

**Nonpayers: Number of Federal Individual Income Tax Returns
with Zero or Negative Tax Liability**

Year	Number of Returns Filed	Returns with Zero or Negative Tax Liability	Percentage of Returns with Zero or Negative Tax Liability
1950	53,060,098	14,873,416	28.0%
1951	55,447,009	12,798,399	23.1%
1952	56,528,817	12,652,544	22.4%
1953	57,838,184	12,615,033	21.8%
1954	56,747,008	14,113,948	24.9%
1955	58,250,188	13,561,123	23.3%
1956	59,197,004	12,938,358	21.9%
1957	59,825,121	12,959,806	21.7%
1958	59,085,182	13,433,048	22.7%
1959	60,271,297	12,774,384	21.2%
1960	61,027,931	12,966,946	21.2%
1961	61,499,420	12,916,655	21.0%
1962	62,712,386	12,620,023	20.1%
1963	63,943,236	12,620,015	19.7%
1964	65,375,601	14,069,263	21.5%
1965	67,596,300	13,895,506	20.6%
1966	70,160,425	13,451,349	19.2%
1967	71,651,909	12,978,971	18.1%
1968	73,728,708	12,440,000	16.9%
1969	75,834,388	12,112,994	16.0%
1970	74,279,831	14,962,460	20.1%
1971	74,576,407	14,660,035	19.7%
1972	77,572,720	16,703,713	21.5%
1973	80,692,587	16,425,425	20.4%
1974	83,340,190	16,005,423	19.2%
1975	82,229,332	20,738,595	25.2%
1976	84,670,389	20,249,022	23.9%
1977	86,634,640	22,253,502	25.7%
1978	89,771,551	21,083,246	23.5%
1979	92,964,302	20,999,319	22.6%
1980	93,902,469	19,996,225	21.3%
1981	95,396,123	18,671,399	19.6%
1982	95,337,432	18,302,132	19.2%
1983	96,321,310	18,304,987	19.0%
1984	99,438,708	17,799,199	17.9%
1985	101,660,287	18,813,867	18.5%
1986	103,045,170	19,077,757	18.5%
1987	106,996,270	20,272,474	18.9%
1988	109,708,280	22,572,948	20.6%

1989	112,135,673	22,957,318	20.5%
1990	113,717,138	23,854,704	21.0%
1991	114,730,123	25,996,536	22.7%
1992	113,604,503	26,872,557	23.7%
1993	114,601,819	28,166,452	24.6%
1994	115,943,131	28,323,685	24.4%
1995	118,218,327	28,965,338	24.5%
1996	120,351,208	29,421,858	24.4%
1997	122,421,991	28,950,791	23.6%
1998	124,770,662	31,722,764	25.4%
1999	127,075,145	32,529,065	25.6%
2000	129,373,500	32,555,897	25.2%
2001	130,255,237	35,491,707	27.2%
2002	130,076,443	39,112,547	30.1%
2003	130,423,626	41,501,722	31.8%
2004	132,226,042	43,124,108	32.6%
2005	134,372,678	43,802,114	32.6%
2006	138,394,754	45,681,047	33.0%
2007	143,030,461	46,655,760	32.6%

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