

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

by Jeff Curry and Jonathan Dent

Individual taxpayers filed approximately 143 million returns for Tax Year 2007, up from 122.4 million returns filed for Tax Year 1997. Taxpayers who were ages 35 to 44 filed the most returns in both years, filing 27.1 million returns in both 1997 and 2007.¹ The percentage of returns filed by taxpayers 55 to 64 grew the most in the 10-year period, increasing from 10.1 percent of total returns filed in 1997 to 13.5 percent of returns filed in 2007.

The amount of adjusted gross income (AGI) reported by all taxpayers grew in real terms from approximately \$6.4 trillion in 1997 to \$8.7 trillion in 2007.² Taxpayers who were 35 to 44 accounted for the largest percentage of AGI in 1997, reporting 26.6 percent of total AGI. This same cohort of taxpayers, those 45 to 54 in 2007, also accounted for the largest percentage of AGI reported in 2007, reporting 25.9 percent of the total. Salaries and wages were the largest component of AGI in both years, making up 72.7 percent and 67.2 percent of AGI in 1997 and 2007, respectively. For all age groups, other than taxpayers 65 and over, salaries and wages made up more than one-half of their total adjusted gross income in both years. This percentage was highest for 18- to 25-year olds, at 94 percent, and declined for each successive age group to just above 60 percent for those 55 under 65. For taxpayers 65 and over, taxable pensions and annuities were the largest source of income in 1997, totaling \$199.4 billion and accounting for 23.8 percent of their total AGI. In 2007, taxable net gain from Schedule D was the largest source of income for these taxpayers, totaling \$295.7 billion and accounting for 21.4 percent of AGI.

Total adjustments grew from \$60.7 billion in 1997 to a little more than \$123.0 billion in 2007. For both 1997 and 2007, taxpayers 45 to 54 claimed the largest amount of adjustments. Taxpayers in this group claimed 32.1 percent of total adjustments in 1997 and 30.8 percent in 2007. The creation of new

adjustments for tuition and fees and student loan interest greatly benefited taxpayers 18 to 26. Total adjustments more than tripled from \$1.2 billion in 1997 to \$4.4 billion in 2007 for taxpayers in this group, with these two new adjustments accounting for roughly 68 percent of total adjustments claimed by this age group in 2007.

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

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

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

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

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

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

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

Number of Returns

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

Adjusted Gross Income and Selected Sources of Income

In 2007, \$8.7 trillion in adjusted gross income was reported on individual income tax returns, a

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

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

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

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Figure A

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

[Money amounts are in thousands of dollars]

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

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

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

Footnotes at end of figure.

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

Capital gains (taxable net gain from Schedule D) were the second largest component of AGI in

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

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Figure A—Continued

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

[Money amounts are in thousands of dollars]

Age [2]	Taxable Social Security income			Ordinary dividends		
	1997	2007	Percentage change	1997	2007	Percentage change
	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	79,532,534	167,186,633	110.2	155,677,514	237,052,127	52.3
Under 18	49,544	73,333	48.0	2,093,962	1,437,827	-31.3
18 under 26	8,563	31,639	269.5	2,253,884	2,613,492	16.0
26 under 35	157,957	202,461	28.2	5,730,653	5,136,317	-10.4
35 under 45	724,932	1,241,339	71.2	14,396,507	19,537,483	35.7
45 under 55	1,878,025	4,840,688	157.8	24,723,522	43,383,999	75.5
55 under 65	8,512,390	21,246,111	149.6	27,550,063	53,596,424	94.5
65 and over	68,201,123	139,551,062	104.6	78,928,923	111,346,584	41.1
Age [2]	Business income (less loss)			Partnership/S-corporation income (less loss)		
	1997	2007	Percentage change	1997	2007	Percentage change
	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	272,076,127	334,585,650	23.0	275,918,758	547,401,480	98.4
Under 18	142,004	182,379	28.4	872,780	619,444	-29.0
18 under 26	4,047,811	8,572,732	111.8	1,842,556	3,072,867	66.8
26 under 35	29,247,495	34,662,319	18.5	17,077,878	22,895,976	34.1
35 under 45	86,740,836	76,853,783	-11.4	73,810,292	120,503,965	63.3
45 under 55	86,607,998	101,703,763	17.4	88,034,711	180,416,208	104.9
55 under 65	46,161,752	79,566,579	72.4	56,275,998	137,851,644	145.0
65 and over	19,128,233	33,044,095	72.8	38,004,544	82,041,376	115.9

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

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

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

Taxpayers 65 and over earned 15.9 percent of total AGI for all groups reported in 2007, up from 13.1 percent of total AGI in 1997. For this group, taxable pensions and annuities made up the largest portion of their income in 1997, followed by capital gains. In 1997, 23.8 percent of total AGI reported by taxpayers 65 and over was comprised of pensions and annuities, falling to 20.7 percent in 2007. The amount that capital gains made up as part of total AGI grew by about 4.5 percentage points during this same time period, increasing from 16.9 percent of this group's total AGI in 1997 to 21.4 percent in 2007. Thus, for 2007, capital gains became the larg-

est part of AGI for taxpayers 65 and older. Taxable interest, which had accounted for 14.1 percent of total AGI in 1997, was the third largest component of income for taxpayers 65 and over. By 2007, interest accounted for only 8.9 percent of AGI in 2007 and was surpassed by taxable social security income (10.1 percent of AGI) as the third largest component of income for these taxpayers. The next largest component of AGI for taxpayers 65 and over was income from ordinary dividends, which fell from 9.4 percent of total AGI in 1997 to 8.0 percent in 2007 (Figure B).

Statutory Adjustments

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

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Figure B

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

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

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

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

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

In 1997, taxpayers 45 to 54 claimed the largest amount of statutory adjustments, \$19.5 billion, or 32.1 percent of total adjustments claimed. Taxpayers 35 to 44 accounted for the second largest portion of total adjustments, totaling \$17 billion, almost 28.1 percent of the total (Figure C). In 2007, taxpayers 45 to 54 once again accounted for the largest amount

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

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

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Figure C

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

[Money amounts are in thousands of dollars]

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

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

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

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

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

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

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

\$24.8 billion) (Figure D). Taxpayers 35 to 64 accounted for more than 77 percent of the total self-employment tax adjustment claimed in both years. Payments to Keogh plans accounted for the second largest percentage of total adjustments in both years, as well, accounting for 21.8 percent of total adjust-

ments in 1997 and 18.1 percent in 2007. The amount claimed in both years totaled \$13.2 billion and \$22.3 billion, respectively (Figure C). Taxpayers 35 and over accounted for more than 95 percent of total Keogh payments in both years, with taxpayers 65 and over realizing a growth in Keogh payments of almost

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

Deductions

Total itemized deductions rose from \$802 billion in 1997 to \$1.3 trillion in 2007, an overall increase of 66 percent in real terms (Figure E).³ The average amount of itemized deductions claimed increased by more than \$4,000, growing from almost \$22,000 claimed in 1997 to more than \$26,000 claimed 10 years later. Taxpayers 35 to 44 claimed the largest amount of itemized deductions as compared to other

age groups in 1997, claiming \$231.8 billion in total itemized deductions, which represented 28.9 percent of total itemized deductions claimed by all taxpayers in that year (Figure F). Ten years later, this same cohort of taxpayers, then 45 to 54, also claimed the largest amount of itemized deductions. In 2007, taxpayers 45 to 54 claimed \$364.7 billion in total itemized deductions, which represented 27.4 percent of the total itemized deduction claimed by all taxpayers in that year. Taxpayers 55 and over claimed the largest percentage growth of itemized deductions. In 1997, taxpayers 55 and over accounted for 29.8 percent of total itemized deductions claimed. Ten years later, in 2007, taxpayers 55 and over accounted for 37.5 percent of total itemized deductions claimed. In

Figure D

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

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

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

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

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

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

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

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Figure E

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

[Money amounts are in thousands of dollars]

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

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

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

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

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

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

In both 1997 and 2007, the interest paid and taxes paid deductions together accounted for the largest portions of itemized deductions claimed, together accounting for at least 74 percent of total itemized deductions claimed in both years. The interest paid deduction accounted for roughly 40 percent of total itemized deductions in both 1997 and 2007, totaling \$323.8 billion in 1997 and \$524.8 billion in 2007 (Figure E). In both years, taxpayers 35 to 44 claimed the largest amount of interest paid deduction, claim-

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

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

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Figure F

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

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

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

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

Tax Credits

Total credits increased dramatically from 1997 to 2007, more than quadrupling in size from the \$15.7 billion claimed in 1997 to \$63.8 billion claimed in 2007 (Figure G). Along with this, the average

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

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

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

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Figure G

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

[Money amounts are in thousands of dollars]

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

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

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

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

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

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

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

credit, which accounted for 62.7 percent of the total credits claimed by taxpayers in this group (Figure H). This also accounted for 46.3 percent of the total child tax credit claimed by all taxpayers (Figure I). Taxpayers 45 to 54 claimed the second largest amount of total credits (\$15.6 billion) in 2007, after claiming the third largest amount of total credits

(\$3.3 billion) in 1997. Total credits for these taxpayers increased nearly five-fold during the 10-year period, with this age group experiencing a percentage change of 376 percent during the 10-year period, the largest increase in total credits of any one age group. The child tax credit was the largest credit claimed by this age group in 2007, totaling \$6.5 billion, the third

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

In 1997, the earned income credit used to offset income tax before credits was the second largest credit claimed by all taxpayers, accounting for 30.9

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

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

Figure H

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

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

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

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

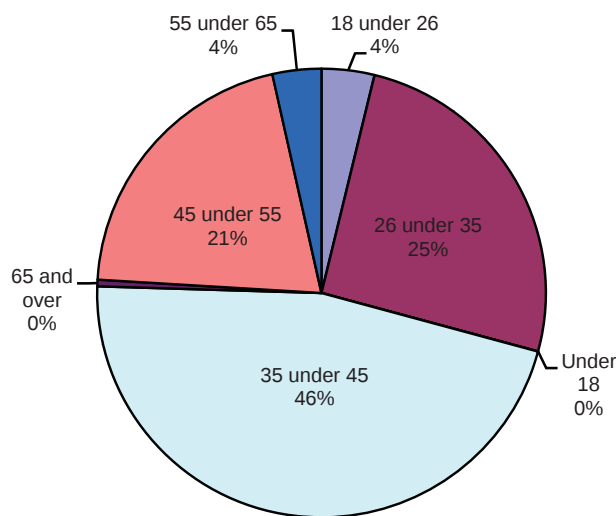
[1] Age for joint returns was based on primary taxpayer's age.

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Figure I

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



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

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

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

Taxable Income and Total Income Tax

As seen in Figure J, the number of returns with total income tax grew by just 3.0 percent between 1997 and 2007, despite the 16.8-percent growth in number of returns filed during that period. All age categories under 45 showed a decrease in the number of returns with total income tax and the amount of total income tax paid, while all age categories 45 and over showed increases in the number of returns with total income

tax and the amount of total income tax paid. The child tax credit and, to a lesser degree, the education credit served to eliminate the income tax for many taxpayers under the age of 45 and partially explains why the number of returns with total income tax and the total amount of income tax paid decreased between 1997 and 2007.

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

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

Changes in Law

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

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Figure J

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

[Money amounts are in thousands of dollars]

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

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

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

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

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

Alternative minimum tax—Beginning in Tax Year 2000, the Tax Relief Extension Act of 1999 allowed individuals to apply personal nonrefundable credits in their full amounts against both their regular and minimum tax. Beginning in Tax Year 2001, the minimum exemption amount was indexed for inflation for most years. Prior to this, the minimum exemption was \$45,000 for a married couple filing a joint return, \$33,750 for singles and heads of households, and \$22,500 for married persons filing separately. By Tax Year 2007, the minimum exemption rose to \$66,250 for a married couple filing a joint return, to \$44,350 for singles and heads of household, and to

\$33,125 for married persons filing separately. Also, beginning in 2005, the alternative minimum foreign tax credit, which had been previously limited to 90 percent of tentative minimum tax was allowed to be taken up to the full amount of tentative minimum tax.

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

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

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

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

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

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

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

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

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

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

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

Exemption amount—For 1997 through 2005 (and previous years), exemption amounts were reduced to zero for taxpayers with adjusted gross incomes greater than certain thresholds. Beginning in 2006, taxpayers could lose no more than two-thirds of the dollar amount of each exemption, so the amount of each exemption could not be reduced to less than \$1,133 for 2007. For 2007, taxpayers could have lost a portion of their exemption benefits if their adjusted gross incomes were above certain amounts (\$117,300 for married persons filing separately; \$156,400 for single individuals; \$195,500 for heads of household; and \$234,600 for married persons filing jointly or qualifying widow(er)s.)

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

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

Health savings account deduction—Beginning in Tax Year 2004, a taxpayer could have taken a deduc-

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

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

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

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

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

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

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

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

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

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

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

Sales tax deduction—Starting with Tax Year 2004, a taxpayer could have elected to deduct State and local general sales taxes instead of State and local income taxes as an itemized deduction on Schedule A. This allowed individuals from states with no

State income tax, such as Alaska, Florida, Nevada, Texas, Washington, Wyoming, South Dakota, and Tennessee, to take this deduction. Also, this allowed individuals with high sales taxes to take this deduction instead of their State income tax. The taxpayer could have elected to base the sales tax deduction on either actual expenses or the amounts from optional State sales tax tables.

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

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

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

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

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

Data Sources and Limitations

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

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

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

Summary

The number of returns filed by individual taxpayers increased from 122.4 million returns in 1997 to 143.0 million returns in 2007. Taxpayers who were 35 to 44 filed the most returns, filing 27.1 million

returns in both years. This represented 22 percent of total returns filed in 1997 and 19 percent of total returns filed in 2007. Taxpayers 55 to 64 experienced the largest growth in number of returns filed from 1997 to 2007, with the number of returns filed growing from 12.4 million returns in 1997 to 19.3 million in 2007, a 56-percent increase over the 10-year span.

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

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

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

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

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

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Figure K

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

[Coefficients of variation are percentages]

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

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

Footnotes at end of figure.

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Figure K—Continued

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

[Coefficients of variation are percentages]

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

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

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

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

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

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

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

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

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

d—Data deleted to avoid disclosure of information for specific taxpayers. Data are included in the appropriate totals.

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

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

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

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

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

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

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

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

[4] Less than \$500.

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

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

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

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

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[3] Less than \$500.

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

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

[2] Less than \$500.

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

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

Footnotes at end of table.

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

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

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

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

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

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

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

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[3] Less than \$500.

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

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

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

[All figures are estimates based on samples]

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

Footnotes at end of table.

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

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

[All figures are estimates based on samples]

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

Footnotes at end of table.

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

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

[All figures are estimates based on samples]

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

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

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

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

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

[All figures are estimates based on samples]

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

Footnotes at end of table.

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

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

[All figures are estimates based on samples]

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

Footnotes at end of table.

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

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

[All figures are estimates based on samples]

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

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

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

[2] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.