

Section 1

Introduction and Changes in Law

Introduction

This report contains complete individual income tax data for Tax Year 2011. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 145.4 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2011.

Table A presents selected income and tax items for Tax Years 2007 through 2011 as they appear on the forms and provides the percentage change between 2010 and 2011 for each item. When comparing income and tax items from different years, it is important to consider any tax law changes, which may have affected the data. These tax law changes are explained further in this section. 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).

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

For Tax Year 2011, the number of individual tax returns filed increased by 2.5 million, or 1.7 percent. Adjusted gross income (AGI) rose \$285.0 billion, or 3.5 percent from 2010 to 2011, compared to a 6.1 percent increase from 2009 to 2010. Total tax liability increased 5.2 percent to \$1.1 trillion. A few components of AGI showed decreases between 2010 and 2011. The most notable were unemployment compensation (down 23.2 percent) and taxable interest (down 14.0 percent). Conversely, several components showed large increases for 2011. These included capital gain distributions reported on Form 1040 (up 195.6 percent), cancellation of debt (up 33.6 percent) and taxable IRA distributions (up 11.8 percent).

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2011, 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.

Individual Returns 2011

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	[7] 142,978,806	142,450,569	140,494,127	142,892,051	145,370,240	1.7
Electronically filed returns	87,851,490	95,243,204	98,358,434	111,559,553	118,920,586	6.6
Form 1040 returns	86,300,563	84,317,993	84,144,965	84,071,480	84,189,061	0.1
Electronically filed returns	47,982,634	51,906,024	54,252,971	62,427,066	66,003,531	5.7
Form 1040A returns	33,507,223	36,280,305	39,563,588	40,810,489	38,598,005	-5.4
Electronically filed returns	25,420,635	28,761,499	32,862,236	35,419,288	34,207,257	-3.4
Form 1040EZ returns	23,171,020	21,852,270	16,785,574	18,010,081	22,583,173	25.4
Electronically filed returns	14,448,221	14,575,681	11,243,227	13,713,200	18,709,798	36.4
Salaries and wages						
Number of returns	120,844,802	119,578,500	116,668,680	117,820,074	119,559,706	1.5
Amount	5,842,269,820	5,950,634,829	5,707,088,487	5,837,350,365	6,055,389,434	3.7
Taxable interest						
Number of returns	64,505,131	62,449,609	57,811,427	55,130,125	52,067,484	-5.6
Amount	268,058,182	223,291,064	168,001,234	139,611,242	120,111,673	-14.0
Tax-exempt interest [2]						
Number of returns	6,321,596	6,453,113	6,255,546	6,103,182	5,988,308	-1.9
Amount	79,351,341	79,821,721	73,574,105	75,163,368	72,995,406	-2.9
Ordinary dividends						
Number of returns	32,006,152	31,043,113	29,287,816	28,007,627	27,762,355	-0.9
Amount	237,052,127	219,330,668	163,458,846	183,539,268	194,609,806	6.0
Qualified dividends [2]						
Number of returns	27,145,274	26,409,275	25,412,544	25,049,470	25,154,875	0.4
Amount	155,872,285	158,975,193	123,570,203	136,483,398	142,015,345	4.1
State income tax refunds						
Number of returns	23,592,999	22,819,648	23,444,210	21,828,587	22,115,674	1.3
Amount	27,046,648	27,569,478	30,314,607	27,454,568	27,532,751	0.3
Alimony received						
Number of returns	457,308	436,700	438,103	439,196	436,725	-0.6
Amount	8,759,334	8,779,355	8,821,395	8,795,589	8,777,349	-0.2
Business or profession net income less loss						
Number of returns	22,629,468	22,111,687	22,111,784	22,505,698	22,917,874	1.8
Amount	279,736,260	264,234,283	244,982,827	267,265,585	282,969,817	5.9
Net capital gain less loss						
Number of returns	22,143,812	20,409,219	19,539,842	20,159,535	20,271,888	0.6
Amount	895,673,984	466,578,810	231,187,309	363,808,623	375,259,556	3.1
Capital gain distributions reported on Form 1040						
Number of returns	5,012,429	3,321,856	750,663	1,155,754	1,882,192	62.9
Amount	11,981,884	2,693,831	360,637	601,335	1,777,581	195.6
Sales of property other than capital assets, net gain less loss						
Number of returns	1,751,136	1,722,608	1,787,663	1,977,152	1,976,199	[8]
Amount	4,356,742	-7,811,362	-18,027,483	-18,076,040	-14,450,438	20.1
Total IRA distributions [2]						
Number of returns	11,395,793	12,052,397	10,523,386	13,498,285	13,729,093	1.7
Amount	189,848,217	216,258,321	179,131,646	290,619,093	263,218,671	-9.4
Taxable IRA distributions						
Number of returns	10,683,225	11,259,424	9,659,133	12,517,280	13,008,887	3.9
Amount	147,959,327	162,150,226	135,202,708	194,332,950	217,319,190	11.8
Total pensions and annuities [2]						
Number of returns	27,678,148	28,011,742	28,408,058	28,889,557	28,981,205	0.3
Amount	851,528,103	844,774,212	822,742,643	881,195,991	910,731,872	3.4
Taxable pensions and annuities						
Number of returns	25,180,637	25,540,246	26,020,252	26,596,737	26,757,165	0.6
Amount	490,581,465	506,269,008	523,295,800	558,540,932	581,180,358	4.1

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	16,184,703	16,273,369	16,432,633	16,503,383	16,767,784	1.6
Amount	453,450,913	418,055,577	384,952,758	445,734,486	486,015,955	9.0
Farm net income less loss						
Number of returns	1,977,943	1,948,054	1,924,214	1,909,242	1,867,209	-2.2
Amount	-14,693,259	-14,846,610	-14,095,257	-11,732,278	-9,602,223	18.2
Unemployment compensation						
Number of returns	7,622,280	9,532,896	11,298,837	14,936,508	13,170,985	-11.8
Amount	29,415,079	43,674,694	83,538,098	120,249,961	92,383,693	-23.2
Total social security benefits [2]						
Number of returns	22,587,781	24,066,883	24,589,713	25,422,847	25,837,226	1.6
Amount	382,324,621	415,587,419	457,087,273	477,855,868	490,699,539	2.7
Taxable social security benefits						
Number of returns	15,011,961	15,015,435	15,320,332	16,180,397	16,785,141	3.7
Amount	167,186,633	168,110,210	174,649,879	190,745,678	201,612,206	5.7
Foreign earned income exclusion [3]						
Number of returns	343,077	371,885	396,405	415,519	445,276	7.2
Amount	19,888,233	22,891,602	24,461,966	25,823,350	28,061,251	8.7
Net operating loss [3]						
Number of returns	922,895	920,078	1,119,575	1,147,033	1,229,118	7.2
Amount	86,369,141	97,019,034	124,079,065	144,553,116	169,083,520	17.0
Cancellation of debt [3]						
Number of returns	271,290	341,992	490,846	634,797	699,605	10.2
Amount	1,881,848	4,192,002	9,115,329	10,327,231	13,796,728	33.6
Taxable health savings account distributions [3]						
Number of returns	N/A	N/A	N/A	266,188	317,328	19.2
Amount	N/A	N/A	N/A	450,790	380,299	-15.6
Gambling earnings [3]						
Number of returns	2,008,658	1,889,725	1,768,442	1,841,697	1,903,153	3.3
Amount	30,139,091	27,196,828	23,775,855	25,187,996	26,515,292	5.3
Other income, less loss [3]						
Number of returns	6,607,358	6,786,526	6,487,936	6,666,372	6,508,046	-2.4
Amount	36,140,255	34,267,297	31,315,947	34,629,333	34,051,971	-1.7
Total income						
Number of returns	142,586,333	141,788,473	140,040,871	142,244,789	144,763,632	1.8
Amount	8,810,738,960	8,384,459,552	7,739,397,945	8,208,441,150	8,498,486,227	3.5
Educator expenses						
Number of returns	3,654,214	3,753,395	3,841,466	3,614,291	3,824,221	5.8
Amount	925,997	947,072	970,392	915,028	962,429	5.2
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	135,102	129,275	142,530	131,619	147,661	12.2
Amount	420,756	416,104	558,144	472,960	518,417	9.6
Health savings account deduction						
Number of returns	592,526	835,619	946,436	1,004,561	1,019,297	1.5
Amount	1,500,881	2,209,984	2,589,379	2,912,661	3,078,052	5.7
Moving expenses						
Number of returns	1,119,044	1,113,455	856,242	1,002,314	1,028,503	2.6
Amount	2,903,022	3,003,231	2,099,707	2,674,311	2,930,988	9.6
One-half of self-employment tax						
Number of returns	17,840,382	17,411,224	17,436,420	17,668,446	18,258,546	3.3
Amount	24,759,998	24,286,264	23,833,849	24,174,249	26,022,975	7.6
Keogh retirement plan						
Number of returns	1,191,135	1,010,421	922,981	909,977	917,136	0.8
Amount	22,262,415	20,261,952	18,857,129	18,906,400	19,483,818	3.1

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance						
Number of returns	3,838,721	3,617,716	3,625,543	3,830,684	3,847,203	0.4
Amount	21,283,306	21,193,681	21,819,844	23,335,953	24,543,691	5.2
Penalty on early withdrawal of savings						
Number of returns	1,164,446	1,310,949	1,204,856	1,102,394	944,285	-14.3
Amount	352,592	389,043	339,005	356,207	461,169	29.5
Alimony paid adjustment						
Number of returns	599,587	580,015	570,110	596,538	583,411	-2.2
Amount	9,496,674	9,621,349	9,844,186	10,416,420	10,665,311	2.4
Total taxpayer IRA adjustment						
Number of returns	3,299,773	2,739,675	2,587,823	2,583,178	2,562,814	-0.8
Amount	12,876,504	11,665,532	11,215,140	11,443,203	11,043,873	-3.5
Student loan interest deduction						
Number of returns	9,091,081	9,135,508	9,718,995	10,119,216	10,051,849	-0.7
Amount	7,463,755	7,730,515	8,339,817	9,093,467	9,673,065	6.4
Tuition and fees deduction						
Number of returns	4,543,382	4,576,654	2,422,642	1,997,005	1,933,121	-3.2
Amount	10,578,961	11,001,733	5,453,156	4,364,960	4,310,353	-1.3
Domestic production activities deduction						
Number of returns	478,999	501,755	490,677	615,952	637,859	3.6
Amount	6,780,483	7,011,197	5,697,897	8,674,889	8,994,778	3.7
Archer medical savings account deduction						
Number of returns	10,972	8,921	8,464	6,276	7,460	18.9
Amount	21,748	16,796	13,056	10,664	11,644	9.2
Foreign housing deductions						
Number of returns	5,238	6,862	7,945	2,761	5,531	100.3
Amount	98,011	129,783	135,791	74,227	99,010	33.4
Other adjustments						
Number of returns	139,569	151,165	161,638	144,127	153,280	6.4
Amount	1,295,091	1,715,146	1,200,729	1,473,458	1,543,678	4.8
Total statutory adjustments						
Number of returns	36,050,434	35,773,805	34,764,363	35,260,684	35,683,176	1.2
Amount	123,020,191	121,599,382	112,967,222	119,299,058	124,343,250	4.2
Adjusted gross income or loss (AGI)						
Amount	8,687,718,769	8,262,860,170	7,626,430,723	8,089,142,092	8,374,142,977	3.5
Total itemized deductions						
Number of returns	50,544,470	48,167,223	45,695,736	46,644,509	46,293,834	-0.8
Amount	1,333,036,542	1,322,276,380	1,203,808,276	1,216,667,246	1,218,496,717	0.2
Total standard deduction						
Number of returns	90,510,904	91,780,792	92,268,979	93,678,175	96,619,312	3.1
Amount	654,181,656	695,487,631	747,779,539	738,538,671	768,668,235	4.1
Basic standard deduction						
Number of returns	90,510,904	91,780,792	92,268,979	93,678,175	96,619,312	3.1
Amount	635,824,934	663,412,108	709,396,730	717,074,903	745,870,904	4.0
Additional standard deduction						
Number of returns	11,703,100	12,523,644	12,740,860	12,679,683	13,211,438	4.2
Amount	18,356,722	19,941,237	21,255,341	21,011,499	22,763,284	8.3
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	15,723,821	20,532,964	400,690	[9] 23,790	-94.1
Amount	N/A	11,267,483	17,324,744	452,268	[9] 16,986	-96.2
AGI less deductions						
Number of returns	125,121,755	123,533,612	121,635,282	124,962,697	126,697,521	1.4
Amount	6,871,049,690	6,485,665,094	5,946,879,328	6,386,817,688	6,648,195,824	4.1
Number of exemptions	282,613,371	282,928,837	284,239,508	287,678,582	289,305,821	0.6
Exemption amount	943,171,372	980,976,976	1,029,070,478	1,049,271,708	1,069,958,084	2.0

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income						
Number of returns	110,533,209	107,994,637	104,160,741	107,304,398	108,649,479	1.3
Amount	6,063,263,892	5,652,925,474	5,088,387,918	5,502,000,658	5,746,218,265	4.4
Capital construction fund reduction						
Number of returns	N/A	10,798	2,400	2,597	170	-93.5
Amount	N/A	81,185	50,659	37,073	50,333	35.8
Tax from table, rate schedules, etc.						
Number of returns	110,522,670	107,149,531	103,467,697	106,601,255	107,626,808	1.0
Amount	1,155,415,243	1,081,261,635	953,412,098	1,037,759,795	1,088,572,999	4.9
Additional taxes						
Number of returns	13,249	13,735	11,396	17,718	9,895	-44.2
Amount	13,823	21,864	32,714	29,926	41,683	39.3
Alternative minimum tax						
Number of returns	4,108,964	3,935,248	3,827,562	4,019,538	4,248,183	5.7
Amount	24,109,512	25,649,084	22,579,779	27,460,515	30,479,041	11.0
Income tax before credits						
Number of returns	110,547,299	107,201,197	103,502,636	106,631,729	107,660,923	1.0
Amount	1,179,538,578	1,106,932,583	976,024,591	1,065,250,236	1,119,093,724	5.1
Child care credit						
Number of returns	6,491,844	6,587,103	6,286,241	6,338,315	6,332,814	-0.1
Amount	3,483,152	3,526,697	3,317,379	3,397,639	3,425,529	0.8
Credit for elderly or disabled						
Number of returns	89,767	75,488	63,526	98,345	111,863	13.7
Amount	12,469	10,070	8,235	15,627	16,165	3.4
Education credits						
Number of returns	7,435,044	7,740,979	10,598,706	11,922,884	12,054,606	1.1
Amount	6,910,412	7,632,594	10,836,636	12,353,964	12,366,511	0.1
Residential energy credit						
Number of returns	4,326,398	225,733	6,711,683	7,155,888	3,642,988	-49.1
Amount	1,007,577	216,687	5,822,875	6,173,494	1,676,001	-72.9
Foreign tax credit						
Number of returns	7,642,644	6,708,279	6,309,847	6,661,896	6,904,440	3.6
Amount	15,435,196	16,572,321	13,060,099	15,223,190	16,451,128	8.1
Child tax credit						
Number of returns	25,889,333	25,173,769	23,563,012	23,579,773	23,136,250	-1.9
Amount	31,556,282	30,537,638	28,416,808	28,503,646	28,088,766	-1.5
Retirement savings contributions credit						
Number of returns	5,862,206	5,961,299	6,253,195	6,130,006	6,394,950	4.3
Amount	976,846	977,386	1,039,726	1,029,595	1,117,627	8.6
Mortgage interest credit						
Number of returns	33,185	39,094	44,686	41,733	45,763	9.7
Amount	37,432	43,319	44,182	51,199	54,872	7.2
Adoption credit						
Number of returns	94,128	88,628	80,676	97,084	47,956	-50.6
Amount	396,039	353,493	278,451	1,206,776	610,434	-49.4
General business credit						
Number of returns	230,821	303,756	292,508	462,320	487,030	5.3
Amount	845,539	1,649,280	1,601,155	2,168,205	2,406,661	11.0
Prior year minimum tax credit						
Number of returns	395,359	415,592	319,646	259,546	256,192	-1.3
Amount	1,034,675	945,226	758,965	663,274	565,220	-14.8
Alternative motor vehicle credit						
Number of returns	157,814	31,803	75,752	66,503	7,391	-88.9
Amount	184,661	48,798	137,329	93,449	14,252	-84.7

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit						
Number of returns	N/A	N/A	3,241	3,136	906	-71.1
Amount	N/A	N/A	2,521	2,945	1,004	-65.9
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	1,006	984	3,456	251.2
Amount	N/A	N/A	1,820	1,156	2,601	125.0
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	22,571	211	12,248	5,704.7
Amount	N/A	N/A	129,372	1,135	76,262	6,619.1
Total credits [4]						
Number of returns	46,084,671	42,392,934	46,444,316	48,092,456	46,290,170	-3.7
Amount	62,630,766	62,626,419	65,472,703	69,621,344	66,285,657	-4.8
Income tax after credits						
Number of returns	98,369,138	95,188,516	90,699,226	93,480,314	95,020,390	1.6
Amount	1,116,907,812	1,044,306,164	910,551,888	995,628,892	1,052,808,067	5.7
Self-employment tax						
Number of returns	17,840,382	17,411,224	17,436,420	17,668,446	18,258,546	3.3
Amount	49,511,062	48,564,239	47,659,080	48,339,745	46,282,362	-4.3
Social security, Medicare tax on tip income not reported						
Number of returns	194,630	178,990	164,103	132,436	111,713	-15.6
Amount	30,331	26,725	22,743	23,288	17,586	-24.5
Uncollected social security tax						
Number of returns	67,811	71,665	83,076	29,849	40,721	36.4
Amount	32,241	25,051	36,273	12,840	15,020	17.0
Tax on qualified retirement plans						
Number of returns	5,550,175	5,734,262	5,874,254	5,921,264	5,706,635	-3.6
Amount	5,004,547	5,273,134	5,312,413	5,817,684	5,699,151	-2.0
Advanced earned income credit payments						
Number of returns	138,647	140,253	123,251	119,541	11,066	-90.7
Amount	69,336	78,248	75,501	71,619	13,070	-81.8
Household employment taxes						
Number of returns	222,146	218,804	207,338	201,661	206,322	2.3
Amount	914,059	966,299	1,039,678	968,164	943,171	-2.6
First time homebuyer credit repayment						
Number of returns	N/A	N/A	4,029	958,589	716,559	-25.2
Amount	N/A	N/A	18,715	562,439	447,098	-20.5
Recapture taxes						
Number of returns	17,924	18,909	16,492	21,336	5,018	-76.5
Amount	413,740	372,938	189,944	243,717	14,218	-94.2
COBRA premium assistance recapture						
Number of returns	N/A	N/A	3,005	902	4,534	402.7
Amount	N/A	N/A	6,348	4,327	1,941	-55.1
Total tax liability [5]						
Number of returns	106,650,214	103,776,175	100,148,024	102,899,991	104,361,703	1.4
Amount	1,173,264,964	1,100,039,736	965,374,801	1,051,971,188	1,106,695,572	5.2
Income tax withheld						
Number of returns	125,583,890	124,388,369	120,134,277	121,393,087	126,350,376	4.1
Amount	912,563,316	932,116,047	827,302,476	875,470,232	970,608,529	10.9
Estimated tax payments						
Number of returns	11,523,634	11,153,666	10,139,259	9,547,968	9,259,317	-3.0
Amount	284,119,655	285,930,452	224,536,503	221,801,067	232,953,108	5.0
Making work pay credit						
Number of returns	N/A	N/A	100,994,053	105,809,553	2,521,153	-97.6
Amount	N/A	N/A	50,687,027	54,328,950	1,140,527	-97.9

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Current dollars					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit						
Number of returns	24,583,940	24,756,744	27,041,498	27,367,757	27,911,726	2.0
Amount	48,539,994	50,669,263	59,239,462	59,562,031	62,906,161	5.6
Nontaxable combat pay election						
Number of returns	6,642	10,590	22,029	23,958	17,029	-28.9
Amount	109,650	139,757	341,179	339,350	189,123	-44.3
Additional child tax credit						
Number of returns	15,884,285	18,160,498	21,290,682	20,979,862	21,151,049	0.8
Amount	16,690,219	20,426,787	27,499,364	27,754,241	28,584,836	3.0
American opportunity credit						
Number of returns	N/A	N/A	8,836,029	11,979,099	12,839,488	7.2
Amount	N/A	N/A	7,612,351	10,620,383	11,531,431	8.6
Payment with an extension request						
Number of returns	1,773,576	1,486,081	1,304,953	1,457,793	1,572,291	7.9
Amount	96,167,969	65,144,561	49,625,940	68,878,004	64,241,359	-6.7
Excess social security tax withheld						
Number of returns	1,544,389	1,464,021	1,105,071	1,204,270	1,347,372	11.9
Amount	2,519,084	2,468,691	1,930,124	2,098,214	1,618,095	-22.9
Form 4136 - Fuels tax credit						
Number of returns	305,765	317,783	323,330	354,848	482,732	36.0
Amount	88,950	95,267	93,907	158,669	355,123	123.8
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	39,521	90,333	8,658	8,671	153,423	1,669.4
Amount	119,959	145,091	35,695	98,333	1,316,886	1,239.2
Form 8885 - Health coverage credit						
Number of returns	22,550	8,749	11,836	16,174	19,943	23.3
Amount	39,343	23,039	36,989	31,149	53,721	72.5
Form 8801 - Refundable prior year minimum tax credit						
Number of returns	151,643	288,093	240,844	263,847	223,829	-15.2
Amount	508,074	2,508,066	2,557,056	812,206	643,317	-20.8
First-time homebuyer credit						
Number of returns	N/A	1,203,566	1,380,392	334,422	16,209	-95.2
Amount	N/A	8,373,054	9,763,743	2,285,948	117,834	-94.8
Total payments						
Number of returns	135,128,289	135,007,847	132,753,706	135,487,961	137,095,007	1.2
Amount	1,361,454,082	1,379,724,464	1,261,563,761	1,325,416,423	1,377,748,982	3.9
Overpayment, total						
Number of returns	110,611,578	114,698,578	112,382,258	113,568,220	116,489,370	2.6
Amount	316,924,652	378,739,410	381,458,887	373,431,750	375,640,365	0.6
Overpayment refunded						
Number of returns	107,687,030	111,683,923	109,402,781	110,706,225	113,472,680	2.5
Amount	267,872,391	324,121,135	333,096,000	326,054,483	325,837,815	-0.1
Refund credited to next year						
Number of returns	4,061,974	4,861,285	4,612,597	4,114,885	4,041,409	-1.8
Amount	49,052,261	54,618,276	48,362,887	47,377,267	49,802,539	5.1
Tax due at time of filing						
Number of returns	28,599,646	22,714,746	22,356,865	23,889,539	23,665,791	-0.9
Amount	130,607,837	100,277,626	86,129,753	100,792,322	105,520,577	4.7
Tax penalty						
Number of returns	7,549,807	6,355,582	6,548,380	6,670,019	6,702,687	0.5
Amount	1,872,302	1,222,944	859,826	805,807	768,147	-4.7

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	[7] 142,978,806	142,450,569	140,494,127	142,892,051	145,370,240	1.7
Electronically filed returns	87,851,490	95,243,204	98,358,434	111,559,553	118,920,586	6.6
Form 1040 returns	86,300,563	84,317,993	84,144,965	84,071,480	84,189,061	0.1
Electronically filed returns	47,982,634	51,906,024	54,252,971	62,427,066	66,003,531	5.7
Form 1040A returns	33,507,223	36,280,305	39,563,588	40,810,489	38,598,005	-5.4
Electronically filed returns	25,420,635	28,761,499	32,862,236	35,419,288	34,207,257	-3.4
Form 1040EZ returns	23,171,020	21,852,270	16,785,574	18,010,081	22,583,173	25.4
Electronically filed returns	14,448,221	14,575,681	11,243,227	13,713,200	18,709,798	36.4
Salaries and wages						
Number of returns	120,844,802	119,578,500	116,668,680	117,820,074	119,559,706	1.5
Amount	3,547,219,077	3,626,224,759	3,421,515,879	3,499,610,531	3,518,529,596	0.5
Taxable interest						
Number of returns	64,505,131	62,449,609	57,811,427	55,130,125	52,067,484	-5.6
Amount	169,015,247	135,574,417	102,377,352	83,699,785	69,791,791	-16.6
Tax-exempt interest						
Number of returns	6,321,596	6,453,113	6,255,546	6,103,182	5,988,308	-1.9
Amount	50,032,371	48,464,919	44,834,921	45,061,971	42,414,530	-5.9
Ordinary dividends						
Number of returns	32,006,152	31,043,113	29,287,816	28,007,627	27,762,355	-0.9
Amount	149,465,402	133,169,804	99,609,291	110,035,532	113,079,492	2.8
Qualified dividends						
Number of returns	27,145,274	26,409,275	25,412,544	25,049,470	25,154,875	0.4
Amount	98,280,129	96,524,100	75,301,769	81,824,579	82,519,085	0.8
State income tax refunds						
Number of returns	23,592,999	22,819,648	23,444,210	21,828,587	22,115,674	1.3
Amount	17,053,372	16,739,209	18,473,252	16,459,573	15,998,112	-2.8
Alimony received						
Number of returns	457,308	436,700	438,103	439,196	436,725	-0.6
Amount	5,522,909	5,330,513	5,375,622	5,273,135	5,100,145	-3.3
Business or profession net income less loss						
Number of returns	22,629,468	22,111,687	22,111,784	22,505,698	22,917,874	1.8
Amount	176,378,474	160,433,687	149,288,743	160,231,166	164,421,741	2.6
Net capital gain less loss						
Number of returns	22,143,812	20,409,219	19,539,842	20,159,535	20,271,888	0.6
Amount	564,737,695	283,290,109	140,881,968	218,110,685	218,047,389	[8]
Capital gain distributions reported on Form 1040						
Number of returns	5,012,429	3,321,856	750,663	1,155,754	1,882,192	62.9
Amount	7,554,782	1,635,599	219,767	360,513	1,032,877	186.5
Sales of property other than capital assets, net gain less loss						
Number of returns	1,751,136	1,722,608	1,787,663	1,977,152	1,976,199	[8]
Amount	2,747,000	-4,742,782	-10,985,669	-10,836,954	-8,396,536	22.5
Total IRA distributions						
Number of returns	11,395,793	12,052,397	10,523,386	13,498,285	13,729,093	1.7
Amount	119,702,533	131,304,384	109,160,052	174,232,070	152,945,189	-12.2
Taxable IRA distributions						
Number of returns	10,683,225	11,259,424	9,659,133	12,517,280	13,008,887	3.9
Amount	93,290,875	98,451,868	82,390,438	116,506,565	126,274,951	8.4
Total pensions and annuities						
Number of returns	27,678,148	28,011,742	28,408,058	28,889,557	28,981,205	0.3
Amount	536,902,965	512,916,947	501,366,632	528,294,959	529,187,607	0.2
Taxable pensions and annuities						
Number of returns	25,180,637	25,540,246	26,020,252	26,596,737	26,757,165	0.6
Amount	309,319,965	307,388,590	318,888,361	334,856,674	337,699,220	0.8

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	16,184,703	16,273,369	16,432,633	16,503,383	16,767,784	1.6
Amount	285,908,520	253,828,523	234,584,252	267,226,910	282,403,228	5.7
Farm net income less loss						
Number of returns	1,977,943	1,948,054	1,924,214	1,909,242	1,867,209	-2.2
Amount	-9,264,350	-9,014,335	-8,589,431	-7,033,740	-5,579,444	20.7
Unemployment compensation						
Number of returns	7,622,280	9,532,896	11,298,837	14,936,508	13,170,985	-11.8
Amount	18,546,708	26,517,726	50,906,824	72,092,303	53,680,240	-25.5
Total social security benefits						
Number of returns	22,587,781	24,066,883	24,589,713	25,422,847	25,837,226	1.6
Amount	241,062,182	252,329,945	278,541,909	286,484,333	285,124,660	-0.5
Taxable social security benefits						
Number of returns	15,011,961	15,015,435	15,320,332	16,180,397	16,785,141	3.7
Amount	105,414,018	102,070,559	106,428,933	114,355,922	117,148,289	2.4
Foreign earned income exclusion [2]						
Number of returns	343,077	371,885	396,405	415,519	445,276	7.2
Amount	12,539,869	13,898,969	14,906,743	15,481,625	16,305,201	5.3
Net operating loss [2]						
Number of returns	922,895	920,078	1,119,575	1,147,033	1,229,118	7.2
Amount	54,457,214	58,906,517	75,611,862	86,662,540	98,247,252	13.4
Cancellation of debt [2]						
Number of returns	271,290	341,992	490,846	634,797	699,605	10.2
Amount	N/A	2,545,235	5,554,740	6,191,385	8,016,693	29.5
Taxable health savings account distributions [2]						
Number of returns	N/A	N/A	N/A	266,188	317,328	19.2
Amount	N/A	N/A	N/A	270,258	220,976	-18.2
Gambling earnings [2]						
Number of returns	2,008,658	1,889,725	1,768,442	1,841,697	1,903,153	3.3
Amount	19,003,210	16,512,950	14,488,638	15,100,717	15,406,910	2.0
Other income, less loss [2]						
Number of returns	6,607,358	6,786,526	6,487,936	6,666,372	6,508,046	-2.4
Amount	22,787,046	20,805,888	19,083,453	20,760,991	19,786,154	-4.7
Total income						
Number of returns	142,586,333	141,788,473	140,040,871	142,244,789	144,763,632	1.8
Amount	5,555,320,908	5,090,746,540	4,716,269,314	4,921,127,788	4,938,109,371	0.3
Educator expenses						
Number of returns	3,654,214	3,753,395	3,841,466	3,614,291	3,824,221	5.8
Amount	583,857	575,029	591,342	548,578	559,227	1.9
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	135,102	129,275	142,530	131,619	147,661	12.2
Amount	265,294	252,644	340,124	283,549	301,230	6.2
Health savings account deduction						
Number of returns	592,526	835,619	946,436	1,004,561	1,019,297	1.5
Amount	946,331	1,341,824	1,577,927	1,746,200	1,788,525	2.4
Moving expenses						
Number of returns	1,119,044	1,113,455	856,242	1,002,314	1,028,503	2.6
Amount	1,830,405	1,823,455	1,279,529	1,603,304	1,703,073	6.2
One-half of self-employment tax						
Number of returns	17,840,382	17,411,224	17,436,420	17,668,446	18,258,546	3.3
Amount	15,611,600	14,745,758	14,523,979	14,492,955	15,120,845	4.3
Keogh retirement plan						
Number of returns	1,191,135	1,010,421	922,981	909,977	917,136	0.8
Amount	14,036,832	12,302,339	11,491,243	11,334,772	11,321,219	-0.1

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance						
Number of returns	3,838,721	3,617,716	3,625,543	3,830,684	3,847,203	0.4
Amount	13,419,487	12,868,052	13,296,675	13,990,379	14,261,296	1.9
Penalty on early withdrawal of savings						
Number of returns	1,164,446	1,310,949	1,204,856	1,102,394	944,285	-14.3
Amount	222,315	236,213	206,584	213,553	267,966	25.5
Alimony paid adjustment						
Number of returns	599,587	580,015	570,110	596,538	583,411	-2.2
Amount	5,987,815	5,841,742	5,998,895	6,244,856	6,197,159	-0.8
Total taxpayer IRA adjustment						
Number of returns	3,299,773	2,739,675	2,587,823	2,583,178	2,562,814	-0.8
Amount	8,118,855	7,082,897	6,834,333	6,860,433	6,417,126	-6.5
Student loan interest deduction						
Number of returns	9,091,081	9,135,508	9,718,995	10,119,216	10,051,849	-0.7
Amount	4,706,025	4,693,695	5,082,155	5,451,719	5,620,607	3.1
Tuition and fees deduction						
Number of returns	4,543,382	4,576,654	2,422,642	1,997,005	1,933,121	-3.2
Amount	6,670,215	6,679,862	3,323,069	2,616,882	2,504,563	-4.3
Domestic production activities deduction						
Number of returns	478,999	501,755	490,677	615,952	637,859	3.6
Amount	4,275,210	4,256,950	3,472,210	5,200,773	5,226,483	0.5
Archer medical savings account deduction						
Number of returns	10,972	8,921	8,464	6,276	7,460	18.9
Amount	13,712	10,198	7,956	6,393	6,766	5.8
Foreign housing deductions						
Number of returns	5,238	6,862	7,945	2,761	5,531	100.3
Amount	61,798	78,800	82,749	44,501	57,531	29.3
Other adjustments						
Number of returns	139,569	151,165	161,638	144,127	153,280	6.4
Amount	816,577	1,041,376	731,706	883,368	896,966	1.5
Total statutory adjustments						
Number of returns	36,050,434	35,773,805	34,764,363	35,260,684	35,683,176	1.2
Amount	77,566,325	73,830,833	68,840,477	71,522,217	72,250,581	1.0
Adjusted gross income or loss (AGI)						
Amount	5,477,754,583	5,016,915,707	4,647,428,838	4,849,605,571	4,865,858,790	0.3
Total itemized deductions						
Number of returns	50,544,470	48,167,223	45,695,736	46,644,509	46,293,834	-0.8
Amount	840,502,233	802,839,332	733,582,130	729,416,814	708,016,686	-2.9
Total standard deduction						
Number of returns	90,510,904	91,780,792	92,268,979	93,678,175	96,619,312	3.1
Amount	412,472,671	422,275,429	455,685,277	442,768,987	446,640,462	0.9
Basic standard deduction						
Number of returns	90,510,904	91,780,792	92,268,979	93,678,175	96,619,312	3.1
Amount	400,898,445	402,800,308	432,295,387	429,901,021	433,393,901	0.8
Additional standard deduction						
Number of returns	11,703,100	12,523,644	12,740,860	12,679,683	13,211,438	4.2
Amount	11,574,226	12,107,612	12,952,676	12,596,822	13,226,777	5.0
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	15,723,821	20,532,964	400,690	[9] 23,790	-94.1
Amount	N/A	11,267,483	10,557,431	271,144	[9] 9,870	-96.4
AGI less deductions						
Number of returns	125,121,755	123,533,612	121,635,282	124,962,697	126,697,521	1.4
Amount	4,332,313,802	3,937,865,874	3,623,936,215	3,829,027,391	3,862,984,209	0.9
Number of exemptions	282,613,371	282,928,837	284,239,508	287,678,582	289,305,821	0.6
Exemption amount	594,685,607	595,614,436	627,099,621	629,059,777	621,707,196	-1.2

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income						
Number of returns	110,533,209	107,994,637	104,160,741	107,304,398	108,649,479	1.3
Amount	3,822,991,105	3,432,255,904	3,100,784,837	3,298,561,546	3,338,883,361	1.2
Capital construction fund reduction						
Number of returns	N/A	10,798	2,400	2,597	170	-93.5
Amount	N/A	81,185	30,871	22,226	29,246	31.6
Tax from table, rate schedules, etc.						
Number of returns	110,522,670	107,149,531	103,467,697	106,601,255	107,626,808	1.0
Amount	728,508,980	656,503,725	580,994,575	622,158,150	632,523,532	1.7
Additional taxes						
Number of returns	13,249	13,735	11,396	17,718	9,895	-44.2
Amount	8,716	13,275	19,935	17,941	24,220	35.0
Alternative minimum tax						
Number of returns	4,108,964	3,935,248	3,827,562	4,019,538	4,248,183	5.7
Amount	15,201,458	15,573,214	13,759,768	16,463,138	17,710,076	7.6
Income tax before credits						
Number of returns	110,547,299	107,201,197	103,502,636	106,631,729	107,660,923	1.0
Amount	743,719,154	672,090,214	594,774,278	638,639,230	650,257,829	1.8
Child care credit						
Number of returns	6,491,844	6,587,103	6,286,241	6,338,315	6,332,814	-0.1
Amount	2,196,187	2,141,285	2,021,559	2,036,954	1,990,429	-2.3
Credit for elderly or disabled						
Number of returns	89,767	75,488	63,526	98,345	111,863	13.7
Amount	7,862	6,114	5,018	9,369	9,393	0.3
Education credits						
Number of returns	7,435,044	7,740,979	10,598,706	11,922,884	12,054,606	1.1
Amount	4,357,132	4,634,240	6,603,678	7,406,453	7,185,654	-3.0
Residential energy credit						
Number of returns	4,326,398	225,733	6,711,683	7,155,888	3,642,988	-49.1
Amount	635,294	131,565	3,548,370	3,701,135	973,853	-73.7
Foreign tax credit						
Number of returns	7,642,644	6,708,279	6,309,847	6,661,896	6,904,440	3.6
Amount	9,732,154	10,062,126	7,958,622	9,126,613	9,559,052	4.7
Child tax credit						
Number of returns	25,889,333	25,173,769	23,563,012	23,579,773	23,136,250	-1.9
Amount	19,896,773	18,541,371	17,316,763	17,088,517	16,321,189	-4.5
Retirement savings contributions credit						
Number of returns	5,862,206	5,961,299	6,253,195	6,130,006	6,394,950	4.3
Amount	615,918	593,434	633,593	617,263	649,406	5.2
Mortgage interest credit						
Number of returns	33,185	39,094	44,686	41,733	45,763	9.7
Amount	23,602	26,302	26,924	30,695	31,884	3.9
Adoption credit						
Number of returns	94,128	88,628	80,676	97,084	47,956	-50.6
Amount	249,709	214,628	169,684	723,487	354,697	-51.0
General business credit						
Number of returns	230,821	303,756	292,508	462,320	487,030	5.3
Amount	533,127	1,001,384	975,719	1,299,883	1,398,408	7.6
Prior year minimum tax credit						
Number of returns	395,359	415,592	319,646	259,546	256,192	-1.3
Amount	652,380	573,908	462,502	397,646	328,425	-17.4
Alternative motor vehicle credit						
Number of returns	157,814	31,803	75,752	66,503	7,391	-88.9
Amount	116,432	29,628	83,686	56,025	8,281	-85.2

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit						
Number of returns	N/A	N/A	3,241	3,136	906	-71.1
Amount	N/A	N/A	1,536	1,766	583	-67.0
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	1,006	984	3,456	251.2
Amount	N/A	N/A	1,109	693	1,511	118.1
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	22,571	211	12,248	5,704.7
Amount	N/A	N/A	78,837	680	44,313	6,412.2
Total credits [3]						
Number of returns	46,084,671	42,392,934	46,444,316	48,092,456	46,290,170	-3.7
Amount	39,489,764	38,024,541	39,898,052	41,739,415	38,515,780	-7.7
Income tax after credits						
Number of returns	98,369,138	95,188,516	90,699,226	93,480,314	95,020,390	1.6
Amount	704,229,390	634,065,673	554,876,227	596,899,815	611,742,049	2.5
Self-employment tax						
Number of returns	17,840,382	17,411,224	17,436,420	17,668,446	18,258,546	3.3
Amount	31,217,567	29,486,484	29,042,706	28,980,662	26,892,715	-7.2
Social security, Medicare tax on tip income not reported						
Number of returns	194,630	178,990	164,103	132,436	111,713	-15.6
Amount	19,124	16,226	13,859	13,962	10,218	-26.8
Uncollected social security tax						
Number of returns	67,811	71,665	83,076	29,849	40,721	36.4
Amount	20,328	15,210	22,104	7,698	8,727	13.4
Tax on qualified retirement plans						
Number of returns	5,550,175	5,734,262	5,874,254	5,921,264	5,706,635	-3.6
Amount	3,155,452	3,201,660	3,237,302	3,487,820	3,311,535	-5.1
Advanced earned income credit payments						
Number of returns	138,647	140,253	123,251	119,541	11,066	-90.7
Amount	43,718	47,509	46,009	42,937	7,594	-82.3
Household employment taxes						
Number of returns	222,146	218,804	207,338	201,661	206,322	2.3
Amount	576,330	586,702	633,564	580,434	548,037	-5.6
First time homebuyer credit repayment						
Number of returns	N/A	N/A	4,029	958,589	716,559	-25.2
Amount	N/A	N/A	11,405	337,194	259,790	-23.0
Recapture taxes						
Number of returns	17,924	18,909	16,492	21,336	5,018	-76.5
Amount	260,870	226,435	115,749	146,113	8,261	-94.3
COBRA premium assistance recapture						
Number of returns	N/A	N/A	3,005	902	4,534	402.7
Amount	N/A	N/A	3,868	2,594	1,128	-56.5
Total tax liability [4]						
Number of returns	106,650,214	103,776,175	100,148,024	102,899,991	104,361,703	1.4
Amount	739,763,533	667,905,122	588,284,461	630,678,170	643,053,790	2.0
Income tax withheld						
Number of returns	125,583,890	124,388,369	120,134,277	121,393,087	126,350,376	4.1
Amount	575,386,706	565,947,812	504,145,324	524,862,249	563,979,389	7.5
Estimated tax payments						
Number of returns	11,523,634	11,153,666	10,139,259	9,547,968	9,259,317	-3.0
Amount	179,142,279	173,606,832	136,829,069	132,974,261	135,359,156	1.8
Making work pay credit						
Number of returns	N/A	N/A	100,994,053	105,809,553	2,521,153	-97.6
Amount	N/A	N/A	30,887,890	32,571,313	662,712	-98.0

Footnotes at end of table.

Table A All Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2007-2011—Continued

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

Item [1]	Constant 1990 dollars [6]					Percent change, 2010 to 2011
	2007	2008	2009	2010	2011	
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit						
Number of returns	24,583,940	24,756,744	27,041,498	27,367,757	27,911,726	2.0
Amount	30,605,293	30,764,580	36,099,611	35,708,652	36,552,098	2.4
Nontaxable combat pay election						
Number of returns	6,642	10,590	22,029	23,958	17,029	-28.9
Amount	69,136	84,855	207,909	203,447	109,891	-46.0
Additional child tax credit						
Number of returns	15,884,285	18,160,498	21,290,682	20,979,862	21,151,049	0.8
Amount	10,523,467	12,402,421	16,757,687	16,639,233	16,609,434	-0.2
Refundable education credit						
Number of returns	N/A	N/A	8,836,029	11,979,099	12,839,488	7.2
Amount	N/A	N/A	4,638,849	6,367,136	6,700,425	5.2
Payment with an extension request						
Number of returns	1,773,576	1,486,081	1,304,953	1,457,793	1,572,291	7.9
Amount	60,635,542	39,553,468	30,241,280	41,293,767	37,327,925	-9.6
Excess social security tax withheld						
Number of returns	1,544,389	1,464,021	1,105,071	1,204,270	1,347,372	11.9
Amount	1,588,325	1,498,902	1,176,188	1,257,922	940,206	-25.3
Form 4136 - Fuels tax credit						
Number of returns	305,765	317,783	323,330	354,848	482,732	36.0
Amount	56,084	57,843	57,225	95,125	206,347	116.9
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	39,521	90,333	8,658	8,671	153,423	1,669.4
Amount	75,636	88,094	21,752	58,953	765,187	1,198.0
Form 8885 - Health coverage credit						
Number of returns	22,550	8,749	11,836	16,174	19,943	23.3
Amount	24,806	13,988	22,541	18,674	31,215	67.2
Form 8801 - Refundable prior year minimum tax credit						
Number of returns	151,643	288,093	240,844	263,847	223,829	-15.2
Amount	N/A	1,522,809	1,558,230	486,934	373,804	-23.2
First-time homebuyer credit						
Number of returns	N/A	1,203,566	1,380,392	334,422	16,209	-95.2
Amount	N/A	8,373,054	5,949,874	1,370,472	68,468	-95.0
Total payments						
Number of returns	135,128,289	135,007,847	132,753,706	135,487,961	137,095,007	1.2
Amount	858,419,976	837,719,772	768,777,429	794,614,162	800,551,413	0.7
Overpayment, total						
Number of returns	110,611,578	114,698,578	112,382,258	113,568,220	116,489,370	2.6
Amount	199,826,388	229,957,140	232,455,141	223,879,946	218,268,661	-2.5
Overpayment refunded						
Number of returns	107,687,030	111,683,923	109,402,781	110,706,225	113,472,680	2.5
Amount	168,898,103	196,794,860	202,983,547	195,476,309	189,330,514	-3.1
Refund credited to next year						
Number of returns	4,061,974	4,861,285	4,612,597	4,114,885	4,041,409	-1.8
Amount	30,928,286	33,162,281	29,471,595	28,403,637	28,938,140	1.9
Tax due at time of filing						
Number of returns	28,599,646	22,714,746	22,356,865	23,889,539	23,665,791	-0.9
Amount	82,350,465	60,885,019	52,486,138	60,427,052	61,313,525	1.5
Tax penalty						
Number of returns	7,549,807	6,355,582	6,548,380	6,670,019	6,702,687	0.5
Amount	1,180,518	742,528	523,965	483,098	446,338	-7.6

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] Not included in total income.

[3] Included in the line for other income less loss on Form 1040.

[4] Total credits includes the values for "other credits" not tabulated here.

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

[6] 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; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342

[7] 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.

[8] Less than 0.05 percent.

[9] Data from prior year returns.

Figure 1--General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$9,500 \$10,950
	Head of household	under 65 65 or older	\$12,200 \$13,650
Married with a child and living apart from spouse during the last six months of 2011	Head of household	under 65 65 or older	\$12,200 \$13,650
Married and living with spouse at the end of 2011 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse)	\$19,000 \$20,150
		65 or older (both spouses)	\$21,300
	Married, separate return	any age	\$3,700
Married, not living with spouse at the end of 2011 (or on the date spouse died)	Married, joint or separate return	any age	\$3,700
Widowed in 2009 or 2010 and not remarried in 2011	Single	under 65 65 or older	\$9,500 \$10,950
	Head of household	under 65 65 or older	\$12,200 \$13,650
	Qualifying widow(er) with dependent child	under 65 65 or older	\$15,300 \$16,450

Requirements for Filing

The filing requirements for Tax Year 2011 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 2011 if he or she:

1. was liable for any of the following taxes:
 - Alternative minimum tax;

- Additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account (unless only filing because taxpayer owed this tax, then taxpayer could have filed only Form 5329);
- Household employment taxes (unless only filing because taxpayer owed this tax, then taxpayer could have filed only schedule H);
- 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 and additional taxes on health savings accounts;
- Tax from the recapture of various credits, including investment credits, low-income housing credits or first-time homebuyer credit;

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 \$5,800, or
- Unearned income was over \$950, or
- Gross income was more than the larger of (a) \$950 or (b) earned income (up to \$5,500) plus \$300.

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

- Earned income was more than \$7,250 (\$8,700 if 65 or older and blind), or
- Unearned income was more than \$2,400 (\$3,850 if 65 or older and blind), or
- Gross income was more than \$2,400 (\$3,850 if 65 or older and blind), or the total of earned income (up to \$5,500) plus \$1,750 (\$3,200 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 \$5,800, or
- Unearned income was over \$950, or
- Gross income was more than the larger of \$950 or earned income (up to \$5,500) plus \$300.

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

- Earned income was more than \$6,950 (\$8,100 if 65 or older and blind), or
- Unearned income was more than \$2,100 (\$3,250 if 65 or older and blind), or
- Gross income was more than \$2,100 (\$3,250 if 65 or older and blind), or the total of earned income (up to \$5,500) plus \$1,450 (\$2,600 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

2. had net earnings from self-employment of at least \$400; or
3. 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 to claim the earned income credit.

Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2011 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.

Adoption Credit

For Tax Year 2011, the maximum credit amount increased from \$13,170 to \$13,360. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$185,210 and completely phased out for modified adjusted gross income of \$225,210 or more.

Alternative Minimum Tax

For Tax Year 2011, the alternative minimum tax exemption rose to \$74,450 for a married couple filing a joint return, up from \$72,450 in 2010, and to \$48,450 for singles and heads of household, up from \$47,450, and to \$37,225 from \$36,225 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 an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children increased to \$464 in 2011 from \$457 in 2010. For these taxpayers, earned income and AGI had to be less than \$13,660 (\$18,740 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$44 to \$3,094, for taxpayers with two qualifying children, the maximum credit increased to \$5,112 from \$5,036, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,751 from \$5,666. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$36,052 (\$41,132 for married filing jointly) for one qualifying child, less than \$40,964 (\$46,044 for married filing jointly) for two qualifying children, or less than \$43,998 (\$49,078 for married filing jointly) for three or more qualifying children.

Exemption Amount

Indexing for inflation increased to \$3,700 the deduction for each exemption to which the taxpayer was entitled for 2011, an increase from the \$3,650 allowed for 2010.

Expired Tax Benefits

The making work pay credit expired for 2011. Taxpayers could no longer increase their standard deduction by certain net disaster losses or new motor vehicle taxes paid using Schedule L. Taxpayer could also no longer deduct new motor vehicle taxes on Schedule A.

First Time Homebuyer Credit

For Tax Year 2011, a taxpayer may have only claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if they actually bought a home before July 1, 2011 (if the taxpayer entered a written binding contract before May 1, 2011), did not own a main home during the prior 3 years and they (or spouse if married) were a member of the uniformed services, Foreign Service or an employee of the intelligence community on qualified official extended duty outside the United States for at least 90 days during the period beginning after December 31, 2008 and ending before May 1, 2010. Taxpayers were only allowed to claim this credit in Tax Year 2011 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have also claimed this credit (up to \$6,500, or \$3,250 if married filing separately) if they were considered a long-time resident of the same home and met the same requirements listed above for first-time homebuyers. Taxpayers were considered a long-time resident of the same home if they previously owned and used the same main home for any 5-consecutive-year period during the 8-year period ending on the date of the purchase of the new home. For homes purchased in 2009, 2010 or 2011, taxpayers had to repay the credit only if the home ceased to be their main home within a 36-month period beginning on the purchase date.

Health Savings Accounts (HSAs) and Archer MSAs

The additional tax on distributions from HSAs and Archer MSAs not used for qualified medical expenses increased to 20 percent for distributions after 2010.

Individual Retirement Arrangement Deduction

For taxpayers covered by a retirement plan, the IRA deduction phased out between \$90,000 and \$110,000 of modified AGI for married filing jointly or qualifying widow(er). This was up from \$89,000 and \$109,000 for married filing jointly or qualifying widow(er) in 2010. 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 \$169,000 and \$179,000, up from \$167,000 and \$177,000 in 2010.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10 percent tax on early withdrawals. Half of the income realized from the rollover or conversion could have been included in income in tax year 2011 and the other half in tax year 2012. The taxpayer could also have elected to have all of the income included in tax year 2010.

Residential Energy Credits

For 2011, taxpayers were allowed to take a credit of 10 percent, down from 30 percent in 2010, of the costs paid or incurred in 2011 for qualified energy efficient improvements and residential energy property. The maximum amount was also reduced from \$1,500 to a lifetime limit of \$500.

Self-employed Health Insurance Deduction

For 2011, taxpayers were no longer allowed to take deduction on Schedule SE. However, taxpayers could still take it on Form 1040, line 29.

Self-Employment Tax

The self-employment tax rate was reduced from 15.3 percent in 2010 to 13.3 percent in 2011. The Medicare portion of the self-employment tax remained at 2.9 percent, while the social security tax rate was reduced to 10.4 percent from 12.4 percent. However, the self-employment tax deduction was revised to reflect an employer's equivalent portion of tax. Previously, the deduction was equal to one-half of self-employment tax.

Social Security and Medicare Taxes

The Social Security tax rate decreased to 4.2 percent in 2011 from 6.2 percent in 2010. The Medicare tax portion remained at 1.45 percent.

Standard Deduction

For married persons filing jointly or surviving spouses, the standard deduction was increased in 2011, from \$11,400 to \$11,600. For single filers and married person filing separately, the standard deduction rose from \$5,700 to \$5,800 and for heads of households from \$8,400 to \$8,500. The amount of the standard deduction for a dependent remained the greater of \$950 of the dependent's earned income plus \$300 for 2011. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,150 or \$1,450 depending on marital status, up from \$1,100 and \$1,400 for 2010.

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

Figure 3.-Calculation of the 1979 Income Concept for 2011

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 2011.
 [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 2011.
 [6] Not included in AGI for Tax Year 2011.

was decided to develop an income definition that would be consistent over several years, and would 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 1979 Income Concept, Tax Year 2011

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

Size of income	Income				Salaries and wages			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	145,370,240	8,374,143	145,370,240	8,566,170	119,559,706	6,055,389	119,559,706	6,055,389
Under \$10,000	25,530,479	-73,907	24,544,023	-86,891	17,620,013	114,399	17,282,286	107,191
\$10,000 under \$20,000	24,805,889	368,418	25,410,468	378,025	19,056,685	265,081	19,366,933	269,033
\$20,000 under \$30,000	19,198,319	475,649	20,118,577	498,429	16,110,634	373,549	16,476,360	383,399
\$30,000 under \$40,000	14,520,079	505,069	15,187,126	527,890	12,730,122	410,623	12,922,386	419,075
\$40,000 under \$50,000	10,983,973	491,714	11,300,766	505,639	9,553,966	391,672	9,696,043	399,327
\$50,000 under \$60,000	8,705,011	477,293	8,596,363	470,789	7,519,380	368,684	7,536,051	376,541
\$60,000 under \$70,000	7,128,418	462,739	6,828,832	442,651	6,199,097	357,605	6,063,277	354,025
\$70,000 under \$80,000	5,969,534	446,941	5,615,235	420,479	5,219,751	343,260	5,018,065	337,847
\$80,000 under \$90,000	5,028,975	426,848	4,518,113	383,177	4,468,086	329,062	4,097,243	310,327
\$90,000 under \$100,000	4,043,741	383,603	3,682,820	349,242	3,580,801	293,207	3,373,146	284,549
\$100,000 under \$125,000	6,886,273	766,729	6,539,340	728,478	6,194,460	598,919	5,986,710	582,405
\$125,000 under \$150,000	3,922,036	534,912	3,842,976	523,883	3,536,769	410,439	3,526,300	408,499
\$150,000 under \$175,000	2,413,342	389,805	2,373,352	383,726	2,190,405	297,348	2,165,135	289,731
\$175,000 under \$200,000	1,534,116	285,960	1,519,460	283,543	1,394,155	214,737	1,391,482	208,703
\$200,000 under \$300,000	2,537,146	605,782	2,708,213	648,938	2,299,925	435,990	2,429,940	436,934
\$300,000 under \$400,000	857,176	293,637	999,095	342,467	763,991	198,800	881,231	205,675
\$400,000 under \$500,000	407,319	181,513	492,677	219,455	357,182	115,838	427,910	122,017
\$500,000 under \$1,000,000	597,525	403,585	736,442	496,639	514,726	230,634	625,865	242,443
\$1,000,000 under \$1,500,000	134,907	163,096	167,697	202,457	112,620	77,745	138,924	83,849
\$1,500,000 under \$2,000,000	55,986	96,284	66,679	114,516	46,300	41,412	54,800	43,836
\$2,000,000 under \$5,000,000	79,363	236,076	89,963	265,849	65,423	88,504	73,544	91,664
\$5,000,000 under \$10,000,000	19,189	130,764	20,274	138,483	15,926	42,702	16,561	43,008
\$10,000,000 and over	11,445	321,636	11,751	328,308	9,289	55,181	9,515	55,311

Size of income	Taxable interest received				Ordinary dividends received			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	52,067,484	120,112	52,067,484	120,112	27,762,355	194,610	27,762,355	194,610
Under \$10,000	5,371,749	9,343	5,023,547	9,715	2,892,829	8,093	2,721,273	8,496
\$10,000 under \$20,000	4,664,075	5,047	4,728,727	4,983	2,165,378	5,009	2,236,517	5,366
\$20,000 under \$30,000	4,182,769	4,454	4,704,253	5,605	1,908,258	5,813	2,161,220	7,440
\$30,000 under \$40,000	3,995,294	4,202	4,463,654	5,443	1,729,585	5,073	2,033,868	6,778
\$40,000 under \$50,000	3,777,965	4,143	4,052,493	4,811	1,744,721	5,644	1,942,481	6,921
\$50,000 under \$60,000	3,619,697	4,073	3,575,198	4,306	1,802,817	6,051	1,737,563	5,801
\$60,000 under \$70,000	3,340,591	3,634	3,221,656	3,524	1,664,736	6,100	1,598,164	6,060
\$70,000 under \$80,000	3,206,330	3,793	2,965,280	3,780	1,608,909	5,725	1,456,899	5,458
\$80,000 under \$90,000	2,864,675	3,375	2,496,381	2,679	1,458,032	5,303	1,241,211	4,371
\$90,000 under \$100,000	2,479,236	3,692	2,174,294	2,762	1,275,710	4,876	1,146,262	4,092
\$100,000 under \$125,000	4,493,318	6,145	4,257,499	5,676	2,534,402	10,354	2,338,813	9,168
\$125,000 under \$150,000	2,814,299	4,850	2,728,006	4,368	1,678,915	8,219	1,565,040	7,279
\$150,000 under \$175,000	1,851,425	3,692	1,806,960	3,318	1,186,289	6,741	1,149,865	6,306
\$175,000 under \$200,000	1,243,542	2,858	1,215,954	2,669	843,633	5,447	830,328	5,159
\$200,000 under \$300,000	2,148,851	7,487	2,272,307	7,144	1,585,908	14,486	1,645,356	13,465
\$300,000 under \$400,000	773,430	4,495	891,388	4,278	622,178	8,385	700,141	8,543
\$400,000 under \$500,000	376,457	3,056	450,433	3,265	307,292	6,170	361,572	6,200
\$500,000 under \$1,000,000	568,419	8,308	691,475	8,245	483,907	15,731	581,147	15,825
\$1,000,000 under \$1,500,000	131,574	3,997	162,795	4,069	117,939	8,049	143,657	8,199
\$1,500,000 under \$2,000,000	55,137	2,569	65,076	2,661	49,989	4,956	59,475	5,135
\$2,000,000 under \$5,000,000	78,267	7,228	88,464	7,297	71,946	13,310	81,386	13,443
\$5,000,000 under \$10,000,000	18,978	4,515	19,988	4,451	17,979	8,316	18,893	8,389
\$10,000,000 and over	11,405	15,156	11,656	15,063	11,004	26,759	11,223	26,717

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and 1979 Income Concept, Tax Year 2011—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			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	22,917,874	282,970	22,917,874	282,970	22,154,080	377,037	22,154,080	377,037
Under \$10,000	4,501,265	7,758	3,950,927	2,068	2,661,727	10,615	2,525,737	11,451
\$10,000 under \$20,000	4,053,565	34,731	4,302,912	34,203	1,549,264	245	1,589,187	183
\$20,000 under \$30,000	2,315,569	18,175	2,377,229	17,049	1,405,397	2,858	1,569,884	2,807
\$30,000 under \$40,000	1,722,918	12,494	1,845,752	13,226	1,330,040	2,185	1,528,637	2,731
\$40,000 under \$50,000	1,467,168	14,096	1,557,687	12,707	1,269,824	2,054	1,430,093	2,582
\$50,000 under \$60,000	1,264,805	11,578	1,269,101	10,840	1,319,774	1,972	1,312,281	1,703
\$60,000 under \$70,000	1,099,679	10,899	1,069,686	10,584	1,194,653	1,780	1,170,699	2,971
\$70,000 under \$80,000	958,568	10,323	954,893	11,475	1,215,830	1,977	1,096,490	1,647
\$80,000 under \$90,000	843,798	9,938	778,072	8,504	1,122,506	2,536	928,322	2,356
\$90,000 under \$100,000	701,342	9,322	663,468	8,962	982,084	2,416	867,243	2,204
\$100,000 under \$125,000	1,236,189	18,131	1,249,293	17,966	1,909,326	6,618	1,843,660	6,281
\$125,000 under \$150,000	807,733	15,243	764,206	13,864	1,373,016	5,672	1,252,772	5,291
\$150,000 under \$175,000	485,721	12,331	497,263	13,043	967,038	5,165	926,679	5,044
\$175,000 under \$200,000	326,235	9,892	340,071	10,304	742,227	5,356	714,422	4,607
\$200,000 under \$300,000	579,731	27,080	629,039	28,263	1,457,069	16,998	1,496,007	16,719
\$300,000 under \$400,000	222,831	15,677	260,514	17,108	588,734	12,011	653,996	11,563
\$400,000 under \$500,000	106,578	10,175	128,749	11,763	307,160	9,948	355,931	9,651
\$500,000 under \$1,000,000	147,931	17,255	186,772	21,281	482,743	30,633	572,065	30,591
\$1,000,000 under \$1,500,000	34,914	5,763	44,322	6,633	120,556	18,439	145,928	18,444
\$1,500,000 under \$2,000,000	12,949	2,487	16,315	2,865	51,627	13,591	60,360	13,786
\$2,000,000 under \$5,000,000	20,384	5,555	23,349	6,010	73,848	45,030	82,982	45,471
\$5,000,000 under \$10,000,000	4,939	1,864	5,132	2,024	18,420	35,052	19,299	35,126
\$10,000,000 and over	3,062	2,202	3,121	2,229	11,217	143,885	11,407	143,829
Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	10,971,437	41,025	10,971,437	41,025	8,081,874	425,384	8,081,874	425,384
Under \$10,000	1,163,758	-6,057	1,101,563	-6,108	752,848	-54,082	736,623	-54,592
\$10,000 under \$20,000	935,841	684	942,808	732	438,775	78	434,683	338
\$20,000 under \$30,000	853,907	469	953,390	678	382,811	1,451	418,591	1,320
\$30,000 under \$40,000	815,293	-308	925,556	-83	409,268	2,022	434,342	1,756
\$40,000 under \$50,000	742,494	-645	810,409	434	401,856	2,031	401,599	2,163
\$50,000 under \$60,000	762,024	272	753,538	398	412,014	3,454	439,452	3,188
\$60,000 under \$70,000	706,117	430	675,480	-90	391,006	3,073	414,286	3,104
\$70,000 under \$80,000	651,211	-375	619,783	34	413,696	3,454	357,174	3,311
\$80,000 under \$90,000	622,998	130	585,150	134	380,491	4,683	349,063	4,837
\$90,000 under \$100,000	560,508	591	443,393	475	353,109	5,312	302,444	3,948
\$100,000 under \$125,000	1,066,110	2,006	1,010,553	1,997	706,500	11,796	702,070	10,867
\$125,000 under \$150,000	646,099	3,051	603,546	3,071	534,837	13,080	525,740	12,701
\$150,000 under \$175,000	294,757	3,219	294,055	2,754	389,050	12,015	368,921	10,908
\$175,000 under \$200,000	205,171	2,994	200,788	2,839	317,330	12,329	296,863	11,120
\$200,000 under \$300,000	397,451	7,777	434,485	7,034	692,583	40,439	704,989	38,346
\$300,000 under \$400,000	172,867	4,366	190,143	4,197	346,510	33,292	359,245	31,525
\$400,000 under \$500,000	94,350	3,014	109,791	2,941	190,506	26,071	209,902	26,193
\$500,000 under \$1,000,000	160,711	7,135	184,908	7,169	344,009	79,052	376,751	81,385
\$1,000,000 under \$1,500,000	46,601	2,715	53,377	2,770	95,010	40,321	107,734	42,580
\$1,500,000 under \$2,000,000	21,660	1,866	23,951	1,866	41,252	25,552	46,356	26,712
\$2,000,000 under \$5,000,000	34,548	3,618	37,397	3,697	62,252	63,751	68,172	65,831
\$5,000,000 under \$10,000,000	9,948	1,690	10,287	1,689	15,914	32,304	16,479	32,900
\$10,000,000 and over	7,014	2,384	7,087	2,397	10,246	63,906	10,396	64,941

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and 1979 Income Concept, Tax Year 2011—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			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	2,452,627	43,762	2,452,627	43,762	602,942	19,607	602,942	19,607
Under \$10,000	187,516	7,457	246,625	15,194	50,397	-396	52,350	-419
\$10,000 under \$20,000	79,479	999	76,348	732	30,797	173	28,060	142
\$20,000 under \$30,000	64,747	860	84,290	643	25,860	183	37,032	255
\$30,000 under \$40,000	79,600	864	81,564	618	28,254	150	35,696	271
\$40,000 under \$50,000	74,272	766	82,148	653	32,716	305	35,841	390
\$50,000 under \$60,000	68,951	524	59,647	490	37,406	320	37,859	495
\$60,000 under \$70,000	75,502	648	58,154	499	30,822	333	28,120	271
\$70,000 under \$80,000	66,228	1,184	57,461	486	28,150	455	22,157	240
\$80,000 under \$90,000	52,782	717	59,039	432	29,401	337	33,689	474
\$90,000 under \$100,000	72,003	658	64,654	548	33,545	466	21,430	286
\$100,000 under \$125,000	194,506	1,936	210,269	1,763	55,447	862	50,592	935
\$125,000 under \$150,000	205,878	1,902	214,826	2,204	38,575	923	33,328	714
\$150,000 under \$175,000	244,668	2,412	211,858	2,021	31,306	566	31,133	484
\$175,000 under \$200,000	193,618	2,151	158,966	1,656	21,713	606	21,580	567
\$200,000 under \$300,000	355,691	5,467	327,721	3,732	49,710	1,579	51,641	1,731
\$300,000 under \$400,000	148,955	2,604	149,081	1,952	20,628	978	19,892	886
\$400,000 under \$500,000	79,733	1,760	83,479	1,329	13,035	697	13,862	698
\$500,000 under \$1,000,000	126,380	3,147	137,749	2,709	24,092	1,936	26,131	1,992
\$1,000,000 under \$1,500,000	33,574	1,454	36,799	1,203	7,150	1,132	7,907	1,161
\$1,500,000 under \$2,000,000	14,811	743	16,744	678	3,553	750	3,821	735
\$2,000,000 under \$5,000,000	23,205	2,156	24,646	1,566	6,338	2,102	6,724	2,089
\$5,000,000 under \$10,000,000	6,313	1,054	6,351	811	2,162	1,387	2,182	1,437
\$10,000,000 and over	4,214	2,301	4,208	1,843	1,885	3,764	1,917	3,772
Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	32,248,736	798,500	34,548,349	1,173,951	35,683,176	124,343	15,989,382	90,454
Under \$10,000	2,920,393	18,700	2,738,965	19,487	4,619,739	7,133	344,340	4,601
\$10,000 under \$20,000	4,218,606	43,740	4,462,193	47,478	4,919,211	6,297	655,572	4,959
\$20,000 under \$30,000	3,483,590	49,255	4,244,018	66,376	3,492,935	6,161	1,078,797	6,950
\$30,000 under \$40,000	2,932,752	50,459	3,587,914	72,537	3,050,447	6,027	1,305,320	7,274
\$40,000 under \$50,000	2,661,226	53,024	3,045,849	72,663	2,841,045	6,403	1,346,801	7,304
\$50,000 under \$60,000	2,411,474	56,369	2,435,608	65,830	2,442,783	5,752	1,436,305	7,431
\$60,000 under \$70,000	2,195,851	55,613	2,090,230	60,429	2,154,104	5,318	1,358,612	6,731
\$70,000 under \$80,000	1,888,638	56,033	1,746,947	56,170	1,803,712	4,978	1,268,919	5,832
\$80,000 under \$90,000	1,644,597	51,648	1,432,632	48,863	1,581,809	4,725	1,058,170	4,603
\$90,000 under \$100,000	1,406,381	46,804	1,189,970	40,953	1,364,456	4,540	976,116	4,196
\$100,000 under \$125,000	2,326,942	86,887	2,277,839	91,946	2,602,971	9,235	1,853,577	8,260
\$125,000 under \$150,000	1,337,634	59,391	1,429,557	69,210	1,614,075	6,925	1,174,485	5,813
\$150,000 under \$175,000	833,888	40,865	927,863	51,932	802,293	5,269	672,984	3,476
\$175,000 under \$200,000	518,502	27,061	608,833	37,655	483,458	4,100	398,094	2,348
\$200,000 under \$300,000	852,889	48,899	1,167,701	98,997	890,197	11,052	637,086	4,379
\$300,000 under \$400,000	250,137	15,573	449,028	57,876	351,292	6,277	191,995	1,751
\$400,000 under \$500,000	113,674	7,887	218,488	36,845	187,519	4,201	83,206	956
\$500,000 under \$1,000,000	166,063	14,553	337,031	86,467	301,854	8,688	110,095	1,793
\$1,000,000 under \$1,500,000	37,599	4,529	77,685	33,475	78,108	3,042	20,218	525
\$1,500,000 under \$2,000,000	16,238	2,686	30,004	16,062	32,403	1,530	6,794	285
\$2,000,000 under \$5,000,000	22,680	5,137	37,788	27,556	48,692	3,074	9,054	542
\$5,000,000 under \$10,000,000	5,582	1,778	7,817	8,159	12,130	1,251	1,922	237
\$10,000,000 and over	3,400	1,611	4,389	6,982	7,942	2,367	922	209

Footnotes at end of table

Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and 1979 Income Concept, Tax Year 2011—Continued

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

Size of income	Total itemized deductions				Taxable income			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	46,293,834	1,218,497	46,256,496	1,161,287	108,649,479	5,746,218	108,649,479	5,746,218
Under \$10,000	938,161	14,382	1,030,879	14,802	2,977,190	4,706	3,028,519	6,554
\$10,000 under \$20,000	1,964,575	29,819	2,184,013	29,085	14,137,636	70,407	14,225,283	72,318
\$20,000 under \$30,000	2,615,906	39,647	3,045,399	42,204	16,539,349	178,965	17,320,017	194,537
\$30,000 under \$40,000	3,394,275	51,570	3,624,017	53,715	14,022,364	257,086	14,588,419	284,509
\$40,000 under \$50,000	3,640,692	58,068	3,799,022	57,856	10,842,454	287,033	11,114,368	316,225
\$50,000 under \$60,000	3,702,767	63,523	3,688,564	59,048	8,637,694	298,732	8,487,319	313,166
\$60,000 under \$70,000	3,633,576	67,863	3,447,532	60,066	7,088,974	300,268	6,752,576	299,650
\$70,000 under \$80,000	3,505,808	69,227	3,323,115	61,703	5,940,628	300,154	5,561,254	290,972
\$80,000 under \$90,000	3,241,834	66,522	2,888,996	57,940	5,014,144	294,508	4,479,477	268,215
\$90,000 under \$100,000	2,808,146	61,273	2,553,667	52,578	4,034,798	270,412	3,650,788	246,357
\$100,000 under \$125,000	5,379,397	127,973	5,033,845	114,834	6,863,003	552,757	6,477,996	520,824
\$125,000 under \$150,000	3,377,927	91,869	3,251,065	84,412	3,917,362	396,087	3,825,742	380,719
\$150,000 under \$175,000	2,172,326	66,627	2,091,914	60,681	2,410,429	295,017	2,363,345	281,161
\$175,000 under \$200,000	1,419,104	47,872	1,369,371	44,354	1,532,518	220,507	1,512,298	208,018
\$200,000 under \$300,000	2,404,060	100,862	2,492,060	98,444	2,533,454	476,721	2,692,912	470,150
\$300,000 under \$400,000	827,291	46,638	926,622	47,289	855,696	237,538	994,712	243,375
\$400,000 under \$500,000	394,494	26,927	462,897	28,737	406,076	150,078	487,751	156,439
\$500,000 under \$1,000,000	578,811	57,667	698,050	60,791	595,776	339,560	732,308	355,867
\$1,000,000 under \$1,500,000	131,554	22,129	161,064	23,425	134,477	139,654	166,632	148,283
\$1,500,000 under \$2,000,000	54,873	13,090	64,888	13,696	55,817	82,795	66,352	86,928
\$2,000,000 under \$5,000,000	77,979	31,232	88,003	32,023	79,115	204,278	89,541	210,618
\$5,000,000 under \$10,000,000	18,934	17,027	19,917	17,017	19,124	113,638	20,182	114,900
\$10,000,000 and over	11,345	46,690	11,595	46,589	11,401	275,316	11,686	276,431

Size of income	Total tax credits				Total income tax			
	2011 Adjusted Gross Income		1979 Income Concept		2011 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	49,630,529	73,584	49,630,529	73,584	91,694,201	1,045,511	91,694,201	1,045,511
Under \$10,000	354,267	29	355,942	65	2,494,619	595	2,569,294	912
\$10,000 under \$20,000	5,555,989	1,498	5,592,016	1,512	10,322,044	5,588	10,374,219	5,789
\$20,000 under \$30,000	8,188,863	5,081	8,290,898	5,210	10,633,906	15,235	11,381,432	16,861
\$30,000 under \$40,000	6,420,203	6,491	6,654,897	6,591	10,387,300	24,731	10,965,984	28,061
\$40,000 under \$50,000	4,871,204	5,983	4,889,118	5,957	9,179,032	30,556	9,498,288	34,992
\$50,000 under \$60,000	3,901,971	5,583	3,892,813	5,583	7,918,775	35,625	7,797,638	38,129
\$60,000 under \$70,000	3,210,457	5,493	3,171,941	5,371	6,744,098	37,860	6,398,891	37,976
\$70,000 under \$80,000	2,817,504	4,950	2,659,206	4,751	5,784,877	39,394	5,422,309	38,652
\$80,000 under \$90,000	2,530,426	4,485	2,331,385	4,235	4,918,417	39,325	4,386,232	36,396
\$90,000 under \$100,000	2,060,286	3,816	1,981,962	3,780	3,989,872	37,136	3,601,598	33,846
\$100,000 under \$125,000	3,707,268	7,055	3,549,684	6,637	6,811,751	82,806	6,412,352	78,785
\$125,000 under \$150,000	1,967,429	2,913	1,952,414	3,005	3,900,235	67,591	3,795,769	64,896
\$150,000 under \$175,000	1,131,225	1,597	1,135,405	1,561	2,401,876	54,687	2,350,287	52,040
\$175,000 under \$200,000	615,917	706	627,104	778	1,526,906	43,884	1,503,161	41,099
\$200,000 under \$300,000	1,054,586	1,831	1,130,047	1,874	2,527,411	107,295	2,678,593	104,271
\$300,000 under \$400,000	430,802	1,262	478,004	1,328	853,980	62,816	990,492	62,518
\$400,000 under \$500,000	221,078	1,183	257,004	1,285	405,279	42,292	485,439	43,023
\$500,000 under \$1,000,000	368,674	3,129	425,997	3,311	594,554	97,611	729,114	100,851
\$1,000,000 under \$1,500,000	95,641	1,623	113,174	1,723	134,169	40,459	165,888	42,727
\$1,500,000 under \$2,000,000	40,979	998	47,783	1,055	55,678	24,105	66,116	25,220
\$2,000,000 under \$5,000,000	60,460	2,529	67,571	2,607	78,933	58,775	89,290	60,586
\$5,000,000 under \$10,000,000	15,461	1,390	16,142	1,388	19,098	31,500	20,146	31,899
\$10,000,000 and over	9,836	3,959	10,020	3,977	11,390	65,644	11,668	65,982

[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 2011 using AGI and the 1979 Income Concept, classified by size of 2011 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 2011, 1979 Concept income was 2.3 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$375.5 billion in nontaxable pensions and annuities (including IRA distributions) in the

1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 2.8 percent for 2011; income for the \$200,000 and above group increased 4.3 percent. Total income tax for all returns increased 9.9 percent in 2011 after an increase of 9.9 percent in 2010; total income tax reported for the \$200,000 and above income group increased 6.7 percent for 2011 after a increase of 14.7 percent for 2010.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2011 are shown in Figure 4. For the population as a whole, average tax rates for 2011 (based on the 1979 Income Concept) were 0.8 percentage points higher than those for 2010. Between 1986 and 2011, 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, 1986-2011

Size of 2011 AGI	Total income tax as a percentage of adjusted gross income																									
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
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	11.8	12.5
\$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	1.7	1.7	1.7	1.0	0.7	0.7	0.6	0.6	0.6	0.6	0.5	0.4	0.4	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	4.1	4.1	3.4	2.6	2.4	2.3	2.2	2.1	2.0	1.5	0.9	0.9	1.5	
\$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	7.3	6.7	6.5	5.9	4.7	4.2	4.1	4.0	3.9	3.7	3.3	2.5	2.5	3.2
\$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	4.2	4.9
\$40,000 under \$50,000	13.3	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	5.4	6.2
\$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	6.5	7.5
\$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	7.3	8.2
\$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	7.8	8.8
\$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	8.3	9.2
\$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	8.9	9.7
\$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	10.1	10.8
\$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	12.0	12.6
\$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	19.9	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	13.7	14.0
\$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	19.1	18.4	16.8	16.4	16.2	15.8	15.3	15.2	14.9	15.1	15.3	15.3
\$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	22.4	21.6	21.0	19.2	18.9	18.6	18.1	17.7	17.7	17.5	17.7	17.7
\$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	21.3	21.4
\$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	23.1	23.3
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.1	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	24.1	24.2
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.0	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	28.7	28.3	28.5	24.8	24.3	23.0	22.5	22.1	23.1	24.4	24.2	24.3

Size of 2011 income	Total income tax as a percentage of 1979 income concept																									
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
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	11.4	12.2
\$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	0.4	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	1.0	1.5
\$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	2.7	3.4
\$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	4.6	5.3
\$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	6.0	6.9
\$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	7.1	8.1
\$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	7.7	8.6
\$70,000 under \$80,000	15.8	16.2	15.4	15.2	14.6	14.2	13.7	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	8.1	9.2
\$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	8.4	9.5
\$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	9.0	9.7
\$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	10.0	10.8
\$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	11.7	12.4
\$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	13.4	12.8	13.0	13.6
\$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	14.1	14.5
\$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	15.7	16.1
\$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	17.7	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	24.3	22.6	23.2	21.5	22.2	21.8	20.2	19.7	19.5	18.8	19.2	19.0	19.2	19.1	19.6
\$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	24.2	23.7	21.7	20.7	21.0	20.2	19.6	19.6	19.9	20.5	19.6	20.3
\$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	21.1	21.6