

Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2009. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 140.5 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2009.

Table A on the following pages presents selected income and tax items for Tax Years 2005 through 2009 as they appear on the forms and provides the percentage change for each item between 2008 and 2009. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department

of Labor's consumer price index (CPI-U).

For Tax Year 2009, the number of individual tax returns filed decreased by 2.0 million, or 1.4 percent. Adjusted gross income (AGI) fell \$636.4 billion, or 7.7 percent from 2008 to 2009, compared to the 4.9 percent decrease recorded from 2007 to 2008. Total tax liability decreased 12.2 percent to \$965.4 billion. Several components of AGI showed large decreases between 2008 and 2009. The most notable of these were sales of property other than capital assets, net gain less loss, which decreased 130.8 percent, and net capital gain less loss, which decreased 50.5 percent. Conversely, cancellation of debt and unemployment compensation increased 117.4 percent and 91.3 percent, respectively.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2009, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5, and Section 6 contains a subject index.

Justin Bryan and Michael Parisi were responsible for the text and production of this report. This report was prepared under the direction of Jeff Hartzok, Chief, Individual Returns Analysis Section, Individual Statistics Branch.

Individual Returns 2009

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	134,372,678	138,394,754	** 142,978,806	142,450,569	140,494,127	-1.4
Electronically filed returns	73,471,852	80,095,643	87,851,490	95,243,204	98,358,434	3.3
Form 1040 returns	81,497,559	83,805,545	86,300,563	84,317,993	84,144,965	-0.2
Electronically filed returns	39,465,536	43,470,129	47,982,634	51,906,024	54,252,971	4.5
Form 1040A returns	31,326,141	32,018,556	33,507,223	36,280,305	39,563,588	9.0
Electronically filed returns	22,224,396	23,888,067	25,420,635	28,761,499	32,862,236	14.3
Form 1040EZ returns	21,548,977	* 22,570,653	23,171,020	21,852,270	16,785,574	-23.2
Electronically filed returns	11,781,921	12,737,447	14,448,221	14,575,681	11,243,227	-22.9
Salaries and wages						
Number of returns	114,070,880	116,379,376	120,844,802	119,578,500	116,668,680	-2.4
Amount	5,155,407,373	5,469,370,119	5,842,269,820	5,950,634,829	5,707,088,487	-4.1
Taxable interest						
Number of returns	59,249,357	62,401,235	64,505,131	62,449,609	57,811,427	-7.4
Amount	162,432,720	222,707,445	268,058,182	223,291,064	168,001,234	-24.8
Tax-exempt interest						
Number of returns	4,497,973	6,038,822	6,321,596	6,453,113	6,255,546	-3.1
Amount	57,693,924	72,970,971	79,351,341	79,821,721	73,574,105	-7.8
Ordinary dividends						
Number of returns	31,175,376	31,619,775	32,006,152	31,043,113	29,287,816	-5.7
Amount	166,482,004	199,359,146	237,052,127	219,330,668	163,458,846	-25.5
Qualified dividends						
Number of returns	25,853,686	26,584,184	27,145,274	26,409,275	25,412,544	-3.8
Amount	118,980,474	137,195,800	155,872,285	158,975,193	123,570,203	-22.3
State income tax refunds						
Number of returns	22,110,769	22,964,214	23,592,999	22,819,648	23,444,210	2.7
Amount	22,204,760	24,206,006	27,046,648	27,569,478	30,314,607	10.0
Alimony received						
Number of returns	457,488	441,514	457,308	436,700	438,103	0.3
Amount	7,979,270	8,120,381	8,759,334	8,779,355	8,821,395	0.5
Business or profession net income less loss						
Number of returns	21,057,329	21,656,409	22,629,468	22,111,687	22,111,784	[6]
Amount	269,701,056	281,527,260	279,736,260	264,234,283	244,982,827	-7.3
Net capital gain less loss						
Number of returns	22,040,458	22,069,069	22,143,812	20,409,219	19,539,842	-4.3
Amount	663,057,140	771,045,623	895,673,984	466,578,810	231,187,309	-50.5
Capital gain distributions reported on Form 1040						
Number of returns	4,155,219	4,599,135	5,012,429	3,321,856	750,663	-77.4
Amount	4,958,078	8,416,731	11,981,884	2,693,831	360,637	-86.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,777,203	1,778,803	1,751,136	1,722,608	1,787,663	3.8
Amount	3,662,932	4,201,647	4,356,742	-7,811,362	-18,027,483	-130.8
Total IRA distributions						
Number of returns	10,024,085	10,635,115	11,395,793	12,052,397	10,523,386	-12.7
Amount	146,906,503	165,503,242	189,848,217	216,258,321	179,131,646	-17.2
Taxable IRA distributions						
Number of returns	9,387,189	9,965,065	10,683,225	11,259,424	9,659,133	-14.2
Amount	112,277,199	124,705,552	147,959,327	162,150,226	135,202,708	-16.6
Total pensions and annuities						
Number of returns	25,352,088	26,511,367	27,678,148	28,011,742	28,408,058	1.4
Amount	685,308,391	780,831,489	851,528,103	844,774,212	822,742,643	-2.6
Taxable pensions and annuities						
Number of returns	23,247,374	24,098,220	25,180,637	25,540,246	26,020,252	1.9
Amount	420,144,855	450,454,465	490,581,465	506,269,008	523,295,800	3.4
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,510,991	15,624,588	16,184,703	16,273,369	16,432,633	1.0
Amount	447,047,895	466,087,829	453,450,913	418,055,577	384,952,758	-7.9
Farm net income less loss						
Number of returns	1,981,249	1,958,273	1,977,943	1,948,054	1,924,214	-1.2
Amount	-12,168,786	-15,331,319	-14,693,259	-14,846,610	-14,095,257	5.1

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
Unemployment compensation						
Number of returns	7,887,700	7,378,438	7,622,280	9,532,896	11,298,837	18.5
Amount	27,857,367	26,523,665	29,415,079	43,674,694	83,538,098	91.3
Total social security benefits						
Number of returns	15,510,458	20,609,364	22,587,781	24,066,883	24,589,713	2.2
Amount	252,239,705	339,754,476	382,324,621	415,587,419	457,087,273	10.0
Taxable social security benefits						
Number of returns	12,660,754	13,749,185	15,011,961	15,015,435	15,320,332	2.0
Amount	124,829,069	144,403,839	167,186,633	168,110,210	174,649,879	3.9
Foreign earned income exclusion [2]						
Number of returns	303,940	329,264	343,077	371,885	396,405	6.6
Amount	16,275,890	18,154,653	19,888,233	22,891,602	24,461,966	6.9
Net operating loss [2]						
Number of returns	862,791	916,899	922,895	920,078	1,119,575	21.7
Amount	79,451,741	80,795,920	86,369,141	97,019,034	124,079,065	27.9
Cancellation of debt [2]						
Number of returns	N/A	N/A	271,290	341,992	490,846	43.5
Amount	N/A	N/A	1,881,848	4,192,002	9,115,329	117.4
Gambling earnings [2]						
Number of returns	1,809,182	1,871,292	2,008,658	1,889,725	1,768,442	-6.4
Amount	24,883,528	27,902,023	30,139,091	27,196,828	23,775,855	-12.6
Other income, less loss [2]						
Number of returns	6,811,025	6,176,952	6,607,358	6,786,526	6,487,936	-4.4
Amount	26,863,382	29,938,461	36,140,255	34,267,297	31,315,947	-8.6
Total income						
Number of returns	134,114,986	137,228,802	142,586,333	141,788,473	140,040,871	-1.2
Amount	7,531,892,210	8,144,688,302	8,810,738,960	8,384,459,552	7,739,397,945	-7.7
Educator expenses						
Number of returns	3,503,719	3,166,931	3,654,214	3,753,395	3,841,466	2.3
Amount	877,796	805,568	925,997	947,072	970,392	2.5
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	100,111	120,468	135,102	129,275	142,530	10.3
Amount	285,073	368,258	420,756	416,104	558,144	34.1
Health savings account deduction						
Number of returns	215,781	358,968	592,526	835,619	946,436	13.3
Amount	510,690	868,560	1,500,881	2,209,984	2,589,379	17.2
Moving expenses						
Number of returns	1,134,137	1,082,576	1,119,044	1,113,455	856,242	-23.1
Amount	3,076,563	3,159,251	2,903,022	3,003,231	2,099,707	-30.1
One-half of self-employment tax						
Number of returns	16,694,655	17,074,708	17,840,382	17,411,224	17,436,420	0.1
Amount	22,733,881	23,925,376	24,759,998	24,286,264	23,833,849	-1.9
Keogh retirement plan						
Number of returns	1,256,900	1,228,299	1,191,135	1,010,421	922,981	-8.7
Amount	21,268,404	22,011,551	22,262,415	20,261,952	18,857,129	-6.9
Self-employed health insurance						
Number of returns	3,901,082	3,804,190	3,838,721	3,617,716	3,625,543	0.2
Amount	19,645,889	20,302,533	21,283,306	21,193,681	21,819,844	3.0
Penalty on early withdrawal of savings						
Number of returns	805,625	1,164,171	1,164,446	1,310,949	1,204,856	-8.1
Amount	265,870	429,850	352,592	389,043	339,005	-12.9
Alimony paid adjustment						
Number of returns	588,463	585,286	599,587	580,015	570,110	-1.7
Amount	8,954,038	9,115,764	9,496,674	9,621,349	9,844,186	2.3
Total taxpayer IRA adjustment						
Number of returns	3,256,066	3,230,531	3,299,773	2,739,675	2,587,823	-5.5
Amount	12,003,037	12,533,506	12,876,504	11,665,532	11,215,140	-3.9
Student loan interest deduction						
Number of returns	8,072,896	8,540,900	9,091,081	9,135,508	9,718,995	6.4
Amount	5,052,720	6,156,865	7,463,755	7,730,515	8,339,817	7.9
Tuition and fees deduction						
Number of returns	4,696,013	4,015,828	4,543,382	4,576,654	2,422,642	-47.1
Amount	10,846,990	9,620,615	10,578,961	11,001,733	5,453,156	-50.4

Footnotes at end of table.

Individual Returns 2009

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
Domestic production activities deduction						
Number of returns	336,959	421,128	478,999	501,755	490,677	-2.2
Amount	2,360,983	3,303,121	6,780,483	7,011,197	5,697,897	-18.7
Archer MSA deduction						
Number of returns	18,808	18,668	10,972	8,921	8,464	-5.1
Amount	41,341	35,106	21,748	16,796	13,056	-22.3
Foreign housing deductions						
Number of returns	2,417	3,942	5,238	6,862	7,945	15.8
Amount	70,962	83,632	98,011	129,783	135,791	4.6
Other adjustments						
Number of returns	257,014	137,296	139,569	151,165	161,638	6.9
Amount	1,402,311	1,073,988	1,295,091	1,715,146	1,200,729	-30.0
Total statutory adjustments						
Number of returns	33,591,124	33,980,524	36,050,434	35,773,805	34,764,363	-2.8
Amount	109,396,547	113,845,357	123,020,191	121,599,382	112,967,222	-7.1
Adjusted gross income or loss (AGI)						
Amount	7,422,495,663	8,030,842,945	8,687,718,769	8,262,860,170	7,626,430,723	-7.7
Total itemized deductions						
Number of returns	47,755,427	49,123,555	50,544,470	48,167,223	45,695,736	-5.1
Amount	1,121,810,935	1,229,237,288	1,333,036,542	1,322,276,380	1,203,808,276	-9.0
Total standard deduction						
Number of returns	84,841,222	86,583,732	90,510,904	91,780,792	92,268,979	0.5
Amount	580,747,711	607,464,186	654,181,656	695,487,631	747,779,539	7.5
Basic standard deduction						
Number of returns	84,841,222	86,583,732	90,510,904	91,780,792	92,268,979	0.5
Amount	564,186,053	590,487,763	635,824,934	663,412,108	709,396,730	6.9
Additional standard deduction						
Number of returns	10,996,440	11,261,327	11,703,100	12,523,644	12,740,860	1.7
Amount	16,561,658	16,976,422	18,356,722	19,941,237	21,255,341	6.6
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	N/A	N/A	15,723,821	20,532,964	30.6
Amount	N/A	N/A	N/A	11,267,483	17,324,744	53.8
AGI less deductions						
Number of returns	118,115,885	120,676,830	125,121,755	123,533,612	121,635,282	-1.5
Amount	5,859,016,944	6,340,706,374	6,871,049,690	6,485,665,094	5,946,879,328	-8.3
Number of exemptions	269,043,070	275,256,944	282,613,371	282,928,837	284,239,508	0.5
Exemption amount	839,904,186	891,911,609	943,171,372	980,976,976	1,029,070,478	4.9
Taxable income						
Number of returns	104,330,653	106,667,402	110,533,209	107,994,637	104,160,741	-3.6
Amount	5,137,165,874	5,579,145,443	6,063,263,892	5,652,925,474	5,088,387,918	-10.0
Capital construction fund reduction						
Number of returns	N/A	N/A	N/A	10,798	2,400	-77.8
Amount	N/A	N/A	N/A	81,185	50,659	-37.6
Tax from table, rate schedules, etc.						
Number of returns	104,321,332	106,658,774	110,522,670	107,149,531	103,467,697	-3.4
Amount	972,706,955	1,061,247,534	1,155,415,243	1,081,261,635	953,412,098	-11.8
Additional taxes						
Number of returns	10,595	12,787	13,249	13,735	11,396	-17.0
Amount	23,740	43,250	13,823	21,864	32,714	49.6
Alternative minimum tax						
Number of returns	4,004,756	3,966,540	4,108,964	3,935,248	3,827,562	-2.7
Amount	17,421,071	21,564,586	24,109,512	25,649,084	22,579,779	-12.0
Income tax before credits						
Number of returns	104,345,964	106,688,255	110,547,299	107,201,197	103,502,636	-3.5
Amount	990,151,766	1,082,855,370	1,179,538,578	1,106,932,583	976,024,591	-11.8
Child care credit						
Number of returns	6,500,596	6,466,792	6,491,844	6,587,103	6,286,241	-4.6
Amount	3,462,104	3,486,637	3,483,152	3,526,697	3,317,379	-5.9
Credit for elderly or disabled						
Number of returns	101,627	98,261	89,767	75,488	63,526	-15.8
Amount	14,127	14,571	12,469	10,070	8,235	-18.2
Education credits						
Number of returns	7,057,251	7,725,138	7,435,044	7,740,979	10,598,706	36.9
Amount	6,119,631	7,022,420	6,910,412	7,632,594	10,836,636	42.0

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
Residential energy credit						
Number of returns	N/A	4,344,189	4,326,398	225,733	6,711,683	2873.3
Amount	N/A	1,000,149	1,007,577	216,687	5,822,875	2587.2
Foreign tax credit						
Number of returns	5,398,046	6,418,317	7,642,644	6,708,279	6,309,847	-5.9
Amount	9,361,989	10,958,470	15,435,196	16,572,321	13,060,099	-21.2
Child tax credit						
Number of returns	25,950,568	25,741,511	25,889,333	25,173,769	23,563,012	-6.4
Amount	32,047,620	31,741,551	31,556,282	30,537,638	28,416,808	-6.9
Retirement savings contributions credit						
Number of returns	5,293,605	5,192,133	5,862,206	5,961,299	6,253,195	4.9
Amount	944,531	893,957	976,846	977,386	1,039,726	6.4
Mortgage interest credit						
Number of returns	48,221	48,897	33,185	39,094	44,686	14.3
Amount	55,771	48,366	37,432	43,319	44,182	2.0
Adoption credit						
Number of returns	84,793	93,369	94,128	88,628	80,676	-9.0
Amount	319,558	351,184	396,039	353,493	278,451	-21.2
General business credit						
Number of returns	251,386	386,681	230,821	303,756	292,508	-3.7
Amount	877,850	1,302,464	845,539	1,649,280	1,601,155	-2.9
Prior year minimum tax credit						
Number of returns	290,376	359,098	395,359	415,592	319,646	-23.1
Amount	1,081,252	1,032,247	1,034,675	945,226	758,965	-19.7
Alternative motor vehicle credit						
Number of returns	N/A	25,300	157,814	31,803	75,752	138.2
Amount	N/A	50,035	184,661	48,798	137,329	181.4
Qualified electric vehicle credit						
Number of returns	N/A	N/A	N/A	N/A	3,241	[7]
Amount	N/A	N/A	N/A	N/A	2,521	[7]
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	N/A	N/A	1,006	[7]
Amount	N/A	N/A	N/A	N/A	1,820	[7]
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	N/A	N/A	22,571	[7]
Amount	N/A	N/A	N/A	N/A	129,372	[7]
Total credits [3]						
Number of returns	40,526,374	44,397,533	46,084,671	42,392,934	46,444,316	9.6
Amount	54,571,100	58,141,809	62,630,766	62,626,419	65,472,703	4.5
Income tax after credits						
Number of returns	92,343,186	94,509,890	98,369,138	95,188,516	90,699,226	-4.7
Amount	935,580,666	1,024,713,561	1,116,907,812	1,044,306,164	910,551,888	-12.8
Self-employment tax						
Number of returns	16,694,655	17,074,708	17,840,382	17,411,224	17,436,420	0.1
Amount	45,459,427	47,842,244	49,511,062	48,564,239	47,659,080	-1.9
Recapture taxes						
Number of returns	15,206	12,536	17,924	18,909	16,492	-12.8
Amount	299,191	320,788	413,740	372,938	189,944	-49.1
Social security, Medicare tax on tip income not reported						
Number of returns	335,818	355,457	194,630	178,990	164,103	-8.3
Amount	79,220	73,109	30,331	26,725	22,743	-14.9
Tax on qualified retirement plans						
Number of returns	4,822,297	5,148,030	5,550,175	5,734,262	5,874,254	2.4
Amount	3,820,152	4,347,720	5,004,547	5,273,134	5,312,413	0.7
Advanced earned income credit payments						
Number of returns	122,078	129,124	138,647	140,253	123,251	-12.1
Amount	58,167	62,149	69,336	78,248	75,501	-3.5
Household employment taxes						
Number of returns	228,381	225,441	222,146	218,804	207,338	-5.2
Amount	936,858	917,524	914,059	966,299	1,039,678	7.6
Total tax liability [4]						
Number of returns	99,880,223	102,363,945	106,650,214	103,776,175	100,148,024	-3.5
Amount	986,460,793	1,078,601,440	1,173,264,964	1,100,039,736	965,374,801	-12.2

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Current dollars					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax withheld						
Number of returns	118,161,380	120,500,889	125,583,890	124,388,369	120,134,277	-3.4
Amount	782,659,594	843,094,979	912,563,316	932,116,047	827,302,476	-11.2
Estimated tax payments						
Number of returns	11,053,213	11,128,072	11,523,634	11,153,666	10,139,259	-9.1
Amount	221,001,524	252,998,613	284,119,655	285,930,452	224,536,503	-21.5
Making work pay credit						
Number of returns	N/A	N/A	N/A	N/A	100,994,053	[7]
Amount	N/A	N/A	N/A	N/A	50,687,027	[7]
Earned income credit						
Number of returns	22,751,904	23,042,200	24,583,940	24,756,744	27,041,498	9.2
Amount	42,410,290	44,387,566	48,539,994	50,669,263	59,239,462	16.9
Nontaxable combat pay election						
Number of returns	21,973	8,323	6,642	10,590	22,029	108.0
Amount	328,268	90,997	109,650	139,757	341,179	144.1
Additional child tax credit						
Number of returns	15,219,712	15,590,592	15,884,285	18,160,498	21,290,682	17.2
Amount	15,495,160	16,248,889	16,690,219	20,426,787	27,499,364	34.6
Refundable education credit						
Number of returns	N/A	N/A	N/A	N/A	8,836,029	[7]
Amount	N/A	N/A	N/A	N/A	7,612,351	[7]
Payment with an extension request						
Number of returns	1,627,572	1,758,125	1,773,576	1,486,081	1,304,953	-12.2
Amount	77,833,848	86,530,919	96,167,969	65,144,561	49,625,940	-23.8
Excess social security tax withheld						
Number of returns	1,383,240	1,443,437	1,544,389	1,464,021	1,105,071	-24.5
Amount	2,023,314	2,288,807	2,519,084	2,468,691	1,930,124	-21.8
Other payments:						
Form 2439						
Number of returns	19,812	84,547	39,521	90,333	8,658	-90.4
Amount	52,976	52,199	119,959	145,091	35,695	-75.4
Form 4136						
Number of returns	340,769	318,754	305,765	317,783	323,330	1.7
Amount	101,712	85,905	88,950	95,267	93,907	-1.4
Form 8885						
Number of returns	13,380	22,397	22,550	8,749	11,836	35.3
Amount	27,078	27,567	39,343	23,039	36,989	60.5
Refundable prior year minimum tax credit						
Number of returns	N/A	N/A	151,643	288,093	240,844	-16.4
Amount	N/A	N/A	508,074	2,508,066	2,557,056	2.0
First-time homebuyer credit						
Number of returns	N/A	N/A	N/A	1,203,566	1,380,392	14.7
Amount	N/A	N/A	N/A	8,373,054	9,763,743	16.6
Total payments						
Number of returns	126,781,067	134,948,299	135,128,289	135,007,847	132,753,706	-1.7
Amount	1,141,605,497	1,249,879,508	1,361,454,082	1,379,724,464	1,261,563,761	-8.6
Overpayment, total						
Number of returns	104,778,359	109,915,823	110,611,578	114,698,578	112,382,258	-2.0
Amount	272,110,056	295,796,995	316,924,652	378,739,410	381,458,887	0.7
Overpayment refunded						
Number of returns	101,870,385	107,001,071	107,687,030	111,683,923	109,402,781	-2.0
Amount	232,975,616	250,941,390	267,872,391	324,121,135	333,096,000	2.8
Refund credited to next year						
Number of returns	4,055,960	3,978,421	4,061,974	4,861,285	4,612,597	-5.1
Amount	39,134,446	44,855,606	49,052,261	54,618,276	48,362,887	-11.5
Tax due at time of filing						
Number of returns	25,659,937	26,694,105	28,599,646	22,714,746	22,356,865	-1.6
Amount	118,232,296	126,289,889	130,607,837	100,277,626	86,129,753	-14.1
Tax penalty						
Number of returns	5,882,477	6,496,924	7,549,807	6,355,582	6,548,380	3.0
Amount	1,266,944	1,770,962	1,872,302	1,222,944	859,826	-29.7

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	134,372,678	138,394,754	** 142,978,806	142,450,569	140,494,127	-1.4
Electronically filed returns	73,471,852	80,095,643	87,851,490	95,243,204	98,358,434	3.3
Form 1040 returns	81,497,559	83,805,545	86,300,563	84,317,993	84,144,965	-0.2
Electronically filed returns	39,465,536	43,470,129	47,982,634	51,906,024	54,252,971	4.5
Form 1040A returns	31,326,141	32,018,556	33,507,223	36,280,305	39,563,588	9.0
Electronically filed returns	22,224,396	23,888,067	25,420,635	28,761,499	32,862,236	14.3
Form 1040EZ returns	21,548,977	* 22,570,653	23,171,020	21,852,270	16,785,574	-23.2
Electronically filed returns	11,781,921	12,737,447	14,448,221	14,575,681	11,243,227	-22.9
Salaries and wages						
Number of returns	114,070,880	116,379,376	120,844,802	119,578,500	116,668,680	-2.4
Amount	3,450,741,214	3,546,932,632	3,683,650,580	3,613,014,468	3,477,811,388	-3.7
Taxable interest						
Number of returns	59,249,357	62,401,235	64,505,131	62,449,609	57,811,427	-7.4
Amount	108,723,373	144,427,656	169,015,247	135,574,417	102,377,352	-24.5
Tax-exempt interest						
Number of returns	4,497,973	6,038,822	6,321,596	6,453,113	6,255,546	-3.1
Amount	38,617,084	47,322,290	50,032,371	48,464,919	44,834,921	-7.5
Ordinary dividends						
Number of returns	31,175,376	31,619,775	32,006,152	31,043,113	29,287,816	-5.7
Amount	111,433,738	129,286,087	149,465,402	133,169,804	99,609,291	-25.2
Qualified dividends						
Number of returns	25,853,686	26,584,184	27,145,274	26,409,275	25,412,544	-3.8
Amount	79,638,871	88,972,633	98,280,129	96,524,100	75,301,769	-22.0
State income tax refunds						
Number of returns	22,110,769	22,964,214	23,592,999	22,819,648	23,444,210	2.7
Amount	14,862,624	15,697,799	17,053,372	16,739,209	18,473,252	10.4
Alimony received						
Number of returns	457,488	441,514	457,308	436,700	438,103	0.3
Amount	5,340,877	5,266,136	5,522,909	5,330,513	5,375,622	0.8
Business or profession net income less loss						
Number of returns	21,057,329	21,656,409	22,629,468	22,111,687	22,111,784	[6]
Amount	180,522,795	182,572,802	176,378,474	160,433,687	149,288,743	-6.9
Net capital gain less loss						
Number of returns	22,040,458	22,069,069	22,143,812	20,409,219	19,539,842	-4.3
Amount	443,813,347	500,029,587	564,737,695	283,290,109	140,881,968	-50.3
Capital gain distributions reported on Form 1040						
Number of returns	4,155,219	4,599,135	5,012,429	3,321,856	750,663	-77.4
Amount	3,318,660	5,458,321	7,554,782	1,635,599	219,767	-86.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,777,203	1,778,803	1,751,136	1,722,608	1,787,663	3.8
Amount	2,451,762	2,724,804	2,747,000	-4,742,782	-10,985,669	-131.6
Total IRA distributions						
Number of returns	10,024,085	10,635,115	11,395,793	12,052,397	10,523,386	-12.7
Amount	98,330,993	107,330,248	119,702,533	131,304,384	109,160,052	-16.9
Taxable IRA distributions						
Number of returns	9,387,189	9,965,065	10,683,225	11,259,424	9,659,133	-14.2
Amount	75,152,074	80,872,602	93,290,875	98,451,868	82,390,438	-16.3
Total pensions and annuities						
Number of returns	25,352,088	26,511,367	27,678,148	28,011,742	28,408,058	1.4
Amount	458,707,089	506,375,804	536,902,965	512,916,947	501,366,632	-2.3
Taxable pensions and annuities						
Number of returns	23,247,374	24,098,220	25,180,637	25,540,246	26,020,252	1.9
Amount	281,221,456	292,123,518	309,319,965	307,388,590	318,888,361	3.7
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,510,991	15,624,588	16,184,703	16,273,369	16,432,633	1.0
Amount	299,228,845	302,261,887	285,908,520	253,828,523	234,584,252	-7.6
Farm net income less loss						
Number of returns	1,981,249	1,958,273	1,977,943	1,948,054	1,924,214	-1.2
Amount	-8,145,104	-9,942,490	-9,264,350	-9,014,335	-8,589,431	4.7

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
Unemployment compensation						
Number of returns	7,887,700	7,378,438	7,622,280	9,532,896	11,298,837	18.5
Amount	18,646,163	17,200,820	18,546,708	26,517,726	50,906,824	92.0
Total social security benefits						
Number of returns	15,510,458	20,609,364	22,587,781	24,066,883	24,589,713	2.2
Amount	168,835,144	220,333,642	241,062,182	252,329,945	278,541,909	10.4
Taxable social security benefits						
Number of returns	12,660,754	13,749,185	15,011,961	15,015,435	15,320,332	2.0
Amount	83,553,594	93,647,107	105,414,018	102,070,559	106,428,933	4.3
Foreign earned income exclusion [2]						
Number of returns	303,940	329,264	343,077	371,885	396,405	6.6
Amount	10,894,170	11,773,446	12,539,869	13,898,969	14,906,743	7.3
Net operating loss [2]						
Number of returns	862,791	916,899	922,895	920,078	1,119,575	21.7
Amount	53,180,550	52,396,835	54,457,214	58,906,517	75,611,862	28.4
Cancellation of debt [2]						
Number of returns	N/A	N/A	271,290	341,992	490,846	43.5
Amount	N/A	N/A	1,186,537	2,545,235	5,554,740	118.2
Gambling earnings [2]						
Number of returns	1,809,182	1,871,292	2,008,658	1,889,725	1,768,442	-6.4
Amount	16,655,641	18,094,697	19,003,210	16,512,950	14,488,638	-12.3
Other income, less loss [2]						
Number of returns	6,811,025	6,176,952	6,607,358	6,786,526	6,487,936	-4.4
Amount	17,980,845	19,415,344	22,787,046	20,805,888	19,083,453	-8.3
Total income						
Number of returns	134,114,986	137,228,802	142,586,333	141,788,473	140,040,871	-1.2
Amount	5,041,427,182	5,281,899,029	5,555,320,908	5,090,746,540	4,716,269,314	-7.4
Educator expenses						
Number of returns	3,503,719	3,166,931	3,654,214	3,753,395	3,841,466	2.3
Amount	587,548	522,418	583,857	575,029	591,342	2.8
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	100,111	120,468	135,102	129,275	142,530	10.3
Amount	190,812	238,818	265,294	252,644	340,124	34.6
Health savings account deduction						
Number of returns	215,781	358,968	592,526	835,619	946,436	13.3
Amount	341,827	563,268	946,331	1,341,824	1,577,927	17.6
Moving expenses						
Number of returns	1,134,137	1,082,576	1,119,044	1,113,455	856,242	-23.1
Amount	2,059,279	2,048,801	1,830,405	1,823,455	1,279,529	-29.8
One-half of self-employment tax						
Number of returns	16,694,655	17,074,708	17,840,382	17,411,224	17,436,420	0.1
Amount	15,216,788	15,515,808	15,611,600	14,745,758	14,523,979	-1.5
Keogh retirement plan						
Number of returns	1,256,900	1,228,299	1,191,135	1,010,421	922,981	-8.7
Amount	14,235,880	14,274,676	14,036,832	12,302,339	11,491,243	-6.6
Self-employed health insurance						
Number of returns	3,901,082	3,804,190	3,838,721	3,617,716	3,625,543	0.2
Amount	13,149,859	13,166,364	13,419,487	12,868,052	13,296,675	3.3
Penalty on early withdrawal of savings						
Number of returns	805,625	1,164,171	1,164,446	1,310,949	1,204,856	-8.1
Amount	177,959	278,761	222,315	236,213	206,584	-12.5
Alimony paid adjustment						
Number of returns	588,463	585,286	599,587	580,015	570,110	-1.7
Amount	5,993,332	5,911,650	5,987,815	5,841,742	5,998,895	2.7
Total taxpayer IRA adjustment						
Number of returns	3,256,066	3,230,531	3,299,773	2,739,675	2,587,823	-5.5
Amount	8,034,161	8,128,084	8,118,855	7,082,897	6,834,333	-3.5
Student loan interest deduction						
Number of returns	8,072,896	8,540,900	9,091,081	9,135,508	9,718,995	6.4
Amount	3,382,008	3,992,779	4,706,025	4,693,695	5,082,155	8.3
Tuition and fees deduction						
Number of returns	4,696,013	4,015,828	4,543,382	4,576,654	2,422,642	-47.1
Amount	7,260,368	6,239,050	6,670,215	6,679,862	3,323,069	-50.3

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
Domestic production activities deduction						
Number of returns	336,959	421,128	478,999	501,755	490,677	-2.2
Amount	1,580,310	2,142,102	4,275,210	4,256,950	3,472,210	-18.4
Archer MSA deduction						
Number of returns	18,808	18,668	10,972	8,921	8,464	-5.1
Amount	27,671	22,767	13,712	10,198	7,956	-22.0
Foreign housing deductions						
Number of returns	2,417	3,942	5,238	6,862	7,945	15.8
Amount	47,498	54,236	61,798	78,800	82,749	5.0
Other adjustments						
Number of returns	257,014	137,296	139,569	151,165	161,638	6.9
Amount	938,629	696,490	816,577	1,041,376	731,706	-29.7
Total statutory adjustments						
Number of returns	33,591,124	33,980,524	36,050,434	35,773,805	34,764,363	-2.8
Amount	73,223,927	73,829,674	77,566,325	73,830,833	68,840,477	-6.8
Adjusted gross income or loss (AGI)						
Amount	4,968,203,255	5,208,069,355	5,477,754,583	5,016,915,707	4,647,428,838	-7.4
Total itemized deductions						
Number of returns	47,755,427	49,123,555	50,544,470	48,167,223	45,695,736	-5.1
Amount	750,877,467	797,170,744	840,502,233	802,839,332	733,582,130	-8.6
Total standard deduction						
Number of returns	84,841,222	86,583,732	90,510,904	91,780,792	92,268,979	0.5
Amount	388,720,021	393,945,646	412,472,671	422,275,429	455,685,277	7.9
Basic standard deduction						
Number of returns	84,841,222	86,583,732	90,510,904	91,780,792	92,268,979	0.5
Amount	377,634,574	382,936,292	400,898,445	402,800,308	432,295,387	7.3
Additional standard deduction						
Number of returns	10,996,440	11,261,327	11,703,100	12,523,644	12,740,860	1.7
Amount	11,085,447	11,009,353	11,574,226	12,107,612	12,952,676	7.0
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	N/A	N/A	15,723,821	20,532,964	30.6
Amount	N/A	N/A	N/A	6,841,216	10,557,431	54.3
AGI less deductions						
Number of returns	118,115,885	120,676,830	125,121,755	123,533,612	121,635,282	-1.5
Amount	3,921,698,088	4,112,001,540	4,332,313,802	3,937,865,874	3,623,936,215	-8.0
Number of exemptions	269,043,070	275,256,944	282,613,371	282,928,837	284,239,508	0.5
Exemption amount	562,184,863	578,412,198	594,685,607	595,614,436	627,099,621	5.3
Taxable income						
Number of returns	104,330,653	106,667,402	110,533,209	107,994,637	104,160,741	-3.6
Amount	3,438,531,375	3,618,122,855	3,822,991,105	3,432,255,904	3,100,784,837	-9.7
Capital construction fund reduction						
Number of returns	N/A	N/A	N/A	10,798	2,400	-77.8
Amount	N/A	N/A	N/A	49,293	30,871	-37.4
Tax from table, rate schedules, etc.						
Number of returns	104,321,332	106,658,774	110,522,670	107,149,531	103,467,697	-3.4
Amount	651,075,606	688,227,973	728,508,980	656,503,725	580,994,575	-11.5
Additional taxes						
Number of returns	10,595	12,787	13,249	13,735	11,396	-17.0
Amount	15,890	28,048	8,716	13,275	19,935	50.2
Alternative minimum tax						
Number of returns	4,004,756	3,966,540	4,108,964	3,935,248	3,827,562	-2.7
Amount	11,660,690	13,984,816	15,201,458	15,573,214	13,759,768	-11.6
Income tax before credits						
Number of returns	104,345,964	106,688,255	110,547,299	107,201,197	103,502,636	-3.5
Amount	662,752,186	702,240,837	743,719,154	672,090,214	594,774,278	-11.5
Child care credit						
Number of returns	6,500,596	6,466,792	6,491,844	6,587,103	6,286,241	-4.6
Amount	2,317,339	2,261,113	2,196,187	2,141,285	2,021,559	-5.6
Credit for elderly or disabled						
Number of returns	101,627	98,261	89,767	75,488	63,526	-15.8
Amount	9,456	9,449	7,862	6,114	5,018	-17.9
Education credits						
Number of returns	7,057,251	7,725,138	7,435,044	7,740,979	10,598,706	36.9
Amount	4,096,139	4,554,099	4,357,132	4,634,240	6,603,678	42.5

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
Residential energy credit						
Number of returns	N/A	4,344,189	4,326,398	225,733	6,711,683	2873.3
Amount	N/A	648,605	635,294	131,565	3,548,370	2597.1
Foreign tax credit						
Number of returns	5,398,046	6,418,317	7,642,644	6,708,279	6,309,847	-5.9
Amount	6,266,392	7,106,660	9,732,154	10,062,126	7,958,622	-20.9
Child tax credit						
Number of returns	25,950,568	25,741,511	25,889,333	25,173,769	23,563,012	-6.4
Amount	21,450,884	20,584,663	19,896,773	18,541,371	17,316,763	-6.6
Retirement savings contributions credit						
Number of returns	5,293,605	5,192,133	5,862,206	5,961,299	6,253,195	4.9
Amount	632,216	579,739	615,918	593,434	633,593	6.8
Mortgage interest credit						
Number of returns	48,221	48,897	33,185	39,094	44,686	14.3
Amount	37,330	31,366	23,602	26,302	26,924	2.4
Adoption credit						
Number of returns	84,793	93,369	94,128	88,628	80,676	-9.0
Amount	213,894	227,746	249,709	214,628	169,684	-20.9
General business credit						
Number of returns	251,386	386,681	230,821	303,756	292,508	-3.7
Amount	587,584	844,659	533,127	1,001,384	975,719	-2.6
Prior year minimum tax credit						
Number of returns	290,376	359,098	395,359	415,592	319,646	-23.1
Amount	723,730	669,421	652,380	573,908	462,502	-19.4
Alternative motor vehicle credit						
Number of returns	N/A	25,300	157,814	31,803	75,752	138.2
Amount	N/A	32,448	116,432	29,628	83,686	182.5
Qualified electric vehicle credit						
Number of returns	N/A	N/A	N/A	N/A	3,241	[7]
Amount	N/A	N/A	N/A	N/A	1,536	[7]
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	N/A	N/A	1,006	[7]
Amount	N/A	N/A	N/A	N/A	1,109	[7]
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	N/A	N/A	22,571	[7]
Amount	N/A	N/A	N/A	N/A	78,837	[7]
Total credits [3]						
Number of returns	40,526,374	44,397,533	46,084,671	42,392,934	46,444,316	9.6
Amount	36,526,841	37,705,453	39,489,764	38,024,541	39,898,052	4.9
Income tax after credits						
Number of returns	92,343,186	94,509,890	98,369,138	95,188,516	90,699,226	-4.7
Amount	626,225,345	664,535,383	704,229,390	634,065,673	554,876,227	-12.5
Self-employment tax						
Number of returns	16,694,655	17,074,708	17,840,382	17,411,224	17,436,420	0.1
Amount	30,427,997	31,026,099	31,217,567	29,486,484	29,042,706	-1.5
Recapture taxes						
Number of returns	15,206	12,536	17,924	18,909	16,492	-12.8
Amount	200,262	208,034	260,870	226,435	115,749	-48.9
Social security, Medicare tax on tip income not reported						
Number of returns	335,818	355,457	194,630	178,990	164,103	-8.3
Amount	53,025	47,412	19,124	16,226	13,859	-14.6
Tax on qualified retirement plans						
Number of returns	4,822,297	5,148,030	5,550,175	5,734,262	5,874,254	2.4
Amount	2,556,996	2,819,533	3,155,452	3,201,660	3,237,302	1.1
Advanced earned income credit payments						
Number of returns	122,078	129,124	138,647	140,253	123,251	-12.1
Amount	38,934	40,304	43,718	47,509	46,009	-3.2
Household employment taxes						
Number of returns	228,381	225,441	222,146	218,804	207,338	-5.2
Amount	627,080	595,022	576,330	586,702	633,564	8.0
Total tax liability [4]						
Number of returns	99,880,223	102,363,945	106,650,214	103,776,175	100,148,024	-3.5
Amount	660,281,655	699,482,127	739,763,533	667,905,122	588,284,461	-11.9

Footnotes at end of table.

Table A. Selected Income and Tax Items, Tax Years 2005-2009, in Current and Constant 1990 Dollars—Continued

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

Item [1]	Constant 1990 dollars [5]					Percent change, 2008 to 2009
	2005	2006	2007	2008	2009	
	(7)	(8)	(9)	(10)	(11)	(12)
Income tax withheld						
Number of returns	118,161,380	120,500,889	125,583,890	124,388,369	120,134,277	-3.4
Amount	523,868,537	546,754,202	575,386,706	565,947,812	504,145,324	-10.9
Estimated tax payments						
Number of returns	11,053,213	11,128,072	11,523,634	11,153,666	10,139,259	-9.1
Amount	147,926,054	164,071,733	179,142,279	173,606,832	136,829,069	-21.2
Making work pay credit						
Number of returns	N/A	N/A	N/A	N/A	100,994,053	[7]
Amount	N/A	N/A	N/A	N/A	30,887,890	[7]
Earned income credit						
Number of returns	22,751,904	23,042,200	24,583,940	24,756,744	27,041,498	9.2
Amount	28,387,075	28,785,711	30,605,293	30,764,580	36,099,611	17.3
Nontaxable combat pay election						
Number of returns	21,973	8,323	6,642	10,590	22,029	108.0
Amount	219,724	59,012	69,136	84,855	207,909	145.0
Additional child tax credit						
Number of returns	15,219,712	15,590,592	15,884,285	18,160,498	21,290,682	17.2
Amount	10,371,593	10,537,542	10,523,467	12,402,421	16,757,687	35.1
Refundable education credit						
Number of returns	N/A	N/A	N/A	N/A	8,836,029	[7]
Amount	N/A	N/A	N/A	N/A	4,638,849	[7]
Payment with an extension request						
Number of returns	1,627,572	1,758,125	1,773,576	1,486,081	1,304,953	-12.2
Amount	52,097,622	56,116,030	60,635,542	39,553,468	30,241,280	-23.5
Excess social security tax withheld						
Number of returns	1,383,240	1,443,437	1,544,389	1,464,021	1,105,071	-24.5
Amount	1,354,293	1,484,311	1,588,325	1,498,902	1,176,188	-21.5
Other payments:						
Form 2439						
Number of returns	19,812	84,547	39,521	90,333	8,658	-90.4
Amount	35,459	33,851	75,636	88,094	21,752	-75.3
Form 4136						
Number of returns	340,769	318,754	305,765	317,783	323,330	1.7
Amount	68,080	55,710	56,084	57,843	57,225	-1.1
Form 8885						
Number of returns	13,380	22,397	22,550	8,749	11,836	35.3
Amount	18,124	17,877	24,806	13,988	22,541	61.1
Refundable prior year minimum tax credit						
Number of returns	N/A	N/A	151,643	288,093	240,844	-16.4
Amount	N/A	N/A	320,349	1,522,809	1,558,230	2.3
First-time homebuyer credit						
Number of returns	N/A	N/A	N/A	1,203,566	1,380,392	14.7
Amount	N/A	N/A	N/A	5,083,821	5,949,874	17.0
Total payments						
Number of returns	126,781,067	134,948,299	135,128,289	135,007,847	132,753,706	-1.7
Amount	764,126,839	810,557,398	858,419,976	837,719,772	768,777,429	-8.2
Overpayment, total						
Number of returns	104,778,359	109,915,823	110,611,578	114,698,578	112,382,258	-2.0
Amount	182,135,245	191,826,845	199,826,388	229,957,140	232,455,141	1.1
Overpayment refunded						
Number of returns	101,870,385	107,001,071	107,687,030	111,683,923	109,402,781	-2.0
Amount	155,940,841	162,737,607	168,898,103	196,794,860	202,983,547	3.1
Refund credited to next year						
Number of returns	4,055,960	3,978,421	4,061,974	4,861,285	4,612,597	-5.1
Amount	26,194,408	29,089,239	30,928,286	33,162,281	29,471,595	-11.1
Tax due at time of filing						
Number of returns	25,659,937	26,694,105	28,599,646	22,714,746	22,356,865	-1.6
Amount	79,138,083	81,900,058	82,350,465	60,885,019	52,486,138	-13.8
Tax penalty						
Number of returns	5,882,477	6,496,924	7,549,807	6,355,582	6,548,380	3.0
Amount	848,021	1,148,484	1,180,518	742,528	523,965	-29.4

* Includes 742,859 Form 1040EZ-T returns

** 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
N/A = Not applicable.

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

[2] Included in the line for other income on Form 1040.

[3] Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here

[4] Total tax liability includes the values for "other taxes" not tabulated here

[5] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100
when 1990 CPI-U = 130.7; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3.

[6] Less than 0.05.

[7] Percentage not computed.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$9,350 \$10,750
	Head of household	under 65 65 or older	\$12,000 \$13,400
Married with a child and living apart from spouse during the last six months of 2009	Head of household	under 65 65 or older	\$12,000 \$13,400
Married and living with spouse at the end of 2009 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$18,700 \$19,800
		65 or older (both spouses)	\$20,900
	Married, separate return	any age	\$3,650
Married, not living with spouse at the end of 2009 (or on the date spouse died)	Married, joint or separate return	any age	\$3,650
Widowed in 2007 or 2008 and not remarried in 2009	Single	under 65 65 or older	\$9,350 \$10,750
	Head of household	under 65 65 or older	\$12,000 \$13,400
	Qualifying widow(er) with dependent child	under 65 65 or older	\$15,050 \$16,150

Requirements for Filing

The filing requirements for Tax Year 2009 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2009 if he or she:

1. Was liable for any of the following taxes:

- Social security or Medicare tax on unreported tip income;
 - Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
 - Alternative minimum tax;
 - Tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
 - Tax from the recapture of various credits, including investment credits or low-income housing credits;
 - Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);
2. Received any advanced earned income credit (AEIC) payments.
 3. Had net earnings from self-employment of at least \$400; or

Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

1. Single dependents under 65 must file a return if-

- Earned income was more than \$5,700, or
- Unearned income was over \$950, or
- Gross income was more than the larger of (a) \$950 or (b) earned income (up to \$5,400) plus \$300.

2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$7,100 (\$8,500 if 65 or older and blind), or
- Unearned income was more than \$2,350 (\$3,750 if 65 or older and blind), or
- Gross income was more than \$2,350 (\$3,750 if 65 or older and blind), or the total of earned income (up to \$5,400) plus \$1,700 (\$3,100 if 65 or older and blind), whichever is larger.

3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$5,700, or
- Unearned income was over \$950, or
- Gross income was more than the larger of \$950 or earned income (up to \$5,400) plus \$300.

4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$6,800 (\$7,900 if 65 or older and blind), or
- Unearned income was more than \$2,050 (\$3,150 if 65 or older and blind), or
- Gross income was more than \$2,050 (\$3,150 if 65 or older and blind), or the total of earned income (up to \$5,400) plus \$1,400 (\$2,500 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

4. Had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did

so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2009 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Additional Child Tax Credits

Modifications were made to the additional child tax credit for 2009. In Tax Year 2008, the credit limit based on earned income was 15 percent of a taxpayer's earned income that exceeded \$8,500. For 2009, the limit was 15 percent of a taxpayer's earned income that exceeded \$3,000.

Alternative Minimum Tax

For Tax Year 2009, the alternative minimum tax exemption rose to \$70,950 for a married couple filing a joint return, up from \$69,950 in 2008, and to \$46,700 for singles and heads of household, up from \$46,200, and to \$35,475 from \$34,975 for a married person filing separately.

Earned Income Credit

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. The maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$3,100 from \$2,950. The maximum credit for taxpayers with no qualifying children increased to \$457 from \$438. For these taxpayers, earned income and AGI had to be less than \$13,440 (\$18,440 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$126 to \$3,043 and, for taxpayers with two qualifying children, the maximum credit increased to \$5,028 from \$4,824. New for 2009, the maximum credit was \$5,657 for taxpayers with three or more qualifying children. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$35,463 (\$40,463 for married filing jointly) for one qualifying child,

less than \$40,295 (\$45,295 for married filing jointly) for two qualifying children, or less than \$43,279 (\$48,279 for married filing jointly) for three or more qualifying children.

Education credits

The American Opportunity credit was a new education credit (a modification of the Hope credit) available for 2009. The maximum credit per student was \$2,500 (100% of the first \$2,000 and 25% of the next \$2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40% of the credit (up to \$1,000) was refundable.

The American Opportunity credit was phased out for AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly). A taxpayer could not take the credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

Exemption Amount

Indexing for inflation increased to \$3,650 the deduction for each exemption to which the taxpayer was entitled for 2009, an increase from the \$3,500 allowed for 2008. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$159,950 to \$166,800 for single filers; \$239,950 to \$250,200 for married persons filing jointly and surviving spouses; \$199,950 to \$208,500 for heads of household; and \$119,975 to \$125,100 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$289,300 for single filers; \$372,700 for married persons filing jointly and surviving spouses; \$331,000 for heads of household; and \$186,350 for married persons filing separately. For 2008 and 2009, a taxpayer could lose no more than 1/3 of the dollar amount of their exemption, so the amount of each exemption could not be reduced to less than \$2,433. For 2007 and 2006, a taxpayer could lose no more than 2/3 of the dollar amount of their exemption. For 2005 and previous years, exemption amounts could be limited to zero.

First Time Homebuyer Credit

For Tax Year 2009, a taxpayer may have claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if they bought a home after 2008, and before October 1, 2010 (if the taxpayer entered a written binding contract before May 1, 2010), and did not own a main home during the prior 3 years. Taxpayers were only allowed to claim this 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). For homes purchased in 2009 or 2010, taxpayers had to repay the credit only if the home ceases to be their main home within a 36-month period beginning on the purchase date.

Government Retiree Credit

Taxpayers were eligible for this new credit if they received a pension or annuity payment in 2009 for service performed for the federal, state, or local government and the service was not covered by social security. The credit was \$250 (\$500 if married filing jointly and both the taxpayer and spouse received qualifying pensions or annuities). A taxpayer could not take the credit if they already received a \$250 economic recovery payment (or in the case of joint returns where both received \$250 payments) in 2009. The credit reduced the making work pay credit.

Health Savings Account Deduction

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$3,000 (\$5,950 if family coverage), an increase from \$2,900 (\$5,800 if family coverage) in 2008. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older). For 2008, these limits were \$900 and \$1,800 respectively.

Individual Retirement Arrangement Deduction

For 2009, a taxpayer (both taxpayers for taxpayers filing jointly), may have been able to take an IRA deduction up to \$5,000 (\$6,000 if age 50 or older). Taxpayers not covered by a retirement plan may have been able to deduct all contributions. For taxpayers covered by a retirement plan, the IRA deduction phased out between \$55,000 and \$65,000 of modified AGI for single filers (\$85,000 and \$105,000 for married filing jointly or qualifying widow(er)). This was up from \$53,000 and \$63,000 for single filers (\$83,000 and \$103,000 for married filing jointly or qualifying widow(er)) in 2008. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$166,000 and \$176,000, up from \$159,000 and \$169,000 in 2008.

Itemized Deductions

If a taxpayer's AGI was greater than \$166,800 (\$83,400 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$159,950 (\$79,975 if married filing separately) for 2008, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold. For tax years 2008 and 2009, the amount by which the deduction was reduced was only 1/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years). For tax years 2007 and 2006, the amounts by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied.

Making Work Pay Credit

Taxpayers were able to take a credit equal to 6.2% of their earned income up to \$400 (\$800 if married filing jointly) if they had earned income from work and were not a dependent on another tax return. A taxpayer could not take the credit if their modified AGI was greater than or equal to \$95,000 (\$190,000 if married filing jointly). The credit phased out between \$75,000 and \$95,000 (\$150,000 and \$190,000 if married filing jointly). The credit was reduced if the taxpayer received a \$250 economic recovery payment in 2009 or took the government retiree credit.

Motor Vehicles Tax Deduction

New for 2009, a taxpayer could have deducted any state or local sales or excise taxes on the purchase of a new motor vehicle. In states without a sales tax, the taxpayer may have been able to deduct other taxes or fees. The motor vehicle must have been purchased after February 16, 2009 and the amount the taxpayer could include for state or local sales and excise taxes was limited to the taxes imposed on the first \$49,500 of the purchase price. Taxpayers were allowed to take this deduction if their AGI was less than \$135,000 (\$260,000 if married filing jointly). The deduction of the taxes was taken on Schedule A if the taxpayer itemized. If the taxpayer did not itemize, the taxes increased the taxpayer's standard deduction using Schedule L, Standard Deduction for Certain Filers.

Residential Energy Credit

For 2009, the nonbusiness energy property credit was reinstated for qualified property placed in service after 2008. A taxpayer was able to take a credit of 30% of the costs paid or incurred in 2009 for qualified energy efficient improvements and residential energy property. The credit was limited to a total of \$1,500. The credit was not available for nonbusiness property in 2008. There was also a credit for residential energy efficient property in 2009. For 2009, the annual maximum credit limits were eliminated for qualified solar, small wind energy, and geothermal heat pump property costs. A taxpayer could have taken

a credit of 30% of their costs of qualified solar electric property, solar water heating property, small wind energy property, and geothermal heat pump property.

Self-employment Tax

The ceiling on taxable "self-employment income" was raised, for 2009, to \$106,800 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$102,000 for 2008.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2008, from \$10,900 to \$11,400.

For single filers and married persons filing separately, the standard deduction rose from \$5,450 to \$5,700; and for heads of household, from \$8,000 to \$8,350. The amount of the standard deduction for a dependent was the greater of \$950 or the dependent's earned income plus \$300 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,100 or \$1,400 depending on marital status.

The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be consistent over several years, and would

Figure 3.-Calculation of the 1979 Income Concept for 2009

1979 Total Income Concept=

Income or Loss:

- Salaries and wages [1]
- Interest [1]
- Dividends [1]
- Taxable refunds [1]
- Alimony received [1]
- Sales of capital assets, net gain or loss [1]
- Other gains and losses (Form 4797) [1]
- Business net income or loss [1]
- Farm net income or loss [1]
- Rent net income or loss [1]
- Royalty net income or loss [1]
- Partnership net income or loss [1]
- S Corporation net income or loss [1]
- Farm rental net income or loss [1]
- Estate or trust net income or loss [1]
- Unemployment compensation [1]
- Depreciation in excess of straight-line depreciation [2]
- Total pension income [3,5]
- Other net income or loss [4]
- Net operating loss [1]

Deductions:

- Disallowed passive losses (Form 8582) [6]
- Moving expenses [1]
- Alimony paid [1]
- Unreimbursed business expenses [6]

[1] Included in adjusted gross income (less deficit) (AGI) for Tax Year 2009.

[2] Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.

[3] Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.

[4] Includes an adjustment to add back amounts reported for the foreign-earned income exclusion.

[5] Not fully included in AGI for Tax Year 2009.

[6] Not included in AGI for Tax Year 2009.

allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years. The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2009

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

Size of income	Income				Salaries and wages			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	140,494,127	7,626,431	140,494,127	7,790,522	116,668,680	5,707,088	116,668,680	5,707,088
Under \$10,000	25,179,895	-79,333	24,252,575	-95,575	17,230,265	116,213	16,870,450	109,340
\$10,000 under \$20,000	23,844,740	354,483	24,310,987	362,355	18,471,382	256,073	18,739,826	261,533
\$20,000 under \$30,000	18,696,279	463,162	19,714,013	488,484	15,987,776	370,133	16,475,775	381,781
\$30,000 under \$40,000	14,371,647	499,880	15,098,192	524,722	12,687,288	409,417	12,970,556	420,149
\$40,000 under \$50,000	10,796,412	483,089	10,933,896	489,082	9,537,106	389,508	9,593,633	394,663
\$50,000 under \$60,000	8,665,961	475,241	8,325,973	456,237	7,574,464	374,161	7,434,972	373,778
\$60,000 under \$70,000	6,923,525	448,847	6,678,865	432,722	6,149,611	355,187	6,027,998	355,548
\$70,000 under \$80,000	5,872,604	439,220	5,515,978	412,686	5,256,737	345,770	5,023,100	339,433
\$80,000 under \$90,000	4,850,428	411,262	4,483,968	380,306	4,351,390	323,224	4,118,694	312,950
\$90,000 under \$100,000	3,846,101	364,836	3,575,446	339,050	3,494,262	287,651	3,293,088	276,911
\$100,000 under \$125,000	6,469,286	719,483	6,149,442	684,744	5,928,909	575,931	5,727,927	560,996
\$125,000 under \$150,000	3,599,052	490,736	3,549,563	484,191	3,304,903	387,257	3,286,590	384,371
\$150,000 under \$175,000	2,113,212	341,142	2,121,916	342,780	1,936,833	265,493	1,949,114	262,978
\$175,000 under \$200,000	1,340,497	250,085	1,342,347	250,544	1,241,717	191,996	1,233,985	184,495
\$200,000 under \$300,000	2,156,376	515,415	2,323,139	557,555	1,967,794	374,623	2,096,836	374,679
\$300,000 under \$400,000	706,306	241,997	822,674	282,183	633,065	163,992	721,403	168,422
\$400,000 under \$500,000	332,357	147,935	410,174	182,665	293,596	94,613	356,031	99,655
\$500,000 under \$1,000,000	492,567	332,037	606,543	408,009	423,951	186,865	519,018	198,700
\$1,000,000 under \$1,500,000	108,096	130,149	133,491	160,643	90,830	60,037	110,185	63,915
\$1,500,000 under \$2,000,000	44,273	76,148	52,109	89,532	36,422	31,315	42,725	33,157
\$2,000,000 under \$5,000,000	61,918	182,986	69,264	203,289	51,629	69,138	57,330	70,740
\$5,000,000 under \$10,000,000	14,322	97,493	15,072	102,381	11,975	32,597	12,519	33,194
\$10,000,000 and over	8,274	240,134	8,501	251,936	6,775	45,898	6,926	45,703
Size of income	Taxable interest received				Ordinary dividends received			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	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	57,811,427	168,001	57,811,427	168,001	29,287,816	163,459	29,287,816	163,459
Under \$10,000	6,588,197	14,941	6,186,770	16,015	3,480,882	8,088	3,281,246	8,910
\$10,000 under \$20,000	5,467,637	8,574	5,505,057	8,851	2,446,684	5,104	2,460,353	5,309
\$20,000 under \$30,000	4,914,217	7,535	5,478,996	9,302	2,086,737	4,434	2,389,196	5,667
\$30,000 under \$40,000	4,747,810	7,073	5,361,051	9,479	1,915,395	4,327	2,307,450	6,373
\$40,000 under \$50,000	4,539,755	6,946	4,699,955	8,622	1,942,609	4,888	2,061,247	5,368
\$50,000 under \$60,000	4,361,648	7,703	4,112,354	6,352	1,958,397	5,310	1,782,461	5,097
\$60,000 under \$70,000	3,787,975	6,556	3,658,181	6,323	1,821,809	4,668	1,733,250	4,696
\$70,000 under \$80,000	3,559,663	6,297	3,303,104	5,534	1,664,262	5,190	1,550,636	4,538
\$80,000 under \$90,000	3,078,657	5,493	2,811,003	4,911	1,552,113	4,597	1,389,404	4,273
\$90,000 under \$100,000	2,647,521	5,111	2,413,833	4,398	1,347,753	4,120	1,212,780	3,495
\$100,000 under \$125,000	4,758,721	10,333	4,509,824	8,516	2,616,951	9,096	2,407,527	8,681
\$125,000 under \$150,000	2,876,054	7,042	2,814,188	6,555	1,687,659	7,649	1,638,609	6,232
\$150,000 under \$175,000	1,728,039	5,900	1,736,899	5,183	1,115,757	5,527	1,104,537	5,234
\$175,000 under \$200,000	1,147,919	4,109	1,154,371	3,885	801,520	4,389	794,513	4,163
\$200,000 under \$300,000	1,926,078	10,518	2,067,014	10,302	1,431,790	12,182	1,518,017	11,544
\$300,000 under \$400,000	656,958	5,541	756,532	5,559	529,695	7,054	598,486	7,025
\$400,000 under \$500,000	316,856	3,762	386,949	4,073	262,748	4,804	313,438	4,755
\$500,000 under \$1,000,000	473,829	10,082	581,742	10,104	411,194	12,498	495,068	12,532
\$1,000,000 under \$1,500,000	106,458	4,667	130,676	4,748	94,985	6,519	116,456	6,734
\$1,500,000 under \$2,000,000	43,688	2,851	51,280	2,889	40,185	3,802	47,158	3,862
\$2,000,000 under \$5,000,000	61,320	7,793	68,359	7,640	57,114	10,254	63,720	10,190
\$5,000,000 under \$10,000,000	14,194	4,503	14,873	4,331	13,577	6,437	14,140	6,430
\$10,000,000 and over	8,235	14,671	8,416	14,429	8,001	22,524	8,123	22,352

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2009—Continued

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

Size of income	Business or profession net income less loss				Sales of capital assets			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	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	22,111,784	244,983	22,111,784	244,983	20,290,505	231,548	20,290,505	231,548
Under \$10,000	4,492,382	-4,328	4,060,108	-8,516	2,781,954	8,121	2,625,555	9,097
\$10,000 under \$20,000	3,796,887	30,563	3,884,627	28,566	1,462,959	-677	1,505,434	-772
\$20,000 under \$30,000	2,188,518	17,045	2,297,633	16,314	1,330,361	-357	1,493,945	-564
\$30,000 under \$40,000	1,726,376	12,309	1,871,647	12,237	1,205,863	-134	1,523,421	65
\$40,000 under \$50,000	1,458,947	11,275	1,474,245	10,817	1,307,344	25	1,338,351	942
\$50,000 under \$60,000	1,258,368	10,167	1,264,706	9,333	1,251,881	1,012	1,124,969	1,144
\$60,000 under \$70,000	1,114,876	9,577	1,110,806	9,893	1,132,742	1,131	1,066,817	1,408
\$70,000 under \$80,000	984,474	9,263	985,762	10,275	1,051,803	1,156	994,495	1,098
\$80,000 under \$90,000	829,396	8,921	799,957	8,207	1,039,589	1,731	919,285	2,183
\$90,000 under \$100,000	629,231	7,573	617,826	7,434	870,602	2,247	785,350	2,562
\$100,000 under \$125,000	1,239,982	18,156	1,151,860	15,829	1,762,791	4,826	1,635,335	4,120
\$125,000 under \$150,000	686,751	14,156	717,976	14,118	1,153,349	4,494	1,115,151	3,730
\$150,000 under \$175,000	425,688	11,277	442,783	12,282	826,728	5,015	812,193	4,531
\$175,000 under \$200,000	301,773	10,020	301,119	9,880	610,869	3,067	597,205	3,151
\$200,000 under \$300,000	523,258	27,506	576,571	29,063	1,189,612	12,334	1,247,600	11,524
\$300,000 under \$400,000	183,591	13,010	222,842	14,967	473,636	8,502	525,781	8,362
\$400,000 under \$500,000	87,371	7,932	107,542	9,537	236,873	6,151	278,170	6,300
\$500,000 under \$1,000,000	126,761	15,338	155,961	18,214	389,394	22,819	458,219	22,470
\$1,000,000 under \$1,500,000	25,841	4,818	32,211	5,502	94,010	12,603	112,229	12,593
\$1,500,000 under \$2,000,000	10,244	2,086	12,429	2,251	39,708	9,150	45,825	9,259
\$2,000,000 under \$5,000,000	15,250	4,154	17,216	4,523	56,880	27,080	62,968	27,167
\$5,000,000 under \$10,000,000	3,590	1,540	3,726	1,615	13,546	20,142	14,093	20,277
\$10,000,000 and over	2,227	2,623	2,232	2,641	8,011	81,111	8,115	80,901

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	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	10,636,089	22,473	10,636,089	22,473	8,012,581	345,097	8,012,581	345,097
Under \$10,000	1,230,244	-7,767	1,171,560	-7,580	896,276	-87,362	882,309	-88,464
\$10,000 under \$20,000	951,191	-346	945,605	-242	456,416	110	443,623	-427
\$20,000 under \$30,000	912,373	-559	1,033,358	-4	460,690	690	455,176	876
\$30,000 under \$40,000	853,145	-706	977,104	-127	426,063	1,430	486,368	1,447
\$40,000 under \$50,000	794,360	-777	805,081	-370	419,320	1,521	452,347	1,853
\$50,000 under \$60,000	768,366	-607	735,861	-618	432,147	2,464	392,101	2,314
\$60,000 under \$70,000	704,880	-669	683,447	-701	419,821	3,361	411,484	2,633
\$70,000 under \$80,000	668,985	-346	627,521	-161	390,871	3,284	390,997	3,304
\$80,000 under \$90,000	559,267	-187	517,146	-603	367,449	3,968	349,888	3,835
\$90,000 under \$100,000	482,205	345	458,973	28	336,555	4,250	331,475	3,748
\$100,000 under \$125,000	936,789	870	857,857	1,217	692,831	10,554	645,860	9,731
\$125,000 under \$150,000	569,282	2,449	526,275	2,360	469,402	10,715	469,019	10,193
\$150,000 under \$175,000	257,847	2,631	256,733	2,113	368,060	10,558	356,023	10,320
\$175,000 under \$200,000	171,689	2,268	177,296	1,737	287,883	10,834	275,900	10,065
\$200,000 under \$300,000	327,918	5,361	359,878	5,154	634,603	36,297	639,267	33,856
\$300,000 under \$400,000	136,956	3,232	156,294	3,500	302,462	30,864	318,682	30,382
\$400,000 under \$500,000	77,690	2,264	87,179	2,006	168,727	23,644	178,584	22,822
\$500,000 under \$1,000,000	139,547	5,454	157,102	5,528	301,237	71,528	334,229	74,179
\$1,000,000 under \$1,500,000	36,965	2,546	41,950	2,216	78,777	36,096	88,660	38,442
\$1,500,000 under \$2,000,000	17,086	1,245	18,586	1,268	33,919	23,788	37,110	24,105
\$2,000,000 under \$5,000,000	26,989	2,547	28,798	2,534	49,493	56,794	53,457	58,869
\$5,000,000 under \$10,000,000	7,380	1,167	7,550	1,147	12,138	28,401	12,528	29,039
\$10,000,000 and over	4,937	2,060	4,934	2,071	7,441	61,310	7,492	61,977

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979**Income Concept, 2009—Continued**

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

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	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	2,434,767	54,513	2,434,767	54,513	652,035	17,382	652,035	17,382
Under \$10,000	239,591	10,394	319,628	22,055	58,219	-1,267	60,003	-1,257
\$10,000 under \$20,000	85,307	921	83,745	956	28,653	115	31,021	82
\$20,000 under \$30,000	87,026	1,312	100,390	851	42,122	201	48,395	309
\$30,000 under \$40,000	90,028	1,026	106,357	884	43,823	253	50,494	329
\$40,000 under \$50,000	95,752	1,182	93,058	738	38,530	335	42,463	512
\$50,000 under \$60,000	82,225	882	63,991	621	34,500	222	36,611	335
\$60,000 under \$70,000	83,552	1,129	75,670	717	46,621	544	37,218	350
\$70,000 under \$80,000	81,726	962	76,757	732	35,461	386	32,090	401
\$80,000 under \$90,000	70,999	638	66,403	743	27,255	274	29,716	368
\$90,000 under \$100,000	55,602	1,133	73,147	853	30,483	437	27,149	293
\$100,000 under \$125,000	206,318	2,940	192,228	2,227	67,762	1,167	59,093	892
\$125,000 under \$150,000	197,099	2,598	212,609	2,703	42,189	724	43,611	1,025
\$150,000 under \$175,000	215,456	3,176	180,968	2,117	33,177	859	28,049	525
\$175,000 under \$200,000	167,898	2,833	134,622	1,624	20,641	479	18,781	369
\$200,000 under \$300,000	306,340	5,953	270,183	3,603	39,982	1,332	41,756	1,460
\$300,000 under \$400,000	127,730	2,555	130,047	1,958	16,133	705	17,008	707
\$400,000 under \$500,000	67,578	1,685	69,628	1,432	11,025	584	10,736	500
\$500,000 under \$1,000,000	107,451	3,849	113,855	2,909	19,331	1,470	20,448	1,523
\$1,000,000 under \$1,500,000	27,115	1,732	29,705	1,147	5,557	919	6,179	958
\$1,500,000 under \$2,000,000	12,452	904	13,602	667	3,028	646	3,096	651
\$2,000,000 under \$5,000,000	19,101	2,305	19,777	1,462	4,628	1,875	5,179	1,923
\$5,000,000 under \$10,000,000	4,990	1,307	5,044	885	1,587	1,127	1,603	1,085
\$10,000,000 and over	3,431	3,097	3,355	2,628	1,330	3,993	1,335	4,043
Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	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	30,361,943	658,499	32,876,776	1,001,874	34,764,363	112,967	16,081,343	87,551
Under \$10,000	2,914,055	17,571	2,759,388	18,890	4,758,781	7,257	300,629	3,239
\$10,000 under \$20,000	4,259,493	42,296	4,461,897	45,526	4,528,847	6,480	689,813	5,035
\$20,000 under \$30,000	3,530,000	47,349	4,345,504	64,589	3,360,658	5,927	1,171,012	7,523
\$30,000 under \$40,000	2,942,159	49,074	3,649,680	70,778	3,105,936	5,928	1,404,564	7,884
\$40,000 under \$50,000	2,625,769	49,733	2,922,298	64,549	2,747,677	5,823	1,451,086	7,339
\$50,000 under \$60,000	2,414,037	53,286	2,314,102	58,111	2,510,723	5,877	1,465,915	7,223
\$60,000 under \$70,000	1,950,402	48,000	1,931,476	51,757	2,196,930	5,263	1,414,357	6,273
\$70,000 under \$80,000	1,799,699	48,057	1,641,413	47,925	1,853,347	4,606	1,238,128	5,736
\$80,000 under \$90,000	1,555,877	45,288	1,408,773	43,735	1,582,413	4,303	1,130,298	4,943
\$90,000 under \$100,000	1,219,821	39,059	1,145,134	39,969	1,307,539	3,704	969,204	4,257
\$100,000 under \$125,000	2,018,928	69,463	2,035,142	76,082	2,549,347	9,361	1,816,547	8,047
\$125,000 under \$150,000	1,123,874	45,555	1,234,499	57,351	1,479,277	6,434	1,125,880	5,512
\$150,000 under \$175,000	639,969	27,712	771,925	40,156	677,577	4,202	615,667	3,253
\$175,000 under \$200,000	411,762	19,350	522,296	33,107	438,679	3,680	369,845	2,107
\$200,000 under \$300,000	586,259	31,278	909,486	78,944	800,732	9,886	556,910	3,808
\$300,000 under \$400,000	161,873	9,797	322,512	42,878	308,491	5,511	159,861	1,480
\$400,000 under \$500,000	70,021	4,876	168,512	33,019	155,705	3,421	75,810	813
\$500,000 under \$1,000,000	95,084	6,801	234,234	63,979	261,454	7,072	93,982	1,591
\$1,000,000 under \$1,500,000	19,630	1,476	51,230	24,386	61,184	2,409	16,564	480
\$1,500,000 under \$2,000,000	8,114	689	18,449	11,182	26,516	1,222	5,840	211
\$2,000,000 under \$5,000,000	10,987	1,051	22,273	17,149	37,934	2,242	7,189	424
\$5,000,000 under \$10,000,000	2,538	341	4,192	4,181	9,044	860	1,524	193
\$10,000,000 and over	1,592	397	2,361	13,629	5,573	1,500	717	180

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2009—Continued

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

Size of income	Total itemized deductions				Taxable income			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	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	45,695,736	1,203,808	45,674,644	1,147,500	104,160,741	5,088,388	104,160,741	5,088,388
Under \$10,000	1,069,131	17,953	1,129,970	19,789	2,832,285	4,351	2,901,695	6,599
\$10,000 under \$20,000	2,091,596	32,829	2,320,772	32,685	13,516,962	67,830	13,615,526	69,824
\$20,000 under \$30,000	2,852,846	45,499	3,282,234	48,822	15,986,961	169,241	16,801,185	184,868
\$30,000 under \$40,000	3,619,951	57,101	3,988,562	60,898	13,830,842	249,325	14,449,162	278,493
\$40,000 under \$50,000	3,994,552	68,331	3,989,162	63,744	10,615,868	275,260	10,689,733	297,519
\$50,000 under \$60,000	3,911,359	71,692	3,700,695	62,975	8,575,526	288,796	8,205,358	293,477
\$60,000 under \$70,000	3,619,924	69,582	3,514,885	64,863	6,884,022	284,813	6,603,704	283,475
\$70,000 under \$80,000	3,414,154	70,792	3,219,777	63,406	5,846,772	288,759	5,459,515	277,495
\$80,000 under \$90,000	3,175,718	69,776	2,931,469	60,989	4,830,063	276,676	4,431,990	258,278
\$90,000 under \$100,000	2,734,371	63,208	2,541,337	57,080	3,836,141	251,379	3,540,129	233,100
\$100,000 under \$125,000	5,137,672	129,557	4,799,637	115,759	6,455,480	509,545	6,102,143	480,280
\$125,000 under \$150,000	3,131,384	91,820	3,026,317	84,770	3,589,967	355,959	3,518,781	341,928
\$150,000 under \$175,000	1,931,982	63,767	1,905,644	60,291	2,109,984	252,982	2,110,054	244,266
\$175,000 under \$200,000	1,252,990	47,017	1,209,677	42,967	1,336,957	187,848	1,330,202	178,259
\$200,000 under \$300,000	2,047,448	92,313	2,128,992	90,014	2,151,841	400,316	2,304,588	395,307
\$300,000 under \$400,000	683,007	40,565	765,536	41,895	703,843	195,836	816,191	201,432
\$400,000 under \$500,000	321,481	23,149	382,691	24,021	331,240	122,469	404,041	128,235
\$500,000 under \$1,000,000	475,847	48,305	569,978	50,958	490,338	280,538	601,398	295,011
\$1,000,000 under \$1,500,000	104,559	18,101	126,962	19,014	107,527	111,653	131,511	117,914
\$1,500,000 under \$2,000,000	43,015	10,230	50,156	10,677	44,052	65,750	51,646	68,143
\$2,000,000 under \$5,000,000	60,522	24,297	67,196	24,395	61,598	158,702	68,789	162,609
\$5,000,000 under \$10,000,000	14,079	12,805	14,720	12,791	14,247	84,806	14,971	86,067
\$10,000,000 and over	8,148	35,120	8,275	34,695	8,225	205,554	8,429	205,807

Size of income	Total tax credits				Total income tax			
	2009 Adjusted Gross Income		1979 Income Concept		2009 Adjusted Gross Income		1979 Income Concept	
	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	87,501,186	110,076	87,501,186	110,076	81,890,189	865,949	81,890,189	865,949
Under \$10,000	528,621	42	587,750	111	2,209,738	506	2,268,235	888
\$10,000 under \$20,000	10,429,026	3,491	10,463,581	3,519	7,751,956	3,364	7,840,151	3,578
\$20,000 under \$30,000	14,010,280	7,999	14,446,763	8,267	9,242,848	11,497	10,012,218	13,012
\$30,000 under \$40,000	12,441,678	10,283	12,814,650	10,536	9,589,845	20,152	10,260,850	23,653
\$40,000 under \$50,000	9,610,264	9,975	9,680,895	10,030	8,381,017	25,404	8,523,237	28,844
\$50,000 under \$60,000	7,737,526	9,907	7,554,199	9,805	7,351,218	29,981	6,994,207	31,096
\$60,000 under \$70,000	6,289,690	9,695	6,112,096	9,537	6,199,457	31,096	5,912,119	31,188
\$70,000 under \$80,000	5,413,252	9,174	5,104,563	8,776	5,483,259	33,137	5,128,334	32,396
\$80,000 under \$90,000	4,428,209	7,819	4,168,670	7,584	4,646,803	32,944	4,244,332	30,964
\$90,000 under \$100,000	3,358,211	6,430	3,111,669	6,098	3,755,757	31,298	3,438,350	29,260
\$100,000 under \$125,000	5,354,118	11,260	5,172,284	10,890	6,371,285	71,588	6,001,904	67,632
\$125,000 under \$150,000	3,104,279	5,544	3,047,065	5,470	3,569,441	57,643	3,475,507	55,473
\$150,000 under \$175,000	1,816,098	2,651	1,803,734	2,615	2,099,102	45,697	2,092,963	43,914
\$175,000 under \$200,000	944,308	793	954,613	945	1,334,725	37,362	1,321,216	34,983
\$200,000 under \$300,000	990,828	1,871	1,196,019	2,150	2,145,256	90,454	2,288,799	87,692
\$300,000 under \$400,000	377,839	1,299	466,265	1,371	702,505	51,512	812,042	51,643
\$400,000 under \$500,000	187,462	1,031	235,948	1,093	330,659	34,356	401,868	34,989
\$500,000 under \$1,000,000	307,526	2,640	380,828	2,880	489,904	80,458	599,568	83,503
\$1,000,000 under \$1,500,000	75,879	1,214	92,189	1,325	107,416	32,756	130,993	34,313
\$1,500,000 under \$2,000,000	31,886	841	37,249	878	44,015	19,393	51,419	20,026
\$2,000,000 under \$5,000,000	46,017	2,025	51,276	2,094	61,535	46,944	68,529	48,024
\$5,000,000 under \$10,000,000	11,266	1,063	11,836	1,082	14,236	24,617	14,949	24,990
\$10,000,000 and over	6,923	3,029	7,045	3,020	8,211	53,790	8,397	53,887

[1] Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

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

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as “adjustments” (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2009 using AGI and the 1979 Income Concept, classified by size of 2009 income.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured

by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2009, 1979 Concept income was 2.2 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$343.4 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, decreased 8.2 percent for 2009; income for the \$200,000 and above group decreased 20.0 percent. Total income tax for all returns decreased 16.1 percent in 2009 after an decrease of 7.5 percent in 2008; and total income tax reported for the \$200,000 and above income group decreased 19.3 percent for 2009, down from the 12.0 percent decrease for 2008. The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2009 are shown in Figure 4.

For the population as a whole, average tax rates for 2009 (based on the 1979 Income Concept) were 1.1 percentage points lower than those for 2008. Between 1986 and 2009, the average tax rates declined in all income categories except the \$1 million or more category.

Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2009

Size of 2009 AGI	Total income tax as a percentage of adjusted gross income																								
	1986 (1)	1987 (2)	1988 (3)	1988 (4)	1989 (5)	1990 (6)	1991 (7)	1992 (8)	1993 (9)	1994 (10)	1995 (11)	1996 (12)	1997 (13)	1998 (14)	1999 (15)	2000 (16)	2001 (17)	2002 (18)	2003 (19)	2004 (20)	2005 (21)	2006 (22)	2007 (23)	2008 (24)	2009 (25)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2	12.1	12.3	12.6	12.7	12.8	12.5	11.4	11.4
\$1 Under \$10,000	3.0	2.9	2.9	2.7	2.5	2.3	2.0	1.9	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.0	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.4
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5	0.9	
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2	4.1	4.0	3.9	3.7	3.3	2.5	
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1	5.8	5.6	5.5	5.4	5.0	4.0	
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4	7.2	6.9	6.8	6.7	6.3	5.3	
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5	8.1	7.8	7.7	7.6	7.4	6.3	
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6	9.0	8.5	8.4	8.4	8.3	8.1	6.9	
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4	9.0	8.8	8.7	8.8	8.6	7.5	
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1	9.5	9.4	9.2	9.1	8.9	8.0	
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0	10.5	10.1	9.9	9.7	9.5	8.6	
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4	12.0	11.5	11.3	11.1	10.9	9.9	
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6	18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	14.2	13.7	13.4	13.3	13.0	12.7	11.7	
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4	15.1	14.8	14.5	14.2	14.1	13.4	
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8	16.4	16.2	15.8	15.3	15.2	14.9	
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8	23.9	23.8	23.4	22.9	22.4	22.4	22.2	21.6	21.0	19.2	18.9	18.6	18.1	17.7	17.7	17.5	
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4	22.1	21.6	21.3	21.0	21.1	21.3	
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8	23.2	22.9	22.8	22.7	22.9	23.2	
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9	24.3	23.8	23.6	23.4	23.9	24.2	
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24.8	23.4	23.0	22.5	22.1	23.1	24.4	
All returns, total	13.3	13.1	13.3	13.2	13.0	12.7	12.8	13.3	13.5	13.8	14.3	14.5	14.2	14.6	15.0	14.1	12.9	11.8	12.0	12.3	12.4	12.5	12.2	11.1	
\$1 Under \$10,000	3.0	2.9	2.9	2.7	2.6	2.3	2.0	1.9	1.8	1.8	1.8	1.9	1.7	1.7	1.7	1.0	0.8	0.7	0.7	0.7	0.7	0.7	0.5	0.4	
\$10,000 under \$20,000	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8	4.8	4.7	4.6	4.4	4.2	4.1	4.0	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5	1.0	
\$20,000 under \$30,000	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2	8.1	7.9	7.8	7.6	6.9	6.8	6.6	6.1	4.8	4.4	4.2	4.1	4.0	3.9	3.5	2.7	
\$30,000 under \$40,000	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2	10.1	10.1	10.0	9.8	9.1	8.9	9.0	8.4	7.1	6.5	6.2	6.0	5.9	5.8	5.5	4.5	
\$40,000 under \$50,000	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8	11.0	11.0	11.1	11.0	10.3	10.1	10.2	9.9	8.5	7.8	7.6	7.4	7.3	7.3	6.9	5.9	
\$50,000 under \$60,000	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6	11.6	11.6	11.6	11.5	11.0	10.9	10.9	10.6	9.5	8.7	8.4	8.1	8.1	8.1	7.8	6.8	
\$60,000 under \$70,000	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7	12.7	12.5	12.5	12.4	11.4	11.4	11.5	11.1	9.8	9.1	8.7	8.7	8.6	8.5	8.3	7.2	
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.9	13.7	13.6	13.6	13.5	13.3	12.6	12.4	12.3	11.8	10.8	9.5	9.1	9.0	8.9	9.0	8.8	7.9	
\$80,000 under \$90,000	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7	14.6	14.4	14.5	14.2	13.3	13.4	13.4	12.9	11.5	10.1	9.6	9.4	9.2	9.3	9.1	8.1	
\$90,000 under \$100,000	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3	15.4	15.5	15.2	15.2	14.5	14.0	14.2	13.6	12.7	11.0	10.4	10.1	10.0	9.8	9.6	8.6	
\$100,000 under \$125,000	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3	16.3	16.2	16.1	16.0	15.2	15.4	15.4	14.9	13.8	12.0	11.7	11.3	11.1	10.9	10.7	9.9	
\$125,000 under \$150,000	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7	17.4	17.4	17.3	16.7	16.6	16.6	16.6	16.2	15.2	13.6	13.0	12.8	12.7	12.5	12.4	11.5	
\$150,000 under \$175,000	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0	18.5	18.1	18.4	18.2	17.1	17.5	17.5	17.0	15.9	14.3	14.1	13.8	13.7	13.4	13.5	12.8	
\$175,000 under \$200,000	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1	19.4	19.2	18.9	18.8	18.1	18.4	18.0	17.8	16.8	15.3	14.9	15.0	14.5	14.2	14.2	14.0	
\$200,000 under \$300,000	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4	21.5	21.5	21.3	20.4	19.4	19.9	20.2	19.5	18.5	17.1	17.0	16.4	15.9	15.7	15.8	15.7	
\$300,000 under \$400,000	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5	23.7	23.7	23.1	24.0	21.5	21.3	21.7	21.3	20.5	19.2	18.9	18.4	18.1	17.8	17.9	18.3	
\$400,000 under \$500,000	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4	24.8	25.1	25.0	24.0	22.6	23.2	23.2	24.2	21.8	20.2	19.7	19.5	18.8	19.2	19.0	19.2	
\$500,000 under \$1,000,000	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3	26.1	26.7	27.1	26.1	24.3	24.0	24.3	24.2	23.7	21.7	20.7	21.0	20.2	19.6	19.9	20.5	
\$1,000,000 or more	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5	30.1	30.4	29.8	27.5	26.2	26.1	26.0	27.0	26.7	23.4	22.3	21.8	21.3	21.1	21.7	22.4	

Total income tax as a percentage of 1979 Income Concept

