

# Section 1

# Introduction and Changes in Law

## Introduction

This report contains complete individual income tax data for Tax Year 2010. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of almost 142.9 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2010.

Table A on the following pages presents selected income and tax items for Tax Years 2006 through 2010 as they appear on the forms and provides the percentage change for each item between 2009 and 2010. 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 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).

For Tax Year 2010, the number of individual tax returns filed increased by 2.4 million, or 1.7 percent. Adjusted gross income (AGI) rose \$462.7 billion, or 6.1 percent from 2009 to 2010, compared to the 7.7 percent decrease recorded from 2008 to 2009. Total tax liability increased 9.0 percent to \$1.1 trillion. A few components of AGI showed decreases between 2009 and 2010. The most notable was taxable interest, which decreased 16.9 percent. Conversely, several components showed large increases for 2010. These included total IRA distributions, net capital gain less loss, and unemployment compensation, which increased 62.2 percent, 57.4 percent, and 43.9 percent, respectively.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2010, 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.*

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns</b>	<b>138,394,754</b>	<b>[8] 142,978,806</b>	<b>142,450,569</b>	<b>140,494,127</b>	<b>142,892,051</b>	<b>1.7</b>
Electronically filed returns	80,095,643	87,851,490	95,243,204	98,358,434	111,559,553	13.4
Form 1040 returns	83,805,545	86,300,563	84,317,993	84,144,965	84,071,480	-0.1
Electronically filed returns	43,470,129	47,982,634	51,906,024	54,252,971	62,427,066	15.1
Form 1040A returns	32,018,556	33,507,223	36,280,305	39,563,588	40,810,489	3.2
Electronically filed returns	23,888,067	25,420,635	28,761,499	32,862,236	35,419,288	7.8
Form 1040EZ returns	[7] 22,570,653	23,171,020	21,852,270	16,785,574	18,010,081	7.3
Electronically filed returns	12,737,447	14,448,221	14,575,681	11,243,227	13,713,200	22.0
Salaries and wages						
Number of returns	116,379,376	120,844,802	119,578,500	116,668,680	117,820,074	1.0
Amount	5,469,370,119	5,842,269,820	5,950,634,829	5,707,088,487	5,837,350,365	2.3
Taxable interest						
Number of returns	62,401,235	64,505,131	62,449,609	57,811,427	55,130,125	-4.6
Amount	222,707,445	268,058,182	223,291,064	168,001,234	139,611,242	-16.9
Tax-exempt interest [2]						
Number of returns	6,038,822	6,321,596	6,453,113	6,255,546	6,103,182	-2.4
Amount	72,970,971	79,351,341	79,821,721	73,574,105	75,163,368	2.2
Ordinary dividends						
Number of returns	31,619,775	32,006,152	31,043,113	29,287,816	28,007,627	-4.4
Amount	199,359,146	237,052,127	219,330,668	163,458,846	183,539,268	12.3
Qualified dividends [2]						
Number of returns	26,584,184	27,145,274	26,409,275	25,412,544	25,049,470	-1.4
Amount	137,195,800	155,872,285	158,975,193	123,570,203	136,483,398	10.5
State income tax refunds						
Number of returns	22,964,214	23,592,999	22,819,648	23,444,210	21,828,587	-6.9
Amount	24,206,006	27,046,648	27,569,478	30,314,607	27,454,568	-9.4
Alimony received						
Number of returns	441,514	457,308	436,700	438,103	439,196	0.2
Amount	8,120,381	8,759,334	8,779,355	8,821,395	8,795,589	-0.3
Business or profession net income less loss						
Number of returns	21,656,409	22,629,468	22,111,687	22,111,784	22,505,698	1.8
Amount	281,527,260	279,736,260	264,234,283	244,982,827	267,265,585	9.1
Net capital gain less loss						
Number of returns	22,069,069	22,143,812	20,409,219	19,539,842	20,159,535	3.2
Amount	771,045,623	895,673,984	466,578,810	231,187,309	363,808,623	57.4
Capital gain distributions reported on Form 1040						
Number of returns	4,599,135	5,012,429	3,321,856	750,663	1,155,754	54.0
Amount	8,416,731	11,981,884	2,693,831	360,637	601,335	66.7
Sales of property other than capital assets, net gain less loss						
Number of returns	1,778,803	1,751,136	1,722,608	1,787,663	1,977,152	10.6
Amount	4,201,647	4,356,742	-7,811,362	-18,027,483	-18,076,040	-0.3
Total IRA distributions [2]						
Number of returns	10,635,115	11,395,793	12,052,397	10,523,386	13,498,285	28.3
Amount	165,503,242	189,848,217	216,258,321	179,131,646	290,619,093	62.2
Taxable IRA distributions						
Number of returns	9,965,065	10,683,225	11,259,424	9,659,133	12,517,280	29.6
Amount	124,705,552	147,959,327	162,150,226	135,202,708	194,332,950	43.7
Total pensions and annuities [2]						
Number of returns	26,511,367	27,678,148	28,011,742	28,408,058	28,889,557	1.7
Amount	780,831,489	851,528,103	844,774,212	822,742,643	881,195,991	7.1
Taxable pensions and annuities						
Number of returns	24,098,220	25,180,637	25,540,246	26,020,252	26,596,737	2.2
Amount	450,454,465	490,581,465	506,269,008	523,295,800	558,540,932	6.7

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,624,588	16,184,703	16,273,369	16,432,633	16,503,383	0.4
Amount	466,087,829	453,450,913	418,055,577	384,952,758	445,734,486	15.8
Farm net income less loss						
Number of returns	1,958,273	1,977,943	1,948,054	1,924,214	1,909,242	-0.8
Amount	-15,331,319	-14,693,259	-14,846,610	-14,095,257	-11,732,278	16.8
Unemployment compensation						
Number of returns	7,378,438	7,622,280	9,532,896	11,298,837	14,936,508	32.2
Amount	26,523,665	29,415,079	43,674,694	83,538,098	120,249,961	43.9
Total social security benefits [2]						
Number of returns	20,609,364	22,587,781	24,066,883	24,589,713	25,422,847	3.4
Amount	339,754,476	382,324,621	415,587,419	457,087,273	477,855,868	4.5
Taxable social security benefits						
Number of returns	13,749,185	15,011,961	15,015,435	15,320,332	16,180,397	5.6
Amount	144,403,839	167,186,633	168,110,210	174,649,879	190,745,678	9.2
Foreign earned income exclusion [3]						
Number of returns	329,264	343,077	371,885	396,405	415,519	4.8
Amount	18,154,653	19,888,233	22,891,602	24,461,966	25,823,350	5.6
Net operating loss [3]						
Number of returns	916,899	922,895	920,078	1,119,575	1,147,033	2.5
Amount	80,795,920	86,369,141	97,019,034	124,079,065	144,553,116	16.5
Cancellation of debt [3]						
Number of returns	N/A	271,290	341,992	490,846	634,797	29.3
Amount	N/A	1,881,848	4,192,002	9,115,329	10,327,231	13.3
Taxable health savings account distributions [3]						
Number of returns	N/A	N/A	N/A	N/A	266,188	[9]
Amount	N/A	N/A	N/A	N/A	450,790	[9]
Gambling earnings [3]						
Number of returns	1,871,292	2,008,658	1,889,725	1,768,442	1,841,697	4.1
Amount	27,902,023	30,139,091	27,196,828	23,775,855	25,187,996	5.9
Other income, less loss [3]						
Number of returns	6,176,952	6,607,358	6,786,526	6,487,936	6,666,372	2.8
Amount	29,938,461	36,140,255	34,267,297	31,315,947	34,629,333	10.6
Total income						
Number of returns	137,228,802	142,586,333	141,788,473	140,040,871	142,244,789	1.6
Amount	8,144,688,302	8,810,738,960	8,384,459,552	7,739,397,945	8,208,441,150	6.1
Educator expenses						
Number of returns	3,166,931	3,654,214	3,753,395	3,841,466	3,614,291	-5.9
Amount	805,568	925,997	947,072	970,392	915,028	-5.7
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	120,468	135,102	129,275	142,530	131,619	-7.7
Amount	368,258	420,756	416,104	558,144	472,960	-15.3
Health savings account deduction						
Number of returns	358,968	592,526	835,619	946,436	1,004,561	6.1
Amount	868,560	1,500,881	2,209,984	2,589,379	2,912,661	12.5
Moving expenses						
Number of returns	1,082,576	1,119,044	1,113,455	856,242	1,002,314	17.1
Amount	3,159,251	2,903,022	3,003,231	2,099,707	2,674,311	27.4
One-half of self-employment tax						
Number of returns	17,074,708	17,840,382	17,411,224	17,436,420	17,668,446	1.3
Amount	23,925,376	24,759,998	24,286,264	23,833,849	24,174,249	1.4
Keogh retirement plan						
Number of returns	1,228,299	1,191,135	1,010,421	922,981	909,977	-1.4
Amount	22,011,551	22,262,415	20,261,952	18,857,129	18,906,400	0.3

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employed health insurance						
Number of returns	3,804,190	3,838,721	3,617,716	3,625,543	3,830,684	5.7
Amount	20,302,533	21,283,306	21,193,681	21,819,844	23,335,953	6.9
Penalty on early withdrawal of savings						
Number of returns	1,164,171	1,164,446	1,310,949	1,204,856	1,102,394	-8.5
Amount	429,850	352,592	389,043	339,005	356,207	5.1
Alimony paid adjustment						
Number of returns	585,286	599,587	580,015	570,110	596,538	4.6
Amount	9,115,764	9,496,674	9,621,349	9,844,186	10,416,420	5.8
Total taxpayer IRA adjustment						
Number of returns	3,230,531	3,299,773	2,739,675	2,587,823	2,583,178	-0.2
Amount	12,533,506	12,876,504	11,665,532	11,215,140	11,443,203	2.0
Student loan interest deduction						
Number of returns	8,540,900	9,091,081	9,135,508	9,718,995	10,119,216	4.1
Amount	6,156,865	7,463,755	7,730,515	8,339,817	9,093,467	9.0
Tuition and fees deduction						
Number of returns	4,015,828	4,543,382	4,576,654	2,422,642	1,997,005	-17.6
Amount	9,620,615	10,578,961	11,001,733	5,453,156	4,364,960	-20.0
Domestic production activities deduction						
Number of returns	421,128	478,999	501,755	490,677	615,952	25.5
Amount	3,303,121	6,780,483	7,011,197	5,697,897	8,674,889	52.2
Archer MSA deduction						
Number of returns	18,668	10,972	8,921	8,464	6,276	-25.9
Amount	35,106	21,748	16,796	13,056	10,664	-18.3
Foreign housing deductions						
Number of returns	3,942	5,238	6,862	7,945	2,761	-65.2
Amount	83,632	98,011	129,783	135,791	74,227	-45.3
Other adjustments						
Number of returns	137,296	139,569	151,165	161,638	144,127	-10.8
Amount	1,073,988	1,295,091	1,715,146	1,200,729	1,473,458	22.7
Total statutory adjustments						
Number of returns	33,980,524	36,050,434	35,773,805	34,764,363	35,260,684	1.4
Amount	113,845,357	123,020,191	121,599,382	112,967,222	119,299,058	5.6
Adjusted gross income or loss (AGI)						
Amount	8,030,842,945	8,687,718,769	8,262,860,170	7,626,430,723	8,089,142,092	6.1
Total itemized deductions						
Number of returns	49,123,555	50,544,470	48,167,223	45,695,736	46,644,509	2.1
Amount	1,229,237,288	1,333,036,542	1,322,276,380	1,203,808,276	1,216,667,246	1.1
Total standard deduction						
Number of returns	86,583,732	90,510,904	91,780,792	92,268,979	93,678,175	1.5
Amount	607,464,186	654,181,656	695,487,631	747,779,539	738,538,671	-1.2
Basic standard deduction						
Number of returns	86,583,732	90,510,904	91,780,792	92,268,979	93,678,175	1.5
Amount	590,487,763	635,824,934	663,412,108	709,396,730	717,074,903	1.1
Additional standard deduction						
Number of returns	11,261,327	11,703,100	12,523,644	12,740,860	12,679,683	-0.5
Amount	16,976,422	18,356,722	19,941,237	21,255,341	21,011,499	-1.1
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	N/A	15,723,821	20,532,964	400,690	-98.0
Amount	N/A	N/A	11,267,483	17,324,744	452,268	-97.4
AGI less deductions						
Number of returns	120,676,830	125,121,755	123,533,612	121,635,282	124,962,697	2.7
Amount	6,340,706,374	6,871,049,690	6,485,665,094	5,946,879,328	6,386,817,688	7.4
Number of exemptions	275,256,944	282,613,371	282,928,837	284,239,508	287,678,582	1.2
Exemption amount	891,911,609	943,171,372	980,976,976	1,029,070,478	1,049,271,708	2.0

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Taxable income						
Number of returns	106,667,402	110,533,209	107,994,637	104,160,741	107,304,398	3.0
Amount	5,579,145,443	6,063,263,892	5,652,925,474	5,088,387,918	5,502,000,658	8.1
Capital construction fund reduction						
Number of returns	N/A	N/A	10,798	2,400	2,597	8.2
Amount	N/A	N/A	81,185	50,659	37,073	-26.8
Tax from table, rate schedules, etc.						
Number of returns	106,658,774	110,522,670	107,149,531	103,467,697	106,601,255	3.0
Amount	1,061,247,534	1,155,415,243	1,081,261,635	953,412,098	1,037,759,795	8.8
Additional taxes						
Number of returns	12,787	13,249	13,735	11,396	17,718	55.5
Amount	43,250	13,823	21,864	32,714	29,926	-8.5
Alternative minimum tax						
Number of returns	3,966,540	4,108,964	3,935,248	3,827,562	4,019,538	5.0
Amount	21,564,586	24,109,512	25,649,084	22,579,779	27,460,515	21.6
Income tax before credits						
Number of returns	106,688,255	110,547,299	107,201,197	103,502,636	106,631,729	3.0
Amount	1,082,855,370	1,179,538,578	1,106,932,583	976,024,591	1,065,250,236	9.1
Child care credit						
Number of returns	6,466,792	6,491,844	6,587,103	6,286,241	6,338,315	0.8
Amount	3,486,637	3,483,152	3,526,697	3,317,379	3,397,639	2.4
Credit for elderly or disabled						
Number of returns	98,261	89,767	75,488	63,526	98,345	54.8
Amount	14,571	12,469	10,070	8,235	15,627	89.8
Education credits						
Number of returns	7,725,138	7,435,044	7,740,979	10,598,706	11,922,884	12.5
Amount	7,022,420	6,910,412	7,632,594	10,836,636	12,353,964	14.0
Residential energy credit						
Number of returns	4,344,189	4,326,398	225,733	6,711,683	7,155,888	6.6
Amount	1,000,149	1,007,577	216,687	5,822,875	6,173,494	6.0
Foreign tax credit						
Number of returns	6,418,317	7,642,644	6,708,279	6,309,847	6,661,896	5.6
Amount	10,958,470	15,435,196	16,572,321	13,060,099	15,223,190	16.6
Child tax credit						
Number of returns	25,741,511	25,889,333	25,173,769	23,563,012	23,579,773	0.1
Amount	31,741,551	31,556,282	30,537,638	28,416,808	28,503,646	0.3
Retirement savings contributions credit						
Number of returns	5,192,133	5,862,206	5,961,299	6,253,195	6,130,006	-2.0
Amount	893,957	976,846	977,386	1,039,726	1,029,595	-1.0
Mortgage interest credit						
Number of returns	48,897	33,185	39,094	44,686	41,733	-6.6
Amount	48,366	37,432	43,319	44,182	51,199	15.9
Adoption credit						
Number of returns	93,369	94,128	88,628	80,676	97,084	20.3
Amount	351,184	396,039	353,493	278,451	1,206,776	333.4
General business credit						
Number of returns	386,681	230,821	303,756	292,508	462,320	58.1
Amount	1,302,464	845,539	1,649,280	1,601,155	2,168,205	35.4
Prior year minimum tax credit						
Number of returns	359,098	395,359	415,592	319,646	259,546	-18.8
Amount	1,032,247	1,034,675	945,226	758,965	663,274	-12.6
Alternative motor vehicle credit						
Number of returns	25,300	157,814	31,803	75,752	66,503	-12.2
Amount	50,035	184,661	48,798	137,329	93,449	-32.0

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Qualified electric vehicle credit						
Number of returns	N/A	N/A	N/A	3,241	3,136	-3.2
Amount	N/A	N/A	N/A	2,521	2,945	16.8
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	N/A	1,006	984	-2.2
Amount	N/A	N/A	N/A	1,820	1,156	-36.5
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	N/A	22,571	211	-99.1
Amount	N/A	N/A	N/A	129,372	1,135	-99.1
Total credits [4]						
Number of returns	44,397,533	46,084,671	42,392,934	46,444,316	48,092,456	3.5
Amount	58,141,809	62,630,766	62,626,419	65,472,703	69,621,344	6.3
Income tax after credits						
Number of returns	94,509,890	98,369,138	95,188,516	90,699,226	93,480,314	3.1
Amount	1,024,713,561	1,116,907,812	1,044,306,164	910,551,888	995,628,892	9.3
Self-employment tax						
Number of returns	17,074,708	17,840,382	17,411,224	17,436,420	17,668,446	1.3
Amount	47,842,244	49,511,062	48,564,239	47,659,080	48,339,745	1.4
Social security, Medicare tax on tip income not reported						
Number of returns	355,457	194,630	178,990	164,103	132,436	-19.3
Amount	73,109	30,331	26,725	22,743	23,288	2.4
Uncollected social security tax						
Number of returns	N/A	67,811	71,665	83,076	29,849	-64.1
Amount	N/A	32,241	25,051	36,273	12,840	-64.6
Tax on qualified retirement plans						
Number of returns	5,148,030	5,550,175	5,734,262	5,874,254	5,921,264	0.8
Amount	4,347,720	5,004,547	5,273,134	5,312,413	5,817,684	9.5
Advanced earned income credit payments						
Number of returns	129,124	138,647	140,253	123,251	119,541	-3.0
Amount	62,149	69,336	78,248	75,501	71,619	-5.1
Household employment taxes						
Number of returns	225,441	222,146	218,804	207,338	201,661	-2.7
Amount	917,524	914,059	966,299	1,039,678	968,164	-6.9
First time homebuyer credit repayment						
Number of returns	N/A	N/A	N/A	4,029	958,589	23,692.2
Amount	N/A	N/A	N/A	18,715	562,439	2,905.3
Recapture taxes						
Number of returns	12,536	17,924	18,909	16,492	21,336	29.4
Amount	320,788	413,740	372,938	189,944	243,717	28.3
COBRA premium assistance recapture						
Number of returns	N/A	N/A	N/A	3,005	902	-70.0
Amount	N/A	N/A	N/A	6,348	4,327	-31.8
Total tax liability [5]						
Number of returns	102,363,945	106,650,214	103,776,175	100,148,024	102,899,991	2.7
Amount	1,078,601,440	1,173,264,964	1,100,039,736	965,374,801	1,051,971,188	9.0
Income tax withheld						
Number of returns	120,500,889	125,583,890	124,388,369	120,134,277	121,393,087	1.0
Amount	843,094,979	912,563,316	932,116,047	827,302,476	875,470,232	5.8
Estimated tax payments						
Number of returns	11,128,072	11,523,634	11,153,666	10,139,259	9,547,968	-5.8
Amount	252,998,613	284,119,655	285,930,452	224,536,503	221,801,067	-1.2
Making work pay credit						
Number of returns	N/A	N/A	N/A	100,994,053	105,809,553	4.8
Amount	N/A	N/A	N/A	50,687,027	54,328,950	7.2

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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, 2009 to 2010
	2006	2007	2008	2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
Earned income credit						
Number of returns	23,042,200	24,583,940	24,756,744	27,041,498	27,367,757	1.2
Amount	44,387,566	48,539,994	50,669,263	59,239,462	59,562,031	0.5
Nontaxable combat pay election						
Number of returns	8,323	6,642	10,590	22,029	23,958	8.8
Amount	90,997	109,650	139,757	341,179	339,350	-0.5
Additional child tax credit						
Number of returns	15,590,592	15,884,285	18,160,498	21,290,682	20,979,862	-1.5
Amount	16,248,889	16,690,219	20,426,787	27,499,364	27,754,241	0.9
American opportunity credit						
Number of returns	N/A	N/A	N/A	8,836,029	11,979,099	35.6
Amount	N/A	N/A	N/A	7,612,351	10,620,383	39.5
Payment with an extension request						
Number of returns	1,758,125	1,773,576	1,486,081	1,304,953	1,457,793	11.7
Amount	86,530,919	96,167,969	65,144,561	49,625,940	68,878,004	38.8
Excess social security tax withheld						
Number of returns	1,443,437	1,544,389	1,464,021	1,105,071	1,204,270	9.0
Amount	2,288,807	2,519,084	2,468,691	1,930,124	2,098,214	8.7
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	84,547	39,521	90,333	8,658	8,671	0.2
Amount	52,199	119,959	145,091	35,695	98,333	175.5
Form 4136 - Fuels tax credit						
Number of returns	318,754	305,765	317,783	323,330	354,848	9.7
Amount	85,905	88,950	95,267	93,907	158,669	69.0
Form 8885 - Health coverage credit						
Number of returns	22,397	22,550	8,749	11,836	16,174	36.7
Amount	27,567	39,343	23,039	36,989	31,149	-15.8
Form 8801 - Refundable prior year minimum tax credit						
Number of returns	N/A	151,643	288,093	240,844	263,847	9.6
Amount	N/A	508,074	2,508,066	2,557,056	812,206	-68.2
First-time homebuyer credit						
Number of returns	N/A	N/A	1,203,566	1,380,392	334,422	-75.8
Amount	N/A	N/A	8,373,054	9,763,743	2,285,948	-76.6
Total payments						
Number of returns	134,948,299	135,128,289	135,007,847	132,753,706	135,487,961	2.1
Amount	1,249,879,508	1,361,454,082	1,379,724,464	1,261,563,761	1,325,416,423	5.1
Overpayment, total						
Number of returns	109,915,823	110,611,578	114,698,578	112,382,258	113,568,220	1.1
Amount	295,796,995	316,924,652	378,739,410	381,458,887	373,431,750	-2.1
Overpayment refunded						
Number of returns	107,001,071	107,687,030	111,683,923	109,402,781	110,706,225	1.2
Amount	250,941,390	267,872,391	324,121,135	333,096,000	326,054,483	-2.1
Refund credited to next year						
Number of returns	3,978,421	4,061,974	4,861,285	4,612,597	4,114,885	-10.8
Amount	44,855,606	49,052,261	54,618,276	48,362,887	47,377,267	-2.0
Tax due at time of filing						
Number of returns	26,694,105	28,599,646	22,714,746	22,356,865	23,889,539	6.9
Amount	126,289,889	130,607,837	100,277,626	86,129,753	100,792,322	17.0
Tax penalty						
Number of returns	6,496,924	7,549,807	6,355,582	6,548,380	6,670,019	1.9
Amount	1,770,962	1,872,302	1,222,944	859,826	805,807	-6.3

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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 [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns</b>	<b>138,394,754</b>	<b>[8] 142,978,806</b>	<b>142,450,569</b>	<b>140,494,127</b>	<b>142,892,051</b>	<b>1.7</b>
Electronically filed returns	80,095,643	87,851,490	95,243,204	98,358,434	111,559,553	13.4
Form 1040 returns	83,805,545	86,300,563	84,317,993	84,144,965	84,071,480	-0.1
Electronically filed returns	43,470,129	47,982,634	51,906,024	54,252,971	62,427,066	15.1
Form 1040A returns	32,018,556	33,507,223	36,280,305	39,563,588	40,810,489	3.2
Electronically filed returns	23,888,067	25,420,635	28,761,499	32,862,236	35,419,288	7.8
Form 1040EZ returns	[7] 22,570,653	23,171,020	21,852,270	16,785,574	18,010,081	7.3
Electronically filed returns	12,737,447	14,448,221	14,575,681	11,243,227	13,713,200	22.0
Salaries and wages						
Number of returns	116,379,376	120,844,802	119,578,500	116,668,680	117,820,074	1.0
Amount	3,546,932,632	3,683,650,580	3,613,014,468	3,477,811,388	3,499,610,531	0.6
Taxable interest						
Number of returns	62,401,235	64,505,131	62,449,609	57,811,427	55,130,125	-4.6
Amount	144,427,656	169,015,247	135,574,417	102,377,352	83,699,785	-18.2
Tax-exempt interest						
Number of returns	6,038,822	6,321,596	6,453,113	6,255,546	6,103,182	-2.4
Amount	47,322,290	50,032,371	48,464,919	44,834,921	45,061,971	0.5
Ordinary dividends						
Number of returns	31,619,775	32,006,152	31,043,113	29,287,816	28,007,627	-4.4
Amount	129,286,087	149,465,402	133,169,804	99,609,291	110,035,532	10.5
Qualified dividends						
Number of returns	26,584,184	27,145,274	26,409,275	25,412,544	25,049,470	-1.4
Amount	88,972,633	98,280,129	96,524,100	75,301,769	81,824,579	8.7
State income tax refunds						
Number of returns	22,964,214	23,592,999	22,819,648	23,444,210	21,828,587	-6.9
Amount	15,697,799	17,053,372	16,739,209	18,473,252	16,459,573	-10.9
Alimony received						
Number of returns	441,514	457,308	436,700	438,103	439,196	0.2
Amount	5,266,136	5,522,909	5,330,513	5,375,622	5,273,135	-1.9
Business or profession net income less loss						
Number of returns	21,656,409	22,629,468	22,111,687	22,111,784	22,505,698	1.8
Amount	182,572,802	176,378,474	160,433,687	149,288,743	160,231,166	7.3
Net capital gain less loss						
Number of returns	22,069,069	22,143,812	20,409,219	19,539,842	20,159,535	3.2
Amount	500,029,587	564,737,695	283,290,109	140,881,968	218,110,685	54.8
Capital gain distributions reported on Form 1040						
Number of returns	4,599,135	5,012,429	3,321,856	750,663	1,155,754	54.0
Amount	5,458,321	7,554,782	1,635,599	219,767	360,513	64.0
Sales of property other than capital assets, net gain less loss						
Number of returns	1,778,803	1,751,136	1,722,608	1,787,663	1,977,152	10.6
Amount	2,724,804	2,747,000	-4,742,782	-10,985,669	-10,836,954	1.4
Total IRA distributions						
Number of returns	10,635,115	11,395,793	12,052,397	10,523,386	13,498,285	28.3
Amount	107,330,248	119,702,533	131,304,384	109,160,052	174,232,070	59.6
Taxable IRA distributions						
Number of returns	9,965,065	10,683,225	11,259,424	9,659,133	12,517,280	29.6
Amount	80,872,602	93,290,875	98,451,868	82,390,438	116,506,565	41.4
Total pensions and annuities						
Number of returns	26,511,367	27,678,148	28,011,742	28,408,058	28,889,557	1.7
Amount	506,375,804	536,902,965	512,916,947	501,366,632	528,294,959	5.4
Taxable pensions and annuities						
Number of returns	24,098,220	25,180,637	25,540,246	26,020,252	26,596,737	2.2
Amount	292,123,518	309,319,965	307,388,590	318,888,361	334,856,674	5.0

Footnotes at end of table.



**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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 [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Rents, royalties, partnerships, estates, trusts, etc.						
Number of returns	15,624,588	16,184,703	16,273,369	16,432,633	16,503,383	0.4
Amount	302,261,887	285,908,520	253,828,523	234,584,252	267,226,910	13.9
Farm net income less loss						
Number of returns	1,958,273	1,977,943	1,948,054	1,924,214	1,909,242	-0.8
Amount	-9,942,490	-9,264,350	-9,014,335	-8,589,431	-7,033,740	18.1
Unemployment compensation						
Number of returns	7,378,438	7,622,280	9,532,896	11,298,837	14,936,508	32.2
Amount	17,200,820	18,546,708	26,517,726	50,906,824	72,092,303	41.6
Total social security benefits						
Number of returns	20,609,364	22,587,781	24,066,883	24,589,713	25,422,847	3.4
Amount	220,333,642	241,062,182	252,329,945	278,541,909	286,484,333	2.9
Taxable social security benefits						
Number of returns	13,749,185	15,011,961	15,015,435	15,320,332	16,180,397	5.6
Amount	93,647,107	105,414,018	102,070,559	106,428,933	114,355,922	7.4
Foreign earned income exclusion [2]						
Number of returns	329,264	343,077	371,885	396,405	415,519	4.8
Amount	11,773,446	12,539,869	13,898,969	14,906,743	15,481,625	3.9
Net operating loss [2]						
Number of returns	916,899	922,895	920,078	1,119,575	1,147,033	2.5
Amount	52,396,835	54,457,214	58,906,517	75,611,862	86,662,540	14.6
Cancellation of debt [2]						
Number of returns	N/A	271,290	341,992	490,846	634,797	29.3
Amount	N/A	N/A	2,545,235	5,554,740	6,191,385	11.5
Taxable health savings account distributions [2]						
Number of returns	N/A	N/A	N/A	N/A	266,188	[9]
Amount	N/A	N/A	N/A	N/A	270,258	[9]
Gambling earnings [2]						
Number of returns	1,871,292	2,008,658	1,889,725	1,768,442	1,841,697	4.1
Amount	18,094,697	19,003,210	16,512,950	14,488,638	15,100,717	4.2
Other income, less loss [2]						
Number of returns	6,176,952	6,607,358	6,786,526	6,487,936	6,666,372	2.8
Amount	19,415,344	22,787,046	20,805,888	19,083,453	20,760,991	8.8
Total income						
Number of returns	137,228,802	142,586,333	141,788,473	140,040,871	142,244,789	1.6
Amount	5,281,899,029	5,555,320,908	5,090,746,540	4,716,269,314	4,921,127,788	4.3
Educator expenses						
Number of returns	3,166,931	3,654,214	3,753,395	3,841,466	3,614,291	-5.9
Amount	522,418	583,857	575,029	591,342	548,578	-7.2
Certain business expenses of reservists, performing artists, and fee-basis government officials						
Number of returns	120,468	135,102	129,275	142,530	131,619	-7.7
Amount	238,818	265,294	252,644	340,124	283,549	-16.6
Health savings account deduction						
Number of returns	358,968	592,526	835,619	946,436	1,004,561	6.1
Amount	563,268	946,331	1,341,824	1,577,927	1,746,200	10.7
Moving expenses						
Number of returns	1,082,576	1,119,044	1,113,455	856,242	1,002,314	17.1
Amount	2,048,801	1,830,405	1,823,455	1,279,529	1,603,304	25.3
One-half of self-employment tax						
Number of returns	17,074,708	17,840,382	17,411,224	17,436,420	17,668,446	1.3
Amount	15,515,808	15,611,600	14,745,758	14,523,979	14,492,955	-0.2
Keogh retirement plan						
Number of returns	1,228,299	1,191,135	1,010,421	922,981	909,977	-1.4
Amount	14,274,676	14,036,832	12,302,339	11,491,243	11,334,772	-1.4

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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 [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employed health insurance						
Number of returns	3,804,190	3,838,721	3,617,716	3,625,543	3,830,684	5.7
Amount	13,166,364	13,419,487	12,868,052	13,296,675	13,990,379	5.2
Penalty on early withdrawal of savings						
Number of returns	1,164,171	1,164,446	1,310,949	1,204,856	1,102,394	-8.5
Amount	278,761	222,315	236,213	206,584	213,553	3.4
Alimony paid adjustment						
Number of returns	585,286	599,587	580,015	570,110	596,538	4.6
Amount	5,911,650	5,987,815	5,841,742	5,998,895	6,244,856	4.1
Total taxpayer IRA adjustment						
Number of returns	3,230,531	3,299,773	2,739,675	2,587,823	2,583,178	-0.2
Amount	8,128,084	8,118,855	7,082,897	6,834,333	6,860,433	0.4
Student loan interest deduction						
Number of returns	8,540,900	9,091,081	9,135,508	9,718,995	10,119,216	4.1
Amount	3,992,779	4,706,025	4,693,695	5,082,155	5,451,719	7.3
Tuition and fees deduction						
Number of returns	4,015,828	4,543,382	4,576,654	2,422,642	1,997,005	-17.6
Amount	6,239,050	6,670,215	6,679,862	3,323,069	2,616,882	-21.3
Domestic production activities deduction						
Number of returns	421,128	478,999	501,755	490,677	615,952	25.5
Amount	2,142,102	4,275,210	4,256,950	3,472,210	5,200,773	49.8
Archer MSA deduction						
Number of returns	18,668	10,972	8,921	8,464	6,276	-25.9
Amount	22,767	13,712	10,198	7,956	6,393	-19.6
Foreign housing deductions						
Number of returns	3,942	5,238	6,862	7,945	2,761	-65.2
Amount	54,236	61,798	78,800	82,749	44,501	-46.2
Other adjustments						
Number of returns	137,296	139,569	151,165	161,638	144,127	-10.8
Amount	696,490	816,577	1,041,376	731,706	883,368	20.7
Total statutory adjustments						
Number of returns	33,980,524	36,050,434	35,773,805	34,764,363	35,260,684	1.4
Amount	73,829,674	77,566,325	73,830,833	68,840,477	71,522,217	3.9
Adjusted gross income or loss (AGI)						
Amount	5,208,069,355	5,477,754,583	5,016,915,707	4,647,428,838	4,849,605,571	4.4
Total itemized deductions						
Number of returns	49,123,555	50,544,470	48,167,223	45,695,736	46,644,509	2.1
Amount	797,170,744	840,502,233	802,839,332	733,582,130	729,416,814	-0.6
Total standard deduction						
Number of returns	86,583,732	90,510,904	91,780,792	92,268,979	93,678,175	1.5
Amount	393,945,646	412,472,671	422,275,429	455,685,277	442,768,987	-2.8
Basic standard deduction						
Number of returns	86,583,732	90,510,904	91,780,792	92,268,979	93,678,175	1.5
Amount	382,936,292	400,898,445	402,800,308	432,295,387	429,901,021	-0.6
Additional standard deduction						
Number of returns	11,261,327	11,703,100	12,523,644	12,740,860	12,679,683	-0.5
Amount	11,009,353	11,574,226	12,107,612	12,952,676	12,596,822	-2.7
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction:						
Number of returns	N/A	N/A	15,723,821	20,532,964	400,690	-98.0
Amount	N/A	N/A	11,267,483	10,557,431	271,144	-97.4
AGI less deductions						
Number of returns	120,676,830	125,121,755	123,533,612	121,635,282	124,962,697	2.7
Amount	4,112,001,540	4,332,313,802	3,937,865,874	3,623,936,215	3,829,027,391	5.7
Number of exemptions	275,256,944	282,613,371	282,928,837	284,239,508	287,678,582	1.2
Exemption amount	578,412,198	594,685,607	595,614,436	627,099,621	629,059,777	0.3

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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 [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Taxable income						
Number of returns	106,667,402	110,533,209	107,994,637	104,160,741	107,304,398	3.0
Amount	3,618,122,855	3,822,991,105	3,432,255,904	3,100,784,837	3,298,561,546	6.4
Capital construction fund reduction						
Number of returns	N/A	N/A	10,798	2,400	2,597	8.2
Amount	N/A	N/A	81,185	30,871	22,226	-28.0
Tax from table, rate schedules, etc.						
Number of returns	106,658,774	110,522,670	107,149,531	103,467,697	106,601,255	3.0
Amount	688,227,973	728,508,980	656,503,725	580,994,575	622,158,150	7.1
Additional taxes						
Number of returns	12,787	13,249	13,735	11,396	17,718	55.5
Amount	28,048	8,716	13,275	19,935	17,941	-10.0
Alternative minimum tax						
Number of returns	3,966,540	4,108,964	3,935,248	3,827,562	4,019,538	5.0
Amount	13,984,816	15,201,458	15,573,214	13,759,768	16,463,138	19.6
Income tax before credits						
Number of returns	106,688,255	110,547,299	107,201,197	103,502,636	106,631,729	3.0
Amount	702,240,837	743,719,154	672,090,214	594,774,278	638,639,230	7.4
Child care credit						
Number of returns	6,466,792	6,491,844	6,587,103	6,286,241	6,338,315	0.8
Amount	2,261,113	2,196,187	2,141,285	2,021,559	2,036,954	0.8
Credit for elderly or disabled						
Number of returns	98,261	89,767	75,488	63,526	98,345	54.8
Amount	9,449	7,862	6,114	5,018	9,369	86.7
Education credits						
Number of returns	7,725,138	7,435,044	7,740,979	10,598,706	11,922,884	12.5
Amount	4,554,099	4,357,132	4,634,240	6,603,678	7,406,453	12.2
Residential energy credit						
Number of returns	N/A	4,326,398	225,733	6,711,683	7,155,888	6.6
Amount	N/A	635,294	131,565	3,548,370	3,701,135	4.3
Foreign tax credit						
Number of returns	6,418,317	7,642,644	6,708,279	6,309,847	6,661,896	5.6
Amount	7,106,660	9,732,154	10,062,126	7,958,622	9,126,613	14.7
Child tax credit						
Number of returns	25,741,511	25,889,333	25,173,769	23,563,012	23,579,773	0.1
Amount	20,584,663	19,896,773	18,541,371	17,316,763	17,088,517	-1.3
Retirement savings contributions credit						
Number of returns	5,192,133	5,862,206	5,961,299	6,253,195	6,130,006	-2.0
Amount	579,739	615,918	593,434	633,593	617,263	-2.6
Mortgage interest credit						
Number of returns	48,897	33,185	39,094	44,686	41,733	-6.6
Amount	31,366	23,602	26,302	26,924	30,695	14.0
Adoption credit						
Number of returns	93,369	94,128	88,628	80,676	97,084	20.3
Amount	227,746	249,709	214,628	169,684	723,487	326.4
General business credit						
Number of returns	386,681	230,821	303,756	292,508	462,320	58.1
Amount	844,659	533,127	1,001,384	975,719	1,299,883	33.2
Prior year minimum tax credit						
Number of returns	359,098	395,359	415,592	319,646	259,546	-18.8
Amount	669,421	652,380	573,908	462,502	397,646	-14.0
Alternative motor vehicle credit						
Number of returns	25,300	157,814	31,803	75,752	66,503	-12.2
Amount	N/A	116,432	29,628	83,686	56,025	-33.1

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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 [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Qualified electric vehicle credit						
Number of returns	N/A	N/A	N/A	3,241	3,136	-3.2
Amount	N/A	N/A	N/A	1,536	1,766	14.9
Alternative fuel vehicle refueling property credit						
Number of returns	N/A	N/A	N/A	1,006	984	-2.2
Amount	N/A	N/A	N/A	1,109	693	-37.5
Qualified plug-in electric vehicle credit						
Number of returns	N/A	N/A	N/A	22,571	211	-99.1
Amount	N/A	N/A	N/A	78,837	680	-99.1
Total credits [3]						
Number of returns	44,397,533	46,084,671	42,392,934	46,444,316	48,092,456	3.5
Amount	37,705,453	39,489,764	38,024,541	39,898,052	41,739,415	4.6
Income tax after credits						
Number of returns	94,509,890	98,369,138	95,188,516	90,699,226	93,480,314	3.1
Amount	664,535,383	704,229,390	634,065,673	554,876,227	596,899,815	7.6
Self-employment tax						
Number of returns	17,074,708	17,840,382	17,411,224	17,436,420	17,668,446	1.3
Amount	31,026,099	31,217,567	29,486,484	29,042,706	28,980,662	-0.2
Social security, Medicare tax on tip income not reported						
Number of returns	355,457	194,630	178,990	164,103	132,436	-19.3
Amount	47,412	19,124	16,226	13,859	13,962	0.7
Uncollected social security tax						
Number of returns	N/A	67,811	71,665	83,076	29,849	-64.1
Amount	N/A	20,328	15,210	22,104	7,698	-65.2
Tax on qualified retirement plans						
Number of returns	5,148,030	5,550,175	5,734,262	5,874,254	5,921,264	0.8
Amount	2,819,533	3,155,452	3,201,660	3,237,302	3,487,820	7.7
Advanced earned income credit payments						
Number of returns	129,124	138,647	140,253	123,251	119,541	-3.0
Amount	40,304	43,718	47,509	46,009	42,937	-6.7
Household employment taxes						
Number of returns	225,441	222,146	218,804	207,338	201,661	-2.7
Amount	595,022	576,330	586,702	633,564	580,434	-8.4
First time homebuyer credit repayment						
Number of returns	N/A	N/A	N/A	4,029	958,589	23,692.2
Amount	N/A	N/A	N/A	11,405	337,194	2,856.6
Recapture taxes						
Number of returns	12,536	17,924	18,909	16,492	21,336	29.4
Amount	208,034	260,870	226,435	115,749	146,113	26.2
COBRA premium assistance recapture						
Number of returns	N/A	N/A	N/A	3,005	902	-70.0
Amount	N/A	N/A	N/A	3,868	2,594	-32.9
Total tax liability [4]						
Number of returns	102,363,945	106,650,214	103,776,175	100,148,024	102,899,991	2.7
Amount	699,482,127	739,763,533	667,905,122	588,284,461	630,678,170	7.2
Income tax withheld						
Number of returns	120,500,889	125,583,890	124,388,369	120,134,277	121,393,087	1.0
Amount	546,754,202	575,386,706	565,947,812	504,145,324	524,862,249	4.1
Estimated tax payments						
Number of returns	11,128,072	11,523,634	11,153,666	10,139,259	9,547,968	-5.8
Amount	164,071,733	179,142,279	173,606,832	136,829,069	132,974,261	-2.8
Making work pay credit						
Number of returns	N/A	N/A	N/A	100,994,053	105,809,553	4.8
Amount	N/A	N/A	N/A	30,887,890	32,571,313	5.5

Footnotes at end of table.

**Table A. Selected Income and Tax Items, Tax Years 2006-2010, 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 [6]					Percent change, 2009 to 2010
	2006	2007	2008	2009	2010	
	(7)	(8)	(9)	(10)	(11)	(12)
Earned income credit						
Number of returns	23,042,200	24,583,940	24,756,744	27,041,498	27,367,757	1.2
Amount	28,785,711	30,605,293	30,764,580	36,099,611	35,708,652	-1.1
Nontaxable combat pay election						
Number of returns	8,323	6,642	10,590	22,029	23,958	8.8
Amount	59,012	69,136	84,855	207,909	203,447	-2.1
Additional child tax credit						
Number of returns	15,590,592	15,884,285	18,160,498	21,290,682	20,979,862	-1.5
Amount	10,537,542	10,523,467	12,402,421	16,757,687	16,639,233	-0.7
Refundable education credit						
Number of returns	N/A	N/A	N/A	8,836,029	11,979,099	35.6
Amount	N/A	N/A	N/A	4,638,849	6,367,136	37.3
Payment with an extension request						
Number of returns	1,758,125	1,773,576	1,486,081	1,304,953	1,457,793	11.7
Amount	56,116,030	60,635,542	39,553,468	30,241,280	41,293,767	36.5
Excess social security tax withheld						
Number of returns	1,443,437	1,544,389	1,464,021	1,105,071	1,204,270	9.0
Amount	1,484,311	1,588,325	1,498,902	1,176,188	1,257,922	6.9
Other payments:						
Form 2439 - Regulated investment company credit						
Number of returns	84,547	39,521	90,333	8,658	8,671	0.2
Amount	33,851	75,636	88,094	21,752	58,953	171.0
Form 4136 - Fuels tax credit						
Number of returns	318,754	305,765	317,783	323,330	354,848	9.7
Amount	55,710	56,084	57,843	57,225	95,125	66.2
Form 8885 - Health coverage credit						
Number of returns	22,397	22,550	8,749	11,836	16,174	36.7
Amount	17,877	24,806	13,988	22,541	18,674	-17.2
Form 8801 - Refundable prior year minimum tax credit						
Number of returns	N/A	151,643	288,093	240,844	263,847	9.6
Amount	N/A	N/A	1,522,809	1,558,230	486,934	-68.8
First-time homebuyer credit						
Number of returns	N/A	N/A	1,203,566	1,380,392	334,422	-75.8
Amount	N/A	N/A	8,373,054	5,949,874	1,370,472	-77.0
Total payments						
Number of returns	134,948,299	135,128,289	135,007,847	132,753,706	135,487,961	2.1
Amount	810,557,398	858,419,976	837,719,772	768,777,429	794,614,162	3.4
Overpayment, total						
Number of returns	109,915,823	110,611,578	114,698,578	112,382,258	113,568,220	1.1
Amount	191,826,845	199,826,388	229,957,140	232,455,141	223,879,946	-3.7
Overpayment refunded						
Number of returns	107,001,071	107,687,030	111,683,923	109,402,781	110,706,225	1.2
Amount	162,737,607	168,898,103	196,794,860	202,983,547	195,476,309	-3.7
Refund credited to next year						
Number of returns	3,978,421	4,061,974	4,861,285	4,612,597	4,114,885	-10.8
Amount	29,089,239	30,928,286	33,162,281	29,471,595	28,403,637	-3.6
Tax due at time of filing						
Number of returns	26,694,105	28,599,646	22,714,746	22,356,865	23,889,539	6.9
Amount	81,900,058	82,350,465	60,885,019	52,486,138	60,427,052	15.1
Tax penalty						
Number of returns	6,496,924	7,549,807	6,355,582	6,548,380	6,670,019	1.9
Amount	1,148,484	1,180,518	742,528	523,965	483,098	-7.8

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 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; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6

[7] Includes 742,859 Form 1040EZ-T returns

[8] 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.

[9] 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	\$12,050 \$13,450
Married with a child and living apart from spouse during the last six months of 2010	Head of household	under 65 65 or older	\$12,050 \$13,450
Married and living with spouse at the end of 2010 (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, not living with spouse at the end of 2010 (or on the date spouse died)	Married, separate return	any age	\$3,650
		Married, joint or separate return	any age \$3,650
Widowed in 2008 or 2009 and not remarried in 2010	Single	under 65 65 or older	\$9,350 \$10,750
	Head of household	under 65 65 or older	\$12,050 \$13,450
	Qualifying widow(er) with dependent child	under 65 65 or older	\$15,050 \$16,150

## Requirements for Filing

The filing requirements for Tax Year 2010 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 2010 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;
- 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 \$5,700, 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.

2. Received any advanced earned income credit (AEIC) payments.
3. Had net earnings from self-employment of at least \$400; or
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 2010 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 2010, the adoption credit was refundable and the maximum credit amount increased from \$12,150 to \$13,170. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$182,520 and completely phased out for modified adjusted gross income of \$222,520 or more.

### Alternative Minimum Tax

For Tax Year 2010, the alternative minimum tax exemption rose to \$72,450 for a married couple filing a joint return, up from \$70,950 in 2009, and to \$47,450 for singles and heads of household, up from \$46,700, and to \$36,225 from \$35,475 for a married person filing separately.

### Credit for Small Employer Health Insurance Premiums

Eligible small employers could have claimed this credit for health insurance premiums after 2009. The credit was generally 35 percent of premiums paid and could have been taken against both regular and alternative minimum tax. The credit could be claimed as part of the general business credit on Form 3800, *General Business Credit*.

### Domestic Production Activities Deduction

For 2010, taxpayers could have deducted up to 9 percent of their qualified production activities income. This deduction was reduced if the taxpayer had oil-related qualified production activities income. For 2009, this deduction was limited to 6 percent.

## 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 remained \$457. For these taxpayers, earned income and AGI had to be less than \$13,460 (\$18,470 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$7 to \$3,050, for taxpayers with two qualifying children, the maximum credit increased to \$5,036 from \$5,028, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,666 from \$5,657. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$35,535 (\$40,545 for married filing jointly) for one qualifying child, less than \$40,363 (\$45,373 for married filing jointly) for two qualifying children, or less than \$43,352 (\$48,362 for married filing jointly) for three or more qualifying children.

### Exemption Amount

For 2010 the exemption amount was \$3,650, the same as that for 2009. Also, high-income taxpayers no longer lost part of their deduction for personal exemptions as part of a phaseout, regardless of the amount of their AGI. 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 2010, a taxpayer may have claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if they actually bought a home 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. Certain members of the Armed Forces and certain other taxpayers had additional



time to buy a home and take the credit. Taxpayers were only allowed to claim this credit in Tax Year 2010 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have 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. 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 or 2010, 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.

### **General Business Credit**

New for 2010, the Small Business Jobs Act of 2010 allows general business credits of eligible small businesses to offset both regular tax and alternative minimum tax (AMT) for tax years beginning in 2010. Such eligible small business credits determined in the first tax year in 2010 are carried back five years. For purposes of the statistics in this publication, an eligible small business is a sole proprietorship where the average annual gross receipts (reduced by returns and allowances) of the small business could not exceed \$50 million for the 3-tax-year period preceding the tax year of the credits.

### **Health Savings Account Deduction**

The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$3,050 (\$6,150 if family coverage), an increase from \$3,000 (\$5,950 if family coverage) in 2009. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older).

### **Individual Retirement Arrangement Deduction**

For taxpayers covered by a retirement plan, the IRA deduction phased out between \$56,000 and \$66,000 of modified AGI for single filers

(\$89,000 and \$109,000 for married filing jointly or qualifying widow(er)). This was up from \$55,000 and \$65,000 for single filers (\$85,000 and \$105,000 for married filing jointly or qualifying widow(er)) in 2009. 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 \$167,000 and \$177,000, up from \$166,000 and \$176,000 in 2009.

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.

### **Itemized Deductions**

For 2010, high-income taxpayers no longer lost part of their itemized deductions as part of a phaseout, regardless of their AGI. For tax years 2008 and 2009, the amount by which the deduction was reduced was only 1/3 of the original reduction amount. For tax years 2006 and 2007, the amounts by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

### **Personal Casualty and Theft Loss Deduction**

The limit on personal casualty or theft loss was reduced for tax year 2010. Each loss is now limited to the excess of the loss over \$100, down from the \$500 limit that applied for 2009.

### **Self-employed Health Insurance Deduction**

For 2010, a taxpayer could have reduced their net self-employment income on Schedule SE by the amount of the self-employed health insurance deduction entered on line 29 of Form 1040. Effective March 30, 2010, if a taxpayer was self-

employed and paid for health insurance, they were able to include in their deduction on line 29 any premiums they paid to cover their child who was under age 27 at the end of 2010, even if the child was not their dependent.

### Standard Deduction

For 2010, the standard deduction was increased to \$8,400 for heads of households. For 2009, the deduction for heads of households was \$8,350.

The tax benefits for an increased standard deduction for real estate taxes, or a net disaster loss occurring after 2009 were not available for 2010. Additionally, an increased standard deduction for state or local taxes on the purchase of a new motor vehicle was only available if the vehicle was bought in 2009 and the tax was paid in 2010.

### Unemployment Compensation

For 2010, all unemployment compensation received was generally taxable. The exclusion of the first \$2,400 of unemployment compensation received from taxable income expired at the end of 2009.

### 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 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.

### Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86)

### Figure 3.-Calculation of the 1979 Income Concept for 2010

#### 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 2010.

[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 2010.

[6] Not included in AGI for Tax Year 2010.

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 2010 using AGI and the 1979 Income Concept, classified by size of 2010 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 2010, 1979 Concept income was 3.0 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$418.9 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 6.9 percent for 2010; income

**Table B. All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2010**

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

Size of income	Income				Salaries and wages			
	2010 Adjusted Gross Income		1979 Income Concept		2010 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)
<b>All returns, total</b>	<b>142,892,051</b>	<b>8,089,142</b>	<b>142,892,051</b>	<b>8,331,275</b>	<b>117,820,074</b>	<b>5,837,350</b>	<b>117,820,074</b>	<b>5,837,350</b>
Under \$10,000	24,795,638	-69,695	23,878,003	-81,420	16,921,466	114,222	16,553,404	106,006
\$10,000 under \$20,000	24,529,228	364,682	24,864,982	370,268	18,833,350	258,539	19,028,407	261,253
\$20,000 under \$30,000	19,135,356	473,852	20,277,747	502,076	16,187,002	370,137	16,696,329	382,273
\$30,000 under \$40,000	14,613,296	508,013	15,261,653	530,476	12,796,759	409,400	13,096,185	421,115
\$40,000 under \$50,000	10,992,023	492,085	11,225,480	502,001	9,630,166	393,259	9,696,686	398,163
\$50,000 under \$60,000	8,681,955	475,979	8,506,230	465,894	7,576,077	370,330	7,476,865	371,012
\$60,000 under \$70,000	6,958,463	451,410	6,701,024	434,424	6,095,347	348,307	5,990,814	348,340
\$70,000 under \$80,000	5,906,656	442,087	5,397,503	403,911	5,193,990	337,562	4,903,592	329,891
\$80,000 under \$90,000	5,018,899	425,702	4,655,523	395,059	4,471,990	326,839	4,228,596	318,233
\$90,000 under \$100,000	3,966,578	376,146	3,629,800	344,323	3,547,437	291,783	3,338,428	278,851
\$100,000 under \$125,000	6,621,224	737,107	6,274,731	699,518	6,021,888	578,194	5,805,276	560,839
\$125,000 under \$150,000	3,698,475	504,201	3,643,609	497,021	3,369,585	388,422	3,352,173	385,806
\$150,000 under \$175,000	2,295,323	370,352	2,248,226	363,095	2,092,387	284,896	2,065,396	276,345
\$175,000 under \$200,000	1,382,628	257,979	1,393,665	260,090	1,266,398	194,655	1,274,310	189,248
\$200,000 under \$300,000	2,340,967	560,523	2,536,426	609,613	2,114,609	398,945	2,265,464	399,291
\$300,000 under \$400,000	764,703	262,034	908,124	312,167	682,669	175,685	792,785	182,537
\$400,000 under \$500,000	366,053	162,873	450,637	200,324	320,226	103,673	387,700	109,061
\$500,000 under \$1,000,000	544,224	368,354	697,654	472,558	467,009	206,878	589,210	221,036
\$1,000,000 under \$1,500,000	126,941	153,289	161,118	194,995	105,231	71,026	131,835	76,195
\$1,500,000 under \$2,000,000	51,550	88,558	62,299	106,952	42,501	37,181	50,913	39,238
\$2,000,000 under \$5,000,000	73,078	217,724	86,470	255,937	60,188	81,842	70,162	85,351
\$5,000,000 under \$10,000,000	17,527	120,172	19,342	132,238	14,635	39,098	15,986	40,296
\$10,000,000 and over	11,264	345,716	11,803	359,755	9,165	56,479	9,558	56,971
Size of income	Taxable interest received				Ordinary dividends received			
	2010 Adjusted Gross Income		1979 Income Concept		2010 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)
<b>All returns, total</b>	<b>55,130,125</b>	<b>139,611</b>	<b>55,130,125</b>	<b>139,611</b>	<b>28,007,627</b>	<b>183,539</b>	<b>28,007,627</b>	<b>183,539</b>
Under \$10,000	5,808,692	10,983	5,450,902	11,269	3,101,135	7,024	2,922,138	7,300
\$10,000 under \$20,000	5,222,656	6,178	5,196,148	6,171	2,203,633	4,610	2,191,823	4,771
\$20,000 under \$30,000	4,581,666	5,785	5,240,052	7,388	1,915,669	4,067	2,252,075	5,379
\$30,000 under \$40,000	4,455,685	5,135	4,950,542	6,232	1,831,538	4,013	2,099,368	5,600
\$40,000 under \$50,000	4,209,998	4,816	4,406,198	6,064	1,780,275	4,538	1,968,664	5,547
\$50,000 under \$60,000	4,024,193	5,359	3,908,879	5,604	1,861,055	5,140	1,833,374	5,835
\$60,000 under \$70,000	3,559,093	4,931	3,445,229	4,694	1,711,106	4,774	1,583,474	4,857
\$70,000 under \$80,000	3,350,285	4,959	2,991,244	3,843	1,604,787	5,779	1,388,305	4,334
\$80,000 under \$90,000	3,093,733	4,369	2,821,910	4,059	1,562,378	5,030	1,389,511	4,784
\$90,000 under \$100,000	2,543,240	3,939	2,262,374	2,938	1,296,920	5,009	1,150,095	4,029
\$100,000 under \$125,000	4,612,926	6,973	4,347,046	6,294	2,500,311	9,116	2,293,105	7,899
\$125,000 under \$150,000	2,817,631	5,722	2,750,480	5,340	1,671,463	7,244	1,599,106	6,202
\$150,000 under \$175,000	1,847,923	4,464	1,799,993	3,651	1,172,012	5,752	1,136,183	5,531
\$175,000 under \$200,000	1,147,761	3,170	1,152,958	2,796	775,762	4,656	775,936	4,380
\$200,000 under \$300,000	2,014,151	8,732	2,171,012	8,588	1,489,420	12,649	1,589,100	11,778
\$300,000 under \$400,000	701,876	4,479	819,852	4,424	555,949	7,503	641,393	7,326
\$400,000 under \$500,000	342,455	3,050	419,430	3,133	281,232	5,826	337,101	5,632
\$500,000 under \$1,000,000	519,903	9,260	660,927	9,466	442,291	13,826	554,157	14,308
\$1,000,000 under \$1,500,000	124,755	4,359	157,648	4,380	110,544	7,289	138,649	7,361
\$1,500,000 under \$2,000,000	50,806	2,601	61,263	2,780	46,058	4,484	55,578	4,708
\$2,000,000 under \$5,000,000	72,093	7,555	85,226	7,691	66,699	12,832	79,037	13,341
\$5,000,000 under \$10,000,000	17,387	4,738	19,123	4,767	16,506	8,836	18,144	9,029
\$10,000,000 and over	11,216	18,054	11,691	18,038	10,885	33,542	11,311	33,607

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, 2010—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			
	2010 Adjusted Gross Income		1979 Income Concept		2010 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)
<b>All returns, total</b>	<b>22,505,698</b>	<b>267,266</b>	<b>22,505,698</b>	<b>267,266</b>	<b>21,315,289</b>	<b>364,410</b>	<b>21,315,289</b>	<b>364,410</b>
Under \$10,000	4,362,697	4,248	3,903,635	-186	2,663,224	10,448	2,537,248	11,157
\$10,000 under \$20,000	4,025,086	33,223	4,151,647	31,266	1,523,400	-241	1,499,384	-128
\$20,000 under \$30,000	2,257,201	17,206	2,392,016	16,613	1,339,976	174	1,606,895	567
\$30,000 under \$40,000	1,772,282	13,935	1,856,336	13,160	1,239,554	780	1,419,056	522
\$40,000 under \$50,000	1,464,579	12,355	1,503,709	12,407	1,302,236	913	1,427,845	1,036
\$50,000 under \$60,000	1,217,831	9,609	1,261,231	9,950	1,334,032	1,160	1,276,901	1,327
\$60,000 under \$70,000	1,101,333	10,632	1,109,402	10,726	1,158,487	1,292	1,120,098	2,223
\$70,000 under \$80,000	989,745	10,966	904,979	9,061	1,127,622	1,966	981,459	1,555
\$80,000 under \$90,000	849,158	9,236	824,563	9,642	1,134,992	2,100	987,617	2,123
\$90,000 under \$100,000	658,774	8,964	638,124	8,148	948,206	3,193	821,111	3,233
\$100,000 under \$125,000	1,274,901	20,009	1,231,143	19,134	1,850,780	5,414	1,712,429	5,360
\$125,000 under \$150,000	726,982	14,519	724,568	14,361	1,293,667	5,443	1,209,453	4,988
\$150,000 under \$175,000	441,101	11,223	467,630	11,909	935,038	4,647	920,630	5,071
\$175,000 under \$200,000	299,780	9,461	305,472	9,833	649,684	5,099	636,633	3,727
\$200,000 under \$300,000	567,543	27,910	607,069	28,139	1,331,543	15,908	1,404,551	15,053
\$300,000 under \$400,000	197,524	13,986	243,187	16,109	521,409	11,573	591,245	11,448
\$400,000 under \$500,000	89,722	7,519	113,152	9,411	268,780	10,084	321,014	9,639
\$500,000 under \$1,000,000	139,965	16,454	181,531	19,768	438,392	28,881	537,815	28,770
\$1,000,000 under \$1,500,000	32,388	5,200	41,182	6,142	111,579	18,320	138,077	18,182
\$1,500,000 under \$2,000,000	11,840	2,351	15,381	2,619	46,905	12,391	55,926	12,388
\$2,000,000 under \$5,000,000	17,803	4,601	21,670	5,224	67,994	41,130	80,096	41,411
\$5,000,000 under \$10,000,000	4,449	1,750	4,936	1,886	16,786	30,378	18,387	31,032
\$10,000,000 and over	3,013	1,910	3,133	1,940	11,003	153,356	11,417	153,725
Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	2010 Adjusted Gross Income		1979 Income Concept		2010 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)
<b>All returns, total</b>	<b>10,726,947</b>	<b>31,569</b>	<b>10,726,947</b>	<b>31,569</b>	<b>8,010,483</b>	<b>394,473</b>	<b>8,010,483</b>	<b>394,473</b>
Under \$10,000	1,171,100	-7,512	1,116,422	-7,442	816,552	-61,831	799,165	-61,551
\$10,000 under \$20,000	940,993	27	918,686	-170	412,421	383	384,143	10
\$20,000 under \$30,000	875,477	-91	1,006,377	98	412,502	824	454,470	425
\$30,000 under \$40,000	771,580	-661	865,961	-172	397,436	1,421	417,656	1,275
\$40,000 under \$50,000	803,291	-508	863,641	298	419,837	2,092	438,371	2,204
\$50,000 under \$60,000	756,277	176	740,055	504	418,168	2,578	422,840	2,690
\$60,000 under \$70,000	716,713	-192	670,185	-25	397,040	3,255	398,024	2,678
\$70,000 under \$80,000	653,045	-9	621,560	-603	406,640	4,187	371,461	3,971
\$80,000 under \$90,000	622,797	354	553,837	380	420,042	5,710	390,150	4,703
\$90,000 under \$100,000	520,245	673	454,072	201	349,741	4,417	328,811	3,632
\$100,000 under \$125,000	970,168	1,254	936,660	1,466	711,188	12,106	682,274	12,014
\$125,000 under \$150,000	631,461	2,882	553,981	2,956	511,038	11,270	508,245	12,015
\$150,000 under \$175,000	265,661	3,268	277,944	2,692	381,127	10,758	362,155	9,689
\$175,000 under \$200,000	177,408	2,795	171,352	2,312	267,682	10,184	254,218	8,937
\$200,000 under \$300,000	355,346	5,966	408,998	5,727	655,743	38,676	673,191	35,866
\$300,000 under \$400,000	159,256	3,425	176,849	3,509	327,863	30,290	335,654	27,730
\$400,000 under \$500,000	77,507	2,537	90,097	2,374	173,052	23,639	189,599	24,071
\$500,000 under \$1,000,000	150,905	6,386	177,245	6,447	322,595	74,134	363,021	77,076
\$1,000,000 under \$1,500,000	41,591	2,443	49,026	2,506	89,248	39,302	101,092	40,545
\$1,500,000 under \$2,000,000	19,045	1,344	22,216	1,414	38,568	25,431	44,148	26,226
\$2,000,000 under \$5,000,000	31,185	3,184	34,972	3,256	57,214	59,905	65,412	62,379
\$5,000,000 under \$10,000,000	9,106	1,251	9,844	1,254	14,671	30,197	15,926	31,165
\$10,000,000 and over	6,792	2,577	6,967	2,588	10,116	65,544	10,458	66,725

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, 2010—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			
	2010 Adjusted Gross Income		1979 Income Concept		2010 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)
<b>All returns, total</b>	<b>2,407,443</b>	<b>45,951</b>	<b>2,407,443</b>	<b>45,951</b>	<b>638,731</b>	<b>19,692</b>	<b>638,731</b>	<b>19,692</b>
Under \$10,000	226,206	8,636	277,880	16,265	61,966	-700	64,358	-727
\$10,000 under \$20,000	80,641	685	83,895	698	30,529	135	32,428	153
\$20,000 under \$30,000	84,641	771	107,766	875	38,539	264	39,014	190
\$30,000 under \$40,000	72,242	726	77,378	1,009	35,022	204	36,998	274
\$40,000 under \$50,000	92,373	1,074	80,246	458	23,698	148	42,075	440
\$50,000 under \$60,000	74,501	852	66,959	620	40,653	313	46,003	446
\$60,000 under \$70,000	55,194	617	60,567	484	42,787	518	35,348	423
\$70,000 under \$80,000	60,268	530	67,213	702	39,437	379	26,544	383
\$80,000 under \$90,000	71,781	1,292	56,743	432	39,331	404	38,709	448
\$90,000 under \$100,000	61,505	656	64,270	682	33,256	489	20,401	131
\$100,000 under \$125,000	181,120	2,081	172,556	1,815	43,463	812	41,142	639
\$125,000 under \$150,000	206,448	2,177	231,489	2,349	37,282	781	35,390	968
\$150,000 under \$175,000	235,677	2,768	192,294	1,947	34,674	752	37,663	732
\$175,000 under \$200,000	165,268	2,484	139,284	1,503	17,359	407	17,519	357
\$200,000 under \$300,000	344,180	5,408	315,068	3,698	53,204	2,043	50,362	1,922
\$300,000 under \$400,000	135,798	2,535	130,748	1,920	14,708	700	15,806	726
\$400,000 under \$500,000	71,069	1,475	74,469	1,246	11,325	512	12,994	559
\$500,000 under \$1,000,000	112,256	3,410	123,914	2,842	21,730	2,247	24,083	2,255
\$1,000,000 under \$1,500,000	31,213	1,360	35,132	1,171	6,887	1,165	8,045	1,201
\$1,500,000 under \$2,000,000	13,748	789	15,499	701	3,297	643	3,604	627
\$2,000,000 under \$5,000,000	21,107	2,173	23,416	1,507	5,793	1,791	6,256	1,816
\$5,000,000 under \$10,000,000	5,897	949	6,285	839	1,963	1,405	2,088	1,396
\$10,000,000 and over	4,309	2,504	4,373	2,188	1,828	4,280	1,902	4,333
Size of income	Pensions and annuities in AGI [1]		Pensions and annuities [1]		Total statutory adjustments			
	2010 Adjusted Gross Income		1979 Income Concept		2010 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)
<b>All returns, total</b>	<b>31,963,715</b>	<b>752,874</b>	<b>34,463,565</b>	<b>1,171,815</b>	<b>35,260,684</b>	<b>119,299</b>	<b>15,902,042</b>	<b>85,234</b>
Under \$10,000	2,867,918	18,435	2,725,219	19,632	4,551,521	6,834	276,158	3,411
\$10,000 under \$20,000	4,247,942	43,489	4,390,985	46,114	4,919,385	6,503	639,379	4,467
\$20,000 under \$30,000	3,546,467	48,727	4,426,223	68,237	3,469,858	6,280	1,085,061	6,850
\$30,000 under \$40,000	3,057,023	51,612	3,697,794	73,288	3,089,757	6,117	1,378,301	7,858
\$40,000 under \$50,000	2,664,146	53,288	3,028,438	70,126	2,867,140	6,189	1,454,665	7,230
\$50,000 under \$60,000	2,469,470	55,508	2,457,514	64,385	2,386,535	5,338	1,376,034	6,412
\$60,000 under \$70,000	2,165,548	53,402	2,085,283	57,019	2,136,557	5,406	1,372,199	6,245
\$70,000 under \$80,000	1,892,288	52,536	1,630,554	49,097	1,853,224	5,036	1,265,771	5,351
\$80,000 under \$90,000	1,694,468	50,642	1,513,598	49,120	1,559,785	4,668	1,147,558	5,101
\$90,000 under \$100,000	1,320,885	42,488	1,236,755	42,481	1,357,027	4,277	964,124	4,039
\$100,000 under \$125,000	2,199,003	80,389	2,151,733	84,600	2,596,247	9,488	1,805,691	7,660
\$125,000 under \$150,000	1,302,393	54,774	1,388,976	64,746	1,523,105	6,648	1,101,078	5,212
\$150,000 under \$175,000	770,091	36,309	869,194	47,315	735,866	4,457	651,327	3,602
\$175,000 under \$200,000	472,034	23,544	589,336	38,209	429,710	3,553	390,008	2,115
\$200,000 under \$300,000	767,149	44,359	1,150,115	102,036	848,391	10,478	593,377	3,955
\$300,000 under \$400,000	220,233	13,989	421,905	57,580	324,997	5,718	176,062	1,554
\$400,000 under \$500,000	97,917	7,130	209,204	36,367	164,054	3,697	79,989	889
\$500,000 under \$1,000,000	137,535	10,874	332,363	91,740	281,866	7,888	106,876	1,593
\$1,000,000 under \$1,500,000	32,365	3,632	78,245	36,932	72,860	2,842	20,067	536
\$1,500,000 under \$2,000,000	13,136	1,890	28,561	16,254	30,276	1,535	6,795	244
\$2,000,000 under \$5,000,000	18,369	3,452	38,890	33,413	43,630	2,846	8,686	451
\$5,000,000 under \$10,000,000	4,457	1,197	8,026	9,969	11,214	1,175	1,908	211
\$10,000,000 and over	2,879	1,209	4,656	13,156	7,680	2,324	927	248

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, 2010—Continued**

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

Size of income	Total itemized deductions				Taxable income			
	2010 Adjusted Gross Income		1979 Income Concept		2010 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)
<b>All returns, total</b>	<b>46,644,509</b>	<b>1,216,667</b>	<b>46,616,542</b>	<b>1,163,596</b>	<b>107,304,398</b>	<b>5,502,001</b>	<b>107,304,398</b>	<b>5,502,001</b>
Under \$10,000	1,013,168	16,140	1,073,951	16,960	2,988,471	4,555	2,999,459	6,218
\$10,000 under \$20,000	2,044,195	31,039	2,205,821	30,294	14,201,122	71,584	14,216,981	72,529
\$20,000 under \$30,000	2,806,557	42,960	3,310,951	47,389	16,562,174	177,011	17,485,541	193,713
\$30,000 under \$40,000	3,563,770	55,787	3,837,885	57,160	14,099,208	258,533	14,667,252	286,959
\$40,000 under \$50,000	3,964,667	64,644	4,026,165	62,130	10,831,583	285,711	11,009,973	311,408
\$50,000 under \$60,000	3,873,323	67,260	3,850,261	63,554	8,607,819	295,528	8,381,752	305,517
\$60,000 under \$70,000	3,667,057	67,830	3,496,358	61,589	6,923,925	292,268	6,635,205	293,801
\$70,000 under \$80,000	3,566,460	70,297	3,273,518	61,378	5,874,079	295,226	5,336,379	275,933
\$80,000 under \$90,000	3,342,713	70,166	3,091,509	62,392	4,998,796	290,857	4,602,575	272,118
\$90,000 under \$100,000	2,808,590	61,663	2,562,745	54,227	3,956,500	263,192	3,596,927	241,128
\$100,000 under \$125,000	5,297,914	129,263	4,940,586	115,119	6,608,107	526,911	6,224,784	495,872
\$125,000 under \$150,000	3,202,183	89,136	3,113,736	82,607	3,692,320	371,189	3,625,254	357,549
\$150,000 under \$175,000	2,079,188	65,128	1,998,573	60,222	2,292,186	278,825	2,235,273	261,926
\$175,000 under \$200,000	1,294,671	45,722	1,266,003	42,465	1,380,117	196,815	1,384,674	186,942
\$200,000 under \$300,000	2,221,557	96,513	2,325,398	93,668	2,337,190	438,422	2,521,241	432,291
\$300,000 under \$400,000	740,556	42,591	837,182	43,766	763,433	211,040	903,316	216,001
\$400,000 under \$500,000	355,197	25,008	422,627	26,488	365,133	133,885	448,283	140,084
\$500,000 under \$1,000,000	527,916	53,585	654,485	56,965	542,635	309,037	692,291	328,267
\$1,000,000 under \$1,500,000	123,984	20,914	153,405	22,048	126,631	131,138	158,580	138,157
\$1,500,000 under \$2,000,000	50,702	12,039	60,905	12,682	51,410	76,331	61,928	79,394
\$2,000,000 under \$5,000,000	71,694	28,545	83,910	29,595	72,839	188,551	85,732	195,768
\$5,000,000 under \$10,000,000	17,280	15,424	18,945	15,772	17,471	104,714	19,245	107,635
\$10,000,000 and over	11,166	45,013	11,622	45,123	11,249	300,679	11,751	302,791

  

Size of income	Total tax credits				Total income tax			
	2010 Adjusted Gross Income		1979 Income Concept		2010 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)
<b>All returns, total</b>	<b>90,734,554</b>	<b>113,579</b>	<b>90,734,554</b>	<b>113,579</b>	<b>84,477,928</b>	<b>951,674</b>	<b>84,477,928</b>	<b>951,674</b>
Under \$10,000	643,002	44	644,505	92	2,258,381	688	2,305,641	823
\$10,000 under \$20,000	11,032,332	3,813	11,040,426	3,813	7,917,198	3,433	7,907,643	3,551
\$20,000 under \$30,000	14,627,249	8,596	15,180,411	8,897	9,409,401	11,780	10,273,733	13,372
\$30,000 under \$40,000	12,821,274	10,510	13,196,634	10,909	9,873,622	21,115	10,488,222	24,444
\$40,000 under \$50,000	9,870,415	10,158	10,017,070	10,357	8,720,664	26,638	8,921,621	30,369
\$50,000 under \$60,000	7,870,776	9,852	7,742,971	9,721	7,517,660	31,059	7,323,545	32,964
\$60,000 under \$70,000	6,370,410	9,426	6,195,455	9,190	6,362,072	32,761	6,084,627	33,449
\$70,000 under \$80,000	5,420,792	8,834	5,025,909	8,356	5,557,886	34,691	5,045,262	32,865
\$80,000 under \$90,000	4,659,689	7,952	4,318,502	7,626	4,842,139	35,155	4,434,030	33,320
\$90,000 under \$100,000	3,463,740	6,400	3,180,053	6,000	3,871,395	33,361	3,517,363	30,904
\$100,000 under \$125,000	5,516,899	11,519	5,308,277	11,060	6,531,238	74,407	6,128,850	70,188
\$125,000 under \$150,000	3,203,302	5,820	3,149,237	5,796	3,676,829	60,477	3,586,300	58,220
\$150,000 under \$175,000	1,995,308	2,910	1,946,696	2,799	2,285,080	50,559	2,217,967	47,149
\$175,000 under \$200,000	989,592	938	987,826	1,110	1,377,061	38,981	1,375,143	36,661
\$200,000 under \$300,000	1,076,873	1,924	1,324,351	2,193	2,331,368	99,311	2,503,306	95,946
\$300,000 under \$400,000	405,789	1,194	506,083	1,351	761,232	55,880	897,086	55,339
\$400,000 under \$500,000	210,524	1,023	268,177	1,070	364,261	37,635	444,979	38,330
\$500,000 under \$1,000,000	349,720	3,059	451,273	3,343	541,486	88,590	687,490	92,540
\$1,000,000 under \$1,500,000	89,916	1,338	114,349	1,504	126,344	38,100	156,940	39,803
\$1,500,000 under \$2,000,000	38,108	846	45,796	843	51,282	22,260	61,743	23,104
\$2,000,000 under \$5,000,000	55,215	2,250	65,023	2,347	72,676	54,237	85,533	56,301
\$5,000,000 under \$10,000,000	14,079	1,193	15,572	1,207	17,447	29,124	19,196	29,969
\$10,000,000 and over	9,549	3,981	9,958	3,996	11,208	71,434	11,707	72,064

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

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

for the \$200,000 and above group increased 18.2 percent. Total income tax for all returns increased 9.9 percent in 2010 after a decrease of 16.1 percent in 2009; total income tax reported for the \$200,000 and above income group increased 14.7 percent for 2010 after a decrease of 19.3 percent decrease for 2009.

The average tax rates (income tax as a

percentage of total income) for each income class and both income concepts for years 1986 through 2010 are shown in Figure 4. For the population as a whole, average tax rates for 2010 (based on the 1979 Income Concept) were 0.3 percentage points higher than those for 2009. Between 1986 and 2010, the average tax rates declined in all income categories.



**Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2010**

Size of 2010 AGI	Total income tax as a percentage of adjusted gross income																								
	1986 (1)	1987 (2)	1988 (3)	1989 (4)	1990 (5)	1991 (6)	1992 (7)	1993 (8)	1994 (9)	1995 (10)	1996 (11)	1997 (12)	1998 (13)	1999 (14)	2000 (15)	2001 (16)	2002 (17)	2003 (18)	2004 (19)	2005 (20)	2006 (21)	2007 (22)	2008 (23)	2009 (24)	2010 (25)
<b>All returns, total</b>	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
\$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
\$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	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	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	4.2
\$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	5.4
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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	13.7
\$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	15.1
\$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
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.9	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
\$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
\$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	24.1
\$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	23.2
Size of 2010 Income	Total income tax as a percentage of 1979 Income Concept																								
2010 Income	1986 (26)	1987 (27)	1988 (28)	1989 (29)	1990 (30)	1991 (31)	1992 (32)	1993 (33)	1994 (34)	1995 (35)	1996 (36)	1997 (37)	1998 (38)	1999 (39)	2000 (40)	2001 (41)	2002 (42)	2003 (43)	2004 (44)	2005 (45)	2006 (46)	2007 (47)	2008 (48)	2009 (49)	2010 (50)
<b>All returns, total</b>	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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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
\$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	13.0
\$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
\$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
\$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
\$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
\$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	19.6
\$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

