [3]: Number	3,488,056	2,346,667	467,064	282,172	312,269	79,884
Amount	150,527,411	48,000,013	25,054,357	20,881,963	34,891,275	21,699,802
Taxable interest: Number	1,626,604	769,550	293,661	213,913	268,283	81,197
Amount	3,566,062	1,175,166	441,832	367,798	625,816	955,450
Ordinary dividends: Number	790,539	326,817	127,797	105,270	164,757	65,898
Amount	3,689,040	695,649	372,529	345,458	748,215	1,527,189
Business or profession net income (less loss): Number	662,478	418,938	91,339	59,188	69,705	23,308
Amount	5,257,148	1,602,389	651,641	533,753	1,154,395	1,314,969
Net capital gain (less loss) in AGI: Number	559,020	229,059	84,414	70,003	117,798	57,746
Amount	3,876,431	188,528	81,637	130,024	484,059	2,992,184
Taxable individual retirement arrangements distributions: Number	299,760	162,325	54,334	37,146	38,330	7,625
Amount	4,006,649	1,188,573	678,171	640,857	1,061,173	437,876
Taxable pensions and annuities in AGI: Number	791,630	433,020	144,400	96,007	99,327	18,876
Amount	14,836,797	4,952,062	3,059,851	2,593,857	3,403,835	827,192
Number of farm returns	48,325	25,593	8,510	5,842	6,215	2,165
Unemployment compensation [4]: Number	357,868	267,207	47,272	22,883	18,278	2,228
Amount	2,740,688	1,940,804	412,351	203,385	164,281	19,867
Taxable social security benefits in AGI: Number	452,329	217,315	104,106	62,450	55,802	12,656
Amount	5,120,304	1,057,068	1,461,260	1,163,975	1,151,179	286,822
Self-employed retirement plans: Number	20,779	2,750	1,870	2,040	6,327	7,792
Amount	368,819	15,095	14,301	19,032	88,777	231,614
Total itemized deductions [5]: Number	1,440,403	507,932	298,966	235,818	310,236	87,451
Amount	33,861,351	8,026,737	5,572,182	5,059,324	8,822,814	6,380,293
State and local income taxes: Number	1,263,566	374,586	276,180	224,762	302,213	85,825
Amount	7,906,998	761,264	942,924	1,101,455	2,453,283	2,648,072
State and local general sales tax: Number	145,512	106,649	20,022	9,938	7,390	1,513
Amount	147,077	85,975	24,110	16,908	14,496	5,587
Real estate taxes: Number	1,287,935	411,663	272,299	221,998	297,757	84,218
Amount	3,216,191	757,767	515,351	484,232	901,087	557,754
Total taxes paid: Number	1,434,028	502,344	298,497	235,651	310,130	87,406
Amount	11,649,658	1,692,688	1,551,248	1,666,870	3,475,781	3,263,072
Mortgage interest paid: Number	1,182,952	369,377	255,051	208,850	276,796	72,878
Amount	11,508,132	2,803,308	2,099,473	1,927,960	3,204,655	1,472,736
Contributions: Number	1,196,090	366,957	251,237	207,829	286,604	83,463
Amount	5,038,232	914,309	796,030	755,919	1,339,758	1,232,216
Taxable income: Number	2,974,235	1,711,109	522,587	312,969	339,298	88,272
Amount	123,833,666	22,177,789	19,848,215	18,122,783	32,270,736	31,414,143
Alternative minimum tax: Number	87,720	661	1,158	1,729	16,762	67,410
Amount	491,994	2,317	1,706	2,851	36,015	449,106
Total tax credits [6]: Number	1,397,906	728,992	260,020	174,065	189,743	45,086
Amount	1,587,827	502,398	379,909	291,731	264,233	149,556
Child and dependent care credit: Number	208,446	82,238	42,876	35,043	40,374	7,915
Amount	103,175	39,610	21,251	18,099	20,159	4,055
Child tax credit: Number	735,417	374,588	163,556	110,921	86,317	35
Amount	832,514	283,989	249,258	183,424	115,821	21
Residential energy tax credit: Number	198,183	57,632	48,186	36,666	45,001	10,698
Amount	164,228	36,387	39,107	31,349	43,528	13,856
Earned income credit [7]: Number	933,383	933,383	0	0	0	0
Amount	2,095,434	2,095,434	0	0	0	0
Excess earned income credit (refundable) [8]: Number	832,731	832,731	0	0	0	0
Amount	1,868,972	1,868,972	0	0	0	0
First-time homebuyer credit [9]: Number	41,103	23,349	9,272	4,477	3,780	225
Amount	295,032	165,703	69,701	31,885	26,417	1,326
Income tax [10]: Number	2,535,771	1,307,695	493,529	308,570	337,735	88,242
Amount	20,526,618	2,141,715	2,351,005	2,313,051	5,340,729	8,380,119
Total tax liability [11]: Number	2,805,926	1,566,646	502,400	310,133	338,414	88,333
Amount	21,674,383	2,652,902	2,528,100	2,454,738	5,599,694	8,438,949
Tax due at time of filing [12]: Number	654,573	302,731	118,261	79,018	113,469	41,094
Amount	2,167,204	286,870	223,835	197,331	499,936	959,233
Overpayments refunded [13]: Number	3,259,289	2,393,938	394,287	224,934	211,405	34,725
Amount	9,900,111	5,970,929	1,151,032	775,329	992,299	1,010,522

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	NORTH DAKOTA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**322,972**	**210,071**	**47,938**	**30,882**	**27,129**	**6,952**
Number of joint returns	134,349	43,411	33,419	26,729	24,675	6,115
Number with paid preparer's signature	196,587	118,173	31,931	20,840	19,524	6,119
Number of exemptions	605,501	301,851	117,892	86,493	79,581	19,684
Adjusted gross income (AGI) [2]	**16,662,417**	**4,309,375**	**2,965,724**	**2,664,316**	**3,512,608**	**3,210,395**
Salaries and wages in AGI [3]: Number	276,193	174,762	42,703	28,080	24,600	6,048
Amount	11,485,593	3,525,921	2,268,348	2,038,015	2,441,926	1,211,383
Taxable interest: Number	152,945	75,327	27,974	21,306	21,799	6,539
Amount	362,295	116,678	48,962	39,208	58,091	99,357
Ordinary dividends: Number	71,812	31,063	12,627	10,483	12,767	4,872
Amount	234,743	48,611	26,009	21,398	41,361	97,363
Business or profession net income (less loss): Number	47,770	24,538	8,935	6,314	5,977	2,006
Amount	549,062	142,945	87,442	73,443	119,327	125,906
Net capital gain (less loss) in AGI: Number	52,228	22,675	8,718	6,996	9,358	4,481
Amount	502,246	53,692	27,782	34,087	88,781	297,905
Taxable individual retirement arrangements distributions: Number	22,594	12,575	4,321	2,822	2,392	484
Amount	228,658	73,360	45,802	39,746	50,254	19,496
Taxable pensions and annuities in AGI: Number	50,147	27,361	9,788	6,403	5,552	1,043
Amount	745,832	276,538	169,784	132,299	138,053	29,158
Number of farm returns	28,398	14,256	4,901	3,627	4,059	1,555
Unemployment compensation [4]: Number	15,625	9,977	3,359	1,457	762	70
Amount	68,996	44,198	14,417	6,460	3,492	429
Taxable social security benefits in AGI: Number	38,294	18,541	9,156	5,128	4,243	1,226
Amount	403,844	87,190	122,667	87,399	81,241	25,348
Self-employed retirement plans: Number	2,430	246	263	375	890	656
Amount	44,497	1,482	2,140	4,291	15,536	21,048
Total itemized deductions [5]: Number	63,662	19,604	12,378	10,950	15,000	5,730
Amount	1,399,467	308,530	208,748	205,836	336,526	339,827
State and local income taxes: Number	49,919	11,023	9,828	9,603	13,970	5,495
Amount	225,141	15,273	15,078	19,013	50,542	125,234
State and local general sales tax: Number	12,637	7,703	2,425	1,291	993	225
Amount	11,383	4,757	2,423	1,808	1,854	540
Real estate taxes: Number	53,044	13,712	10,490	9,917	13,854	5,071
Amount	181,602	33,645	29,025	32,130	55,413	31,390
Total taxes paid: Number	63,235	19,238	12,339	10,941	14,991	5,726
Amount	424,286	54,199	47,477	54,219	110,296	158,095
Mortgage interest paid: Number	45,498	10,480	9,320	9,183	12,710	3,805
Amount	378,524	66,318	67,949	76,886	117,396	49,975
Contributions: Number	47,336	11,635	8,641	8,577	13,184	5,299
Amount	216,969	25,507	24,055	26,724	56,472	84,211
Taxable income: Number	257,525	144,882	47,757	30,838	27,110	6,938
Amount	11,417,675	2,028,976	1,942,614	1,908,025	2,740,365	2,797,695
Alternative minimum tax: Number	4,839	102	92	123	676	3,846
Amount	22,185	451	130	236	1,584	19,785
Total tax credits [6]: Number	113,648	50,799	25,200	18,299	16,006	3,344
Amount	147,451	35,011	40,395	34,415	26,484	11,146
Child and dependent care credit: Number	18,543	5,346	5,131	4,234	3,314	518
Amount	9,174	2,540	2,707	2,169	1,514	244
Child tax credit: Number	53,217	18,599	15,515	11,581	7,518	4
Amount	74,374	16,064	25,716	21,085	11,506	4
Residential energy tax credit: Number	21,280	5,390	5,727	4,732	4,542	889
Amount	16,334	2,989	3,915	3,550	4,350	1,531
Earned income credit [7]: Number	45,579	45,579	0	0	0	0
Amount	87,282	87,282	0	0	0	0
Excess earned income credit (refundable) [8]: Number	38,929	38,929	0	0	0	0
Amount	77,626	77,626	0	0	0	0
First-time homebuyer credit [9]: Number	4,192	2,309	1,015	484	368	16
Amount	27,807	14,571	7,302	3,333	2,508	93
Income tax [10]: Number	231,224	121,565	45,192	30,509	27,019	6,939
Amount	1,864,309	210,186	227,134	237,462	449,847	739,680
Total tax liability [11]: Number	247,521	136,736	46,121	30,653	27,068	6,943
Amount	2,037,683	253,776	254,398	264,095	495,931	769,482
Tax due at time of filing [12]: Number	68,197	30,406	12,842	9,114	11,902	3,933
Amount	398,951	34,540	36,330	40,591	102,855	184,635
Overpayments refunded [13]: Number	234,801	165,011	33,408	20,570	13,812	2,000
Amount	596,830	335,560	97,945	69,386	59,427	34,512

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	OHIO					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**5,409,661**	**3,705,099**	**768,174**	**430,678**	**408,867**	**96,843**
Number of joint returns	1,951,849	760,517	429,929	330,807	346,663	83,933
Number with paid preparer's signature	2,795,458	1,842,771	426,784	233,318	219,811	72,774
Number of exemptions	10,400,088	5,988,017	1,766,734	1,148,410	1,200,464	296,463
Adjusted gross income (AGI) [2]	**257,359,400**	**77,478,804**	**47,070,823**	**37,120,354**	**53,339,917**	**42,349,502**
Salaries and wages in AGI [3]: Number	4,527,095	2,973,125	689,489	395,997	380,821	87,663
Amount	192,757,717	60,038,043	37,015,079	29,576,047	42,116,773	24,011,775
Taxable interest: Number	2,058,948	1,036,143	381,853	259,125	294,748	87,079
Amount	4,212,531	1,466,964	613,536	456,907	690,311	984,813
Ordinary dividends: Number	1,160,268	527,218	206,379	152,414	200,970	73,287
Amount	4,608,284	942,581	487,864	427,954	865,890	1,883,994
Business or profession net income (less loss): Number	734,768	441,184	113,360	72,855	80,466	26,903
Amount	7,751,691	2,451,659	941,485	796,824	1,660,934	1,900,789
Net capital gain (less loss) in AGI: Number	711,208	309,061	117,653	89,487	132,401	62,606
Amount	3,247,135	-17,726	52,665	105,417	414,738	2,692,041
Taxable individual retirement arrangements distributions: Number	424,201	250,708	75,469	46,961	43,000	8,063
Amount	5,280,485	1,726,939	958,334	843,227	1,241,866	510,120
Taxable pensions and annuities in AGI: Number	1,154,913	703,836	203,585	118,844	108,934	19,714
Amount	21,713,530	9,019,930	4,745,184	3,266,422	3,768,461	913,534
Number of farm returns	72,673	39,346	13,833	9,042	8,206	2,246
Unemployment compensation [4]: Number	438,808	317,045	67,925	32,004	20,034	1,800
Amount	3,215,705	2,314,127	505,331	233,966	146,738	15,543
Taxable social security benefits in AGI: Number	585,771	316,571	131,357	69,532	55,162	13,149
Amount	5,688,446	1,486,966	1,707,060	1,163,495	1,034,062	296,863
Self-employed retirement plans: Number	28,863	3,590	2,992	3,411	9,268	9,602
Amount	509,464	21,442	25,015	33,594	139,173	290,239
Total itemized deductions [5]: Number	1,667,331	547,197	383,147	286,771	355,249	94,967
Amount	34,953,924	7,537,180	6,175,340	5,769,897	9,069,618	6,401,890
State and local income taxes: Number	1,522,872	429,674	367,926	280,746	350,722	93,804
Amount	8,683,793	807,448	1,136,168	1,247,125	2,614,032	2,879,020
State and local general sales tax: Number	119,171	95,268	13,427	5,336	4,064	1,076
Amount	137,343	81,569	22,335	11,076	16,848	5,515
Real estate taxes: Number	1,494,544	446,338	346,552	270,980	339,782	90,892
Amount	5,187,128	1,111,222	944,947	876,624	1,458,344	795,991
Total taxes paid: Number	1,659,681	540,479	382,590	286,560	355,118	94,934
Amount	14,214,633	2,040,306	2,153,000	2,171,911	4,147,343	3,702,074
Mortgage interest paid: Number	1,370,459	402,086	326,122	254,481	312,849	74,921
Amount	11,176,246	2,553,831	2,317,294	2,087,879	3,021,429	1,195,814
Contributions: Number	1,291,323	344,605	296,077	240,451	320,432	89,758
Amount	4,355,630	644,915	678,603	646,699	1,171,622	1,213,792
Taxable income: Number	4,081,496	2,381,531	765,091	429,905	408,310	96,659
Amount	164,308,585	33,881,829	30,400,956	25,685,627	39,281,263	35,058,910
Alternative minimum tax: Number	120,055	832	2,979	5,099	34,408	76,737
Amount	633,746	2,732	2,998	5,944	66,490	555,582
Total tax credits [6]: Number	1,796,151	875,818	382,845	244,488	242,508	50,492
Amount	2,140,929	633,735	568,893	428,916	369,988	139,397
Child and dependent care credit: Number	165,601	55,314	34,154	31,844	38,153	6,136
Amount	80,237	25,051	15,866	16,189	19,932	3,198
Child tax credit: Number	896,627	404,918	231,735	148,208	111,714	52
Amount	1,137,142	348,088	364,302	259,580	165,130	41
Residential energy tax credit: Number	347,667	111,945	91,071	64,005	66,935	13,711
Amount	265,910	66,782	67,821	51,523	61,805	17,980
Earned income credit [7]: Number	978,788	978,788	0	0	0	0
Amount	2,084,068	2,084,068	0	0	0	0
Excess earned income credit (refundable) [8]: Number	864,165	864,165	0	0	0	0
Amount	1,848,820	1,848,820	0	0	0	0
First-time homebuyer credit [9]: Number	48,891	29,292	10,912	4,732	3,765	190
Amount	326,406	187,852	78,796	32,590	25,825	1,343
Income tax [10]: Number	3,633,497	1,976,925	728,162	424,946	406,810	96,654
Amount	26,770,742	3,496,274	3,753,021	3,369,767	6,589,674	9,562,007
Total tax liability [11]: Number	3,919,115	2,249,922	738,728	426,455	407,297	96,713
Amount	28,371,578	4,068,792	3,977,316	3,559,279	6,933,880	9,832,311
Tax due at time of filing [12]: Number	794,018	401,683	142,165	89,195	117,842	43,133
Amount	2,313,830	336,754	262,090	225,628	536,849	952,509
Overpayments refunded [13]: Number	4,296,367	3,056,609	605,244	327,675	270,220	36,619
Amount	11,707,517	6,811,970	1,854,553	1,209,527	1,284,009	547,458

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	OKLAHOMA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,585,616**	**1,107,160**	**209,923**	**120,551**	**116,827**	**31,155**
Number of joint returns	678,244	303,803	142,431	100,922	103,896	27,192
Number with paid preparer's signature	926,285	625,943	127,935	73,399	73,462	25,546
Number of exemptions	3,317,273	2,049,246	523,972	327,596	328,043	88,416
Adjusted gross income (AGI) [2]	**77,280,743**	**22,678,609**	**12,894,688**	**10,390,446**	**15,266,704**	**16,050,296**
Salaries and wages in AGI [3]: Number	1,326,930	898,289	185,909	108,744	106,567	27,421
Amount	55,604,445	18,652,762	10,190,069	8,149,585	11,452,879	7,159,151
Taxable interest: Number	583,365	285,874	104,904	75,534	88,719	28,334
Amount	1,467,406	461,495	168,315	131,282	226,341	479,972
Ordinary dividends: Number	245,380	106,972	40,668	31,497	45,400	20,843
Amount	1,110,193	243,802	91,370	80,801	172,126	522,094
Business or profession net income (less loss): Number	267,360	163,753	39,065	25,291	28,308	10,943
Amount	2,191,380	426,645	296,769	255,184	509,531	703,250
Net capital gain (less loss) in AGI: Number	176,185	75,511	27,562	21,593	32,918	18,601
Amount	2,380,757	145,425	53,542	65,249	203,850	1,912,691
Taxable individual retirement arrangements distributions: Number	99,570	53,935	18,409	12,198	12,407	2,621
Amount	1,332,094	390,552	231,658	213,632	348,133	148,120
Taxable pensions and annuities in AGI: Number	302,262	171,266	54,949	34,913	34,738	6,396
Amount	5,382,052	2,083,406	1,142,562	853,803	1,042,193	260,087
Number of farm returns	80,870	43,971	14,596	9,568	9,527	3,208
Unemployment compensation [4]: Number	84,468	64,381	11,030	4,928	3,705	424
Amount	541,924	416,321	69,440	30,307	22,932	2,924
Taxable social security benefits in AGI: Number	179,598	89,195	41,110	23,286	20,444	5,563
Amount	1,891,773	414,761	546,928	407,457	398,103	124,525
Self-employed retirement plans: Number	5,807	754	618	667	1,830	1,938
Amount	100,845	4,039	5,155	7,338	27,902	56,411
Total itemized deductions [5]: Number	428,082	141,156	89,255	72,466	95,163	30,042
Amount	9,915,204	2,152,655	1,560,793	1,443,619	2,410,363	2,347,773
State and local income taxes: Number	358,617	91,689	78,854	67,894	91,438	28,742
Amount	1,887,258	158,204	201,220	241,891	541,016	744,927
State and local general sales tax: Number	62,179	43,462	9,732	4,284	3,458	1,243
Amount	86,740	48,765	15,497	8,682	8,782	5,014
Real estate taxes: Number	367,723	106,219	77,706	66,525	89,297	27,976
Amount	754,209	155,035	120,506	119,763	214,455	144,450
Total taxes paid: Number	425,525	138,975	89,062	72,379	95,093	30,016
Amount	2,785,721	372,758	348,148	381,771	783,606	899,439
Mortgage interest paid: Number	321,700	88,727	70,408	60,912	80,429	21,224
Amount	2,567,774	570,034	478,313	468,805	731,857	318,765
Contributions: Number	336,782	93,216	69,869	61,040	84,806	27,851
Amount	1,949,952	270,783	257,041	261,141	471,699	689,288
Taxable income: Number	1,158,546	681,693	208,892	120,288	116,609	31,064
Amount	49,144,591	8,954,672	8,146,368	7,199,366	11,413,263	13,430,922
Alternative minimum tax: Number	23,342	320	533	678	3,982	17,829
Amount	125,311	1,865	808	1,494	9,610	111,534
Total tax credits [6]: Number	519,847	276,421	105,254	64,633	59,694	13,845
Amount	642,582	198,116	167,227	117,096	98,692	61,450
Child and dependent care credit: Number	61,069	23,114	14,835	11,274	10,331	1,515
Amount	29,994	10,471	7,381	5,952	5,399	791
Child tax credit: Number	294,593	149,842	72,179	43,804	28,746	22
Amount	355,838	122,230	117,237	75,638	40,716	17
Residential energy tax credit: Number	65,187	19,560	16,917	12,365	13,368	2,977
Amount	54,894	12,412	13,754	10,749	13,169	4,810
Earned income credit [7]: Number	363,203	363,203	0	0	0	0
Amount	807,783	807,783	0	0	0	0
Excess earned income credit (refundable) [8]: Number	321,468	321,468	0	0	0	0
Amount	717,646	717,646	0	0	0	0
First-time homebuyer credit [9]: Number	19,589	11,594	4,235	2,000	1,671	89
Amount	131,600	74,940	30,668	13,976	11,485	531
Income tax [10]: Number	997,675	534,751	197,004	118,797	116,102	31,021
Amount	8,283,418	871,247	957,086	922,763	1,907,938	3,624,385
Total tax liability [11]: Number	1,103,148	635,991	200,434	119,328	116,334	31,061
Amount	8,813,296	1,078,974	1,031,127	982,752	2,011,876	3,708,567
Tax due at time of filing [12]: Number	260,012	123,738	47,549	31,193	42,981	14,551
Amount	959,614	119,281	99,683	89,206	221,105	430,339
Overpayments refunded [13]: Number	1,236,503	915,506	156,732	85,471	67,769	11,025
Amount	3,683,405	2,342,361	478,893	303,554	323,759	234,837

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	OREGON					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,732,774**	**1,158,085**	**243,626**	**144,308**	**150,946**	**35,809**
Number of joint returns	720,890	294,054	150,640	113,594	131,393	31,209
Number with paid preparer's signature	838,582	519,329	127,981	77,520	85,951	27,801
Number of exemptions	3,464,285	2,001,879	570,291	371,629	416,494	103,992
Adjusted gross income (AGI) [2]	**85,985,693**	**23,473,076**	**14,985,066**	**12,452,584**	**19,819,938**	**15,255,029**
Salaries and wages in AGI [3]: Number	1,390,264	891,989	208,272	125,100	134,101	30,802
Amount	60,848,183	18,180,922	11,234,747	9,279,843	14,609,132	7,543,538
Taxable interest: Number	714,501	348,817	128,170	91,275	113,575	32,664
Amount	1,868,049	641,196	243,305	196,190	333,953	453,406
Ordinary dividends: Number	379,224	170,843	62,729	48,708	71,543	25,401
Amount	1,714,012	400,198	175,482	152,889	304,048	681,397
Business or profession net income (less loss): Number	270,454	162,979	41,216	26,308	30,717	9,234
Amount	2,926,998	859,387	400,923	309,621	667,142	689,925
Net capital gain (less loss) in AGI: Number	287,857	130,269	44,527	35,157	54,831	23,073
Amount	2,402,134	206,047	56,112	83,493	314,540	1,741,942
Taxable individual retirement arrangements distributions: Number	139,537	77,470	24,929	17,008	17,005	3,125
Amount	1,962,963	597,880	336,793	315,709	505,089	207,492
Taxable pensions and annuities in AGI: Number	332,847	186,695	60,787	39,410	39,226	6,729
Amount	7,018,916	2,273,062	1,508,761	1,257,729	1,641,168	338,196
Number of farm returns	34,404	17,062	5,945	4,380	5,240	1,777
Unemployment compensation [4]: Number	203,777	147,278	30,421	14,570	10,312	1,196
Amount	1,601,000	1,120,811	255,228	123,612	90,498	10,851
Taxable social security benefits in AGI: Number	209,813	97,608	49,161	30,422	26,835	5,787
Amount	2,341,760	472,885	671,929	540,564	529,671	126,711
Self-employed retirement plans: Number	12,727	2,096	1,432	1,468	4,161	3,570
Amount	223,769	13,446	13,106	15,374	68,203	113,640
Total itemized deductions [5]: Number	689,337	242,205	153,193	117,406	141,277	35,256
Amount	17,692,360	4,183,455	3,007,649	2,701,843	4,301,197	3,498,217
State and local income taxes: Number	630,687	192,664	148,339	115,336	139,520	34,828
Amount	4,072,541	401,572	553,441	630,325	1,280,071	1,207,132
State and local general sales tax: Number	4,993	2,744	898	550	631	170
Amount	8,621	3,248	1,279	1,189	1,729	1,176
Real estate taxes: Number	618,353	201,550	139,947	108,912	134,272	33,672
Amount	2,066,753	536,796	379,855	339,546	548,885	261,671
Total taxes paid: Number	678,780	232,801	152,489	117,171	141,102	35,217
Amount	6,173,839	948,666	940,139	975,756	1,836,924	1,472,353
Mortgage interest paid: Number	554,486	173,724	129,424	101,036	122,099	28,203
Amount	6,280,211	1,627,525	1,295,058	1,123,973	1,634,375	599,281
Contributions: Number	536,582	156,901	120,643	98,892	127,160	32,986
Amount	1,807,449	291,396	271,492	262,705	463,583	518,273
Taxable income: Number	1,274,758	702,983	241,684	143,777	150,614	35,700
Amount	52,588,374	9,393,556	9,008,417	8,105,751	13,909,077	12,171,574
Alternative minimum tax: Number	40,127	298	447	754	9,734	28,894
Amount	249,607	1,302	786	1,447	20,852	225,220
Total tax credits [6]: Number	532,071	251,835	111,812	73,651	78,023	16,750
Amount	622,821	168,205	160,733	121,826	110,554	61,502
Child and dependent care credit: Number	63,502	21,999	14,266	11,146	13,439	2,652
Amount	29,200	9,616	6,484	5,402	6,433	1,266
Child tax credit: Number	264,885	114,994	69,544	45,404	34,922	21
Amount	325,034	91,716	108,050	77,406	47,842	20
Residential energy tax credit: Number	64,878	15,918	16,907	13,210	15,493	3,350
Amount	58,470	10,447	14,236	12,173	16,434	5,180
Earned income credit [7]: Number	287,840	287,840	0	0	0	0
Amount	553,427	553,427	0	0	0	0
Excess earned income credit (refundable) [8]: Number	246,138	246,138	0	0	0	0
Amount	483,147	483,147	0	0	0	0
First-time homebuyer credit [9]: Number	19,555	10,112	5,110	2,335	1,894	104
Amount	140,993	71,628	38,532	16,754	13,477	603
Income tax [10]: Number	1,124,531	572,817	225,253	141,067	149,688	35,706
Amount	8,564,552	959,741	1,086,109	1,050,870	2,286,518	3,181,313
Total tax liability [11]: Number	1,226,682	668,976	230,048	141,910	150,024	35,724
Amount	9,205,464	1,192,712	1,178,389	1,123,262	2,424,189	3,286,912
Tax due at time of filing [12]: Number	310,320	149,504	57,818	37,014	49,514	16,470
Amount	1,004,366	149,480	115,797	96,969	234,149	407,971
Overpayments refunded [13]: Number	1,282,975	898,349	177,337	101,472	92,679	13,138
Amount	3,410,329	1,887,406	516,735	353,454	451,489	201,245

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	PENNSYLVANIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**6,058,513**	**3,967,237**	**848,631**	**515,704**	**571,613**	**155,328**
Number of joint returns	2,351,605	806,025	499,048	406,174	502,269	138,089
Number with paid preparer's signature	3,247,852	2,033,927	479,894	291,288	327,342	115,401
Number of exemptions	11,445,687	6,016,687	1,933,714	1,355,352	1,661,817	478,117
Adjusted gross income (AGI) [2]	**324,848,944**	**80,144,853**	**52,212,055**	**44,524,419**	**75,572,248**	**72,395,369**
Salaries and wages in AGI [3]: Number	4,960,773	3,063,108	756,604	469,383	530,781	140,897
Amount	239,863,626	61,290,136	40,946,296	35,312,270	60,401,837	41,913,087
Taxable interest: Number	2,767,693	1,357,186	476,101	345,712	446,136	142,558
Amount	6,397,361	1,932,042	763,846	614,565	1,017,928	2,068,979
Ordinary dividends: Number	1,539,661	696,289	245,578	191,792	286,746	119,256
Amount	6,540,843	1,344,975	628,325	563,520	1,165,020	2,839,002
Business or profession net income (less loss): Number	773,477	427,833	116,470	81,077	106,105	41,992
Amount	10,322,801	2,171,483	1,259,747	1,081,657	2,521,031	3,288,883
Net capital gain (less loss) in AGI: Number	902,917	388,443	131,048	105,449	178,389	99,588
Amount	7,467,345	-25,587	68,964	133,142	624,116	6,666,709
Taxable individual retirement arrangements distributions: Number	512,461	301,508	84,487	56,164	57,819	12,483
Amount	6,047,385	1,895,851	1,019,271	933,524	1,502,396	696,342
Taxable pensions and annuities in AGI: Number	1,286,543	760,467	213,956	137,890	144,132	30,098
Amount	21,584,458	8,038,342	4,293,494	3,417,786	4,576,030	1,258,806
Number of farm returns	43,353	26,511	6,621	4,001	4,358	1,862
Unemployment compensation [4]: Number	662,994	445,685	108,904	56,612	45,318	6,475
Amount	5,606,582	3,561,444	979,134	534,735	458,853	72,416
Taxable social security benefits in AGI: Number	720,647	357,613	161,880	94,635	85,315	21,204
Amount	8,048,821	1,708,262	2,288,851	1,761,313	1,789,843	500,552
Self-employed retirement plans: Number	40,336	4,604	3,825	4,255	12,708	14,944
Amount	737,908	27,780	31,062	41,372	188,220	449,474
Total itemized deductions [5]: Number	1,848,308	527,588	375,918	318,298	475,623	150,881
Amount	43,740,055	8,264,037	6,982,265	6,503,390	12,378,463	9,611,900
State and local income taxes: Number	1,660,553	403,564	346,011	301,713	461,038	148,227
Amount	9,282,945	775,415	1,019,917	1,207,958	2,985,090	3,294,565
State and local general sales tax: Number	156,888	98,985	26,725	15,125	13,573	2,480
Amount	157,437	74,504	27,846	19,613	27,491	7,983
Real estate taxes: Number	1,667,593	422,895	340,474	300,052	458,351	145,821
Amount	7,307,463	1,373,187	1,123,242	1,143,247	2,276,475	1,391,312
Total taxes paid: Number	1,840,123	520,532	375,299	318,075	475,415	150,802
Amount	16,996,673	2,271,690	2,226,791	2,430,757	5,304,302	4,763,132
Mortgage interest paid: Number	1,477,842	352,768	310,043	276,800	418,174	120,057
Amount	13,999,689	2,538,098	2,441,559	2,464,370	4,444,871	2,110,790
Contributions: Number	1,491,507	346,489	297,462	270,206	433,683	143,667
Amount	5,438,271	666,654	687,826	701,854	1,456,551	1,925,386
Taxable income: Number	4,574,790	2,489,860	844,520	514,511	570,820	155,079
Amount	217,120,248	35,190,964	33,680,624	30,807,825	56,024,378	61,416,457
Alternative minimum tax: Number	150,253	937	1,722	3,184	31,400	113,010
Amount	754,662	3,679	2,451	4,780	58,548	685,204
Total tax credits [6]: Number	2,003,879	883,567	410,803	291,244	335,381	82,884
Amount	2,503,822	642,884	604,747	499,042	488,899	268,250
Child and dependent care credit: Number	221,887	72,423	40,664	38,107	57,772	12,921
Amount	114,419	36,509	20,082	19,977	30,991	6,859
Child tax credit: Number	936,827	380,297	236,681	172,482	147,297	70
Amount	1,182,207	316,408	369,187	292,513	204,041	58
Residential energy tax credit: Number	430,616	112,750	107,066	83,677	103,571	23,552
Amount	348,201	67,264	79,473	68,004	98,351	35,110
Earned income credit [7]: Number	933,664	933,664	0	0	0	0
Amount	1,865,004	1,865,004	0	0	0	0
Excess earned income credit (refundable) [8]: Number	812,480	812,480	0	0	0	0
Amount	1,658,842	1,658,842	0	0	0	0
First-time homebuyer credit [9]: Number	56,033	28,639	14,376	6,807	5,907	304
Amount	387,363	189,671	106,248	48,034	41,606	1,803
Income tax [10]: Number	4,096,027	2,060,616	803,461	508,138	568,755	155,057
Amount	37,723,100	3,636,934	4,155,123	4,018,868	9,405,201	16,506,974
Total tax liability [11]: Number	4,360,554	2,311,295	814,779	509,937	569,418	155,125
Amount	39,714,143	4,244,186	4,418,707	4,241,889	9,856,943	16,952,418
Tax due at time of filing [12]: Number	828,910	374,202	138,295	92,576	154,130	69,707
Amount	3,048,372	321,365	256,379	227,223	647,449	1,595,956
Overpayments refunded [13]: Number	4,772,691	3,232,376	684,789	405,773	389,217	60,536
Amount	13,530,019	6,998,987	2,186,498	1,572,356	1,891,213	880,965

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	RHODE ISLAND					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**501,586**	**323,264**	**69,710**	**43,433**	**52,763**	**12,416**
Number of joint returns	176,852	53,576	34,672	32,060	45,711	10,833
Number with paid preparer's signature	305,637	188,335	44,847	28,229	34,300	9,926
Number of exemptions	923,930	481,091	146,733	109,470	149,913	36,723
Adjusted gross income (AGI) [2]	**27,102,430**	**6,615,784**	**4,296,700**	**3,753,884**	**6,989,776**	**5,446,285**
Salaries and wages in AGI [3]: Number	418,054	256,320	61,771	39,479	49,239	11,245
Amount	20,002,975	5,232,350	3,348,471	2,939,605	5,528,263	2,954,286
Taxable interest: Number	238,306	109,846	42,661	31,300	42,935	11,564
Amount	514,710	144,765	66,293	53,473	92,831	157,347
Ordinary dividends: Number	113,215	45,698	18,641	15,169	24,556	9,151
Amount	504,663	88,428	46,698	42,657	92,938	233,942
Business or profession net income (less loss): Number	70,234	38,812	9,790	7,384	10,755	3,493
Amount	958,347	254,886	109,613	96,446	228,705	268,698
Net capital gain (less loss) in AGI: Number	71,578	27,948	10,854	8,890	16,096	7,790
Amount	470,083	-5,018	3,619	10,697	54,647	406,137
Taxable individual retirement arrangements distributions: Number	37,857	20,560	6,604	4,582	5,056	1,055
Amount	439,370	128,977	71,627	68,640	120,345	49,781
Taxable pensions and annuities in AGI: Number	92,335	48,146	16,639	11,321	13,676	2,553
Amount	1,920,134	556,184	400,016	329,565	517,529	116,840
Number of farm returns	685	305	130	76	122	52
Unemployment compensation [4]: Number	60,679	40,335	9,228	5,645	4,885	586
Amount	536,077	338,602	88,636	53,991	48,839	6,009
Taxable social security benefits in AGI: Number	56,870	25,364	13,402	8,251	7,995	1,858
Amount	655,261	122,281	182,279	146,761	159,980	43,960
Self-employed retirement plans: Number	3,890	474	389	458	1,281	1,288
Amount	67,591	2,986	3,342	4,405	19,727	37,131
Total itemized deductions [5]: Number	183,989	52,296	38,917	32,229	48,269	12,278
Amount	4,497,034	864,833	729,775	698,849	1,327,957	875,620
State and local income taxes: Number	168,972	40,142	37,566	31,535	47,667	12,062
Amount	977,989	67,813	105,198	123,860	317,403	363,715
State and local general sales tax: Number	12,200	9,694	1,178	602	529	197
Amount	10,445	5,924	1,415	933	1,125	1,049
Real estate taxes: Number	169,610	44,468	36,032	30,700	46,582	11,828
Amount	832,646	172,669	142,282	134,639	262,827	120,229
Total taxes paid: Number	183,402	51,797	38,871	32,206	48,257	12,271
Amount	1,915,808	262,022	267,618	279,114	608,954	498,101
Mortgage interest paid: Number	151,331	37,908	32,623	28,222	42,598	9,980
Amount	1,564,548	320,795	298,743	283,748	486,839	174,422
Contributions: Number	150,863	34,752	31,983	27,990	44,397	11,741
Amount	394,967	46,664	51,679	52,430	113,723	130,471
Taxable income: Number	386,131	208,448	69,302	43,318	52,675	12,388
Amount	17,737,553	2,928,332	2,742,538	2,531,440	5,065,523	4,469,719
Alternative minimum tax: Number	13,669	65	133	279	3,285	9,907
Amount	78,089	187	195	365	6,486	70,857
Total tax credits [6]: Number	165,180	73,450	31,234	23,664	30,472	6,360
Amount	196,421	51,867	43,386	38,409	42,077	20,682
Child and dependent care credit: Number	18,885	5,840	3,176	3,212	5,704	953
Amount	9,824	2,907	1,586	1,674	3,133	524
Child tax credit: Number	76,420	31,862	17,398	13,984	**13,176	**
Amount	91,726	25,380	26,177	22,788	**17,381	**
Residential energy tax credit: Number	31,328	6,624	7,624	6,324	9,128	1,628
Amount	25,178	4,074	5,638	4,888	7,723	2,855
Earned income credit [7]: Number	81,074	81,074	0	0	0	0
Amount	168,254	168,254	0	0	0	0
Excess earned income credit (refundable) [8]: Number	70,528	70,528	0	0	0	0
Amount	146,683	146,683	0	0	0	0
First-time homebuyer credit [9]: Number	4,478	2,054	1,267	634	497	26
Amount	32,510	14,706	9,615	4,447	3,577	165
Income tax [10]: Number	346,562	172,821	66,082	42,772	52,496	12,391
Amount	3,058,158	307,115	352,064	337,323	849,715	1,211,941
Total tax liability [11]: Number	371,701	196,739	67,040	42,957	52,565	12,400
Amount	3,231,530	364,191	374,093	356,553	890,019	1,246,674
Tax due at time of filing [12]: Number	71,378	32,836	11,285	7,735	13,874	5,648
Amount	252,910	30,737	22,410	20,190	59,520	120,053
Overpayments refunded [13]: Number	399,656	267,747	56,512	34,306	36,502	4,589
Amount	1,150,868	597,200	185,291	134,781	175,696	57,900

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	SOUTH CAROLINA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,024,495**	**1,450,787**	**245,892**	**144,686**	**148,445**	**34,685**
Number of joint returns	758,285	318,677	155,611	119,861	133,026	31,110
Number with paid preparer's signature	1,236,890	881,155	150,255	87,181	90,304	27,995
Number of exemptions	4,182,964	2,691,277	588,028	386,094	417,111	100,454
Adjusted gross income (AGI) [2]	**91,092,430**	**29,111,922**	**15,097,665**	**12,491,568**	**19,447,482**	**14,943,791**
Salaries and wages in AGI [3]: Number	1,702,536	1,193,183	215,927	128,632	134,308	30,486
Amount	66,816,155	23,755,744	11,516,296	9,385,285	14,407,869	7,750,960
Taxable interest: Number	680,461	327,091	121,969	89,607	110,364	31,430
Amount	1,546,001	498,743	209,368	172,011	294,556	371,323
Ordinary dividends: Number	347,234	149,421	58,382	46,998	67,752	24,681
Amount	1,580,635	324,380	166,901	157,030	330,796	601,529
Business or profession net income (less loss): Number	301,852	195,714	40,678	26,029	29,604	9,827
Amount	2,391,156	775,658	264,611	210,979	480,830	659,078
Net capital gain (less loss) in AGI: Number	237,778	102,314	37,024	30,060	46,673	21,707
Amount	1,880,700	71,803	37,194	59,124	239,321	1,473,259
Taxable individual retirement arrangements distributions: Number	142,547	75,741	26,224	18,222	18,759	3,601
Amount	2,107,523	601,442	356,290	337,962	568,155	243,674
Taxable pensions and annuities in AGI: Number	419,066	231,560	75,479	50,305	52,442	9,280
Amount	8,101,569	2,711,559	1,642,042	1,387,530	1,895,925	464,513
Number of farm returns	21,828	10,286	3,828	2,866	3,441	1,407
Unemployment compensation [4]: Number	166,321	133,224	17,407	8,512	6,462	716
Amount	1,065,159	814,921	120,627	60,111	45,454	24,045
Taxable social security benefits in AGI: Number	235,776	112,531	53,560	32,845	30,010	6,830
Amount	2,693,048	550,143	750,104	610,906	621,101	160,794
Self-employed retirement plans: Number	7,515	987	696	712	2,360	2,760
Amount	139,107	6,072	5,436	6,844	34,968	85,786
Total itemized deductions [5]: Number	623,959	221,499	132,762	103,839	131,849	34,010
Amount	14,594,356	3,529,705	2,450,419	2,218,623	3,673,918	2,721,690
State and local income taxes: Number	540,092	158,996	121,403	98,586	128,029	33,078
Amount	2,971,172	303,830	390,389	452,588	950,361	874,004
State and local general sales tax: Number	69,840	50,512	10,103	4,822	3,523	880
Amount	67,678	39,265	11,690	6,763	7,030	2,930
Real estate taxes: Number	558,266	180,257	120,886	98,210	126,359	32,554
Amount	1,010,112	241,565	160,599	150,293	274,234	183,421
Total taxes paid: Number	621,261	219,111	132,576	103,778	131,797	33,999
Amount	4,334,297	650,373	615,266	660,242	1,313,707	1,094,709
Mortgage interest paid: Number	512,694	163,860	112,916	91,908	116,525	27,485
Amount	4,951,601	1,274,878	931,470	848,926	1,329,285	567,041
Contributions: Number	521,579	161,641	112,581	92,571	122,401	32,385
Amount	2,410,197	435,987	392,532	375,708	648,591	557,380
Taxable income: Number	1,434,590	863,334	244,245	144,254	148,151	34,606
Amount	54,988,493	10,949,298	9,335,090	8,397,073	14,069,465	12,237,567
Alternative minimum tax: Number	30,931	334	592	793	5,542	23,670
Amount	164,872	1,371	925	1,484	12,980	148,112
Total tax credits [6]: Number	653,951	358,709	120,232	78,639	79,633	16,738
Amount	746,408	253,636	183,172	135,514	116,512	57,573
Child and dependent care credit: Number	98,064	42,084	20,833	16,368	16,485	2,294
Amount	52,126	21,801	11,142	8,968	8,943	1,272
Child tax credit: Number	350,344	186,996	76,914	50,264	36,156	14
Amount	390,828	140,008	117,522	83,760	49,526	12
Residential energy tax credit: Number	91,394	28,653	22,294	16,516	19,666	4,265
Amount	78,141	18,908	18,745	14,753	19,542	6,193
Earned income credit [7]: Number	508,356	508,356	0	0	0	0
Amount	1,165,000	1,165,000	0	0	0	0
Excess earned income credit (refundable) [8]: Number	459,101	459,101	0	0	0	0
Amount	1,051,572	1,051,572	0	0	0	0
First-time homebuyer credit [9]: Number	18,210	10,891	3,754	1,843	1,633	89
Amount	127,025	74,778	27,661	12,844	11,225	517
Income tax [10]: Number	1,213,925	659,047	230,786	142,180	147,351	34,561
Amount	8,729,645	1,049,580	1,103,722	1,068,015	2,316,622	3,191,707
Total tax liability [11]: Number	1,343,117	782,948	234,996	142,890	147,685	34,598
Amount	9,280,928	1,283,870	1,183,265	1,128,814	2,427,436	3,257,544
Tax due at time of filing [12]: Number	327,247	158,722	59,106	38,965	54,089	16,365
Amount	1,024,673	147,308	113,837	96,888	241,808	424,832
Overpayments refunded [13]: Number	1,591,942	1,210,550	180,238	100,974	87,202	12,978
Amount	4,595,474	3,039,956	526,879	343,442	398,930	286,266

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	SOUTH DAKOTA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**385,157**	**263,268**	**56,042**	**32,131**	**26,245**	**7,471**
Number of joint returns	163,788	62,402	42,255	28,609	23,880	6,642
Number with paid preparer's signature	226,688	146,018	34,961	20,585	18,506	6,618
Number of exemptions	752,000	415,974	145,389	91,920	76,756	21,961
Adjusted gross income (AGI) [2]	**18,983,043**	**5,301,480**	**3,454,284**	**2,764,135**	**3,409,088**	**4,054,056**
Salaries and wages in AGI [3]: Number	325,423	217,863	49,355	28,701	23,204	6,300
Amount	12,723,134	4,389,828	2,612,247	2,044,287	2,277,232	1,399,540
Taxable interest: Number	161,713	83,758	29,968	20,888	20,154	6,945
Amount	484,491	151,077	67,475	51,463	81,411	133,065
Ordinary dividends: Number	85,282	39,497	15,490	11,701	13,186	5,408
Amount	313,285	66,223	31,238	28,112	53,987	133,725
Business or profession net income (less loss): Number	61,061	34,319	11,595	6,852	6,124	2,171
Amount	585,094	153,191	106,261	78,821	122,301	124,520
Net capital gain (less loss) in AGI: Number	65,849	31,368	10,987	8,227	10,145	5,122
Amount	689,255	78,408	41,488	43,664	126,588	399,107
Taxable individual retirement arrangements distributions: Number	29,579	16,938	5,611	3,532	2,844	654
Amount	321,136	102,632	59,428	52,271	67,387	39,418
Taxable pensions and annuities in AGI: Number	68,579	38,215	13,696	8,333	6,909	1,426
Amount	1,188,845	418,275	277,568	213,358	228,009	51,636
Number of farm returns	32,283	18,938	5,367	3,355	3,387	1,236
Unemployment compensation [4]: Number	12,475	9,523	1,820	708	381	43
Amount	55,731	42,082	8,142	3,338	2,015	153
Taxable social security benefits in AGI: Number	46,866	22,947	11,142	6,254	5,089	1,434
Amount	494,896	107,556	147,934	110,063	98,684	30,659
Self-employed retirement plans: Number	2,409	277	286	307	812	727
Amount	39,714	2,057	2,084	3,117	12,005	20,450
Total itemized deductions [5]: Number	74,951	26,752	15,298	12,327	14,916	5,658
Amount	1,749,093	427,599	268,574	239,886	351,954	461,080
State and local income taxes: Number	11,364	3,398	2,153	1,787	2,609	1,417
Amount	58,182	5,860	4,117	4,721	10,915	32,569
State and local general sales tax: Number	56,999	19,484	11,835	9,774	11,754	4,152
Amount	80,480	17,264	13,754	14,307	22,325	12,831
Real estate taxes: Number	65,028	20,240	13,610	11,562	14,218	5,398
Amount	208,459	46,118	34,217	34,342	54,237	39,546
Total taxes paid: Number	73,581	25,593	15,170	12,283	14,886	5,649
Amount	352,233	70,633	52,974	54,150	88,794	85,682
Mortgage interest paid: Number	56,481	16,417	12,256	10,628	12,952	4,228
Amount	524,299	115,987	100,249	99,827	140,343	67,894
Contributions: Number	56,639	15,796	11,525	10,305	13,622	5,391
Amount	429,308	35,950	34,290	34,925	67,750	256,394
Taxable income: Number	293,481	171,925	55,804	32,077	26,212	7,463
Amount	12,656,731	2,354,690	2,201,711	1,951,828	2,642,674	3,505,828
Alternative minimum tax: Number	4,238	121	88	111	624	3,294
Amount	18,028	1,278	79	243	1,354	15,073
Total tax credits [6]: Number	136,280	66,101	31,009	19,455	15,704	4,011
Amount	178,855	46,886	52,118	37,927	26,893	15,031
Child and dependent care credit: Number	24,782	8,195	7,594	5,009	3,442	542
Amount	12,526	3,739	4,129	2,690	1,706	262
Child tax credit: Number	65,409	26,958	19,249	12,101	7,092	9
Amount	88,856	22,690	32,328	22,704	11,127	7
Residential energy tax credit: Number	23,770	7,320	6,776	4,766	3,980	928
Amount	19,623	4,257	4,886	4,037	4,456	1,988
Earned income credit [7]: Number	67,195	67,195	0	0	0	0
Amount	134,827	134,827	0	0	0	0
Excess earned income credit (refundable) [8]: Number	58,039	58,039	0	0	0	0
Amount	120,731	120,731	0	0	0	0
First-time homebuyer credit [9]: Number	4,376	2,634	998	419	315	10
Amount	29,620	17,281	7,203	2,918	2,157	61
Income tax [10]: Number	255,518	138,682	51,844	31,490	26,044	7,458
Amount	2,087,916	234,577	243,460	235,026	428,553	946,302
Total tax liability [11]: Number	279,229	160,543	53,387	31,713	26,122	7,464
Amount	2,263,855	290,066	274,320	259,703	467,435	972,331
Tax due at time of filing [12]: Number	71,915	33,392	14,393	9,312	10,945	3,873
Amount	349,380	36,378	35,611	34,635	82,210	160,545
Overpayments refunded [13]: Number	287,719	210,990	39,614	21,425	13,495	2,195
Amount	762,971	467,357	116,956	73,953	64,317	40,388

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	TENNESSEE					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,794,712**	**1,990,933**	**356,848**	**196,982**	**195,515**	**54,434**
Number of joint returns	1,120,113	498,746	236,941	163,387	172,751	48,288
Number with paid preparer's signature	1,545,635	1,088,132	198,811	107,594	109,509	41,589
Number of exemptions	5,783,533	3,670,066	869,658	528,875	552,734	162,200
Adjusted gross income (AGI) [2]	**130,485,371**	**40,056,218**	**21,867,656**	**16,974,789**	**25,741,438**	**25,845,270**
Salaries and wages in AGI [3]: Number	2,334,749	1,612,702	319,631	177,937	177,824	46,655
Amount	98,379,885	32,811,299	17,513,365	13,433,350	19,891,690	14,730,180
Taxable interest: Number	968,763	478,244	174,841	121,078	145,360	49,240
Amount	2,567,511	824,763	312,415	245,677	422,050	762,606
Ordinary dividends: Number	422,896	182,469	68,611	53,977	80,458	37,381
Amount	1,776,839	342,919	158,998	150,391	320,174	804,358
Business or profession net income (less loss): Number	487,945	322,826	62,663	38,698	45,231	18,527
Amount	6,122,345	1,665,482	605,326	502,721	1,216,055	2,132,762
Net capital gain (less loss) in AGI: Number	305,284	132,684	45,871	36,046	57,331	33,352
Amount	3,095,454	123,957	66,643	87,691	285,445	2,531,717
Taxable individual retirement arrangements distributions: Number	176,530	98,483	32,022	20,890	20,606	4,529
Amount	2,381,769	737,498	411,224	375,400	583,087	274,561
Taxable pensions and annuities in AGI: Number	518,753	303,330	91,917	56,068	55,839	11,599
Amount	9,135,851	3,444,638	1,878,019	1,443,980	1,845,896	523,319
Number of farm returns	74,302	41,371	13,278	8,203	8,263	3,187
Unemployment compensation [4]: Number	205,675	161,637	24,684	10,650	7,767	937
Amount	1,171,301	923,238	138,754	59,889	43,899	5,522
Taxable social security benefits in AGI: Number	294,156	148,725	66,774	37,582	32,925	8,150
Amount	3,170,566	693,611	918,851	688,737	681,312	188,056
Self-employed retirement plans: Number	15,988	1,557	1,290	1,473	4,855	6,813
Amount	323,663	10,277	10,814	14,871	75,494	212,207
Total itemized deductions [5]: Number	675,008	244,308	140,888	103,411	138,173	48,228
Amount	15,390,540	3,855,429	2,647,386	2,125,435	3,919,180	2,843,111
State and local income taxes: Number	80,685	24,222	14,300	11,610	19,322	11,231
Amount	430,998	47,237	33,735	35,130	90,729	224,167
State and local general sales tax: Number	526,687	182,700	112,675	83,798	111,531	35,983
Amount	1,099,088	244,581	193,124	178,373	310,585	172,424
Real estate taxes: Number	601,764	197,850	127,637	97,568	132,518	46,191
Amount	1,440,047	337,367	224,981	198,917	374,842	303,940
Total taxes paid: Number	663,482	235,657	139,204	102,758	137,707	48,156
Amount	3,016,203	643,394	461,570	418,518	787,891	704,829
Mortgage interest paid: Number	551,610	179,656	119,889	91,170	122,345	38,550
Amount	5,567,586	1,412,069	1,035,380	900,932	1,465,829	753,376
Contributions: Number	537,929	162,960	113,546	89,199	126,422	45,802
Amount	3,191,175	467,634	436,549	421,485	808,439	1,057,067
Taxable income: Number	1,990,299	1,189,005	355,199	196,571	195,216	54,308
Amount	83,123,338	15,423,095	13,852,144	11,831,813	19,549,388	22,466,897
Alternative minimum tax: Number	29,024	522	952	871	4,967	21,712
Amount	119,033	2,299	1,136	1,872	11,072	102,656
Total tax credits [6]: Number	885,929	477,156	175,887	105,822	101,572	25,492
Amount	1,039,182	343,401	270,359	183,055	144,949	97,417
Child and dependent care credit: Number	118,338	47,888	26,840	19,826	20,282	3,502
Amount	60,631	23,972	13,465	10,484	10,800	1,910
Child tax credit: Number	473,497	240,312	115,366	69,828	47,961	30
Amount	548,719	188,159	178,873	116,367	65,290	30
Residential energy tax credit: Number	130,710	41,770	33,485	23,159	25,828	6,468
Amount	111,986	27,852	28,291	20,494	25,448	9,901
Earned income credit [7]: Number	675,912	675,912	0	0	0	0
Amount	1,523,810	1,523,810	0	0	0	0
Excess earned income credit (refundable) [8]: Number	598,419	598,419	0	0	0	0
Amount	1,329,282	1,329,282	0	0	0	0
First-time homebuyer credit [9]: Number	26,616	16,221	5,504	2,526	2,229	136
Amount	188,631	113,707	40,998	17,755	15,380	791
Income tax [10]: Number	1,714,210	933,284	337,538	194,521	194,574	54,293
Amount	13,976,570	1,499,379	1,646,876	1,533,662	3,329,785	5,966,868
Total tax liability [11]: Number	1,927,474	1,139,793	343,087	195,338	194,914	54,342
Amount	15,179,209	1,922,575	1,794,440	1,654,512	3,574,419	6,233,263
Tax due at time of filing [12]: Number	389,467	193,692	67,222	42,486	62,589	23,478
Amount	1,413,862	191,301	145,424	125,229	324,931	626,978
Overpayments refunded [13]: Number	2,262,511	1,686,970	281,320	148,491	123,298	22,432
Amount	6,789,938	4,362,225	887,518	544,364	589,773	406,057

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	TEXAS					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**10,784,887**	**7,387,011**	**1,310,213**	**795,175**	**984,675**	**307,813**
Number of joint returns	4,176,843	1,723,606	738,226	600,623	844,504	269,884
Number with paid preparer's signature	5,832,296	4,040,725	678,796	396,401	500,262	216,112
Number of exemptions	23,349,056	14,298,512	3,166,999	2,129,561	2,835,620	918,364
Adjusted gross income (AGI) [2]	**588,289,807**	**150,811,003**	**80,339,789**	**68,782,495**	**131,537,472**	**156,819,049**
Salaries and wages in AGI [3]: Number	9,172,612	6,084,527	1,176,959	723,720	913,579	273,827
Amount	441,541,935	128,971,542	66,177,637	56,185,570	106,933,066	83,274,120
Taxable interest: Number	3,442,175	1,446,172	568,422	448,608	702,390	276,583
Amount	11,136,729	2,568,671	954,710	816,909	1,673,702	5,122,737
Ordinary dividends: Number	1,683,444	606,598	244,036	212,937	403,199	216,674
Amount	11,059,082	1,431,792	665,009	630,555	1,543,418	6,788,308
Business or profession net income (less loss): Number	2,051,555	1,333,805	233,533	162,666	228,466	93,085
Amount	23,284,238	7,254,084	2,042,820	1,830,912	4,726,352	7,430,070
Net capital gain (less loss) in AGI: Number	1,245,985	439,258	168,609	148,433	298,486	191,199
Amount	19,743,854	917,557	175,446	253,445	1,116,305	17,281,101
Taxable individual retirement arrangements distributions: Number	576,695	275,941	104,690	77,325	95,603	23,136
Amount	9,205,749	2,199,258	1,424,062	1,426,817	2,729,360	1,426,252
Taxable pensions and annuities in AGI: Number	1,628,631	835,073	290,745	200,667	245,255	56,891
Amount	31,013,965	9,783,789	6,139,679	5,076,366	7,521,538	2,492,592
Number of farm returns	245,730	111,367	40,676	31,698	42,622	19,367
Unemployment compensation [4]: Number	557,931	393,475	74,409	40,615	42,689	6,743
Amount	3,817,979	2,676,386	511,498	283,817	298,604	47,674
Taxable social security benefits in AGI: Number	883,123	391,252	199,594	125,244	129,084	37,949
Amount	10,051,414	1,864,188	2,662,534	2,169,634	2,506,074	848,985
Self-employed retirement plans: Number	57,029	6,030	4,783	5,033	17,370	23,813
Amount	1,194,401	41,335	43,306	54,444	282,617	772,699
Total itemized deductions [5]: Number	2,706,528	818,549	512,027	412,987	694,378	268,587
Amount	66,434,896	13,764,227	9,980,936	9,196,993	17,659,038	15,833,702
State and local income taxes: Number	244,373	62,691	40,581	34,914	67,107	39,080
Amount	1,253,727	114,893	76,449	86,275	254,120	721,989
State and local general sales tax: Number	2,109,412	593,781	397,900	329,689	569,593	218,449
Amount	3,975,121	634,371	553,276	579,765	1,366,580	841,130
Real estate taxes: Number	2,353,664	610,564	443,408	381,504	662,371	255,817
Amount	12,274,014	2,186,188	1,632,712	1,630,214	3,759,037	3,065,863
Total taxes paid: Number	2,648,124	775,972	502,649	409,564	691,985	267,954
Amount	17,752,420	3,019,630	2,323,301	2,326,685	5,362,542	4,720,263
Mortgage interest paid: Number	2,134,929	535,926	409,191	355,295	617,352	217,165
Amount	20,734,060	4,019,352	3,142,540	3,103,154	6,592,136	3,876,879
Contributions: Number	2,073,682	503,722	384,134	333,229	605,423	247,174
Amount	11,671,425	1,338,261	1,298,647	1,325,454	3,083,194	4,625,868
Taxable income: Number	7,783,009	4,397,253	1,302,399	793,111	983,059	307,187
Amount	395,680,544	57,768,735	51,383,831	48,168,684	100,384,805	137,974,489
Alternative minimum tax: Number	206,222	2,190	5,043	7,139	41,016	150,834
Amount	833,801	12,103	6,470	11,842	87,358	716,028
Total tax credits [6]: Number	3,683,085	1,958,939	636,105	425,540	515,655	146,846
Amount	5,081,655	1,480,807	1,030,516	773,019	786,170	1,011,143
Child and dependent care credit: Number	509,646	198,835	95,351	82,051	110,846	22,563
Amount	286,785	109,020	53,571	47,952	63,711	12,531
Child tax credit: Number	2,092,350	1,101,901	442,410	295,649	252,288	102
Amount	2,430,781	861,986	711,135	510,286	347,263	111
Residential energy tax credit: Number	367,334	87,128	81,417	67,551	102,024	29,214
Amount	310,165	55,632	65,151	58,314	94,125	36,943
Earned income credit [7]: Number	2,675,998	2,675,998	0	0	0	0
Amount	6,604,337	6,604,337	0	0	0	0
Excess earned income credit (refundable) [8]: Number	2,394,382	2,394,382	0	0	0	0
Amount	5,720,494	5,720,494	0	0	0	0
First-time homebuyer credit [9]: Number	114,982	54,713	27,474	16,198	15,770	827
Amount	810,821	373,885	204,924	115,077	111,942	4,993
Income tax [10]: Number	6,545,993	3,255,505	1,221,289	782,913	979,565	306,721
Amount	71,963,296	5,501,657	6,301,067	6,447,591	17,395,998	36,316,983
Total tax liability [11]: Number	7,437,664	4,119,715	1,243,258	786,536	981,111	307,044
Amount	76,487,871	7,224,859	6,791,549	6,869,737	18,298,774	37,302,952
Tax due at time of filing [12]: Number	1,610,505	742,818	248,293	170,489	312,552	136,353
Amount	7,030,781	756,455	568,073	511,861	1,564,192	3,630,199
Overpayments refunded [13]: Number	8,627,731	6,244,938	1,030,435	600,918	628,204	123,236
Amount	29,056,134	17,674,042	3,482,149	2,375,385	3,141,848	2,382,710

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	UTAH					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,124,569**	**731,755**	**171,547**	**100,872**	**97,720**	**22,675**
Number of joint returns	537,984	214,492	125,227	87,607	89,947	20,711
Number with paid preparer's signature	589,079	374,268	90,530	52,619	54,121	17,541
Number of exemptions	2,710,962	1,461,968	517,514	327,439	325,836	78,205
Adjusted gross income (AGI) [2]	**58,507,710**	**15,207,678**	**10,558,093**	**8,698,471**	**12,722,171**	**11,321,296**
Salaries and wages in AGI [3]: Number	979,735	619,610	155,670	92,817	91,245	20,393
Amount	44,090,338	13,025,433	8,724,710	7,132,272	10,075,753	5,132,170
Taxable interest: Number	492,555	225,133	98,497	69,482	78,252	21,191
Amount	1,047,358	293,366	117,463	98,949	189,755	347,825
Ordinary dividends: Number	178,067	73,103	31,025	24,835	35,101	14,003
Amount	720,041	130,439	56,692	51,057	113,996	367,858
Business or profession net income (less loss): Number	177,158	97,870	31,565	20,179	21,447	6,097
Amount	1,095,742	256,430	156,947	125,005	257,106	300,254
Net capital gain (less loss) in AGI: Number	140,328	56,924	22,970	18,712	28,281	13,441
Amount	2,141,691	151,618	32,503	47,197	185,671	1,724,703
Taxable individual retirement arrangements distributions: Number	63,763	32,474	12,636	8,664	8,461	1,528
Amount	863,183	246,231	146,666	142,507	227,635	100,144
Taxable pensions and annuities in AGI: Number	178,681	92,982	35,234	23,337	23,356	3,772
Amount	3,677,406	1,210,704	823,801	657,766	798,101	187,033
Number of farm returns	13,993	6,704	2,864	1,935	1,904	586
Unemployment compensation [4]: Number	69,332	51,716	10,543	4,269	2,562	242
Amount	411,794	305,588	63,051	25,356	16,133	1,666
Taxable social security benefits in AGI: Number	101,707	46,862	24,467	14,924	12,719	2,735
Amount	1,135,644	224,131	327,269	265,600	257,050	61,595
Self-employed retirement plans: Number	3,481	457	329	347	1,060	1,288
Amount	64,392	2,646	2,829	3,591	16,453	38,872
Total itemized deductions [5]: Number	444,696	139,504	111,396	81,874	89,690	22,232
Amount	11,128,830	2,391,542	2,226,329	1,929,529	2,745,909	1,835,521
State and local income taxes: Number	394,199	101,713	104,460	79,058	87,480	21,488
Amount	1,919,396	188,475	284,424	311,864	561,496	573,137
State and local general sales tax: Number	43,075	31,475	6,334	2,546	2,019	701
Amount	52,308	27,738	10,202	7,322	4,693	2,354
Real estate taxes: Number	402,547	114,612	102,610	77,609	86,322	21,394
Amount	838,361	197,156	167,266	149,475	210,699	113,766
Total taxes paid: Number	442,872	137,938	111,246	81,819	89,648	22,221
Amount	2,884,497	427,852	477,766	478,602	800,058	700,220
Mortgage interest paid: Number	369,734	105,260	97,254	72,010	78,150	17,060
Amount	4,092,501	1,021,868	952,785	779,770	991,360	346,719
Contributions: Number	376,022	99,914	96,523	74,111	84,238	21,236
Amount	2,685,379	340,784	465,459	465,825	744,979	668,333
Taxable income: Number	828,466	438,180	169,721	100,483	97,485	22,597
Amount	34,738,037	5,551,811	5,835,675	5,373,924	8,713,491	9,263,135
Alternative minimum tax: Number	19,029	358	356	451	3,417	14,447
Amount	100,397	2,077	546	781	7,393	89,600
Total tax credits [6]: Number	431,341	196,321	104,291	63,574	57,733	9,422
Amount	606,450	144,232	175,667	132,637	102,388	51,525
Child and dependent care credit: Number	33,725	10,950	9,366	6,674	5,964	771
Amount	16,150	5,061	4,406	3,301	2,984	397
Child tax credit: Number	254,318	97,846	76,352	46,818	33,203	99
Amount	369,300	77,944	130,484	99,603	61,186	83
Residential energy tax credit: Number	68,844	15,421	19,349	14,795	16,276	3,003
Amount	46,772	8,253	12,294	9,861	12,268	4,097
Earned income credit [7]: Number	195,696	195,696	0	0	0	0
Amount	419,889	419,889	0	0	0	0
Excess earned income credit (refundable) [8]: Number	174,921	174,921	0	0	0	0
Amount	372,638	372,638	0	0	0	0
First-time homebuyer credit [9]: Number	14,688	7,802	4,038	1,632	1,152	64
Amount	110,110	58,697	31,074	11,904	8,077	358
Income tax [10]: Number	683,431	327,551	141,711	95,198	96,408	22,563
Amount	5,505,645	518,966	608,717	624,230	1,368,723	2,385,009
Total tax liability [11]: Number	754,953	389,581	149,188	96,779	96,814	22,591
Amount	5,799,997	630,388	651,915	657,629	1,427,938	2,432,127
Tax due at time of filing [12]: Number	173,122	76,154	31,458	22,401	32,675	10,434
Amount	665,083	66,167	55,851	51,677	143,532	347,856
Overpayments refunded [13]: Number	896,568	612,579	137,110	76,347	61,614	8,918
Amount	2,682,656	1,494,089	445,564	273,917	297,585	171,502

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	VERMONT					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**316,053**	**212,460**	**44,390**	**26,706**	**26,348**	**6,149**
Number of joint returns	124,958	45,639	28,498	22,151	23,313	5,357
Number with paid preparer's signature	160,937	101,437	24,843	14,826	14,968	4,863
Number of exemptions	571,989	307,607	102,112	70,331	74,165	17,774
Adjusted gross income (AGI) [2]	**15,391,243**	**4,222,299**	**2,731,854**	**2,301,773**	**3,447,075**	**2,688,242**
Salaries and wages in AGI [3]: Number	260,303	166,455	40,019	24,393	24,117	5,319
Amount	11,113,883	3,346,396	2,138,900	1,805,736	2,586,797	1,236,054
Taxable interest: Number	149,977	77,023	26,742	18,961	21,496	5,755
Amount	305,305	105,418	42,407	32,707	53,181	71,591
Ordinary dividends: Number	82,209	39,284	13,733	10,542	13,939	4,711
Amount	452,341	94,746	47,638	46,672	94,009	169,276
Business or profession net income (less loss): Number	59,086	35,361	9,468	5,961	6,404	1,892
Amount	685,105	228,314	104,606	79,329	143,234	129,622
Net capital gain (less loss) in AGI: Number	53,370	25,116	8,220	6,354	9,550	4,130
Amount	565,623	18,821	14,990	20,331	78,895	432,587
Taxable individual retirement arrangements distributions: Number	24,514	14,369	4,215	2,644	2,733	553
Amount	286,464	92,629	48,607	43,256	70,284	31,689
Taxable pensions and annuities in AGI: Number	55,915	32,003	9,853	6,390	6,453	1,216
Amount	941,974	335,155	193,267	155,314	205,060	53,178
Number of farm returns	4,299	2,722	608	394	447	128
Unemployment compensation [4]: Number	28,693	21,080	4,310	1,990	1,205	108
Amount	179,486	129,261	27,875	12,814	8,654	881
Taxable social security benefits in AGI: Number	35,899	17,062	8,342	4,894	4,494	1,107
Amount	395,915	81,253	113,363	87,811	89,078	24,409
Self-employed retirement plans: Number	2,946	589	419	404	932	602
Amount	42,484	3,891	3,514	4,170	14,226	16,683
Total itemized deductions [5]: Number	93,999	29,587	19,409	16,298	22,678	6,027
Amount	2,429,202	467,720	337,604	326,202	872,533	425,143
State and local income taxes: Number	85,819	22,985	18,664	15,910	22,348	5,912
Amount	455,680	33,958	44,071	53,882	139,820	183,949
State and local general sales tax: Number	6,323	5,005	614	327	276	101
Amount	5,867	4,000	604	518	460	285
Real estate taxes: Number	87,927	25,865	18,409	15,737	22,100	5,816
Amount	430,824	89,487	70,313	71,250	135,589	64,183
Total taxes paid: Number	93,596	29,237	19,377	16,284	22,675	6,023
Amount	904,765	129,839	118,076	128,428	281,416	247,006
Mortgage interest paid: Number	75,661	21,180	16,388	14,232	19,396	4,465
Amount	688,204	161,548	136,589	129,382	192,563	68,122
Contributions: Number	67,583	16,192	13,487	12,458	19,803	5,643
Amount	209,092	24,630	24,396	26,903	56,965	76,197
Taxable income: Number	238,854	135,691	44,127	26,621	26,281	6,134
Amount	10,036,560	1,926,223	1,753,945	1,595,366	2,547,177	2,213,848
Alternative minimum tax: Number	6,791	44	68	117	1,593	4,969
Amount	45,225	394	104	204	3,806	40,717
Total tax credits [6]: Number	102,685	44,698	22,638	15,689	16,079	3,581
Amount	131,838	30,905	32,905	26,695	24,223	17,110
Child and dependent care credit: Number	13,603	3,858	3,398	2,853	3,023	471
Amount	6,830	1,786	1,748	1,523	1,544	229
Child tax credit: Number	45,811	17,985	12,624	8,851	6,351	0
Amount	58,276	15,325	19,542	14,727	8,682	0
Residential energy tax credit: Number	22,818	6,176	5,902	4,712	5,012	1,016
Amount	19,356	3,856	4,600	4,124	4,947	1,829
Earned income credit [7]: Number	46,340	46,340	0	0	0	0
Amount	81,286	81,286	0	0	0	0
Excess earned income credit (refundable) [8]: Number	37,401	37,401	0	0	0	0
Amount	67,963	67,963	0	0	0	0
First-time homebuyer credit [9]: Number	2,768	1,562	637	324	236	9
Amount	19,429	10,642	4,802	2,277	1,660	49
Income tax [10]: Number	215,389	115,055	41,979	26,153	26,071	6,131
Amount	1,579,475	201,496	208,975	200,238	415,226	553,539
Total tax liability [11]: Number	234,767	133,378	42,790	26,308	26,154	6,137
Amount	1,710,790	251,715	229,610	216,077	441,601	571,787
Tax due at time of filing [12]: Number	49,167	24,621	8,643	5,466	7,732	2,705
Amount	166,511	23,726	16,230	13,502	34,092	78,962
Overpayments refunded [13]: Number	240,614	167,337	34,086	20,081	16,871	2,239
Amount	599,057	318,964	98,696	70,459	80,068	30,869

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	VIRGINIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**3,685,674**	**2,193,880**	**514,754**	**342,187**	**485,326**	**149,527**
Number of joint returns	1,479,280	441,456	265,155	237,731	399,555	135,383
Number with paid preparer's signature	1,782,578	1,055,196	252,626	162,034	222,517	90,205
Number of exemptions	7,349,101	3,588,015	1,118,673	846,238	1,346,561	449,614
Adjusted gross income (AGI) [2]	**234,321,329**	**46,370,246**	**31,719,452**	**29,642,010**	**65,843,499**	**60,746,122**
Salaries and wages in AGI [3]: Number	3,167,262	1,815,314	456,253	307,350	450,289	138,056
Amount	177,334,353	38,756,046	25,366,120	23,547,889	53,034,332	36,629,966
Taxable interest: Number	1,608,830	604,912	271,185	221,275	375,398	136,060
Amount	3,789,192	934,271	439,787	394,070	797,789	1,223,274
Ordinary dividends: Number	872,618	280,598	130,938	118,695	234,395	107,992
Amount	4,169,196	599,324	368,773	373,234	945,796	1,882,069
Business or profession net income (less loss): Number	525,995	277,678	71,330	53,744	88,990	34,253
Amount	6,486,266	1,455,406	593,980	529,379	1,575,711	2,331,790
Net capital gain (less loss) in AGI: Number	575,515	178,930	79,988	73,475	155,509	87,613
Amount	5,222,253	105,079	46,943	79,322	398,449	4,592,461
Taxable individual retirement arrangements distributions: Number	237,192	105,867	43,330	33,041	44,026	10,928
Amount	3,237,416	733,113	488,267	503,389	1,005,968	506,678
Taxable pensions and annuities in AGI: Number	745,100	325,420	130,389	97,690	146,484	45,117
Amount	18,471,907	4,109,425	3,141,373	3,009,010	5,739,488	2,472,610
Number of farm returns	40,990	20,448	7,060	4,861	6,067	2,554
Unemployment compensation [4]: Number	164,994	115,257	22,521	12,124	12,957	2,135
Amount	1,028,567	705,715	146,504	79,173	83,419	13,756
Taxable social security benefits in AGI: Number	404,273	165,759	90,758	60,994	68,991	17,771
Amount	4,801,803	811,654	1,210,876	1,054,776	1,334,628	389,868
Self-employed retirement plans: Number	29,332	2,387	1,880	2,212	9,343	13,510
Amount	668,695	15,945	16,495	22,268	138,986	475,002
Total itemized deductions [5]: Number	1,506,916	401,407	279,528	243,859	434,501	147,621
Amount	41,378,749	6,795,952	5,540,589	5,646,258	13,175,559	10,220,391
State and local income taxes: Number	1,382,878	313,992	262,705	234,263	426,480	145,438
Amount	8,474,600	510,246	737,811	942,656	2,880,738	3,403,149
State and local general sales tax: Number	92,548	63,150	13,233	7,568	6,602	1,995
Amount	99,385	49,065	14,781	10,889	15,690	8,960
Real estate taxes: Number	1,326,895	297,580	247,311	226,516	412,595	142,893
Amount	4,686,603	708,540	611,481	652,950	1,647,432	1,066,200
Total taxes paid: Number	1,499,957	395,630	278,920	243,591	434,263	147,553
Amount	13,842,671	1,353,939	1,447,370	1,694,833	4,751,453	4,595,077
Mortgage interest paid: Number	1,236,803	275,849	232,743	213,372	386,761	128,078
Amount	16,633,934	2,671,004	2,444,510	2,576,336	5,944,033	2,998,050
Contributions: Number	1,218,443	265,962	221,351	204,944	387,442	138,744
Amount	4,927,045	574,172	595,508	635,214	1,504,326	1,617,825
Taxable income: Number	2,898,302	1,413,471	510,048	340,929	484,562	149,292
Amount	156,405,255	19,623,019	19,920,808	19,901,975	47,229,799	49,729,655
Alternative minimum tax: Number	130,531	573	1,343	2,231	21,700	104,684
Amount	625,387	2,673	2,176	3,836	42,454	574,249
Total tax credits [6]: Number	1,289,254	542,243	232,767	177,708	259,547	76,989
Amount	1,559,533	394,931	335,123	292,469	342,393	194,617
Child and dependent care credit: Number	188,294	57,132	32,803	29,553	52,244	16,562
Amount	102,288	30,541	17,685	16,511	28,785	8,766
Child tax credit: Number	614,895	254,641	142,425	110,141	107,626	62
Amount	743,895	204,781	212,922	181,588	144,553	51
Residential energy tax credit: Number	213,501	41,995	43,511	38,527	67,421	22,047
Amount	194,994	27,615	35,972	34,073	66,838	30,496
Earned income credit [7]: Number	605,673	605,673	0	0	0	0
Amount	1,264,170	1,264,170	0	0	0	0
Excess earned income credit (refundable) [8]: Number	531,076	531,076	0	0	0	0
Amount	1,120,524	1,120,524	0	0	0	0
First-time homebuyer credit [9]: Number	42,255	17,748	10,795	6,520	6,853	339
Amount	308,760	129,046	82,008	45,887	49,743	2,076
Income tax [10]: Number	2,588,534	1,139,080	482,108	335,413	482,664	149,269
Amount	28,444,595	1,995,313	2,527,032	2,717,632	8,110,985	13,093,633
Total tax liability [11]: Number	2,772,744	1,312,104	490,582	337,293	483,421	149,344
Amount	29,751,467	2,376,152	2,674,055	2,846,968	8,430,503	13,423,788
Tax due at time of filing [12]: Number	640,352	248,957	101,881	73,031	147,238	69,245
Amount	2,367,286	230,034	185,862	172,272	571,013	1,208,106
Overpayments refunded [13]: Number	2,862,656	1,819,598	400,730	259,879	320,188	62,261
Amount	8,941,289	4,207,378	1,256,739	980,211	1,519,409	977,551

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	WASHINGTON					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**3,144,952**	**1,921,305**	**463,506**	**303,337**	**365,492**	**91,312**
Number of joint returns	1,299,345	428,560	254,471	224,508	311,952	79,854
Number with paid preparer's signature	1,423,545	825,046	216,925	141,431	177,387	62,756
Number of exemptions	6,338,176	3,237,911	1,047,002	770,636	1,014,941	267,686
Adjusted gross income (AGI) [2]	**186,216,727**	**40,875,458**	**28,565,434**	**26,249,944**	**48,467,467**	**42,058,424**
Salaries and wages in AGI [3]: Number	2,610,304	1,519,303	402,938	270,674	336,478	80,911
Amount	136,298,412	32,709,060	22,353,209	20,781,136	38,854,200	21,600,806
Taxable interest: Number	1,440,390	615,372	255,487	201,043	284,507	83,981
Amount	4,158,965	1,272,008	459,708	388,912	714,775	1,323,562
Ordinary dividends: Number	749,109	279,415	118,785	105,144	178,241	67,524
Amount	4,332,164	829,063	344,187	304,684	683,300	2,170,930
Business or profession net income (less loss): Number	431,661	228,057	66,979	49,223	66,007	21,395
Amount	5,745,010	1,180,694	721,474	635,357	1,448,772	1,758,714
Net capital gain (less loss) in AGI: Number	539,158	204,066	79,423	69,353	125,895	60,421
Amount	5,814,669	251,828	58,720	128,750	546,855	4,828,516
Taxable individual retirement arrangements distributions: Number	219,855	105,921	41,856	30,917	34,257	6,904
Amount	3,381,265	828,542	557,185	567,199	993,080	435,258
Taxable pensions and annuities in AGI: Number	574,375	287,069	107,122	76,026	87,216	16,942
Amount	12,034,622	3,815,050	2,517,639	2,100,855	2,842,555	758,523
Number of farm returns	26,456	12,210	4,454	3,562	4,529	1,701
Unemployment compensation [4]: Number	295,716	190,777	49,298	27,041	25,020	3,580
Amount	2,517,195	1,563,471	431,646	247,532	240,007	34,538
Taxable social security benefits in AGI: Number	362,718	160,835	85,132	54,345	50,668	11,738
Amount	4,258,034	813,413	1,191,531	989,003	1,004,563	259,525
Self-employed retirement plans: Number	21,968	2,920	2,224	2,467	7,171	7,186
Amount	392,366	20,301	19,617	25,055	110,489	216,903
Total itemized deductions [5]: Number	1,123,687	326,259	232,095	195,538	287,004	82,791
Amount	27,917,615	6,044,321	4,608,975	4,426,347	8,039,847	4,798,125
State and local income taxes: Number	171,914	46,639	33,990	29,519	45,204	16,562
Amount	717,763	76,001	74,867	85,556	191,895	289,443
State and local general sales tax: Number	848,756	233,081	176,050	150,568	225,258	63,799
Amount	1,815,054	257,525	271,160	295,164	611,022	380,182
Real estate taxes: Number	1,040,823	278,954	215,781	186,715	278,738	80,635
Amount	4,121,314	866,586	665,674	655,305	1,240,906	692,844
Total taxes paid: Number	1,111,075	317,591	229,998	194,515	286,295	82,676
Amount	6,768,499	1,226,430	1,038,214	1,056,902	2,091,874	1,355,079
Mortgage interest paid: Number	960,432	245,259	202,742	177,398	264,737	70,296
Amount	13,082,508	2,614,560	2,324,879	2,310,200	4,161,721	1,671,148
Contributions: Number	865,243	200,751	174,798	159,597	253,146	76,951
Amount	3,370,954	387,025	408,903	448,268	937,300	1,189,458
Taxable income: Number	2,455,216	1,237,327	459,530	302,302	364,927	91,130
Amount	125,736,660	17,604,347	17,958,588	17,866,352	35,936,892	36,370,481
Alternative minimum tax: Number	54,351	1,532	819	1,286	9,174	41,540
Amount	242,404	11,839	1,471	2,230	20,971	205,893
Total tax credits [6]: Number	1,027,771	436,015	205,577	153,338	187,588	45,253
Amount	1,333,971	307,049	296,588	253,535	269,127	207,672
Child and dependent care credit: Number	114,509	34,079	21,725	19,919	31,041	7,745
Amount	58,690	16,224	11,002	10,690	16,653	4,121
Child tax credit: Number	532,488	218,843	130,951	97,592	85,064	38
Amount	666,187	180,047	205,232	165,237	115,568	104
Residential energy tax credit: Number	134,141	26,226	30,682	27,366	40,329	9,538
Amount	122,270	17,434	25,537	24,631	40,857	13,811
Earned income credit [7]: Number	447,916	447,916	0	0	0	0
Amount	879,848	879,848	0	0	0	0
Excess earned income credit (refundable) [8]: Number	385,074	385,074	0	0	0	0
Amount	774,992	774,992	0	0	0	0
First-time homebuyer credit [9]: Number	35,732	15,210	9,940	5,257	5,089	236
Amount	262,345	110,529	75,737	37,652	36,932	1,495
Income tax [10]: Number	2,202,129	1,018,258	432,367	297,309	363,163	91,032
Amount	21,975,128	1,853,604	2,271,406	2,417,674	6,120,143	9,312,302
Total tax liability [11]: Number	2,339,547	1,145,997	439,839	298,853	363,750	91,108
Amount	23,143,358	2,194,719	2,428,185	2,555,132	6,400,092	9,565,230
Tax due at time of filing [12]: Number	524,150	218,767	90,280	64,269	111,219	39,615
Amount	2,401,781	216,115	182,499	166,768	487,458	1,348,940
Overpayments refunded [13]: Number	2,412,731	1,550,907	358,899	228,753	237,259	36,913
Amount	7,201,573	3,494,159	1,141,459	859,422	1,140,283	566,251

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	WEST VIRGINIA					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**778,130**	**541,758**	**109,762**	**62,220**	**53,804**	**10,586**
Number of joint returns	351,036	163,713	77,080	52,755	48,229	9,259
Number with paid preparer's signature	401,782	268,589	60,101	34,284	30,458	8,350
Number of exemptions	1,553,346	934,442	269,325	168,276	150,988	30,315
Adjusted gross income (AGI) [2]	**34,933,974**	**10,854,399**	**6,746,843**	**5,353,484**	**6,932,142**	**5,047,106**
Salaries and wages in AGI [3]: Number	647,125	430,943	99,390	57,614	50,044	9,134
Amount	25,769,645	8,387,660	5,426,562	4,352,792	5,460,359	2,142,274
Taxable interest: Number	278,722	146,398	50,582	35,167	37,180	9,395
Amount	594,792	228,652	90,007	64,487	95,495	116,150
Ordinary dividends: Number	120,692	57,502	20,650	15,298	20,049	7,193
Amount	470,519	98,601	49,218	40,943	83,639	198,117
Business or profession net income (less loss): Number	94,264	56,227	14,573	9,273	10,368	3,823
Amount	1,170,365	258,042	124,114	102,277	244,489	441,443
Net capital gain (less loss) in AGI: Number	68,921	31,411	11,201	8,281	12,195	5,833
Amount	1,069,635	16,923	16,422	21,090	71,845	943,355
Taxable individual retirement arrangements distributions: Number	52,004	30,954	9,124	5,697	5,299	930
Amount	564,952	192,710	106,678	90,088	132,700	42,776
Taxable pensions and annuities in AGI: Number	178,133	112,932	29,145	17,867	15,719	2,470
Amount	2,916,646	1,343,873	582,488	422,766	467,865	99,653
Number of farm returns	14,674	8,169	2,805	1,680	1,582	438
Unemployment compensation [4]: Number	56,630	41,015	9,163	3,958	2,318	176
Amount	349,106	249,059	58,159	25,083	15,407	1,398
Taxable social security benefits in AGI: Number	96,017	52,887	21,463	11,299	8,487	1,881
Amount	932,605	232,098	290,460	199,463	167,182	43,401
Self-employed retirement plans: Number	3,376	323	271	283	1,034	1,465
Amount	73,051	2,015	2,699	2,966	16,015	49,356
Total itemized deductions [5]: Number	143,034	37,801	29,944	26,487	38,551	10,251
Amount	3,182,889	572,076	508,651	507,583	914,745	679,834
State and local income taxes: Number	133,050	29,883	28,912	26,021	38,096	10,138
Amount	859,081	55,825	88,246	116,306	284,048	314,655
State and local general sales tax: Number	7,782	6,073	846	384	378	101
Amount	8,682	4,842	1,450	975	988	428
Real estate taxes: Number	125,682	29,042	26,286	24,434	36,319	9,601
Amount	186,517	32,683	29,360	30,920	60,450	33,104
Total taxes paid: Number	142,347	37,214	29,892	26,464	38,531	10,246
Amount	1,106,332	101,257	127,869	159,219	363,903	354,084
Mortgage interest paid: Number	114,465	25,919	24,717	23,100	33,222	7,507
Amount	992,584	186,827	186,949	193,828	313,628	111,352
Contributions: Number	101,929	20,990	20,177	19,706	31,711	9,345
Amount	515,042	52,853	60,548	67,048	131,151	203,441
Taxable income: Number	565,856	329,888	109,475	62,158	53,765	10,570
Amount	22,153,279	4,358,895	4,402,993	3,818,003	5,299,044	4,274,345
Alternative minimum tax: Number	9,764	82	228	318	1,823	7,313
Amount	55,629	578	273	546	3,796	50,436
Total tax credits [6]: Number	230,382	113,794	52,526	32,658	26,877	4,527
Amount	277,237	78,136	78,322	54,279	37,181	29,319
Child and dependent care credit: Number	17,674	5,140	4,302	3,659	3,998	575
Amount	7,904	1,989	1,890	1,744	1,971	310
Child tax credit: Number	128,725	56,894	35,864	22,289	**13,678	**
Amount	161,764	48,102	56,995	37,552	**19,114	**
Residential energy tax credit: Number	40,059	13,110	10,468	7,547	7,687	1,247
Amount	29,411	7,567	7,618	5,795	6,717	1,714
Earned income credit [7]: Number	166,374	166,374	0	0	0	0
Amount	337,628	337,628	0	0	0	0
Excess earned income credit (refundable) [8]: Number	147,413	147,413	0	0	0	0
Amount	306,640	306,640	0	0	0	0
First-time homebuyer credit [9]: Number	7,674	4,452	1,753	861	587	21
Amount	50,136	27,437	12,490	5,992	4,098	119
Income tax [10]: Number	507,614	275,935	105,677	61,768	53,662	10,572
Amount	3,445,340	440,385	530,884	498,694	894,245	1,081,132
Total tax liability [11]: Number	543,898	311,093	106,634	61,887	53,705	10,579
Amount	3,676,476	513,589	561,136	523,008	943,539	1,135,204
Tax due at time of filing [12]: Number	98,842	47,982	19,042	11,554	15,478	4,786
Amount	323,153	40,345	35,391	29,093	73,379	144,945
Overpayments refunded [13]: Number	635,902	459,265	88,255	49,016	35,776	3,590
Amount	1,712,383	1,040,604	271,564	182,578	163,326	54,312

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	WISCONSIN					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**2,728,034**	**1,777,754**	**404,255**	**254,101**	**240,860**	**51,064**
Number of joint returns	1,131,335	382,835	265,451	217,666	219,558	45,825
Number with paid preparer's signature	1,487,928	926,416	238,320	146,816	137,355	39,021
Number of exemptions	5,347,063	2,797,780	970,252	703,551	719,071	156,409
Adjusted gross income (AGI) [2]	**139,548,333**	**35,707,814**	**24,926,143**	**21,925,629**	**31,197,198**	**25,791,549**
Salaries and wages in AGI [3]: Number	2,281,286	1,411,857	364,807	233,364	224,662	46,596
Amount	103,413,390	28,291,851	19,639,253	17,434,284	24,901,104	13,146,897
Taxable interest: Number	1,337,252	660,236	250,767	183,526	195,299	47,424
Amount	2,641,208	895,886	350,524	281,454	433,359	679,986
Ordinary dividends: Number	682,828	311,253	119,760	95,069	118,364	38,382
Amount	2,365,029	538,510	252,864	224,152	442,628	906,877
Business or profession net income (less loss): Number	342,627	189,164	59,822	39,915	41,768	11,958
Amount	3,190,471	813,380	495,215	407,451	764,809	709,616
Net capital gain (less loss) in AGI: Number	426,472	194,339	68,725	54,868	75,692	32,848
Amount	2,821,473	140,682	81,925	119,190	397,763	2,081,914
Taxable individual retirement arrangements distributions: Number	249,555	148,324	43,297	28,804	25,002	4,128
Amount	2,975,901	1,019,718	540,554	492,057	681,845	241,727
Taxable pensions and annuities in AGI: Number	532,521	305,329	97,292	63,374	56,816	9,710
Amount	9,346,975	3,277,327	2,070,846	1,707,042	1,882,906	408,855
Number of farm returns	61,469	38,410	9,881	6,153	5,484	1,541
Unemployment compensation [4]: Number	299,682	206,368	52,442	25,249	14,416	1,207
Amount	1,904,144	1,320,341	331,148	154,071	90,152	8,432
Taxable social security benefits in AGI: Number	313,490	154,336	74,508	43,861	33,578	7,207
Amount	3,450,019	728,594	1,050,503	811,389	691,530	168,004
Self-employed retirement plans: Number	15,421	2,232	2,011	2,161	4,977	4,040
Amount	225,404	12,848	14,926	19,681	68,344	109,606
Total itemized deductions [5]: Number	975,142	296,871	218,851	188,178	221,026	50,216
Amount	22,099,616	4,537,954	4,230,488	3,814,451	5,799,677	3,717,046
State and local income taxes: Number	897,243	231,937	211,822	185,046	218,776	49,662
Amount	5,498,462	455,954	723,820	904,671	1,693,049	1,720,967
State and local general sales tax: Number	63,681	52,421	6,041	2,751	1,960	508
Amount	59,942	35,987	7,235	3,853	6,866	6,001
Real estate taxes: Number	899,786	255,013	204,241	179,699	213,178	47,655
Amount	3,916,935	870,341	747,622	741,154	1,105,332	452,485
Total taxes paid: Number	971,868	294,014	218,602	188,091	220,962	50,199
Amount	9,639,169	1,401,383	1,511,779	1,684,784	2,861,326	2,179,899
Mortgage interest paid: Number	787,632	207,269	185,023	165,569	191,685	38,086
Amount	6,631,509	1,387,419	1,391,994	1,364,670	1,861,687	625,738
Contributions: Number	771,874	191,881	170,248	160,229	201,714	47,802
Amount	2,327,439	323,483	332,880	358,541	637,924	674,612
Taxable income: Number	2,064,427	1,116,905	402,356	253,646	240,545	50,975
Amount	89,830,429	15,335,173	15,564,280	14,764,491	22,552,205	21,614,281
Alternative minimum tax: Number	55,952	829	497	1,017	13,185	40,424
Amount	304,610	1,502	681	1,657	24,832	275,938
Total tax credits [6]: Number	965,338	425,851	211,493	153,584	147,204	27,206
Amount	1,209,371	290,304	323,436	289,192	228,633	77,807
Child and dependent care credit: Number	102,373	26,403	23,506	23,003	26,033	3,428
Amount	45,300	11,038	10,576	10,812	11,387	1,486
Child tax credit: Number	459,002	173,221	122,261	93,042	70,439	39
Amount	602,077	141,115	194,264	163,890	102,771	36
Residential energy tax credit: Number	195,307	51,813	52,294	41,482	42,109	7,609
Amount	151,674	30,744	38,404	32,998	38,985	10,543
Earned income credit [7]: Number	393,540	393,540	0	0	0	0
Amount	779,835	779,835	0	0	0	0
Excess earned income credit (refundable) [8]: Number	340,635	340,635	0	0	0	0
Amount	690,821	690,821	0	0	0	0
First-time homebuyer credit [9]: Number	24,233	13,656	5,941	2,563	1,977	96
Amount	169,509	92,502	44,283	18,356	13,808	560
Income tax [10]: Number	1,830,127	913,383	376,928	249,437	239,424	50,955
Amount	14,815,387	1,559,489	1,819,223	1,803,843	3,633,207	5,999,626
Total tax liability [11]: Number	1,954,464	1,028,894	384,147	250,641	239,804	50,978
Amount	15,559,870	1,821,634	1,944,457	1,903,466	3,796,701	6,093,610
Tax due at time of filing [12]: Number	421,914	193,940	78,272	53,307	73,312	23,083
Amount	1,261,327	151,004	129,848	113,233	283,048	584,193
Overpayments refunded [13]: Number	2,101,963	1,415,850	314,862	193,147	157,378	20,726
Amount	5,461,537	2,869,299	924,451	669,118	696,138	302,530

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	WYOMING					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**269,357**	**166,167**	**42,480**	**27,520**	**27,145**	**6,045**
Number of joint returns	114,757	37,574	25,548	22,221	24,296	5,118
Number with paid preparer's signature	149,606	85,278	25,008	16,649	17,438	5,233
Number of exemptions	532,552	264,639	101,492	73,989	76,201	16,231
Adjusted gross income (AGI) [2]	**16,035,428**	**3,387,373**	**2,627,014**	**2,377,469**	**3,503,417**	**4,140,154**
Salaries and wages in AGI [3]: Number	229,991	136,518	38,246	25,359	24,964	4,904
Amount	10,774,247	2,834,808	2,136,300	1,941,654	2,695,995	1,165,490
Taxable interest: Number	113,176	51,261	20,740	16,008	19,538	5,629
Amount	429,072	108,116	36,373	30,738	58,616	195,228
Ordinary dividends: Number	57,809	24,620	9,870	7,853	11,160	4,306
Amount	613,605	70,546	27,907	23,638	56,059	435,455
Business or profession net income (less loss): Number	42,566	21,855	7,522	5,449	5,900	1,840
Amount	444,771	76,657	61,570	54,397	113,017	139,130
Net capital gain (less loss) in AGI: Number	40,952	17,623	6,455	5,160	7,786	3,928
Amount	1,073,859	96,956	13,961	20,663	67,950	874,327
Taxable individual retirement arrangements distributions: Number	18,048	8,749	3,548	2,587	2,593	571
Amount	276,774	64,818	43,645	41,566	67,537	59,209
Taxable pensions and annuities in AGI: Number	48,683	24,550	9,388	6,698	6,731	1,316
Amount	924,956	297,069	195,647	163,039	201,906	67,295
Number of farm returns	9,458	4,997	1,574	1,131	1,233	523
Unemployment compensation [4]: Number	17,208	12,470	2,706	1,212	761	59
Amount	101,547	74,776	15,381	6,550	4,480	360
Taxable social security benefits in AGI: Number	29,934	13,466	7,071	4,322	3,821	1,254
Amount	332,484	65,089	94,936	74,774	71,006	26,679
Self-employed retirement plans: Number	1,381	169	161	153	481	417
Amount	22,922	995	1,204	1,507	7,056	12,160
Total itemized deductions [5]: Number	66,556	19,795	14,499	12,117	15,575	4,570
Amount	1,671,091	351,437	254,944	240,453	377,355	446,902
State and local income taxes: Number	9,564	2,407	1,927	1,734	2,356	1,140
Amount	74,778	5,210	3,609	4,231	8,411	53,317
State and local general sales tax: Number	49,619	13,840	10,933	9,266	12,236	3,344
Amount	59,362	10,471	10,201	11,040	19,063	8,586
Real estate taxes: Number	58,999	15,384	12,934	11,336	14,984	4,361
Amount	141,333	28,977	19,948	19,772	35,704	36,932
Total taxes paid: Number	65,279	18,757	14,357	12,048	15,550	4,567
Amount	308,709	51,015	39,789	41,388	73,389	103,127
Mortgage interest paid: Number	53,369	13,241	12,176	10,733	13,899	3,320
Amount	599,020	119,226	116,344	117,732	179,666	66,053
Contributions: Number	44,168	10,332	9,110	8,270	12,326	4,130
Amount	329,630	24,132	28,014	29,422	58,071	189,991
Taxable income: Number	210,538	107,704	42,272	27,446	27,105	6,011
Amount	11,280,424	1,513,578	1,721,203	1,693,707	2,717,092	3,634,844
Alternative minimum tax: Number	3,305	66	153	145	574	2,367
Amount	21,760	313	220	349	1,463	19,415
Total tax credits [6]: Number	90,135	37,682	20,489	14,757	14,300	2,907
Amount	122,619	27,061	31,104	25,265	20,806	18,383
Child and dependent care credit: Number	10,681	2,985	2,579	2,344	2,505	268
Amount	5,239	1,253	1,218	1,257	1,365	147
Child tax credit: Number	48,860	18,233	13,758	9,825	7,039	5
Amount	67,666	15,947	23,212	17,998	10,505	3
Residential energy tax credit: Number	15,263	3,412	3,898	3,400	3,954	599
Amount	12,377	2,112	2,908	2,731	3,484	1,142
Earned income credit [7]: Number	39,407	39,407	0	0	0	0
Amount	73,953	73,953	0	0	0	0
Excess earned income credit (refundable) [8]: Number	34,039	34,039	0	0	0	0
Amount	66,112	66,112	0	0	0	0
First-time homebuyer credit [9]: Number	3,151	1,484	910	408	336	13
Amount	22,097	10,158	6,681	2,823	2,361	74
Income tax [10]: Number	189,351	89,536	39,717	27,100	26,990	6,008
Amount	1,955,253	156,344	213,998	223,481	456,583	904,847
Total tax liability [11]: Number	201,897	101,165	40,453	27,225	27,034	6,020
Amount	2,056,709	185,484	228,988	236,312	480,362	925,563
Tax due at time of filing [12]: Number	42,866	17,410	7,780	5,798	9,148	2,730
Amount	203,598	17,203	16,245	14,838	45,262	110,050
Overpayments refunded [13]: Number	208,928	136,668	33,373	20,755	16,329	1,803
Amount	640,989	311,695	108,525	78,572	79,194	63,003

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

[Money amounts are in thousands of dollars]

Item	OTHER AREAS [14]					
	All returns	Size of adjusted gross income				
		Under $50,000 [1]	$50,000 under $75,000	$75,000 under $100,000	$100,000 under $200,000	$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns	**1,053,639**	**870,622**	**64,546**	**35,830**	**46,474**	**36,167**
Number of joint returns	354,467	247,393	35,055	21,315	27,963	22,741
Number with paid preparer's signature	486,719	385,237	26,470	16,391	27,719	30,902
Number of exemptions	1,894,283	1,415,240	164,413	94,978	119,819	99,833
Adjusted gross income (AGI) [2]	**48,677,100**	**7,247,106**	**3,954,047**	**3,087,265**	**6,358,874**	**28,029,808**
Salaries and wages in AGI [3]: Number	546,027	386,927	54,971	31,398	41,268	31,463
Amount	46,496,767	13,387,590	3,991,844	3,069,053	6,390,090	19,658,190
Taxable interest: Number	286,345	165,987	33,314	22,361	33,579	31,104
Amount	1,500,606	319,357	89,713	69,426	148,001	874,110
Ordinary dividends: Number	178,379	96,571	19,350	13,859	23,222	25,377
Amount	2,148,696	307,493	103,325	81,590	202,039	1,454,249
Business or profession net income (less loss): Number	51,702	35,568	4,649	3,001	4,761	3,723
Amount	1,477,058	423,183	101,374	81,681	198,574	672,246
Net capital gain (less loss) in AGI: Number	127,477	67,949	12,169	8,917	16,649	21,793
Amount	3,346,928	100,460	43,617	43,334	143,671	3,015,844
Taxable individual retirement arrangements distributions: Number	18,449	11,518	2,568	1,608	1,904	851
Amount	389,171	125,554	54,071	42,962	81,062	85,523
Taxable pensions and annuities in AGI: Number	93,297	60,658	12,663	7,564	9,051	3,361
Amount	2,303,442	1,002,423	389,334	266,410	400,568	244,706
Number of farm returns	1,365	800	130	91	170	174
Unemployment compensation [4]: Number	9,236	6,916	1,058	495	519	248
Amount	74,989	54,354	8,497	4,698	5,007	2,432
Taxable social security benefits in AGI: Number	32,679	18,855	6,143	3,128	3,299	1,254
Amount	298,332	113,094	69,995	44,062	50,830	20,350
Self-employed retirement plans: Number	2,108	362	128	100	277	1,241
Amount	67,659	3,611	1,767	1,389	5,965	54,927
Total itemized deductions [5]: Number	160,856	89,018	16,093	12,174	21,058	22,513
Amount	3,207,804	618,953	255,145	244,232	489,047	1,600,427
State and local income taxes: Number	48,457	18,579	4,850	4,417	9,348	11,263
Amount	567,511	47,572	19,433	23,101	72,689	404,716
State and local general sales tax: Number	57,454	39,496	5,193	3,644	5,052	4,069
Amount	239,705	36,628	16,296	13,961	32,781	140,039
Real estate taxes: Number	49,751	13,786	7,169	6,021	11,225	11,550
Amount	235,867	46,759	22,364	20,039	47,358	99,346
Total taxes paid: Number	130,754	67,927	13,661	10,705	18,713	19,748
Amount	1,113,228	157,865	66,293	62,436	162,666	663,967
Mortgage interest paid: Number	40,630	11,417	6,471	5,243	9,170	8,329
Amount	597,441	134,905	78,202	68,649	136,710	178,975
Contributions: Number	54,485	14,960	7,818	6,394	11,652	13,661
Amount	400,727	33,312	27,417	26,293	58,170	255,536
Taxable income: Number	437,304	254,960	64,152	35,708	46,387	36,097
Amount	39,592,085	3,349,849	2,663,533	2,300,309	5,213,340	26,065,053
Alternative minimum tax: Number	18,386	852	1,171	1,512	4,561	10,290
Amount	73,227	1,182	886	1,635	9,578	59,947
Total tax credits [6]: Number	233,399	109,676	40,399	22,796	30,628	29,900
Amount	5,147,095	125,600	152,614	136,372	456,458	4,276,049
Child and dependent care credit: Number	15,716	5,959	4,050	2,123	2,283	1,301
Amount	9,798	3,416	2,677	1,408	1,441	856
Child tax credit: Number	67,856	33,394	18,240	10,015	6,201	6
Amount	83,062	28,259	28,616	17,418	8,768	2
Residential energy tax credit: Number	2,265	501	468	397	650	249
Amount	2,312	315	370	350	649	628
Earned income credit [7]: Number	33,872	33,872	0	0	0	0
Amount	75,540	75,540	0	0	0	0
Excess earned income credit (refundable) [8]: Number	31,808	31,808	0	0	0	0
Amount	72,464	72,464	0	0	0	0
First-time homebuyer credit [9]: Number	973	485	209	141	134	4
Amount	7,054	3,452	1,578	1,017	985	22
Income tax [10]: Number	349,577	195,926	51,059	30,588	40,000	32,004
Amount	5,205,950	314,185	279,410	277,450	717,946	3,616,959
Total tax liability [11]: Number	484,533	331,724	51,005	30,405	39,637	31,762
Amount	5,570,401	663,651	282,904	279,040	726,559	3,618,248
Tax due at time of filing [12]: Number	202,953	150,790	12,744	8,455	15,906	15,058
Amount	823,617	222,056	37,121	33,752	102,332	428,356
Overpayments refunded [13]: Number	586,171	482,361	45,283	23,380	22,544	12,603
Amount	1,914,962	1,086,183	166,592	110,484	136,670	415,032

Footnotes at end of table.

Table 2. Individual Income and Tax Data, by State and Size of Adjusted Gross Income, Tax Year 2009—Continued

Footnotes

**Not shown to avoid disclosure of information about specific taxpayers. However, the data are combined with data in an adjacent size class, as appropriate, and included in the appropriate totals.

[1] Includes returns with adjusted gross deficit.

[2] Less deficit.

[3] "Number," here, and elsewhere in Table 2, represents number of returns, unless otherwise specified.

[4] Includes the Alaskan permanent fund, reported by residents of Alaska on Forms 1040A and 1040EZ's. This fund only applies to statistics in the U.S. totals, and the state of Alaska.

[5] "Itemized deductions" include any amounts reported by the taxpayer, even if they could not be used in computing "taxable income," the base on which the regular income tax was computed. Thus, total itemized deductions include amounts that did not have to be reported by taxpayers with no "adjusted gross income." (Adjusted gross income is the total from which these deductions would normally be subtracted.) In addition, if standard and itemized deductions were both reported on a tax return, the form of deduction actually used in computing income tax was the one used for the statistics. Therefore, if the standard deduction was the form of deduction used, the total reported for itemized deductions was excluded from the statistics. However, the component deductions were not similarly excluded. As a result, the number of returns and related amounts for the component deductions are slightly overstated in relation to the grand total shown for itemized deductions. These components are also overstated in relation to the total because there was a statutory limitation on the total of itemized deductions that could be claimed by certain high-incometaxpayers. This limitation did not affect the component deductions, the sum of which therefore exceeded the total used in computing income tax.

[6] Unlike Table 1, Table 2's "Total tax credits" excludes the "earned income credit" which is shown separately below in the table.

[7] "Earned income credit" includes both the refundable and non-refundable portions. The non-refundable portion could reduce income tax and certain related taxes to zero. The earned income credit amounts in excess of total tax liability, or amounts when there was no tax liability at all, were refundable. See footnote 8 below for explanation of the refundable portion of the earned income credit.

[8] The refundable portion of the "earned income credit" equals "total income tax" minus the "earned income credit". If the result is negative, this amount is considered the refundable portion.

[9] Taxpayers were only allowed to claim the "first-time homebuyer credit" in Tax Year 2009 if their modified AGI was below $95,000 ($170,000 if married filing jointly), and they purchased the home before November 7, 2009. If the home was purchased after November 6, 2009, this income limit was increased to $145,000 ($245,000 if married filing jointly). Table-2 data does not include any amendments made to returns claiming the credit.

[10] "Income tax" is in general, the same as "income tax after credits" which was redefined in Tax Year 2000 to include the "alternative minimum tax (AMT)". Table 2 "Income tax" differs from "total income tax" (in Tables 1 and 3) in that Table 2 "Income tax" is after the subtraction of all tax credits except the earned income credit. See footnotes 7 and 8 above, for an explanation of the treatment of the earned income credit. "Income tax" reflects the amount reported on the tax return and is, therefore, before any examination or enforcement activities by the Internal Revenue Service. Income tax represents the tax filer reported income tax liability that was payable to the U.S. Department of the Treasury and excludes the effects of the earned income credit and any items in the payments section of form 1040 on final taxes owed.

[11] For Table 2, "Total tax liability" differs from "Income tax," in that "Total tax liability" includes the taxes from recapture of certain prior-year credits, tax applicable to individual retirement arrangements (IRA's), Social Security taxes on self-employment income and on certain tip income, advanced earned income payments, household employment taxes, and certain "other taxes" listed in the Form 1040 instructions.

[12] Reflects payments to or withholdings made to "Total tax liability" (footnote 11). The amount the tax filer owes when the income tax return is filed.

[13] The amount of overpayments the tax filer requested to have refunded.

[14] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

NOTES: This table presents aggregates of all returns filed and processed through the Individual Master File (IMF) system during Calendar Year 2010, including any returns filed for tax years preceding 2009.

In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the total tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in Table 2 should, therefore, be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to U.S. totals in Tables 1 and 3, as a result. Also, see footnote 14, above for differences in tax return coverage, which affects U.S. totals in this table.

Classification by State was usually based on the taxpayer's home address. However, some taxpayers may have used the address of a tax lawyer, or accountant, or the address of a place of business; moreover, such addresses could each have been located in a State other than the State in which the taxpayer resided.

For explanation of the tax law changes which could affect the year-to-year analysis of data, refer to the respective years' "Individual Income Tax Returns, Preliminary Data" article published in the *SOI Spring Bulletin*. For further explanation of the tax terms, refer to the respective years' "Individual Income Tax Returns," Publication 1304.

Detail may not add to totals because of rounding.

Table 3. Number of Individual Income Tax Returns, Income, Exemptions and Deductions, Tax, and Average Tax, by Size of Adjusted Gross Income, Tax Years 2007–2009

[All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated]

Size of adjusted gross income	Number of returns			Adjusted gross income or deficit		
	2007	2008	2009 [p]	2007	2008	2009 [p]
	(1)	(2)	(3)	(4)	(5)	(6)
Total	**142,978,806**	**142,450,569**	**140,532,115**	**8,687,718,769**	**8,262,860,170**	**7,648,676,270**
No adjusted gross income [1]	1,907,835	2,489,989	2,354,529	-110,781,565	-163,765,199	-169,190,122
$1 under $1,000	1,778,915	1,921,736	1,748,270	931,246	939,483	849,775
$1,000 under $3,000	4,853,415	4,584,860	4,104,547	9,745,057	9,228,715	8,307,086
$3,000 under $5,000	5,298,422	5,132,110	4,507,298	21,124,862	20,395,926	17,977,681
$5,000 under $7,000	4,839,365	4,917,905	4,631,898	28,982,566	29,427,614	27,772,860
$7,000 under $9,000	4,965,014	4,906,493	5,020,353	39,724,401	39,416,099	40,223,872
$9,000 under $11,000	4,650,047	4,539,648	5,029,770	46,513,031	45,347,391	50,202,218
$11,000 under $13,000	4,814,494	4,828,287	5,052,677	57,726,516	57,983,384	60,619,669
$13,000 under $15,000	4,760,384	4,649,361	4,981,056	66,614,670	65,051,508	69,612,868
$15,000 under $17,000	4,546,141	4,477,339	4,709,214	72,660,726	71,501,325	75,354,027
$17,000 under $19,000	4,344,997	4,434,590	4,572,048	78,206,812	79,775,965	82,298,987
$19,000 under $22,000	6,326,768	6,224,385	6,342,940	129,572,274	127,408,828	129,952,941
$22,000 under $25,000	5,807,690	5,805,936	5,856,767	136,437,964	136,432,863	137,504,496
$25,000 under $30,000	9,005,337	8,743,580	8,678,265	247,203,999	239,916,395	238,452,112
$30,000 under $40,000	14,740,807	14,554,279	14,392,315	512,920,309	506,106,712	500,601,864
$40,000 under $50,000	11,150,798	11,087,123	10,791,227	499,464,109	496,890,528	482,877,753
$50,000 under $75,000	19,450,744	19,196,461	18,749,631	1,195,768,325	1,180,014,004	1,152,652,934
$75,000 under $100,000	11,744,132	11,729,485	11,518,935	1,014,677,916	1,013,677,410	995,242,402
$100,000 under $200,000	13,457,876	13,851,341	13,550,244	1,793,040,262	1,845,103,256	1,805,900,040
$200,000 under $500,000	3,492,353	3,476,747	3,222,198	1,004,658,688	993,426,581	912,206,732
$500,000 under $1,000,000	651,049	577,618	484,497	441,439,447	392,535,075	327,098,479
$1,000,000 under $1,500,000	166,362	140,635	105,114	200,785,834	169,852,110	126,626,692
$1,500,000 under $2,000,000	70,733	59,460	43,936	121,767,964	102,397,558	75,416,770
$2,000,000 under $5,000,000	108,641	86,329	61,689	324,592,983	257,484,393	182,741,962
$5,000,000 under $10,000,000	28,090	21,390	14,236	192,327,659	146,343,478	98,152,397
$10,000,000 or more	18,394	13,480	8,460	561,612,712	399,968,769	219,219,775

Size of adjusted gross income	Personal exemptions and total deductions			Taxable income [2]		
	2007	2008	2009 [p]	2007	2008	2009 [p]
	(7)	(8)	(9)	(10)	(11)	(12)
Total	**2,930,389,570**	**2,998,740,986**	**2,951,163,315**	**6,063,263,892**	**5,652,925,474**	**5,107,861,921**
No adjusted gross income [1]	10,032,779	13,162,310	12,929,873	0	0	0
$1 under $1,000	12,754,456	15,127,358	15,147,444	2,468	866	373
$1,000 under $3,000	32,162,181	33,098,388	34,831,868	457,272	259,524	156,513
$3,000 under $5,000	45,804,915	45,894,620	44,819,094	609,709	557,566	242,379
$5,000 under $7,000	47,954,092	51,277,772	51,693,972	1,534,484	1,091,339	617,454
$7,000 under $9,000	56,393,736	56,765,922	61,979,649	2,982,546	2,466,033	1,970,298
$9,000 under $11,000	56,000,048	57,783,625	68,479,407	5,410,909	4,594,806	3,359,241
$11,000 under $13,000	63,350,195	66,054,277	73,676,280	9,334,636	8,198,681	6,992,034
$13,000 under $15,000	65,204,166	65,418,751	74,234,945	13,365,336	12,245,166	11,363,166
$15,000 under $17,000	63,442,486	65,384,922	71,560,921	17,645,394	15,970,377	15,335,063
$17,000 under $19,000	62,323,620	64,887,847	69,501,690	21,682,713	21,622,910	20,560,980
$19,000 under $22,000	92,697,542	93,843,128	102,427,636	43,205,825	39,873,449	36,304,766
$22,000 under $25,000	87,641,676	90,967,114	96,049,325	52,573,020	50,011,817	47,149,471
$25,000 under $30,000	140,612,360	139,968,922	146,343,467	111,236,608	104,419,992	96,869,340
$30,000 under $40,000	246,334,819	247,668,550	255,041,801	271,345,504	263,132,648	249,295,696
$40,000 under $50,000	206,681,043	209,603,238	210,798,313	295,081,893	289,669,727	275,129,226
$50,000 under $75,000	436,064,681	435,233,256	431,796,269	762,129,063	748,729,452	723,054,467
$75,000 under $100,000	323,077,310	326,956,393	322,757,477	692,808,575	688,222,430	673,504,319
$100,000 under $200,000	480,977,460	506,485,509	496,833,288	1,313,152,027	1,340,890,194	1,312,912,967
$200,000 under $500,000	185,621,711	206,236,357	185,211,084	819,889,432	790,018,422	728,025,811
$500,000 under $1,000,000	58,462,757	62,063,831	47,819,149	383,494,908	332,577,165	279,619,250
$1,000,000 under $1,500,000	23,137,293	24,260,132	16,307,867	177,818,365	146,685,193	110,434,287
$1,500,000 under $2,000,000	13,576,811	14,196,620	9,022,091	108,291,334	88,993,612	66,424,518
$2,000,000 under $5,000,000	34,327,709	34,101,281	20,142,078	290,542,207	225,389,176	162,797,436
$5,000,000 under $10,000,000	20,131,195	18,854,638	10,225,663	172,395,312	129,065,855	87,967,404
$10,000,000 or more	65,622,537	53,446,223	21,532,662	496,274,351	348,239,073	197,775,462

Footnotes at end of table.

Table 3. Number of Individual Income Tax Returns, Income, Exemptions and Deductions, Tax, and Average Tax, by Size of Adjusted Gross Income, Tax Years 2007–2009—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated]

Size of adjusted gross income	Total income tax			Percentage of returns showing no total income tax		
	2007	2008	2009 [p]	2007	2008	2009 [p]
	(13)	(14)	(15)	(16)	(17)	(18)
Total	**1,115,601,803**	**1,031,580,923**	**868,049,646**	**32.7**	**36.4**	**41.7**
No adjusted gross income [1]	97,427	69,278	53,496	99.7	99.9	99.9
$1 under $1,000	161	46	19	98.4	99.9	99.7
$1,000 under $3,000	36,462	16,592	10,322	88.9	94.8	96.0
$3,000 under $5,000	62,197	60,078	26,157	93.2	94.8	97.2
$5,000 under $7,000	154,683	112,907	61,970	73.6	78.4	84.3
$7,000 under $9,000	292,740	244,435	199,685	76.8	80.7	83.6
$9,000 under $11,000	440,766	354,077	227,567	57.8	71.8	86.8
$11,000 under $13,000	822,721	600,356	270,826	50.9	62.8	83.6
$13,000 under $15,000	1,160,517	768,946	441,807	52.0	62.0	65.8
$15,000 under $17,000	1,499,735	1,003,784	741,868	51.0	54.9	60.1
$17,000 under $19,000	1,901,972	1,548,185	1,091,249	48.0	50.9	55.6
$19,000 under $22,000	3,844,192	3,154,433	2,186,224	42.7	47.2	57.3
$22,000 under $25,000	4,696,668	4,143,386	3,115,279	40.8	44.2	51.4
$25,000 under $30,000	10,244,160	9,108,354	6,781,372	36.2	39.1	47.0
$30,000 under $40,000	27,853,208	25,551,837	20,052,556	22.2	26.1	33.4
$40,000 under $50,000	33,514,554	31,401,659	25,290,967	12.6	16.0	22.4
$50,000 under $75,000	96,882,330	92,652,392	77,997,120	5.8	8.0	12.0
$75,000 under $100,000	93,832,750	91,901,542	80,807,704	1.6	2.5	4.1
$100,000 under $200,000	228,687,547	232,270,420	213,407,586	0.6	0.8	1.0
$200,000 under $500,000	196,380,629	193,699,168	178,586,369	0.3	0.5	0.5
$500,000 under $1,000,000	103,163,081	93,899,363	80,291,445	0.3	0.6	0.5
$1,000,000 under $1,500,000	48,354,319	41,880,236	32,259,395	0.2	0.6	0.5
$1,500,000 under $2,000,000	29,351,266	25,385,118	19,461,595	0.3	0.7	0.5
$2,000,000 under $5,000,000	77,554,612	63,390,518	48,039,157	0.3	0.7	0.5
$5,000,000 under $10,000,000	43,929,717	34,805,598	25,479,130	0.3	0.7	0.4
$10,000,000 or more	110,843,388	83,558,216	51,168,777	0.2	0.8	0.6

Size of adjusted gross income	Returns showing total income tax					
	Average tax (whole dollars)			Tax as a percentage of AGI		
	2007	2008	2009 [p]	2007	2008	2009 [p]
	(19)	(20)	(21)	(22)	(23)	(24)
Total	**11,588**	**11,379**	**10,594**	**13.8**	**13.6**	**12.8**
No adjusted gross income [1]	17,526	19,822	18,744	[3]	[3]	[3]
$1 under $1,000	6	46	4	0.6	4.6	0.4
$1,000 under $3,000	67	70	62	3.5	3.4	3.3
$3,000 under $5,000	174	227	207	4.4	5.9	5.3
$5,000 under $7,000	121	106	85	2.0	1.7	1.4
$7,000 under $9,000	254	258	243	3.2	3.2	3.1
$9,000 under $11,000	225	277	342	2.2	2.8	3.4
$11,000 under $13,000	348	334	327	2.9	2.8	2.7
$13,000 under $15,000	507	436	260	3.6	3.1	1.8
$15,000 under $17,000	673	497	395	4.2	3.1	2.5
$17,000 under $19,000	842	711	538	4.7	4.0	3.0
$19,000 under $22,000	1,060	959	808	5.2	4.7	3.9
$22,000 under $25,000	1,367	1,278	1,095	5.8	5.4	4.7
$25,000 under $30,000	1,783	1,710	1,475	6.5	6.2	5.4
$30,000 under $40,000	2,428	2,376	2,094	6.9	6.8	6.0
$40,000 under $50,000	3,441	3,373	3,020	7.7	7.5	6.7
$50,000 under $75,000	5,289	5,246	4,726	8.6	8.5	7.7
$75,000 under $100,000	8,118	8,037	7,313	9.4	9.3	8.5
$100,000 under $200,000	17,087	16,903	15,911	12.8	12.7	11.9
$200,000 under $500,000	56,377	55,984	55,695	19.6	19.6	19.7
$500,000 under $1,000,000	158,858	163,513	166,528	23.4	24.1	24.7
$1,000,000 under $1,500,000	291,342	299,480	308,392	24.1	24.8	25.6
$1,500,000 under $2,000,000	416,000	429,877	445,060	24.2	25.0	25.9
$2,000,000 under $5,000,000	715,732	739,377	782,346	24.0	24.8	26.4
$5,000,000 under $10,000,000	1,568,134	1,638,990	1,797,216	22.9	24.0	26.1
$10,000,000 or more	6,036,564	6,247,810	6,082,108	19.8	21.1	23.5

Footnotes at end of table.

Table 3. Number of Individual Income Tax Returns, Income, Exemptions and Deductions, Tax, and Average Tax, by Size of Adjusted Gross Income, Tax Years 2007–2009—Continued

Footnotes

[p] Preliminary.

[1] In addition to low-income taxpayers, this size class (and others) includes taxpayers with "tax preferences," not reflected in "adjusted gross income" or "taxable income," which are subject to the "alternative minimum tax" (included in "total income tax"), defined in Table 1, footnote 32.

[2] "Adjusted gross income" (AGI) minus "personal exemptions and total deductions" will not equal "taxable income" because the total of deductions and exemptions could exceed AGI and, therefore, includes amounts that could not be used in computing "taxable income."

[3] Not computed.

[4] Removed due to excessive sampling variability.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. Percentages shown in this table are based on dollar amounts rounded to the units indicated in the specific table heading. Therefore, they may not be as precise as percentages based on the fuller dollar amounts found in tables contained in the source publications or articles which underlie the historical tables presented in this section of the *SOI Bulletin*.

Table 7. Standard, Itemized, and Total Deductions Reported on Individual Income Tax Returns, Tax Years 1950–2009

[All figures are estimates based on samples—number of returns is in millions; money amounts are in billions of dollars]

Tax year	Total number of returns	Total deductions		Standard deduction		Itemized deductions	
		Amount [1]	As a percentage of adjusted gross income (AGI) [2]	Number of returns [3]	Amount [4]	Number of returns [3]	Amount [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1950	53.1	21.9	12.2	42.7	12.0	10.3	9.9
1951	55.4	25.2	12.5	43.9	13.3	11.6	11.9
1952	56.5	27.3	12.7	43.7	13.7	12.8	13.6
1953	57.8	29.8	13.0	43.4	14.2	14.4	15.6
1954	56.7	30.7	13.4	41.0	13.3	15.7	17.4
1955	58.3	33.6	13.5	40.9	13.6	16.9	20.0
1956	59.2	36.4	13.6	40.3	13.8	18.5	22.6
1957	59.8	39.5	14.1	39.3	13.8	20.2	25.7
1958	59.1	40.7	14.5	37.9	13.2	20.8	27.5
1959	60.3	45.4	14.9	37.3	13.4	22.5	32.0
1960	61.0	48.4	15.3	36.5	13.1	24.1	35.3
1961	61.5	51.3	15.6	35.8	12.9	25.3	38.4
1962	62.7	54.8	15.7	35.8	13.1	26.5	41.7
1963	63.9	59.2	16.1	35.4	13.1	28.2	46.1
1964	65.4	67.0	16.9	38.0	20.2	26.9	46.8
1965	67.6	71.4	16.6	39.3	20.6	27.9	50.7
1966	70.2	76.4	16.3	41.2	21.8	28.6	54.6
1967	71.7	81.7	16.2	41.5	22.1	29.8	59.6
1968	73.7	91.3	16.5	41.3	22.1	32.0	69.2
1969	75.8	101.8	16.9	40.5	21.6	34.9	80.2
1970	74.3	120.5	19.1	38.4	32.4	35.4	88.2
1971	74.6	139.9	20.8	43.5	48.1	30.7	91.9
1972	77.6	166.4	22.3	50.2	69.8	27.0	96.7
1973	80.7	180.6	21.8	52.2	73.6	28.0	107.0
1974	83.3	195.5	21.6	53.2	76.1	29.6	119.4
1975	82.2	223.2	24.6	55.5	100.9	26.1	122.3
1976	84.7	247.6	23.5	58.2	113.8	26.0	133.9
1977	86.6	276.2	23.8	58.8	137.7	22.9	138.5
1978	89.8	304.3	23.4	59.5	139.8	25.8	164.4
1979	92.7	333.0	22.7	60.7	148.8	26.5	184.2
1980	93.9	364.0	22.6	59.5	146.0	29.0	218.0
1981	95.4	401.2	22.6	58.7	144.7	31.6	256.4
1982	95.3	425.2	23.0	56.9	140.2	33.4	284.5
1983	96.3	448.7	23.1	56.2	138.5	35.2	309.6
1984	99.4	499.6	23.3	56.7	139.5	38.2	358.9
1985	101.7	554.7	24.1	57.0	145.0	39.8	405.0
1986	103.0	611.3	24.6	56.5	151.0	40.7	447.1
1987	107.0	607.2	21.9	69.1	215.2	35.6	392.0
1988	109.7	686.0	22.3	76.5	289.6	31.9	395.2
1989	112.1	740.4	22.7	79.3	309.4	32.0	431.0
1990	113.7	789.9	23.2	80.6	331.5	32.2	458.5
1991	114.7	818.8	23.6	81.3	351.1	32.5	467.7
1992	113.6	848.5	23.4	80.1	366.5	32.5	481.9
1993	114.6	872.5	23.4	80.8	382.1	32.8	490.4
1994	115.9	890.8	22.8	81.9	397.1	33.0	493.7
1995	118.2	941.0	22.5	83.2	413.6	34.0	527.4
1996	120.4	998.6	22.0	84.0	426.1	35.4	572.5
1997	122.4	1,062.5	21.4	84.8	441.7	36.6	620.8

Footnotes at end of table.

Table 7. Standard, Itemized, and Total Deductions Reported on Individual Income Tax Returns, Tax Years 1950–2009—Continued

[All figures are estimates based on samples—number of returns is in millions; money amounts are in billions of dollars]

Tax year	Total number of returns	Total deductions		Standard deduction		Itemized deductions	
		Amount [1]	As a percentage of adjusted gross income (AGI) [2]	Number of returns [3]	Amount [4]	Number of returns [3]	Amount [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1998	124.8	1,135.9	21.0	85.6	459.5	38.2	676.5
1999	127.1	1,205.3	20.6	85.8	464.0	40.2	741.4
2000	129.4	1,293.2	20.3	85.7	470.8	42.5	822.4
2001	130.3	1,366.4	22.1	84.2	481.9	44.6	884.5
2002	130.1	1,390.1	23.0	82.7	492.1	45.6	898.0
2003	130.4	1,457.6	23.5	84.6	555.8	43.9	901.9
2004	132.2	1,559.2	23.0	84.0	560.9	46.3	998.2
2005	134.4	1,702.6	22.9	84.8	580.7	47.8	1,121.8
2006	138.4	1,836.7	22.9	86.6	607.5	49.1	1,229.2
2007	143.0	1,987.2	22.9	90.5	654.2	50.5	1,333.0
2008	142.4	1,960.1	23.9	92.0	699.2	48.0	1,260.9
2009 [p]	140.5	1,918.3	25.1	92.5	752.4	45.6	1,165.9

[p] Preliminary.

[1] Sum of standard and itemized deductions, plus charitable contributions deduction reported on standard deduction returns for Tax Years 1982–1986. Amount of total deductions for 1950–1957 was estimated by Joseph A. Pechman, The Brookings Institution, using his estimate of the standard deduction for these years (see footnote 4) plus the total for itemized deductions published in *Statistics of Income—Part 1 for 1950–1953* and *Statistics of Income—Individual Income Tax Returns for 1954–1957*. Starting with 1958, total deductions were obtained directly from *Statistics of Income—Individual Income Tax Returns*. Deductions exclude amounts shown as "statutory adjustments" in Table 1. For Tax Years 1987–1988, total deductions also include the "zero bracket amount" reported on a small number of returns (see footnote 4). It includes total deductions as reported by taxpayers, even if the total exceeded "adjusted gross income" (AGI) and, therefore, could not be used.

[2] See Table 5, footnote 3.

[3] Series revised, starting with the Spring 1997 *SOI Bulletin*, to exclude from the standard deduction statistics, the relatively small number of returns with no adjusted gross income and no deductions. Previously, these returns were classified as if they showed a standard deduction. For the 1977–1986 statistics, the standard deduction is the "zero bracket amount" (reported on returns with only a "zero bracket amount"). Such an amount was also included for a small number of returns for 1987–1988 (see footnote 4). For years in which the "zero bracket amount" was in effect, frequencies shown for standard deduction returns were derived by subtracting the number reporting an income tax liability, but no itemized deductions, from the total of all returns. For 1950–1952, returns with itemized deductions include the small number of returns with no deductions and, for 1950–1954, the small number with no income, regardless of whether or not deductions were itemized. For later years, returns in these two categories were excluded from all the deduction statistics in this table.

[4] Amount of standard deduction for 1950–1957 was estimated by Joseph A. Pechman, The Brookings Institution, on the basis of the distribution of the number of returns by income class and marital status in *Statistics of Income—Part 1 for 1950–1953* and *Statistics of Income—Individual Income Tax Returns for 1954–1957*, and, starting with 1958, was obtained directly from *Statistics of Income—Individual Income Tax Returns*. It represents the "zero bracket amount" for 1977–1986. Starting with 1987, it represents the sum of "basic" and "additional" standard deductions (for age 65 or over and for blindness); also includes the "zero bracket amount" reported on the small number of prior-year returns filed in 1988–1989 that were included in the 1987–1988 statistics as proxies for returns due but not received.

[5] For 1977–1986, total itemized deductions are before subtraction of the "zero bracket amount." Starting with 1991, total itemized deductions are after statutory limitation (see Table 1, footnote 23).

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. Percentages shown in this table are based on dollar amounts rounded to the units indicated in the specific table heading. Therefore, they may not be as precise as percentages based on the fuller dollar amounts found in tables contained in the source publications or articles which underlie the historical tables presented in this section of the *SOI Bulletin.*

Table 9. Number of Individual Income Tax Returns, by Type of Tax Settlement, Tax Years 1950–2009

[All figures are estimates based on samples—number of returns in millions]

Tax year	Total number of returns	Number of returns with—		
		Tax due at time of filing	Overpayments [1]	No overpayments or tax due at time of filing
	(1)	(2)	(3)	(4)
1950	53.1	14.3	32.0	6.8
1951	55.4	18.6	31.0	5.8
1952	56.5	19.3	32.1	5.1
1953	57.8	19.0	32.7	6.2
1954	56.7	16.6	35.2	5.0
1955	58.3	18.7	35.4	4.2
1956	59.2	19.4	36.1	3.7
1957	59.8	18.6	37.6	3.6
1958	59.1	18.1	37.4	3.6
1959	60.3	19.1	38.4	2.8
1960	61.0	18.1	39.4	3.5
1961	61.5	18.6	40.0	2.9
1962	62.7	18.7	40.9	3.1
1963	63.9	19.3	41.4	3.3
1964	65.4	22.5	39.3	3.5
1965	67.6	20.0	44.3	3.2
1966	70.2	17.8	49.4	3.0
1967	71.7	17.5	51.2	3.0
1968	73.7	20.3	50.6	2.8
1969	75.8	17.9	54.9	3.0
1970	74.3	16.5	55.3	2.5
1971	74.6	17.0	55.3	2.4
1972	77.6	11.9	63.3	2.3
1973	80.7	14.2	64.2	2.2
1974	83.3	15.4	65.8	2.1
1975	82.2	15.8	63.8	2.6
1976	84.7	16.9	65.0	2.8
1977	86.6	17.8	66.0	2.8
1978	89.8	21.6	65.5	2.7
1979	92.7	18.8	71.4	2.4
1980	93.9	21.8	69.9	2.3
1981	95.4	23.0	70.0	2.4
1982	95.3	20.3	72.4	2.6
1983	96.3	18.5	75.0	2.9
1984	99.4	21.2	75.6	2.7
1985	101.7	21.2	77.4	3.0
1986	103.0	21.5	78.1	3.5
1987	107.0	23.8	79.8	3.4
1988	109.7	27.2	79.1	3.4
1989	112.1	28.0	80.9	3.2
1990	113.7	27.0	83.5	3.2
1991	114.7	25.6	85.6	3.5
1992	113.6	29.0	81.0	3.6
1993	114.6	28.6	82.4	3.6
1994	115.9	27.6	85.1	3.2
1995	118.2	29.7	85.3	3.2
1996	120.4	30.6	86.5	3.3
1997	122.4	31.2	88.3	2.9
1998	124.8	28.4	93.4	3.0

Footnotes at end of table.

Table 9. Number of Individual Income Tax Returns, by Type of Tax Settlement, Tax Years 1950–2009—Continued

[All figures are estimates based on samples—number of returns in millions]

Tax year	Total number of returns	Number of returns with—		
		Tax due at time of filing	Overpayments [1]	No overpayments or tax due at time of filing
	(1)	(2)	(3)	(4)
1999	127.1	29.2	94.8	3.1
2000	129.4	30.6	95.9	2.9
2001	130.3	24.6	102.3	3.4
2002	130.1	22.8	103.5	3.8
2003	130.4	21.1	105.4	4.0
2004	132.2	24.5	103.7	4.0
2005	134.4	25.7	104.8	3.9
2006	138.4	26.7	109.9	1.8
2007	143.0	28.6	110.6	3.8
2008	142.4	22.2	115.2	5.0
2009 [p]	140.5	21.8	113.1	2.6

[p] Preliminary.

[1] Starting with 1975, includes the refundable portion of the “earned income credit.”

NOTES: Detail may not add to totals because of rounding. Most of the data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data.

Table 10. Nonfarm Sole Proprietorship Returns: Selected Income Statement Items for Income Years, 2002–2008

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

Item	2002	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns with nonfarm business net income or deficit, total [1]	**18,925,517**	**19,710,079**	**20,590,691**	**21,467,566**	**22,074,953**	**23,122,698**	**22,614,483**
Number with nonfarm business net income	13,750,798	14,447,889	15,053,252	15,750,475	16,207,401	16,928,788	16,434,155
Number of nonfarm businesses	**20,972,642**	**21,875,950**	**22,842,859**	**23,893,733**	**24,603,249**	**25,822,467**	**25,208,343**
Business receipts, total	**1,029,691,760**	**1,050,202,446**	**1,139,523,760**	**1,222,880,231**	**1,278,359,791**	**1,324,403,080**	**1,317,443,005**
Income from sales and operations	1,015,363,541	1,033,934,376	1,122,226,857	1,204,827,487	1,258,697,676	1,303,976,701	1,295,786,783
Total deductions [2]	**808,900,651**	**820,206,714**	**892,402,428**	**953,391,489**	**1,001,097,557**	**1,044,343,442**	**1,053,705,955**
Cost of goods sold	351,785,009	338,376,959	370,951,227	396,875,774	409,660,968	422,684,549	434,868,323
Inventory, beginning-of-year	34,291,721	34,924,642	35,761,115	38,101,650	41,101,650	44,469,609	46,735,278
Inventory, end-of-year	36,279,786	36,911,339	38,955,669	42,024,497	44,503,226	47,010,141	47,180,627
Purchases	227,085,757	218,445,328	238,922,503	252,887,700	259,992,655	264,234,818	280,662,351
Cost of labor	30,389,028	28,032,070	31,768,695	32,163,009	31,743,915	34,514,589	31,282,105
Materials and supplies	45,589,230	46,554,634	53,267,879	55,902,012	59,699,442	61,519,006	56,592,372
Advertising	11,237,979	12,340,084	12,888,316	14,449,493	15,274,111	15,731,012	14,767,208
Car and truck expenses	50,489,359	53,466,645	58,980,274	71,013,061	75,402,429	82,023,756	85,054,914
Commissions	14,066,786	13,502,446	13,267,025	15,439,663	15,634,322	14,569,232	13,381,218
Depletion	461,938	639,008	775,567	1,061,786	1,058,351	1,021,072	1,423,771
Depreciation	36,642,027	41,754,963	42,900,776	39,080,205	39,004,511	39,645,972	41,446,328
Pension and profit-sharing plans	1,085,247	1,182,019	1,202,228	1,251,915	1,276,851	1,279,748	1,235,347
Employee benefit programs	2,284,368	2,421,673	2,617,800	2,798,308	2,867,672	2,909,540	2,897,005
Insurance	16,004,335	17,489,210	18,864,229	19,000,895	19,083,862	19,290,556	18,308,063
Interest paid, total	11,439,539	10,581,245	11,023,766	12,109,510	13,511,952	15,017,165	14,662,064
Mortgage interest	5,006,864	4,762,929	5,167,373	5,543,658	6,297,485	6,648,973	6,481,051
Other interest	6,432,675	5,818,316	5,856,393	6,565,852	7,214,467	8,368,192	8,181,013
Legal and professional services	8,365,930	8,284,557	8,959,140	9,836,870	10,092,910	10,934,377	11,108,794
Meals and entertainment expenses before limitation	10,020,243	10,897,636	11,792,887	[3]	[3]	[3]	[3]
Meals and entertainment deduction	5,088,083	5,524,213	5,997,824	6,802,217	7,306,309	7,661,490	7,335,934
Office expenses	11,331,733	11,849,079	12,362,672	12,835,599	13,024,662	13,297,287	12,827,294
Rent paid, total	34,854,754	35,672,010	36,867,569	39,484,729	40,579,503	43,139,718	43,513,942
On machinery	8,543,257	8,470,304	8,728,363	9,135,688	9,350,344	9,526,481	9,439,007
On other business property	26,311,497	27,201,706	28,139,206	30,349,041	31,229,159	33,613,237	34,074,935
Repairs	12,669,141	13,221,220	14,762,464	14,976,142	15,726,040	16,170,712	15,463,698
Net salaries and wages (not deducted elsewhere)	66,067,965	67,640,849	71,068,517	75,091,154	77,038,713	79,380,311	79,148,496
Supplies	24,615,763	25,507,159	27,302,886	28,858,613	32,136,896	32,325,460	31,831,493
Taxes paid	14,901,431	15,179,639	16,036,234	16,797,524	17,660,030	18,183,185	18,066,560
Travel	9,110,193	9,313,708	10,317,557	11,308,328	11,861,197	13,134,026	12,740,944
Utilities (including telephone)	20,674,727	21,661,093	21,477,462	22,910,257	23,842,787	24,856,179	24,674,687
Bad debts	1,055,722	[3]	[3]	[3]	[3]	[3]	[3]
Business use of home	6,474,145	7,047,483	7,807,037	8,801,078	10,119,539	11,217,628	11,504,196
Net income (less deficit) [2]	**221,113,286**	**230,308,100**	**247,567,189**	**269,919,995**	**278,032,643**	**280,557,010**	264,508,362
Net income [2]	257,292,855	269,089,168	290,486,159	314,756,510	326,769,239	335,098,968	325,265,465
Deficit [2]	36,179,568	38,781,068	42,918,970	44,836,514	48,736,596	54,541,958	60,757,103

[1] Represents the number of returns, even if there was more than one business per return.

[2] "Total deductions" include amounts not shown separately in this table, as well as amounts not itemized separately on Schedule C-EZ (short form) used by certain of the smaller businesses. Most deductions for which statistics are shown are slightly understated to the extent that only total deductions had to be reported on Schedule C-EZ. Total deductions exclude disallowed "passive losses"; but net income (less deficit), net income, and deficit reflect these losses. In addition, net income (less deficit), net income, and deficit are after adjustment for the passive loss carryover from prior years. Therefore, "business receipts" minus "total deductions" do not equal "net income (less deficit)."

[3] Not available.

NOTES: There are slight differences between: (a) the number of individual income tax returns "with business or profession net income or loss" and the associated amounts, based on the summarized totals on the face of the tax return (Table 1), and (b) the related number of individual income tax returns "with nonfarm business net income or deficit" and the associated amounts, based on data from Schedules C filed in support of the total on the face of the return (Table 10). These differences result from the somewhat larger tax return samples underlying the sole proprietorship statistics for more recent years, and also from the taxpayer reporting variations and inconsistencies, e.g., in the occasional misreporting of farm versus nonfarm business activity on the face of the return compared to what was indicated in supporting schedules, and in the equating of certain partnership income or employee business expenses with the presence of sole proprietorship activity. Detail may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data.

Table 11. Partnership Returns: Selected Balance Sheet and Income Statement Items for Income Years, 2002–2008

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

Item	2002	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total number of active partnerships	**2,242,169**	**2,375,375**	**2,546,877**	**2,763,625**	**2,947,116**	**3,096,334**	**3,146,006**
Number with net income	1,325,008	1,356,988	1,440,895	1,580,266	1,623,202	1,659,036	1,608,966
Number with balance sheets [1]	1,682,072	1,768,302	1,890,134	2,058,001	2,195,814	2,342,664	2,372,838
Number of partners	**14,328,108**	**14,108,458**	**15,556,553**	**16,211,908**	**16,727,803**	**18,515,694**	**19,300,250**
Number of limited partnerships [2]	**376,963**	**378,921**	**402,238**	**413,712**	**432,550**	**426,123**	**411,698**
Number of partners [2]	6,918,515	6,262,103	7,023,921	6,946,986	6,738,737	7,516,575	7,054,319
Number of limited liability companies [2]	**946,130**	**1,091,502**	**1,270,236**	**1,465,223**	**1,630,161**	**1,818,681**	**1,898,178**
Number of partners [2]	3,737,899	4,226,099	4,949,808	5,640,146	6,361,958	7,085,489	7,524,172
Total assets [3]	**8,866,560,101**	**9,675,052,728**	**11,607,698,140**	**13,734,256,305**	**17,146,275,371**	**20,386,133,966**	**19,259,803,843**
Depreciable assets (net)	1,791,511,841	1,845,514,643	1,988,468,476	2,175,870,104	2,490,122,750	2,864,920,907	3,253,558,523
Inventories, end of year	202,669,386	213,605,408	275,807,149	315,475,201	445,560,371	338,632,126	430,585,792
Land	423,177,429	454,765,198	509,408,430	607,354,512	730,875,333	820,122,518	884,587,282
Total liabilities [3]	**4,972,036,919**	**5,303,160,043**	**6,247,952,541**	**7,482,803,211**	**9,350,086,800**	**10,440,017,082**	**10,167,359,133**
Accounts payable	346,350,802	275,560,392	336,393,755	400,232,413	505,211,960	430,034,492	513,208,421
Short-term debt [4]	282,684,863	273,570,095	296,350,178	372,521,209	455,621,208	564,662,688	581,693,016
Long-term debt [5]	1,375,077,274	1,389,224,345	1,545,671,581	1,772,258,856	2,226,995,103	2,555,749,230	2,767,081,323
Nonrecourse loans	770,277,980	799,599,369	854,466,687	913,847,174	1,102,572,590	1,210,101,896	1,283,259,523
Partners' capital account [3]	**3,894,523,181**	**4,371,892,684**	**5,359,745,599**	**6,251,453,094**	**7,796,188,571**	**9,946,116,884**	**9,092,444,710**
Total receipts [6]	**2,772,829,505**	**2,922,723,256**	**3,260,264,592**	**3,862,916,552**	**4,300,862,739**	**4,726,616,312**	**5,168,957,977**
Business receipts	2,414,187,093	2,545,612,266	2,818,861,323	3,280,057,196	3,571,281,519	3,847,033,858	4,343,871,123
Interest received	70,225,315	70,702,884	87,942,510	133,742,087	193,499,813	259,902,472	245,112,463
Total deductions [6]	**2,502,162,335**	**2,621,325,038**	**[r] 2,875,526,198**	**3,316,706,450**	**3,634,144,129**	**4,043,248,910**	**4,710,772,653**
Cost of goods sold	1,430,213,629	1,522,806,503	1,666,146,493	1,975,816,361	2,108,966,781	2,309,834,144	2,717,033,028
Purchases	903,589,600	987,652,150	1,130,541,265	1,328,185,749	1,412,030,108	1,568,979,576	1,844,775,281
Cost of labor	58,736,031	63,434,283	67,483,580	80,010,457	91,460,083	101,794,266	113,546,251
Net salaries and wages (not deducted elsewhere)	237,882,426	244,927,745	268,806,663	293,216,547	331,851,279	373,035,985	403,229,369
Taxes paid	36,416,569	39,019,475	42,114,276	46,896,065	52,973,535	56,473,852	63,015,850
Interest paid	68,127,690	64,619,863	64,457,049	103,453,348	136,788,830	173,612,616	142,571,532
Depreciation [7]	154,542,874	157,411,296	168,496,995	140,468,457	158,289,860	176,940,188	247,075,998
Net income (less deficit)	**270,667,169**	**301,398,218**	**384,738,394**	**546,210,103**	**666,718,610**	**683,367,402**	**458,185,323**
Net income	439,761,741	468,552,382	566,231,686	723,605,859	871,055,480	975,902,681	929,264,368
Deficit	169,094,572	167,154,164	181,493,292	177,395,756	204,336,870	292,535,279	471,079,045

[r] Revised.

[1] Certain small partnerships were not required to file balance sheets.

[2] Number of limited partnerships, limited liability companies, and the associated number of partners are understated because some businesses failed to answer the question about type of partnership on their tax returns as originally filed.

[3] Total assets, total liabilities, and partners' capital account represent end-of-year amounts. Moreover, they are understated somewhat because not all partnerships included a complete balance sheet and because of the reporting requirement mentioned in footnote 1, above. However, certain partnerships with negative total assets, total liabilities, and/or total partners' capital are included in the statistics.

[4] Short-term debt is the abbreviated title for mortgages, notes, and bonds payable in less than 1 year.

[5] Long-term debt is the abbreviated title for mortgages, notes, and bonds payable in 1 year or more.

[6] "Total receipts" and "total deductions" include amounts not shown separately. Total receipts were computed for the statistics as the sum of trade or business income (gross receipts or sales less returns and allowances (business receipts); ordinary income from other partnerships, estates, and trusts; farm net profit; net gain, noncapital assets; and other income from trade or business), as well as income distributed directly to partners (net rental real estate income; other net rental income; interest income; dividend income; and royalties). Total deductions were computed as the sum of trade or business expenses (cost of goods sold; ordinary loss from other partnerships; net farm loss; net loss, noncapital assets; other loss from trade or business; and total deductions from trade or business), as well as losses distributed directly to partners (net rental real estate loss; and other net rental loss). Starting in 2004, other portfolio income (loss) was not included in total receipts and deductions because it was no longer reported separately on the tax return. Portfolio net short-term capital gain (loss) and net long-term capital gain (loss) continue to be intentionally omitted from total receipts and total deductions in order to improve comparability with 1986 and prior data.

[7] Represents the more complete amounts reported in depreciation computation schedules, rather than the amounts reported as the depreciation deduction.

NOTES: Detail may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data.

Table 12. Number of Business Income Tax Returns, by Size of Business for Income Years, 2002–2008 [1]

[All figures are estimates based on samples—number of businesses is in thousands]

Type and size of business	2002	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
CORPORATIONS							
Total	**5,266.6**	**5,401.2**	**5,557.9**	**5,671.3**	**5,840.8**	**5,868.8**	**5,847.2**
Receipt size [2]							
Under $25,000 [3]	1,282.5	1,279.7	1,316.9	1,299.7	1,363.1	1,390.9	1,443.9
$25,000 under $50,000	314.3	346.3	334.5	340.3	340.6	356.4	368.3
$50,000 under $100,000	514.4	522.1	545.2	543.7	554.0	570.6	555.5
$100,000 under $250,000	893.9	929.9	971.8	997.3	1,002.5	998.1	984.4
$250,000 under $500,000	688.8	719.6	731.5	757.8	777.9	767.9	749.1
$500,000 under $1,000,000	610.7	622.6	634.5	644.2	668.0	656.6	662.6
$1,000,000 or more	962.1	981.1	1,023.4	1,088.3	1,134.7	1,128.5	1,083.5
Asset size [4]							
Under $100,000 [4]	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a
Under $500,000 [4]	4,415.3	4,544.5	[r] 4,668.0	4,736.9	4,869.0	4,886.7	4,875.2
$100,000 under $1,000,000	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a
$500,000 under $1,000,000	344.5	342.8	356.1	370.6	383.9	383.2	379.2
$1,000,000 under $10,000,000	427.1	432.3	447.8	472.8	492.4	499.2	495.4
$10,000,000 under $25,000,000	36.8	37.7	39.9	42.7	45.0	47.2	45.8
$25,000,000 under $50,000,000	13.9	14.1	15.0	15.8	16.8	17.2	16.9
$50,000,000 under $100,000,000	9.3	9.3	9.5	9.9	10.6	10.9	10.9
$100,000,000 under $250,000,000	8.6	8.7	8.9	9.3	9.5	9.8	9.9
$250,000,000 or more, total	11.1	11.8	12.3	13.2	14.0	14.8	13.9
$250,000,000 under $500,000,000	4.2	4.4	4.6	4.8	5.0	5.2	5.1
$500,000,000 under $2,500,000,000	4.9	5.3	5.6	6.0	6.4	6.7	6.2
$2,500,000,000 or more	2.0	2.1	2.1	2.4	2.6	2.8	2.6
PARTNERSHIPS							
Total	**2,242.2**	**2,375.4**	**2,546.9**	**2,763.6**	**2,947.1**	**3,096.3**	**3,146.0**
Receipt size [5]							
Under $25,000 [3]	1,203.7	1,284.4	1,372.9	1,465.2	1,568.0	1,649.6	1,705.4
$25,000 under $50,000	185.3	191.8	193.2	218.4	239.7	232.8	230.1
$50,000 under $100,000	195.1	205.7	225.8	232.8	244.5	274.5	266.0
$100,000 under $250,000	248.5	262.4	275.5	307.2	305.2	327.2	339.6
$250,000 under $500,000	145.3	147.9	160.9	182.0	192.4	202.6	197.5
$500,000 under $1,000,000	105.0	110.7	120.8	130.6	149.3	149.1	147.3
$1,000,000 or more	159.3	172.4	197.9	227.3	248.0	260.6	260.1
Asset size							
Under $25,000 [4]	865.5	925.9	982.4	1,045.6	1,116.6	1,139.8	1,157.8
$25,000 under $50,000	104.9	112.0	108.6	103.4	102.4	125.7	112.0
$50,000 under $100,000	132.7	131.9	134.8	150.5	145.8	146.5	165.2
$100,000 under $250,000	252.3	259.0	278.6	303.0	308.1	340.8	337.5
$250,000 under $500,000	205.5	227.7	248.1	269.4	283.7	305.0	302.8
$500,000 under $1,000,000	226.4	231.7	249.6	279.6	301.8	306.9	293.7
$1,000,000 or more	454.9	487.2	544.8	612.1	688.8	731.7	776.9

Footnotes at end of table.

Table 12. Number of Business Income Tax Returns, by Size of Business for Income Years, 2002–2008 [1]—Continued

[All figures are estimates based on samples—number of businesses is in thousands]

Type and size of business	2002	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
NONFARM SOLE PROPRIETORSHIPS [6]							
Total	**18,925.5**	**19,710.1**	**20,590.7**	**21,467.6**	**22,075.0**	**23,122.7**	**22,614.5**
Receipt size							
Under $2,500 [3]	[r] 4,546.4	4,539.7	4,883.5	5,069.4	5,210.8	5,457.4	5,456.0
$2,500 under $5,000	2,043.8	2,233.0	2,219.6	2,372.8	2,382.8	2,556.5	2,473.9
$5,000 under $10,000	2,604.6	2,816.3	2,916.0	2,967.1	3,025.6	3,159.5	3,041.9
$10,000 under $25,000	3,521.6	3,719.1	3,896.7	4,047.0	4,248.0	4,578.8	4,560.0
$25,000 under $50,000	2,357.8	2,449.8	2,536.4	2,587.4	2,720.7	2,796.4	2,729.4
$50,000 under $100,000	1,751.8	1,805.4	1,791.6	1,980.7	1,983.4	2,026.8	1,936.3
$100,000 under $200,000	1,115.4	1,145.7	1,270.8	1,281.9	1,314.8	1,349.1	1,255.1
$200,000 under $500,000	687.8	705.1	749.2	809.4	824.5	823.7	795.9
$500,000 under $1,000,000	203.3	199.7	217.6	234.5	236.3	242.1	229.1
$1,000,000 or more	93.0	96.3	109.3	117.3	128.1	132.5	136.9

n.a.—Not available.

[r] Revised.

[1] Excludes business income tax returns filed by tax-exempt organizations. See Table 16.

[2] Size classes for corporations are based on "business receipts," i.e., gross amounts from sales and operations, for industries (a) except those in the "finance, insurance, and real estate" industrial division, using the former Standard Industrial Classification or SIC system for years preceding 1998, (b) then, starting with 1998, except those in the "finance and insurance" industrial sector and those in the "management of companies (holding companies)" sector (which includes bank holding companies, as well as other holding companies), using the North American Industrial Classification System or NAICS. For the groupings comprising these two exceptions, "total receipts," which are the sum of business receipts and investment income, were used instead of "business receipts" as the basis for the size classification. Because of the differing treatment of holding companies (other than bank holding companies) and of real estate and rental and leasing, the statistics, starting with 1998, are not completely comparable with those for earlier years.

[3] Includes returns with no "business receipts" (or no "total receipts" in the case of certain corporations as described in footnote 2).

[4] Includes corporations and partnerships with "zero assets and liabilities." For corporations, returns with zero assets represent final returns of liquidating or dissolving corporations which had disposed of all assets; final returns of merging corporations whose assets were included in the returns of the acquiring corporations; part-year returns of corporations changing accounting periods (except for certain newly-incorporated businesses); and returns of foreign corporations with income "effectively connected" with a U.S. business (except foreign insurance companies providing separate balance sheets for U.S. branches). For partnerships, returns with zero assets include businesses not required to file balance sheets, as well as businesses that failed to provide balance sheets on their returns as originally filed. See also Table 11, footnote 1.

[5] Size classes for partnerships are affected by changes in the definition of receipts. (See Table 11, footnote 6.) Only partnership net rental income is reflected in the size distribution.

[6] Sole proprietors are not required to provide balance sheet information.

NOTES: Statistics for corporations are for accounting periods ended July of one year through June of the next. Thus, for example, corporation data for 2008 are for accounting periods ended July 2008 through June 2009. Statistics for nonfarm sole proprietorships and partnerships are, in general, for the calendar year.

Data may not add to totals because of rounding. Most of the data are subject to sampling errors. Tax law and tax form changes affect the year-to-year comparability of the data.

Table 13. Corporation Income Tax Returns: Balance Sheet, Income Statement, and Tax Items for Income Years, 2002–2008

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

Item	2002	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns, total [1]	**5,266,607**	**5,401,237**	**5,557,965**	**5,671,257**	**5,840,799**	**5,868,849**	**5,847,221**
Number with net income [1]	2,800,517	2,932,115	3,116,468	3,324,260	3,367,313	3,367,720	3,183,821
Consolidated returns [1,2,3]	52,743	49,900	48,066	46,328	44,648	43,348	42,285
S corporation returns [1,3,4]	3,154,377	3,341,606	3,518,334	3,684,086	3,872,766	3,989,893	4,049,944
Total assets [5]	**50,413,501,942**	**53,644,784,683**	**60,117,759,331**	**66,445,429,787**	**73,080,647,385**	**81,486,345,776**	**76,799,143,905**
Cash	1,923,414,875	2,119,555,828	2,730,468,320	2,823,419,976	2,901,709,877	3,625,166,997	4,384,454,244
Notes and accounts receivable	8,885,603,717	8,995,395,904	10,690,858,849	11,962,100,582	13,610,860,826	15,314,817,641	13,854,552,316
Less: Allowance for bad debts	184,924,054	166,436,901	166,296,012	170,466,986	166,537,448	195,671,756	275,816,749
Inventories [6]	1,221,112,550	1,267,289,489	1,386,128,237	1,505,452,196	1,612,997,968	1,655,695,450	1,619,270,780
Investments in U.S. Government obligations	1,527,139,020	1,656,326,948	1,571,309,466	1,613,373,550	1,713,665,371	1,785,260,524	2,192,988,384
Tax-exempt securities [7]	1,203,096,628	1,297,278,783	1,366,224,245	1,468,019,062	1,518,183,368	1,718,622,032	1,619,564,304
Other current assets	3,509,562,061	3,868,061,886	4,449,284,482	5,309,202,111	5,608,517,505	6,484,006,724	5,091,760,177
Loans to shareholders	194,543,759	212,364,720	183,667,567	445,244,680	519,913,546	555,986,154	254,235,487
Mortgage and real estate loans	3,687,181,263	4,072,938,126	4,626,579,648	4,776,955,204	5,231,678,721	5,176,838,603	5,450,234,189
Other investments	18,727,600,926	20,535,952,107	22,657,060,564	25,161,629,498	27,903,223,897	30,938,678,512	27,168,915,167
Depreciable assets	7,677,626,201	7,804,548,186	7,973,940,602	8,415,761,105	8,817,095,391	9,221,635,446	9,466,523,654
Less: Accumulated depreciation	3,699,383,948	3,812,960,901	3,930,550,044	4,096,350,302	4,241,564,417	4,335,284,540	4,514,037,135
Depletable assets	226,336,112	237,004,322	269,600,908	310,219,056	382,245,345	496,865,013	587,260,196
Less: Accumulated depletion	110,296,199	110,386,244	116,413,985	128,373,491	132,586,231	161,963,112	214,528,294
Land	325,689,411	341,705,785	362,615,279	406,830,196	456,534,251	492,753,898	509,031,710
Intangible assets (amortizable)	2,353,465,751	2,421,707,223	2,772,388,173	3,055,303,170	3,500,596,850	4,065,563,617	4,156,369,240
Less: Accumulated amortization	480,835,477	478,750,745	508,581,335	532,450,560	574,057,109	606,425,444	668,598,994
Other assets	3,426,569,347	3,383,190,167	3,799,474,366	4,119,560,739	4,418,169,674	5,253,800,016	6,116,965,227
Total liabilities [5]	**50,413,501,942**	**53,644,784,683**	**60,117,759,331**	**66,445,429,787**	**73,080,647,385**	**81,486,345,776**	**76,799,143,905**
Accounts payable [8]	4,073,664,265	4,337,572,143	5,645,442,995	6,028,618,202	7,778,731,433	7,723,572,786	6,822,189,862
Mortgages, notes, and bonds payable in less than 1 year	3,814,481,517	4,001,969,180	4,398,614,808	4,192,065,342	4,709,039,628	4,734,544,028	4,725,523,837
Other current liabilities [8]	11,181,118,658	11,808,860,907	13,534,418,924	16,510,644,978	17,598,734,383	19,657,217,970	20,354,322,310
Loans from shareholders	541,170,351	531,953,102	504,947,743	543,624,853	688,480,126	824,320,449	606,631,359
Mortgages, notes, and bonds payable in 1 year or more	7,184,589,809	7,383,799,418	8,154,008,233	8,331,501,033	9,398,633,789	10,786,111,434	11,061,883,947
Other liabilities	6,073,368,168	6,761,943,361	7,065,958,007	7,314,067,770	6,911,004,387	8,948,800,201	7,759,698,093
Net worth	17,545,109,175	18,818,686,574	20,814,368,622	23,524,907,609	25,996,023,640	28,811,778,908	25,468,894,496
Capital stock	3,999,980,176	3,150,571,907	2,308,398,504	2,482,284,753	2,512,611,862	2,774,698,770	3,184,460,920
Additional paid-in capital	15,286,648,711	15,258,444,856	16,160,039,808	17,828,299,850	19,142,047,770	21,792,376,549	23,574,012,952
Retained earnings, appropriated	116,673,731	167,723,931	218,699,183	242,693,805	269,600,823	272,250,608	129,882,504
Retained earnings, unappropriated [9]	1,060,109,067	2,141,352,269	[r] 3,080,704,937	4,131,035,702	5,555,382,822	5,745,530,476	768,599,701
Adjustments to shareholders' equity [9]	-66,214,884	-27,510,760	-21,710,161	-42,269,533	-61,276,825	-48,038,758	-285,127,766
Less: Cost of treasury stock	2,852,087,624	1,871,895,626	931,763,649	1,117,136,968	1,422,342,812	1,725,038,736	1,902,933,815
Total receipts [10]	**19,749,426,052**	**20,689,574,291**	**22,711,863,939**	**25,504,789,203**	**27,401,873,714**	**28,762,923,553**	**28,589,771,221**
Business receipts [10,11]	17,297,125,146	18,264,393,898	19,975,875,761	21,800,290,496	23,310,309,765	24,217,396,005	24,718,121,658
Interest on State and local Government obligations	48,212,626	48,996,780	47,221,454	61,174,727	64,731,038	69,925,142	70,487,764
Other interest [10,12]	1,233,298,115	1,132,675,179	1,337,625,869	1,712,270,625	2,242,464,157	2,569,844,172	2,108,790,412
Dividends received from domestic corporations [10,12]	17,382,452	17,973,872	19,505,243	21,401,252	32,501,875	35,277,898	36,740,575
Dividends received from foreign corporations [10]	45,580,553	44,921,527	58,411,038	362,945,282	72,419,945	88,309,568	104,536,146
Rents [10]	136,156,000	136,321,392	132,058,314	136,067,022	137,059,289	145,180,209	145,172,538
Royalties [10]	115,860,138	133,184,522	141,999,230	153,609,706	161,655,558	169,054,255	171,746,355

Footnotes at end of table.

Table 13. Corporation Income Tax Returns: Balance Sheet, Income Statement, and Tax Items for Income Years, 2002–2008—Continued

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

Item	2002	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Net short-term capital gain reduced by net long-term capital loss	14,655,834	22,725,799	24,993,598	38,685,662	54,913,226	91,210,452	25,382,115
Net long-term capital gain reduced by net short-term capital loss	76,266,064	85,965,872	110,055,554	161,699,988	180,659,860	200,661,537	105,923,560
Net gain, noncapital assets [11]	69,144,256	76,272,207	81,501,337	78,271,268	88,854,621	83,933,167	66,077,640
Other receipts	695,744,869	726,143,243	782,616,541	978,373,175	1,056,304,380	1,092,131,148	1,036,792,458
Total deductions [10]	**19,198,882,118**	**19,940,594,557**	**21,636,155,758**	**23,612,765,507**	**25,501,557,823**	**26,974,256,505**	**27,686,726,909**
Cost of goods sold [10,13]	10,607,404,004	11,318,644,763	12,497,904,654	13,816,464,452	14,799,598,760	15,513,226,543	16,080,386,856
Compensation of officers [10]	381,235,331	388,661,740	416,761,257	444,974,385	473,551,505	479,253,522	466,838,453
Repairs	132,998,715	134,963,543	142,843,894	154,331,486	160,139,517	163,839,986	176,026,838
Bad debts [10]	168,045,866	151,140,752	139,664,267	119,041,270	105,859,875	130,037,401	253,945,480
Rent paid on business property [10]	410,639,197	407,139,494	419,657,325	438,512,225	462,011,788	476,806,855	490,901,903
Taxes paid [10]	396,571,738	416,812,815	446,793,685	472,952,167	496,638,490	508,506,316	469,131,527
Interest paid [10]	912,751,562	818,016,806	938,790,256	1,287,097,591	1,787,103,982	2,085,113,379	1,658,635,566
Contributions or gifts [10]	10,334,666	10,823,373	11,596,559	16,594,361	14,786,047	14,247,608	12,447,752
Amortization [10]	115,006,680	121,284,821	129,766,141	140,874,992	156,554,689	174,279,249	183,749,318
Depreciation [10]	710,881,312	692,432,495	690,857,316	530,931,029	563,963,516	598,724,481	758,553,811
Depletion [10,13]	9,418,123	10,170,908	11,960,564	15,421,478	15,180,670	19,062,216	21,515,332
Advertising [10]	218,035,603	224,790,471	238,662,306	253,187,675	277,006,387	277,412,910	266,795,558
Pension, profit-sharing, stock bonus, and annuity plans [13]	132,414,263	137,053,065	149,061,713	146,824,063	151,419,973	149,863,892	162,825,732
Employee benefit programs [13]	249,904,744	277,325,261	298,070,744	303,141,008	315,404,442	322,088,995	332,106,413
Net loss, noncapital assets [10,11]	51,879,801	51,799,134	42,751,870	38,000,708	29,547,416	41,325,289	107,700,334
Other deductions [13]	4,691,360,514	4,779,535,119	5,061,013,207	5,434,416,617	5,692,790,766	6,020,467,863	6,207,784,597
Total receipts less total deductions [10,14]	**550,543,934**	**748,979,734**	**1,075,708,181**	**1,892,023,696**	**1,900,315,891**	**1,788,667,049**	**903,044,312**
Constructive taxable income from related foreign corporations [14,15]	61,325,249	80,005,681	83,205,831	117,806,164	97,789,598	118,040,990	151,785,489
Net income (less deficit) [10,14,15,16]	**563,656,558**	**779,988,635**	**1,111,692,655**	**1,948,655,133**	**1,933,374,450**	**1,836,782,896**	**984,342,037**
Net income [16]	1,053,126,217	1,175,608,990	1,455,796,796	2,234,882,109	2,239,614,334	2,252,873,834	1,806,889,716
Deficit [16]	489,469,660	395,620,355	344,104,141	286,226,977	306,239,884	416,090,938	822,547,679
Income subject to tax [17]:							
Number of returns	696,230	660,582	664,616	698,546	688,782	650,342	571,836
Amount	600,553,517	699,336,915	857,391,889	1,201,325,339	1,291,430,767	1,248,285,457	978,152,640
Total income tax [18]	**209,691,130**	**243,822,946**	**299,555,304**	**419,209,279**	**453,082,065**	**437,076,428**	**342,380,874**
Regular tax	207,056,104	241,275,165	296,200,379	416,324,111	450,167,880	433,492,836	339,725,610
Recapture of prior-year investment credit	9,189	10,740	9,557	7,174	1,601	7,586	775
Alternative minimum tax [19]:							
Number of returns	7,066	9,564	10,648	13,619	12,253	11,266	9,942
Amount	2,532,224	2,298,776	3,438,545	3,339,891	3,681,962	3,203,900	2,309,691
Tax credits [20]:							
Foreign tax credit:							
Number of returns	4,726	5,414	5,500	6,016	6,955	6,512	7,257
Amount	42,021,526	50,033,590	56,872,180	82,051,187	78,183,457	86,579,853	100,433,672
U.S. possessions tax credit	1,191,217	1,081,674	941,968	883,735	580,694	N/A	N/A
Nonconventional source fuel credit	2,189,943	2,104,097	2,725,372	3,418,404	[r] 2,515,479	1,758,996	163,185
Qualified electric vehicle credit	6,102	N/A	N/A	N/A	N/A	N/A	N/A
Qualified zone academy bond credit	80,289	103,058	117,895	135,121	160,712	151,493	571
Prior-year minimum tax credit	2,027,542	3,355,062	3,737,618	7,134,874	5,877,378	3,167,257	1,934,196
Empowerment zone employment credit	59,776	92,900	113,778	155,144	153,441	152,762	325,715
General business credit	8,561,641	9,627,908	10,724,914	13,499,478	15,187,647	15,780,872	11,303,583

Footnotes at end of table.

Table 13. Corporation Income Tax Returns: Balance Sheet, Income Statement, and Tax Items for Income Years, 2002–2008—Continued

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

Item	2002	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
General business current year credit items [21]:							
Investment credit	449,893	418,904	436,833	495,182	619,928	926,918	506,699
Work opportunity credit/jobs credit	258,428	273,875	304,039	448,720	822,066	568,968	883,633
Alcohol fuel credit	8,467	8,112	11,843	9,271	15,059	23,206	15,370
Research activities credit	5,818,383	5,659,746	5,764,898	6,642,687	7,647,298	8,652,004	8,712,066
Orphan drug credit	146,900	173,848	209,488	232,185	303,951	381,349	450,163
Total income tax after credits [22]	**153,612,870**	**177,517,404**	**224,435,343**	**312,086,477**	**353,083,862**	**331,374,445**	**228,522,752**

N/A—Not applicable.

[r] Revised or corrected.

[1] Excludes inactive corporation returns. Excludes taxable farmers' cooperatives; Real Estate Mortgage Investment Conduits (REMIC's); Foreign Sales Corporations (FSC's) and Interest-Charge Domestic International Sales Corporations (IC-DISC's). Because of the omission of these categories of returns, annual totals for the income, financial, and tax items shown in the statistics (except those not applicable to IC-DISC's and FSC's, such as "income subject to tax," "income tax," and tax credits) are not altogether comparable. Corporations that otherwise qualified as S corporations, but that had subsidiaries, could qualify, provided the subsidiaries also qualified as S corporations. These subsidiaries are included in the income tax returns of the parent S corporations. S corporation net income totals for receipts and deductions are slightly understated to the extent that they were not directly related to the "income from a trade or business" reported by these companies. Comparability of data for "returns with net income" is also affected by the exclusion of certain amounts for Regulated Investment Companies. For additional information about these changes, see footnote 16 below.

[2] Consolidated returns were filed on an elective basis for groups of affiliated corporations (with exceptions), in general, if 80 percent or more of the stock of the affiliates was owned within the group, and a common parent corporation owned at least 80 percent of the stock of at least one of the affiliates. Consolidated returns exclude S corporations (defined in footnote 4), although, S corporation returns could include subsidiaries that were also S corporations. Returns filed by parent S corporations which include qualifying subsidiaries are included in the S corporation frequencies shown in Table 13. Consolidated returns also exclude all real estate investment trusts (REIT's).

[3] Included in "number of returns, total" and "number with net income."

[4] In general, certain small qualifying corporations that elected to be taxed at the shareholder level. These corporations could have no more than 75 shareholders (mostly individuals). S corporation returns could include subsidiaries if the subsidiaries also qualified as S corporations, with income and financial data for both parent and subsidiaries combined on the return of the parent corporation.

[5] Balance sheet data are end-of-year amounts.

[6] Inventories include amounts reported by real estate subdividers and developers.

[7] Tax-exempt securities include not only investments in State and local government obligations, but also stock in investment companies that distributed dividends during the current year representing tax-exempt interest on such obligations.

[8] Accounts payable of banking and savings and loan institutions could include deposits and withdrawable shares.

[9] Amounts for "adjustments to shareholders' equity" are reported separately on the tax return.

[10] In general, Statistics of Income data for receipts, deductions, and net income (or deficit) of S corporations are limited to those attributable to a trade or business. Therefore, most investment income or loss, such as from taxable interest, dividends, rents, royalties, and gain (loss) from sales of investment property; the deductions related to this income; and deductions for charitable contributions, intangible drilling and development costs, oil and gas depletion, foreign taxes paid, and the limited expensing of the cost of depreciable assets (Code section 179) are not reflected in net income (because they were allocated directly to shareholders instead). See also footnote 4. Cost of goods sold applies when inventories are an income-determining factor, i.e., when the corporation was engaged in the production, manufacture, purchase, or sale of merchandise in the course of its trade or business. For all years, identifiable amounts of depreciation, depletion, amortization, taxes paid, advertising, bad debts, compensation of officers, employee plan contributions, interest paid, and rent found in taxpayer schedules in support of the total cost of goods sold/cost of operations were transferred to their respective deduction headings for the statistics. This enabled more complete statistics for these expenditures to be produced.

[11] "Business receipts" include the gross proceeds (netting during statistical processing against the cost of these sales) reported by stock and commodity brokers and exchanges, and by real estate subdividers, developers, and operative builders, even when they bought and sold securities, commodities, and real estate on their own account.

[12] "Other interest" includes any dividends reported in combination with interest on the Form 1120S tax return by S corporations, i.e., certain corporations that elect to be taxed through shareholders (see footnote 4).

[13] Identifiable amounts reported on Form 1120-A are included in the statistics for the appropriate deduction. Form 1120-A became obsolete in 2007. "Other deductions" include certain amounts previously treated as part of the combined "cost of goods sold/cost of operations" for Statistics of Income. See also footnote 10.

[14] In general, "total receipts less total deductions" include tax-exempt interest on State and local government obligations, but exclude income from related foreign corporations only "constructively" received. As such, "total receipts less total deductions" represent all income, taxable and nontaxable, "actually" received by the corporation, as reported on the corporation income tax return, and exclude all income only "constructively" or "deemed" received. In contrast, "net income (less deficit)" represents all taxable income, actually or constructively received. Therefore, in the statistics, "total receipts less total deductions" minus "nontaxable interest on State and local government obligations" plus "constructive taxable income from related foreign corporations" equal "net income (less deficit)." For the exception, due to Regulated Investment Companies, see footnote 16.

[15] Represents "income" that was only "constructively" or "deemed" received from foreign corporations and that was taxed to the U. S. corporation. (In general, such income was otherwise subject to U. S. income tax only when actually repatriated as dividends.) For the statistics, it is the sum of "includable income of Controlled Foreign Corporations" and the "foreign dividend gross-up," reported separately on the tax return. The "includable income" was comprised of specific types of undistributed income earned by a Controlled Foreign Corporation that were taxed under certain conditions to the U. S. shareholder corporations unless an actual "minimum distribution" was made. The foreign dividend gross-up represents a share of the foreign taxes paid on the profits of certain foreign subsidiaries out of which they paid dividends to their U.S. parent corporations and for which the parent corporation then claimed a foreign tax credit.

[16] "Net income (less deficit)," "net income," and "deficit" exclude: (a) net long-term capital gain reduced by net short-term capital loss reported by Regulated Investment Companies (see footnote 14), and (b) amounts other than from a trade or business, i.e., portfolio and rental income, reported by S corporations (see footnote 4). For additional information about S corporation net income, see the various articles on S corporations in the *Bulletin*.

Table 13. Corporation Income Tax Returns: Balance Sheet, Income Statement, and Tax Items for Income Years, 2002–2008—Continued

Footnotes—Continued

[17] For some years, "income subject to tax" (the corporate tax base) exceeds "net income (less deficit)" in the statistics, chiefly because of the deficits reported on returns without net income. Moreover, it is the sum of the several tax bases applicable over time to different classes of corporations, not all of which were directly related to net income. Income subject to tax thus includes the "taxable income" base used by most companies (and defined for the statistics as net income minus certain statutory special non-business deductions, such as for intercorporate dividends received and "net operating losses" carried forward from prior years). Profits of S corporations were mostly taxed through shareholders (who had to be individuals, estates, or trusts).

[18] Includes Personal Holding Company tax; tax on "branch profits" of foreign corporations with U.S. operations; and certain lesser taxes, including special taxes applicable to Real Estate Investment Trusts (REIT's) and foreign corporations with U.S.-source income. "Total income tax" more closely represents worldwide income tax liability because it is before subtraction of the foreign tax credit, the largest of the tax credits. To the extent that foreign tax credits adequately reflect the total foreign income tax burden, total income tax includes these taxes.

[19] Under AMT, corporations are required to compute their regular tax liability and their "tentative minimum tax" liability. The difference between the "tentative minimum tax" and the regular tax is the legally defined alternative minimum tax. The AMT was designed to ensure that, at least, a minimum amount of income tax was paid in spite of the legitimate use of exclusions, deductions, and credits. New corporations and certain small corporations were not subject to the AMT.

[20] Tax credits are applied against "regular tax" only. See also footnote 22.

[21] Not all components of the general business credit are shown separately. Most components are subject to a combined overall limitation, therefore the amounts shown in the table are tentative. Certain credits are subject to a separate limitation. For other changes in the definition of components of the general business credit, see *Statistics of Income—Corporation Income Tax Returns*, for the years concerned.

[22] "Total income tax after credits" is before any examination or enforcement activities by the Internal Revenue Service. May include credits not reported separately above. It is the amount payable to the U.S. Government as reported on the income tax return. Because it is after subtraction of foreign tax credit, this total does not include income taxes paid to foreign governments.

NOTES: Statistics are for corporate accounting periods ended July of one year through June of the next. Thus, for example, data for 2008 are for accounting periods ended July 2008 through June 2009. Detail may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data.

Table 14a. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by Standard Industrial Classification (SIC) Industrial Division, Specified Income Years, 1985–1997

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

Industrial division and item	1985	1990	1995	1996	1997
	(1)	(2)	(3)	(4)	(5)
ALL INDUSTRIAL DIVISIONS [1]					
Number of returns, total [2]	3,277,219	3,716,650	4,474,167	4,631,370	4,710,083
Number with net income [2]	1,820,120	1,910,670	2,455,492	2,588,424	2,647,474
Total assets [3]	12,773,093,888	18,190,057,609	26,013,689,001	28,642,263,127	33,029,652,126
Net worth [3]	3,303,698,576	4,738,917,553	8,131,941,003	9,495,226,103	11,353,013,694
Total receipts [4]	8,398,278,426	11,409,520,074	14,539,050,114	15,525,718,006	16,609,707,302
Business receipts [4,5]	7,369,538,953	9,860,441,633	12,785,797,708	13,659,470,309	14,460,928,695
Interest received [4,6]	637,786,939	977,402,674	1,039,496,772	1,082,071,703	1,186,893,564
Total deductions [4]	8,158,144,126	11,032,574,630	13,821,277,581	14,728,089,018	15,704,242,236
Cost of goods sold [4]	4,894,254,081	6,610,769,883	8,206,073,365	8,707,100,240	9,114,245,646
Interest paid	568,645,475	825,372,164	744,764,676	770,885,334	866,474,183
Net income (less deficit) [4]	240,119,020	370,632,632	714,193,371	806,484,990	915,396,637
Net income [4]	363,867,384	552,526,789	880,653,345	986,782,683	1,117,825,239
Deficit [4]	123,748,365	181,894,157	166,459,975	180,297,692	202,428,602
Total income tax [7]	111,340,839	128,185,666	198,786,648	223,712,985	239,394,206
Regular and alternative tax [8]	109,106,358	119,434,430	193,564,219	219,756,610	235,325,362
Total income tax after credits	63,348,204	96,403,099	156,392,780	170,620,945	184,175,993
AGRICULTURE, FORESTRY, AND FISHING [1]					
Number of returns, total [2]	103,156	126,423	147,527	158,963	163,114
Number with net income [2]	52,776	70,965	79,320	90,012	91,984
Total assets [3]	52,651,197	68,338,381	86,298,574	94,140,118	91,984,030
Net worth [3]	15,406,221	23,360,455	30,102,131	32,757,173	32,990,807
Total receipts [4]	70,491,486	88,101,065	107,581,973	119,737,058	117,387,555
Business receipts [4]	65,419,402	82,114,836	100,630,952	111,727,224	107,930,422
Interest received [4,6]	775,383	681,127	640,032	759,958	601,918
Total deductions [4]	70,559,478	86,883,128	105,967,360	117,166,334	114,673,629
Cost of goods sold [4]	45,085,526	52,758,720	56,765,231	63,581,911	60,245,509
Interest paid	2,758,952	2,852,242	2,892,302	3,008,936	2,978,589
Net income (less deficit) [4]	-74,270	1,156,269	1,604,481	2,614,131	2,673,835
Net income [4]	2,930,905	4,328,433	5,402,335	6,262,057	6,310,262
Deficit [4]	3,005,175	3,172,164	3,797,857	3,647,926	3,636,427
Total income tax [7]	540,641	589,866	661,579	764,345	659,642
Regular and alternative tax [8]	531,787	569,812	640,696	748,862	647,752
Total income tax after credits	344,626	554,818	611,254	659,991	599,082
MINING [1]					
Number of returns, total [2]	41,426	39,674	35,123	35,799	32,996
Number with net income [2]	18,031	18,436	18,776	18,098	17,281
Total assets [3]	240,815,996	219,197,640	268,690,014	299,106,231	324,294,826
Net worth [3]	104,772,797	110,339,579	132,123,209	151,720,805	165,095,652
Total receipts [4]	142,038,595	111,444,457	126,760,491	141,278,092	150,318,265
Business receipts [4]	126,710,610	97,321,579	114,163,493	127,583,639	134,379,404
Interest received [4,6]	3,584,890	3,849,674	2,985,957	3,096,278	3,708,511
Total deductions [4]	145,389,514	106,466,509	121,397,443	133,385,823	141,046,419
Cost of goods sold [4]	87,972,035	62,070,361	70,550,767	78,022,883	78,465,626
Interest paid	7,789,995	6,674,114	6,071,863	6,179,872	6,768,047
Net income (less deficit) [4]	-2,543,487	5,302,223	5,530,975	8,152,607	9,728,562
Net income [4]	6,166,623	9,071,733	9,364,612	12,112,260	14,191,366
Deficit [4]	8,710,110	3,769,511	3,833,637	3,959,653	4,462,804
Total income tax [7]	1,810,559	2,223,977	2,119,370	2,525,467	3,141,128
Regular and alternative tax [8]	1,736,952	1,897,245	1,900,482	2,348,394	2,951,254
Total income tax after credits	557,519	1,348,333	1,170,119	1,350,676	2,019,716

Footnotes at end of table.

Table 14a. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by Standard Industrial Classification (SIC) Industrial Division, Specified Income Years, 1985–1997—Continued

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

Industrial division and item	1985	1990	1995	1996	1997
	(1)	(2)	(3)	(4)	(5)
CONSTRUCTION [1]					
Number of returns, total [2]	318,276	406,874	449,882	471,230	487,783
Number with net income [2]	185,613	223,434	275,375	300,890	307,733
Total assets [3]	215,297,771	243,829,026	265,812,616	284,595,206	314,551,349
Net worth [3]	54,687,270	63,865,550	86,553,081	92,427,338	99,144,660
Total receipts [4]	387,232,953	534,654,044	637,090,195	710,467,223	779,014,473
Business receipts [4]	374,590,273	522,586,199	627,463,416	699,596,890	768,122,399
Interest received [4,6]	3,851,628	3,621,561	2,068,327	2,089,412	2,079,884
Total deductions [4]	382,823,113	527,800,795	622,621,984	692,581,515	758,429,123
Cost of goods sold [4]	295,803,244	407,448,745	483,881,784	537,067,796	589,184,488
Interest paid	6,407,652	7,368,430	5,280,750	5,473,796	5,949,039
Net income (less deficit) [4]	4,370,924	6,824,608	14,458,024	17,878,460	20,522,439
Net income [4]	11,053,145	15,859,977	20,986,981	25,036,702	27,816,466
Deficit [4]	6,682,220	9,035,370	6,528,956	7,158,242	7,294,027
Total income tax [7]	2,312,856	2,092,196	2,462,222	2,958,069	2,953,440
Regular and alternative tax [8]	2,243,786	1,983,902	2,358,661	2,847,146	2,846,960
Total income tax after credits	1,662,563	1,906,537	2,281,929	2,667,923	2,817,961
MANUFACTURING [1]					
Number of returns, total [2]	276,545	301,669	319,699	325,689	325,045
Number with net income [2]	159,778	167,509	185,590	191,254	195,038
Total assets [3]	2,644,393,424	3,921,323,756	4,941,072,530	5,425,184,573	5,966,306,398
Net worth [3]	1,099,645,876	1,392,233,318	1,739,529,985	1,966,848,773	2,110,695,629
Total receipts [4]	2,831,062,496	3,688,693,895	4,585,549,761	4,902,669,122	5,177,663,770
Business receipts [4]	2,656,345,750	3,434,141,360	4,290,704,760	4,567,209,064	4,794,291,330
Interest received [4,6]	47,753,626	81,135,811	86,746,437	102,537,639	116,819,943
Total deductions [4]	2,733,105,346	3,545,121,842	4,354,564,077	4,652,960,523	4,910,704,056
Cost of goods sold [4]	1,797,852,805	2,377,226,499	2,932,256,224	3,125,013,437	3,241,577,938
Interest paid	90,452,072	151,214,835	145,509,470	156,862,195	175,064,011
Net income (less deficit) [4]	113,758,645	171,373,726	260,909,947	286,059,822	305,958,154
Net income [4]	142,541,119	212,936,099	297,458,397	325,291,340	352,453,829
Deficit [4]	28,782,474	41,562,373	36,548,450	39,231,518	46,495,675
Total income tax [7]	56,687,476	64,385,522	83,817,532	95,502,448	101,849,787
Regular and alternative tax [8]	55,553,921	60,664,655	81,476,502	93,646,267	100,318,010
Total income tax after credits	25,382,459	38,971,197	54,302,936	58,883,875	64,307,381
TRANSPORTATION AND PUBLIC UTILITIES [1]					
Number of returns, total [2]	138,337	160,353	194,456	205,777	209,412
Number with net income [2]	69,938	81,418	107,285	111,811	110,657
Total assets [3]	1,246,426,899	1,522,045,738	1,903,213,778	2,069,453,023	2,219,019,293
Net worth [3]	490,481,127	508,667,821	633,131,635	714,120,889	762,083,589
Total receipts [4]	772,358,188	936,277,062	1,156,709,979	1,257,010,639	1,330,726,431
Business receipts [4]	733,943,970	874,111,070	1,086,623,231	1,183,959,691	1,247,593,251
Interest received [4,6]	12,310,594	18,194,729	22,314,329	23,432,987	26,135,120
Total deductions [4]	747,836,158	900,960,832	1,084,676,405	1,182,369,290	1,260,911,843
Cost of goods sold [4]	381,028,354	405,924,209	405,708,040	453,455,420	482,982,473
Interest paid	44,880,858	59,190,735	61,601,762	64,006,991	69,385,093
Net income (less deficit) [4]	25,087,629	35,413,596	72,911,176	75,400,172	70,984,769
Net income [4]	37,880,144	51,490,850	87,557,007	93,129,707	95,097,536
Deficit [4]	12,792,516	16,077,254	14,645,831	17,729,536	24,112,767
Total income tax [7]	15,214,129	17,114,547	27,186,351	28,376,759	28,506,843
Regular and alternative tax [8]	14,881,470	15,228,031	26,305,839	27,775,587	27,790,676
Total income tax after credits	8,432,924	15,882,038	24,836,272	25,963,903	25,582,369

Footnotes at end of table.

Table 14a. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by Standard Industrial Classification (SIC) Industrial Division, Specified Income Years, 1985–1997—Continued

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

Industrial division and item	1985	1990	1995	1996	1997
	(1)	(2)	(3)	(4)	(5)
WHOLESALE AND RETAIL TRADE [1]					
Number of returns, total [2]	917,301	1,023,057	1,132,409	1,142,491	1,149,132
Number with net income [2]	510,825	527,128	626,022	652,504	656,288
Total assets [3]	1,009,965,739	1,447,296,828	1,919,717,823	2,016,232,163	1,947,931,949
Net worth [3]	286,260,274	354,827,439	533,870,160	568,677,377	613,532,103
Total receipts [4]	2,473,865,453	3,308,988,336	4,310,346,947	4,490,073,608	4,703,816,853
Business receipts [4]	2,408,174,933	3,216,861,660	4,206,376,331	4,383,103,174	4,588,802,594
Interest received [4,6]	21,633,480	29,851,239	30,425,682	31,317,702	31,259,696
Total deductions [4]	2,440,403,373	3,279,066,687	4,247,560,773	4,418,321,110	4,624,196,186
Cost of goods sold [4]	1,869,766,621	2,482,483,270	3,255,845,728	3,378,472,096	3,523,438,346
Interest paid	38,217,998	63,914,431	59,945,319	61,708,013	65,839,595
Net income (less deficit) [4]	33,126,702	30,094,078	63,566,712	73,353,268	81,584,637
Net income [4]	51,434,500	65,383,876	97,018,112	107,999,874	117,042,233
Deficit [4]	18,307,798	35,289,798	33,451,401	34,646,606	35,457,596
Total income tax [7]	16,392,896	13,839,310	20,301,551	22,694,239	23,871,953
Regular and alternative tax [8]	16,130,885	13,324,360	20,030,374	22,435,178	23,550,018
Total income tax after credits	13,396,555	12,615,991	18,475,921	20,732,232	21,959,617
FINANCE, INSURANCE, AND REAL ESTATE [1]					
Number of returns, total [2]	518,432	609,138	683,211	723,754	744,545
Number with net income [2]	285,273	269,667	317,410	341,136	344,625
Total assets [3]	7,029,452,681	10,193,295,357	15,677,286,629	17,360,053,164	20,905,619,903
Net worth [3]	1,161,968,009	2,142,041,011	4,668,579,685	5,605,211,611	7,155,654,580
Total receipts [4]	1,182,034,309	1,954,709,651	2,278,103,923	2,406,855,250	2,711,269,836
Business receipts [5]	501,993,840	900,908,453	1,094,870,564	1,176,179,679	1,282,307,615
Interest received [4,6]	541,268,193	830,451,126	879,763,014	901,666,932	987,114,539
Total deductions [4]	1,104,572,202	1,809,867,575	1,985,795,615	2,076,613,597	2,304,339,835
Cost of goods sold [4]	237,577,803	526,244,728	614,755,680	632,948,266	661,222,720
Interest paid	363,009,417	506,921,011	433,479,978	439,762,655	501,112,985
Net income (less deficit) [4]	60,670,526	109,901,881	256,810,767	299,149,193	373,482,032
Net income [4]	90,546,934	158,458,842	295,423,415	337,822,090	413,000,341
Deficit [4]	29,876,408	48,556,962	38,612,648	38,672,897	39,518,308
Total income tax [7]	13,598,201	22,556,387	51,874,358	58,301,659	63,604,700
Regular and alternative tax [8]	13,369,981	20,709,720	50,691,121	57,556,938	62,650,267
Total income tax after credits	10,193,877	20,511,294	45,988,431	50,181,634	54,777,098
SERVICES [1]					
Number of returns, total [2]	939,390	1,029,447	1,504,230	1,557,401	1,592,854
Number with net income [2]	529,337	546,268	843,922	881,427	921,533
Total assets [3]	330,982,941	572,842,266	950,737,457	1,092,310,137	1,259,381,543
Net worth [3]	89,852,365	143,154,346	307,630,801	363,120,124	413,665,895
Total receipts [4]	534,587,609	779,329,609	1,335,694,559	1,496,215,552	1,638,587,903
Business receipts [4]	497,980,990	726,041,364	1,263,790,767	1,408,716,487	1,536,597,024
Interest received [4,6]	6,561,301	9,526,124	14,541,126	17,157,456	19,166,408
Total deductions [4]	528,685,613	769,035,909	1,297,475,364	1,453,204,496	1,589,010,688
Cost of goods sold [4]	176,070,808	290,965,307	385,562,425	437,521,006	476,468,909
Interest paid	15,027,259	27,188,190	29,967,579	33,871,749	39,371,150
Net income (less deficit) [4]	5,883,782	10,616,792	38,407,562	43,952,204	50,470,448
Net income [4]	21,124,460	34,850,560	67,389,184	79,102,121	91,879,768
Deficit [4]	15,240,678	24,233,768	28,981,622	35,149,916	41,409,320
Total income tax [7]	4,742,347	5,368,531	10,358,678	12,588,705	14,804,587
Regular and alternative tax [8]	4,621,875	5,041,377	10,155,538	12,397,017	14,568,298
Total income tax after credits	3,343,830	4,597,561	8,720,911	10,179,417	12,110,639

Footnotes at end of table.

Table 14a. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by Standard Industrial Classification (SIC) Industrial Division, Specified Income Years, 1985–1997—Continued

Footnotes

[1] Industrial classification is based on the product or service accounting for the largest percentage of "total receipts." (Total receipts are the sum of business or gross receipts, plus capital gains and income from investments, including rentals.) Starting with 1998, this classification is based on the North American Industry Classification System (NAICS), which replaced the Standard Industrial Classification (SIC) system. The SIC, in its various versions, was used to classify statistics for the years before 1998. Both systems were intended for Governmentwide use in classifying business statistics. (For information about NAICS and its usage in Canadian, Mexican, and U.S. Government statistics, see the *Statistics of Income Bulletin,* Summer 1997, Volume 17, Number 1, pp. 3–5.) Because there are substantial differences between NAICS and its predecessor SIC system, data by "industrial sector" for years beginning with 1998 (Table 14b) are shown apart from data for earlier years by "industrial division" (Table 14a). As an example of differences between the two systems, using NAICS, Statistics of Income classifies banks that were bank holding companies in the new "management of companies (holding companies)" sector, instead of in the "finance and insurance" sector. Using the SIC, bank holding companies had previously been classified in the "finance, insurance, and real estate" industrial division. For additional information about breaks in comparability caused by the changeover to NAICS, see *Statistics of Income—1998, Corporation Income Tax Returns.* If information for the business activity and product was not discernible from the corporation income tax return, the return was classified as with nature of business "not allocable." Data for nature of business "not allocable" are included in the totals for "all industrial divisions" (Table 14a) and "all industrial sectors" (Table 14b), but are not shown separately. Therefore, in addition to rounding differences, the statistics by industrial division or sector will not add to their respective grand totals.

[2] See Table 13, footnote 1.

[3] Balance sheet data are end-of-year amounts. Net worth is the sum of "capital stock," "additional paid-in capital," "retained earnings, appropriated," "retained earnings, unappropriated," and "adjustments to shareholders' equity" minus "cost of treasury stock." (Prior to 1997, data for "retained earnings, unappropriated" included "adjustments to shareholders' equity," not reported separately on the tax return.) Each of these amounts is presented separately in Table 13.

[4] See Table 13, footnotes 10 and 14.

[5] See Table 13, footnote 11.

[6] Interest received is the sum of "interest on State and local government obligations" (i.e., tax-exempt interest) and "other interest" (which includes interest paid by banking and savings institutions). Data for both of these amounts are presented separately in Table 13. See also Table 13, footnote 12.

[7] In addition to regular tax (and alternative tax) for years prior to 1988, includes certain other taxes either shown separately in Table 13 or mentioned in Table 13, footnote 18.

[8] Beginning with tax year 1987, "Alternative tax" was repealed. See also Table 13, footnote 19.

NOTES: Statistics are for corporate accounting periods ended July of one year through June of the next. Thus, for example, data for 1997 are for accounting periods ended July 1997 through June 1998. Data may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling errors. Tax law and tax form changes affect the year-to-year comparability of the data.

Table 14b. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by North American Industry Classification System (NAICS) Industrial Sector, Income Years 2003–2008

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

Industrial sector and item	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
ALL INDUSTRIAL SECTORS [1]						
Number of returns, total [2]	5,401,237	5,557,965	5,671,257	5,840,799	5,868,849	5,847,221
Number with net income [2]	2,932,115	3,116,468	3,324,260	3,367,313	3,367,720	3,183,821
Total assets [3]	53,644,784,683	60,117,759,331	66,445,429,787	73,080,647,385	81,486,345,776	76,799,143,905
Net worth [3]	18,818,686,574	20,814,368,622	23,524,907,609	25,996,023,640	28,811,778,908	25,468,894,496
Total receipts [4]	20,689,574,291	22,711,863,939	25,504,789,203	27,401,873,714	28,762,923,553	28,589,771,221
Business receipts [4,5]	18,264,393,898	19,975,875,761	21,800,290,496	23,310,309,765	24,217,396,005	24,718,121,658
Interest received [4,6]	1,132,675,179	1,337,625,869	1,712,270,625	2,242,464,157	2,569,844,172	2,108,790,412
Total deductions [4]	19,940,594,557	21,636,155,758	23,612,765,507	25,501,557,823	26,974,256,505	27,686,726,909
Cost of goods sold [4]	11,318,644,763	12,497,904,654	13,816,464,452	14,799,598,760	15,513,226,543	16,080,386,856
Interest paid	818,016,806	938,790,256	1,287,097,591	1,787,103,982	2,085,113,379	1,658,635,566
Net income (less deficit) [4]	779,988,635	1,111,692,655	1,948,655,133	1,933,374,450	1,836,782,896	984,342,037
Net income [4]	1,175,608,990	1,455,796,796	2,234,882,109	2,239,614,334	2,252,873,834	1,806,889,716
Deficit [4]	395,620,355	344,104,141	286,226,977	306,239,884	416,090,938	822,547,679
Total income tax [7]	243,822,946	299,555,304	419,209,279	453,082,065	437,076,428	342,380,874
Regular tax	241,275,165	296,200,379	416,324,111	450,167,880	433,492,836	339,725,610
Total income tax after credits	177,517,404	224,435,343	312,086,477	353,083,862	331,374,445	228,522,752
AGRICULTURE, FORESTRY, HUNTING, AND FISHING [1]						
Number of returns, total [2]	143,019	141,553	142,439	140,525	142,180	137,294
Number with net income [2]	77,281	74,061	77,937	71,541	75,561	68,849
Total assets [3]	111,325,927	118,719,286	122,625,034	133,323,257	137,676,956	141,892,761
Net worth [3]	37,169,357	38,209,429	37,317,669	41,888,111	43,693,223	42,958,424
Total receipts [4]	125,741,451	136,705,535	140,748,881	142,111,048	154,833,467	167,541,457
Business receipts [4]	113,828,382	124,699,127	125,809,223	127,728,942	140,071,329	150,273,205
Interest received [4,6]	368,971	334,422	385,473	514,675	777,050	571,796
Total deductions [4]	124,462,063	134,140,348	136,056,153	139,214,683	150,411,258	166,713,609
Cost of goods sold [4]	62,045,324	67,605,321	67,746,819	69,183,044	74,252,988	83,571,990
Interest paid	2,733,424	2,777,471	2,990,415	3,502,549	4,054,424	3,623,915
Net income (less deficit) [4]	1,332,547	2,580,512	4,723,729	2,927,432	4,403,343	797,400
Net income [4]	6,339,974	7,704,650	9,855,268	8,391,765	10,129,184	8,762,072
Deficit [4]	5,007,428	5,124,138	5,131,540	5,464,332	5,725,841	7,964,672
Total income tax [7]	644,189	825,138	969,072	751,655	894,193	609,250
Regular tax	635,750	817,962	966,582	746,923	887,177	603,833
Total income tax after credits	592,886	801,210	935,082	726,628	858,753	590,848
MINING [1]						
Number of returns, total [2]	30,252	30,909	32,589	36,946	39,114	38,506
Number with net income [2]	17,152	16,513	18,339	23,627	25,388	24,687
Total assets [3]	421,276,319	478,698,533	559,195,001	630,278,959	795,141,328	890,547,131
Net worth [3]	196,639,943	223,379,428	263,557,467	301,618,194	361,169,811	385,045,514
Total receipts [4]	194,190,254	232,552,316	314,260,412	366,513,788	395,103,081	468,911,425
Business receipts [4]	178,319,223	212,694,107	279,825,028	327,272,187	351,159,165	421,289,006
Interest received [4,6]	3,174,095	2,681,500	3,792,041	4,999,401	5,412,855	4,891,102
Total deductions [4]	184,237,912	214,322,152	270,445,817	308,901,236	345,307,829	423,806,639
Cost of goods sold [4]	98,177,788	114,712,975	147,011,520	164,046,734	175,048,476	217,851,505
Interest paid	9,240,463	9,105,520	10,051,157	11,164,876	14,927,015	15,463,950
Net income (less deficit) [4]	10,683,846	18,694,454	46,784,960	58,844,799	54,033,366	49,623,083
Net income [4]	17,265,488	24,028,229	54,937,445	65,315,072	63,920,987	64,079,168
Deficit [4]	6,581,642	5,333,776	8,152,485	6,470,273	9,887,621	14,456,085
Total income tax [7]	3,547,275	5,042,652	12,880,276	15,598,316	17,450,009	16,925,570
Regular tax	3,453,291	4,818,960	12,807,096	15,803,995	17,174,123	16,557,519
Total income tax after credits	2,030,356	3,416,154	8,657,023	10,747,340	10,244,230	9,725,171

Footnotes at end of table.

Table 14b. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by North American Industry Classification System (NAICS) Industrial Sector, Income Years 2003–2008—Continued

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

Industrial sector and item	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
UTILITIES [1]						
Number of returns, total [2]	8,504	7,096	7,536	7,636	7,661	7,238
Number with net income [2]	4,425	3,232	5,275	4,871	5,215	4,045
Total assets [3]	1,454,677,579	1,401,081,845	1,487,753,576	1,434,173,819	1,509,370,622	1,577,295,662
Net worth [3]	364,426,969	363,900,672	358,435,669	366,318,546	375,634,279	388,651,316
Total receipts [4]	560,857,066	569,459,220	652,929,657	626,053,169	714,001,076	778,635,210
Business receipts [4]	521,884,927	526,159,723	604,140,085	585,370,691	664,918,890	737,749,331
Interest received [4,6]	10,492,402	9,964,985	10,973,001	10,664,550	10,919,125	7,693,209
Total deductions [4]	566,004,187	565,956,277	632,204,330	590,120,354	671,001,908	772,740,795
Cost of goods sold [4]	324,140,437	314,958,710	378,142,678	346,623,441	411,604,505	477,213,841
Interest paid	38,760,041	38,017,277	36,461,886	34,694,183	37,049,239	35,144,700
Net income (less deficit) [4]	-4,728,496	4,162,291	20,830,603	36,586,953	43,448,466	6,519,453
Net income [4]	14,461,224	18,143,912	33,724,635	43,223,671	48,470,391	22,409,930
Deficit [4]	19,189,721	13,981,621	12,894,031	6,636,718	5,021,925	15,890,477
Total income tax [7]	4,565,498	4,748,806	9,591,733	12,063,846	14,782,861	6,544,450
Regular tax	4,483,781	4,603,159	9,377,027	11,746,991	14,671,322	6,447,042
Total income tax after credits	3,502,071	4,021,307	7,837,467	9,971,440	12,701,975	5,977,360
CONSTRUCTION [1]						
Number of returns, total [2]	676,120	721,803	751,521	780,579	780,606	766,689
Number with net income [2]	401,721	440,009	489,228	489,170	487,120	441,919
Total assets [3]	566,392,613	613,627,200	714,365,062	802,268,751	827,766,869	762,606,047
Net worth [3]	154,875,559	174,113,387	207,041,138	235,900,066	244,401,070	222,243,157
Total receipts [4]	1,147,627,639	1,263,428,190	1,452,508,509	1,608,162,956	1,611,668,283	1,479,039,341
Business receipts [4]	1,128,834,453	1,240,498,487	1,427,006,853	1,582,459,140	1,587,919,987	1,458,878,242
Interest received [4,6]	2,565,635	1,988,752	2,887,075	3,152,703	3,563,311	2,254,021
Total deductions [4]	1,118,068,122	1,216,753,050	1,378,115,248	1,534,065,777	1,558,305,961	1,452,460,895
Cost of goods sold [4]	832,053,060	917,081,208	1,048,888,259	1,169,374,892	1,190,969,868	1,108,069,870
Interest paid	9,720,872	8,708,836	10,834,270	13,481,736	14,194,974	12,011,352
Net income (less deficit) [4]	29,368,117	46,624,667	74,356,808	73,894,825	53,530,261	26,617,383
Net income [4]	48,125,249	61,975,540	87,829,487	89,049,810	82,009,253	68,033,564
Deficit [4]	18,757,132	15,350,873	13,472,680	15,154,985	28,478,992	41,416,182
Total income tax [7]	4,598,022	6,541,911	9,807,183	8,493,781	5,725,231	3,924,755
Regular tax	4,560,661	6,502,200	9,751,893	8,442,869	5,674,040	3,860,226
Total income tax after credits	4,471,956	6,380,535	9,524,912	8,315,871	5,446,848	3,694,638
MANUFACTURING [1]						
Number of returns, total [2]	281,239	281,448	277,618	279,430	273,771	270,727
Number with net income [2]	145,867	157,194	167,182	166,836	163,500	148,272
Total assets [3]	8,827,565,222	9,283,378,051	10,440,305,266	9,894,687,421	10,424,586,889	10,356,934,872
Net worth [3]	3,259,807,483	3,088,413,787	3,810,766,667	3,472,835,947	3,639,466,880	3,340,174,561
Total receipts [4]	5,642,551,645	6,356,737,563	7,279,554,873	7,575,887,742	7,827,822,571	8,181,480,372
Business receipts [4]	5,194,506,715	5,893,334,570	6,505,757,036	6,939,924,620	7,174,961,969	7,555,233,726
Interest received [4,6]	117,887,111	122,678,548	145,577,801	183,115,312	203,808,375	175,288,505
Total deductions [4]	5,509,877,426	6,119,409,848	6,679,637,501	7,152,468,845	7,429,805,084	7,892,308,625
Cost of goods sold [4]	3,691,657,743	4,271,352,777	4,756,208,056	5,099,291,876	5,333,364,793	5,736,752,807
Interest paid	175,745,011	178,882,213	212,640,877	257,889,179	304,064,525	283,006,837
Net income (less deficit) [4]	186,085,821	291,038,821	680,058,202	481,099,337	468,292,587	396,595,721
Net income [4]	284,701,913	367,099,948	734,658,056	549,814,034	540,390,575	512,098,194
Deficit [4]	98,616,092	76,061,127	54,599,854	68,714,697	72,097,989	115,502,473
Total income tax [7]	82,534,697	103,085,466	157,671,750	157,993,100	158,798,806	152,665,123
Regular tax	82,027,984	102,235,875	157,112,188	157,486,688	157,894,141	152,210,147
Total income tax after credits	42,840,125	58,302,629	90,506,840	100,604,933	94,833,468	73,562,075

Footnotes at end of table.

Table 14b. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by North American Industry Classification System (NAICS) Industrial Sector, Income Years 2003–2008—Continued

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

Industrial sector and item	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE [1]						
Number of returns, total [2]	975,011	1,001,211	992,818	999,869	995,846	986,366
Number with net income [2]	538,287	583,677	584,543	583,437	566,353	528,649
Total assets [3]	2,458,482,333	2,958,971,634	3,154,245,364	3,410,974,095	3,640,011,954	3,604,059,999
Net worth [3]	859,282,017	1,138,704,327	1,216,728,822	1,250,761,782	1,312,039,270	1,282,086,745
Total receipts [4]	5,736,011,994	6,309,079,027	6,818,434,520	7,255,778,582	7,501,750,824	7,507,396,192
Business receipts [4]	5,601,105,942	6,167,364,953	6,652,131,497	7,086,916,217	7,336,983,720	7,342,883,560
Interest received [4,6]	17,660,874	19,835,305	24,460,906	27,523,485	27,938,839	23,394,924
Total deductions [4]	5,631,362,037	6,151,228,225	6,608,615,645	7,032,653,971	7,293,867,681	7,375,602,149
Cost of goods sold [4]	4,352,429,283	4,825,090,465	5,207,833,297	5,571,281,972	5,781,943,203	5,815,471,119
Interest paid	46,478,485	44,393,497	55,097,448	66,365,592	72,058,813	67,695,570
Net income (less deficit) [4]	108,098,908	161,987,422	214,851,252	227,775,140	211,340,035	137,427,588
Net income [4]	154,567,691	196,669,777	248,829,504	261,080,166	251,082,704	203,415,481
Deficit [4]	46,468,782	34,682,355	33,978,253	33,305,026	39,742,670	65,987,894
Total income tax [7]	32,256,691	42,766,473	52,477,473	59,577,917	57,839,186	43,446,644
Regular tax	32,120,034	42,699,804	52,615,992	59,830,692	57,437,447	43,206,293
Total income tax after credits	29,692,890	38,860,965	47,946,935	54,342,219	54,261,459	39,519,248
TRANSPORTATION AND WAREHOUSING [1]						
Number of returns, total [2]	182,881	182,614	187,051	199,912	200,651	195,228
Number with net income [2]	95,352	99,790	112,644	113,063	104,120	112,383
Total assets [3]	558,278,543	569,991,323	586,306,011	629,629,284	713,315,439	709,134,090
Net worth [3]	156,846,724	149,624,391	127,764,439	169,869,060	214,043,931	174,868,057
Total receipts [4]	571,417,174	623,192,018	687,092,197	756,588,460	777,286,528	822,028,563
Business receipts [4]	547,730,745	599,482,798	659,186,488	712,406,648	747,983,663	794,777,500
Interest received [4,6]	3,026,793	3,424,815	3,856,638	5,099,122	5,554,616	4,029,117
Total deductions [4]	570,180,006	618,120,932	668,435,555	730,735,051	762,682,433	809,704,333
Cost of goods sold [4]	193,253,719	197,138,222	221,554,412	248,752,908	255,306,610	276,042,729
Interest paid	12,624,295	12,097,700	14,475,447	16,149,646	16,852,657	16,950,612
Net income (less deficit) [4]	1,608,015	5,724,498	18,910,404	26,335,387	14,890,177	12,639,284
Net income [4]	15,802,242	21,741,796	33,149,439	38,664,145	31,074,801	28,409,075
Deficit [4]	14,194,227	16,017,298	14,239,034	12,328,758	16,184,624	15,769,790
Total income tax [7]	3,165,216	4,744,118	7,480,008	8,607,675	6,500,809	5,955,463
Regular tax	3,152,330	4,728,573	7,453,375	8,559,420	6,438,585	5,934,185
Total income tax after credits	2,740,308	4,380,591	6,655,216	7,838,302	5,805,573	5,454,120
INFORMATION [1]						
Number of returns, total [2]	119,875	123,862	122,825	128,343	122,370	118,279
Number with net income [2]	54,608	59,378	61,660	63,980	60,531	55,411
Total assets [3]	2,691,139,228	2,911,041,941	2,918,886,012	3,222,935,912	3,101,934,267	2,468,467,797
Net worth [3]	1,182,146,927	1,299,070,370	1,329,820,274	1,398,529,600	1,279,777,978	788,385,766
Total receipts [4]	938,674,058	993,365,314	1,053,251,269	1,127,994,580	1,162,899,907	1,126,107,519
Business receipts [4]	822,160,145	864,308,201	887,008,860	943,412,447	974,080,849	975,088,046
Interest received [4,6]	28,478,715	31,480,433	34,222,374	47,229,852	51,426,506	25,024,589
Total deductions [4]	947,864,644	974,681,257	981,538,561	1,030,014,960	1,073,988,448	1,074,422,877
Cost of goods sold [4]	213,052,675	208,160,936	211,620,172	229,566,058	226,132,658	230,848,715
Interest paid	62,442,478	65,329,075	68,065,419	79,275,822	91,586,894	69,981,028
Net income (less deficit) [4]	-3,996,010	22,530,595	75,408,348	101,098,860	92,867,527	55,770,265
Net income [4]	55,309,436	75,717,085	108,356,736	130,076,572	122,654,712	88,526,249
Deficit [4]	59,305,447	53,186,490	32,948,388	28,977,712	29,787,185	32,755,984
Total income tax [7]	14,026,180	17,823,432	25,288,105	30,961,711	33,407,008	23,014,898
Regular tax	13,897,774	17,622,018	24,999,397	30,437,956	33,127,156	22,798,521
Total income tax after credits	10,295,637	14,108,478	21,336,917	26,711,374	27,973,736	17,016,477

Footnotes at end of table.

Table 14b. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by North American Industry Classification System (NAICS) Industrial Sector, Income Years 2003–2008—Continued

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

Industrial sector and item	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
FINANCE AND INSURANCE [1]						
Number of returns, total [2]	234,746	239,011	242,686	249,876	251,331	254,092
Number with net income [2]	153,780	161,260	167,924	166,229	164,752	160,630
Total assets [3]	24,336,630,885	27,069,358,567	30,392,706,733	34,749,728,196	39,470,054,076	33,890,646,518
Net worth [3]	10,639,646,968	11,776,474,795	13,540,857,299	15,425,982,243	17,560,368,204	14,638,260,223
Total receipts [4]	2,575,206,914	2,872,973,263	3,301,642,987	3,747,501,642	4,134,554,200	3,675,480,970
Business receipts [4,5]	1,571,588,951	1,689,658,323	1,798,196,722	1,893,916,912	1,963,080,012	1,980,500,244
Interest received [4,6]	593,235,118	718,132,073	934,940,428	1,232,243,236	1,449,194,821	1,175,661,140
Total deductions [4]	2,240,823,839	2,483,745,264	2,764,686,695	3,084,260,530	3,494,780,809	3,471,433,762
Cost of goods sold [4]	818,675,183	864,897,821	990,381,743	1,058,360,866	1,154,777,766	1,211,593,190
Interest paid	249,072,837	341,933,616	515,303,986	751,033,980	899,416,585	670,878,104
Net income (less deficit) [4]	303,014,325	363,427,888	500,563,173	631,745,689	600,925,994	158,541,501
Net income [4]	341,858,827	395,630,979	530,336,105	666,304,790	700,268,523	489,551,958
Deficit [4]	38,844,502	32,203,090	29,772,932	34,559,101	99,342,529	331,010,456
Total income tax [7]	52,991,696	58,328,665	66,391,944	80,202,389	72,010,302	41,756,339
Regular tax	51,620,051	56,789,596	65,098,055	78,741,477	71,077,050	40,986,463
Total income tax after credits	44,306,591	48,224,782	54,959,137	67,544,669	62,490,442	36,530,941
REAL ESTATE AND RENTAL AND LEASING [1]						
Number of returns, total [2]	577,400	603,789	641,947	655,389	656,946	648,578
Number with net income [2]	219,872	242,527	270,082	269,934	257,465	225,321
Total assets [3]	559,092,671	629,103,950	766,334,870	802,904,523	1,457,343,217	1,470,105,720
Net worth [3]	161,103,312	181,983,422	215,718,480	234,491,052	602,096,809	600,125,633
Total receipts [4]	233,291,211	253,829,490	316,578,467	337,662,228	391,558,668	338,719,718
Business receipts [4,5]	207,243,701	222,627,250	268,384,638	286,352,886	267,855,554	235,041,728
Interest received [4,6]	4,213,588	4,175,604	8,767,451	6,135,130	10,343,260	9,838,185
Total deductions [4]	227,270,188	244,141,376	286,395,700	313,617,608	336,033,161	319,508,515
Cost of goods sold [4]	47,394,165	42,510,921	56,170,584	61,930,219	56,770,259	39,704,339
Interest paid	13,675,965	13,218,349	18,483,490	19,313,124	29,788,034	28,019,495
Net income (less deficit) [4]	6,062,925	9,553,391	29,777,730	23,631,173	55,218,385	18,992,947
Net income [4]	21,144,158	27,733,716	42,366,578	39,658,460	76,413,050	46,219,406
Deficit [4]	15,081,233	18,180,325	12,588,848	16,027,287	21,194,665	27,226,459
Total income tax [7]	2,370,340	3,002,951	4,559,849	5,939,914	6,614,420	2,396,634
Regular tax	2,314,379	2,940,766	4,427,618	5,711,617	6,349,022	2,265,781
Total income tax after credits	2,308,035	2,926,851	4,393,676	5,799,637	6,468,771	2,274,461
PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES [1]						
Number of returns, total [2]	760,087	779,510	786,275	813,266	835,838	845,356
Number with net income [2]	444,869	471,513	497,262	523,783	537,776	527,611
Total assets [3]	507,815,971	559,824,879	645,918,660	680,603,781	787,140,498	794,631,006
Net worth [3]	181,546,066	195,287,569	234,387,953	241,059,087	273,439,943	263,692,361
Total receipts [4]	720,418,313	753,589,775	855,507,620	928,555,751	1,017,042,906	1,050,083,307
Business receipts [4]	691,608,915	721,645,865	814,499,239	887,903,283	973,735,766	1,013,061,955
Interest received [4,6]	3,889,678	4,222,499	6,244,155	8,616,588	10,206,772	6,306,876
Total deductions [4]	711,836,442	736,309,743	825,169,038	893,378,642	981,888,393	1,015,095,895
Cost of goods sold [4]	202,329,198	210,705,479	237,595,161	268,885,431	312,968,367	329,603,400
Interest paid	8,682,585	9,162,932	11,618,380	14,022,194	17,859,791	16,328,653
Net income (less deficit) [4]	9,277,744	17,864,065	30,931,686	35,921,904	36,751,728	35,881,845
Net income [4]	44,316,435	52,201,791	64,986,986	70,575,629	77,270,539	78,886,735
Deficit [4]	35,038,691	34,337,726	34,055,300	34,653,725	40,518,811	43,004,890
Total income tax [7]	3,671,651	4,618,196	5,578,429	6,817,173	7,312,335	7,342,582
Regular tax	3,682,859	4,555,118	5,500,953	6,729,333	7,205,792	7,243,295
Total income tax after credits	3,066,840	3,979,966	4,787,165	5,861,517	5,872,038	6,395,013

Footnotes at end of table.

Table 14b. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by North American Industry Classification System (NAICS) Industrial Sector, Income Years 2003–2008—Continued

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

Industrial sector and item	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
MANAGEMENT OF COMPANIES (HOLDING COMPANIES) [1]						
Number of returns, total [2]	46,887	49,800	50,921	50,261	47,866	45,725
Number with net income [2]	18,786	18,672	19,399	20,275	18,964	17,884
Total assets [3]	10,094,909,965	12,443,130,858	13,487,039,096	15,510,259,230	17,255,147,855	18,775,836,616
Net worth [3]	1,311,562,906	1,845,689,046	1,828,577,565	2,469,651,663	2,561,805,332	3,030,879,586
Total receipts [4]	677,082,366	728,911,434	895,321,523	1,093,609,157	1,145,819,846	1,027,863,905
Business receipts [4]	190,225,987	170,830,009	139,325,361	187,755,441	199,680,891	174,601,466
Interest received [4,6]	339,679,108	409,980,444	526,561,282	703,502,457	779,979,122	666,020,680
Total deductions [4]	581,498,091	610,444,739	734,136,089	931,984,836	1,028,494,545	1,009,468,878
Cost of goods sold [4]	9,517,497	5,467,190	5,634,948	3,287,996	3,340,381	6,300,377
Interest paid	158,380,777	184,867,911	297,108,263	482,687,880	539,355,327	395,152,780
Net income (less deficit) [4]	93,462,818	116,033,731	161,499,246	157,479,205	118,227,658	18,954,841
Net income [4]	100,808,637	121,893,451	167,270,312	164,297,390	131,508,009	88,435,455
Deficit [4]	7,345,819	5,859,720	5,771,067	6,818,185	13,280,351	69,480,615
Total income tax [7]	32,182,303	38,654,549	51,747,954	51,106,083	41,174,574	25,128,056
Regular tax	32,122,396	38,562,149	51,635,370	51,033,744	41,070,756	25,003,291
Total income tax after credits	25,674,080	31,399,638	41,936,262	41,768,161	32,370,753	17,918,740
ADMINISTRATIVE AND SUPPORT AND WASTE MANAGEMENT AND REMEDIATION SERVICES [1]						
Number of returns, total [2]	242,904	245,725	257,623	267,624	274,370	276,344
Number with net income [2]	151,327	150,400	170,075	171,544	185,133	167,541
Total assets [3]	274,758,410	276,397,743	281,726,153	251,062,284	278,689,212	290,311,946
Net worth [3]	80,911,300	88,964,050	90,273,850	74,773,046	84,887,839	93,050,320
Total receipts [4]	377,940,515	416,277,503	455,332,505	461,263,757	497,727,968	497,308,276
Business receipts [4]	359,890,965	397,881,553	431,345,806	448,653,998	483,754,119	485,163,724
Interest received [4,6]	2,080,683	3,230,355	3,071,211	1,968,879	2,261,738	1,406,808
Total deductions [4]	370,864,108	405,784,490	432,350,429	447,584,884	478,152,151	482,154,511
Cost of goods sold [4]	170,893,885	182,110,622	198,237,179	198,312,685	212,034,682	217,691,881
Interest paid	6,503,972	7,523,112	8,141,788	6,836,934	8,225,673	7,738,204
Net income (less deficit) [4]	7,194,381	10,594,085	22,980,942	13,751,601	19,946,845	15,776,146
Net income [4]	14,226,924	18,432,328	28,157,078	23,934,677	26,552,208	24,157,683
Deficit [4]	7,032,543	7,838,244	5,176,136	10,183,076	6,605,363	8,381,537
Total income tax [7]	1,304,340	1,876,213	3,553,314	3,058,962	3,502,269	3,213,112
Regular tax	1,270,470	1,869,703	3,466,762	3,054,232	3,476,668	3,203,529
Total income tax after credits	1,092,221	1,463,551	3,103,764	2,548,758	3,013,718	2,699,712
EDUCATIONAL SERVICES [1]						
Number of returns, total [2]	44,059	43,956	44,885	47,349	49,240	52,484
Number with net income [2]	21,688	24,789	24,708	25,887	26,986	27,981
Total assets [3]	19,947,248	22,234,648	25,992,750	30,890,927	37,427,337	39,406,001
Net worth [3]	7,265,582	8,548,807	8,758,947	9,292,323	11,287,023	13,658,729
Total receipts [4]	30,684,279	33,315,699	34,297,361	38,335,549	41,685,632	47,731,438
Business receipts [4]	29,746,218	32,364,218	33,247,315	37,263,167	40,438,008	46,497,719
Interest received [4,6]	86,397	85,530	129,748	166,289	302,924	280,531
Total deductions [4]	29,222,310	30,945,287	31,596,850	35,898,876	39,300,555	44,625,377
Cost of goods sold [4]	4,895,886	4,548,507	4,778,563	5,336,054	5,494,641	6,342,143
Interest paid	312,979	337,689	416,058	776,845	1,009,461	1,062,372
Net income (less deficit) [4]	1,457,306	2,352,859	2,659,365	2,400,974	2,332,671	3,075,643
Net income [4]	2,352,880	3,088,203	3,491,097	3,444,051	3,391,365	4,472,703
Deficit [4]	895,575	735,344	831,732	1,043,077	1,058,694	1,397,060
Total income tax [7]	341,140	471,540	606,785	558,360	608,769	746,909
Regular tax	337,968	470,375	605,904	557,816	606,853	743,159
Total income tax after credits	331,442	462,127	596,579	545,403	593,787	738,274

Footnotes at end of table.

Table 14b. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by North American Industry Classification System (NAICS) Industrial Sector, Income Years 2003–2008—Continued

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

Industrial sector and item	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
HEALTH CARE AND SOCIAL ASSISTANCE [1]						
Number of returns, total [2]	354,603	370,384	380,940	400,591	405,587	416,101
Number with net income [2]	224,155	232,498	256,308	263,668	274,137	291,036
Total assets [3]	229,814,061	219,757,920	251,942,127	259,499,255	322,428,983	324,958,969
Net worth [3]	64,342,783	63,014,829	75,355,259	53,450,392	65,895,027	62,202,258
Total receipts [4]	503,083,460	506,457,947	531,900,286	578,938,079	614,124,414	643,838,338
Business receipts [4]	488,409,511	491,856,539	514,547,924	558,081,916	590,016,966	619,242,822
Interest received [4,6]	1,270,834	860,519	1,349,939	1,749,660	2,513,446	1,739,038
Total deductions [4]	484,367,139	486,082,244	504,954,704	550,506,861	584,579,966	613,562,281
Cost of goods sold [4]	58,438,250	47,933,085	50,978,799	51,705,540	58,907,807	60,855,216
Interest paid	6,582,610	6,356,863	7,137,241	9,338,674	12,202,203	12,329,119
Net income (less deficit) [4]	18,630,604	20,261,024	26,796,387	28,318,468	29,479,927	30,158,021
Net income [4]	25,543,515	29,171,822	34,337,672	38,166,379	38,337,879	39,871,326
Deficit [4]	6,912,911	8,910,798	7,541,285	9,847,911	8,857,952	9,713,305
Total income tax [7]	2,137,289	2,547,764	3,384,578	3,877,909	2,990,801	2,899,653
Regular tax	2,123,128	2,537,275	3,349,680	3,879,680	2,968,214	2,882,219
Total income tax after credits	2,087,431	2,478,422	3,292,091	3,717,247	2,926,868	2,821,802
ARTS, ENTERTAINMENT, AND RECREATION [1]						
Number of returns, total [2]	110,119	118,854	116,451	120,163	123,386	122,425
Number with net income [2]	50,037	56,319	58,650	60,706	59,449	58,669
Total assets [3]	79,164,279	80,800,048	100,547,530	107,729,878	113,164,085	108,055,646
Net worth [3]	17,869,953	19,005,119	29,885,647	20,471,164	25,327,794	19,931,457
Total receipts [4]	76,855,082	82,695,345	87,970,407	95,018,087	101,154,029	104,316,433
Business receipts [4]	69,877,627	75,408,648	80,148,880	85,789,078	91,332,663	96,184,302
Interest received [4,6]	743,741	698,005	657,085	803,966	900,810	761,406
Total deductions [4]	75,624,795	79,934,546	83,837,483	90,468,142	97,363,599	102,170,517
Cost of goods sold [4]	14,036,996	14,565,149	15,804,379	17,910,327	20,514,267	19,569,031
Interest paid	2,784,090	2,671,438	2,832,434	3,314,864	3,868,572	3,665,401
Net income (less deficit) [4]	1,227,441	2,759,386	4,117,704	4,538,143	3,963,857	2,183,692
Net income [4]	5,338,360	6,479,577	8,205,610	8,701,646	8,824,638	7,398,900
Deficit [4]	4,110,919	3,720,191	4,087,906	4,163,502	4,860,781	5,215,208
Total income tax [7]	299,303	420,860	739,601	1,154,388	684,075	579,339
Regular tax	291,786	412,468	735,734	1,141,757	679,772	573,612
Total income tax after credits	252,586	359,637	645,929	1,121,063	622,306	548,959
ACCOMMODATION, FOOD SERVICES, AND DRINKING PLACES [1]						
Number of returns, total [2]	278,722	280,517	287,490	288,783	287,949	292,901
Number with net income [2]	135,243	142,747	149,581	145,291	143,699	131,966
Total assets [3]	357,413,221	384,458,061	407,241,600	415,742,736	498,689,311	474,149,261
Net worth [3]	113,180,184	129,857,001	117,180,812	119,639,851	122,723,037	89,181,000
Total receipts [4]	407,107,664	404,940,759	438,570,716	453,707,780	461,358,269	468,855,843
Business receipts [4]	382,358,626	376,304,669	395,731,456	416,996,282	423,999,361	433,983,446
Interest received [4,6]	3,306,364	3,446,590	3,995,430	4,138,932	4,130,049	3,077,478
Total deductions [4]	400,097,877	393,092,213	411,365,654	433,966,992	442,817,130	460,476,937
Cost of goods sold [4]	158,705,517	141,021,530	142,538,960	150,710,672	152,844,726	160,410,112
Interest paid	11,730,733	10,981,638	12,896,377	13,864,576	15,298,119	16,183,203
Net income (less deficit) [4]	7,157,592	12,207,573	27,759,730	20,536,940	20,059,884	10,811,816
Net income [4]	15,472,058	20,442,338	34,677,667	28,004,871	29,094,505	22,551,348
Deficit [4]	8,314,466	8,234,764	6,917,937	7,467,932	9,034,620	11,739,532
Total income tax [7]	2,509,150	3,486,686	5,736,976	5,481,640	5,999,619	4,492,488
Regular tax	2,501,073	3,468,773	5,680,822	5,424,122	5,970,470	4,469,653
Total income tax after credits	1,711,725	2,344,171	4,265,816	4,137,217	4,177,411	2,370,040

Footnotes at end of table.

Table 14b. Corporation Income Tax Returns: Selected Balance Sheet, Income Statement, and Tax Items, by North American Industry Classification System (NAICS) Industrial Sector, Income Years 2003–2008—Continued

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

Industrial sector and item	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
OTHER SERVICES [1]						
Number of returns, total [2]	329,336	332,662	344,877	369,214	372,048	371,146
Number with net income [2]	176,351	180,415	193,219	202,487	210,966	190,962
Total assets [3]	95,847,187	97,029,940	102,185,400	113,766,532	116,273,519	119,946,102
Net worth [3]	29,946,557	29,981,654	32,370,716	32,840,729	33,746,445	33,443,065
Total receipts [4]	170,732,940	174,224,783	188,874,502	208,105,146	212,452,835	204,258,570
Business receipts [4]	164,976,728	168,627,539	183,985,574	202,028,115	205,346,816	197,512,596
Interest received [4,6]	515,071	405,480	398,586	839,606	608,615	549,272
Total deductions [4]	166,821,367	170,980,294	183,196,098	201,596,928	205,367,938	200,261,901
Cost of goods sold [4]	66,924,017	68,043,735	75,338,923	85,023,927	86,918,809	82,350,872
Interest paid	2,538,029	2,425,120	2,542,655	3,383,971	3,294,220	3,399,048
Net income (less deficit) [4]	4,062,491	3,250,105	5,660,308	6,520,052	7,098,792	4,009,713
Net income [4]	7,962,590	7,589,437	9,712,402	10,908,515	11,478,480	9,595,253
Deficit [4]	3,900,100	4,339,332	4,052,094	4,388,463	4,379,687	5,585,540
Total income tax [7]	677,787	568,422	744,251	837,044	780,864	734,565
Regular tax	679,269	564,145	739,663	838,367	784,167	731,799
Total income tax after credits	520,041	522,868	705,667	781,883	712,011	679,830

[1] Industrial classification is based on the product or service accounting for the largest percentage of "total receipts." (Total receipts are the sum of business or gross receipts, plus capital gains and income from investments, including rentals.) This classification is based on the North American Industry Classification System (NAICS). The system was intended for Governmentwide use in classifying business statistics. (For information about NAICS and its usage in Canadian, Mexican, and U.S. Government statistics, see the *Statistics of Income Bulletin*, Summer 1997, Volume 17, Number 1, pp. 3–5.). If information for the business activity and product was not discernible from the corporation income tax return, the return was classified as with nature of business "not allocable." Data for nature of business "not allocable" are included in the totals for "all industrial sectors," but are not shown separately. Therefore, in addition to rounding differences, the statistics by industrial division or sector will not add to their respective grand totals.

[2] See Table 13, footnote 1.

[3] Balance sheet data are end-of-year amounts. Net worth is the sum of "capital stock," "additional paid-in capital," "retained earnings, appropriated," "retained earnings, unappropriated," and "adjustments to shareholders' equity" minus "cost of treasury stock." Each of these amounts is presented separately in Table 13.

[4] See Table 13, footnotes 10 and 14.

[5] See Table 13, footnote 11.

[6] Separate breakouts of "interest on State and local government obligations" (i.e., tax-exempt interest) and "other interest" (which includes interest paid by banking and savings institutions) are presented separately in Table 13. See also Table 13, footnote 12.

[7] In addition to regular tax, includes certain other taxes either shown separately in Table 13 or mentioned in Table 13, footnote 18. Includes adjustments to total tax which may be negative.

NOTES: Statistics are for corporate accounting periods ended July of one year through June of the next. Thus, for example, data for 2008 are for accounting periods ended July 2008 through June 2009. Detail may not add to totals because of rounding. All amounts are in current dollars. Most of the data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data.

Table 16. Nonprofit Charitable Organization and Domestic Private Foundation Information Returns, and Exempt Organization Business Income Tax Returns: Selected Financial Data, 2000–2007

[Money amounts are in millions of dollars]

Item	2000	2001	2002	2003	2004	2005	2006	2007
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NONPROFIT CHARITABLE ORGANIZATION INFORMATION RETURNS [1]								
Number of returns	230,159	240,569	251,676	263,353	276,191	286,615	301,214	313,121
Total assets, book value [2]	1,562,536	1,631,719	1,733,852	1,899,857	2,058,610	2,241,887	2,549,728	2,683,444
Total liabilities [2]	539,367	611,390	693,576	735,600	782,510	830,635	932,011	1,009,054
Net assets [2]	1,023,169	1,020,329	1,040,275	1,164,257	1,276,100	1,411,252	1,617,717	1,674,389
Total revenue	866,208	896,974	955,267	1,072,171	1,152,989	1,252,889	1,370,880	1,445,932
Program service revenue [3]	579,081	630,817	691,791	754,585	801,199	852,638	920,222	980,343
Contributions, gifts, and grants	199,076	212,427	214,484	229,987	248,570	276,292	303,168	324,542
Membership dues and assessments	6,660	7,239	7,879	8,155	8,193	8,558	8,979	9,268
Other	81,392	46,491	41,113	79,444	95,028	115,401	138,511	131,779
Total expenses	796,434	862,721	934,672	1,009,675	1,058,489	1,137,908	1,230,416	1,317,227
Net income	69,775	34,253	20,595	62,496	94,500	114,981	140,464	128,705
DOMESTIC PRIVATE FOUNDATION INFORMATION RETURNS								
Number of returns	66,738	70,787	73,255	76,348	76,897	79,535	81,850	84,613
Nonoperating foundations	61,501	63,650	67,101	70,004	70,613	72,800	74,364	77,457
Operating foundations	5,238	7,137	6,154	6,344	6,284	6,734	7,486	7,156
Total assets, book value [2,4]	409,524	413,577	383,516	418,510	455,534	481,821	569,302	591,178
Total assets, fair market value [2,4]	471,646	455,423	413,007	474,952	509,924	545,938	645,810	652,441
Investments in securities [2]	361,418	329,353	294,385	344,314	361,158	373,084	403,668	400,320
Total revenue	72,780	45,264	27,775	48,391	58,668	76,365	94,107	107,304
Total expenses	37,434	36,661	34,392	35,099	36,552	42,822	48,797	58,751
Contributions, gifts, and grants paid [5]	27,564	27,383	26,303	26,667	27,625	31,856	34,932	42,578
Excess of revenue over expenses (net)	35,346	8,602	-6,618	13,292	22,116	33,544	45,310	48,553
Net investment income [6]	48,830	25,719	17,648	25,193	34,019	44,269	54,200	62,837
EXEMPT ORGANIZATION UNRELATED BUSINESS INCOME TAX RETURNS [7]								
Number of returns, total	38,567	35,540	35,103	36,064	38,040	40,676	43,520	45,069
With unrelated business taxable income	19,336	15,277	14,495	15,580	18,099	20,387	22,191	21,273
Without unrelated business taxable income	19,231	20,264	20,608	20,484	19,941	20,289	21,329	23,796
Gross unrelated business income [8]	8,413	7,900	7,776	8,436	9,492	10,850	11,271	11,682
Total deductions [8,9,10]	7,703	7,883	7,922	8,413	8,980	9,636	9,988	10,254
Unrelated business taxable income (less deficit) [9]	710	18	-146	23	512	1,214	1,283	1,427
Unrelated business taxable income	1,427	792	647	780	1,288	2,044	2,176	2,316
Deficit [9]	717	774	793	757	776	831	893	889
Unrelated business income tax	406	226	194	220	365	543	555	598
Total tax [11]	403	222	193	221	368	541	556	594

n.a.—Not available

[1] Includes data reported by organizations described in Internal Revenue Code section 501(c)(3), excluding private foundations and most religious organizations. Organizations with receipts under $25,000 were not required to file.

[2] Balance sheet data are end-of-year amounts.

[3] Represents fees collected by organizations in support of their tax-exempt purposes, and income such as tuition and fees at educational institutions, hospital patient charges, and admission and activity fees collected by museums and other nonprofit organizations or institutions.

[4] For Tax Year 2007, The Bill and Melinda Gates Foundation reported "other investments," valued at $38.7 billion for both book and fair market. This amount represented the foundation's interest in the Bill and Melinda Gates Foundation Trust. These assets were also reported by the Bill and Melinda Gates Foundation Trust on its Form 990-PF. For statistical purposes, for Tax Year 2007, the data shown in rows 22 and 23 were reduced by $38.7 billion to avoid overstating these joint assets. For additional information, see http://www.gatesfoundation.org/nr/public/media/annualreports/annualreport07/AR2007Statements.html.

[5] The amount of contributions, gifts, and grants shown reflects the amount actually disbursed, on a cash basis, for charitable purposes.

[6] Represents income that may be subject to the excise tax on net investment income under Internal Revenue Code section 4940, including interest, dividends, rents, royalties, net income from realized capital gains, and, beginning in 2006, certain other similar income from investments.

Table 16. Nonprofit Charitable Organization and Domestic Private Foundation Information Returns, and Exempt Organization Business Income Tax Returns: Selected Financial Data, 2000–2007—Continued

Footnotes—Continued

[7] Includes returns filed by or for entities described in Internal Revenue Code sections 401(a) (qualified pension, profit-sharing, or stock bonus plans), 408(e) (Individual Retirement Arrangements, or IRA's), 408A (Roth IRA's), and 501(c)(2) through 501(c)(27) (charitable and most other types of tax-exempt organizations).

[8] The primary reason for the drop in gross unrelated business income (UBI) and total deductions between Tax Years 1997 and 1998 is the exclusion from the 1998 statistics of one association, which reported relatively large amounts of gross UBI and deductions for 1997 and prior years. The tax-exempt status of this association was terminated effective 1998. For additional information see Riley Margaret, "Unrelated Business Income Tax Returns, 1998," *Statistics of Income Bulletin*, Spring 2002, Volume 21, Number 4.

[9] Aggregate amounts of total deductions, unrelated business taxable income (less deficit), and deficit previously published in various issues of the *Statistics of Income Bulletin* have been adjusted in Table 16 for years prior to 1999. The revisions were required to take into account certain adjustments made to reported amounts of the "net operating loss deduction." During processing of the SOI sample of Tax Year 1999 returns, it was discovered that many Form 990-T filers were deducting the entire amount of any previous years' net operating loss carryover from net income (even when net income was zero or negative), rather than deducting only the part of the carryover amount needed to offset any positive net income amount. Entering the entire amount of the net operating loss carryover, as opposed to entering only the appropriate deduction amount, did not affect a filer's unrelated business income tax liability, but it did inflate the amount of deficit reported. Prior to 1992, organizations with gross unrelated business income of $10,000 or less were not required to report NOLD separately; therefore the adjusted amounts for 1990 and1991 take into account only the larger organizations. If it had been possible to make adjustments for the smaller organizations, the amounts of total deductions and deficit would be somewhat smaller, and the amount of unrelated business taxable income (less deficit) would be somewhat larger.

[10] Excludes cost of sales and services, which was subtracted from gross receipts from sales and services in computing gross profit from sales and services. Gross profit from sales and services is component of "gross unrelated business income" (upon which the filing requirement is based).

[11] Total tax was unrelated business income tax less the foreign tax credit, general business credit, credit for prior-year minimum tax, and other allowable credits, plus the "proxy tax" on certain lobbying expenditures (applicable only to tax years after 1993), the "alternative minimum tax," and the environmental tax (applicable only to tax years prior to 1996). Beginning with Tax Year 2001, total tax also can include interest due, computed under the look-back method for certain depreciated property and completed long-term contracts, and "other" taxes, as described by the return filer.

Table 17. Taxable Estate Tax Returns as a Percentage of Adult Deaths, Selected Years of Death, 1934–2007

[Money amounts are in thousands of dollars [1]]

Selected year of death [2]	Total adult deaths [3]	Taxable estate tax returns [4,5]			
		Number	Percentage of adult deaths	Total gross estate at date of death	Estate tax after credits
	(1)	(2)	(3)	(4)	(5)
1934	983,970	8,655	0.88	2,197,941	153,763
1935	1,172,245	9,137	0.78	2,084,269	195,301
1936	1,257,290	12,010	0.96	2,561,906	305,784
1937	1,237,585	13,220	1.07	2,844,112	314,620
1938	1,181,275	12,720	1.08	2,564,072	276,707
1939	1,205,072	12,907	1.07	2,441,960	250,360
1940	1,237,186	13,336	1.08	2,578,314	291,758
1941	1,216,855	13,493	1.11	2,550,473	308,342
1942	1,211,391	12,726	1.05	2,452,340	362,164
1943	1,277,009	12,154	0.95	2,720,000	404,638
1944	1,238,917	13,869	1.12	3,245,624	531,052
1946	1,239,713	18,232	1.47	3,993,298	621,966
1947	1,278,856	19,742	1.54	4,445,326	714,707
1948	1,283,601	17,469	1.36	4,271,852	567,421
1949	1,285,684	17,411	1.35	4,126,358	483,520
1950	1,304,343	18,941	1.45	4,655,892	577,401
1953	1,237,741	24,997	2.02	6,287,867	778,504
1954	1,332,412	25,143	1.89	6,387,246	778,342
1956	1,289,193	32,131	2.49	8,903,611	1,176,710
1958	1,358,375	38,515	2.84	9,995,884	1,185,620
1960	1,426,148	45,439	3.19	12,733,459	1,618,548
1962	1,483,846	55,207	3.72	14,713,504	1,840,972
1965	1,578,813	67,404	4.27	18,820,065	2,414,310
1969	1,796,055	93,424	5.20	23,459,524	2,999,965
1972	1,854,146	120,761	6.51	33,293,565	4,153,250
1976	1,819,107	139,115	7.65	40,578,379	4,979,112
1982	1,897,820	34,426	1.81	31,903,845	4,937,216
1983	1,945,913	34,899	1.79	33,434,470	5,073,787
1984	1,968,128	30,436	1.55	34,201,557	5,012,750
1985	2,015,070	22,326	1.11	35,168,822	6,044,292
1986	2,033,978	21,923	1.08	37,799,304	6,276,800
1987	2,053,084	18,157	0.88	40,907,217	6,392,989
1988	2,096,704	20,864	1.00	43,413,056	7,432,376
1989	2,079,035	23,096	1.11	51,062,975	8,953,181
1990	2,079,034	24,647	1.19	53,698,028	9,217,499
1991	2,101,746	26,680	1.27	55,363,655	9,617,366
1992	2,111,617	27,235	1.29	59,707,135	10,474,949
1993	2,204,366	32,062	1.45	72,047,377	12,559,769
1994	2,216,736	32,565	1.47	69,492,783	12,312,421
1995	2,252,471	36,651	1.63	78,756,293	14,259,048
1996	2,314,254	41,714	1.80	95,003,317	16,336,256
1997	2,258,366	47,800	2.12	104,860,580	19,957,705
1998	2,282,055	49,913	2.19	117,965,303	22,676,230
1999	2,336,840	53,819	2.30	135,076,422	24,809,821
2000	2,349,361	51,159	2.18	126,095,812	24,032,595
2001	2,363,100	50,456	2.14	129,638,497	23,744,158
2002	2,389,533	28,076	1.17	105,344,381	18,842,212
2003	2,394,749	31,300	1.31	110,979,913	22,141,664
2004	2,344,354	19,294	0.82	102,077,964	22,219,722
2005	2,394,516	22,716	0.95	120,846,103	25,564,379
2006	2,373,218	15,031	0.63	106,917,410	21,733,233
2007	2,370,425	16,608	0.70	127,251,172	24,614,655

Footnotes at end of table.

Table 17. Taxable Estate Tax Returns as a Percentage of Adult Deaths, Selected Years of Death, 1934–2007—Continued

Footnotes

[1] Starting with 1965, number of returns, total gross estate at date of death, and estate tax after credits are estimates based on samples.

[2] Prior to 1982, year of death figures were approximated, using data from returns filed in a single calendar year. While many of the returns filed in a given calendar year represent returns of decedents who died in the immediately preceding year, others represent returns of decedents who died in earlier years. Starting with 1982, the statistics are by year of death, as reported on estate tax returns filed during the year of death and two successive years. Starting with year of death 1986, more detailed year of death estimates were calculated on a trienniel basis. These estimates included adjustment factors to account for returns filed more than two years after the year of death.

[3] Total adult deaths represent those of individuals age 20 and over, plus deaths for which age was unavailable. Data on adult deaths are taken from the National Vital Statistics Reports, National Center for Health Statistics, U.S. Department of Health and Human Services. See http://www.cdc.gov/nchs/products/nvsr.htm.

[4] Prior to 1964, a return was taxable if it showed an estate tax before credits. Starting with 1964, the classification was based on estate tax after credits.

[5] Year-to-year comparability of the data is affected by changes in the gross estate filing threshold, which is based on year of death: 1934 ($50,000); 1935 ($50,000 changing to $40,000); 1936–1941 ($40,000); 1942 ($40,000 changing to $60,000); 1943–1976 ($60,000); 1977 ($120,000); 1978 ($134,000); 1979 ($147,000); 1980 ($161,000); 1981 ($175,000); 1982 ($225,000); 1983 ($275,000); 1984 ($325,000); 1985 ($400,000); 1986 ($500,000); 1987–1997 ($600,000); 1998 ($625,000); 1999 ($650,000); 2000–2001 ($675,000); 2002–2003 ($1,000,000); 2004–2005 ($1,500,000); 2006–2007 ($2,000,000).

NOTE: Data are shown only for years for which Statistics of Income data are available.

Table 20. Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 2004–2010

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal year						
	2004	2005	2006	2007	2008	2009	2010
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total excise tax collections	**69,490,000**	**71,781,000**	**76,080,000**	**71,310,000**	**69,117,000**	**70,740,000**	**74,730,000**
Excise tax collections or liabilities reported by the Internal Revenue Service [1]							
Total excise tax collections	**52,771,160**	**54,807,225**	**57,989,543**	**53,049,612**	**51,671,463**	**46,599,189**	**47,153,902**
Retail excise taxes:							
Luxury taxes:							
Passenger vehicles (expired, January 1, 2003)	65,162	3,032	-465	568	-58	0	-25,811
Boats (repealed, January 1, 1993)	0	0	0	0	0	0	0
Aircraft (repealed, January 1, 1993)	0	0	0	0	0	0	0
Jewelry (repealed, January 1, 1993)	0	0	2	0	0	0	0
Furs (repealed, January 1, 1993)	0	0	0	0	0	0	0
Dyed diesel fuel used in trains:							
Total, excluding floor stocks	162,654	127,169	61,097	-21,096	-40,953	-32,629	-46,292
Floor stocks	0	1	0	1	0	1	0
Dyed diesel fuel for certain intercity or local buses	1,266	1,139	-3,386	-1,305	-1,269	-1,446	-1,679
Dyed diesel	N/A	N/A	-20,205	22,065	21,221	18,902	19,337
Dyed kerosene	N/A	N/A	-601	331	363	433	186
Special motor fuels:							
Total, excluding floor stocks	14,226	12,990	-10,764	590	67	50	146
Floor stocks	0	0	0	0	0	0	0
Compressed natural gas	1,735	1,406	1,216	366	-83	-24	7
Alcohol fuels [2]	-9,986	7,367	-2,053	6,869	2,907	478	967
Fuels used commercially on inland waterways	111,058	110,364	99,125	90,257	86,387	75,289	79,841
Truck, trailer, and semitrailer chassis and bodies, and tractors	1,608,208	2,235,178	3,549,821	2,871,157	2,135,475	1,673,193	1,859,906
Manufacturer's excise taxes:							
Gas guzzlers [2]	126,685	140,834	201,671	178,690	172,428	99,256	85,226
Highway-type tires [2]	403,892	433,116	44,769	-89,796	51,209	-45,333	-41,339
Tires other than Biasply or Super Single [3]	N/A	N/A	419,773	503,185	474,022	365,459	414,562
Biasply or Super Single tires [3]	N/A	N/A	25,717	19,712	-31,520	-14,620	-17,122
Super Single tires for steering [3]	N/A	N/A	3,641	750	448	484	402
Aviation gasoline [4]	57,953	44,611	40,694	44,183	35,470	32,828	33,981
Gasoline, except for use in gasohol:							
Total, excluding floor stocks	20,169,608	18,232,507	25,517,830	25,772,347	25,101,218	25,072,809	25,068,831
Floor stocks	0	0	0	0	0	0	0
Diesel fuel, except for trains and intercity buses:							
Total, excluding floor stocks [2]	8,581,467	9,016,694	9,595,301	9,766,771	9,340,025	8,496,681	8,645,488
Floor stocks	0	0	0	0	0	0	0
Diesel-water fuel emulsion	N/A	N/A	79	-95	8	-7	0
Kerosene for use in aviation	N/A	N/A	4,028	7,920	2,367	1,818	1,965
Floor stocks	N/A	N/A	2	0	1	0	0
Other exempt fuels	N/A	N/A	1,109	1,130	1,292	1,537	1,634
Alternative fuel:							
Liquid petroleum gas	N/A	N/A	N/A	13,339	12,066	12,416	11,496
Biodiesel fuel, not used as fuel	N/A	N/A	N/A	2	80	10,687	0
P series fuel	N/A	N/A	N/A	-81	141	51	7
Compressed natural gas	N/A	N/A	N/A	4,476	5,443	6,415	9,457
Liquefied hydrogen	N/A	N/A	N/A	0	0	0	0
Liquefied fuel derived from coal	N/A	N/A	N/A	0	0	0	0
Liquefied hydrocarbons—biomass	N/A	N/A	N/A	10	35	128	124
Liquefied natural gas	N/A	N/A	N/A	2,042	2,536	3,572	5,217
Gasoline for use in gasohol by alcohol content:							
Total, excluding floor stocks:							
5.7 percent under 7.7 percent	2,320	15,436	-43	11	-1	0	0
7.7 percent under 10 percent	946	503	0	0	0	0	0
10 percent or more	358,002	306,441	43,096	0	0	0	0
Floor stocks	0	0	0	0	0	0	0

Footnotes at end of table.

Table 20. Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 2004–2010—Continued

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal year						
	2004	2005	2006	2007	2008	2009	2010
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Manufacturer's excise taxes—continued:							
Gasohol by alcohol content:							
Total, excluding floor stocks:							
5.7 percent under 7.7 percent	1,296,991	2,363,320	738	-16,521	0	4	0
7.7 percent under 10 percent	91,017	97,098	15	-2,552	0	0	0
10 percent or more	2,313,542	2,899,287	-1,055	-417	-5	0	0
Floor stocks	0	0	0	0	0	0	0
Aviation-grade kerosene (except gasoline) for noncommercial use:							
Total, excluding floor stocks	322,440	1,027,883	-520,516	-103,816	-9,754	-14,872	-14,163
Floor stocks	0	0	10	0	0	0	0
Aviation-grade kerosene (except gasoline) for commercial use (other than foreign trade)	503,696	-98,244	451,933	450,686	416,865	389,570	388,722
Floor stocks	0	0	-319	-3		0	0
Kerosene (effective July 1, 1998)	62,085	52,802	1,064,457	992,408	998,561	801,980	800,312
Coal:							
Mined underground:							
At 4.4 percent of sales price	125,536	85,816	54,235	38,297	24,994	15,508	14,277
At $1.10 per ton	194,585	261,097	275,638	299,701	293,338	291,537	286,621
Surface mined:							
At 4.4 percent of sales price	120,012	134,071	136,097	159,641	159,069	133,703	129,515
At $0.55 per ton	127,877	131,451	141,911	153,755	167,189	190,390	179,655
Certain vaccines [2]	171,471	196,426	254,752	336,671	311,784	289,593	328,775
Sport fishing equipment	103,339	101,563	79,127	84,855	77,327	83,044	83,916
Fishing tackle boxes	0	617	1,294	1,342	1,297	1,205	693
Electric outboard motors, sonar devices	3,240	2,358	2,719	3,104	2,364	2,065	2,430
Fishing rods and poles	N/A	N/A	17,140	24,384	22,286	9,605	10,594
Bows and arrows	22,058	23,881	26,541	28,017	24,923	25,446	31,818
Arrow shafts	0	1,905	5,980	8,033	7,477	7,279	8,273
Taxes on facilities and services:							
Telephone and teletypewriter services	5,792,246	5,851,530	4,607,881	739,840	1,284,763	1,155,846	1,123,745
Transportation of persons by air	6,675,981	7,047,808	7,696,481	8,017,578	8,242,849	7,286,474	7,638,807
Use of international air travel facilities	1,609,445	1,881,355	1,977,189	2,229,119	2,312,857	2,185,940	2,401,546
Transportation of property by air	483,691	477,826	517,011	527,989	534,596	438,060	426,114
Taxes on policies issued by foreign insurers	**350,790**	**373,580**	**403,083**	**427,637**	**424,669**	**443,641**	**463,447**
Taxes related to wagering:							
Certain wagers [2]	[5]	[5]	[5]	[5]	[5]	[5]	[5]
Occupational taxes [2]	[5]	[5]	[5]	[5]	[5]	[5]	[5]
Certain other excise taxes:							
Passenger transportation by water	34,721	36,083	36,444	36,841	34,859	31,522	31,434
Use tax on heavy vehicles [1,2]	934,073	1,327,257	1,083,888	1,076,306	1,011,634	933,084	967,081
Environmental taxes:							
Domestic petroleum (Superfund) (expired effective January 1, 1996)	-21	2	0	3	0	0	0
Imported petroleum (Superfund) (expired effective January 1, 1996)	-11	0	-564	0	0	0	0
Domestic petroleum (Oil Spill Liability Trust Fund) (expired effective January 1, 1995), reinstated April 1, 2006	-4	0	74,670	129,126	126,207	160,198	186,498
Imported petroleum (Oil Spill Liability Trust Fund) (expired effective January 1, 1995), reinstated April 1, 2006	-3	0	100,009	210,612	204,109	303,957	323,779
Certain chemicals (Superfund) (expired effective January 1, 1996) [2]	-52	1	725	9	5	10	0
Certain imported substances (Superfund) (expired effective January 1, 1996) [2]	-1	0	0	0	0	0	0

Footnotes at end of table.

Table 20. Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 2004–2010—Continued

[Money amounts are in thousands of dollars]

Type of excise tax by agency to which tax was reported or paid	Fiscal year						
	2004	2005	2006	2007	2008	2009	2010
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Environmental taxes—continued:							
Ozone-depleting chemicals [2]:							
Total, excluding floor stocks	1,457	1,766	684	1,928	1,027	448	650
Floor stocks	934	506	166	-238	213	418	138
Imported taxable products containing or manufactured using ozone-depleting chemicals [2]	4,352	9,296	6,914	5,815	5,899	4,393	8,165
Taxes on Private Foundations:							
Net investment income [6]	240,508	384,554	505,560	650,296	770,947	762,691	258,587
Additional excise taxes [7]	4,498	7,405	4,209	3,632	8,469	11,800	10,093
Taxes on Black Lung Benefit Trusts [2]	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Taxes on qualified pension and other plans:							
Failure to meet minimum funding standards	3	0	0	0	0	0	0
Nondeductible contributions	0	0	0	0	0	0	0
Excess contributions to Individual Retirement Accounts and others	[5]	[5]	[5]	[5]	[5]	[5]	[5]
Prohibited transactions	5	0	0	0	0	0	0
Certain excess contributions	-18	0	0	0	0	0	0
Reversion of qualified plan assets to employer	0	0	0	0	0	0	0
Penalties [2]	0	0	0	0	0	0	0
Taxes on undistributed income of qualified investment entities:							
Real Estate Investment Trusts	0	0	0	0	0	0	0
Regulated Investment Companies	0	0	0	0	0	0	0
Windfall profits tax on domestic crude oil (repealed August 23, 1988) [1]	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Miscellaneous IRS taxes [2]	**104**	**0**	**0**	**0**	**0**	**0**	**0**
Tanning Tax	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	**14,899**
Unclassified [8]	**869,695**	**-359,285**	**3,601,836**	**16,522,228**	**-2,278,905**	**-4,349,335**	**-4,790,432**
Excise tax collections or liabilities reported by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau							
Total excise tax collections	**16,973,775**	**17,941,902**	**18,090,457**	**18,260,388**	**17,445,537**	**24,140,811**	**27,576,098**
Tax liabilities by type of excise tax [9]	**16,953,918**	**16,974,462**	**17,129,530**	**17,168,136**	**16,965,448**	**21,886,040**	**26,471,676**
Distilled spirits:							
Domestic	3,220,871	3,315,979	3,394,605	3,444,244	3,558,551	3,564,486	3,667,378
Imported	1,074,631	1,135,410	1,235,347	1,284,421	1,281,212	1,235,572	1,256,760
Wine:							
Domestic	547,505	566,816	574,707	589,377	609,815	609,060	621,337
Imported	220,386	239,976	258,932	284,837	270,784	289,990	300,167
Beer:							
Domestic	3,218,708	3,192,447	3,213,017	3,198,167	3,252,173	3,250,164	3,186,200
Imported	441,713	450,723	499,993	546,833	526,771	492,221	464,648
Tobacco products [10]:							
Domestic [10]	7,440,242	7,408,184	7,350,661	7,194,030	6,851,714	11,548,854	15,913,566
Cigarettes [10]	7,250,838	7,166,885	7,080,229	6,924,510	6,578,421	11,004,712	14,882,613
Cigars [10]	171,461	189,745	198,219	204,176	217,491	479,866	708,205
Papers/tubes [10]	1,374	3,614	223	54	0	160	1,934
Chewing tobacco and snuff [10]	53,387	54,085	56,313	58,404	61,061	111,300	163,422
Pipe/roll-your-own tobacco [10]	17,790	20,125	21,687	22,148	25,598	158,096	211,874
Floor stocks	0	10	638	0	0	1,192,377	8,558
Imported	470,017	429,077	351,471	336,521	301,330	442,729	700,507
Firearms and ammunition	**214,987**	**225,817**	**248,727**	**287,060**	**312,622**	**452,692**	**360,814**
Special occupations	**94,053**	**10,191**	**2,796**	**2,646**	**448**	**272**	**299**
Alcohol and Tobacco Tax and Trade Bureau and Customs Service collections less reported amounts	**19,857**	**967,440**	**960,927**	**1,093,357**	**480,089**	**2,254,771**	**1,104,422**
Total collections less reported amounts	**19,857**	**967,440**	**960,927**	**1,093,357**	**480,089**	**2,254,771**	**1,104,422**

Footnotes at end of table.

Table 20. Federal Excise Taxes Reported to or Collected by the Internal Revenue Service, Alcohol and Tobacco Tax and Trade Bureau, and Customs Service, by Type of Excise Tax, Fiscal Years 2004–2010—Continued

Footnotes

N/A—Not applicable.

[1] Tax "liability" statistics also include "collections" of the use tax on heavy highway vehicles and of the "crude oil windfall profit tax." See also the "Notes" below.

[2] Represents aggregates for two or more specific taxes for which amounts have either been combined or are not available separately.

[3] As of June 2006, taxable tires have been divided into three taxable types: taxable tires other than Biasply or Super Single tires; taxable tires, Biasply, or Super Single tires (other than Super Single tires designed for steering); and taxable tires, Super Single tires designed for steering.

[4] This tax is in addition to the regular tax on gasoline.

[5] Data for this and certain other taxes are combined and included in the totals for excise taxes "unclassified," shown below in Table 20. Data for the specific taxes were not separately tabulated.

[6] Based on information obtained from Forms 990-PF as recorded by the Tax Exempt/Government Entities Returns Inventory and Control System (RICS). Excludes data from nonexempt charitable trusts and foreign private foundations that file Form 990-PF.

[7] Based on information obtained from Forms 4720 as recorded by the Tax Exempt/Government Entities Returns Inventory and Control System (RICS). Includes data for initial taxes on self-dealing, required distributions, excess business holdings, jeopardizing investments, and taxable expenditures as reported on Forms 4720 filed by organizations, other than nonexempt charitable trusts, that were also required to file Form 990-PF.

[8] Includes excise taxes collected through the Federal Tax Deposit (FTD) system, which the Internal Revenue Service had not yet classified by type of excise tax. Classification is based on returns filed in the quarter following tax payment. Negative amounts for "unclassified" taxes result from subsequent classification of the previously unclassified taxes. See also the "Notes," below.

[9] Tax "liability" statistics shown for the Customs Service/Alcohol and Tobacco Tax and Trade Bureau (TTB) include tax "collections" on imported items for which the Customs Service is responsible. See also the "Notes," below.

[10] Taxes shown for the different types of domestic tobacco products are before postfiling tax adjustments. Therefore, the statistics by type of tax for domestic tobacco products will not add to the total tax on domestic tobacco products, which is after these adjustments. For additional information, see the "Notes," below, under "Statistics on Excise Taxes Administered by the Alcohol and Tobacco Tax and Trade Bureau (TTB) and the Customs Service."

NOTES: Grand totals for taxes shown for the Internal Revenue Service (IRS), the Alcohol and Tobacco Tax and Trade Bureau (TTB) (formerly the Bureau of Alcohol, Tobacco, and Firearms [ATF]), and the Customs Service represent tax "collections." (Fees for the Harbor Maintenance tax treated as excise taxes under the Internal Revenue Code are also collected by the Customs Service, but are excluded from Table 20 for consistency with the excise tax definitions and totals published in the Federal Budget.) For the grand totals, collections rounded to millions of dollars are all that are available. In general, amounts shown are the gross amounts, i.e., before refunds. However, as explained below, refunds are sometimes claimed as a credit against the tax reported on the excise tax return of a subsequent quarter so that, to this extent, the data are after refunds. "Floor stocks taxes" are shown separately in Table 20 because they are nonrecurring. They are generally imposed on holders of inventories on the date a new excise tax is imposed or a tax rate increased. Total collections represent tax payments made during the indicated fiscal year (or quarter), either through: (a) the semimonthly tax deposits required of most taxpayers with significant excise tax liabilities using Federal Tax Deposit (FTD) coupons, in the case of taxes collected by IRS, or Electronic Funds Transfers (EFTs), in the case of taxes collected by TTB/Customs, or (b) payments attached to quarterly excise tax returns. Statistics for both the total for taxes administered by the IRS and the taxes by type of tax represent tax "collections" (see below). Also, statistics on the types of tax take into account the normal lag that exists between the time most taxes are collected (through FTDs, the means by which most excise taxes are collected) and the recording of tax liabilities by type of tax as reported on excise tax returns and "certified" by IRS, as described below. For additional information, see the notes to Table 21, *Statistics of Income Bulletin*, Fall 1998, Volume 18, Number 2, and also, "Federal Excise Taxes, Fiscal Years 1994 and 1995," Fall 1996, Volume 16, Number 2.

a. Statistics on excise taxes administered by the Internal Revenue Service: Corrections to the IRS data are reflected in the quarter(s) and year(s) in which the corrections were made, rather than in the data for the quarter(s) and year(s) in which the original tax liability arose (unlike the TTB /Customs data). The certified tax is net of refund credits reported on excise tax returns, not only for this reason, but for conformity with the Internal Revenue Code. As examples, tax can be offset for commodities exported that were previously taxed (exports are usually nontaxable), or for the sale of previously-taxed gasoline to a State or local government (or, in the case of TTB taxes, for alcohol used for a nonbeverage purpose). Other taxpayers apply directly for refunds and, for some of the taxes, are allowed to claim refunds by means of a credit against income tax. Because such refundable amounts were not reported on the excise tax return, they are not reflected in the Table 20 totals. (Other corrections to the IRS data for certain specific taxes are assumed to be due to misclassification and have been adjusted for as additions (or subtractions) to "Unclassified IRS taxes.")

b. Statistics on excise taxes administered by the Alcohol and Tobacco Tax and Trade Bureau (TTB) and the Customs Service: Excise taxes on alcoholic beverages and tobacco products are collected by both Customs Service (on imports) and TTB (on domestic production). Taxes on firearms and certain occupational taxes are also collected by TTB. So, TTB statistics represent tax "collections" on domestic alcohol and tobacco productions, as well as tax "collections" on firearms and certain occupations. By contrast, the tax statistics for the detailed types of taxes on domestic tobacco products are tax "liabilities." The grand totals for TTB and Customs Service tax "collections," as presented in Table 20, are residual amounts. They were derived by subtracting total IRS tax collections, which are available before most refunds, from the grand total of all excise tax gross collections reported in the *Monthly Treasury Statement*, rounded to millions of dollars, as shown at the beginning of Table 21. This subtraction is not precise because of definitional differences between IRS and TTB or Customs Service. In Table 20, TTB data have been rearranged so that tax liabilities are matched with tax collections in that same quarter. Previously, tax liabilities arising in a given quarter were not directly related to reported tax collections during that same quarter. Also, as previously noted, TTB amounts are often revised slightly as late returns are processed or postfiling adjustments are made to the tax. As a result, tax reported for prior periods is updated on a continuing basis, although the updated prior-year collections data are actually retabulated only for the one, most recent, prior year. Retabulated postfiling tax revisions for these earlier years are included for the first time in Table 21 of the spring 2002 issue of the Bulletin and affect previously published data for fiscal years, beginning with 1996.

However, as stated in footnote 11, above, postfiling revisions to the data for the immediately preceding fiscal year are not available for the detailed types of taxes on domestic tobacco products. Therefore, because revisions are available and are reflected in the total presented as the sum of these taxes, adding up the (unrevised) detail by type of tax will not yield the (revised) total. Detail may not add to totals because of rounding. All amounts are in current dollars. Tax law and tax form changes affect the year-to-year comparability of the data.

SOURCE: U.S. Department of the Treasury, Financial Management Service, *Monthly Treasury Statement of Receipts* and *Outlays of the United States Government*; Alcohol and Tobacco Tax and Trade Bureau, Statistical Release: Alcohol, Tobacco and Firearms Tax Collections, quarterly (this release also includes data for the Customs Service), and previously unpublished special tabulations; Internal Revenue Service, *Internal Revenue Service Data Book*, and its predecessor, *Annual Report*, Commissioner and Chief Counsel, Internal Revenue Service; also Chief Financial Officer, Office of Finance, Revenue Accounting Division, Office of Revenue Systems, Internal Revenue Report of Excise Taxes. Also see Francis, Brian D., "Federal Excise Taxes, Including the Slow Death of Expired Taxes, *Statistics of Income Bulletin*, Summer 1999, Volume 19, Number 1. Also see Henry, Eric, "Excise Taxes and the Airport and Airway Trust Fund, 1970–2002," *Statistics of Income Bulletin*, Winter 2003–2004, Volume 23, Number 3. For additional information about the process used to match quarterly excise tax "collections" with excise tax "liabilities" as reported on quarterly excise tax returns, see the "Notes" to Table 20 in the Fall 1998 (Volume 18, Number 2) issue of the *Statistics of Income Bulletin.*

Table 21. Selected Returns and Forms Filed or To Be Filed by Type During Specified Calendar Years, 1999–2010

Type of return or form	Number filed in calendar year—					
	1999	2000	2001	2002	2003	2004
	(1)	(2)	(3)	(4)	(5)	(6)
Individual income [1]	**125,389,700**	**127,657,400**	**130,094,300**	**130,977,500**	**130,836,700**	**131,297,500**
Forms 1040, 1040A, 1040EZ, and 1040PC	124,887,100	127,097,200	129,444,900	130,341,200	130,134,300	130,576,900
Paper returns	95,557,600	91,695,100	89,238,100	83,505,100	77,265,300	69,148,600
Electronically filed returns	29,329,500	35,402,200	40,206,800	46,836,100	52,869,000	61,428,300
Business returns	19,176,200	19,350,400	19,664,500	20,072,000	20,658,500	21,475,200
Schedule C or C-EZ	17,377,100	17,570,500	17,904,900	18,336,500	18,944,500	19,770,600
Schedule F	1,799,200	1,779,900	1,759,600	1,735,500	1,713,900	1,704,700
Nonbusiness returns	105,710,900	107,746,800	109,780,500	110,269,100	109,475,800	109,101,600
Forms 1040NR, 1040PR, and 1040SS	502,500	560,200	649,300	636,400	702,400	720,700
Corporation income [2]	**5,398,300**	**5,469,600**	**5,561,300**	**5,738,800**	**5,919,600**	**6,018,300**
Form 1120	2,202,400	2,161,700	2,128,700	2,131,900	2,119,000	2,066,800
Form 1120A	260,800	245,500	235,800	229,700	225,300	214,700
Form 1120S	2,767,000	2,887,100	3,022,600	3,191,100	3,369,100	3,523,900
Other	168,100	175,300	174,200	186,200	206,200	212,800
Partnership, Forms 1065 and 1065B	**1,974,700**	**2,066,800**	**2,165,000**	**2,271,800**	**2,405,400**	**2,546,400**
Estate and trust income, Form 1041 [3]	**3,403,300**	**3,528,900**	**3,918,900**	**3,658,000**	**3,705,000**	**3,722,400**
Estate tax, Forms 706, 706NA, 706GS(D), and 706GS(T) [4]	**116,400**	**123,600**	**122,400**	**114,000**	**87,100**	**74,200**
Gift tax, Form 709	291,900	308,600	303,800	282,600	284,900	262,200
Tax-exempt organizations [5]	692,600	699,100	724,200	744,400	818,200	807,300
Forms 990 and 990EZ	458,100	461,700	481,000	495,000	548,000	533,000
Form 990-PF	64,900	70,000	73,300	76,900	86,000	85,700
Form 990-T	62,800	52,600	48,200	46,400	55,200	57,700
Forms 990C, 4720, and 5227	106,800	114,900	121,700	126,200	129,000	131,000
Employment [6]	28,973,600	28,841,200	28,935,800	29,514,200	30,091,200	30,463,600
Forms 940, 940EZ, 940PR	5,479,100	5,463,100	5,545,400	5,546,300	5,705,600	5,757,200
Forms 941, 941PR/SS, 944	22,985,100	22,890,300	22,919,800	23,510,100	23,942,300	24,278,400
Forms 943, 943PR/SS	316,200	305,500	291,000	283,300	276,600	269,400
Other	193,200	182,300	179,600	174,600	166,700	158,600
Excise [7]	822,300	852,500	815,100	836,400	844,500	834,800
Form 2290	577,800	610,800	588,700	615,200	642,400	660,600
Form 720	183,800	174,700	164,900	161,100	142,100	118,000
Other	60,700	67,100	61,500	60,000	59,900	56,200

Footnotes at end of table.

Table 21. Selected Returns and Forms Filed or To Be Filed by Type During Specified Calendar Years, 1999–2010—Continued

Type of return or form	Number filed in calendar year—					
	2005	2006	2007	2008	2009	2010
	(7)	(8)	(9)	(10)	(11)	(12)
Individual income [1]	**133,023,100**	**135,197,400**	**138,471,400**	**154,709,300**	**143,525,700**	**141,458,800**
Forms 1040, 1040A, 1040EZ, and 1040PC	132,275,800	134,421,400	137,725,300	153,832,000	142,580,800	140,599,300
Paper returns	63,811,900	61,181,900	57,863,200	64,059,500	47,222,500	42,001,100
Electronically filed returns	68,463,900	73,239,500	79,862,100	89,772,600	95,358,300	98,598,100
Business returns	22,315,700	23,205,700	23,846,600	24,943,400	24,401,000	24,434,500
Schedule C or C-EZ	20,627,100	21,526,700	22,176,700	22,917,000	22,410,600	22,471,200
Schedule F	1,688,600	1,679,000	1,669,900	2,026,300	1,990,400	1,963,300
Nonbusiness returns	109,960,100	111,215,700	113,878,700	128,888,600	118,179,800	116,164,800
Forms 1040NR, 1040PR, and 1040SS	747,300	776,000	746,100	877,300	944,900	859,500
Corporation income [2]	**6,164,600**	**6,358,100**	**6,623,900**	**6,867,800**	**6,785,500**	**6,708,700**
Form 1120	2,012,700	2,009,500	2,017,300	2,145,700	2,063,300	1,961,700
Form 1120A	210,900	196,100	186,700	39,500	11,600	100
Form 1120S	3,715,200	3,909,700	4,155,800	4,390,900	4,414,700	4,444,200
Other	225,700	242,800	264,200	291,700	295,900	302,700
Partnership, Forms 1065 and 1065B	**2,720,300**	**2,934,600**	**3,147,000**	**3,348,800**	**3,423,600**	**3,434,900**
Estate and trust income, Form 1041 [3]	**3,698,600**	**3,751,400**	**3,729,800**	**3,110,600**	**3,095,900**	**3,051,400**
Estate tax, Forms 706, 706NA, 706GS(D), and 706GS(T) [4]	**54,900**	**60,000**	**47,300**	**48,300**	**42,400**	**23,000**
Gift tax, Form 709	265,500	264,300	255,100	257,000	238,900	226,200
Tax-exempt organizations [5]	819,300	838,800	879,100	918,600	871,600	976,400
Forms 990 and 990EZ	537,400	547,100	566,100	594,700	550,800	631,900
Form 990-PF	87,700	88,800	89,700	97,800	99,100	112,900
Form 990-T	63,400	71,300	93,600	98,100	93,100	108,300
Forms 990C, 4720, and 5227	130,700	131,500	129,800	128,100	128,600	123,300
Employment [6]	31,058,000	30,803,800	30,717,400	30,502,900	30,158,200	29,730,900
Forms 940, 940EZ, 940PR	5,936,800	6,046,000	6,139,800	6,172,300	5,961,900	5,749,900
Forms 941, 941PR/SS, 944	24,705,900	24,351,000	24,192,000	23,948,800	23,854,100	23,653,100
Forms 943, 943PR/SS	262,600	258,000	249,600	249,100	227,300	219,700
Other	152,800	148,800	136,100	132,700	114,900	108,200
Excise [7]	838,900	896,500	895,400	867,200	772,700	805,800
Form 2290	678,700	737,500	743,100	718,100	634,300	667,700
Form 720	107,000	104,700	102,400	100,200	92,800	96,200
Other	53,100	54,300	49,800	49,000	45,600	41,900

[1] Form 1040 is the "long form," and Forms 1040A and 1040EZ are two "short forms." Form 1040PC, discontinued after 2000, was the equivalent of a "paper" Form 1040, 1040A, or 1040EZ return for which an IRS-approved computer software-generated compressed format was used. Schedule C is for reporting nonfarm sole proprietorship business profits, and Schedule F is for reporting farm sole proprietorship business profits. The reported data for total Forms 1040, 1040A, 1040EZ, and 1040PC returns, as well as the totals for nonbusiness and business Form 1040 returns with Schedules C or F attached, are comprised of "paper" returns, plus "standard" electronically filed ("e-file") returns. Standard e-file returns are filed by authorized third parties, such as paid preparers and, approved "online" tax filing companies. For 1999 through 2005, the electronically filed totals also include returns filed by touch-tone telephone ("TeleFile"). IRS discontinued Telefile after 2005. The last category under individual income tax returns is comprised of 1040NR (nonresident alien); 1040PR (self-employment tax, Puerto Rico); and 1040SS (self-employment tax, U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands). Amended returns filed on Form 1040X are excluded.

[2] Form 1120 is the basic corporation income tax return. The short Form 1120A was discontinued in 2008, but returns have still been received through 2010. Form 1120S is for S corporations (certain qualifying corporations electing to be taxed through shareholders). "Other" includes Forms 1120-F (most foreign companies with U.S. income); Forms 1120-L (domestic and foreign life insurance companies). Forms 1120POL (certain political associations); Forms 1120-H (homeowners' associations); Forms1120-C (Cooperative Associations); Forms 1120-FSC (Foreign Sales Corporations, or FSCs); Forms 1120-REIT (Real Estate Investment Trusts); Forms 1120-RIC (Regulated Investment Companies); and Forms 1120-PC (Property and Casualty Insurance Companies). "Other" also includes Form 1120ND (for nuclear decommissioning trust funds and related persons). "Other" excludes Form 1120-DISC for Domestic International Sales Corporations, which were discontinued and mostly replaced by FSCs (see above); and Form 1120 IC-DISC for Interest-Charge Domestic International Sales Corporations (which was used by certain other DISCs after 1985). Amended returns filed on Form 1120X are excluded.

[3] Form 1041 is the regular income tax return filed for estates and trusts.

[4] Form 706 is the regular estate tax return; Form 706NA is for U.S. estates of nonresident aliens; Forms 706 GS(D) and 706 GS(T) are for estate tax returns for which the generation-skipping transfer tax applies to distributions and to trust terminations, respectively.

Table 21. Selected Returns and Forms Filed or To Be Filed by Type During Specified Calendar Years, 1999–2010—Continued

Footnotes—Continued

[5] Form 990 is for tax-exempt organizations, except private foundations (Form 990-PF). Form 990EZ is the short form. Form 990-T is the income tax return filed for businesses conducted by tax-exempt organizations. Form 990C is for farmers' co-operatives. Form 4720 is for computing the special excise taxes applicable to certain private foundations, and Form 5227 is for split-interest trusts treated as private foundations.

[6] Form 940 is the annual unemployment (FUTA) tax return filed by employers; Form 940PR is used by employers in Puerto Rico; and Form 940EZ is a shorter version of Form 940. Form 941 is the employer's quarterly return for income tax withheld; Form 941PR is used by employers in Puerto Rico; and Form 941SS by employers in the U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands; Form 944 is the employer's annual return for income tax withheld (starting in Calendar Year 2007). Form 943 is filed to report income tax withheld by employers for agricultural employees. Form 943PR is used by employers in Puerto Rico. Form 943SS, for employers in the U.S. Virgin Islands, Guam, or American Samoa, was discontinued in 2002, but returns have still been received through 2009. "Other" includes Form 945 (annual tax withholding from nonpayroll distributions), and Form CT-1 (annual Railroad Retirement and Unemployment Tax Return).

[7] Form 720 is the IRS quarterly excise tax return. Form 2290 is the IRS return used to report heavy highway vehicle use tax. "Other" includes Form 730 (tax on wagering) and Form 11C (occupational tax and registration return for wagering). (Excise tax returns exclude those now filed with the Alcohol and Tobacco Tax and Trade Bureau (TTB) and the Customs Service).

NOTES: Detail may not add to totals because of rounding. Tax law and tax form changes affect the year-to-year comparability of the data.

SOURCE: U.S. Department of the Treasury, Internal Revenue Service, Office of Research, Analysis, and Statistics, Office of Research, Forecasting and Data Analysis Group.

Table 22. Taxpayers Using Paid Preparers, Tax Years 2003–2008

[Figures are estimates based on samples—Number of returns are in thousands]

Type of return	Tax year					
	2003	2004	2005	2006	2007	2008
	(1)	(2)	(3)	(4)	(5)	(6)
Returns with paid preparer signature: [1]						
All returns	**76,818**	**78,418**	**80,033**	**81,875**	**83,827**	**82,216**
Form 1040EZ [2]	1,690	1,719	1,580	1,473	1,321	1,087
Form 1040A [2]	3,328	3,023	2,817	2,655	2,504	2,352
Form 1040, total [2]	71,800	73,675	75,636	77,747	80,002	78,777
Form 1040 Business, total	15,897	16,456	16,886	17,149	17,684	17,252
Nonfarm	14,169	14,701	15,138	15,438	15,958	15,566
Farm	1,728	1,754	1,748	1,711	1,726	1,686
Form 1040 Nonbusiness, total	55,903	57,219	58,750	60,598	62,318	61,525
With itemized deductions	21,425	22,539	23,259	23,768	24,293	22,981
Without itemized deductions	34,479	34,680	35,490	36,830	38,025	38,544
Electronically-filed [2]	40,910	45,865	50,345	54,272	58,184	59,707

[1] Number of returns with a paid preparer signature is based on the sample used for *Statistics of Income—Individual Income Tax Returns.*

[2] Data on electronically-filed returns are included in the counts of Form 1040 returns, shown above in Table 22a, for all years. Data are based on the full SOI samples of returns filed throughout the entire year. For 2006, Form 1040EZ includes 1040EZ-T returns.

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

Table 23. U.S. Individual Income Tax: Personal Exemptions and Lowest and Highest Bracket Tax Rates, and Tax Base for Regular Tax, Tax Years 1913–2010

[Amounts are in dollars]

Tax year	Personal exemptions [1]			Tax rates for regular tax—			
				Lowest bracket		Highest bracket	
	Single persons	Married couples	Dependents	Tax rate [2] (percent)	Taxable income under—[3]	Tax rate [2] (percent)	Taxable income over—[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1913	3,000	4,000	N/A	1.0	20,000	7.0	500,000
1914	3,000	4,000	N/A	1.0	20,000	7.0	500,000
1915	3,000	4,000	N/A	1.0	20,000	7.0	500,000
1916	3,000	4,000	N/A	2.0	20,000	15.0	2,000,000
1917	1,000	2,000	200	2.0	2,000	67.0	2,000,000
1918	1,000	2,000	200	6.0	4,000	77.0	1,000,000
1919	1,000	2,000	200	4.0	4,000	73.0	1,000,000
1920	1,000	2,000	200	4.0	4,000	73.0	1,000,000
1921	1,000	[4] 2,500	400	4.0	4,000	73.0	1,000,000
1922	1,000	[4] 2,500	400	4.0	4,000	58.0	200,000
1923	1,000	[4] 2,500	400	[5] 3.0	4,000	[5] 43.5	200,000
1924	1,000	2,500	400	[6] 1.5	4,000	46.0	500,000
1925	1,500	3,500	400	[7] 1.125	4,000	25.0	100,000
1926	1,500	3,500	400	[7] 1.125	4,000	25.0	100,000
1927	1,500	3,500	400	[7] 1.125	4,000	25.0	100,000
1928	1,500	3,500	400	[8] 1.125	4,000	25.0	100,000
1929	1,500	3,500	400	[8] 0.375	4,000	24.0	100,000
1930	1,500	3,500	400	[8] 1.125	4,000	25.0	100,000
1931	1,500	3,500	400	[8] 1.125	4,000	25.0	100,000
1932	1,000	2,500	400	4.0	4,000	63.0	1,000,000
1933	1,000	2,500	400	4.0	4,000	63.0	1,000,000
1934	1,000	2,500	400	[9] 4.0	4,000	63.0	1,000,000
1935	1,000	2,500	400	[9] 4.0	4,000	63.0	1,000,000
1936	1,000	2,500	400	[9] 4.0	4,000	79.0	5,000,000
1937	1,000	2,500	400	[9] 4.0	4,000	79.0	5,000,000
1938	1,000	2,500	400	[9] 4.0	4,000	79.0	5,000,000
1939	1,000	2,500	400	[9] 4.0	4,000	79.0	5,000,000
1940	800	2,000	400	[9,10] 4.4	4,000	[10] 81.1	5,000,000
1941	750	1,500	400	[9] 10.0	2,000	81.0	5,000,000
1942	500	1,200	350	[9] 19.0	2,000	88.0	200,000
1943	500	1,200	350	[9] 19.0	2,000	88.0	200,000
1944	[11] 500	[11] 1,000	[11] 500	23.0	2,000	[12] 94.0	200,000
1945	[11] 500	[11] 1,000	[11] 500	23.0	2,000	[12] 94.0	200,000
1946	500	1,000	500	[13] 19.0	2,000	[13] 86.45	200,000
1947	500	1,000	500	[13] 19.0	2,000	[13] 86.45	200,000
1948	[14] 600	[14] 1,200	600	[15] 16.6	4,000	[15] 82.13	400,000
1949	[14] 600	[14] 1,200	600	[15] 16.6	4,000	[15] 82.13	400,000
1950	[14] 600	[14] 1,200	600	[16] 17.4	4,000	[16] 84.36	400,000
1951	[14] 600	[14] 1,200	600	20.4	4,000	[17] 91.0	400,000
1952	[14] 600	[14] 1,200	600	22.2	4,000	[18] 92.0	400,000
1953	[14] 600	[14] 1,200	600	22.2	4,000	[18] 92.0	400,000
1954	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1955	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1956	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1957	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1958	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1959	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1960	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1961	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000

Footnotes at end of table.

Table 23. U.S. Individual Income Tax: Personal Exemptions and Lowest and Highest Bracket Tax Rates, and Tax Base for Regular Tax, Tax Years 1913–2010—Continued

[Amounts are in dollars]

Tax year	Personal exemptions [1]			Tax rates for regular tax—			
				Lowest bracket		Highest bracket	
	Single persons	Married couples	Dependents	Tax rate [2] (percent)	Taxable income under—[3]	Tax rate [2] (percent)	Taxable income over—[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1962	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1963	[14] 600	[14] 1,200	600	20.0	4,000	[19] 91.0	400,000
1964	[14] 600	[14] 1,200	600	16.0	1,000	77.0	400,000
1965	[14] 600	[14] 1,200	600	14.0	1,000	70.0	200,000
1966	[14] 600	[14] 1,200	600	14.0	1,000	70.0	200,000
1967	[14] 600	[14] 1,200	600	14.0	1,000	70.0	200,000
1968	[14] 600	[14] 1,200	600	14.0	1,000	[20] 75.25	200,000
1969	[14] 600	[14] 1,200	600	14.0	1,000	[21] 77.0	200,000
1970	[14] 625	[14] 1,250	625	14.0	1,000	[22] 71.75	200,000
1971	[14] 675	[14] 1,350	675	14.0	1,000	[23] 70.0	200,000
1972	[14] 750	[14] 1,500	750	14.0	1,000	[24] 70.0	200,000
1973	[14] 750	[14] 1,500	750	14.0	1,000	[24] 70.0	200,000
1974	[14] 750	[14] 1,500	750	[25] 14.0	1,000	[24,25] 70.0	200,000
1975	[14,26] 750	[14,26] 1,500	[26] 750	14.0	1,000	[24] 70.0	200,000
1976	[14,27] 750	[14,27] 1,500	[27] 750	14.0	1,000	[24] 70.0	200,000
1977	[14,27] 750	[14,27] 1,500	[27] 750	[28] 14.0	[28] 3,200	[24] 70.0	203,200
1978	[14,27] 750	[14,27] 1,500	[27] 750	[28] 14.0	[28] 3,200	[24] 70.0	203,200
1979	[14] 1,000	[14] 2,000	1,000	[28] 14.0	[28] 3,400	[24] 70.0	215,400
1980	[14] 1,000	[14] 2,000	1,000	[28] 14.0	[28] 3,400	[24] 70.0	215,400
1981	[14] 1,000	[14] 2,000	1,000	[28,29] 14.0	[28] 3,400	[24,29] 69.125	215,400
1982	[14] 1,000	[14] 2,000	1,000	[28] 12.0	[28] 3,400	50.0	85,600
1983	[14] 1,000	[14] 2,000	1,000	[28] 11.0	[28] 3,400	50.0	109,400
1984	[14] 1,000	[14] 2,000	1,000	[28] 11.0	[28] 3,400	50.0	162,400
1985	[14,30] 1,040	[14,30] 2,080	[30] 1,040	[28] 11.0	[28, 31] 3,540	50.0	[31] 169,020
1986	[14,30] 1,080	[14,30] 2,160	[30] 1,080	[28] 11.0	[28,31] 3,670	50.0	[31] 175,250
1987	[30] 1,900	[30] 3,800	[30] 1,900	11.0	[31] 3,000	38.5	[31] 90,000
1988	[30,32,33] 1,950	[30,32,33] 3,900	[30,32,33] 1,950	[34,35] 15.0	[31,35] 29,750	[34,35] 28.0	[31,35] 29,750
1989	[30,32,33] 2,000	[30,32,33] 4,000	[30,32,33] 2,000	[34,35] 15.0	[31,35] 30,950	[34,35] 28.0	[31,35] 30,950
1990	[30,32,33] 2,050	[30,32,33] 4,100	[30,32,33] 2,050	[34,35] 15.0	[31,35] 32,450	[34,35] 28.0	[31,35] 32,450
1991	[30,32] 2,150	[30,32] 4,300	[30,32] 2,150	15.0	[31] 34,000	31.0	[31] 82,150
1992	[30,32] 2,300	[30,32] 4,600	[30,32] 2,300	15.0	[31] 35,800	31.0	[31] 86,500
1993	[30,32] 2,350	[30,32] 4,700	[30,32] 2,350	15.0	[31] 36,900	39.6	[31] 250,000
1994	[30,32] 2,450	[30,32] 4,900	[30,32] 2,450	15.0	[31] 38,000	39.6	[31] 250,000
1995	[30,32] 2,500	[30,32] 5,000	[30,32] 2,500	15.0	[31] 39,000	39.6	[31] 256,500
1996	[30,32] 2,550	[30,32] 5,100	[30,32] 2,550	15.0	[31] 40,100	39.6	[31] 263,750
1997	[30,32] 2,650	[30,32] 5,300	[30,32] 2,650	15.0	[31] 41,200	39.6	[31] 271,050
1998	[30,32] 2,700	[30,32] 5,400	[30,32] 2,700	15.0	[31] 42,350	39.6	[31] 278,450
1999	[30,32] 2,750	[30,32] 5,500	[30,32] 2,750	15.0	[31] 43,050	39.6	[31] 283,150
2000	[30,32] 2,800	[30,32] 5,600	[30,32] 2,800	[36] 15.0	[31] 43,850	[36] 39.6	[31] 288,350
2001	[30,32] 2,900	[30,32] 5,800	[30,32] 2,900	[37] 10.0	[31,38] 6,000	[37] 39.1	[31,38] 297,350
2002	[30,32] 3,000	[30,32] 6,000	[30,32] 3,000	10.0	[31] 12,000	38.6	[31] 307,050
2003	[30,32] 3,050	[30,32] 6,100	[30,32] 3,050	10.0	[31] 14,000	35.0	[31] 311,950
2004	[30,32] 3,100	[30,32] 6,200	[30,32] 3,100	10.0	[31] 14,300	35.0	[31] 319,100
2005	[30,32] 3,200	[30,32] 6,400	[30,32] 3,200	10.0	[31] 14,600	35.0	[31] 326,450
2006	[30,39] 3,300	[30,39] 6,600	[30,32,39] 3,300	10.0	[31] 15,100	35.0	[31] 336,550
2007	[30,39] 3,400	[30,39] 6,800	[30,32,39] 3,400	10.0	[31] 15,650	35.0	[31] 349,700
2008	[30,40] 3,500	[30,40] 7,000	[30,40] 3,500	10.0	[31] 16,050	35.0	[31] 357,700
2009	[30,40] 3,650	[30,40] 7,300	[30,40] 3,650	10.0	[31] 16,700	35.0	[31] 372,950
2010	[30,41] 3,650	[30,41] 7,300	[30,41] 3,650	10.0	[31] 16,750	35.0	[31] 373,650

Footnotes at end of table.

Table 23. U.S. Individual Income Tax: Personal Exemptions and Lowest and Highest Bracket Tax Rates, and Tax Base for Regular Tax, Tax Years 1913–2010—Continued

Footnotes

N/A—Not applicable.

[1] Personal exemption amounts were deducted at different points in the tax computation, depending on the tax year. For some of the earlier years, they were deducted only from the statutory "net income" subject to the basic "normal tax," for other years, only from the "net income" subject to the "surtax," and, for still other years, from the "net income" subject to both normal tax and surtax. (Footnote 2, below, includes a description of "normal tax" and "surtax.") For more recent years, personal exemptions have been deducted in computing "taxable income," the current tax base for "regular" tax purposes.

[2] Tax rates shown in Table 23 are for the "regular" income tax, i.e., for "normal tax" and "surtax," applicable to U.S. citizens and residents. Therefore, the rates exclude provisions unique to nonresident aliens. Tax rates exclude the effect of tax credits (which reduce the tax liability), except as noted, and several specific add-on or other taxes applicable to all or some tax years. Excluded are the "war excess profits tax" (1917), "victory tax" (1942–1943), Social Security "self-employment tax" (starting with 1951), tax under the "income averaging" provisions (1964–1986) and under the farm income averaging provisions (starting with 1998), and the "recapture taxes" resulting from having to recompute and pay back certain tax credits in later years (starting with 1963), the "maximum tax" on "earned income" or on "personal service income" (1971–1981), the "minimum tax" on "tax preferences" (1970–1983), and the "alternative minimum tax" on "tax preferences" (starting with 1979). Also excluded are such other taxes as the tax on recipients of accumulation distributions of trusts (starting with 1954) and the "special averaging tax" or "multiple recipient special averaging tax" on recipients of lump-sum distributions from qualified retirement plans (starting with 1974). In addition, Table 23 excludes taxes associated with the preferential treatment of capital gains, starting with 1922 (although certain gains received preferential treatment as early as 1918). At various times, these treatments have taken the form of special tax rates; special definitions; different asset holding periods; ceilings on taxes; and exclusions from income. Included among these special treatments were "alternative tax" (1938–1986) and its variations for the earlier years, although all of these taxes were in some way tied to the structure for regular tax. Until 1948, a single set of tax rates applied to all taxpayers, regardless of marital or filing status, and married couples filing joint returns were taxed on the combined income of each spouse. However, a second, lower set of rates was introduced, starting with 1948, for married couples filing jointly. (To simplify the Table 23 presentation for these more recent years, only the lowest and highest tax rates for married persons filing jointly are shown.) Under this change, the combined tax of husband and wife became twice the combined tax that would have applied if their combined "taxable income" ("net income" for years before 1954) were cut in half. Thus, taxpayers using the joint return filing status "split" their incomes for tax purposes, in effect doubling the width of their taxable income (or net income) size "brackets." The lowest and highest tax rate brackets shown in columns 4 and 6 in Table 23 are, therefore, the brackets for married couples filing jointly that result from taking into account this doubling of the bracket widths. Starting with 1952, a third set of rates was introduced (not shown) for "heads of household," i.e., for unmarried individuals who paid over half the cost of maintaining a home for a qualifying person (e.g., a child or parent), or for certain married individuals who had lived apart from their spouses for the last 6 months of the tax year. This filing status was liberalized, starting with 1970, and provides approximately half the advantage of the income-splitting described above. Starting with 1954, the full benefits of income-splitting allowed married couples filing jointly (i.e., the same tax rates and taxable income brackets) were extended to a new, fourth filing status, "surviving spouse" (i.e., individuals widowed for 1 to 2 years following the death of a spouse, provided they had a dependent child and had not remarried). The remaining filing status was for "single persons," who used the rates formerly applicable to taxpayers in general. However, these latter rates were moderated, starting with 1969, by limiting the tax so that it would not exceed 20 percent more than the tax on married couples filing jointly. One result of the 1969 law change was that certain married couples filing jointly had to pay more tax than they would have paid if each spouse had filed separately. To help mitigate this effect, a special deduction in computing adjusted gross income was allowed for 1982–1986 for two-earner couples filing jointly. This deduction was initially 5 percent of the lesser of $30,000 or the "earned income" of the spouse with the lesser earnings. The percentage was increased to 10 percent, starting with 1983. The deduction provision was repealed, starting with 1987, when new, lower rates and a reduced number of tax brackets began. For tax years preceding 1954, the lowest tax rate, as shown in Table 23, was either the rate for the basic "normal tax" (if there was just one rate for normal tax) or the lowest of the several rates for "normal tax" (if there was more than one rate for normal tax). The highest tax rate was the sum of the uppermost of the graduated rates (if any) for normal tax, plus the uppermost of the additional, graduated "surtax" rates, provided that both rates were applied to the same income. For example, for 1932, there were two graduated rates for normal tax, 4 percent (on the first $4,000 of income) and 8 percent (on all income over $4,000), and graduated rates for "surtax" that ranged from 1 percent to 55 percent. In Table 23, the lowest rate for 1932 is, therefore, shown as 4 percent (the lower of the two normal tax rates) and the highest rate as 63 percent (the sum of the 8-percent higher, graduated rate for normal tax on income over $4,000, plus 55 percent, the highest of the graduated, surtax rates, on income over $1 million.). As another example, for 1941, there was just one rate for normal tax, 4 percent, but it applied to all income. The lowest of the surtax rates, 6 percent, was applied to all income under $2,000, so that income under $2,000 was taxed at both the 4-percent normal tax rate and the 6-percent surtax rate. Therefore, the lowest rate shown in Table 23 for 1941 is 10 percent, the sum of these two tax rates. The highest rate is the sum of the 4-percent normal tax on total statutory "net income," plus the highest graduated surtax rate, 77 percent on income over $5 million, so that income over $5 million was taxed at 81 percent, the sum of the two rates. For tax years starting with 1954, normal tax and surtax rates were, in effect, combined into a single rate structure.

[3] The definition of the income base (and, thus, the tax "bracket" boundaries) to which the tax rates were applied differs over the years, depending on how the following were determined and figured: statutory adjustments to or exclusions from income; personal exemptions; itemized deduction expenditures, which were sometimes described as income "credits"; standard deductions; the various thresholds and ceilings; and statutory "taxable income" (and its predecessor "net income"). Therefore, the lowest and highest taxable income amounts, as shown in Table 23, are not comparable for all years, and the amounts described as for statutory taxable income for tax years preceding 1954 are actually for statutory net income. (Statutory net income was income after subtracting deductions but, for most years, was before subtracting personal exemptions. Statutory taxable income was after subtracting both deductions and personal exemptions. Taxable income is the tax base for recent years. Net income required certain adjustments to arrive at the tax base, depending on whether the income was subject to normal tax, surtax, or both). See also footnote 2, above.

[4] For 1921–1923, the personal exemption amount for married couples (column 2) decreased to $2,000 if statutory "net income" exceeded $5,000.

[5] For 1923, the tax rates shown (columns 4 and 6) are after a 25-percent statutory credit or refund.

[6] For 1924, the lowest tax rate (column 4) is after reduction by an "earned income credit," equal to 25 percent of the "normal tax" on the first $5,000 of total statutory "net income" and the normal tax on the first $10,000 of "earned net income," but limited to 25 percent of the normal tax on total net income.

[7] For 1925–1927, the lowest tax rate (column 4) is after reduction by an "earned income credit" equal to 25 percent of the total tax on the first $5,000 of total statutory "net income" and the total tax on the first $20,000 of "earned net income," but limited to 25 percent of the total tax on earned net income (not to exceed 25 percent of the sum of "norma tax" on total net income plus the "surtax" on earned net income.)

[8] For 1928–1931, the lowest tax rate (column 4) is after reduction by an "earned income credit" equal to 25 percent of the total tax on the first $5,000 of total statutory "net income" and the total tax on the first $30,000 of "earned net income," but subject to the same limitations described in footnote 7, above. For 1929 only, there was a special reduction in normal tax rates as provided for in a joint resolution of Congress.

[9] For 1934–1943, the tax rate (column 4) excludes the effect of an "earned income credit," allowed as a deduction equal to 10 percent of the first $14,000 of "earned net income" (before credit) and the first $3,000 of total statutory "net income" (before credit), but limited to 10 percent of earned net income (not to exceed 10 percent of total net income).

[10] For 1940, tax rates (columns 4 and 6) include "defense tax," computed as 10 percent of the total "regular" tax, but limited to 10 percent of statutory "net income" in excess of the total regular tax.

[11] For 1944–1945, the personal exemption amounts (columns 1–3) were for "surtax" purposes only. The exemption for basic "normal tax" purposes was $500 per tax return, augmented by the "earned income" of the spouse, up to $500, on joint returns.

[12] For 1944–1945, the highest tax rate (column 6) was subject to a maximum effective rate limitation equal to 90 percent of statutory "net income."

[13] For 1946–1947, tax rates (columns 4 and 6) are the effective rates after a statutory 5-percent reduction of combined "tentative normal tax and surtax." The highest rate (column 6) was subject to a maximum effective rate limitation equal to 85.5 percent of statutory "net income."

[14] For 1948–1986, in addition to the personal exemptions (columns 1–2), there were additional personal exemptions for blind taxpayer(s) and for taxpayers (s) age 65 or over.

Table 23. U.S. Individual Income Tax: Personal Exemptions and Lowest and Highest Bracket Tax Rates, and Tax Base for Regular Tax, Tax Years 1913–2010—Continued

Footnotes—Continued

[15] For 1948–1949, tax rates (columns 4 and 6) are the effective rates after statutory reductions ranging from 17.0 percent of the first $400 of combined "tentative normal tax and surtax" to 9.75 percent of combined tentative normal tax and surtax over $100,000. The highest tax rate (column 6) was subject to a maximum effective rate limitation equal to 77.0 percent of statutory "net income."

[16] For 1950, tax rates (columns 4 and 6) are the effective rates after statutory reductions ranging from 13.0 percent of the first $400 of combined "tentative normal tax and surtax" to 7.3 percent of combined tentative normal tax and surtax over $100,000. The highest tax rate (column 6) was subject to a maximum effective rate limitation equal to 87.0 percent of statutory "net income."

[17] For 1951, the highest tax rate (column 6) was subject to a maximum effective rate limitation equal to 87.2 percent of statutory "net income."

[18] For 1952–1953, the highest tax rate (column 6) was subject to a maximum effective rate limitation equal to 88.0 percent of statutory "net income."

[19] For 1954–1963, the highest tax rate (column 6) was subject to a maximum effective rate limitation equal to 87.0 percent of statutory "taxable income."

[20] For 1968, the highest tax rate (column 6) includes a Vietnam War surcharge equal to 7.5 percent of tax (as defined for this purpose). However, this surcharge did not apply to "regular" tax generated at the lowest rate.

[21] For 1969, the highest tax rate (column 6) includes a Vietnam War surcharge equal to 10 percent of tax (as defined for this purpose). However, this surcharge did not apply to "regular" tax generated at the lowest rate.

[22] For 1970, the highest tax rate (column 6) includes a Vietnam War surcharge equal to 2.5 percent of tax (as defined for this purpose). However, this surcharge did not apply to "regular" tax generated at the lowest rate.

[23] For 1971, "earned net income" was subject to a "maximum tax" of 60 percent (not shown in column 6).

[24] For 1972–1981, "earned net income" (broadened to become "personal service net income" after 1976) was subject to a "maximum tax" of 50 percent (not shown in column 6).

[25] For 1974, tax rates (columns 4 and 6) do not take into account a statutory rebate of 10 percent of total income tax after credits. In general, the minimum rebate was $100 and the maximum, $200, but could not exceed the tax liability.

[26] For 1975, a $30-per-capita tax credit was allowed in addition to the personal exemptions shown in columns 1–3.

[27] For 1976–1978, a tax credit was allowed, in addition to the personal exemptions shown in columns 1–3, that was equal to the larger of $35 per capita or 2 percent of the first $9,000 of statutory "taxable income."

[28] For 1977–1986, in order to help preserve the conceptual comparability of the amounts shown with those for earlier and later years, the lowest tax rates in column 4 and the lowest "taxable income" amounts in column 5 exclude the so-called "zero tax rate" and the "zero bracket amount," which were unique to the tax computation for these 10 years.

[29] For 1981, tax rates (columns 4 and 6) are after a 1.25-percent statutory tax credit.

[30] Starting with 1985, the personal exemption amounts (columns 1–3) reflect annual adjustments for inflation, using the U.S. Department of Labor Consumer Price Index for Urban Consumers ("CPS-U").

[31] Starting with 1985, tax "bracket" boundaries (columns 5 and 7) were indexed for inflation, using the U.S. Department of Labor Consumer Price Index (as described in footnote 30).

[32] Starting with 1988, the amount eligible to be deducted for personal exemptions (columns 1–3) was phased out for certain high-income taxpayers. For 1988–1990, this was accomplished as part of the tax computation (see footnote 34, below).

[33] For 1988–1990, excludes the effect on certain high-income taxpayers of the phaseout of the amount deductible for personal exemptions (columns 1–3).

[34] For 1988–1990, the tax rates (columns 4 and 6) exclude the effects on certain high-income taxpayers of the phaseout both of the benefit of the 15-percent tax rate (compared to the 28-percent rate) and the amount deductible for personal exemptions. This phaseout was accomplished by imposing an additional, 5-percent tax on income above certain levels, based on filing status, thus creating a "temporary" 33-percent tax rate. At the point where the taxpayer had completely phased out the two benefits by use of the 33-percent rate, the tax rate on any remaining taxable income above the phaseout range returned to 28 percent (see also footnote 35). As Table 23 shows, beginning with 1991, this phaseout was replaced by including an additional, 31-percent, graduated rate for taxable incomes above certain levels. Two other, higher, graduated rates were subsequently added, starting with 1993, the higher of which is shown in Table 23.

[35] For 1988–1990, the 15-percent tax rate (column 4), which applied to the first $29,750 of statutory "taxable income" (column 5), gradually increased to the top "brackets" rate, 28 percent (column 6), when taxable income (included in column 7) reached between $71,900 and $149,250. This was the range at which the 15-percent rate was phased out for certain high-income taxpayers, all of whose incomes were then effectively taxed at the higher 28-percent rate through use of the "temporary" 33-percent rate (see footnote 34, above, for additional information). The boundaries of the phaseout range were adjusted for inflation for 1989–1990, although the top tax rate on the taxable income above that covered by the phaseout range remained 28 percent. Therefore, the top taxable income and top tax bracket rate shown in Table 23 for 1988–1990 do not take into account the higher, 33-percent, "temporary" phaseout rate.

[36] For 2000, the tax rates (columns 4 and 6) do not reflect a special statutory refund, partially offset for 2001, of between $300 and $600, depending on the size of income tax for 2000 and filing status. See also footnote 37, below.

[37] For 2001, the tax rates (columns 4 and 6) do not reflect a 5-percent tax credit of up to $300, $500, or $1,000, depending on the filing status. This credit effectively reduced the lowest rate on the income shown in column 5 from 15 percent to 10 percent, in lieu of an explicit 10-percent rate. However, the credit was reduced by the amount of the special statutory refund made in 2001 (based on tax for 2000), described in footnote 36, above. The 10-percent rate was only for dependents.

[38] For the change in the lowest tax "bracket" boundary (columns 5 and 7) for 2001, see footnotes 36 and 37, above.

[39] For 2006–2007, the phaseout of the personal exemption was reduced by one-third (to a minimum of $1,100 per exemption for 2006, $1,133 for 2007).

[40] Starting with 2008, the phaseout of the personal exemption was reduced by two-thirds (to a minimum of $2,333 per exemption in 2008 and $2,433 per exemption in 2009).

[41] Starting with 2010, the phaseout of the personal exemption was eliminated.

SOURCE: Advisory Commission on Intergovernmental Relations, *Significant Features of Fiscal Federalism*, Volume I, Budget Processes and Tax Systems, 1995, September 1996 (based, in part, on *Tax Foundation, Facts and Figures on Government Finance*, 1988–89 edition, 1988); Pechman, Joseph A., *Federal Tax Policy*, fifth edition, The Brookings Institution, 1987 (based on relevant public laws and reports prepared by the Congressional Joint Economic Committee, including T*he Federal Revenue System: Facts and Problems*,1961, and T*he Federal Tax System: Facts and Problems*,1964); *Statistics of Income—Part I* (in particular, the historical synopses of laws included as appendices in the reports for 1949–1953) and *Statistics of Income—Individual Income Tax Returns* (annually, for 1954–1988); and relevant public laws and reports issued by the Congressional Joint Committee on Taxation for subsequent years, as well as reports, such as *Overview of the Federal Tax System for 1990, 1991, and 1994*,Committee on Ways and Means, U.S. House of Representatives, and reports issued by the Congressional Joint Committee on Taxation for subsequent years, including *Overview of Present Law and Economic Analysis Relating to Marginal Tax Rates* and *The President's Individual Income Tax Rate Proposals, 2001.*

Table 24. U.S. Corporation Income Tax: Tax Brackets and Rates, 1909–2010 [1]

Year [2]	Taxable income brackets [3]	Rates (percent)
1909-1913 (February 28)	First $5,000	0
	Over $5,000	1.00
1913 (March 1)–1915	All taxable income	1.00
1916	All taxable income	2.00
1917 [4]	All taxable income	6.00
1918 [4]	First $2,000	0
	Over $2,000	12.00
1919–921 [4]	First $2,000	0
	Over $2,000	10.00
1922–1924	First $2,000	0
	Over $2,000	12.50
1925	First $2,000	0
	Over $2,000	13.00
1926–1927	First $2,000	0
	Over $2,000	13.50
1928	First $3,000	0
	Over $3,000	12.00
1929	First $3,000	0
	Over $3,000	11.00
1930–1931	First $3,000	0
	Over $3,000	12.00
1932–1935 [5]	All taxable income	13.75
1936–1937 [5,6]	First $2,000	8.00
	Over $2,000, not over $15,000	11.00
	Over $15,000, not over $40,000	13.00
	Over $40,000	15.00
1938–1939 [5]	Taxable income $25,000 or less:	
	First $5,000	12.50
	Next $15,000	14.00
	Next $5,000	16.00
	Taxable income over $25,000	19.00
1940 [5,7]	Taxable income $31,964.30 or less:	
	First $5,000	[8] 14.85
	Next $15,000	[8] 16.50
	Next $5,000	[8] 18.70
	Next $6,964.30	[8] 38.30
	Taxable income over $31,964.30, not over $38,565.84:	
	First $5,000	[8] 15.40
	Next $15,000	[8] 16.90
	Next $5,000	[8] 18.90
	Next $13,565.84	[8] 36.90
	Taxable income over $38,565.84	[8] 24.00
1941 [5,7]	Taxable income $38,461.54 or less:	
	First $5,000	[9] 21.00
	Next $15,000	[9] 23.00
	Next $5,000	[9] 25.00
	Next $13,461.54	[9] 44.00
	Taxable income over $38,461.54	[9] 31.00

Footnotes at end of table.

Table 24. U.S. Corporation Income Tax: Tax Brackets and Rates, 1909–2010 [1]—Continued

Year [2]	Taxable income brackets [3]	Rates (percent)
1942–1945 [5,7]	Taxable income $50,000 or less:	
	First $5,000	[9] 25.00
	Next $15,000	[9,10] 27.00
	Next $5,000	[9,10] 29.00
	Next $25,000	[9,10] 53.00
	Taxable income over $50,000	[9,10] 40.00
1946–1949	Taxable income $50,000 or less:	
	First $5,000	[9] 21.00
	Next $15,000	[9] 23.00
	Next $5,000	[9] 25.00
	Next $25,000	[9,10] 53.00
	Taxable income over $50,000	[9,10] 38.00
1950 [11]	First $25,000	23.00
	Over $25,000	[10] 42.00
1951 [11]	First $25,000	[12] 28.75
	Over $25,000	[12] 50.75
1952–1963 [11]	First $25,000	[13] 30.00
	Over $25,000	[13] 52.00
1964	First $25,000	22.00
	Over $25,000	[13] 50.00
1965–1967	First $25,000	22.00
	Over $25,000	[13] 48.00
1968–1969 [14]	First $25,000	[15] 24.20
	Over $25,000	[13,15] 52.80
1970 [14]	First $25,000	[16] 22.55
	Over $25,000	[16,17] 49.20
1971–1974 [14]	First $25,000	22.00
	Over $25,000	[18] 48.00
1975–1978 [14]	First $25,000	20.00
	$25,000-$50,000	22.00
	Over $50,000	[19] 48.00
1979–1981 [14]	First $25,000	17.00
	$25,000-$50,000	20.00
	$50,000-$75,000	[20] 30.00
	$75,000-$100,000	[20] 40.00
	Over $100,000	[20] 46.00
1982 [14]	First $25,000	16.00
	$25,000-$50,000	19.00
	$50,000-$75,000	[20] 30.00
	$75,000-$100,000	[20] 40.00
	Over $100,000	[20] 46.00
1983 [14, 21]	First $25,000	15.00
	$25,000-$50,000	18.00
	$50,000-$75,000	[20] 30.00
	$75,000-$100,000	[20] 40.00
	Over $100,000	[20] 46.00
1984–1986 [14]	First $25,000	15.00
	$25,000-$50,000	18.00
	$50,000-$75,000	[20] 30.00
	$75,000-$100,000	[20] 40.00
	$100,000-$1,000,000	[20] 46.00
	$1,000,000-$1,405,000	[20] 51.00
	Over $1,405,000	[20] 46.00

Footnotes at end of table.

Table 24. U.S. Corporation Income Tax: Tax Brackets and Rates, 1909–2010 [1]—Continued

Year [2]	Taxable income brackets [3]	Rates (percent)
1987 [22,23]	First $25,000	15.00
	$25,000-$50,000	16.50
	$50,000-$75,000	27.50
	$75,000-$100,000	[24] 37
	$100,000-$335,000	[24] 42.50
	$335,000-$1,000,000	[24] 40.00
	$1,000,000-$1,405,000	[24] 42.50
	Over $1,405,000	[24] 40.00
1988–1992 [22, 23]	First $50,000	15.00
	$50,000-$75,000	25.00
	$75,000-$100,000	34.00
	$100,000-$335,000	[24] 39.00
	Over $335,000	34.00
1993–2010	First $50,000	15.00
	$50,000-$75,000	25.00
	$75,000-$100,000	34.00
	$100,000-$335,000	[24] 39.00
	$335,000-$10,000,000	34.00
	$10,000,000-$15,000,000	35.00
	$15,000,000-$18,333,333	[24] 38.00
	Over $18,333,333	35.00

[1] The rates shown are the "standard" or "ordinary" rates, applying to all taxable corporate net income unless otherwise provided. However, there have always been numerous exceptions and special rates based on the type of corporation, the type of income, and other factors. In addition, there have been, at various times, additional taxes related to income that increased the statutory rates. When possible, these are noted in other footnotes to this table for the years for which they were effective. Credits, deductions, and other alterations in the definition of taxable income also effectively alter the tax rate, but these are too numerous and too frequent to include in a table such as this. The most important types of corporations to which these rates have not always applied, or not applied as they did to other corporations, are: *Section 501(c) and similar Nonprofit Corporations:* Corporations not organized or operated for profit are generally exempt from the corporation income tax except, since 1950, on business income unrelated to their exempt purposes. *Mutual and cooperative organizations:* Most of these were treated as nonprofits in the early days of the income tax. Most have long since been made taxable as ordinary corporations, but there are still some exceptions. Credit unions and small mutual property insurance companies are exempt. Rural electrical and telephone cooperatives are exempt on income generated in transactions with their members. Farmers' cooperatives are not taxed on income distributed to their members. *Insurance companies:* Because of the nature of insurance, determining taxable income has often been a problem for the tax system. Insurance companies have been subjected to a number of different tax structures since 1921, including special rates and complete exemption of premium income. They are currently taxed at the same rates as other corporations on income calculated using reserve deductions (which other corporations are not allowed). *Regulated Investment Companies (since 1936) and Real Estate Investment Trusts (since 1961):* These investment companies are not taxed on profits distributed to shareholders if they distribute substantially all of their incomes annually. *S Corporations:* Since 1958, certain closely held corporations could elect to be taxed through their shareholders, as partnerships are, and not pay the corporate tax at all (except in special, unusual circumstances). *Foreign corporations:* Companies incorporated outside the U.S. are taxed on business income earned in the U.S. at the regular corporate rates, but may be taxed on investment income at special statutory or treaty rates. *U.S. corporations with foreign-source income:* The U.S. taxes the worldwide income of U.S. corporations; however, since 1918, taxes paid to foreign governments on foreign-source income can be credited against the U.S. tax otherwise due on that income. (Before 1918, the foreign taxes were allowed as a deduction against worldwide income.) *U.S. Possessions Corporations:* Since 1921, corporations earning most of their incomes in a U.S. possession were subject to reduced taxes. From 1921 to 1976, they were taxable only on U.S.-source income; since 1976, they have received a credit for manufacturing income earned in a possession (including Puerto Rico). The credit was repealed after 2005. *Affiliated groups:* Corporations that are closely affiliated through stock ownership have usually been allowed to consolidate their financial statements for tax purposes and file one return for the group, but there have always been restrictions, and, sometimes, they have been charged an additional tax for the privilege. In 1932 and 1933, consolidated returns were subject to an additional tax of .75 percent. In 1934 and 1935, only railroad companies were allowed to file consolidated returns, and the additional tax was 1 percent. From 1936 to 1941, there was no additional tax, but the privilege was restricted to railroads and a few other companies. From 1942 to 1964, most domestic affiliated groups that met the stock ownership and other requirements could file consolidated returns, but the surtax on such a group was increased by 2 percentage points. The additional tax on consolidated returns was repealed, effective December 31, 1963. The most important type of income to have received special rates was "long-term" capital gains. From 1942 through 1987, the tax rate was capped at a maximum rate lower than the highest corporate rate. (The rates are noted in footnotes to the table.) Although there is currently no special rate for corporations' capital gains, long-term capital gains are still treated separately from other income in the Tax Code. During World War I, the Great Depression, World War II, and the Korean War, additional taxes were imposed on what were called "war profits" or "excess profits." These are noted in the table in footnotes to the applicable years. In addition to taxes based on net income, there have been from time to time taxes based on accumulated earnings that were not distributed to shareholders, designed to limit tax avoidance at the individual stockholder level. Taxes on "undue" accumulations have been imposed (though seldom paid) since the inception of the income tax. These were supplemented, since 1934, by a "personal holding company" tax, equal to the highest individual income tax rate, on the undistributed earnings of closely held companies accumulating investment income. There was also a Depression-era tax on accumulated earnings (noted below). In recent years, there have also been "minimum taxes" designed to supplement the regular taxes. These have the effect of a separate set of tax rates. These are noted in footnotes to the table.

[2] Calendar year unless otherwise noted. Taxpayers whose fiscal years spanned years with different rates were required to prorate the year's income between the two rate structures. Before 1933, the proration was based on the number of months in each year; after 1932, it was based on the number of days in each year.

[3] "Taxable income" is used here to mean the amount of income to which the rates shown were applied. The concept has had various names and various meanings over the years covered; so, brackets for one year are not necessarily comparable with those for another.

[4] An additional tax on "excess profits" and/or "war profits" was in effect from 1917 to 1922. It was allowed as a deduction in computing income tax.

[5] An additional "declared value" excess profits tax, based on profits in excess of a percentage of the value of corporate stock, was in effect from 1933 through 1945. It was a deduction for income tax purposes.

[6] An additional surtax ranging from 7 percent to 27 percent was imposed on undistributed profits.

[7] From June 1940 to the end of 1945, a tax on profits in excess of average prewar earnings was also imposed. It was taken into account, as either a deduction or a credit, for the income tax and the other excess profits tax.

Table 24. U.S. Corporation Income Tax: Tax Brackets and Rates, 1909–2010 [1]—Continued

Footnotes—Continued

[8] The rates for 1940 include extra "defense tax" rates that are integrated with the regular rates in later years.

[9] These rates are the sum of the "normal tax" rates and the "surtax" rates, which actually applied to slightly different definitions of taxable income.

[10] Beginning with Tax Year 1942, gains on the sale of assets held for more than 6 months (long-term capital gains) could be treated separately from other taxable income and taxed at a maximum rate of 25 percent.

[11] An excess profits tax was also in effect from July 1950 through Calendar Year 1953. The tax was 30 percent of an adjusted profits figure reduced by credits for the level of prewar profits. It was not offset against income tax, but the sum of income and excess profits taxes was capped at a given percentage of income (from 62 percent to 70 percent).

[12] These rates reflect a tax increase (for the Korean War), effective March 31, 1951. The maximum capital gain tax rate was also increased to 26 percent.

[13] From April 1, 1954, through Calendar Year 1969, the maximum tax rate on capital gains was 25 percent.

[14] From 1969 through 1986, corporations were also subject to an "add-on minimum tax" on certain "tax preference" items (such as percentage depletion, accelerated depreciation, etc.) above a certain amount. For Tax Years 1969 through 1976, the tax was 10 percent of tax preferences in excess of $30,000; after 1976, the tax was 15 percent of preferences in excess of the greater of $10,000 or regular income tax.

[15] Rates include the Vietnam War surcharge of 10 percent.

[16] Includes a 2.5-percent Vietnam War surcharge.

[17] The maximum tax rate on long-term capital gains was increased to 28 percent.

[18] The maximum tax rate on long-term capital gains was increased to 30 percent.

[19] The holding period for long-term capital gain treatment of assets was increased from 6 months to 9 months in 1977 and 12 months in 1978. The rate remained at 30 percent.

[20] The maximum tax rate on long-term capital gains was 28 percent.

[21] Beginning in 1983, incorporated professional practices ("personal service corporations") have been taxed on all taxable income at the corporate tax rate applicable to the highest income bracket.

[22] The Tax Reform Act of 1986 (TRA86) established a new rate structure effective for Tax Year 1988 and made the rates for Transition Year 1987 an average of the pre-TRA rates for 1986 and the post-TRA rates for 1988.

[23] A new "alternative minimum tax" (AMT) replaced the add-on minimum tax, effective in 1987. It required a calculation of an alternative measure of taxable income that reduced or eliminated many tax preference items. The tax was 20 percent of the excess of this "alternative minimum taxable income" (AMTI) over $40,000. The $40,000 exemption was reduced by 25 percent of the excess of AMTI over $150,000. AMT in excess of regular tax could be carried over as a credit against regular tax in future years. In 1998, "small" corporations (generally, those with average gross receipts of less than $5 million) were exempted from the AMT.

[24] The maximum tax rate on capital gains was capped at 34 percent for 1987, which was to be the rate on the highest corporate tax bracket in 1988 and after, according to TRA86. The maximum capital gain rate was raised to 35 percent when the highest corporate rate bracket was increased in 1993.

SOURCE: Blakey, Roy G. and Gladys C. Blakey (1940), *The Federal Income Tax*, New York. Gravelle, Jane G. (1994), *The Economic Effects of Taxing Capital Income*, Appendix A, History of Capital Income Taxation in the United States, MIT. Internal Revenue Service, *Form 1120 series and Instructions*, various years. Internal Revenue Service, *Statistics of Income for 1949*, *Part 2*, Appendix A. U.S. Congress, Joint Committee on Taxation, Explanations of various tax acts, published after each major tax act since the 1960s. U.S. Senate, Committee on the Budget, Tax Expenditures: Compendium of Background Materials on Individual Provisions, published periodically.

SOI Sampling Methodology and Data Limitations

This article discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI reports. More technical information is available, on request, by writing to the Director, Statistics of Income Division RAS:S, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

Sample Criteria and Selection of Returns

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of an audit. As returns are filed and processed for tax purposes, they are assigned to sampling classes (strata) based on such criteria as: industry, presence or absence of a tax form or schedule, and various income factors or other measures of economic size (such as total assets, total receipts, size of gift, and size of estate). The samples are selected from each stratum over the appropriate filing periods. Thus, sample selection can continue for a given study for several calendar years—3 for corporations because of the incidence of fiscal (noncalendar) year reporting and extensions of filing time. Because sampling must take place before the population size is known precisely, the rates of sample selection within each stratum are fixed. This means, in practice, that both the population and the sample size can differ from those planned. However, these factors do not compromise the validity of the estimates.

The probability of a return's selection depends on its sample class or stratum and may range from a fraction of 1 percent to 100 percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity of returns in the stratum, and interest in the stratum as a separate subject of study. All this is subject to constraints based on the estimated processing costs or the target size of the total sample for the program.

For most SOI studies, returns are designated by computer from the IRS Master Files based on the taxpayer identification number (TIN), which is either the Social Security number (SSN) or the Employer Identification Number (EIN). A fixed and essentially random number is associated with each possible TIN. If that random number falls into a range of numbers specified for a return's sample stratum, then it is selected and processed for the study. Otherwise, it is counted (for estimation purposes), but not selected. In some cases, the TIN is used directly by matching specified digits of it against a predetermined list for the sample stratum. A match is required for designation.

Under either method of selection, the TINs designated from one year's sample are, for the most part, selected for the next year's, so that a very high proportion of the returns selected in the current year's sample are from taxpayers whose previous years' returns were included in earlier samples. This longitudinal character of the sample design improves the estimates of change from one year to the next.

Method of Estimation

As noted above, the probability with which a return is selected for inclusion in a sample depends on the sampling rate prescribed for the stratum in which it is classified. "Weights" are computed by dividing the count of returns filed for a given stratum by the number of population sample returns for that same stratum. These weights are usually adjusted for unavailable returns, outliers, or trimming weights. Weights are used to adjust for the various sampling rates used, relative to the population—the lower the rate, the larger the weight. For some studies, it is possible to improve the estimates by subdividing the original sampling classes into "poststrata," based on additional criteria or refinements of those used in the original stratification. Weights are then computed for these poststrata using additional population counts. The data on each sample return in a stratum are then multiplied by that weight. To produce the tabulated estimates, the

Sample returns are designated by computer from the IRS Master Files based on the taxpayer identification number.

In transcribing and tabulating data from tax returns, checks are imposed to improve the quality of the statistics.

weighted data are summed to produce the published statistical totals.

Sampling Variability

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates derived from the different samples usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the average result of the possible samples. The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports, the standard error is not directly presented. Instead, the ratio of the standard error to the estimate itself is presented in percentage form. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its CV to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 2 percent, then the following arithmetic procedure would be followed to construct a 68-percent confidence interval estimate:

150,000	(sample estimate)
x 0.02	(coefficient of variation)
= 3,000	(standard error of estimate)

then:

150,000	(sample estimate)
+ or - 3,000	(standard error)
= {147,000, 153,000}	(68-percent confidence interval).

Based on these data, the interval estimate is from 147 to 153 thousand returns. This means that the average estimate of the number of returns lies within an interval computed in this way. Such an estimate would be correct for approximately two-thirds of all possible samples similarly selected. To obtain this interval estimate with 95-percent confidence, the standard error should be multiplied by 2 before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Further details concerning sample design, sample selection, estimation method, and sampling variability for a particular SOI study may be obtained, on request, by writing to the Director, Statistics of Income Division, at the address given above.

Nonsampling Error Controls and Limitations

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling error, there are other sources of error that may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors and inconsistencies, processing errors, and the effects of any early cutoff of sampling. Additional information on nonsampling error as it applies to individual and corporation income tax returns is presented in the separate SOI reports on these returns.

In transcribing and tabulating the information from returns or forms selected for the sample, steps are taken to improve the quality of the resultant estimates. Tax return data may be disaggregated or recombined during the statistical abstracting and "editing" process that takes place in IRS submission processing centers. This is done to improve data consistency from return to return and to achieve definitions of the data items more in keeping with the needs of major users. In some cases, not all of the data are available from the tax return as originally filed. Sometimes, the missing data can be obtained by the Statistics of Income Division in Washington, DC, through field followup. More often, though, they are obtained through manual or computerized imputation. For this purpose, other information in the return or in accompanying schedules may be sufficient to serve as the basis for making an estimate. Prior-year data for the same taxpayer can be used for this same purpose, or comparable data from business reference books may be substituted.

Data abstracted or "edited" from returns for statistical use are subjected to a number of validation checks, including systematic verifications of a sampling of the work of each tax examiner involved in the SOI process. Data reported on sampled returns

and previously transcribed as part of processing for the IRS Master Files are subject to validation as part of the administrative process before SOI processing begins. However, during the administrative process, it is only practical to transcribe corrections to errors that have a direct bearing on the tax reported or the refund claimed. Therefore, during the SOI process, checks must also be made to correct any errors or inconsistencies left in the administrative data before the data can be accepted for the statistics.

The Statistics of Income program includes many more tax return items than are transcribed and perfected for IRS tax administration needs, especially for items reported in tax return schedules in support of the various summary totals reported on the return. Therefore, checks must also be designed to validate these additional data items and to assure that they are consistent with other data entries.

Most of the data validation checks made during the SOI process take the form of computerized tests of each record. In addition to verifying that internal consistency and proper balance and relationships among the tax return items and statistical classifications are maintained, this process is intended to check on consistency with tax law provisions, acceptable reporting practices, and generally accepted accounting principles. Most testing occurs during the data abstracting and editing operation, while the tax return source document is still on hand, although some testing for certain programs occurs later on. Records failing the tests are subjected to further review and correction.

Finally, before publication, the statistics are reviewed for accuracy and reasonableness in light of the tax law provisions, taxpayer reporting variations and other limitations, tolerances and statistical techniques allowed or employed in data processing and estimating, economic conditions, and comparability with other statistical series. However, these controls do not completely eliminate the possibility of error. When discovered, errors in *Bulletin* tables are corrected, through a published errata.

Table Conventions

Published estimates subject to excessive sampling variability are identified for most of the statistics by means of an asterisk (*) presented alongside the estimate or in place of an estimate. Presence of an asterisk means that the sampling rate was less than 100 percent of the population and that there were fewer than 10 sample observations available for estimation purposes. This method produces a rough indication of excessive sampling variability. However, the results will differ somewhat from more precise indicators of excessive sampling variability based on the standard statistical formula. For some of the statistics based on samples, asterisking was not possible because of resource and other constraints. Users should keep this limitation in mind when using these data.

A zero, in place of a frequency or an amount, in any given table cell presenting data based on an SOI sample, indicates either that (1) there were no returns in the population with the particular characteristic, or (2) because of its rarity, instances of the characteristic were not present among the sampled returns. However, for statistics based on returns selected for the sample at the 100-percent rate, a zero indicates a presumption of no returns with the particular characteristic in the population.

In addition to sampling variability, Statistics of Income is required to prevent disclosure of information about specific taxpayers or businesses in its tables. Therefore, a weighted frequency (and the associated amount, where applicable) of less than 3 is either combined with data in an adjacent cell(s) so as to meet the criteria, or deleted altogether. Similar steps are taken to prevent indirect disclosure through subtraction. However, any combined or deleted data are included in the appropriate totals. Most data on tax-exempt, nonprofit organizations are excluded from disclosure review because the Internal Revenue Code and regulations permit public access to most of the information reported by these organizations.

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

SOI Projects and Contacts	Program Content and Frequency	Program Year	Goals for Public Release				
			End of tax year	Close of filing period—		Close of sampling period	Planned release date for the final draft
				Regular	With extensions of time		
Controlled Foreign Corporations [1]: Jason Wenrich	This semiannual study provides data on activities of foreign corporations that are controlled by U.S. corporations. Data are classified by industry group and country.	2008	June 2009	September 2009	March 2010	June 2010	October 31, 2011
Controlled Foreign Partnerships [1]: Bill States	This study provides data on activities of foreign partnerships that are controlled by U.S. corporations or partnerships. Frequency of this study has not been determined.	2008	June 2009	September 2009	March 2010	June 2010	December 31, 2011
Corporation Foreign Tax Credit [1]: Scott Luttrell Lissa Costa Nuria McGrath	This annual study provides data on foreign income, taxes paid, and foreign tax credit reported on corporation foreign income tax returns. Data are classified by industry group and country.	2008 2009	June 2009 June 2010	September 2009 September 2010	March 2010 March 2011	June 2010 June 2011	October 31, 2011 October 31, 2012
Corporation Income Tax Returns [2]: Heather Parisi & Bill Rush Bill Rush & Kimberly Stockton	Basic data are produced annually and cover complete income statement, balance sheet, tax, tax credits, and details from supporting schedules. Data are classified chiefly by industry group or asset size.	2008 2009	June 2009 June 2010	September 2009 September 2010	March 2010 March 2011	June 2010 June 2011	January 31, 2011 December 30, 2011
Disregarded Entities Study [1]: Jason Wenrich	This semiannual study provides data on activities of foreign disregarded entities that are controlled by U.S. corporations. Data are classified by industry group and country.	2008	June 2009	September 2009	March 2010	June 2010	May 31, 2012
Estate Tax: Brian Raub Joseph Newcomb	This annual study provides information on a gross estate and its composition, deductions, and tax; and information on the age, sex, and marital status of decedents. Basic estate tax return data by year in which returns are filed are produced each year. Other statistics are available on a year-of-death basis (approximately every 3 years). The most recent study is based on decedents who died in 2007 with returns filed in 2007–2009. The most recent data available are for returns filed in 2009.	2010	[3]	[3]	[3]	December 2010	October 31, 2011
Fiduciary Income Tax Study: Joseph Newcomb	This annual study provides data on income, deductions, gains, and losses reported by estates and trusts, as well as distributions to beneficiaries and income tax liability.	2010	[5]	[5]	[5]	December 2010	October 31, 2011

Footnotes at end of table.

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

SOI Projects and Contacts	Program Content and Frequency	Program Year	Goals for Public Release				
			End of tax year	Close of filing period—		Close of sampling period	Planned release date for the final draft
				Regular	With extensions of time		
Foreign-Controlled Domestic Corporations: James Hobbs	This annual study covers domestic corporations with 50-percent-or-more stock ownership by a single foreign "person." It covers balance sheet, income statement, and tax-related data, which are classified by industry group, country, and size and age of the corporations. Data are compared to those for other domestic corporations.	2009	June 2010	September 2010	March 2011	June 2011	December 30, 2011
Foreign Recipients of U.S. Income: Scott Luttrell	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government.	2009 2010	December 2009 December 2010	March 2010 March 2011	April 2010 April 2011	March 2011 March 2012	September 30, 2011 September 30, 2012
Foreign Trusts: Dan Holik	This periodic study, conducted every 4 years, provides data on foreign trusts that have U.S. "persons" as grantors, transferors, or beneficiaries. Data include country where the trust was created, value of transfer to the trust, and year the trust was created. The most recent study is for Tax Year 2006.	2010	December 2010	April 2011	October 2011	March 2012	December 2012
Gift Tax: Melissa Belvedere	This annual study provides data for type and amount of gift, information on donee, and tax computation items. Information about the donor and gift splitting is also available. The most recent available data are for Filing Year 2009.	2010	[3]	[3]	[3]	December 2010	October 31, 2011
Individual Foreign Tax Study: Scott Hollenbeck Maureen Keenan Kahr	This periodic study is conducted every 5 years. It covers foreign income, foreign taxes paid, and foreign tax credit shown on individual income tax returns. Data are classified by size of adjusted gross income and country.	2011	December 2012	April 2012	October 2012	December 2012	March 31, 2014
Individual Income Tax Returns: Maureen Keenan Kahr Scott Hollenbeck Mike Parisi	Basic data are produced annually and cover income, deductions, tax, and credits reported on individual income tax returns and associated schedules. Data are classified by size of adjusted gross income, marital status, or type of tax computation.	2009 2010	December 2009 December 2010	April 2010 April 2011	October 2010 October 2011	December 2010 December 2011	August 31, 2011 August 31, 2012
Interest-Charge Domestic International Sales Corporations: Dan Holik	These corporations replaced the Domestic International Sales Corporations, or DISCs, as of 1985. Balance sheet, income statement, and export-related data are tabulated every 2 years. The most recent study is for Tax Year 2006.	2010	June 2011	September 2011	March 2012	June 2012	February 28, 2013

Footnotes at end of table.

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

SOI Projects and Contacts	Program Content and Frequency	Program Year	Goals for Public Release				
			End of tax year	Close of filing period—		Close of sampling period	Planned release date for the final draft
				Regular	With extensions of time		
International Boycott Reports: Lissa Costa	This study provides data on business operations of U.S. "persons" in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.	2009	December 2009	April 2010	September 2010	July 2011	October 31, 2011
Migration Flow and County Income Data: Emily Gross Kevin Pierce	Migration flow data (based on year-to-year changes in individual income tax return addresses) and county or State income data are available annually on a reimbursable basis. The most recent data are for 2007–2008.	2008 2009	December 2008 December 2009	April 2009 April 2010	October 2009 October 2010	December 2009 December 2010	May 2011 September 2011
Noncash Charitable Contributions: Janette Wilson P.J. Liddell	This study of individual income tax returns provides detailed asset donations, descriptions of the donees, donor cost, fair market value, and deduction claimed on Form 8283, *Noncash Charitable Contributions.*	2008 2009	December 2008 December 2009	April 2009 April 2010	October 2009 October 2010	December 2009 December 2010	March 31, 2011 March 31, 2012
Nonfarm Sole Proprietorships: Jeff Curry Adrian Dungan	Basic data, produced annually, cover business receipts, deductions, and net income reported on Schedule C, Profit or Loss From Business, for nonfarm proprietors, classified by industry group.	2009 2010	December 2009 December 2010	April 2010 April 2011	October 2010 October 2011	December 2010 December 2011	August 31, 2011 August 31, 2012
Nonresident Alien Estate Tax: Melissa Belvedere	This annual study provides information on gross estates, including composition, deductions, and tax, of nonresident aliens who owned at least $60,000 worth of property within the U.S. at time of death. The most recent available data are for returns filed in 2009.	2010	[3]	[3]	[3]	December 2010	August 31, 2011
Partnership Returns of Income [4]: Nina Shumofsky	Basic data, produced annually, cover income statement, balance sheet, and details from supporting schedules. Data are classified chiefly by industry group.	2009 2010	December 2009 December 2010	April 2010 April 2011	September 2010 September 2011	December 2010 December 2011	July 31, 2011 July 31, 2012
Partnership Withholding Study: Scott Luttrell	This annual study provides data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.	2008 2009	December 2008 December 2009	April 2009 April 2010	October 2009 October 2010	September 2010 September 2011	May 31, 2011 May 31, 2012

Footnotes at end of table.

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

SOI Projects and Contacts	Program Content and Frequency	Program Year	Goals for Public Release				
			End of tax year	Close of filing period—		Close of sampling period	Planned release date for the final draft
				Regular	With extensions of time		
Personal Wealth Study: Brian Raub Joseph Newcomb	This periodic study provides estimates of personal wealth of top wealth holders that are generated from estate tax return data using the "estate multiplier" technique, in conjunction with both filing-year and year-of-death estate databases. The most recent data, for 2004, are based on returns filed from 2004 to 2006.	2007	[3]	[3]	[3]	December 2009	September 30, 2011
S Corporations: Issac Goodwin Heather Parisi	Annual study data are collected for the income statement and balance sheet, and from supporting schedules. Data are classified by industry group or asset size.	2008 2009	June 2009 June 2010	September 2009 September 2010	March 2010 March 2011	June 2010 June 2011	January 31, 2011 December 31, 2011
Sales of Capital Assets Cross-Section: Janette Wilson P.J. Liddell	This periodic study provides detailed data on the sales of capital assets reported in the capital gains schedule of the individual income tax return, and on sales of residences and personal or depreciable business property.	2012	December 2012	April 2013	October 2013	December 2013	March 31, 2014
Sales of Capital Assets Panel: Janette Wilson P.J. Liddell	This periodic study provides detailed data on the sales of capital assets reported in the capital gains schedule of the individual income tax return, and on sales of residences and personal or depreciable business property.	1999–2007	December 2010	April 2011	October 2011	December 2011	December 31, 2012
Split-Interest Trust Information: Lisa Rosenmerkel	This annual study provides information on charitable remainder trusts, charitable lead trusts, and pooled income funds. Data include balance sheet, income, deductions, and detail from accumulation and distribution schedules. The most recent data are for Filing Year 2009.	2010	[5]	[5]	[5]	December 2010	October 31, 2011
Tax-Exempt Bond Issues: Cynthia Belmonte Aaron Barnes	This annual study provides information on private activity and Governmental bond issues by type of property financed, size of face amount, and State. The most recent data are for Issue Year 2008 public purpose bonds and private activity bonds.	2009	[6]	[6]	[6]	December 2010	July 29, 2011

Footnotes at end of table.

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

SOI Projects and Contacts	Program Content and Frequency	Program Year	Goals for Public Release				
			End of tax year	Close of filing period—		Close of sampling period	Planned release date for the final draft
				Regular	With extensions of time		
Tax-Exempt Organizations (Except Private Foundations) [7]: Paul Arnsberger Mike Graham	This annual study provides balance sheet and income statement data for organizations classified as tax-exempt under subsections 501(c)(3)-(9) of the Internal Revenue Code. The most recent data are for Tax Year 2007 returns filed in Calendar Years 2008–2009.	2008	November 2009	April 2010	October 2010	December 2010	July 29, 2011
Tax-Exempt Organizations, (Private Foundations) [7]: Cynthia Belmonte Mike Graham	This annual study provides balance sheet and income statement data for domestic private foundations and charitable trusts filing a Form 990-PF. The most recent data are for Tax Year 2007 returns filed in Calendar Years 2008–2009.	2008	November 2009	April 2010	October 2010	December 2010	July 29, 2011
Tax-Exempt Organizations, Unrelated Business Income [7]: Jael Jackson	This annual study provides tabulations of unrelated business income and deductions for organizations classified as tax-exempt under the Internal Revenue Code. The most recent data are for Tax Year 2007 returns filed in Calendar Years 2008–2009.	2008	November 2009	April 2010	October 2010	December 2010	October 31, 2011
Transactions of Foreign-Controlled Corporations: Isaac Goodwin Gerry Skurski	This biennial study provides data on transactions between U.S. corporations and their foreign owners. Data are classified by country and industry group.	2008	June 2009	September 2009	March 2010	June 2010	April 2011
ZIP Code Area Data: Kevin Pierce	Statistics on CD-ROM show number of individual income tax returns, exemptions, and several income items by State and 5-digit ZIP Code. Data are available for 2002 and 2004–2007 on a reimbursable basis. Data for Tax Years 1998 and 2001 are also available, free of charge, on the IRS Web site: http://www.irs.gov/taxstats/article/0,,id=96947,00.html.	2008 2009	December 2008 December 2009	April 2009 April 2010	October 2009 October 2010	December 2009 December 2010	May 2011 September 30, 2011

[1] Data for 2008 represent accounting periods ending July 2008 through June 2009. Data for other study years are similarly defined.

[2] Corporation statistics for 2008 represent accounting periods ended July 2008 through June 2009. Study Year 2009 is similarly defined.

[3] Estate and gift tax data are processed on a filing-year, rather than on a year-of-death or gift-year (tax-year) basis. At a later stage (not shown here), filing years are combined by year of death or gift year, respectively.

[4] For Forms 1065 that are due after December 31, 2008, the automatic extension period was reduced from 6 months to 5 months.

[5] Split-interest trust and fiduciary income tax statistics are processed on a filing-year rather than a tax-year basis.

[6] Tax-exempt private activity governmental bond statistics are collected annually based on issue year. Arbitrage rebate and penalty are conducted biennially, for tax years ending in odd numbers.

[7] Data for 2007 represent tax years ending between December 2007 and November 2008. Study Year 2008 is similarly defined.

SOI Products and Services

Statistics of Income (SOI) data are available in electronic formats and in print. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's **Statistical Information Services (SIS):**

Statistical Information Services (sis@irs.gov)
Statistics of Income Division
Internal Revenue Service
P.O. Box 2608 • Washington, DC 20013-2608
(202) 874-0410 • **Fax:** (202) 874-0964

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

Free Products on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including Compliance Research projections and nonprofit Master File microdata records. At present, almost 12,000 files reside there.

Web site: www.irs.gov/taxstats

There is also a direct link to our Web site from FedStats, the gateway to official statistics from the Federal Government: www.fedstats.gov.

Tax Stats
On the Tax Stats Home Page, you will find the following list of topics that will lead to a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system. There is also a link to check out What's New.

Business Tax Statistics
Corporations • International • Partnerships
Nonfarm Sole Proprietorships
S Corporations • All Topics

Charitable and Exempt Organization Statistics
Charities • Exempt Organization Master File
Private Foundations • Trusts
Tax-Exempt Bonds • All Topics

Individual Tax Statistics
Estate and Gift Tax • Individual Income
Tax • International Personal
Wealth • All Topics

Products, Publications, and Papers
SOI Bulletins • IRS Data Books
U.S. Population Migration Data • SOI Paper Series
All Topics

IRS Operations, Budget, and Compliance
Issuing Refunds • Collecting Revenue
Enforcing Laws • Assisting Taxpayers
Historical Data Tables • All Topics

Statistics by Form
706 • 709 • 990 • 990-PF • 990-T
1040 • 1041 • 1065 • 1118 • 1120
5471 • 5472 • 8038 • All Forms

Statistics of Income (SOI)
About SOI • Careers With SOI
Dissemination Policy
SOI Products and Services • SOI Studies
Sampling Methodology • Information Quality
All Topics

Additional Information
Tax Statistics at a Glance
Join SOI Tax Stats E-Mail List
Payments for SOI Data
Questions On Tax Statistics?

Products for Sale From SOI

Many of SOI's data files are available for sale on CD-ROM or via e-mail through Statistical Information Services. **Prepayment is required for orders of $100 or more**, with checks made payable to the **IRS Accounting Section.** Credit and debit card payments are also accepted. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns for corporations, individuals, exempt organizations, and private foundations and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

Corporation Income Tax Returns

Corporation Source Book
CD-ROMs containing data from the *Corporation Source Book* are available for Tax Years 1996-2003 at a cost of $250 per year. Data from the 2004 through 2008 *Corporation Source Books* are available at no charge from the Tax Stats Web site. Data tables from the 2000 through 2008 *Source Books* are also available at no charge from the Tax Stats Web site at: www.irs.gov/taxstats/bustaxstats/article/0,,id=149687,00.html.

Individual Income Tax Returns

Individual Public-Use Microdata Files
These files include individual income tax returns for Tax Years 1960, 1962, 1964, and 1966-2006. All of the files have been edited to protect the confidentiality of individual taxpayers. Public-use files of individual income tax returns for 1960, 1962, 1964, and 1966-1991 are available for sale by writing to the Center for Electronic Records at the National Archives and Records Administration, 8601 Adelphi Road, College Park, MD 20740-6001, or by calling toll-free (866) 272-6272. Files for 1992 through 2006 are available on CD-ROM from the SOI Division. Price for the SOI microdata files is $4,000 per year.

County-to-County Migration Data
Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by county for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total "adjusted gross income." Available for Filing Years 1991-2008. Price is $200 per year for the entire United States or $10 per State per year for Filing Years 1991-2004. All years for the entire United States are also available for $500. Filing Years 2005-2008 are available at no cost at www.irs.gov/taxstats. Click on "U.S. Population Migration Data."

State-to-State Migration Data
Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by State for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total "adjusted gross income." Available for Filing Years 1989-2008. Price is $50 per year for the entire United States or $10 per State per year for Filing Years 1989-2004. Filing Years 2005-2008 are available at no cost at www.irs.gov/taxstats. Click on "U.S. Population Migration Data."

County Income Data
One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and for selected sources), number of returns (which approximates the number of households), and number of personal exemptions (which approximates the population). The data are presented by county (including State totals) and are available for Tax Years 1989-2007 for the entire United States. Price is $50 per year for the entire United States or $10 per State per year for Filing Years 1989-2003. Filing Years 2005-2008 are available at no cost at www.irs.gov/taxstats. Click on "U.S. Population Migration Data."

ZIP Code Area Data
Statistics are available for Tax Years 2002 and 2004-2007 on CD-ROM showing the number of individual income tax returns; the total number of exemptions and number of dependent exemptions (which approximates population); adjusted gross income; salaries and wages; taxable interest; total tax; contributions; number of returns with Schedules C and F; and number of returns with Schedule A, by State and 5-digit ZIP Code. In addition to these items, data for Tax Year 2004-2007 also show the amount of taxable dividends; net capital gain/loss; IRA payment adjustment; self-employed pension adjustment; taxes paid deduction; alternative minimum tax; income tax before credits; earned income credit; and number of returns prepared by paid preparers. Price is $500 for the entire United States; $25 for a single State. Data for Tax Years 1998 and 2001 are available free on SOI's Internet site. Go to **www.irs.gov,** select the **Tax Stats** option; Individual Tax Statistics; Individual Income Tax; Zip Code Data (SOI) under Data by Geographic Areas.

Tax-Exempt Organizations

Compendium of Studies of Tax-Exempt Organizations, 1989-1998
This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal

Revenue Code sections 501(c)(3)-(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations' unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the *Compendium* includes papers on statistical sampling of tax-exempt organization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research. Available at no charge on CD-ROM.

Microdata Records for Tax Year 2007
Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 16,042 Internal Revenue Code section 501(c)(3) organizations and 6,555 section 501(c)(4)-(9) organizations. All returns for organizations with assets of $50,000,000 or more are included in the sample. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitable stats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for $20.

Microdata Records for Tax Years 1992-2006
Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitable stats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for $20.

Private Foundations (and Charitable Trusts)

Microdata Records for Tax Year 2007
Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes 12,776 returns. (All returns filed by foundations with assets of $10 million or more, as well as the population of returns filed by nonexempt charitable trusts, are included in the sample.) Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.hmtl, or may be purchased for $20.

Microdata Records for Tax Years 1992-2006
Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html, or may be purchased for $20.

Publications

Statistics of Income—2008, Corporation Source Book
Publication 1053, Price: $175, plus $10 for shipping and handling

This document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the *Statistics of Income—Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. *Corporation Source Book* industry pages and notes for 1963 through the present are available at a cost of $30, plus $1 per page copying charge (free for orders under 5 pages). The complete, printed version of the *Source Book* for selected prior years, 1984-2008, is also for sale at $175 per year, plus $10 for shipping and handling.

Compendium of Federal Estate Tax and Personal Wealth Studies
Publication 1773, Price: $26, plus $10 for shipping and handling

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composi-

tion of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962-1989, and a discussion of the relationship among realized income, wealth, and well-being.

Products for Sale From GPO

Recent SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, **by calling (202) 512-1800, or faxing (202) 512-2250.** Credit cards are accepted. Publications may also be obtained by using the order form at the end of this *Bulletin* or writing to:

Superintendent of Documents
P.O. Box 371954
Pittsburgh, PA 15250-7954

***** If you determine from the Government Printing Office that any of the following items is out of print, call **Statistical Information Services on (202) 874-0410** for assistance.

Statistics of Income—2007,
Corporation Income Tax Returns
Publication 16 Stock No. 048-004-02520-5
Price: $52.00

This report presents comprehensive data on corporation income tax returns with accounting periods that ended July 2007 through June 2008. Data are classified by industry, size of total assets, and size of business receipts In addition, the 2006 report is available on SOI's Tax Stats Web site.

Statistics of Income—2008,
Individual Income Tax Returns
Publication 1304, Stock No. 048-004-02530-2
Price: $43 Foreign: $60.20

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2008 than those published earlier in the *SOI Bulletin.*

Presents information on:
- sources of income
- exemptions
- itemized deductions
- tax computations

Classifies data by:
- size of adjusted gross income
- marital status
- type of tax computation
- age

IRS Data Book, 2010
Annually, Publication 55B, Stock No. 048-004-02531-1
Price: $14.00 International: $19.60

This volume pertains to Fiscal Year (FY) 2010—October 1, 2009, through September 30, 2010. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities. The FY 2011 issue of the Data Book will be available in late March 2012.

Statistics of Income Bulletin
Quarterly, Publication 1136, Stock No. 748-005-00000-5
Subscription price: $67 International: $93.80
Winter 2011 Single copy, Stock No. 748-005-00104-4
Single copy price: $44 International: $61.60

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables, published in the spring issue, include data from SOI, as well as tax collections and refunds by type of tax.