2020 Individual Income Tax Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples--money amounts are in thousands of dollars)

| | A | | Returns o | | Returns o | | Returns | | | rns of |
|--|----------------------------|---------------------------------|--------------------------|--------------------------------|-----------------------------|----------------------------|---------------------------|----------------------------|---------------------------|--------------------------------|
| Item | retu Number of | | , | • • | persons filing Number of | | of hous Number of | | Single Number of | oersons |
| | returns | Amount | Number of returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| Adjusted gross income less deficit | 164,358,792 | 12,591,788,823 | 55,322,922 | 7,958,822,513 | 3,919,416 | 284,821,171 | 21,463,538 | 967,308,172 | 83,652,916 | 3,380,836,968 |
| Total income Salaries and wages | 160,981,093 130,098,732 | 12,739,653,369 8,416,495,535 | 55,040,648 44,286,440 | 8,057,883,544 5,076,998,225 | 3,816,063 3,184,457 | 287,068,059 194,341,108 | 21,302,938 18,898,250 | 977,829,423 786,557,986 | 80,821,445 63,729,585 | 3,416,872,344 2,358,598,217 |
| Taxable interest | 48,346,274 | 127,375,994 | 26,690,590 | 86,994,754 | 886,726 | 4,406,352 | 2,549,030 | 2,962,540 | 18,219,929 | 33,012,347 |
| Tax-exempt interest [1] | 6,479,806 | 59,449,107 | 3,830,207 | 38,878,970 | 87,777 | 1,502,082 | 160,982 | 1,117,996 | 2,400,839 | 17,950,059 |
| Ordinary dividends Qualified dividends [1] | 31,086,844 29,012,583 | 327,876,787 260,244,440 | 17,107,640 16,016,200 | 215,301,986 171,647,848 | 557,150 497,740 | 12,870,001 10,620,527 | 1,090,018 998,807 | 8,055,676 6,292,517 | 12,332,036 11,499,836 | 91,649,125 71,683,549 |
| State income tax refunds | 3,795,242 | 4,336,115 | 1,429,584 | 2,034,190 | 88,266 | 91,904 | 411,844 | 533,447 | 1,865,548 | 1,676,575 |
| Alimony received Business or profession net income | 314,411 19,976,814 | 9,659,488 436,378,623 | 11,561 9,363,977 | 209,663 279,789,978 | * 5,317 371,415 | * 95,371 9,107,186 | 109,117 2,947,051 | 3,577,928 44,432,395 | 188,415 7,294,371 | 5,776,525 103,049,064 |
| Business or profession net loss | 7,750,339 | 99,203,321 | 3,578,315 | 48,961,953 | 178,267 | 3,447,648 | 1,144,269 | 13,274,229 | 2,849,488 | 33,519,490 |
| Sales of capital assets net gain | 19,838,619 | 1,147,656,763 | 10,844,141 | 842,331,948 | 351,742 | 43,150,995 | 726,963 | 28,771,864 | 7,915,773 | 233,401,956 |
| Sales of capital assets net loss Sales of property other than capital assets, net gain less loss | 9,165,266 1,948,657 | 19,310,935 33,788,611 | 5,079,784 1,417,220 | 11,296,019 30,175,552 | 185,581 35,738 | 205,147 1,064,714 | 391,263 68,701 | 755,552 478,535 | 3,508,639 426,998 | 7,054,217 2,069,811 |
| Taxable Individual Retirement Arrangement (IRA) distributions [2] | 13,101,306 | 284,005,168 | 7,546,519 | 191,709,039 | 166,183 | 3,289,319 | 403,840 | 6,395,391 | 4,984,764 | 82,611,418 |
| Taxable pensions and annuities [2] Total rental and royalty net income | 30,412,365 | 827,597,726 | 15,890,108 | 513,244,621 | 514,563 | 12,034,442 | 1,879,906 | 31,969,516 | 12,127,788 | 270,349,147 |
| Total rental and royalty net income Total rental and royalty net loss | 6,196,738 3,716,158 | 106,880,576 51,916,142 | 3,950,856 2,235,159 | 72,468,720 34,420,295 | 116,454 32,272 | 2,556,114 839,803 | 253,415 268,038 | 3,076,499 3,316,869 | 1,876,013 1,180,688 | 28,779,243 13,339,175 |
| Farm rental net income less loss [1] | 429,226 | 4,893,181 | 277,801 | 3,102,582 | 5,054 | 126,376 | 7,901 | 43,055 | 138,471 | 1,621,168 |
| Partnership and S corporation net income less loss Estate and trust net income less loss | 9,001,513 | 707,431,778 | 6,264,908 | 581,356,273 | 198,488 | 13,000,899 | 436,365 | 22,751,279 | 2,101,752 | 90,323,327 |
| Farm net income less loss | 650,555 1,738,421 | 31,483,020 -21,864,139 | 349,660 1,300,439 | 17,557,208 -16,717,655 | 11,126 18,132 | 972,790 -437,610 | 14,723 54,300 | 880,356 -726,448 | 275,046 365,549 | 12,072,666 -3,982,427 |
| Unemployment compensation | 29,901,078 | 405,283,667 | 10,575,386 | 155,559,013 | 573,617 | 7,690,554 | 4,866,302 | 65,479,303 | 13,885,772 | 176,554,797 |
| Unemployment compensation exclusion amount Taxable social security benefits | 14,730,508 23,057,234 | 131,649,771 374,166,924 | 5,181,639 13,606,322 | 51,054,060 265,110,313 | 371,110 397,355 | 3,145,513 5,637,850 | 1,559,063 570,138 | 13,283,126 5,710,811 | 7,618,696 8,483,419 | 64,167,072 97,707,949 |
| Net operating loss | 1,323,044 | 224,129,910 | 13,606,322 | 265,110,313 142,720,932 | 397,355 | 13,012,000 | 570,138 42,315 | 6,274,478 | 8,483,419 586,245 | 62,122,500 |
| Cancellation of debt | 510,844 | 4,953,787 | 282,593 | 3,465,777 | 14,098 | 271,160 | 50,563 | 282,630 | 163,590 | 934,220 |
| Taxable health savings account distributions Foreign-earned income exclusion | 531,695 455,352 | 635,596 29,622,342 | 258,836 149,303 | 397,111 12,319,686 | 13,029 81,637 | 6,035 4,740,722 | 68,683 24,405 | 71,163 1,670,988 | 191,147 200,007 | 161,288 10,890,946 |
| Gambling earnings | 1,687,491 | 28,437,694 | 798,070 | 15,006,190 | 38,217 | 922,969 | 197,318 | 2,330,611 | 653,886 | 10,177,925 |
| Other income less loss | 6,956,041 | 37,253,562 | 3,569,659 | 23,085,655 | 169,255 | 1,087,134 | 543,365 | 2,629,255 | 2,673,762 | 10,451,519 |
| Total statutory adjustments [3] Educator expenses deduction | 36,917,699 3,436,604 | 137,166,853 904,137 | 17,868,829 2,085,733 | 93,284,823 581,599 | 569,695 106,759 | 2,136,391 26,217 | 4,576,983 392,546 | 9,513,218 95,242 | 13,902,192 851,566 | 32,232,421 201,079 |
| Certain business expenses of reservists, performing artists, etc. | 316,183 | 2,533,353 | 105,128 | 866,510 | 14,042 | 95,937 | 61,290 | 450,817 | 135,723 | 1,120,088 |
| Health savings account deduction | 2,008,708 | 5,948,959 | 1,248,489 | 4,538,559 | 40,317 | 90,217 | 182,350 | 351,585 | 537,552 | 968,598 |
| Moving expenses adjustment Deductible part of self-employment tax | 80,889 20,352,607 | 208,240 33,293,453 | 34,367 10,100,546 | 71,445 22,103,784 | * 4,005 * 362,471 | * 7,157 * 619,078 | * 7,013 2,912,244 | * 32,431 3,211,201 | 35,504 6,977,346 | 97,207 7,359,391 |
| Payments to a Keogh plan | 947,275 | 26,091,044 | 734,797 | 21,270,046 | 10,447 | 238,959 | 38,032 | 979,637 | 164,000 | 3,602,401 |
| Self-employed health insurance deduction Penalty on early withdrawal of savings | 3,640,345 | 30,148,510 | 2,382,312 | 23,968,038 | 57,468 | 441,255 | 167,170 | 1,045,188 | 1,033,395 | 4,694,030 |
| Alimony paid | 379,439 420,321 | 208,505 10,697,070 | 197,033 148,823 | 99,495 3,878,164 | 7,044 14,479 | 1,345 431,614 | 21,157 56,722 | 6,043 1,461,092 | 154,205 200,297 | 101,622 4,926,200 |
| IRA payments | 2,465,286 | 13,574,992 | 1,468,235 | 9,636,789 | 29,575 | 118,890 | 153,420 | 531,566 | 814,057 | 3,287,748 |
| Student loan interest deduction Tuition and fees deduction | 10,103,544 1,294,534 | 7,752,615 3,176,138 | 4,556,640 479,490 | 3,684,300 981,865 | 0 | 0 | 941,180 140,171 | 680,358 360,503 | 4,605,723 674,873 | 3,387,958 1,833,769 |
| Other adjustments | 293,714 | 2,514,426 | 158,086 | 1,524,874 | 5,308 | 59,240 | * 28,644 | * 294,575 | * 101,676 | * 635,736 |
| Charitable contributions if took standard deduction | 41,390,425 | 10,697,693 | 21,072,937 | 5,776,208 | ** 793,271 | ** 110,497 | ** 3,858,326 | ** 1,008,033 | ** 15,665,891 | ** 3,802,955 |
| Total itemized deductions Medical and dental expenses deduction | 15,535,429 3,941,813 | 607,514,570 77,248,411 | 7,173,574 1,507,594 | 365,279,558 29,226,471 | ** 525,471 115,059 | ** 18,127,906 2,196,451 | ** 1,149,924 271,065 | ** 35,003,556 3,239,785 | ** 6,686,460 2,048,096 | ** 189,103,550 42,585,704 |
| Taxes paid deduction | 15,400,513 | 124,225,773 | 7,149,228 | 65,944,376 | 518,233 | 2,290,157 | 1,139,804 | 9,513,234 | 6,593,248 | 46,478,006 |
| Interest paid deduction Contributions deduction | 12,530,953 | 178,554,910 | 6,337,411 | 111,103,832 | 379,363 | 5,067,414 | 1,000,288 | 13,939,559 | 4,813,891 | 48,444,106 |
| Casualty or theft loss deduction | 12,637,022 6,619 | 204,664,857 275,346 | 6,468,188 ** 612 | 146,789,893 ** 29,948 | 363,752 | 7,914,078 ** | 929,408 * 1,004 | 6,820,520 * 44,371 | 4,875,674 5,003 | 43,140,366 201,027 |
| Total miscellaneous deductions | 742,834 | 22,573,792 | 379,530 | 12,209,794 | 16,285 | 661,539 | 52,888 | 1,446,118 | 294,130 | 8,256,342 |
| Total standard deduction Basic standard deduction | 143,551,783 143,550,780 | 2,495,360,191 2,445,087,137 | 47,226,474 47,226,474 | 1,199,665,305 1,169,031,789 | 3,230,020 * 3,230,020 | 40,202,786 * 39,710,852 | 20,061,145 20,061,145 | 374,269,318 373,188,480 | 73,034,144 73,033,142 | 881,222,782 863,156,015 |
| Additional standard deduction | 25,304,324 | 49,591,590 | 13,519,876 | 30,155,935 | 372,070 | 486,302 | 603,861 | 1,000,043 | 10,808,517 | 17,949,310 |
| Disaster loss deduction | 46,471 | 681,465 | 28,373 | 477,580 | * 2,381 | * 5,632 | * 6,179 | * 80,795 | 9,538 | 117,458 |
| Qualified business income deduction Taxable income | 22,827,118 127,425,325 | 166,114,002 9,812,730,835 | 13,456,931 48,486,180 | 128,768,548 6,508,487,088 | 456,765 3,334,550 | 3,810,645 241,688,185 | 1,635,328 * 16,586,689 | 6,230,725 * 592,665,329 | 7,278,095 * 59,017,905 | 27,304,084 * 2,469,890,233 |
| Alternative minimum tax | 156,549 | 2,937,322 | 101,426 | 2,155,565 | 6,300 | 115,972 | 5,973 | 106,297 | 42,850 | 559,488 |
| Total tax credits [4] | 69,357,133 | 150,784,746 | 31,567,280 | 100,206,172 | 1,337,350 | 4,145,417 | 15,867,697 | 27,167,134 | 20,584,807 | 19,266,022 |
| Foreign tax credit Child care credit | 9,200,635 5,049,685 | 21,624,553 2,826,870 | 5,509,992 3,137,502 | 14,789,146 1,777,730 | 195,477 16,774 | 1,924,946 8,482 | 288,557 1,764,280 | 1,238,685 970,051 | 3,206,609 131,128 | 3,671,776 70,607 |
| Nonrefundable education credit | 7,418,821 | 7,880,608 | 3,120,933 | 3,924,347 | 0 | 0 | 1,179,299 | 1,210,480 | 3,118,589 | 2,745,780 |
| Retirement savings contribution credit Child and other dependent tax credit | 9,401,147 39.330.076 | 1,749,685 | 3,000,502 | 721,273 59.939.009 | 160,872 | 22,695 | 2,674,749 | 518,568 | 3,565,023 | 487,149 |
| Residential energy credits | 39,330,076 2,290,640 | 84,414,634 3,901,324 | 22,028,729 1,375,835 | 59,939,009 2,617,471 | 678,208 48,247 | 1,467,309 63,532 | 14,700,556 256,877 | 20,814,663 365,417 | 1,922,582 609,681 | 2,193,653 854,904 |
| General business credit | 433,065 | 4,932,175 | 310,941 | 3,975,531 | 9,003 | 151,677 | 26,947 | 142,514 | 86,174 | 662,453 |
| Prior-year minimum tax credit Adoption credit | 148,294 64,773 | 1,362,613 321,764 | 107,006 51,666 | 1,077,661 284,897 | 2,347 | 27,356 | 7,810 ** 10,103 | 53,760 ** 29,048 | 31,131 * 3,004 | 203,837 * 7,818 |
| Credit for the elderly or disabled | 45,677 | 4,265 | 1,678 | 264,697 | 0 | 0 | * 5 | * 4 | 43,994 | 3,781 |
| Alternative motor vehicle credit | 18,183 | 48,221 | 2,926 | 11,497 | * 7 | * 31 | * 6,009 | * 14,492 | 9,242 | 22,200 |
| Alternative fuel vehicle refueling property credit Qualified plug-in electric vehicle credit | 28,519 61,793 | 9,801 313,118 | 21,524 42,364 | 8,054 236,470 | ** 65 ** 25 | ** 25 ** 112 | ** 4,609 | ** 15,666 | ** 6,930 14,796 | ** 1,722 60,870 |
| Earned income credit used to offset income tax before credits | 2,746,010 | 684,095 | 239,278 | 236,470 89,436 | 25 | ** | ** 980,461 | ** 397,259 | 1,526,271 | 197,401 |
| American opportunity credit used to offset income tax before credits | * 3,246,925 | * 2,508,483 | * 1,887,891 | * 1,654,560 | | | ** 378,642 | ** 271,680 | ** 980,393 | ** 582,243 |
| Recovery rebate credit used to offset income tax before credits [5] Mortgage interest credit | 15,971,092 94,293 | 17,061,657 153,078 | 6,145,063 36,112 | 8,480,082 63,213 | 472,009 | 447,984 | 1,020,904 ** 14,616 | 1,067,854 ** 20,308 | 8,333,116 43,565 | 7,065,737 69,557 |
| Other tax credits | 7,854 | 43,220 | 4,595 | 31,250 | 1,060 | 3,071 | * 15 | * 1,726 | 2,183 | 7,173 |
| Income tax after credits | 102,943,986 | | ** 41,771,011 | ** 1,168,450,573 | ** 2,996,173 | ** 44,410,502 | 7,141,976 | 65,122,349 | 51,034,825 | 397,348,320 |
| Total income tax Total tax liability | 102,960,476 107,545,294 | 1,710,685,785 1,785,176,571 | 41,779,139 43,439,986 | 1,194,571,756 1,247,626,830 | * 2,999,450 3,108,051 | * 46,015,927 47,743,157 | * 7,142,896 7,498,951 | * 65,937,405 69,630,195 | 51,038,992 53,498,306 | 404,160,697 420,176,388 |
| Total tax payments | 143,609,638 | 1,924,131,698 | 50,934,788 | 1,306,194,163 | 3,319,478 | 49,253,607 | 18,685,835 | 104,397,842 | 70,669,537 | 464,286,086 |
| Income tax withheld Estimated tax payments | 140,126,721 | 1,331,767,098 | 49,443,953 | 852,670,393 | 3,243,070 | 28,825,128 12,717,088 | 18,454,675 | 89,518,004 | | 360,753,572 |
| Overpayment refunded | 9,783,673 122,728,631 | 417,829,370 379,672,173 | 6,111,607 36,359,106 | 319,228,236 165,178,309 | 162,476 2,377,149 | 12,717,088 5,598,766 | 264,998 19,765,839 | 10,147,789 98,927,045 | 3,244,591 64,226,536 | 75,736,257 109,968,053 |
| Tax due at time of filing | 32,771,171 | 218,487,802 | 15,580,232 | 147,721,294 | 1,293,169 | 6,792,167 | 1,464,745 | | 14,433,025 | 55,291,391 |
| | | | | | | | | | | L |

^{*} 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] Not included in total income.
[2] These data do not include any taxable Individual Retirement Arrangement distributions or pensions and annuities from 2018 because these items were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

³ Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. These credits are not shown separately.

[4] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, prior-year returns with the refundable prior-year minimum tax credit, and qualified sick and family leave credit. These credits are not shown separately.

[5] The recovery rebate credit was for taxpayers who didn't receive full amount of the recovery rebate in the first or second round Economic Impact Payments.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2022 Table 1.3

https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304

2019 Individual Income Tax Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

(All figures are estimates based on samples-money amounts are in thousands of dollars)

| - | A | JI . | Returns of | married | Returns of | married | Returns | of heads | Retur | ns of |
|---|----------------------------|--------------------------------|---------------------------|--------------------------------|------------------------|--------------------------|------------------------|--------------------------|---------------------------|----------------------------|
| Item | | irns | persons filing jointly ar | nd surviving spouses | persons filing | separately | of house | eholds | single p | ersons |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| Adjusted gross income less deficit | 157,796,807 | 11,966,873,976 | 54,796,116 | 7,608,793,565 | 3,719,351 | 247,492,815 | 21,663,339 | 944,976,815 | 77,618,002 | 3,165,610,781 |
| Total income | 157,190,607 | 12,111,799,488 | 54,690,617 | 7,705,284,029 | 3,671,554 | 249,633,740 | 21,631,449 | 956,316,266 | 77,203,852 | 3,200,565,454 |
| Salaries and wages Taxable interest | 129,775,754 | 8,273,071,046 | 44,527,824 | 4,993,643,071 | 3,103,281 | 175,335,989 | 19,569,275 | 816,603,154 | 62,575,374 | 2,287,488,832 |
| Tax-exempt interest [1] | 48,676,014 6,242,423 | 153,253,476 61,575,197 | 27,181,095 3,709,068 | 103,651,745 39,999,420 | 831,497 77,616 | 6,312,549 1,575,441 | 2,548,770 161,051 | 3,925,406 1,177,511 | 18,114,652 2,294,688 | 39,363,777 18.822.825 |
| Ordinary dividends | 28,980,261 | 331,790,638 | 16,395,295 | 217,640,040 | 467,921 | 11,899,462 | 988,187 | 7,163,172 | 11,128,858 | 95,087,964 |
| Qualified dividends [1] State income tax refunds | 26,757,958 4,311,147 | 248,190,601 5,567,843 | 15,184,912 1,772,787 | 162,912,433 2,975,583 | 416,757 96,698 | 9,029,267 143,746 | 890,045 464,544 | 5,256,898 640,023 | 10,266,244 1,977,118 | 70,992,004 1,808,491 |
| Alimony received | 344,378 | 10,810,673 | 12,028 | 165,131 | * 2,073 | * 17,885 | 135,244 | 4,801,268 | 195,033 | 5,826,389 |
| Business or profession net income Business or profession net loss | 20,073,010 7,183,516 | 442,854,286 88,112,985 | 9,856,752 3,416,069 | 284,715,912 44,761,178 | 390,667 157,459 | 9,930,491 3,081,362 | 2,954,250 1,099,760 | 46,828,558 12,709,110 | 6,871,342 2,510,229 | 101,379,325 27,561,334 |
| Sales of capital assets net gain | 17,956,265 | 881,001,204 | 10,290,813 | 654,384,075 | 275,529 | 32,015,475 | 603,660 | 22,624,945 | 6,786,263 | 171,976,710 |
| Sales of capital assets net loss Sales of property other than capital assets, net gain less loss | 7,805,809 | 16,266,128 | 4,497,012 | 9,712,847 | 134,726 | 151,146 | 344,564 | 707,036 | 2,829,507 | 5,695,100 |
| Taxable Individual Retirement Arrangement (IRA) distributions [2] | 1,994,353 15,641,734 | 19,359,097 324,971,510 | 1,441,390 9,035,634 | 18,538,381 216,516,589 | 26,044 179,285 | 172,029 3,394,498 | 74,605 440,933 | 116,823 6,882,580 | 452,314 5,985,882 | 531,863 98,177,843 |
| Taxable pensions and annuities [2] | 28,284,849 | 784,497,673 | 14,973,694 | 492,032,820 | 500,496 | 10,680,741 | 1,596,226 | 29,271,767 | 11,214,433 | 252,512,345 |
| Total rental and royalty net income Total rental and royalty net loss | 6,371,106 3,796,319 | 112,328,350 48,858,437 | 4,076,549 2,310,472 | 77,046,698 32,230,231 | 125,729 30,232 | 2,861,397 724,782 | 266,638 279,125 | 3,105,673 3,106,466 | 1,902,190 1,176,490 | 29,314,583 12,796,957 |
| Farm rental net income less loss [1] | 442,386 | 4,494,334 | 286,334 | 2,673,173 | 2,053 | 56,404 | 9,807 | 92,902 | 144,192 | 1,671,854 |
| Partnership and S corporation net income less loss Estate and trust net income less loss | 8,939,959 670,957 | 677,154,341 31,351,725 | 6,254,484 355,704 | 557,013,982 16,975,659 | 185,405 10,790 | 9,393,606 1,603,664 | 419,080 17,675 | 21,751,594 881,320 | 2,080,990 286,787 | 88,995,160 11,891,082 |
| Farm net income less loss | 1,729,461 | -23,797,084 | 1,288,559 | -18,467,825 | 22,430 | -510,520 | 43,704 | -659,751 | 374,768 | -4,158,989 |
| Unemployment compensation | 4,363,590 | 21,395,491 | 1,924,448 | 10,096,770 | 81,882 | 420,341 | 758,142 | 3,458,669 | 1,599,118 | 7,419,711 |
| Taxable Social Security benefits Net operating loss | 22,416,436 1,145,393 | 360,038,769 212,144,847 | 13,333,786 555,871 | 255,287,337 136,447,299 | 374,266 30,344 | 4,997,428 13,457,523 | 564,300 39,750 | 5,774,775 6,160,314 | 8,144,084 519,428 | 93,979,228 56.079.711 |
| Cancellation of debt | 518,174 | 5,460,270 | 290,355 | 3,518,338 | 12,408 | 300,418 | 58,740 | 331,619 | 156,670 | 1,309,895 |
| Taxable health savings account distributions Repatriated deferred (section 965) income as shareholders of certain foreign corporations | 492,627 2,973 | 631,639 262,314 | 237,184 1,662 | 394,133 139,018 | 9,356 1,044 | 23,933 94,338 | 56,498 47 | 64,990 18,572 | 189,589 221 | 148,582 10.386 |
| Limitation on business losses | 3,391 | 3,530,839 | 1,471 | 1,879,734 | 214 | 403,203 | 272 | 115,133 | 1,434 | 1,132,768 |
| Global intangible low tax income | 12,136 | 2,449,204 | 7,427 | 1,746,701 | 1,756 | 435,747 | 509 | 57,431 | 2,444 | 209,324 |
| Foreign-earned income exclusion Gambling earnings | 495,579 1,947,628 | 30,867,452 35,756,185 | 164,379 1,019,488 | 13,804,487 20,737,242 | 93,232 48,964 | 5,065,667 979,203 | 28,580 192,804 | 1,750,491 2,598,332 | 209,389 686,372 | 10,246,807 11,441,409 |
| Other income less loss | 6,462,486 | 38,422,215 | 3,444,216 | 23,342,437 | 144,037 | 819,583 | 449,863 | 3,257,634 | 2,424,370 | 11,002,562 |
| Total statutory adjustments Educator expenses deduction | 39,140,137 3,628,977 | 144,925,513 937,722 | 19,014,761 2,192,742 | 96,490,464 597,027 | 559,172 95,279 | 2,140,925 23,380 | 4,969,772 399,506 | 11,339,451 96,719 | 14,596,432 941,449 | 34,954,673 220,596 |
| Certain business expenses of reservists, performing artists, etc. | 343,227 | 2,764,429 | 125,384 | 905,531 | * 9,017 | * 60,999 | 63,548 | 533,895 | 145,277 | 1,264,005 |
| Health savings account deduction Moving expenses adjustment | 2,022,903 112,049 | 5,728,845 293,751 | 1,243,335 50,759 | 4,333,452 134,715 | * 35,882 * 8,019 | * 80,609 * 16,637 | 181,874 10,623 | 361,051 25,149 | 561,812 42,648 | 953,734 117,249 |
| Deductible part of self-employment tax | 20,460,855 | 33,645,174 | 10,547,542 | 22,445,358 | 371,066 | 645,888 | 2,936,256 | 3,375,613 | 6,605,991 | 7,178,315 |
| Payments to a Keogh plan Self-employed health insurance deduction | 951,117 3,789,086 | 25,527,840 31,384,974 | 736,128 2,502,121 | 20,864,959 25,128,699 | 13,551 59,821 | 269,135 432,789 | 36,787 196,933 | 894,197 1,210,206 | 164,652 1,030,212 | 3,499,548 4,613,280 |
| Penalty on early withdrawal of savings | 501,306 | 243,447 | 2,502,121 | 108,150 | 9,491 | 432,769 5,168 | 32,258 | 7,302 | 209,493 | 122,827 |
| Alimony paid | 491,120 | 12,374,364 | 160,236 | 3,891,337 | 14,199 | 419,910 | 86,409 | 2,578,679 | 230,276 | 5,484,438 |
| IRA payments Student loan interest deduction | 2,436,686 12,719,148 | 12,691,089 14,144,721 | 1,441,186 5,579,428 | 9,032,942 6,615,341 | 29,637 0 | 121,851 0 | 141,932 * 1,323,458 | 457,710 * 1,187,333 | 823,931 * 5,816,263 | 3,078,586 * 6,342,047 |
| Tuition and fees deduction | 1,285,659 | 3,009,678 | 525,143 | 1,075,652 | ** | | ** 156,929 | ** 351,155 | ** 603,587 | ** 1,582,871 |
| Domestic production activities deduction Archer medical savings account deduction | 55,889 * 3,082 | 258,101 * 4,971 | 36,953 ** 3,082 | 231,766 ** 4,971 | ** 1,563 | ** 5,413 0 | ** 1,332 | ** 1,981 | ** 16,042 | ** 18,940 0 |
| Foreign housing deduction | 4,319 | 85,541 | ** 3,237 | ** 81,940 | 1,062 | 3,049 | ** | ** | 19 | 552 |
| Other adjustments Total itemized deductions | 189,206 17,348,989 | 1,830,866 645,102,704 | 78,234 8,375,661 | 1,052,788 396,580,680 | 3,120 535,732 | 56,098 16,368,927 | 30,735 1,386,576 | 244,295 41,985,504 | 77,117 7,051,020 | 477,685 190,167,593 |
| Medical and dental expenses deduction | 4,411,806 | 79,060,485 | 1,783,606 | 32,631,099 | 107,378 | 1,334,358 | 338,082 | 4,447,115 | 2,182,741 | 40,647,913 |
| Taxes paid deduction Interest paid deduction | 17,217,369 | 138,949,911 | 8,351,143 | 76,863,772 | 530,044 | 2,355,040 | 1,368,360 | 11,090,536 | 6,967,822 | 48,640,563 |
| Contributions deduction | 14,182,730 14,459,211 | 207,442,024 190,114,194 | 7,485,168 7,611,981 | 134,732,529 136,137,625 | 394,790 * 389,420 | 5,667,612 * 6,088,583 | 1,194,778 1,130,530 | 16,196,591 7,450,224 | 5,107,994 5,327,279 | 50,845,291 40,437,762 |
| Casualty or theft loss deduction | 11,524 | 386,744 | 3,472 | 105,775 | •• | •• | ** 2,024 | ** 32,707 | 6,027 | 248,261 |
| Total miscellaneous deductions Total standard deduction | 985,119 138,307,604 | 29,300,696 2,354,080,109 | 504,307 45,780,121 | 16,217,543 1,141,552,066 | 27,218 3,068,508 | 937,691 37,119,417 | 81,584 20,176,756 | 2,774,612 369,293,016 | 372,010 69,282,219 | 9,370,850 806 115 609 |
| Basic standard deduction | 138,307,604 | 2,307,521,304 | 45,780,122 | 1,113,030,672 | 3,068,508 | 36,659,516 | * 20,176,756 | * 368,285,527 | * 69,282,219 | * 789,545,589 |
| Additional standard deduction Disaster loss deduction | 23,725,778 11,035 | 46,434,047 124,759 | 12,801,220 8,024 | 28,433,100 88,294 | 350,945 | 459,901 0 | | ** | ** 10,573,613 ** 3,010 | ** 17,541,044 ** 36,465 |
| Qualified business income deduction | 22,243,545 | 155,249,163 | 13,630,676 | 121,118,638 | 407,536 | 3,405,117 | 1,367,411 | 5,255,817 | 6,837,922 | 25,469,591 |
| Taxable income Alternative minimum tax | 124,143,848 170,478 | 9,226,944,218 2,792,555 | 48,528,551 100,907 | 6,160,092,494 2,057,781 | 3,176,778 17,116 | 208,137,681 132,385 | 16,409,676 13,075 | 566,729,043 90,436 | 56,028,843 39,380 | 2,291,985,001 511,952 |
| Total tax credits [3] | 59,886,820 | 138,023,755 | 29,850,443 | 95,756,419 | 1,020,632 | 4,286,359 | 15,651,606 | 25,535,566 | 13,364,139 | 12,445,411 |
| Foreign tax credit Child care credit | 9,400,344 | 25,454,553 | 5,685,625 | 16,813,492 | 190,974 | 2,567,112 | 286,546 | 1,649,915 | 3,237,199 | 4,424,035 |
| Nonrefundable education credit | 6,375,388 7,879,521 | 3,778,995 8,572,878 | 3,988,243 3,699,895 | 2,403,046 4,735,170 | 16,689 0 | 9,204 0 | 2,188,777 1,357,587 | 1,262,574 1,395,332 | 181,680 2,822,040 | 104,171 2,442,375 |
| Retirement savings contribution credit | 9,629,285 | 1,836,811 | 3,095,129 | 748,940 | 176,857 | 26,438 | 2,877,850 | 590,669 | 3,479,449 | 470,764 |
| Child and other dependent tax credit Residential energy credits | 39,718,286 1,957,807 | 83,109,361 3,514,580 | 22,719,214 1,201,024 | 60,229,654 2,443,534 | 667,881 40,969 | 1,376,046 64,469 | 14,277,790 209,922 | 19,415,639 264,322 | 2,053,402 505,892 | 2,088,022 742,255 |
| General business credit | 427,987 | 5,100,792 | 318,161 | 4,069,686 | 4,597 | 163,217 | 15,426 | 133,939 | 89,804 | 733,950 |
| Prior-year minimum tax credit Adoption credit | 244,403 63,531 | 1,559,074 303,894 | 174,162 53,191 | 1,226,034 272,621 | 3,583 | 28,305 | ** 11,839 ** 6,328 | ** 53,541 ** 16,895 | ** 54,818 * 4,012 | ** 251,194 * 14,378 |
| Credit for the elderly or disabled | 40,998 | 4,066 | 2,248 | 565 | •••• | **** | **** 107 | **** 80 | 38,643 | 3,421 |
| Alternative motor vehicle credit Alternative fuel vehicle refueling property credit | * 16,898 | * 40,314 | * 4,196 | * 12,810 | ** | ** | *** 1,004 | *** 500 | ** 11,698 | ** 27,003 |
| Qualified plug-in electric vehicle credit | 26,892 162,686 | 9,718 642,895 | 17,688 117,772 | 6,523 484,025 | 0 2,391 | 7,235 | * 2,031 5,594 | * 489 16,222 | 7,173 36,929 | 2,707 135,414 |
| Earned income credit used to offset income tax before credits | 2,552,635 | 649,586 | 203,384 | 78,616 | 0 | 0 | 918,292 | 388,900 | 1,430,960 | 182,070 |
| American opportunity credit used to offset income tax before credits Mortgage interest credit | 3,623,047 93,937 | 2,834,068 144,391 | ** 2,265,483 38,326 | ** 1,995,495 63,495 | | | 445,279 * ** 16,339 | 305,652 * ** 17,972 | 912,284 39,273 | 532,922 62,924 |
| Other tax credits | 4,638 | 71,952 | 4,511 | 21,032 | 23 | 41,448 | * 58 | * 7,468 | 45 | 2,004 |
| Income tax after credits Total income tax | 103,985,756 104,005,800 | 1,553,106,552 1,581,352,160 | 42,216,263 42,226,483 | 1,083,085,105 1,104,210,071 | 2,933,501 2,938,446 | 37,151,880 38,355,362 | 7,345,268 7,347,508 | 61,955,424 62,624,519 | 51,490,725 51,493,363 | 370,914,143 376,162,208 |
| Total tax liability | 104,005,800 | 1,581,352,160 | 42,226,483 44,087,526 | 1,160,066,607 | 3,067,424 | 40,167,247 | 7,347,508 | 66,608,042 | 54,225,745 | 376,162,208 |
| Total tax payments Income tax withheld | 141,824,987 | 1,803,808,077 | 50,693,694 | 1,227,095,321 | 3,187,576 | 41,719,546 | 19,110,732 | 102,163,463 | 68,832,986 | 432,829,747 |
| Estimated tax payments | 138,736,488 10,012,062 | 1,267,454,688 405,055,882 | 49,359,618 6,252,653 | 815,867,139 310,103,767 | 3,105,068 173,477 | 24,147,181 12,409,665 | 18,958,239 279,181 | 88,614,719 9,765,779 | 67,313,563 3,306,751 | 338,825,648 72,776,670 |
| Overpayment refunded | 115,836,993 | 335,441,285 | 35,132,546 | 151,656,498 | 2,013,476 | 4,253,532 | 19,982,008 | 97,190,211 | 58,708,963 | 82,341,044 |
| Tax due at time of filing | 33,269,899 | 198,535,581 | 16,421,886 | 135,097,802 | 1,382,878 | 6,497,206 | 1,447,047 | 7,927,749 | 14,018,087 | 49,012,823 |

^{*} 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] Not included in total income.

[2] These data do not include any taxable Individual Retirement Arrangement distributions or pensions and annuities from 2018 because these tlems were combined on one line on that year's tax form. Therefore, \$15.9 billion of taxable IRA distributions and pensions and annuities were excluded.

pensions and annuluse were exclused.

[3] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

These credits are not shown separately.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, November 2021 Table 1.3

https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-returns-complete-report-publication-1304

| | retu | | Returns of a persons filing jointly and | | Returns of persons filing | | Returns of hous | | Retur single p | |
|--|---------------------------|------------------------------|--|-----------------------------|------------------------------|--------------------------|-------------------------|--------------------------|--------------------------|---------------------------|
| Item | Number of | Amount | Number of returns | Amount | Number of | Amount | Number of | Amount | Number of | Amount |
| | returns | Amount | Number of returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| Adjusted gross income less deficit | 153,774,296 | 11,643,439,106 | 54,870,439 | 7,498,850,186 | 3,292,834 | 231,262,890 | 21,786,803 | 916,829,321 | 73,824,221 | 2,996,496,70 |
| Total income Salaries and wages | 153,261,401 | 11,785,277,945 | 54,756,894 | 7,595,289,700 | 3,250,363 | 233,294,789 | 21,761,748 | 927,696,143 | 73,492,395 | 3,028,997,313 |
| Taxable interest | 126,830,048 46,558,530 | 7,907,550,652 128,582,739 | 44,757,741 26,367,555 | 4,838,112,016 88,012,812 | 2,735,545 743,180 | 155,890,239 5,113,766 | 19,759,466 2,403,578 | 786,115,861 3,182,420 | 59,577,297 17,044,217 | 2,127,432,53 32,273,74 |
| Tax-exempt interest [1] | 6,286,465 | 60,224,030 | 3,706,691 | 39,656,218 | 81,717 | 1,678,717 | 149,896 | 979,647 | 2,348,160 | 17,909,44 |
| Ordinary dividends | 28,702,055 | 321,070,381 | 16,313,625 | 210,015,609 | 421,408 | 11,809,335 | 975,882 | 7,614,671 | 10,991,140 | 91,630,76 |
| Qualified dividends [1] State income tax refunds | 26,626,098 | 243,746,121 | 15,188,840 | 159,622,977 | 382,499 | 9,369,742 | 873,443 | 5,886,689 | 10,181,316 | 68,866,71 |
| Alimony received | 18,642,580 416,409 | 35,230,639 11,271,656 | 11,253,027 13,896 | 25,615,280 169,727 | 409,041 6,713 | 847,196 132,575 | 1,622,095 171,662 | 2,098,915 5,068,204 | 5,358,417 224,138 | 6,669,24 5,901,15 |
| Business or profession net income | 19,638,201 | 430,062,977 | 9,932,819 | 280,849,423 | 329,025 | 8,060,148 | 2,966,546 | 45,747,126 | 6,409,811 | 95,406,28 |
| Business or profession net loss | 6,917,930 | 81,317,136 | 3,465,612 | 43,371,851 | 148,932 | 2,399,685 | 1,001,004 | 11,184,950 | 2,302,382 | 24,360,65 |
| Sales of capital assets net gain | 17,616,307 | 943,963,810 | 10,127,332 | 702,563,593 | 261,518 | 31,584,724 | 554,303 | 23,560,628 | 6,673,154 | 186,254,86 |
| Sales of capital assets net loss Sales of property other than capital assets, net gain less loss | 7,810,026 2,143,372 | 17,105,832 19,738,602 | 4,475,692 1,522,893 | 10,128,310 17,630,788 | 139,392 34,869 | 165,731 28,252 | 358,744 84,012 | 809,914 -76,635 | 2,836,199 501,598 | 6,001,87 2,156,19 |
| Taxable Individual Retirement Arrangement (IRA) distributions, pensions, and annuities | 34,701,850 | 1,087,228,437 | 18,546,849 | 698,242,149 | 573,864 | 15,246,883 | 1,889,148 | 35,839,491 | 13,691,989 | 337,899,91 |
| Total rental and royalty net income | 6,548,780 | 114,065,349 | 4,122,675 | 78,347,509 | 110,377 | 2,443,197 | 281,660 | 2,801,599 | 2,034,067 | 30,473,04 |
| Total rental and royalty net loss | 4,058,433 | 49,288,649 | 2,525,567 | 32,614,402 | 33,457 | 813,139 | 303,229 | 3,444,750 | 1,196,180 | 12,416,35 |
| Farm rental net income less loss [1] Partnership and S corporation net income less loss | 450,805 9,034,859 | 4,354,843 683,316,290 | 298,385 6,388,969 | 2,539,803 558,484,078 | 1,781 172,324 | 24,424 12,206,976 | 14,690 400,081 | 48,361 22,539,183 | 135,949 2,073,486 | 1,742,25 90,086,05 |
| Estate and trust net income less loss | 658,517 | 30,554,334 | 359,431 | 16,698,805 | 9,091 | 1,086,101 | 17,520 | 835,606 | 2,073,466 | 11,933,82 |
| Farm net income less loss | 1,767,566 | -23,395,195 | 1,326,289 | -18,604,944 | 23,692 | -382,608 | 39,667 | -482,532 | 377,919 | -3,925,11 |
| Unemployment compensation | 4,517,744 | 21,998,211 | 2,017,549 | 10,606,645 | 73,361 | 355,975 | 844,341 | 3,976,694 | 1,582,493 | 7,058,89 |
| Taxable social security benefits | 21,792,987 | 337,046,241 | 13,098,528 | 240,875,022 | 337,706 | 4,520,183 | 554,800 | 5,346,382 | 7,801,954 | 86,304,65 |
| Net operating loss Cancellation of debt | 1,171,273 547,798 | 209,243,963 | 544,275 318 781 | 130,813,319 | 30,403 | 13,598,086 | 38,107 | 6,419,796 | 558,489 154 101 | 58,412,76 1,148,90 |
| Taxable health savings account distributions | 293,160 | 4,766,232 406,148 | 318,781 161,186 | 2,890,151 247,912 | 10,769 4,314 | 182,325 1,383 | 64,146 40,301 | 544,848 53,067 | 154,101 87,358 | 1,148,90 |
| Repatriated deferred (section 965) income as shareholders of certain foreign corporations | 33,692 | 6,505,596 | 23,421 | 3,986,135 | 1,971 | 1,109,871 | 821 | 228,376 | 7,478 | 1,181,2 |
| Limitation on business losses | 24,809 | 32,554,968 | 15,432 | 23,263,760 | 1,313 | 2,720,559 | 700 | 776,237 | 7,364 | 5,794,4 |
| Global intangible low tax income amount | 19,755 | 1,764,899 | 11,698 | 1,319,411 | 1,367 | 152,533 | 455 | 43,448 | 6,234 | 249,50 |
| Foreign-earned income exclusion Gambling earnings | 455,127 1,993,632 | 29,715,021 32,919,323 | 165,483 1,041,248 | 13,663,739 18,505,298 | 83,193 36,279 | 4,933,952 926,223 | 20,437 211,136 | 1,470,297 2,221,666 | 186,015 704,969 | 9,647,03 |
| Other income less loss | 6,322,140 | 44,746,257 | 3,513,953 | 28,050,146 | 130,039 | 1,169,545 | 479,375 | 2,221,000 | 2,198,774 | 12,535,97 |
| Total statutory adjustments | 37,761,829 | 141,838,840 | 19,014,036 | 96,439,514 | 499,012 | 2,031,899 | 4,801,004 | 10,866,822 | 13,447,777 | 32,500,60 |
| Educator expenses deduction | 3,476,090 | 901,446 | 2,171,472 | 589,761 | 83,174 | 20,250 | 369,562 | 89,659 | 851,881 | 201,77 |
| Certain business expenses of reservists, performing artists, etc. | 303,402 | 2,094,747 | 116,324 | 724,205 | 9,350 | 42,943 | 44,870 | 416,976 | 132,858 | 910,62 |
| Health savings account deduction Moving expenses adjustment | 1,953,488 | 5,589,632 | 1,289,839 39,229 | 4,451,845 | 29,133 | 67,342 | 150,741 | 306,374 | 483,775 43,178 | 764,07 |
| Deductible part of self-employment tax | 104,471 20,148,343 | 321,940 32,663,231 | 10,630,725 | 117,460 22,052,743 | * 9,015 331,655 | * 20,454 546,822 | 13,050 2,941,951 | 78,860 3,301,134 | 43,178 6,244,012 | 105,16 6,762,53 |
| Payments to a Keogh plan | 984,817 | 25,495,517 | 764,417 | 20,792,562 | 7,917 | 209,400 | 30,181 | 803,745 | 182,301 | 3,689,81 |
| Self-employed health insurance deduction | 3,925,909 | 31,610,944 | 2,580,856 | 25,349,442 | 53,618 | 366,069 | 208,375 | 1,236,054 | 1,083,060 | 4,659,37 |
| Penalty on early withdrawal of savings | 496,463 | 266,021 | 279,942 | 124,349 | 5,380 | 2,787 | 18,716 | 12,399 | 192,424 | 126,48 |
| Alimony paid | 578,087 | 13,582,240 | 192,845 | 4,368,759 | 22,457 | 603,137 | 105,377 | 2,734,901 | 257,408 | 5,875,44 |
| IRA payments Student loan interest deduction | 2,469,291 12,425,040 | 12,503,200 13,434,708 | 1,502,409 5,626,088 | 9,029,874 6,502,037 | 28,908 | 86,480 | 162,291 1,259,324 | 500,802 1,108,595 | 775,683 5,539,628 | 2,886,04 5,824,07 |
| Tuition and fees deduction | 27,064 | 56,458 | 18,404 | 42,074 | 0 | 0 | * 2,038 | * 3,482 | * 6,622 | * 10,90 |
| Domestic production activities deduction | 182,910 | 1,720,704 | 134,000 | 1,332,660 | •• | | ** | ** | ** 50,994 | ** 389,86 |
| Archer medical savings account deduction | 6,256 | 7,336 | 4,170 | 5,514 | ** | ** | •• | •• | ** | |
| Foreign housing deduction | 3,455 | 69,527 | 1,403 | 34,889 | 466 | 3,248 | 1,544 | 30,052 | 42 | 1,33 |
| Other adjustments Total itemized deductions | 154,399 | 1,521,187 | 75,548 | 921,340 | 2,086 | 20,306 | 26,561 | 219,442 | 50,204 | 360,09 |
| Medical and dental expenses deduction | 17,532,592 4,598,812 | 648,881,712 78,497,457 | 8,548,878 1,842,656 | 403,537,072 32,308,177 | 557,493 124,913 | 16,767,250 1,400,160 | 1,327,527 307,604 | 38,477,709 3,582,559 | 7,098,694 2,323,639 | 190,099,68 41,206,56 |
| Taxes paid deduction | 17,379,986 | 145,908,497 | 8,509,631 | 83,120,984 | 550,720 | 2,724,416 | 1,310,281 | 10,785,288 | 7,009,354 | 49,277,80 |
| Interest paid deduction | 14,194,443 | 197,472,356 | 7,628,849 | 130,889,743 | 404,237 | 5,429,325 | 1,135,665 | 14,529,608 | 5,025,692 | 46,623,68 |
| Contributions deduction | 14,844,596 | 196,956,414 | 7,854,006 | 140,999,233 | 400,688 | 6,334,783 | 1,112,905 | 7,290,397 | 5,476,997 | 42,332,00 |
| Casualty or theft loss deduction Total miscellaneous deductions | 25,440 1,247,764 | 1,059,855 31,097,074 | 11,043 614,951 | 685,640 17,108,221 | * 11 32,075 | * 60,104 938,680 | 2,149 110,425 | 37,102 2,317,096 | 12,238 490,313 | 277,01 10,733,07 |
| Basic standard deduction | 1,247,764 | 2,208,536,922 | 45,652,291 | 1,087,506,305 | 2,640,614 | 30,830,978 | 20,380,473 | 2,317,096 362,861,858 | 490,313 65,596,758 | 727,337,78 |
| Additional standard deduction | 22,811,275 | 44,168,254 | 12,373,623 | 27,464,148 | 312,084 | 406,559 | 611,354 | 983,055 | 9,514,214 | 15,314,49 |
| Disaster loss deduction | 15,284 | 327,424 | 6,935 | 141,828 | 0 | 0 | * 4,325 | * 108,409 | * 4,023 | * 77,18 |
| Qualified business income deduction | 18,664,592 | 149,950,908 | 11,810,941 | 117,521,181 | 330,710 | 3,422,961 | 1,185,921 | 5,073,798 | 5,337,020 | 23,932,96 |
| Taxable income Domestic production activities deduction from section 199A(q) | 120,916,002 10,123 | 8,941,445,098 161.009 | 48,408,181 8.377 | 6,035,900,519 | 2,876,759 27 | 194,206,409 4 770 | 16,196,910 48 | 544,477,148 | 53,434,154 1,671 | 2,166,861,02 |
| Alternative minimum tax | 10,123 244,007 | 4,022,755 | 145,231 | 124,942 2,940,395 | 15,147 | 199,590 | 20,972 | 1,301 170,897 | 62,658 | 711,87 |
| Total tax credits [2] | 59,066,955 | 137,806,298 | 29,891,181 | 96,786,279 | 888,607 | 3,611,397 | 15,386,150 | 24,677,707 | 12,901,017 | 12,730,91 |
| Foreign tax credit | 9,006,393 | 24,925,384 | 5,510,506 | 16,582,983 | 169,772 | 2,126,352 | 246,713 | 1,455,569 | 3,079,402 | 4,760,48 |
| Child care credit | 6,460,823 | 3,789,213 | 4,036,381 | 2,383,646 | 18,060 | 10,173 | 2,238,814 | 1,301,696 | 167,567 | 93,69 |
| Nonrefundable education credit Retirement savings contribution credit | 8,700,169 | 8,930,906 1,735,419 | 4,131,829 3,155,460 | 5,009,494 755,520 | 165.045 | 0 400 | 1,439,790 | 1,440,766 | 3,128,551 | 2,480,64 419,38 |
| Child and other dependent tax credit | 9,259,299 39,377,143 | 1,735,419 81,495,898 | 3,155,469 22,838,120 | 755,520 59,668,936 | 165,845 571,343 | 23,188 1,162,256 | 2,740,168 13.994.776 | 537,326 18,678,442 | 3,197,817 1,972,905 | 1,986,26 |
| Residential energy credits | 755,767 | 2,511,826 | 433,172 | 1,803,233 | 12,638 | 33,373 | 107,702 | 183,507 | 202,256 | 491,7 |
| General business credit | 477,291 | 5,356,507 | 361,432 | 4,216,374 | 9,534 | 177,963 | 13,823 | 153,680 | 92,502 | 808,49 |
| Prior-year minimum tax credit | 981,638 | 2,921,822 | 756,133 | 2,273,022 | 20,288 | 56,338 | 41,839 | 103,845 | 163,378 | 488,61 |
| Adoption credit Credit for the elderly or disabled | 76,127 56,046 | 386,390 4,805 | 67,497 3,206 | 352,014 374 | 0 | 0 | ** 8,630 ** 7 | ** 34,376 ** 6 | 52,833 | 4,42 |
| Alternative motor vehicle credit | 56,046 11,153 | 4,805 54,393 | 3,206 5,940 | 374 38,035 | ** 142 | ** 1,104 | / | 6 | 52,833 5,071 | 4,42 15,25 |
| Alternative fuel vehicle refueling property credit | * 157 | * 25 | * 4 | * 2 | ** | 1,104 | ** 152 | ** 23 | 3,071 | 10,20 |
| Qualified plug-in electric vehicle credit | 228,909 | 1,540,909 | 183,314 | 1,265,026 | 3,446 | 18,484 | 7,560 | 46,237 | 34,589 | 211,16 |
| Earned income credit used to offset income tax before credits | 2,482,622 | 617,092 | 220,161 | 86,284 | 0 | 0 | 900,398 | 362,200 | 1,362,063 | 168,60 |
| American opportunity credit used to offset income tax before credits | 3,853,933 | 3,010,384 | 2,442,038 | 2,119,295 | 0 | 0 | 462,262 | 335,101 | 949,633 | 555,98 |
| Mortgage interest credit Other tax credits | 94,664 4,223 | 139,820 43,378 | ** 38,688 2,623 | ** 61,281 25,534 | ** | * 407 | 17,066 * 53 | 20,286 * 9,986 | 38,909 1,541 | 58,25 7,45 |
| Income tax after credits | 100,404,160 | 1,509,903,802 | 41,813,170 | 25,534 1,061,195,968 | 2,665,773 | 35,842,444 | 7,148,540 | 59,631,055 | 1,541 48,776,677 | 353,234,3 |
| Total income tax | 100,424,240 | 1,538,749,447 | 41,823,170 | 1,083,019,320 | 2,671,971 | 36,875,454 | 7,149,932 | 60,276,360 | | 358,578,3 |
| Total tax liability | 105,480,887 | 1,617,983,398 | 43,817,691 | 1,138,886,142 | 2,773,687 | 38,566,295 | 7,540,851 | 64,464,479 | 51,348,657 | 376,066,4 |
| Total tax payments | 138,943,513 | 1,772,069,001 | 50,871,189 | 1,220,250,095 | 2,885,121 | 40,532,280 | 19,236,550 | 98,773,192 | 65,950,653 | 412,513,43 |
| Income tax withheld | 135,779,354 | 1,216,721,923 | 49,457,945 6,095,147 | 790,720,856 312,030,641 | 2,805,029 146,047 | 22,887,996 11,719,363 | 19,083,381 269,849 | 84,958,547 9,430,155 | 64,432,999 3,135,098 | 318,154,5 |
| | | | | | | | | | | 70,626,20 |
| Estimated tax payments Overpayment refunded | 9,646,140 113,510,190 | 403,806,363 331,948,424 | 35,500,205 | 153,297,786 | 1,845,975 | 3,947,802 | 20,154,221 | 96,464,983 | 56,009,789 | 78,237,85 |

^{**} Data combined to prevent disclosure of taxpayer information.

[1] Not included in total income.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit and netpremium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

Source: IRS, Statistics of hoome Division, October 2020.

http://www.irs.gov/usc/SOL-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.3

| | A | | | of married | | of married | | of heads | | rns of |
|---|------------------------------|----------------------------------|---------------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|--------------------------------|
| Item | retu Number of | irns Amount | persons filing jointly : Number of | and surviving spouses Amount | persons filir Number of | ng separately Amount | of hou Number of | seholds Amount | single Number of | persons Amount |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| | | | | | | | | | | |
| Adjusted gross income less deficit | 152,903,231 152,396,024 | 11,009,900,155 11,170,081,552 | 54,774,397 54,663,878 | 7,107,018,406 7,218,280,305 | 3,212,807 3,178,543 | 218,411,124 221,010,745 | 21,894,095 21,872,966 | 876,628,767 887,544,851 | 73,021,932 72,680,637 | 2,807,841,858 2,843,245,650 |
| Salaries and wages | 126,264,481 | 7,577,563,943 | 44,792,201 | 4,665,653,711 | 2,653,106 | 145,583,686 | 19,843,391 | 752,752,199 | 58,975,783 | 2,013,574,347 |
| Taxable interest | 44,193,009 | 106,055,367 | 25,372,535 | 72,293,426 | 731,874 | 4,385,981 | 2,252,197 | 3,147,296 | 15,836,403 | 26,228,664 |
| Tax-exempt interest [1] | 6,163,387 | 60,058,772 | 3,675,551 | 38,984,748 | 81,043 | 1,600,334 | 142,924 | 1,060,402 | 2,263,868 | 18,413,289 |
| Ordinary dividendsQualified dividends [1] | 28,171,331 26,216,041 | 282,336,042 216,846,966 | 16,168,363 15.118.486 | 183,622,039 141,281,741 | 430,663 389,570 | 10,748,694 8,677,285 | 942,182 845,965 | 7,196,180 5,430,190 | 10,630,122 9,862,019 | 80,769,129 61,457,750 |
| State income tax refunds | 19,990,503 | 34,292,386 | 11,868,023 | 24,581,476 | 472,861 | 860,904 | 1,774,439 | 2,161,304 | 5,875,180 | 6,688,702 |
| Alimony received | 414,044 | 10,381,660 | 13,858 | 162,160 | 10,283 | 241,471 | 174,859 | 4,989,599 | 215,044 | 4,988,430 |
| Business or profession net income | 19,436,036 | 416,010,104 | 9,771,927 | 272,960,436 | 332,401 | 9,165,874 | 3,039,768 | 43,848,950 | 6,291,940 | 90,034,845 |
| Business or profession net loss | 6,462,796 | 69,637,956 | 3,351,542 | 37,243,925 | 149,399 | 2,566,495 | 909,900 | 9,711,982 | 2,051,956 | 20,115,554 |
| Sales of capital assets net gain | . 17,928,330 7,471,221 | 871,265,824 16,779,101 | 10,340,315 4,355,560 | 640,817,693 10,067,100 | 272,570 131,158 | 29,623,011 152,831 | 573,308 322,787 | 21,237,012 737,931 | 6,742,136 2,661,717 | 179,588,108 5,821,239 |
| Sales of property other than capital assets, net gain less loss | 2,110,046 | 12,736,896 | 1,494,009 | 9,995,219 | 38,072 | 524,332 | 76,644 | -354,200 | 501,320 | 2,571,545 |
| Taxable Individual Retirement Arrangement (IRA) distributions | 15,117,193 | 286,496,949 | 8,707,115 | 189,814,713 | 186,531 | 3,706,902 | 457,373 | 6,104,703 | 5,766,174 | 86,870,632 |
| Taxable pensions and annuities | 28,264,910 | 729,187,412 | 15,198,323 | 461,431,096 | 467,836 | 11,396,274 | 1,635,214 | 28,602,711 | 10,963,537 | 227,757,331 |
| Total rental and royalty net income | 6,636,734 4,201,919 | 104,770,745 49,241,288 | 4,228,393 2,617,167 | 72,370,151 32,644,820 | 138,285 44,118 | 2,306,217 916,419 | 269,058 320,070 | 2,818,342 3,429,643 | 2,000,998 1,220,564 | 27,276,035 12,250,406 |
| Farm rental net income less loss [1] | 462,946 | 3,850,104 | 307,218 | 2,657,532 | 2,860 | 44,371 | 15,336 | 67,784 | 137,533 | 1,080,418 |
| Partnership and S corporation net income less loss | 9,113,153 | 680,279,745 | 6,382,276 | 556,277,926 | 190,663 | 15,249,575 | ** 410,699 | ** 21,831,273 | ** 2,129,514 | ** 86,920,971 |
| Estate and trust net income less loss | 662,608 | 31,127,534 | 354,553 | 17,282,977 | 12,786 | 1,789,817 | 16,184 | 927,969 | 279,084 | 11,126,770 |
| Farm net income less loss. | 1,789,262 | -19,166,242 | 1,340,034 | -14,734,552 | 24,776 | -531,136 | 48,224 | -432,870 | 376,229 | -3,467,684 |
| Unemployment compensation | 5,204,253 20,929,431 | 23,946,035 309,539,629 | 2,297,107 12,709,363 | 11,159,516 221,901,618 | 82,191 379,277 | 365,089 4,688,609 | 930,726 519,685 | 4,105,912 5,075,362 | * 1,894,230 * 7,321,106 | * 8,315,518 * 77,874,040 |
| Net operating loss. | 1,162,526 | 213,363,983 | 563,636 | 131,998,291 | 38,852 | 13,904,886 | 39,273 | 6,256,863 | 520,765 | 61,203,943 |
| Cancellation of debt | 564,943 | 6,247,497 | 335,304 | 4,072,347 | 13,063 | 195,999 | 54,574 | 503,497 | 162,002 | 1,475,654 |
| Taxable health savings account distributions | 287,867 | 384,201 | 136,913 | 220,417 | 2,987 | 2,113 | 48,278 | 54,501 | 99,689 | 107,169 |
| Repatriated deferred (section 965) income as shareholders of certain foreign corpora | 34,088 | 11,219,164 | 25,070 | 8,330,385 | 1,056 | 1,387,221 | 518 | 364,233 | 7,444 | 1,137,324 |
| Foreign-earned income exclusion | 451,529 2,094,093 | 28,162,667 32,579,689 | 160,070 1,131,164 | 12,392,115 18,849,136 | 92,637 35,673 | 5,242,568 877,863 | 29,192 208.083 | 1,740,322 2,041,433 | * 169,629 * 719,174 | * 8,787,662 * 10,811,257 |
| Other income less loss. | 6,434,957 | 40,011,966 | 3,554,631 | 25,564,665 | 150,534 | 1,225,449 | 443,030 | 2,446,185 | 2,286,762 | 10,775,666 |
| Total statutory adjustments | 39,090,129 | 160,181,396 | 19,686,692 | 111,261,899 | 542,055 | 2,599,622 | 4,951,386 | 10,916,084 | 13,909,996 | 35,403,791 |
| Educator expenses deduction | 3,611,716 | 930,641 | 2,290,692 | 616,946 | 91,254 | 22,274 | 389,923 | 95,054 | * 839,847 | * 196,367 |
| Certain business expenses of reservists, performing artists, etc. | 147,070 | 765,539 | 68,805 | 342,240 | 5,345 | 14,550 | 18,084 | 111,744 | * 54,836 | * 297,005 |
| Health savings account deduction | 1,857,859 1,082,452 | 5,350,980 3,467,230 | 1,216,680 459,903 | 4,255,186 | * 32,331 | * 56,948 98,637 | 157,478 92,337 | 273,094 301.509 | 451,370 * 499,665 | 765,753 * 1,200,684 |
| Moving expenses adjustment Deductible part of self-employment tax | 20,063,996 | 31,914,949 | 10.616.635 | 1,866,400 21,711,645 | 30,547 324,714 | 589,216 | 3,007,884 | 3.119.837 | * 6.114.762 | * 6,494,251 |
| Payments to a Keogh plan | 1,012,095 | 25,821,484 | 789,364 | 21,284,163 | 11,117 | 243,028 | 33,497 | 726,070 | 178,117 | 3,568,223 |
| Self-employed health insurance deduction | 4,109,643 | 31,709,190 | 2,713,933 | 25,361,230 | 61,673 | 411,491 | 212,804 | 1,234,525 | * 1,121,233 | * 4,701,944 |
| Penalty on early withdrawal of savings | 410,906 | 123,924 | 217,186 | 62,962 | 7,105 | 8,107 | 16,142 | 8,499 | 170,473 | 44,356 |
| Alimony paidIRA payments. | 586,323 2,637,519 | 13,436,431 | 202,705 1,633,648 | 4,491,237 | 23,966 35,221 | 592,841 | 103,070 155,946 | 2,709,357 515,797 | * 256,583 812.704 | * 5,642,996 2,947,212 |
| IRA payments Student loan interest deduction | 12,563,850 | 13,427,254 13,687,484 | 5,746,456 | 9,838,130 6,628,615 | 35,221 | 126,115 0 | 1,257,526 | 1,128,300 | * 5,559,869 | * 5,930,569 |
| Tuition and fees deduction | 1,109,292 | 2,584,883 | 556,763 | 1,152,129 | 0 | 0 | 90,549 | 200,238 | * 461,980 | * 1,232,516 |
| Domestic production activities deduction | 789,696 | 15,126,066 | 616,701 | 12,452,380 | 15,318 | 390,335 | 18,092 | 344,558 | * 139,585 | * 1,938,793 |
| Archer medical savings account deduction | 3,385 | 4,715 | 1,360 | 2,988 | 0 | 0 | 0 | 0 | 0 | 0 |
| Foreign housing deduction Other adjustments | 3,869 126,695 | 84,317 1,746,310 | 1,786 69,771 | 67,034 1,128,614 | 29 4,045 | 988 45,092 | * 2,680 15,843 | * 14,612 132,891 | 1,399 37,037 | 3,409 439,714 |
| Total itemized deductions | 46,852,675 | 1,402,091,664 | 25,981,206 | 953,091,760 | 1,268,867 | 32,560,030 | 3,988,857 | 90,434,539 | 15,613,746 | 326,005,334 |
| Medical and dental expenses deduction | 10,171,257 | 102,533,387 | 5,009,350 | 50,279,746 | 201,845 | 1,535,626 | 720,210 | 5,349,634 | 4,239,851 | 45,368,381 |
| Taxes paid deduction | 46,431,232 | 624,820,806 | 25,896,631 | 454,510,438 | 1,249,401 | 13,993,863 | 3,929,418 | 33,863,806 | 15,355,782 | 122,452,700 |
| Interest paid deduction | 34,327,403 | 313,944,112 | 21,717,913 | 222,132,310 | 825,805 | 6,779,724 | 2,901,803 | 24,132,653 | 8,881,882 | 60,899,425 |
| Contributions deduction | . 37,979,015 113,378 | 256,064,685 2,764,789 | 22,638,903 44,357 | 186,119,584 1,381,519 | 881,018 3,029 | 7,684,870 18,090 | 3,083,413 16,559 | 11,369,479 376,501 | 11,375,680 49,433 | 50,890,751 988,679 |
| Total miscellaneous deductions | 14,507,596 | 156,500,919 | 6,865,126 | 82,726,862 | 393,223 | 4,486,536 | 1,822,367 | 16,624,283 | 5,426,879 | 52,663,238 |
| Basic standard deduction | 104,013,115 | 876,178,475 | 28,141,876 | 357,238,992 | 1,844,837 | 11,692,353 | 17,821,535 | 166,598,335 | 56,204,866 | 340,648,794 |
| Additional standard deduction | 15,749,465 | 29,364,857 | 8,181,992 | 17,608,587 | 228,839 | 288,685 | 486,308 | 760,379 | 6,852,327 | 10,707,207 |
| Disaster loss deduction | 93,023 | 1,207,093 | 50,844 163 542 316 | 673,690 635,273,544 | 3,018 4,253,197 | 40,229 16,768,469 | 11,336 56,583,777 | 90,593 | * 27,825 68 281 801 | * 402,581 274,969,542 |
| Exemptions (number of exemptions) | . 292,661,182 119,045,254 | 1,155,506,023 8,008,418,180 | 163,542,316 47,080,672 | 635,273,544 5,374,422,986 | 4,253,197 2,791,402 | 16,768,469 175,809,336 | 14,387,880 | 228,494,468 455,045,994 | 68,281,891 54,785,300 | 2,003,139,865 |
| Alternative minimum tax | 5,075,419 | 36,404,112 | 3,761,189 | 27,932,040 | 178,646 | 1,019,770 | 409,408 | | 726,177 | 5,325,915 |
| Total tax credits [2] | 48,848,969 | 77,828,775 | 24,293,490 | 51,157,389 | 729,600 | 3,075,640 | 11,346,154 | 13,644,123 | 12,479,724 | 9,951,622 |
| Foreign tax credit | 8,651,605 | 21,757,425 | 5,301,572 | 14,776,678 | * 177,053 | * 2,291,019 | 232,855 | 1,225,092 | 2,940,125 | 3,464,636 |
| Child care credit Nonrefundable education credit. | 6,469,236 | 3,718,771 9,353,087 | 4,071,661 4,142,750 | 2,378,268 | 22,982 | 11,759 | 2,204,408 1,455,941 | 1,240,743 1,451,833 | 170,185 | 88,001 2,634,245 |
| Retirement savings contribution credit. | 8,751,052 8,712,026 | 1,564,066 | 3,104,165 | 5,267,009 714,085 | 176,198 | 23,840 | 2,322,620 | | 3,152,361 3,109,043 | 420,273 |
| Child tax credit | 22,075,218 | 26,876,793 | 12,700,262 | 18,249,450 | 358,289 | 395,998 | 8,052,675 | 7,425,977 | * 963,992 | * 805,368 |
| Residential energy credits | 1,577,700 | 2,124,782 | 1,013,197 | 1,555,996 | 30,104 | 36,177 | 163,223 | 173,623 | 371,176 | 358,986 |
| General business credit. | 409,870 | 4,803,015 | 304,308 | 3,750,695 | 7,322 | 207,550 | 13,769 | 138,194 | 84,470 | 706,576 |
| Prior-year minimum tax credit | . 293,466 79,670 | 1,046,335 404,117 | 209,850 ** 63,253 | 811,824 ** 342,673 | 11,372 | 32,930 | * 10,742 ** 13,405 | * 23,440 ** 46,603 | 61,501 ** 3,012 | 178,141 ** 14,840 |
| Credit for the elderly or disabled | 63,417 | 6,995 | ** 6,523 | ** 910 | | ** | * 1,040 | * 40 | 55,854 | 6,046 |
| Alternative motor vehicle credit | * 13,776 | * 49,233 | ** 5,593 | ** 23,563 | ** | ** | 3,143 | 15,466 | 5,040 | 10,204 |
| Alternative fuel vehicle refueling property credit | 9,523 | 3,012 | 7,450 | 2,702 | 11 | 3 | 12 | 9 | 2,050 | 299 |
| Qualified plug-in electric vehicle credit | 91,406 | 536,989 | 71,380 | 440,718 | 4,128 | 25,470 | ** 3,469 | | ** 12,430 | ** 59,828 |
| Earned income credit used to offset income tax before credits American opportunity credit used to offset income tax before credits | . 4,654,352 4,294,946 | 1,516,410 3,452,338 | 543,860 2,682,466 | 197,001 2,405,903 | 0 | 0 | 2,128,717 | 997,711 448.057 | * 1,981,775 * 996,925 | * 321,698 * 598,378 |
| American opportunity credit used to offset income tax before credits Mortgage interest credit | 96,168 | 3,452,338 136,066 | 2,682,466 | 2,405,903 55,912 | 4,003 | 5,183 | 615,556 13,077 | 11,762 | * 40,221 | * 63,210 |
| Other tax credits | 5,415 | 80,712 | 4,223 | 27,675 | 0 | 0 | * 62 | * 49,119 | 1,131 | 3,918 |
| Income tax after credits | 103,730,078 | 1,581,523,123 | 42,621,736 | 1,117,207,064 | * 2,648,650 | * 36,958,653 | * 7,852,827 | * 65,091,842 | 50,606,866 | 362,265,564 |
| Total income tax | 103,747,043 | 1,605,281,768 | 42,630,889 | 1,135,171,427 | * 2,652,819 | * 37,680,856 | * 7,853,184 | | 50,610,150 | |
| Total tax liability | 108,457,505 138,284,725 | 1,682,608,158 | 44,490,349 50,796,607 | 1,190,032,840 | 2,735,541 2,797,041 | 39,433,288 41,347,091 | 8,208,464 19,329,419 | 69,526,430 106,337,553 | 53,023,151 65,361,658 | 383,615,601 432,301,739 |
| lotal tax payments Income tax withheld. | 138,284,725 135,130,601 | 1,845,104,136 1,307,337,120 | 50,796,607 49,383,748 | 1,265,117,753 850,782,061 | 2,797,041 2,711,337 | 41,347,091 23,638,812 | 19,329,419 19,186,720 | | 65,361,658 63,848,796 | |
| Estimated tax payments | 9,644,085 | 388,704,109 | 6,075,719 | 300,842,767 | 162,807 | 11,458,045 | 260,551 | 9,503,962 | 3,145,009 | |
| Overpayment refunded | 113,957,919 | 339,178,097 | 36,126,670 | 155,197,234 | 1,778,095 | 4,125,827 | 20,236,042 | | 55,817,112 | 86,869,964 |
| Tax due at time of filing | 30,964,788 | 179,955,564 | 15,463,599 | 124,146,023 | 1,144,369 | 5,532,455 | 1,429,223 | 7,264,557 | 12,927,598 | 43,012,529 |

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

** Data combined to prevent disclosure of taxpayer information.

[1] Not included in total income.

^[1] not included in tool an income.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit and netpremium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

Source: IRS, Statistics of Income Division, September 2019

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.3

| | А | | Returns | | Returns | | | of heads | Retur | |
|--|----------------------------|---------------------------------|---------------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|--------------------------------|
| Item | retu Number of | irns Amount | persons filing jointly a Number of | and surviving spouses Amount | persons filir Number of | g separately Amount | of hou: Number of | seholds Amount | single p | ersons Amount |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| | | | | | | | | | | |
| Adjusted gross income less deficit | 150,272,157 | 10,225,938,480 | 54,133,694 54,037,440 | 6,592,287,532 6,698,217,667 | 3,068,134 3,031,210 | 197,359,922 199,855,893 | 21,659,639 21,633,520 | 825,235,908 835,749,705 | 71,410,690 | 2,611,055,117 2,645,529,125 |
| Total Income | 149,737,071 124,472,109 | 10,379,352,389 7,217,425,529 | 54,037,440 44.511.533 | 6,698,217,667 4,455,192,360 | 2,523,010 | 199,855,893 | 19,624,365 | 712,133,104 | 71,034,901 57,813,201 | 1.913.753.634 |
| Taxable interest. | 42,583,038 | 96,640,233 | 24,479,184 | 65,662,751 | 710,530 | 3,744,866 | 2,192,205 | 2,514,181 | 15,201,119 | 24,718,435 |
| Tax-exempt interest [1] | 6,069,076 | 60,652,535 | 3,628,806 | 39,229,753 | 84,236 | 1,490,497 | 146,380 | 1,087,731 | 2,209,654 | 18,844,553 |
| Ordinary dividends | 27,469,569 | 254,065,327 | 15,800,702 | 164,909,567 | 422,423 | 9,409,855 | 905,528 | 5,995,957 | 10,340,915 | 73,749,948 |
| Qualified dividends [1] | 25,630,375 | 202,033,967 | 14,801,676 | 131,501,440 | 386,032 | 7,825,917 | 823,709 | 4,619,680 | 9,618,958 | 58,086,930 |
| State income tax refunds | 20,819,955 415,515 | 33,468,377 10,468,433 | 12,200,708 11,003 | 23,637,622 185,109 | 486,668 5,173 | 845,069 87,554 | 1,843,332 179,344 | 2,145,212 4,951,384 | 6,289,247 219,994 | 6,840,473 5,244,386 |
| Business or profession net income. | 18,960,943 | 389,078,638 | 9,622,627 | 256,125,041 | 276,882 | 7,953,230 | 3,067,412 | 42,384,439 | 5,994,022 | 82,615,928 |
| Business or profession net loss | 6,102,989 | 60,996,610 | 3,238,334 | 33,430,743 | 145,179 | 1,658,443 | 822,272 | 8,352,979 | 1,897,204 | 17,554,444 |
| Sales of capital assets net gain | 14,988,385 | 641,100,807 | 8,714,351 | 474,297,518 | 217,000 | 23,698,821 | 449,960 | 17,958,301 | 5,607,074 | 125,146,167 |
| Sales of capital assets net loss | 9,054,395 | 20,125,823 | 5,241,619 | 11,967,151 | 153,191 | 190,488 | 379,737 | 809,945 | 3,279,849 | 7,158,240 |
| Sales of property other than capital assets, net gain less loss Taxable Individual Retirement Arrangement (IRA) distributions | 2,082,418 14,386,567 | 6,292,584 257,507,903 | 1,465,223 8,316,089 | 6,758,521 169,612,872 | 31,789 181,724 | 34,385 3,153,899 | 77,884 444,189 | -174,714 5,977,841 | 507,523 5,444,565 | -325,608 78,763,291 |
| Taxable pensions and annuities | 27,860,995 | 693,626,543 | 14,985,444 | 438,174,013 | 473,235 | 10,797,232 | 1,566,898 | 26,300,809 | 10,835,418 | 218,354,489 |
| Total rental and royalty net income | 6,677,419 | 98,193,394 | 4,247,878 | 68,105,630 | 130,636 | 2,232,996 | 266,757 | 2,585,132 | 2,032,149 | 25,269,636 |
| Total rental and royalty net loss | 4,308,313 | 46,943,304 | 2,731,671 | 31,364,730 | 47,845 | 825,871 | 315,320 | 3,377,851 | 1,213,477 | 11,374,852 |
| Farm rental net income less loss | 486,564 | 4,146,658 | 324,287 | 2,657,056 | 6,292 | 48,959 | 12,261 | 82,147 | 143,724 | 1,358,496 |
| Partnership and S corporation net income less loss | 8,710,838 | 628,665,507 | 6,152,273 | 517,170,210 | 193,105 12,025 | 13,351,725 | ** 391,846 | ** 19,660,983 | ** 1,973,613 291.012 | ** 78,482,589 |
| Estate and trust net income less loss. Farm net income less loss. | 651,851 1,750,996 | 26,571,117 -17,666,030 | 327,310 1,337,753 | 14,735,998 -13,179,255 | 12,025 25,850 | 1,129,875 -573,686 | 21,504 43,757 | 1,107,979 -457,188 | 291,012 343,637 | 9,597,266 -3,455,902 |
| Unemployment compensation | 5,567,058 | 25,420,264 | 2,525,998 | 12,504,460 | 90,393 | 417,419 | 942,328 | 3,887,438 | * 2,008,339 | * 8,610,947 |
| Taxable social security benefits | 19,966,525 | 285,939,053 | 12,256,935 | 205,672,804 | 334,430 | 4,109,203 | 499,452 | 4,720,666 | * 6,875,708 | * 71,436,379 |
| Net operating loss | 1,110,108 | 185,805,020 | 534,868 | 117,769,454 | 30,080 | 11,967,155 | 44,885 | 5,808,960 | 500,276 | 50,259,451 |
| Cancellation of debt. | 603,498 | 5,424,398 | 353,247 | 3,633,427 | 13,131 | 221,379 | 57,423 | 298,563 | 179,697 | 1,271,029 |
| Taxable health savings account distributions | 300,921 476,275 | 370,066 29,187,724 | 146,334 180,455 | 235,688 13,696,687 | 2,995 90.456 | 2,313 4,833,440 | 53,090 25,225 | 40,128 1,803,725 | 98,501 180.139 | 91,937 8,853,872 |
| Gambling earnings | 1,974,960 | 31,573,883 | 1,056,084 | 19,626,374 | 31,915 | 1,016,406 | 207,520 | 1,785,797 | * 679,441 | * 9,145,307 |
| Other income less loss. | 6,228,170 | 38,244,843 | 3,378,261 | 23,385,722 | 148,290 | 1,352,316 | 448,048 | 2,087,154 | * 2,253,571 | * 11,419,651 |
| Total statutory adjustments | 38,858,066 | 153,413,910 | 19,622,024 | 105,930,134 | 484,945 | 2,495,970 | 5,006,315 | 10,513,797 | 13,744,782 | 34,474,008 |
| Educator expenses deduction | 3,853,148 | 982,698 | 2,413,495 | 643,482 | 93,507 | 22,764 | 418,678 | 100,486 | 927,469 | 215,966 |
| Certain business expenses of reservists, performing artists, etc Health savings account deduction | . 157,254 1,721,015 | 605,289 4,966,885 | 80,870 1,128,160 | 285,245 3,989,370 | 6,296 17,819 | 15,875 36,769 | 16,206 141,878 | 106,098 209,716 | * 53,882 * 433,159 | * 198,071 * 731,030 |
| Moving expenses adjustment | 1,114,665 | 3,486,633 | 473,500 | 1,900,708 | * 30,182 | * 77,800 | 94,807 | 370,076 | 516,176 | 1,138,048 |
| Deductible part of self-employment tax | 19,582,832 | 29,865,683 | 10,400,578 | 20,374,077 | 283,830 | 540,823 | 3,032,690 | 3,011,281 | * 5,865,734 | * 5,939,502 |
| Payments to a Keogh plan | 988,523 | 24,682,986 | 787,342 | 20,423,391 | 10,636 | 230,216 | 31,701 | 606,496 | * 158,844 | * 3,422,883 |
| Self-employed health insurance deduction | 4,057,011 | 30,112,335 | 2,719,197 | 24,246,031 | 59,487 | 391,088 | 204,227 | 1,079,898 | 1,074,100 | 4,395,319 |
| Penalty on early withdrawal of savings | 415,627 | 107,969 | 225,017 | 73,949 | 2,733 | 3,456 | 19,151 | 805 | * 168,726 | * 29,760 |
| Alimony paidIRA payments | 586,253 2,667,003 | 12,638,957 13,387,326 | 192,270 1,651,163 | 4,151,626 9,745,470 | 28,300 29,441 | 652,905 112,915 | 105,811 162,025 | 2,430,703 523,277 | 259,872 * 824,373 | 5,403,724 * 3,005,664 |
| Student loan interest deduction | 12,396,180 | 13,446,150 | 5,765,677 | 6,475,636 | 23,441 | 0 | 1,213,520 | 1,080,893 | 5,416,983 | 5,889,622 |
| Tuition and fees deduction | 1,687,102 | 3,910,226 | 759,305 | 1,563,235 | 0 | 0 | 209,901 | 499,113 | * 717,896 | * 1,847,878 |
| Domestic production activities deduction | 719,622 | 13,376,710 | 560,325 | 10,909,388 | 14,407 | 351,779 | 18,001 | 314,033 | * 126,889 | * 1,801,510 |
| Archer medical savings account deduction | 3,712 | 6,922 | 3,712 | 6,922 | 0 | 0 | 0 | 0 | | 1 |
| Foreign housing deduction Other adjustments | 4,298 129,850 | 78,285 1,758,856 | 3,710 65,556 | 65,396 1,090,290 | 296 3,074 | 4,693 54.888 | 293 * 17,423 | 8,196 * 172,727 | 0 43.797 | 0 440,950 |
| Total itemized deductions. | 45,153,109 | 1,293,399,294 | 25,111,071 | 876,130,246 | 1,245,433 | 30,242,969 | 3,851,235 | 83,890,022 | 14,945,369 | 303,136,056 |
| Medical and dental expenses deduction | 8,934,264 | 90,195,263 | 4,380,079 | 44,277,416 | 204,154 | 1,504,594 | 590,573 | 4,355,864 | 3,759,458 | 40,057,388 |
| Taxes paid deduction | 44,803,136 | 566,097,948 | 25,063,790 | 410,143,117 | 1,230,575 | 12,620,126 | 3,810,803 | 29,944,263 | 14,697,968 | 113,390,442 |
| Interest paid deduction | 33,484,919 | 304,996,940 | 21,162,709 | 214,402,217 | 803,852 | 6,530,803 | 2,810,685 | 24,172,185 | 8,707,672 | 59,891,736 |
| Contributions deduction | 36,936,751 154,274 | 233,867,324 5.186.866 | 22,112,082 | 168,571,439 | 867,452 2.105 | 7,319,620 11.738 | 2,987,838 23.650 | 10,645,786 822,709 | 10,969,380 65,196 | 47,330,479 1,680,602 |
| Casualty or theft loss deduction | 13,903,866 | 138,789,327 | 63,323 6,608,715 | 2,671,816 73,166,607 | 368,298 | 3,921,287 | 1,766,966 | 15,044,323 | 5,159,887 | 46,657,110 |
| Basic standard deduction | 103,013,095 | 865,094,185 | 28,366,950 | 357,350,975 | 1,728,719 | 10,877,904 | 17,720,092 | 164,746,043 | 55,197,334 | 332,119,263 |
| Additional standard deduction | 15,316,052 | 28,572,178 | 7,961,921 | 17,145,477 | 169,164 | 214,077 | 463,082 | 724,312 | 6,721,885 | 10,488,311 |
| Exemptions | 289,752,892 | 1,146,205,770 | 162,203,576 | 632,191,670 | 4,165,682 | 16,467,608 | 56,122,599 | 226,628,399 | 67,261,035 | 270,918,093 |
| Taxable income | 115,520,564 4,634,301 | 7,330,108,634 31,016,377 | 46,147,776 3,394,780 | 4,927,109,672 23,901,458 | 2,642,159 149,591 | 155,169,913 918,260 | 13,914,059 395,275 | 415,547,955 1,750,369 | * 52,816,570 694,655 | * 1,832,281,095 4,446,290 |
| Arternative minimum tax | 4,634,301 | 75,381,072 | 3,394,780 24,370,611 | 23,901,458 49,721,089 | 705,176 | 2,520,880 | 395,275 11,152,829 | 1,750,369 | 12,249,804 | 4,446,290 9,890,526 |
| Foreign tax credit | 7,798,027 | 20,090,076 | 4,884,507 | 13,452,843 | 153,765 | 1,860,504 | 228,605 | 1,258,323 | 2,531,149 | 3,518,405 |
| Child care credit | 6,469,075 | 3,635,193 | 4,053,979 | 2,307,014 | 1,389 | 678 | 2,234,871 | 1,230,599 | 178,836 | 96,902 |
| Nonrefundable education credit | 8,997,968 | 9,653,056 | 4,350,700 | 5,547,014 | | | 1,446,374 | 1,449,854 | 3,200,894 | 2,656,189 |
| Retirement savings contribution credit | 8,457,550 | 1,536,316 26,800,252 | 3,012,652 | 697,174 | 156,927 366,844 | 21,721 425,810 | 2,242,153 | 406,228 | 3,045,818 988,280 | 411,193 794,354 |
| Child tax creditResidential energy credits | 22,096,901 2,613,477 | 26,800,252 2,336,382 | 12,868,976 1,716,818 | 18,425,571 1,717,803 | 366,844 45,426 | 425,810 35,388 | 7,872,801 248,380 | 7,154,517 189,701 | 988,280 602.853 | 794,354 393,490 |
| General business credit. | 352,327 | 4,130,911 | 263,200 | 3,265,000 | 4,357 | 126,943 | 13,810 | 128,364 | * 70,960 | * 610,604 |
| Prior-year minimum tax credit | 321,280 | 906,916 | 240,356 | 716,834 | 9,757 | 16,553 | 13,134 | 19,339 | 58,033 | 154,189 |
| Adoption credit | 66,250 | 290,168 | 55,919 | 256,828 | 0 | 0 | 10,331 | 33,340 | 0 | 0 |
| Credit for the elderly or disabled | 60,310 | 6,563 | 5,772 | 1,184 | 0 | 0 | * 1,005 | * 42 ** 457 | 53,533 | 5,337 |
| Alternative motor vehicle credit | . 10,623 8.486 | 26,867 2,309 | ** 4,117 ** 5,040 | ** 17,967 ** 1,238 | | | ** 1,312 * 2.007 | ** 457 | ** 5,195 1,440 | ** 8,443 760 |
| Qualified plug-in electric vehicle credit | * 57,066 | * 375,125 | ** 44,661 | ** 299,788 | ** 453 | ** 3,363 | 1,721 | 8,913 | 10,231 | 63,060 |
| Earned income credit used to offset income tax before credits | 4,437,175 | 1,403,058 | 540,554 | 193,376 | 0 | 0 | 1,979,109 | 897,136 | 1,917,512 | 312,546 |
| American opportunity credit used to offset income tax before credits | 4,461,567 | 3,628,286 | 2,853,631 | 2,567,709 | 0 | 0 | ** 619,237 | ** 459,518 | ** 988,698 | ** 601,059 |
| Mortgage interest credit | 83,665 | 116,318 | 30,265 | 48,450 | 4,013 | 5,733 | 10,306 | 10,503 | * 39,081 | * 51,631 |
| Other tax credits | 6,741 | 47,739 | 1,860 | 23,674 1,009,547,772 | 10 | 20,799 | 308 | 22 57 500 700 | * 4,563 | * 3,243 |
| Income tax after credits Total income tax | 100,037,782 100,052,490 | 1,426,595,311 1,446,047,984 | 41,507,722 41,513,774 | 1,009,547,772 1,023,991,545 | 2,490,750 2,493,511 | 32,342,404 33,252,623 | 7,455,465 * 7,456,978 | 57,538,790 * 58,081,059 | * 48,583,845 48,588,226 | * 327,166,345 330,722,758 |
| Total tax liability | 104,777,044 | 1,517,276,636 | 43,400,114 | 1,074,636,879 | * 2,598,347 | * 34,800,228 | * 7,808,386 | * 61,830,501 | 50,970,197 | 346,009,027 |
| Total tax payments | 135,902,427 | 1,693,457,847 | 50,234,384 | 1,159,182,635 | * 2,646,449 | * 37,062,147 | * 19,057,745 | * 97,219,574 | 63,963,850 | 399,993,492 |
| Income tax withheld | 132,707,205 | 1,222,368,779 | 48,785,993 | 795,534,150 | 2,561,339 | 21,478,061 | 18,915,134 | 85,424,148 | 62,444,739 | 319,932,421 |
| Estimated tax payments | 9,522,188 | 360,039,051 | 5,970,455 | 278,367,427 | 145,573 | 10,625,356 | 267,348 | 8,827,400 | 3,138,812 | 62,218,869 |
| Overpayment refunded | 113,547,753 | 334,914,071 | 36,455,652 14,434,579 | 153,477,371 | 1,716,944 | 4,113,633 | 20,089,148 | 91,002,151 | 55,286,009 | 86,320,917 35,520,114 |
| Tax due at time of filing | 28,675,667 | 154,021,961 | 14,434,579 | 107,150,998 | 1,076,000 | 4,987,731 | 1,374,039 | 6,363,118 | 11,791,049 | 35,520,114 |

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

** Data combined to prevent disclosure of taxpayer information.

[1] Not included in total income.

^[1] Not included in total income.
[2] Includes current year returns with the health coverage tax credit, regulated investment company credit and netpremium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

Source: IRS, Statistics of Income Division, August 2018

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.3

| | A | | | of married | Returns o | | | of heads | Retur | |
|--|----------------------------|---------------------------------|-------------------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|--------------------------|--------------------------------|
| Item | retu Number of | irns Amount | persons filing jointly Number of | and surviving spouses Amount | persons filin Number of | g separately Amount | of hou: Number of | seholds Amount | single p | Amount |
| | returns | Amount | returns | Amount | returns | Amount | returns | Amount | returns | Amount |
| | | | | | | | | | | |
| Adjusted gross income less deficit | 150,493,263 | 10,210,310,102 | 54,294,820 | 6,627,921,521 | 2,977,192 | 190,688,552 | 22,134,303 | 823,331,580 | 71,086,947 | 2,568,368,448 |
| Total income | 149,937,727 124,591,428 | 10,360,403,054 7,112,222,959 | 54,203,743 44,795,715 | 6,731,768,020 4,418,495,575 | 2,941,242 2,429,256 | 193,099,796 130,276,516 | 22,108,254 19,984,818 | 833,617,399 706,085,104 | 70,684,488 57,381,639 | 2,601,917,841 1,857,365,765 |
| Taxable interest. | 42,636,696 | 95,881,223 | 24,653,867 | 65,926,007 | 678,102 | 3,876,146 | 2,159,601 | 2,340,519 | 15,145,126 | 23,738,551 |
| Tax-exempt interest [1] | 5,827,038 | 61,871,455 | 3,479,979 | 40,342,348 | 73,909 | 1,493,259 | 138,876 | 1,026,063 | 2,134,274 | 19,009,785 |
| Ordinary dividends | 27,607,044 | 260,252,720 | 15,913,764 | 169,145,421 | 425,792 | 10,433,059 | 942,032 | 6,108,309 | 10,325,456 | 74,565,931 |
| Qualified dividends [1] | 25,755,976 | 203,187,788 | 14,946,812 | 132,617,046 | 372,067 | 8,504,260 | 853,875 | 4,521,582 | 9,583,220 | 57,544,901 |
| State income tax refunds | . 20,256,512 414,420 | 31,110,732 10,077,086 | 12,041,895 15,155 | 22,088,561 254,278 | 469,507 8,733 | 703,576 125,190 | 1,785,902 164,692 | 1,988,822 4,530,535 | 5,959,208 225,839 | 6,329,773 5,167,084 |
| Business or profession net income. | 18,791,200 | 391,975,736 | 9,447,752 | 258,933,547 | 311,722 | 7,633,760 | 3,097,829 | 42,579,108 | 5.933.897 | 82,829,322 |
| Business or profession net loss | 5,935,725 | 60,161,435 | 3,222,093 | 33,044,017 | 122,413 | 1,849,076 | 778,718 | 8,094,345 | 1,812,501 | 17,173,997 |
| Sales of capital assets net gain | 15,998,021 | 725,161,292 | 9,197,581 | 538,125,413 | 233,100 | 26,246,883 | 533,361 | 17,264,813 | 6,033,979 | 143,524,183 |
| Sales of capital assets net loss | 8,279,783 | 18,646,316 | 4,867,605 | 11,182,436 | 127,053 | 158,255 | 338,704 | 791,028 | 2,946,422 | 6,514,597 |
| Sales of property other than capital assets, net gain less loss Taxable IRA distributions | 2,216,693 14,159,018 | 11,943,053 253,213,041 | 1,574,228 8.196.863 | 10,066,602 166,846,398 | 37,223 166,281 | 308,562 3,086,634 | 84,447 461,134 | -428,801 6.808.064 | 520,795 5,334,740 | 1,996,691 76,471,944 |
| Taxable pensions and annuities | 28,199,160 | 689,991,999 | 15,213,969 | 435,617,312 | 458,208 | 10,664,639 | 1,657,663 | 27,933,975 | 10,869,320 | 215,776,073 |
| Total rental and royalty net income | 6,768,234 | 103,058,883 | 4,365,925 | 71,188,238 | 120,411 | 2,323,095 | 272,154 | 2,768,918 | 2,009,745 | 26,778,632 |
| Total rental and royalty net loss | 4,531,666 | 46,245,560 | 2,838,661 | 30,194,373 | 47,989 | 910,283 | 338,808 | 3,465,067 | 1,306,208 | 11,675,837 |
| Farm rental net income less loss | 495,314 | 4,494,377 | 330,229 | 3,088,070 | 8,133 | 57,960 | 11,078 | 66,625 | 145,874 | 1,281,722 |
| Partnership and S corporation net income less loss | 8,744,225 688,058 | 629,004,575 27,419,803 | 6,185,864 359,969 | 522,050,062 14,942,938 | 184,414 10,909 | 11,353,897 1,128,497 | ** 398,833 18,879 | ** 20,460,706 758,301 | ** 1,975,114 298,300 | ** 75,139,910 10,590,067 |
| Estate and trust net income iess ioss | 1,799,627 | -13,963,784 | 1,356,954 | -10,633,805 | 10,909 27,617 | 1,128,497 -452,160 | 18,879 43,644 | -306,540 | 298,300 371,411 | -2,571,278 |
| Unemployment compensation | 6,206,841 | 27,225,383 | 2,743,227 | 12,761,070 | 93,347 | 429,724 | 1,105,465 | 4,460,148 | * 2,264,801 | * 9,574,442 |
| Taxable social security benefits | 19,661,104 | 277,411,075 | 12,057,090 | 199,560,335 | 329,011 | 3,950,564 | 479,659 | 4,577,811 | * 6,795,344 | * 69,322,365 |
| Net operating loss | 1,138,112 | 197,513,363 | 550,190 | 124,732,157 | 31,948 | 12,725,538 | 49,275 | 5,947,832 | 506,699 | 54,107,837 |
| Cancellation of debt | 678,073 | 6,954,736 | 381,028 | 4,328,776 | 14,996 | 367,719 | 64,831 | 420,846 | 217,218 | 1,837,395 |
| Taxable health savings account distributions Foreign-earned income exclusion | . 267,614 467,971 | 327,192 29,340,385 | 132,975 176,619 | 191,956 13,119,598 | 7,097 101,882 | 7,710 5,699,865 | 38,949 23.676 | 36,439 1,620,985 | 88,594 165,794 | 91,087 8,899,935 |
| Gambling earnings | 1,934,196 | 32,967,078 | 1,023,008 | 18,522,809 | 41,809 | 908,611 | 197,423 | 2,457,791 | * 671,957 | * 11,077,867 |
| Other income less loss | 6,454,478 | 40,075,330 | 3,614,573 | 25,629,107 | 117,232 | 1,070,193 | 453,621 | 2,691,789 | * 2,269,053 | * 10,684,240 |
| Total statutory adjustments | 38,586,372 | 150,092,952 | 19,535,108 | 103,846,499 | 490,105 | 2,411,243 | 5,008,044 | 10,285,818 | 13,553,115 | 33,549,392 |
| Educator expenses deduction | 3,721,168 | 950,200 | 2,342,673 | 623,013 | 87,755 | 20,937 | 391,116 | 94,722 | 899,625 | 211,528 |
| Certain business expenses of reservists, performing artists, etc Health savings account deduction | . 169,246 1,391,655 | 579,419 4,322,792 | 78,001 957,947 | 306,423 3,493,745 | 6,058 14,605 | 15,949 36.919 | 27,010 101.844 | 105,042 212,191 | * 58,177 * 317,259 | * 152,005 * 579,938 |
| Moving expenses adjustment | 1,133,792 | 3,692,173 | 529,620 | 2,194,744 | * 24,608 | * 65,938 | 107,049 | 372,092 | 472,514 | 1,059,399 |
| Deductible part of self-employment tax | 19,632,701 | 30,106,835 | 10,371,067 | 20,604,571 | 306,193 | 489,910 | 3,085,736 | 3,040,765 | * 5,869,705 | * 5,971,590 |
| Payments to a Keogh plan | 1,012,285 | 24,378,156 | 805,950 | 20,205,961 | 11,245 | 246,164 | 30,494 | 579,813 | * 164,596 | * 3,346,218 |
| Self-employed health insurance deduction | 4,098,181 | 28,852,216 | 2,757,670 | 23,204,823 | 56,589 | 356,327 | 208,024 | 1,086,677 | 1,075,898 | 4,204,390 |
| Penalty on early withdrawal of savings | . 466,686 598,888 | 76,848 12,345,177 | 248,253 200,070 | 34,027 4,119,963 | 7,696 27,740 | 2,402 638,584 | 20,694 98.814 | 5,920 2,330,454 | * 190,043 272,265 | * 34,500 5,256,175 |
| IRA payments | 2,641,368 | 13,043,934 | 1,611,266 | 9,464,180 | 21,185 | 87,790 | 175,824 | 498,371 | * 833,093 | * 2,993,593 |
| Student loan interest deduction | 12,371,155 | 13,438,377 | 5,775,648 | 6,449,493 | 0 | 0 | 1,137,493 | 1,025,695 | 5,458,013 | 5,963,189 |
| Tuition and fees deduction | 1,655,586 | 3,918,501 | 780,592 | 1,660,107 | 0 | 0 | 224,794 | 515,337 | * 650,200 | * 1,743,058 |
| Domestic production activities deduction | . 695,859 | 12,791,597 | 550,226 | 10,413,030 | 10,110 | 358,982 | 18,402 | 299,028 | * 117,122 | * 1,720,557 |
| Archer medical savings account deduction | 4,593 5,161 | 3,686 123,874 | 2,119 2,248 | 2,776 73,152 | 0 409 | 0 5,762 | 0 1,455 | 0 29,238 | * 2,474 1,049 | * 910 15,721 |
| Other adjustments | 132,019 | 1,469,167 | 70,979 | 996,498 | 3,260 | 85,578 | * 14,848 | * 90,470 | 42.932 | 296,621 |
| Total itemized deductions | 44,567,263 | 1,257,437,010 | 24,945,937 | 854,892,713 | 1,143,593 | 28,180,385 | 3,732,736 | 79,479,593 | 14,744,996 | 294,884,319 |
| Medical and dental expenses deduction | 8,776,985 | 86,931,032 | 4,280,891 | 41,403,793 | 179,166 | 1,145,587 | 639,869 | 4,344,323 | 3,677,059 | 40,037,328 |
| Taxes paid deduction | 44,191,436 | 553,015,621 | 24,900,973 | 403,653,556 | 1,124,283 | 11,931,787 | 3,685,745 | 28,106,613 | 14,480,434 | 109,323,665 |
| Interest paid deduction | 33,301,990 36,623,657 | 304,461,163 221,850,264 | 21,083,145 22,056,464 | 215,238,192 161,231,266 | 752,935 796,877 | 6,388,470 6,627,683 | 2,726,806 2,929,299 | 23,224,768 9,755,340 | 8,739,105 10,841,017 | 59,609,732 44,235,975 |
| Casualty or theft loss deduction. | 72,323 | 1,645,750 | 30,644 | 883,406 | 2,432 | 163,358 | 11,258 | 172,420 | 27,989 | 426,566 |
| Total miscellaneous deductions | 13,652,442 | 137,363,965 | 6,483,501 | 71,550,303 | 326,343 | 3,589,663 | 1,698,233 | 14,959,433 | 5,144,365 | 47,264,565 |
| Basic standard deduction | 103,844,288 | 872,463,128 | 28,717,031 | 361,571,047 | 1,741,256 | 10,938,392 | 18,307,560 | 169,249,586 | 55,078,441 | 330,704,103 |
| Additional standard deduction | 15,097,206 | 28,146,319 | 7,881,275 | 16,928,923 | 189,556 | 240,227 | 420,158 | 652,736 | 6,606,217 | 10,324,433 |
| Taxable income | 114,871,989 4,467,806 | 7,350,295,492 31,165,616 | 46,290,366 3,293,846 | 4,981,969,079 23,714,959 | 2,564,074 142,751 | 152,402,375 1,102,006 | 13,822,202 381.029 | 411,047,695 1,697,531 | 52,195,348 * 650.180 | 1,804,876,341 * 4,651,120 |
| Total tax credits [2] | 48,980,703 | 77,927,251 | 24,876,964 | 51,790,349 | 677,117 | 2,631,270 | 11,140,724 | 13,312,875 | 12,285,898 | 10,192,757 |
| Foreign tax credit | 7,968,489 | 22,560,125 | 4,952,304 | 15,220,577 | 155,995 | 2,039,082 | 231,397 | 1,356,230 | 2,628,792 | 3,944,237 |
| Child care credit | 6,344,325 | 3,585,379 | 3,966,488 | 2,284,552 | 4,333 | 2,654 | 2,189,601 | 1,203,428 | 183,903 | 94,745 |
| Nonrefundable education credit | 9,606,011 | 10,234,109 | 4,638,669 | 5,867,462 | 0 | 0 | 1,598,561 | 1,599,725 | 3,368,781 | 2,766,922 |
| Retirement savings contribution credit | . 8,108,729 22,376,889 | 1,441,212 27,099,975 | 3,034,339 13,268,830 | 687,623 18,881,081 | * 150,299 343,499 | * 19,183 384,248 | 2,076,289 7,778,031 | 360,076 7,078,485 | 2,847,802 986.530 | 374,330 756.162 |
| Residential energy credits | 2,592,967 | 2,087,749 | 1,704,634 | 1,539,800 | 343,499 46,971 | 36,354 | 238.813 | 140,263 | 602.548 | 371,333 |
| General business credit | 334,152 | 3,616,120 | 247,699 | 2,899,352 | 4,787 | 105,664 | 11,382 | 85,466 | 70,283 | 525,637 |
| Prior-year minimum tax credit | 306,716 | 972,621 | 228,021 | 790,528 | 11,585 | 31,796 | 11,969 | 20,007 | * 55,142 | * 130,290 |
| Adoption credit | 63,960 | 251,235 | 54,920 | 235,575 | 0 | 0 | 9,040 | 15,660 | 0 | 0 |
| Credit for the elderly or disabled | 50,569 | 6,397 | 4,285 | 470 | 5 | 3 | 0 | 0 | 46,279 | 5,924 |
| Alternative motor vehicle credit | 9,330 3,740 | 20,082 1,518 | 1,242 ** 2,679 | 7,748 ** 1,115 | 1,018 | 1,151 | * 1,993 | * 2,160 | 5,077 ** 1,061 | 9,022 ** 403 |
| Qualified plug-in electric vehicle credit | 42,868 | 251,617 | ** 29,917 | ** 190,879 | ** 1,095 | ** 3,188 | * 3,560 | * 20,965 | 8,296 | 36,584 |
| Earned income credit used to offset income tax before credits | * 4,625,738 | * 1,490,048 | ** 696,244 | ** 265,903 | •• | ** | 1,986,713 | 930,065 | 1,942,780 | 294,081 |
| American opportunity credit used to offset income tax before credits | 4,804,198 | 3,853,556 | 3,049,586 | 2,714,181 | 0 | 0 | 642,202 | 481,607 | 1,112,410 | 657,769 |
| Mortgage interest credit | . 77,700 6,808 | 99,211 | 28,543 | 38,999 | 3,023 | 5,284 2,007 | ** 11,018 1.009 | ** 9,082 | ** 35,116 * 1,046 | ** 45,846 * 426 |
| Other tax credits | 6,808 99,021,502 | 21,751 1,435,848,586 | 3,752 41,543,215 | 18,087 1,024,015,475 | 1,001 2,431,567 | 2,007 32,174,028 | 1,009 7,309,084 | 1,230 57,230,178 | * 47,737,636 | * 322,428,905 |
| Total income tax | 99,040,729 | 1,457,891,441 | 41,551,043 | 1,040,684,097 | 2,437,846 | 33,145,899 | 7,309,084 | 57,718,716 | * 47,741,885 | * 326,342,729 |
| Total tax liability | 103,810,287 | 1,529,562,418 | 43,416,157 | 1,091,906,222 | 2,546,415 | 34,555,037 | * 7,664,023 | * 61,470,191 | 50,183,692 | 341,630,969 |
| Total tax payments | 135,562,923 | 1,688,472,002 | 50,339,134 | 1,164,981,100 | * 2,540,336 | * 36,787,699 | * 19,341,715 | * 95,726,921 | 63,341,740 | 390,976,281 |
| Income tax withheld | 132,257,828 | 1,197,083,155 | 48,873,374 | 784,903,417 | * 2,451,353 | * 20,505,165 | * 19,178,742 | * 84,007,580 | 61,754,360 | 307,666,993 |
| Estimated tax payments Overpayment refunded | 9,611,498 113,212,358 | 372,286,086 329,830,398 | 5,978,799 36,349,291 | 286,731,275 149,829,828 | 138,600 1,656,277 | 11,737,326 3,868,101 | 273,783 20.556.577 | 8,565,155 92,675,216 | 3,220,316 54,650,213 | 65,252,329 83,457,253 |
| Tax due at time of filing | 29,180,466 | 161,798,546 | 14,741,206 | 113,215,875 | 1,047,756 | 4,819,471 | 1,357,910 | 6,870,849 | 12,033,594 | 36,892,350 |
| | | ,,510 | ,,200 | | .,,.00 | .,, *** ** | .,,510 | -,,5-10 | -,,501 | ,, |

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

** Data combined to prevent disclosure of taxpayer information.

[1] Not included in total income.

^[1] not included in those income.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit and netpremium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

Source: IRS, Statistics of Income Division, September 2017

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.3

| March Marc | Item | All retur | ns | Returns o persons fi | ling jointly | Returns of persons filing | separately | Returns of hous | eholds | Retur surviving | spouses | Return single pe | ersons |
|---|--|-----------------------|---------------------|-------------------------|-------------------------|------------------------------|----------------|-----------------|------------|--------------------|---------|---------------------|--------------------|
| March Marc | | | Amount | | Amount | | Amount | | Amount | | Amount | | Amoun |
| March Marc | | | | | | | | | | | | | |
| 1, 10, 10, 10, 10, 10, 10, 10, 10, 10, | | | | | | | | | | | | | 2,431,0 2.464.3 |
| | | | | | | | | | | | | | 1,741,3 |
| Company | | | | | | | | | | | | | 23,4 |
| 1985 | ax-exempt interest [1] | 5,799,616 | 62,473,659 | 3,442,157 | 40,705,725 | 69,330 | 1,638,363 | 137,024 | | 6,443 | 58,496 | 2,144,661 | 19,0 |
| See American (A. 1927) See Am | rdinary dividends | 27,651,681 | 254,702,232 | | 165,305,808 | 391,865 | 8,881,026 | 986,171 | 5,745,668 | 21,061 | 109,851 | 10,370,411 | 74,6 |
| Comment | | | | | | | | | | | | | 55,9 |
| 18-20-20 | | | | | | | | | | 11,779 | 21,295 | | 6,0 |
| Service professional (1997) 1 | | | | | | | | | | 7.000 | 0 000 | | 5,4 |
| Seed configuration of the part | | | | | | | | | | | | | 77,8 15.8 |
| Search Control and Control (1997) 17,000 19, | | | | | | | | | | | | | 15,8 |
| See Septiment control control and processes | | | | | | | | | | | | | 6,1 |
| Programme | | 7,394,830 | 17,018,032 | 4,410,001 | 10,400,030 | 120,007 | 100,380 | 337,303 | 702,300 | 3,307 | 11,020 | 2,700,010 | 0,1 |
| water for manufactures | | 2 288 854 | 8 972 556 | 1 603 462 | 6 613 742 | 35 244 | 3 087 949 | 86 322 | -27 859 | 937 | -19 764 | 562 890 | -6 |
| Seed processed processes 1,000 10 | | 13,653,703 | 235,005,032 | 7,865,446 | 153,711,150 | 154,457 | | 455,269 | 5,988,034 | 9,936 | 135,240 | 5,168,594 | 72,2 |
| March Marc | axable pensions and annuities | | | | | | | | | | | | 206,4 |
| Secretary and several materials and several | ent and royalty net income | 6,911,135 | 112,414,675 | 4,416,469 | 77,232,673 | 123,270 | 2,594,506 | 289,666 | 2,700,719 | 2,922 | 72,288 | 2,078,809 | 29,8 |
| Secretary reference includes and a secretary refere | ent and royalty net loss | 4,659,753 | 46,614,484 | 2,951,279 | 30,689,810 | 44,332 | 817,276 | 338,202 | 3,382,153 | 3,884 | 38,610 | 1,322,056 | 11,6 |
| Late and strate for shore for the complete of | arm rental net income less loss | 494,675 | 5,018,457 | 325,248 | 3,311,716 | 5,546 | 35,264 | ** 9,472 | ** 33,363 | ** | ** | 154,409 | 1,6 |
| sem de mont nou loss | artnership and S Corporation net income less loss | | | | 480,708,813 | | | | | | | | 73,3 |
| waterparted memory and service and service products of the control | state and trust net income less loss | 633,663 | 29,792,182 | 337,482 | 16,225,163 | 14,012 | 1,478,064 | 20,137 | 1,135,691 | 1,391 | 149,534 | 260,642 | 10,8 |
| subsection from your form your file of the control your form your file of the control your file | arm net income less loss | | | | -5,785,368 | | | | | | | | -1,8 |
| | | | | | | | | | | | | | 12,0 |
| sendam daried and and and and and and and an analysis of the sendam and analysis of the sendam and an analysis of the sendam and analysis of the s | | | | | | | | | | | | | 65,1 |
| seate teach from parameter demandation | | | | | | | | | | | | | 53,0 |
| year gereater and measurem (19.5) 20 | | | | | | | | | | 3,029 | 2,788 | | 2, |
| The property of the property o | | | | | | | | | | 0 | 0 | | |
| The reserve tens has hands. 6.977.677 30.156.700 30.0000 30.0000 30.0000 30.0000 30.0000 30.0000 30.0000 30.0000 30.0000 30.0000 30.0000 | 5 | | | | | | | | | * 6 | | | 9, |
| 200 14.0 1 | | | | | | | | | | | | | 9, 10, |
| Source representations 1,000 1,0 | | | | | | | | | | | | | 10, |
| Grebs between sequence of servories, 1525 of 1526 of 1 | | | | | | | | | | | | | 33, |
| Section 152,206 153,206 153,207 150, | | 3,707,002 | 505,2 IU | 2,324,009 | 010,000 | 12,239 | 17,500 | 4Z 1,530 | 100,370 | 3,023 | 1,230 | o++,009 | |
| File States and early dependent of the state | | 152 356 | 537 293 | 71 161 | 321 727 | * 2 025 | * 11 754 | 27 321 | 68 279 | 0 | 0 | 51 849 | |
| Noting prepared engineeries | Health savings account deduction. | | | , . | | 26.661 | | | | * 196 | * 386 | | |
| Decident for every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to a final properties of according to the every service to | Moving expenses adjustment | 1,128,284 | 3,444,883 | 527,447 | | 25,114 | 59,146 | 99,902 | 270,457 | * 3 | | | |
| Pagements | | 19,351,496 | 29,287,458 | 10,297,202 | 20,100,716 | 291,457 | 498,382 | 3,077,353 | | 8,130 | 7,055 | 5,677,354 | 5, |
| Penalty one synthesized of savings | | | | | | | | | | | | | 3, |
| Allery speak | Self-employed health insurance deduction | 4,185,169 | 28,112,970 | 2,796,638 | 22,390,695 | 53,875 | 325,276 | 214,763 | 1,037,153 | 391 | 4,503 | 1,119,502 | 4, |
| Responses | Penalty on early withdrawal of savings | 611,626 | 140,135 | 324,547 | 61,085 | 7,039 | 3,922 | 36,023 | 10,995 | * 997 | * 14 | 243,020 | |
| Blacket fam interest destudents | Alimony paid. | 607,972 | 11,808,353 | 205,351 | 3,767,145 | 23,006 | 485,127 | 103,432 | 2,093,697 | 0 | 0 | 276,183 | 5, |
| Taken and fines desclarion. 1,77,722 | IRA payments | 2,707,651 | | 1,674,521 | 9,493,767 | 27,659 | 132,704 | 181,167 | 540,658 | * 2,049 | * 5,747 | 822,256 | 3, |
| Danaste production activate deduction | Student loan interest deduction | | | | | 0 | 0 | | | | | | 5, |
| Actor motification along account decident | | | | | | 0 | 0 | | | | | | 1, |
| Fromps honoring deduction | | | | | | 9,638 | 389,816 | | | 393 | 2,087 | | 1, |
| Other edynamic deduction | | | | | | 0 | 0 | | | 0 | 0 | | |
| Assessment Ass | | | | | | | | | | 0 | 0 | | |
| Microsi and oderland represense designation | | | | | | | | | | 0 | 0 | | |
| Taxee paid deduction | | | | | | | | | | | | | 279, |
| Internet paid education | | | | | | | | | | | | | 37, 102, |
| Combination deuclation 93.021/2029 21.958,779 22.914,91.99 10.908,451 20.008 11.161 70.958 10.908,451 20.008 | | | | | | | | | | | | | 60. |
| Cascallar for the flores deduction | · | | | | | | | | | | | | 41, |
| Total miscalinamous deductions | | | | | | | | | | 14,101 | 0,000 | | 4., |
| 102,594.716 849.97.894 28,555,497 30,587.75 16,299.206 168,894.706 77,477 71,1510 54,016.707 71,016 | | | | | | | | | | 4.348 | 29.650 | | 42. |
| sable noone | sic standard deduction | | | | | 1,731,707 | 10,687,751 | | | 57,437 | 711,510 | | 318. |
| water some | Iditional standard deduction | 14,809,962 | 26,869,072 | 7,680,116 | 15,800,477 | 172,651 | 209,647 | 457,711 | 709,459 | | * 7,598 | 6,493,110 | 10, |
| Let lax ceredits [2].———————————————————————————————————— | xable income | | | | | | | | | | | | 1,699, |
| Froeign Lac credit. 7,595, 139 1,164,647 1,546,549 1,165,222,259 1,102,056 1,445 1,115,220 1,202,559 1,202,559 1,203,504,500 1,331,377 1,045,460 1,340,382 1,340,394 1,340,3 | ernative minimum tax | 4,277,624 | 28,645,905 | 3,162,641 | 22,116,426 | 139,348 | 935,884 | 357,951 | 1,500,214 | 1,526 | 19,679 | 616,157 | 4, |
| Child care credit. | ital tax credits [2] | 48,773,351 | 76,242,715 | 24,940,192 | 51,260,704 | 617,397 | 2,477,660 | 11,081,321 | 12,785,851 | 32,279 | 57,980 | 12,102,161 | 9, |
| Norrefundable education credit | Foreign tax credit. | 7,958,139 | 21,648,047 | 4,924,268 | 14,816,165 | 154,651 | 1,957,406 | 231,465 | 1,115,220 | 5,046 | 14,354 | 2,642,708 | 3, |
| Retirements savings contribution reself | | | | | | * 4,769 | * 782 | | | | | | |
| Child tax credit. | | | | | | 0 | 0 | | | 12,525 | 12,432 | | 2, |
| Realderall energy credit. 2,863,702 1,838,353 1,745,237 1,117,405 46,134 24,817 241,957 100,206 364 4,568 61,626 6,676 6,676 6,676 6,769 6,676 6,769 6,76 | | | | | | | | | | 0 | 0 | | |
| General business credit | | | | | | | | | | | | | |
| Pilor year minimum tax credit. 93.16,171 963.090 234.776 749.890 8,888 21,040 16,349 20,559 69 1158 55,288 Adoption credit 67,280 7,704 1*5,502 1*475 1** 1** 1** 1** 1** 1** 1** 1** 1** 1* | | | | | | | | | | | | | |
| Adoption credit. 73,951 35,110 65,281 329,149 0 0 7,659 *22,145 0 0 *1,011 Credit for the elderly or disabled. 97,704 15,502 1475 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | , | | | | ., | | ., | . , | | | | |
| Credit for the elderity or disabled | • | | | . , . | | 8,688 | 21,040 | | | 69 | 158 | , | |
| Alternative motor vehicle credit. 3.000 8.801 **1,848 **7.691 ** **1,010 **50 0 0 0 1414 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | | | 0 | 0 | - 7,659 | * 22,145 | 0 | 0 | | |
| Qualified electric vehicle credit. | | | | | | | | * 4.040 | * 50 | | | | |
| Alternative fuel vehicle refuling property credit | | | | ** 204 | | ** | ** | - 1,010 | - 00 | 0 | 0 | - 141 | |
| Qualified plug-in electric vehicle credit. 46,593 263,280 33,761 202,121 1,069 4,522 "2,967 "11,868 " " 8,796 Earmed income credit used to offset income tax before credits. 4,465,073 1,367,075 663,283 243,768 0 0 1,897,677 850,048 *5,002 *1,699 1,1899,131 American Opportunity credit used to offset income tax before credits. 4,869,193 3,930,465 3,161,899 2,823,993 0 0 688,388 495,048 *7,356 *5,502 *1,699 1,1999,131 American Opportunity credit used to offset income tax before credits. 4,869,193 3,930,465 3,161,899 2,823,993 0 0 0 688,388 495,048 *7,356 *5,502 *1,699 1,1919,131 American Opportunity credit used to offset income tax before credits. 4,869,193 3,930,465 3,308,88 87,280 28,025 38,747 *1,030 *1,645 *7,068 *7,992 0 0 0 *27,185 *** Other statutory credits. 4,874 *1,874 *1,6033 *1,032 *38,459 *16 *1,188 0 0 0 *1,081 *1 | | | | | | | | 0 | 0 | 0 | 0 | * 2 002 | |
| Eamed income credit used to offset income tax before credits. 4,865,073 1,387,075 663,283 243,786 0 0 1,887,677 856,048 *5,002 *1,899 131 Anerican Opportunity credit used to offset income tax before credits. 4,889,193 3,930,465 3,161,899 2,823,993 0 0 658,388 49. *1.041,550 Regulated investment company credit used to offset income tax before credits. 10,861 25,304 5,525 13,352 24 154 77 *100 0 0 0 0 27,185 (10,900) 10,900 10, | 5 F - F - 7 | -, | -, | -, | -, | 1 069 | 4 522 | ** 2 967 | ** 11 868 | ** | ** | -, | |
| American Opportunity credit used to offset income tax before credits. 4,889,193 3,393,465 3,161,899 2,823,993 0 0 0 683,388 495,046 7,386 7,386 7,386 10,41,550 used to offset income tax before credits. 10,861 25,304 5,525 13,352 24 154 7, 160 0 0 0 5,305 Mortgage inferest credit. 63,308 87,280 28,025 36,747 1,030 1,845 7,086 7,992 0 0 0 1,186 0 0 0 0 1,186 0 0 0 0 1,186 0 0 0 0 1,186 0 0 0 0 1,186 0 0 0 0 1,186 0 0 0 0 1,186 0 0 0 0 1,186 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | | | | 1,009 | 4,322 n | | | * 5 002 | * 1 699 | | |
| Regulated investment company credit used to offset income tax before credits. 10,861 25,304 5,525 13,352 24 154 7 150 0 0 0 5,530 Mortgage interest credit. 63,308 87,280 28,025 36,747 1,030 1,645 7,068 7,992 0 0 0 27,185 Other statutory credits 3,554 57,471 1,477 16,033 1,032 38,459 116 1,186 0 0 1,27,185 Other statutory credits 49,531,271 1,355,304,455 41,007,804 96,239,433 2,400,369 32,957,004 10,187,187 1,186 0 0 0 1,008 credits 49,594,574 141 income tax. 41,007,804 96,239,433 2,400,369 32,957,004 2,513,341 37,921 493,300 45,994,574 141 income tax. 41,007,804 96,239,433 2,400,369 32,957,004 1,008,200,200 1,187,797,136 41,007,804 141,007,804 96,239,437,781 2,400,369 32,957,704 1,008,200,200 1,187,797,136 1,189,240,247 1,189,240,241 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1,189,240,247 1, | | | | | | 0 | 0 | | | | | | |
| used to offset income tax before credits. 10,861 25,304 5,525 13,352 24 154 7 160 0 0 5,305 Mortgage interest credit. 63,306 87,280 28,025 36,747 1,030 1,045 7,068 7,992 0 0 27,185 Other statutory credits. 96,531,271 1,355,304,645 41,007,804 41,007,80 | *** | .,, | .,, | .,, | ,, | Ĭ | ŭ | 223,200 | , | .,500 | -,0 | ,, | |
| Mortgage interest credit. 63,308 87,280 28,025 87,471 1,030 11,645 7,068 7,992 0 0 27,185 Cheer statutory credits. 3,364 57,471 1,497 16,033 11,032 38,459 116 11,186 0 0 0 17,108 cheer tax after credits. 96,531,271 1,355,304,645 41,007,804 967,239,433 2,400,369 32,957,704 7,090,804 52,613,341 37,921 493,903 45,994,574 chair increase tax after credits. 96,544,079 1,577,797,136 41,013,812 984,148,660 2,404,042 34,178,837 7,091,126 53,094,338 37,923 504,867 45,994,376 tata kx labality. 101,132,708 144,300,021 42,764,441 1,023,217,781 24,93,354 55,646,287 7,475,515 61,97,887 39,395 519,435 141 kx parents. 101,132,708 144,300,021 14,276,441 1,023,217,781 24,93,354 55,646,287 7,475,515 61,97,887 39,395 519,437 45,990 24,141,434 48,920,774 54,990 2 | used to offset income tax before credits | 10,861 | 25,304 | 5,525 | 13,352 | 24 | 154 | * 7 | * 160 | 0 | 0 | * 5,305 | |
| Other statutiony credits | | | | | | | | * 7,068 | | ō | 0 | | |
| ome tax after credits. 96.51.271 1.355.304.645 41.007.804 967.239.433 2.400.308 32.957.704 7.009.004 \$2.613.341 37.921 439.003 45.994.574 1.000.0000 43.000.0000 43.000.0000 45.000.000 | | | | | | | | | | 0 | 0 | | |
| al fax fieability. 101,132,708 | ome tax after credits | | | | | | | 7,090,604 | | 37,921 | 493,903 | | 302, |
| all fax lability. all fax labil | al income tax | 96,544,079 | 1,377,797,136 | 41,013,612 | 984,148,660 | 2,404,042 | 34,178,837 | 7,091,126 | 53,094,358 | 37,923 | 504,867 | 45,997,376 | 305, |
| Lal fax payments | tal tax liability | 101,132,708 | | 42,764,441 | 1,032,317,781 | 2,493,354 | 35,564,287 | 7,475,515 | 56,197,887 | | 519,435 | | 319, |
| Estimated lax payments. 9.346,366 334,468,863 5.833,646 258,108,115 145,875 11,724,502 220,14 7.384,327 2.325 129,374 3.112,506 repayment returned and control of the small number of sample returns on which it is based. 156,177,870 14,408,866 107,968,982 1,029,198 4,757,537 1,325,879 5,996,719 7,033 38,287 11,004,311 11,004,311 12,006 10 | | 133,557,191 | | 50,021,052 | | 2,549,666 | 37,528,004 | 19,188,444 | 89,881,479 | | | 61,737,136 | 362, |
| repayment refunded | | | | | | | | | | | | | 285, |
| x due at time of filing | | | | | | | | | | | | | 57, |
| istimate should be used with caution due to the small number of sample returns on which it is based. Data combined to prevent disclosure of taxpayer information. Not included in total income. Includes current year returns with the health coverage tax credit, regulated investment company credit and netpremium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. | | 112,004,413 | 319,643,133 | | | | 3,648,474 | | 90,974,495 | | | | 79, |
| Data combined to prevent disclosure of taxpayer information. Not included in total income. Includes current year returns with the health coverage tax credit, regulated investment company credit and netpremium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. | | | 156,177,870 | 14,408,866 | 107,968,982 | 1,029,199 | 4,757,537 | 1,325,879 | 5,996,719 | 7,033 | 38,287 | 11,904,311 | 37, |
| Not included in total income. Includes current year returns with the health coverage tax credit, regulated investment company credit and netpremium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. | | n which it is based. | | | | | | | | | | | |
| Includes current year returns with the health coverage tax credit, regulated investment company credit and netpremium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. | stimate should be used with caution due to the small number of sample returns or | | | | | | | | | | | | |
| | Estimate should be used with caution due to the small number of sample returns or Data combined to prevent disclosure of taxpayer information. | | | | | | | | | | | | |
| TE: Detail may not add to totals because of rounding. | stimate should be used with caution due to the small number of sample returns or Data combined to prevent disclosure of taxpayer information. Not included in total income. | | | | | | | | | | | | |
| | stimate should be used with caution due to the small number of sample returns or lata combined to prevent disclosure of taxpayer information. Not included in total income. Includes current year returns with the health coverage tax credit, regulated investre | ment company credit a | nd netpremium tax c | redit, and prior-year | returns with the refund | able prior-year minimu | um tax credit. | | | | | | |

| Item Sjusted gross income less deficit. Italia income | Number of returns | Amount | Number of | iling jointly Amount | persons filin Number of | Amount | of hous Number of | | surviving | | | persons |
|---|----------------------------|--------------------------------|--------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|--------------------|------------------------|--------------------------|--------------------------------|
| stal income lairies and wages. xxxble interest. xx-exempt interest [1]. | | | | | | Amount | | Amount | Number of | Amount | Number of | Amount |
| stal income lairies and wages. xxxble interest. xx-exempt interest [1]. | | | returns | | returns | | returns | | returns | | returns | |
| alaries and wages xxable interest. xx-exempt interest [1]. | 147,351,299 | 9,093,628,703 | 53,910,326 | 5,898,988,223 | 2,811,050 | 162,155,131 | 21,991,339 | 755,264,933 | 75,231 | 4,275,079 | 68,563,354 | 2,272,945,337 |
| axable interest | 146,879,226 122,189,100 | 9,233,510,773 6,475,380,882 | 53,834,281 44.905.578 | 5,995,377,902 4.052,926,155 | 2,780,743 2,271,299 | 164,517,979 110.432.297 | 21,979,332 19.837.374 | 765,064,886 651,040,074 | 75,231 64,795 | 4,333,464 2.878.162 | 68,209,640 55,110,054 | 2,304,216,542 1.658.104.194 |
| ax-exempt interest [1] | 44,920,763 | 100.648.711 | 44,905,578 25,656,717 | 4,052,926,155 68.691.318 | 678.229 | 3.527.485 | 2.362.691 | 2,326,428 | 34,313 | 108,732 | 16.188.813 | 25.994.747 |
| | 5,987,263 | 68,099,984 | 3,556,447 | 43,953,998 | 75,473 | 1,805,675 | 150,567 | 1,215,828 | 4,557 | 55,087 | 2,200,220 | 21,069,397 |
| rdinary dividends | 27,688,374 | 214,972,683 | 15,937,690 | 139,876,121 | 368,502 | 7,249,213 | 959,345 | 4,845,611 | 19,294 | 142,534 | 10,403,543 | 62,859,203 |
| ualified dividends [1] | 25,493,503 | 158,069,115 | 14,694,197 | 103,381,120 | 331,460 | 5,426,309 | 854,744 | 3,576,167 | 19,156 | 112,861 | 9,593,946 | 45,572,658 |
| ate income tax refundsimony received | 21,309,106 436,667 | 27,850,899 9,229,979 | 12,768,808 21,765 | 19,522,541 238,240 | 457,842 8,431 | 636,099 189,668 | 1,972,783 168,979 | 2,141,123 3,726,839 | 11,261 * 995 | 5,167 * 1,990 | 6,098,411 236,497 | 5,545,969 5,073,242 |
| usiness or profession net income. | 17,969,165 | 357,363,490 | 9,162,855 | 237,366,901 | 309,806 | 7,989,852 | 2,984,311 | 38,463,742 | 5,819 | 95,123 | 5,506,374 | 73,447,872 |
| usiness or profession net loss | 5,560,747 | 55,290,946 | 3,142,786 | 31,661,159 | 116,620 | 1,836,071 | 639,533 | 6,309,412 | 6,503 | 33,851 | 1,655,305 | 15,450,453 |
| ales of capital assets net gain in AGI | 14,984,798 | 510,529,891 | 8,604,049 | 380,673,201 | 206,236 | 18,492,640 | 500,786 | 11,826,181 | 11,995 | 111,330 | 5,661,732 | 99,426,540 |
| ales of capital assets net loss in AGI | 9,008,579 | 20,909,110 | 5,299,140 | 12,543,861 | 130,453 | 165,897 | 340,505 | 777,921 | 5,102 | 12,080 | 3,233,379 | 7,409,352 |
| net gain less loss | 2.138.829 | 1.029.266 | 1.525.429 | 1.830.921 | 35.921 | 946.607 | 80.018 | -476,921 | 1,704 | -14.059 | 495.756 | -1.257.282 |
| xable IRA distributions | 13,331,179 | 213,602,353 | 7,746,177 | 139,749,249 | 144,852 | 2,307,012 | 448,342 | 6,429,527 | 7,843 | 161,344 | 4,983,965 | 64,955,221 |
| exable pensions and annuities | 27,755,892 | 638,659,076 | 14,951,138 | 403,433,685 | 436,527 | 9,753,480 | 1,721,067 | 26,165,342 | 22,089 | 507,023 | 10,625,071 | 198,799,546 |
| ent and royalty net income | 6,792,471 | 104,041,270 | 4,380,793 | 72,163,668 | 114,569 | 2,541,136 | 261,392 345,659 | 2,455,245 | 1,905 | 32,967 | 2,033,811 | 26,848,254 |
| ent and royalty net loss | 4,751,878 514.913 | 46,536,408 5.565.936 | 3,029,893 325.963 | 31,008,850 3,717,207 | 39,432 5.094 | 813,614 59,218 | 345,659 12.682 | 3,457,438 52.452 | 4,396 * 8 | 40,720 * 142 | 1,332,499 171,166 | 11,215,786 |
| artnership and S Corporation net income less loss | 8,459,740 | 531,613,502 | 6,010,601 | 438,657,150 | 191,924 | 11,061,223 | 366,321 | 16,619,443 | 1,302 | 214,600 | 1,889,593 | 65,061,086 |
| state and trust net income less loss | 649,193 | 24,423,101 | 347,929 | 13,163,029 | 9,939 | 817,898 | 23,599 | 921,893 | 1,049 | 53,834 | 266,676 | 9,466,448 |
| arm net income less loss | 1,812,920 | -7,798,270 | 1,372,189 | -5,263,867 | 30,665 | -445,405 | ** 49,030 | ** -462,547 | ** | | 361,036 | -1,626,451 |
| nemployment compensation | 9,287,183 | 51,923,279 | 4,020,096 | 23,784,378 | 152,897 | 923,028 | 1,633,908 | 8,614,477 | * 2,980 | * 18,606 | 3,477,303 | 18,582,790 |
| axable social security benefits | 18,507,324 1,211,607 | 243,327,448 189,041,342 | 11,525,705 580,547 | 175,420,713 122,244,721 | 310,044 45,753 | 3,665,129 11,574,090 | 473,574 57,273 | 3,993,693 6,406,063 | 16,329 289 | 127,364 116,901 | 6,181,672 527,745 | 60,120,548 48,699,567 |
| ancellation of debt. | 770,756 | 10,013,641 | 429,322 | 6,610,224 | 23,865 | 564,795 | 102,346 | 706,550 | * 2,145 | * 5,907 | 213,077 | 2,126,166 |
| axable health savings account distributions | 267,565 | 349,147 | 130,020 | 195,528 | 6,344 | 4,401 | 34,332 | 50,423 | 0 | 0 | 96,869 | 98,795 |
| oreign earned income exclusion | 470,341 | 29,022,294 | 196,540 | 14,842,403 | 71,699 | 3,591,007 | ** 27,332 | ** 2,085,751 | ** | ** | 174,771 | 8,503,132 |
| ambling earnings | 1,918,174 | 29,978,207 | 1,014,406 | 15,535,833 | 37,976 | 960,965 | 215,719 | 2,520,777 | * 1,025 | * 26,729 | 649,048 | 10,933,904 |
| ther income less losstal statutory adjustments | 6,809,924 37.665.545 | 37,172,318 139.882.070 | 3,742,504 19.323.643 | 23,103,909 96,389,679 | 125,519 484.088 | 881,134 2,362,848 | 576,746 4,942,972 | 2,187,552 9.799.953 | 6,940 19.133 | 65,680 58.385 | 2,358,215 12.895.710 | 10,934,042 31,271,205 |
| Educator expenses deduction | 3,837,716 | 964,331 | 2,378,121 | 625,372 | 66,287 | 15,595 | 418,160 | 99,814 | * 3,291 | * 808 | 971,856 | 222,742 |
| Certain business expenses of reservists, | | | | | | | | | | | | |
| performing artists, etc. | 156,555 | 587,084 | 77,271 | 266,763 | * 2,006 | * 957 | 30,029 | 119,086 | 0 | 0 | 47,249 | 200,278 |
| Health savings account deduction. | 1,194,511 | 3,716,404 | 841,441 | 3,050,045 | 19,341 | 47,141 | 69,031 | 145,972 | * 2,123 | * 6,748 | 262,575 | 466,498 |
| Moving expenses adjustment Deduction for one-half of self-employment tax | 1,244,377 18.874.760 | 3,560,922 27,911,733 | 525,309 10,151,675 | 1,996,858 19,176,265 | 25,906 309,460 | 80,183 545,351 | 117,586 2.991.364 | 349,202 2,782,834 | 6.908 | 0 10,295 | 575,577 5,415,353 | 1,134,680 5,396,987 |
| Payments to a Keogh plan. | 954,877 | 22,407,806 | 745,507 | 18,607,759 | 10,788 | 234,573 | 34,025 | 591,452 | * 312 | * 7,053 | 164,247 | 2,966,970 |
| Self-employed health insurance deduction | 3,995,573 | 27,139,425 | 2,688,956 | 21,503,908 | 69,963 | 430,368 | 220,654 | 1,135,660 | 1,704 | 9,743 | 1,014,297 | 4,059,746 |
| Penalty on early withdrawal of savings | 690,780 | 221,210 | 369,849 | 61,622 | 12,949 | 7,342 | 31,478 | 23,958 | * 1,292 | * 128 | 275,213 | 128,160 |
| Alimony paid | 651,544 | 11,761,438 | 233,168 | 3,768,832 | 25,030 | 571,540 | 124,192 | 2,236,970 | * 2,001 | * 5,844 | 267,153 | 5,178,252 |
| IRA payments | 2,713,320 11,460,120 | 12,972,665 11.617.865 | 1,686,498 5.502.732 | 9,484,749 5.834.207 | 23,954 | 97,026 0 | 185,145 1,103,277 | 534,410 896,769 | * 2,083 * 2,980 | * 5,926 * 4,077 | 815,639 4.851,130 | 2,850,555 4,882,811 |
| Tuition and fees deduction. | 1.892.785 | 4.340.736 | 893.807 | 1.895.561 | 0 | 0 | 246.444 | 538.599 | * 6 | * 25 | 752.528 | 1.906.551 |
| Domestic production activities deduction | 717,374 | 11,228,603 | 550,907 | 9,117,592 | 12,325 | 304,486 | 22,732 | 241,596 | 451 | 7,739 | 130,960 | 1,557,188 |
| Archer medical savings account deduction | 3,391 | 5,821 | 1,325 | 2,790 | 0 | 0 | 0 | 0 | 0 | 0 | 2,066 | 3,031 |
| Foreign housing deduction | 4,344 141.877 | 82,738 1.363,291 | 1,646 74,630 | 55,668 941.690 | 84 1,200 | 2,871 25.415 | 1,449 21.758 | 19,803 83.828 | 0 | 0 | 1,164 44.290 | 4,396 312,359 |
| ottel itemized deductions | 44.330.496 | 1.188.594.808 | 24.967.885 | 810.055.366 | 1,139,083 | 24,988,969 | 3.786.678 | 76.243.454 | 27.890 | 753.631 | 14.408.959 | 276.553.389 |
| Medical and dental expenses deduction | 8,997,721 | 84,506,732 | 4,452,396 | 41,109,071 | 202,181 | 1,221,912 | 685,148 | 3,971,600 | 5,319 | 39,198 | 3,652,677 | 38,164,952 |
| Taxes paid deduction | 43,976,931 | 506,190,703 | 24,903,365 | 369,374,148 | 1,118,167 | 10,799,104 | 3,754,375 | 25,979,633 | 23,885 | 285,244 | 14,177,138 | 99,752,573 |
| Interest paid deduction | 33,897,795 | 317,317,182 | 21,404,679 | 223,155,070 | 738,996 782.081 | 6,048,715 | 2,869,549 | 24,829,475 | 23,820 | 322,701 | 8,860,751 10.603.004 | 62,961,222 |
| Contributions deduction. | 36,430,878 96,986 | 194,664,317 2,462,945 | 22,063,867 43,499 | 142,478,786 1,441,775 | 2,327 | 5,247,133 87,604 | 2,962,176 ** 15,834 | 8,653,084 ** 284,321 | 19,750 | 89,448 | 35,326 | 38,195,867 649,246 |
| Total miscellaneous deductions | 13,158,268 | 119,881,101 | 6,315,668 | 62,317,688 | 327,989 | 2,845,689 | 1,629,685 | 13,347,262 | 7,456 | 30,571 | 4,877,470 | 41,339,891 |
| asic standard deduction | 100,898,698 | 823,062,803 | 28,300,517 | 344,985,069 | 1,576,228 | 9,552,634 | 18,131,960 | 162,101,477 | 45,920 | 560,219 | 52,844,073 | 305,863,404 |
| dditional standard deduction | 14,286,968 | 25,583,178 | 7,396,843 | 15,202,488 | 167,204 | 202,578 | 445,724 | 673,510 | * 4,378 | * 5,253 | 6,272,820 | 9,499,349 |
| axable income | 110,502,800 | 6,387,828,476 | 45,427,110 | 4,332,844,714 21,215,507 | 2,365,398 | 128,819,984 | 13,489,310 | 360,612,066 | 49,760 | 2,595,418 | 49,171,222 | 1,562,956,295 |
| ternative minimum taxtal tax credits [2] | 3,940,304 48.104.147 | 27,426,374 74.614.383 | 2,925,564 24.934.996 | 21,215,507 50.849.182 | 134,797 601,257 | 856,571 2.314.526 | 322,369 10.932,229 | 1,430,805 12,297,648 | 1,297 33.276 | 11,529 43,182 | 556,276 11.602.390 | 3,911,961 9,109,845 |
| Foreign tax credit. | 7,487,567 | 20,237,697 | 4,676,738 | 14,042,729 | 127,276 | 1,822,394 | 197,031 | 966,818 | 2,455 | 3,962 | 2,484,068 | 3,401,794 |
| Child care credit | 6,315,706 | 3,458,946 | 3,949,131 | 2,177,456 | 5,297 | 2,436 | 2,163,567 | 1,175,411 | 8,548 | 5,512 | 189,163 | 98,131 |
| Nonrefundable education credit | 10,196,811 | 10,645,809 | 5,103,511 | 6,337,564 | 0 | 0 | 1,628,881 | 1,613,292 | * 6,469 | * 5,839 | 3,457,950 | 2,689,114 |
| Retirement savings contribution credit | 7,411,730 22.563.277 | 1,316,999 27,233,304 | 2,979,305 13.582.622 | 663,266 19.406.284 | 124,473 307,783 | 16,685 335.932 | 1,884,617 7.637.401 | 323,283 6.688.550 | 0 15.225 | 0 17.185 | 2,423,336 1.020,247 | 313,766 785,353 |
| Child tax credit | 22,563,277 3.036.039 | 27,233,304 1.613.800 | 13,582,622 2,021,144 | 19,406,284 | 307,783 45.436 | 335,932 14.430 | 7,637,401 281.475 | 6,688,550 95,773 | 15,225 * 3.008 | 17,185 * 1.594 | 1,020,247 | 785,353 280.357 |
| General business credit | 462,100 | 3,064,587 | 362,987 | 2,533,807 | 9,762 | 82,696 | 11,475 | 61,681 | 48 | 377 | 77,829 | 386,026 |
| Prior year minimum tax credit | 322,422 | 1,004,548 | 254,010 | 795,418 | 9,691 | 27,349 | 7,902 | 23,139 | * 19 | * 2 | 50,799 | 158,639 |
| Adoption credit | 55,036 | 229,567 | 44,052 | 196,014 | 0 | 0 | ** 10,984 | ** 33,553 | 0 | 0 | ** | ** |
| Credit for the elderly or disabled | 76,856 3,994 | 9,493 12,568 | ** 2,447 3,840 | ** 224 11,413 | 0 *7 | 0 * 53 | * 139 | * 1,044 | 0 | 0 | 74,409 * 8 | 9,270 * 58 |
| Alternative motor vehicle credit | 3,994 * 308 | 12,568 * 760 | 3,840 * 308 | 11,413 * 760 | - / | - 53 | 139 | 1,044 | 0 | 0 | -8 | - 58 |
| Alternative fuel vehicle refueling property credit | 13,389 | 6,583 | 7,410 | 3,098 | 0 | 0 | * 1,001 | * 995 | 0 | ő | * 4,978 | * 2,489 |
| Qualified plug-in electric vehicle credit | 43,009 | 231,050 | 33,336 | 191,621 | 1,090 | 3,053 | 2,298 | 4,906 | 0 | 0 | 6,285 | 31,470 |
| Earned income credit used to offset income tax before credits | 4,240,719 | 1,294,144 | 573,355 | 206,341 | 0 | 0 | 1,884,832 | 825,969 | * 3,994 | * 2,612 | 1,778,538 | 259,223 |
| American Opportunity credit used to offset income tax before credits | 4,999,738 | 4,019,698 | 3,296,455 | 2,949,934 | 0 | 0 | 633,254 | 462,847 | * 4,989 | * 3,243 | 1,065,039 | 603,674 |
| used to offset income tax before credits | 7,100 | 28.847 | 1.877 | 9.877 | 1,011 | 3,441 | * 305 | * 26 | 0 | 0 | * 3.907 | * 15.503 |
| ealth insurance tax credit used to offset income tax before credits | 11,679 | 28,068 | 9,656 | 25,521 | 0 | 0 | 0 | 0 | 0 | 0 | * 2,022 | * 2,547 |
| Mortgage interest credit | 58,410 | 73,709 | 25,381 | 36,312 | * 9 | * 2 | * 8,007 | * 11,463 | * 995 | * 2,855 | * 24,018 | * 23,078 |
| Other statutory credits | 3,649 | 19,289 | 1,229 | 14,904 | * 9 | * 323 | * 19 | * 1,774 | 0 | 0 | * 2,392 | * 2,288 |
| come tax after credits | 94,518,546 | 1,218,549,835 | 40,557,968 | 867,003,646 | 2,247,241 | 27,142,095 | 6,852,446 | 47,880,294 | 37,289 | 432,955 | 44,823,602 | 276,090,844 |
| otal tax liability | 94,532,494 98,651,370 | 1,235,040,347 1,295,298,990 | 40,565,330 42,176,144 | 879,502,306 923,581,442 | 2,250,122 2,348,093 | 27,836,611 29,211,759 | 6,853,250 7,154,719 | 48,237,441 50,995,798 | 37,293 38.457 | 439,364 466,536 | 44,826,499 46,933,956 | 279,024,625 291,043,456 |
| otal tax payments | 132,418,546 | 1,295,298,990 | 42,176,144 50,012,658 | 923,581,442 | 2,348,093 | 30,632,728 | 19,114,812 | 84,620,619 | 38,457 67,188 | 616,753 | 60,805,514 | 336,963,138 |
| Income tax withheld | 129,050,127 | 1,058,455,303 | 48,527,701 | 693,562,586 | 2,330,911 | 17,417,444 | 18,962,075 | 75,581,094 | 65,561 | 459,914 | 59,163,879 | 271,434,265 |
| | 9,274,202 | 289,350,412 | 5,717,411 | 224,330,168 | 154,608 | 8,762,261 | 249,047 | 6,514,491 | 2,981 | 118,207 | 3,150,154 | 49,625,285 |
| Estimated tax payments | 112,747,598 | 320,596,496 | 37,370,262 | 147,711,719 | 1,621,165 | 3,348,148 | 20,566,979 | 89,822,212 | 62,701 | 284,989 | 53,126,491 | 79,429,429 |

Tax due at time of filing. 26,480,680

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

*Data combined to prevent disclosure of taxpayer information.

[1] Not included in total income.

[2] Includes credits not shown separately.

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

Source: IRS, Statistics of income Division, July 2015

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.3

| ltem | | All urns | | of married iling jointly | Returns o persons filin | | Returns of hous | | Retur surviving | | | rns of persons |
|--|----------------------------|--------------------------------|--------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|----------------------|------------------------|--------------------------|--------------------------------|
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| | returns | | Teturis | | returns | | ietuiris | | Teturis | | Teturis | |
| Adjusted gross income less deficit | 144,928,472 | 9,100,131,381 | 53,718,396 | 5,953,870,691 | 2,663,017 | 168,950,759 | 21,814,184 | 744,537,301 | 77,021 | 5,018,046 | 66,655,855 | 2,227,754,585 |
| Total income | 144,519,302 119,851,043 | 9,234,159,288 6,301,357,591 | 53,649,390 44,631,309 | 6,046,008,995 3,966,460,099 | 2,625,386 2,138,320 | 171,053,179 106,583,492 | 21,803,186 19,534,917 | 753,945,480 632,891,151 | 75,023 63,943 | 5,066,254 3,140,432 | 66,366,317 53,482,554 | 2,258,085,379 1,592,282,417 |
| Taxable interest. | 47,972,509 | 111,789,613 | 27,233,123 | 75,409,534 | 695,114 | 3,929,410 | 2,650,226 | 2,844,869 | 44,570 | 91,815 | 17,349,476 | 29,513,985 |
| Tax-exempt interest [1] | 5,954,819 | 71,066,052 | 3,532,100 | 46,521,858 | 75,297 | 1,725,775 | 159,945 | 1,203,477 | 4,651 | 68,515 | 2,182,826 | 21,546,426 |
| Ordinary dividends | 27,974,976 | 260,393,306 | 16,196,467 | 172,637,354 | 378,142 | 9,848,219 | 1,035,178 | 6,173,080 | 23,978 | 328,143 | 10,341,210 | 71,406,510 |
| Qualified dividends [1] | 25,490,820 22.005.269 | 204,401,524 27.462.015 | 14,785,480 13.107.398 | 136,381,674 19,180,882 | 338,270 480,651 | 8,328,091 552,262 | 916,218 2.053.184 | 4,845,573 2.052.570 | 22,881 15,174 | 293,868 23,179 | 9,427,970 6.348.862 | 54,552,319 5.653.121 |
| Alimony received. | 440,401 | 8,936,487 | ** 32,092 | ** 468.580 | 460,651 | 332,262 | 176,670 | 3,631,138 | 15,174 | 23,179 | 231,638 | 4.836.770 |
| Business or profession net income. | 17,571,840 | 356,450,905 | 9,086,671 | 238,214,058 | 279,463 | 6,376,194 | 3,013,414 | 39,206,072 | 6,613 | 169,812 | 5,185,679 | 72,484,770 |
| Business or profession net loss | 5,462,886 | 52,259,366 | 3,165,563 | 30,549,671 | 108,327 | 1,575,310 | 608,238 | 5,640,536 | 4,313 | 13,804 | 1,576,446 | 14,480,044 |
| Sales of capital assets net gain in AGI | 12,241,205 | 647,073,265 | 7,116,098 | 477,814,152 | 157,098 | 27,228,536 | 429,627 | 16,453,172 | 9,870 | 283,388 | 4,528,513 | 125,294,017 |
| Sales of capital assets net loss in AGI | 10,479,764 | 24,186,446 | 6,090,830 | 14,351,957 | 157,375 | 199,446 | 413,604 | 935,714 | 4,327 | 12,931 | 3,813,626 | 8,686,398 |
| net gain less loss | 2,039,106 | -9,357,957 | 1,465,743 | -5,174,016 | 35,882 | -203,532 | 71,249 | -1,223,243 | 986 | -9,173 | 465,246 | -2,747,992 |
| Taxable IRA distributions | 13,195,644 | 230,783,461 | 7,786,082 | 157,395,457 | 143,892 | 2,493,117 | 451,220 | 6,178,390 | 8,018 | 189,337 | 4,806,432 | 64,527,159 |
| Taxable pensions and annuities | 27,289,708 | 612,544,219 | 14,893,027 | 390,816,950 | 417,729 | 9,477,166 | 1,646,124 | 23,291,276 | 17,117 | 416,181 | 10,315,712 | 188,542,647 |
| Rent and royalty net income | 6,429,886 4,839,610 | 100,870,058 47,800,377 | 4,165,401 3,069,588 | 70,758,989 31,300,088 | 106,185 48,297 | 2,103,557 709,200 | 256,776 361,943 | 2,690,811 3,467,532 | 5,636 2,845 | 38,828 27,356 | 1,895,888 1,356,936 | 25,277,873 12,296,201 |
| Farm rental net income less loss. | 547,963 | 5.809.546 | 343,085 | 3.718.453 | 6,293 | 80,417 | 11,995 | 58,370 | 2,045 | 669 | 186,539 | 1,951,638 |
| Partnership and S Corporation net income less loss | 8,306,398 | 535,006,863 | 5,941,490 | 442,356,291 | 156,801 | 12,502,452 | 382,056 | 16,963,363 | 3,231 | 237,712 | 1,822,820 | 62,947,045 |
| Estate and trust net income less loss | 646,094 | 25,181,803 | 336,221 | 14,199,195 | 6,837 | 1,048,461 | 22,901 | 722,144 | 2,215 | 153,505 | 277,920 | 9,058,497 |
| Farm net income less loss. | 1,835,687 | -5,531,686 | 1,394,253 | -4,182,410 | 22,515 | -222,509 | 45,662 | -270,705 | 1,083 | -45,098 | 372,174 | -810,964 |
| Unemployment compensation | 11,342,361 17.772.267 | 71,234,134 223,597,024 | 4,830,523 11.261.405 | 32,577,574 162,947,401 | 199,565 273,277 | 1,433,365 3.048.837 | 1,967,202 420.015 | 11,434,019 3.607.334 | 5,016 11.681 | 41,276 98,909 | 4,340,055 5,805,889 | 25,747,901 53.894,542 |
| Net operating loss. | 1,294,259 | 189,072,930 | 650,057 | 124,145,396 | 35,673 | 11,438,884 | 56,931 | 6,412,550 | 249 | 65,596 | 551,350 | 47,010,504 |
| Cancellation of debt | 769,859 | 12,424,870 | 431,458 | 8,548,901 | 17,894 | 534,303 | 98,119 | 955,331 | 995 | 5,662 | 221,392 | 2,380,673 |
| Taxable health savings account distributions | 213,243 | 244,759 | ** 113,161 | ** 144,050 | ** | ** | 28,049 | 30,131 | 0 | 0 | 72,032 | 70,580 |
| Foreign earned income exclusion | 475,386 1.925.505 | 29,633,268 29,235,562 | 200,464 | 14,617,246 | 75,847 28.953 | 3,691,138 708.172 | 24,356 ** 203.018 | 1,876,458 ** 2.401.584 | 10 | 965 | 174,709 631.617 | 9,447,462 |
| Gambling earnings | 1,925,505 6,635,318 | 29,235,562 37,415,382 | 1,061,917 3,758,740 | 17,123,955 23,555,610 | 28,953 119,535 | 708,172 946,404 | 203,018 489,538 | 2,248,943 | 1,890 | 19,839 | 631,617 2,265,614 | 9,001,851 10,644,586 |
| Total statutory adjustments | 36,623,399 | 134,027,907 | 18,967,588 | 92,138,305 | 438,260 | 2,102,421 | 4,768,996 | 9,408,179 | 18,015 | 48,209 | 12,430,541 | 30,330,794 |
| Educator expenses deduction | 3,790,352 | 957,868 | 2,380,740 | 627,958 | 65,124 | 15,615 | 396,338 | 95,597 | 4,022 | 1,006 | 944,128 | 217,693 |
| Certain business expenses of reservists, performing artists, etc. | | | | | | | | | _ | _ | | |
| Health savings account deduction | 143,148 1,083,379 | 520,781 3.355.278 | 75,574 774,931 | 244,469 2.762.907 | 3,015 12,594 | 3,505 38.740 | 18,047 53,712 | 78,012 126,504 | 0 1,696 | 0 7,088 | 46,512 240,445 | 194,795 420,038 |
| Moving expenses adjustment. | 1,136,801 | 3,087,642 | 488,294 | 1,683,337 | 25,087 | 89,729 | 99,531 | 287,904 | 0 | 0 0 | 523,889 | 1,026,672 |
| Deduction for one-half of self-employment tax | 18,671,438 | 27,535,555 | 10,101,130 | 18,976,698 | 274,331 | 429,843 | 3,003,329 | 2,816,337 | 6,852 | 8,918 | 5,285,795 | 5,303,760 |
| Payments to a Keogh plan | 923,165 | 20,849,020 | 723,274 | 17,184,491 | 10,587 | 206,901 | 31,360 | 552,090 | 14 | 653 | 157,930 | 2,904,886 |
| Self-employed health insurance deduction. | 3,902,030 | 25,677,807 | 2,630,717 | 20,239,353 | 58,555 | 334,657 | 232,773 | 1,143,094 | 743 | 2,869 | 979,243 | 3,957,834 |
| Penalty on early withdrawal of savings | 769,136 623.082 | 456,333 11,156,210 | 401,514 198,379 | 135,613 3.654.481 | 12,637 27,444 | 1,404 462,690 | ** 37,837 111.455 | ** 6,191 1,990,192 | 0 | | 317,148 285.805 | 313,126 5.048.847 |
| IRA payments. | 2,575,337 | 11,795,245 | 1,626,048 | 8,605,752 | 25,800 | 110,787 | 166,066 | 472,099 | 1,365 | 8,182 | 756,059 | 2,598,426 |
| Student loan interest deduction | 10,764,802 | 10,693,660 | 5,231,295 | 5,310,273 | 0 | 0 | 950,534 | 822,984 | 3,010 | 970 | 4,579,962 | 4,559,434 |
| Tuition and fees deduction | 2,112,590 | 4,686,828 | 988,751 | 2,027,056 | 0 | 0 | 283,102 | 625,292 | 2,020 | 8,078 | 838,718 | 2,026,402 |
| Domestic production activities deduction | 659,401 4,740 | 11,158,127 6,932 | 511,535 ** 2,124 | 9,248,370 ** 4,124 | 6,769 | 282,117 | 25,397 * 40 | 269,154 * 121 | 482 0 | 10,445 0 | 115,219 * 2.576 | 1,348,041 * 2,686 |
| Foreign housing deduction | 8,055 | 136,044 | 3,718 | 67,150 | 1,089 | 10,966 | 1,466 | 20,379 | 0 | 0 | 1,781 | 37,549 |
| Other adjustments | 148,885 | 1,954,575 | 74,732 | 1,366,272 | 3,339 | 115,468 | 19,107 | 102,229 | 0 | 0 | 51,707 | 370,606 |
| Total itemized deductions | 45,581,697 | 1,238,693,453 | 25,887,574 | 851,158,015 | 1,149,825 | 26,809,391 | 3,877,508 | 78,828,968 | 31,620 | 845,469 | 14,635,170 | 281,051,610 |
| Medical and dental expenses deduction | 10,215,951 45,233,072 | 85,312,586 483,081,704 | 5,198,268 25,838,473 | 43,688,098 351,364,281 | 226,646 1,131,935 | 1,195,557 10,287,317 | 803,158 3,847,444 | 4,092,787 25,808,388 | 8,265 31,620 | 26,711 323,586 | 3,979,614 14,383,600 | 36,309,433 95,298,133 |
| Interest paid deduction. | 35.416.360 | 354.057.732 | 22,400,475 | 250.631.208 | 753.881 | 6,328,975 | 3,020,179 | 27,536,376 | 26.368 | 324,530 | 9,215,457 | 69.236.643 |
| Contributions deduction | 37,367,247 | 199,270,460 | 22,820,585 | 142,939,971 | 776,429 | 5,953,169 | 3,031,876 | 8,664,151 | 26,912 | 126,637 | 10,711,445 | 41,586,531 |
| Casualty or theft loss deduction | 159,624 | 4,945,470 | 66,894 | 2,995,025 | 4,348 | 68,673 | ** 30,663 | ** 745,980 | ** | ** | 57,719 | 1,135,793 |
| Total miscellaneous deductions | 12,795,017 | 112,039,159 773,692,650 | 6,270,590 | 59,541,074 323,123,456 | 287,681 | 2,986,719 | 1,565,924 | 11,981,532 | 7,318 | 43,857 | 4,663,505 | 37,485,977 286.551.419 |
| Additional standard deduction | 97,208,513 13.701.861 | 23,709,341 | 27,180,572 7.220.396 | 14.246.635 | 1,405,757 135,164 | 8,317,181 158,969 | 17,855,669 440,614 | 155,187,649 642.898 | 43,147 1.988 | 512,946 2,287 | 50,723,368 5.903.698 | 286,551,419 8.658.553 |
| Taxable income | 108,995,860 | 6,394,527,770 | 45,170,062 | 4,362,558,438 | 2,209,615 | 134,581,536 | 13,415,236 | 357,274,054 | 50,383 | 3,252,712 | 48,150,564 | 1,536,861,029 |
| Alternative minimum tax | 4,224,741 | 32,770,139 | 3,187,688 | 26,208,654 | 141,341 | 970,653 | 325,585 | 1,516,729 | 1,303 | 13,470 | 568,823 | 4,060,633 |
| Total tax credits [2] | 47,359,402 | 72,927,936 | 24,722,857 | 49,843,999 | 596,463 | 2,182,066 | 10,886,039 | 12,073,468 | 27,461 | 43,804 | 11,126,582 | 8,784,599 |
| Foreign tax credit | 7,096,246 6.339.717 | 19,115,247 3.411.987 | 4,444,311 3,977,665 | 13,248,054 2,139,246 | 123,901 8.594 | 1,676,894 5,179 | 205,457 2.164.604 | 950,755 1,174,932 | 4,269 6,207 | 10,757 2,844 | 2,318,308 182.648 | 3,228,787 89,785 |
| Nonrefundable education credit | 10,079,053 | 10,522,539 | 5,157,243 | 6,388,236 | 0,594 | 5,179 | 1,527,432 | 1,477,659 | 4,385 | 5,893 | 3,389,994 | 2,650,752 |
| Retirement savings contribution credit | 6,925,814 | 1,202,908 | 2,874,700 | 618,102 | 99,382 | 14,415 | 1,774,797 | 293,438 | 0 | 0 | 2,176,935 | 276,953 |
| Child tax credit. | 22,889,677 | 27,726,578 | 13,865,273 | 19,880,448 | 319,004 | 339,793 | 7,678,068 | 6,736,526 | 18,609 | 19,621 | 1,008,724 | 750,191 |
| Residential energy credit. | 2,225,307 466.097 | 1,266,559 2,580,523 | 1,501,370 365,388 | 990,756 2.089.717 | 40,289 8.015 | 15,665 64,608 | 160,319 12,666 | 50,102 50.819 | 351 17 | 167 194 | 522,977 80.011 | 209,869 375,185 |
| Prior year minimum tax credit | 466,097 262,061 | 2,580,523 683,888 | 203,013 | 521,404 | 4,563 | 20,405 | 12,000 | 27,970 | 213 | 194 | 42,074 | 375,185 114,095 |
| Adoption credit | 30,485 | 169,444 | 24,168 | 152,967 | 0 | 0 | * 5,317 | * 15,121 | 0 | 0 | * 1,000 | * 1,356 |
| Credit for the elderly or disabled | 67,430 | 9,406 | ** 5,260 | ** 346 | ** | ** | * 4 | *3 | 0 | 0 | * 62,166 | * 9,058 |
| Alternative motor vehicle credit | 7,241 | 20,177 | 2,276 | 15,168 | 0 | 0 | 0 | 0 | 0 | 0 | 4,965 | 5,009 |
| Qualified electric vehicle credit | 1,958 8 104 | 4,872 8 183 | ** 606 4 083 | ** 1,503 3,245 | 3 | | * 300 | * 748 | 0 | 0 | * 1,052 4 018 | * 2,622 4 938 |
| Qualified plug-in electric vehicle credit | 25,061 | 139,027 | ** 19,409 | ** 97,441 | | | 1,052 | 7,816 | 0 | 0 | 4,600 | 33,769 |
| Earned income credit used to offset income tax before credits | 4,152,208 | 1,213,064 | 592,332 | 194,775 | 0 | 0 | 1,832,556 | 785,954 | 1,986 | 388 | 1,725,334 | 231,946 |
| American Opportunity credit used to offset income tax before credits | 5,058,762 | 4,017,534 | 3,340,892 | 2,962,802 | 0 | 0 | 633,178 | 456,785 | 4,042 | 3,342 | 1,080,650 | 594,605 |
| Regulated investment company credit used to offset income tax before credits | 19.262 | 31.750 | ** 6.462 | ** 24.697 | ** | ** | * 1.023 | * 60 | 0 | 0 | * 11.777 | * 6.993 |
| used to offset income tax before credits | 19,262 | 31,750 | 6,462 | 24,09/ | | | - 1,023 | - 60 | U | U | 11,777 | - 6,993 |
| used to offset income tax before credits | 190,851 | 419,495 | 154,195 | 342,125 | 2,256 | 9,048 | 8,230 | 12,993 | 52 | 180 | 26,118 | 55,149 |
| Health insurance tax credit used to offset income tax before credits | 9,755 | 14,447 | 5,806 | 11,506 | 0 | 0 | 0 | 0 | 0 | 0 | 3,949 | 2,941 |
| Mortgage interest credit | 46,653 | 65,306 | 23,498 | 37,612 | 0 | 0 | * 5,021 | * 5,921 | 0 | 0 | * 18,133 | * 21,772 |
| Other statutory credits | 5,642 93,109,721 | 35,547 1,188,027,195 | 2,306 40,153,146 | 11,652 845,555,050 | 115 2,077,811 | 17,652 26,826,035 | * 1,006 6,795,664 | * 1,408 46,949,568 | 0 39,993 | 0 565,815 | * 2,215 44,043,106 | * 4,836 268,130,727 |
| Total income tax | 93,109,721 | 1,188,027,195 | 40,153,146 | 845,555,060 845,555,060 | 2,077,811 | 26,826,035 | 6,795,664 | 46,949,568 | 39,993 | 565,833 | 44,043,106 | 268,130,727 |
| Total tax liability | 97,096,439 | 1,235,651,479 | 41,737,993 | 879,913,466 | 2,166,166 | 27,736,450 | 7,078,325 | 49,175,060 | 40,229 | 586,060 | 46,073,727 | 278,240,444 |
| Total tax payments | 130,025,723 | 1,391,500,161 | 49,705,901 | 954,865,166 | 2,291,200 | 30,064,027 | 18,861,343 | 82,787,901 | 67,438 | 749,204 | 59,099,840 | 323,033,862 |
| Income tax withheld | 126,606,913 | 1,023,112,148 | 48,204,104 | 671,085,965 | 2,201,364 | 17,249,082 | 18,695,805 | 73,540,911 | 66,704 | 547,354 | 57,438,936 | 260,688,837 |
| Estimated tax payments Overpayment refunded | 9,275,669 111,861,777 | 261,962,988 314,028,757 | 5,683,782 37,851,552 | 201,925,272 146,301,105 | 152,615 1,606,696 | 8,131,360 3,620,734 | 258,271 20,466,434 | 6,204,876 87,242,632 | 2,924 63,992 | 117,677 288.634 | 3,178,077 51,873,102 | 45,583,803 76,575,653 |
| | 111,001,777 | 125,864,771 | 12.647.125 | 87.391.497 | 809.481 | 3,820,734 | 1.094.549 | 4.574.580 | 7.391 | 288,634 72.279 | 10,357,188 | 30,439,744 |

Tax due at time of filing. 24,915,734

* Estimate should be used with caution due to the small number of sample returns on which it is based.
**Data combined to prevent disclosure of taxpayer information.

[1] Not included in total income.
[2] Includes credits not shown separately.

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

Source: IRS, Statistics of income Division, July 2014

http://www.irs.gov/uac/SOI-Tax-Stats-Individual-Income-Tax-Returns-Publication-1304-(Complete-Report)

Table 1.3

| | A | | | of married | Returns o | | Returns | | Retu | | | irns of |
|--|---------------------------------------|--------------------------------|--------------------------|--------------------------------|----------------------------|---------------------------|--------------------------|----------------------------|------------------------|------------------------|--------------------------|--------------------------------|
| Item | retu Number of | ums Amount | persons f Number of | iling jointly Amount | persons filin Number of | g separately Amount | of hous Number of | eholds Amount | surviving Number of | spouses Amount | single Number of | persons Amount |
| | returns | | returns | | returns | | returns | | returns | | returns | - |
| djusted gross income less deficit | 145,370,240 | 8,374,142,977 | 53,353,614 | 5,419,893,618 | 2,591,000 | 138,665,218 | 22,061,944 | 720,286,369 | 69,176 | 4,098,137 | 67,294,506 | 2,091,199,636 |
| otal income | 144,763,632 119,559,706 | 8,498,486,227 6,055,389,434 | 53,297,474 44,579,177 | 5,505,401,453 3,798,773,020 | 2,559,287 2,111,180 | 140,770,463 97.625.068 | 22,038,952 19,764,420 | 729,016,363 620,290,105 | 68,170 54,173 | 4,135,632 2,848,316 | 66,799,750 53,050,756 | 2,119,162,316 1 535 852 925 |
| axable interest. | 52,067,484 | 120,111,673 | 29,136,634 | 79,700,503 | 735,872 | 3,902,553 | 2,948,529 | 2,677,267 | 39,037 | 137,350 | 19,207,412 | 33,694,000 |
| ax-exempt interest [1] | 5,988,308 | 72,995,406 | 3,579,410 | 47,948,297 | 77,860 | 1,910,021 | 153,558 | 1,504,822 | 4,002 | 71,443 | 2,173,478 | 21,560,823 |
| Ordinary dividends | 27,762,355 25,154,875 | 194,609,806 142,015,345 | 15,885,469 14,445,474 | 122,598,285 90.652.667 | 378,212 333,308 | 6,132,610 4,721,614 | 983,728 866,253 | 3,739,233 2,566,621 | 15,473 13,469 | 102,874 72,121 | 10,499,473 9,496,371 | 62,036,804 44,002,323 |
| State income tax refunds | 22,115,674 | 27,532,751 | 13,334,222 | 19,208,296 | 451,848 | 562,608 | 2,070,104 | 2,010,083 | 12,903 | 9,713 | 6,246,598 | 5,742,051 |
| limony received | 436,725 | 8,777,349 | 13,147 | 130,541 | 9,358 | 151,808 | 167,377 | 3,455,393 | 0 | 0 | 246,844 | 5,039,607 |
| Business or profession net income | 17,361,263 | 337,210,620 | 8,929,562 | 223,029,855 | 248,336 | 6,039,701 | 2,953,813 | 37,888,364 | 6,947 | 141,545 | 5,222,606 | 70,111,155 |
| Business or profession net loss | 5,556,611 10,314,147 | 54,240,803 404,344,227 | 3,255,251 5,902,678 | 32,399,282 300,140,648 | 103,625 137,504 | 1,784,572 15,250,686 | 605,323 337.405 | 5,772,895 9,985,167 | 1,472 6,644 | 21,948 168.638 | 1,590,940 3,929,916 | 14,262,106 78,799,089 |
| Sales of capital assets net loss in AGI | 11,839,934 | 27,307,089 | 6,900,248 | 16,203,750 | 169,525 | 220,793 | 455,938 | 982,330 | 7,377 | 15,498 | 4,306,846 | 9,884,717 |
| sales of property other than capital assets, | | | | | | | | | | | | |
| net gain less loss | 1,976,199 13.008.887 | -14,450,438 217,319,190 | 1,437,988 7.665.941 | -9,420,057 150.496.622 | 37,417 129,167 | -143,289 1.940.651 | 76,103 502.236 | -1,128,017 6,052,165 | 2,032 6,224 | -47,481 164.627 | 422,660 4,705,320 | -3,711,594 58,665,124 |
| axable pensions and annuities | 26,757,165 | 581,180,358 | 14,692,014 | 372.422.071 | 368.303 | 8.436.852 | 1,631,476 | 23,340,560 | 15,762 | 338,995 | 10,049,611 | 176.641.881 |
| Rent and royalty net income | 6,029,377 | 91,182,445 | 3,886,357 | 63,695,209 | 93,536 | 1,825,673 | 262,273 | 2,580,608 | 3,427 | 88,655 | 1,783,783 | 22,992,300 |
| Rent and royalty net loss | 4,942,060 | 50,157,439 | 3,118,381 | 32,169,406 | 41,604 | 666,384 | 390,681 | 4,321,878 | 4,013 | 30,303 | 1,387,381 | 12,969,468 |
| arm rental net income less loss | 543,740 8,081,874 | 4,771,198 425.383.897 | 342,889 5,803,172 | 3,274,715 353,612,584 | 4,934 136,662 | 4,729 8.343.030 | 12,617 361.440 | 58,801 13,536,699 | 1,046 6,278 | 33,778 181.836 | 182,253 1,774,322 | 1,399,175 49,709,748 |
| state and trust net income less loss | 602,942 | 19,607,052 | 306,290 | 11,028,822 | 11,270 | 657,895 | 24,820 | 470,207 | 1,645 | 27,087 | 258,918 | 7,423,042 |
| arm net income less loss | 1,867,209 | -9,602,223 | 1,407,871 | -7,283,805 | 20,356 | -239,898 | 52,119 | -295,458 | 3,278 | -8,385 | 383,585 | -1,774,677 |
| Inemployment compensation | 13,170,985 | 92,383,693 | 5,594,397 | 42,081,207 | 184,432 | 1,318,893 | 2,256,248 | 14,111,437 | 4,192 | 33,021 | 5,131,715 | 34,839,135 |
| axable social security benefits | 16,785,141 1,229,119 | 201,612,206 169.083.520 | 10,576,821 621,700 | 147,444,116 111,379,973 | 244,955 29,494 | 2,632,298 9,620,728 | 398,365 58.809 | 3,234,600 5,745,538 | 9,240 1,560 | 55,109 75.002 | 5,555,760 517,556 | 48,246,082 42,262,279 |
| cancellation of debt | 699,605 | 13,796,728 | 424,625 | 10,143,224 | 14,325 | 9,620,728 585,118 | 87,030 | 663,647 | 653 | 15,075 | 172,972 | 2,389,664 |
| axable health savings account distributions | 317,328 | 380,299 | 158,671 | 212,999 | 3,019 | 4,997 | 40,071 | 63,678 | 0 | 0 | 115,567 | 98,624 |
| oreign earned income exclusion | 445,276 | 28,061,251 | 198,368 | 14,586,127 | 63,680 | 3,433,575 | 20,985 | 1,354,505 | 15 | 1,282 | 162,229 | 8,685,761 |
| Sambling earnings | 1,903,153 6,508,046 | 26,515,292 34.051.971 | 996,598 3.677.343 | 14,335,914 19,789,936 | 28,147 102,360 | 943,148 526.114 | 218,158 483.087 | 2,027,772 2,489,999 | 982 4.579 | 15,689 7,002 | 659,267 2,240,677 | 9,192,769 11,238,921 |
| otal statutory adjustments | 35,683,176 | 124,343,250 | 18,611,294 | 85,507,835 | 389,179 | 2,105,244 | 4,655,168 | 2,489,999 8,729,994 | 4,579 14,930 | 7,002 37,495 | 12,012,606 | 27,962,681 |
| ducator expenses deduction | 3,824,221 | 962,429 | 2,426,050 | 635,830 | 58,649 | 13,678 | 405,687 | 95,827 | 1,134 | 184 | 932,701 | 216,910 |
| Certain business expenses of reservists, | | | | | | | | | | | | |
| performing artists, etc | 147,661 1,019,297 | 518,417 3,078,052 | 78,529 725,321 | 273,552 2,560,962 | 2,979 6.944 | 14,099 21.622 | 17,206 63,313 | 99,899 121,533 | 0 1,323 | 0 6,226 | 48,947 222,397 | 130,866 367,710 |
| Noving expenses adjustment. | 1,028,503 | 2,930,988 | 464,487 | 1,587,435 | 25,962 | 70,219 | 92,536 | 263,701 | 0 | 0,220 | 445,519 | 1,009,634 |
| Deduction for one-half of self-employment tax | 18,258,546 | 26,022,975 | 9,857,357 | 17,819,226 | 249,991 | 420,843 | 2,955,950 | 2,692,991 | 9,011 | 8,798 | 5,186,237 | 5,081,116 |
| Payments to a Keogh plan | 917,136 | 19,483,818 | 706,057 | 16,129,902 | 10,896 | 240,875 | 33,153 | 524,929 | 450 | 3,806 | 166,579 | 2,584,306 |
| Self-employed health insurance deduction Penalty on early withdrawal of savings | 3,847,203 944,285 | 24,543,691 461,169 | 2,572,574 473,570 | 19,386,652 104,429 | 56,710 11,798 | 304,593 64.976 | 219,893 60,753 | 1,034,622 5,728 | 1,269 2,015 | 7,885 329 | 996,757 396,149 | 3,809,939 285,707 |
| limony paid | 583,411 | 10,665,311 | 198,015 | 3,666,254 | 25,849 | 575,526 | 90,861 | 1,817,136 | 2,013 | 0 | 268,686 | 4,606,396 |
| RA payments | 2,562,814 | 11,043,873 | 1,609,871 | 8,094,806 | 22,432 | 86,999 | 159,453 | 433,238 | 12 | 69 | 771,046 | 2,428,761 |
| Student loan interest deduction | 10,051,849 | 9,673,065 | 4,940,976 | 4,880,831 | 0 | 0 | 881,690 | 708,288 | 2,152 | 1,329 | 4,227,031 | 4,082,617 |
| uition and fees deduction | 1,933,121 637,859 | 4,310,353 8,994,778 | 931,119 502,197 | 1,869,431 7,352,293 | 0 8,042 | 0 239,885 | 264,241 18,766 | 583,561 188,653 | 971 1,333 | 3,883 4,987 | 736,791 107,520 | 1,853,477 1,208,959 |
| Archer medical savings account deduction | 7,460 | 11,644 | 6,266 | 9,499 | 138 | 43 | * 40 | * 120 | 0 | 4,307 | * 1,017 | * 1,982 |
| Foreign housing deduction | 5,531 | 99,010 | 3,339 | 64,433 | 306 | 5,805 | 495 | 8,430 | 0 | 0 | 1,392 | 20,341 |
| Other adjustments | 153,280 | 1,543,678 | 81,880 | 1,072,299 | 5,040 | 46,082 | 20,171 | 151,337 | 0 | 0 | 46,188 | 273,960 |
| otal itemized deductions | 46,293,834 10.382,599 | 1,218,496,717 84.873.406 | 26,442,464 5.368.366 | 841,844,878 43,670,948 | 1,102,106 210,055 | 23,444,434 1,113,346 | 4,040,879 814,456 | 79,217,053 3,857,405 | 22,206 4.398 | 625,980 22,474 | 14,686,179 3,985,323 | 273,364,372 36,209,235 |
| axes paid deduction | 45,952,640 | 465,127,769 | 26,387,250 | 338,981,653 | 1,086,042 | 8,865,310 | 4,011,206 | 25,507,377 | 22,197 | 263,392 | 14,445,945 | 91,510,037 |
| nterest paid deduction | 36,506,737 | 383,565,099 | 23,068,622 | 271,203,973 | 737,631 | 6,637,733 | 3,222,307 | 29,799,789 | 19,484 | 218,146 | 9,458,694 | 75,705,458 |
| Contributions deduction | 37,789,956 | 174,474,029 | 23,237,588 | 128,472,010 | 751,927 | 3,978,336 | 3,149,713 | 8,651,305 | 20,893 | 74,708 | 10,629,835 | 33,297,670 |
| Casualty or theft loss deduction | 140,717 12.846.486 | 3,180,912 107,306,028 | 74,744 6.344.427 | 1,986,067 57,551,383 | 5,182 269.719 | 41,521 2,812,192 | ** 21,543 1,560,765 | ** 328,782 11,073,364 | 3.937 | 46 899 | 39,249 4,667,638 | 824,543 35.822.190 |
| Basic standard deduction | 96,619,312 | 745,870,904 | 26,219,022 | 303,908,411 | 1,397,801 | 8,059,944 | 17,913,602 | 152,144,101 | 43,652 | 505,711 | 51,045,235 | 281,252,736 |
| dditional standard deduction | 13,211,438 | 22,763,284 | 6,746,504 | 13,317,677 | 119,815 | 137,078 | 390,288 | 568,273 | 6,325 | 8,431 | 5,948,506 | 8,731,826 |
| Real estate, new motor vehicle tax, or net disaster loss increase in standard deduction | | | | | | | | | | | | |
| or net disaster loss increase in standard deduction | 108 649 479 | 5.746.218.265 | 44,600,225 | 3.880.542.876 | 2,192,822 | 108.026.485 | 13.495.478 | 336.550.964 | 46,797 | 2.598.753 | 48,314,157 | 1,418,499,187 |
| sternative minimum tax | 4,248,183 | 30,479,041 | 3,219,349 | 24,674,887 | 145,526 | 956,706 | 363,242 | 1,398,137 | 1,821 | 14,167 | 518,245 | 3,435,144 |
| otal tax credits [2] | 49,630,529 | 73,584,490 | 25,455,507 | 49,393,663 | 684,114 | 1,985,596 | 11,080,437 | 12,270,701 | 30,990 | 38,012 | 12,379,482 | 9,896,518 |
| Foreign tax credit | 6,904,440 | 16,451,128 | 4,380,461 | 11,272,094 | 128,709 | 1,453,779 | 183,139 | 729,855 | 3,188 | 6,001 | 2,208,943 | 2,989,400 |
| Iniid care credit. | 6,332,814 12.054.606 | 3,425,529 12,366,511 | 4,001,728 5.673.868 | 2,128,174 6,989,174 | 6,154 0 | 2,270 | 2,115,654 1,996,051 | 1,185,192 1,885,468 | 9,420 5,479 | 7,135 3,683 | 199,858 4,379,207 | 102,758 3,488,186 |
| Retirement savings contribution credit | 6,394,950 | 1,117,627 | 2,736,867 | 587,525 | 99,987 | 13,347 | 1,637,474 | 271,502 | 1,006 | 52 | 1,919,616 | 245,200 |
| Child tax credit | 23,136,250 | 28,088,766 | 14,077,824 | 20,235,621 | 338,147 | 359,474 | 7,698,688 | 6,725,505 | 18,858 | 18,220 | 1,002,733 | 749,946 |
| Residential energy credit. | 3,642,988 487.030 | 1,676,001 2.406.661 | 2,398,051 383.808 | 1,204,598 | 50,630 9.003 | 13,421 61,289 | 290,561 | 82,437 54,165 | 1,113 32 | 512 718 | 902,634 83,989 | 375,032 306,275 |
| Prior year minimum tax credit | 487,030 256,192 | 2,406,661 565,220 | 383,808 200,627 | 1,984,215 459,727 | 9,003 5,349 | 61,289 13,423 | 10,199 10,858 | 54,165 14,377 | 32 302 | 718 184 | 83,989 39,056 | 306,275 77,509 |
| Credit for the elderly or disabled | 111,863 | 16,165 | 4,087 | 553 | 1,007 | 17 | * 1,036 | * 15 | 0 | 0 | * 105,733 | * 15,581 |
| Uternative motor vehicle credit | 7,391 | 14,252 | 3,391 | 6,606 | 0 | 0 | 0 | 0 | 0 | 0 | 4,000 | 7,645 |
| Qualified electric vehicle credit | 906 3.456 | 1,004 2.601 | ** 900 2,157 | ** 990 1,498 | 0 | ** | 0 | 0 | 0 | 0 | 6 1,298 | 1,103 |
| Qualified plug-in electric vehicle credit | 12,248 | 76,262 | 9,056 | 59,159 | 63 | 258 | * 11 | * 86 | 0 | 0 | * 3,117 | * 16,759 |
| arned income credit used to offset income tax before credits | 3,717,024 | 1,086,972 | 493,999 | 172,080 | 0 | 0 | 1,646,059 | 684,312 | 1,999 | 99 | 1,574,967 | 230,481 |
| merican Opportunity credit used to offset income tax before credits | 5,911,412 | 4,646,517 | 3,646,858 | 3,230,232 | 0 | 0 | 725,898 | 521,682 | 1,557 | 770 | 1,537,099 | 893,833 |
| First time homebuyer credit used to offset income tax before credits | 11,011 | 38,558 | 5,687 | 30,071 | 1,006 | 967 | * 3,008 | * 6,290 | 0 | 0 | * 1,309 | * 1,230 |
| Regulated investment company credit used to offset income tax before credits | 30,083 | 39,155 | 7,810 | 19,334 | 16 | 3,690 | * 5 | [3] | 0 | 0 | * 22,252 | * 16,131 |
| doption credit used to offset income tax before credits | 31,278 | 193,437 | 24,294 | 164,477 | 0 | 0 | * 5,988 | * 25,278 | 0 | 0 | * 996 | * 3,682 |
| Prior year minimum tax credit used to offset income tax before credits | 189,192 | 498,666 | 158,701 | 427,307 | 2,282 | 12,696 | 5,828 | 17,546 | 12 | 93 | 22,369 | 41,024 |
| lealth insurance tax credit used to offset income tax before credits fortgage interest credit | 16,590 45,763 | 29,877 54.872 | 13,820 23,694 | 27,314 30,008 | 0 973 | 0 92 | 0 * 9,005 | 0 * 9,007 | 0 | 0 | 2,770 * 12,091 | 2,564 * 15,765 |
| Other statutory credits | 45,763 1,225 | 23,058 | 1,146 | 8,253 | 7 | 13,549 | * 11 | * 25 | 0 | 0 | * 62 | * 1,231 |
| ncome tax after credits | 91,693,088 | 1,045,509,234 | 39,441,245 | 739,691,127 | 2,048,386 | 21,355,211 | 6,693,610 | 42,275,394 | 36,866 | 444,562 | 43,472,981 | 241,742,939 |
| otal income tax | 91,694,201 | 1,045,510,793 | 39,441,246 | 739,691,143 | 2,048,387 | 21,355,690 | 6,693,610 | 42,275,758 | 36,866 | 444,562 | 43,474,092 | 241,743,641 |
| otal tax liability otal tax payments | 95,628,611 129,858,964 | 1,090,920,050 1,269,823,274 | 41,045,129 49,415,047 | 772,204,846 860,463,467 | 2,119,492 2,238,478 | 22,240,437 24,353,336 | 6,982,399 19,053,416 | 44,552,371 77,803,034 | 36,916 61,583 | 462,437 645,579 | 45,444,676 59,090,440 | 251,459,959 306,557,858 |
| otal tax payments | 126,350,376 | 970,608,529 | 49,415,047 | 629,307,503 | 2,238,478 | 14,891,133 | 18,882,001 | 71,072,698 | 60,561 | 486,373 | 57,342,964 | 254,850,823 |
| stimated tax payments | 9,259,317 | 232,953,108 | 5,667,463 | 180,165,470 | 131,254 | 6,648,630 | 253,934 | 5,060,727 | 2,471 | 128,003 | 3,204,196 | 40,950,278 |
| Overpayment refunded | 113,343,755 | 324,966,809 | 38,369,580 | 148,578,976 | 1,589,983 | 3,167,097 | 20,682,683 | 87,441,400 | 59,401 | 270,168 | 52,642,108 | 85,509,168 |
| | 23,664,786 turns on which it is ba | 105,520,550 ased. | 11,717,714 | 72,304,654 | 764,199 | 3,062,408 | 1,118,021 | 4,280,848 | 4,003 | 44,540 | 10,060,848 | 25,828,099 |
| ax due at time of filing | | | | | | | | | | | | |
| as oue a view of view; as Estimate should be used with caution due to the small number of sample ret Data combined to prevent disclosure of taxpayer information. 1) Not included in total income. 2) Includes credits not shown separately. | | | | | | | | | | | | |
| Estimate should be used with caution due to the small number of sample ret * Data combined to prevent disclosure of taxpayer information. 1] Not included in total income. | | | | | | | | | | | | |
| Estimate should be used with caulion due to the small number of sample ret *Data combined to prevent disclosure of taxpayer information. 1] Not included in total income. 2] Includes credits not shown separately. | | | | | | | | | | | | |

| | l A | .II | Returns o | f married | Returns o | of married | Returns | of heads | Retu | rns of | Retur | ns of |
|--|----------------------------|------------------------------|--------------------------|-----------------------------|------------------------|--------------------------|-------------------------|--------------------------|------------------|----------------------|--------------------------|-----------------------------|
| Item | retu | | persons fil | | | ig separately | of hous | | | spouses | single p | |
| | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount |
| | returns | | returns | | returns | | returns | | returns | | returns | |
| Adjusted gross income less deficit | 142,892,051 | 8,089,142,092 | 53,526,090 | 5,254,929,246 | 2,532,292 | 135,557,247 | 21,916,717 | 703,002,968 | 70,595 | 3,559,151 | 64,846,356 | 1,992,093,480 |
| Total income | 142,244,789 | 8,208,441,150 | 53,459,409 | 5,337,123,119 | 2,499,413 | 137,454,051 | 21,907,598 | 711,035,909 | 70,595 | 3,627,489 | 64,307,775 | 2,019,200,582 |
| Salaries and wages Taxable interest | 117,820,074 55,130,125 | 5,837,350,365 139,611,242 | 44,882,264 30,701,243 | 3,673,066,439 91,678,999 | 2,049,329 768,925 | 90,568,052 4,630,242 | 19,680,932 3,241,975 | 603,328,604 3,033,514 | 57,270 36,919 | 2,399,066 148,054 | 51,150,279 20,381,063 | 1,467,988,204 40,120,433 |
| Tax-exempt interest [1] | 6,103,182 | 75,163,368 | 3,615,001 | 49,567,350 | 89,655 | 1,938,337 | 153,444 | 1,487,152 | 4,123 | 79,614 | 2,240,958 | 22,090,916 |
| Ordinary dividends | 28,007,627 | 183,539,268 | 16,173,787 | 120,240,546 | 388,716 | 6,237,325 | 1,006,787 | 4,281,665 | 18,376 | 93,602 | 10,419,961 | 52,686,129 |
| Qualified dividends [1] | 25,049,470 | 136,483,398 | 14,573,168 | 90,554,780 | 329,185 | 4,805,645 | 867,352 | 3,277,608 | 17,393 | 69,623 | 9,262,372 | 37,775,743 |
| State income tax refunds | . 21,828,587 439,196 | 27,454,568 8,795,589 | 13,097,109 16,108 | 19,088,199 127,418 | 407,617 7,344 | 587,082 206,053 | 2,033,802 167,874 | 1,984,396 3,996,761 | 16,973 | 21,125 | 6,273,086 247,870 | 5,773,767 4,465,356 |
| Business or profession net income | 17,009,148 | 322,775,121 | 8,889,307 | 214,877,493 | 248,949 | 6,222,278 | 2,854,593 | 35,424,071 | 7,841 | 176,848 | 5,008,457 | 66,074,432 |
| Business or profession net loss | 5,496,549 | 55,509,536 | 3,304,471 | 33,299,502 | 92,373 | 2,437,909 | 599,723 | 4,972,586 | 162 | 3,787 | 1,499,821 | 14,795,753 |
| Sales of capital assets net gain in AGI | 8,508,816 | 394,229,541 | 5,064,593 | 299,611,057 | 127,142 | 17,839,985 | 288,620 | 7,921,197 | 6,055 | 97,281 | 3,022,407 | 68,760,021 |
| Sales of capital assets net loss in AGI Sales of property other than capital assets, | 12,806,473 | 29,819,583 | 7,434,063 | 17,631,661 | 183,705 | 235,227 | 473,977 | 1,067,573 | 5,878 | 13,637 | 4,708,851 | 10,871,485 |
| net gain less loss | 1,977,152 | -18,076,040 | 1,406,752 | -11,795,797 | 31,981 | -340,189 | 76,749 | -816,017 | 1,634 | -34,236 | 460,036 | -5,089,801 |
| Taxable IRA distributions | 12,517,280 | 194,332,950 | 7,412,734 | 132,728,592 | 134,376 | 1,999,079 | 447,246 | 5,756,804 | 5,146 | 109,732 | 4,517,777 | 53,738,742 |
| Taxable pensions and annuities | 26,596,737 5,759,833 | 558,540,932 84,637,766 | 14,721,437 3,754,946 | 359,124,815 59,201,549 | 369,217 91,572 | 8,178,810 1,866,273 | 1,632,184 230,723 | 21,236,242 2,415,942 | 23,037 5.311 | 412,267 60,397 | 9,850,861 1,677,282 | 169,588,798 21,093,606 |
| Rent and royalty net income | 4,967,114 | 53,068,939 | 3,754,946 | 34,192,353 | 41,516 | 771,214 | 377,481 | 3,796,517 | 4,923 | 53,599 | 1,396,593 | 14,255,256 |
| Farm rental net income less loss | 542,061 | 4,141,989 | 344,969 | 2,597,659 | 1,630 | 8,332 | 13,852 | 85,661 | 539 | 24,663 | 181,070 | 1,425,674 |
| Partnership and S Corporation net income less loss | 8,010,483 | 394,473,349 | 5,769,096 | 331,022,958 | 146,874 | 8,545,257 | 331,286 | 11,433,875 | 3,641 | 130,844 | 1,759,586 | 43,340,416 |
| Estate and trust net income less loss | 638,731 1,909,242 | 19,692,310 -11,732,278 | 323,337 | 10,951,275 -8,869,839 | 7,333 23,837 | 633,533 -329,942 | 23,041 57,185 | 639,246 -382,841 | 1,092 1,280 | 41,602 -5,247 | 283,928 382,993 | 7,426,654 -2,144,409 |
| Farm net income less loss. Unemployment compensation. | 1,909,242 | -11,732,278 120,249,961 | 1,443,947 6,551,996 | -8,869,839 57,012,424 | 23,837 218,579 | -329,942 1,747,113 | 57,185 2,487,843 | -382,841 17,818,707 | 1,280 4,944 | -5,247 46,001 | 382,993 5,673,145 | -2,144,409 43,625,715 |
| Taxable social security benefits | 16,180,397 | 190,745,678 | 10,303,956 | 139,349,126 | 257,825 | 2,736,840 | 406,244 | 3,029,511 | 10,739 | 68,130 | 5,201,632 | 45,562,070 |
| Net operating loss | 1,147,033 | 144,553,116 | 582,980 | 94,064,252 | 32,760 | 8,996,431 | 50,093 | 4,517,617 | 117 | 108,405 | 481,084 | 36,866,410 |
| Cancellation of debt | 634,797 | 10,327,231 | 360,664 | 7,202,041 | 7,833 | 479,281 | 68,695 | 773,265 | 144 | 3,954 | 197,462 | 1,868,691 |
| Taxable health savings account distributions Foreign earned income exclusion | 266,188 415,519 | 450,790 25,823,350 | 148,361 178,227 | 336,108 12,956,208 | 2,144 60,997 | 3,877 3,066,416 | 22,577 ** 19,441 | 36,334 ** 1,336,128 | 8 | 8 | 93,098 156,854 | 74,462 8,464,599 |
| Gambling earnings | 1,841,697 | 25,187,996 | 995,104 | 14,136,320 | 38,094 | 616,637 | 202,212 | 1,975,158 | 3,506 | 8,682 | 602,781 | 8,451,198 |
| Other income less loss | 6,666,372 | 34,629,333 | 3,748,773 | 20,177,368 | 109,781 | 533,663 | 496,112 | 2,839,803 | 4,137 | | 2,307,568 | 11,049,601 |
| Total statutory adjustments Educator expenses deduction. | 35,260,684 | 119,299,058 915,028 | 18,609,089 | 82,193,873 611,494 | 385,214 | 1,896,804 | 4,476,583 357,892 | 8,032,940 84.837 | 18,046 2,432 | 68,338 608 | 11,771,753 876,106 | 27,107,102 203,549 |
| Certain business expenses of reservists, | 3,614,291 | 915,026 | 2,318,975 | 611,494 | 58,887 | 14,541 | 357,692 | 04,037 | 2,432 | 608 | 6/6,106 | 203,549 |
| performing artists, etc. | 131,619 | 472,960 | 58,589 | 172,226 | 1,001 | 29,530 | 11,462 | 47,870 | 0 | 0 | 60,567 | 223,334 |
| Health savings account deduction | 1,004,561 | 2,912,661 | 706,343 | 2,402,728 | 6,834 | 20,570 | 63,361 | 122,373 | 470 | 1,047 | 227,552 | 365,942 |
| Moving expenses adjustment Deduction for one-half of self-employment tax | 1,002,314 17,668,446 | 2,674,311 24,174,249 | 449,234 9,678,851 | 1,452,886 16,680,731 | 18,515 251,725 | 43,067 418,354 | 91,424 2,806,523 | 236,483 2,446,508 | 0 8,998 | 11,744 | 443,141 4,922,350 | 941,876 4,616,912 |
| Payments to a Keogh plan | 909,977 | 18,906,400 | 700,189 | 15,413,873 | 10,538 | 260,180 | 35,382 | 495,243 | 263 | 11,744 | 163,604 | 2,726,085 |
| Self-employed health insurance deduction | 3,830,684 | 23,335,953 | 2,519,662 | 18,249,105 | 54,113 | 253,140 | 213,338 | 966,266 | 3,452 | 26,731 | 1,040,119 | 3,840,711 |
| Penalty on early withdrawal of savings | 1,102,394 | 356,207 | 559,356 | 119,794 | 11,774 | 2,838 | 65,082 | 8,224 | 1,999 | 31 | 464,184 | 225,321 |
| Alimony paidIRA payments | 596,538 2,583,178 | 10,416,420 11,443,203 | 205,922 1,658,513 | 3,689,646 8,443,406 | 17,832 25,613 | 506,390 101,422 | ** 101,982 158,017 | ** 1,700,194 437,030 | 19 | 111 | 270,801 741,016 | 4,520,190 2,461,234 |
| Student loan interest deduction | 10,119,216 | 9,093,467 | 5,070,691 | 4,673,159 | 25,013 | 101,422 | 869,596 | 681,131 | 5,181 | 6,201 | 4,173,748 | 3,732,977 |
| Tuition and fees deduction | 1,997,005 | 4,364,960 | 996,658 | 2,026,823 | 0 | 0 | 228,340 | 457,894 | 3,968 | 6,646 | 768,039 | 1,873,596 |
| Domestic production activities deduction | 615,952 | 8,674,889 | 487,280 | 7,100,583 | 7,363 | 223,346 | 20,566 | 196,818 | 1,044 | 4,185 | 99,699 | 1,149,957 |
| Archer medical savings account deduction Foreign housing deduction | 6,276 2,761 | 10,664 74,227 | 6,059 2,218 | 10,447 52,004 | 136 152 | 77 4,871 | * 4 15 | * 6 441 | 0 | 0 | * 77 376 | * 134 16,910 |
| Other adjustments | 144,127 | 1,473,458 | 77,396 | 1,094,969 | 4,151 | 18,478 | 24,991 | 151,636 | 0 | 0 | 37,588 | 208,375 |
| Total itemized deductions | 46,644,509 | 1,216,667,246 | 27,014,874 | 845,200,662 | 1,074,764 | 23,047,271 | 4,026,260 | 78,963,771 | 27,424 | 578,655 | 14,501,187 | 268,876,887 |
| Medical and dental expenses deduction | 10,431,416 | 85,336,564 | 5,459,513 | 43,402,035 | 196,474 | 1,015,376 | 785,878 | 3,752,721 | 9,189 | 57,047 | 3,980,361 | 37,109,384 |
| Taxes paid deduction | . 46,315,562 37,481,356 | 445,096,983 414,712,788 | 26,981,447 23,882,407 | 324,721,087 295,718,588 | 1,053,899 726,645 | 8,314,052 7,044,762 | 3,994,452 3,324,590 | 24,683,826 32,233,241 | 27,424 24,757 | 223,527 230,152 | 14,258,340 9,522,957 | 87,154,491 79,486,045 |
| Contributions deduction | 38,143,170 | 170,235,681 | 23,733,079 | 125,890,438 | 746,438 | 4,035,830 | 3,103,762 | 8,120,784 | 20,732 | 60,437 | 10,539,158 | 32,128,191 |
| Casualty or theft loss deduction | . 104,659 | 2,233,970 | 56,104 | 1,475,129 | 7,416 | 82,195 | 8,340 | 153,347 | 3 | 3 | 32,797 | 523,295 |
| Total miscellaneous deductions | . 12,551,129 | 99,373,046 | 6,329,613 | 54,237,814 | 274,353 | 2,580,620 | 1,505,862 | 10,029,875 | 1,614 | 7,696 481,080 | 4,439,687 | 32,517,040 |
| Basic standard deduction Additional standard deduction | 93,678,175 12,679,683 | 717,074,903 21,011,499 | 25,819,133 6,498,091 | 294,185,021 12,299,923 | 1,353,443 108,624 | 7,683,821 119,333 | 17,807,367 395,869 | 149,443,368 557,648 | 42,200 5,285 | 5,813 | 48,656,032 5,671,814 | 265,281,614 8,028,783 |
| Real estate, new motor vehicle tax, | ,, | , , , , , | .,, | ,, | , . | ., | | , , | ., | | -,- ,- | .,, |
| or net disaster loss increase in standard deduction | | | | | | | | | | | | |
| Taxable income | . 107,304,398 4,019,538 | 5,502,000,658 27,460,515 | 44,619,431 3,055,070 | 3,720,645,359 22,074,111 | 2,108,970 151.727 | 107,397,975 985.068 | 13,608,806 308,681 | 325,048,029 1.199,237 | 44,811 1,100 | 2,203,453 9,100 | 46,922,380 502,959 | 1,346,705,842 3.193.000 |
| Total tax credits [2] | 90,734,554 | 113,579,280 | 39,594,462 | 74,725,853 | 1,780,976 | 2,460,409 | 12,962,709 | 14,511,084 | 41,485 | 60,162 | 36,354,922 | 21,821,772 |
| Foreign tax credit | 6,661,896 | 15,223,190 | 4,247,079 | 10,336,577 | 120,591 | 1,311,682 | 177,407 | 673,203 | 4,293 | 2,605 | 2,112,525 | 2,899,123 |
| Child care credit | 6,338,315 | 3,397,639 | 3,960,679 | 2,101,765 | 5,032 | 1,652 | 2,174,943 | 1,190,859 | 9,228 | 3,860 | 188,433 | 99,503 |
| Nonrefundable education credit Retirement savings contribution credit | . 11,867,055 6,130,006 | 12,272,073 1,029,595 | 5,764,253 2,621,904 | 7,116,179 533,753 | 0 100,517 | 0 11,937 | 1,879,698 1,587,718 | 1,797,135 261,994 | 8,890 549 | 7,593 35 | 4,214,213 1,819,318 | 3,351,165 221,876 |
| Child tax credit | 23,579,773 | 28,503,646 | 14,360,517 | 20,630,754 | 343,336 | 360,252 | 7,886,407 | 6,769,837 | 24,229 | 26,508 | 965,283 | 716,295 |
| Residential energy credit | 7,155,888 | 6,173,494 | 4,885,529 | 4,399,926 | 91,803 | 72,866 | 554,002 | 406,480 | 3,787 | 5,203 | 1,620,766 | 1,289,019 |
| General business credit | 462,320 | 2,168,205 | 359,394 | 1,760,727 | 7,030 | 71,554 15,882 | 17,552 | 45,005 19,150 | 56 | 722 | 78,288 | 290,196 |
| Prior year minimum tax credit | . 259,546 98,345 | 663,274 15,627 | 194,746 5,616 | 533,862 585 | 8,029 2,003 | 15,882 396 | 13,839 * 3,045 | 18,150 * 281 | 299 0 | 113 0 | 42,633 * 87,680 | 95,266 * 14,365 |
| Alternative motor vehicle credit | 66,503 | 93,449 | 35,984 | 47,914 | 1,004 | 866 | * 4,309 | * 8,860 | 0 | 0 | * 25,205 | * 35,808 |
| Qualified electric vehicle credit | 3,136 | 2,945 | ** 3,133 | ** 2,940 | | | 0 | 0 | 0 | 0 | 3 | 5 |
| Alternative fuel vehicle refueling property credit | . * 984 | * 1,156 1 135 | * 984 | * 1,156 1,013 | 0 | 0 ** 89 | 0 | 0 | 0 | 0 | 0 | 0 33 |
| Qualified plug-in electric vehicle credit | . 211 71,826,509 | 1,135 37,090,123 | 201 31,689,517 | 1,013 22,682,202 | 1,534,593 | 562,863 | 6,841,395 | 2,406,965 | 21,137 | 7,500 | 31,739,866 | 33 11,430,593 |
| Earned income credit used to offset income tax before credits | 1,409,431 | 450,596 | 125,154 | 30,110 | 0 | 0 | 1,059,640 | 361,404 | 0 | 0 | 224,637 | 59,083 |
| American Opportunity credit used to offset income tax before credits | 5,344,865 | 4,240,639 | 3,490,140 | 3,100,512 | 0 | 0 | 622,791 | 447,540 | 3,682 | 1,833 | 1,228,252 | 690,753 |
| First time homebuyer credit used to offset income tax before credits | 266,849 | 1,273,200 199,109 | 142,531 36,265 | 761,157 160,135 | 4,109 | 12,084 | 19,987 * 8,345 | 63,178 * 19,922 | 997 | 3,217 | 99,224 | 433,563 * 19,052 |
| Adoption credit used to offset income tax before credits Prior year minimum tax credit used to offset income tax before credits | . 47,633 217,407 | 199,109 529,433 | 36,265 180,718 | 160,135 423,338 | 3,866 | 13,731 | * 8,345 5,640 | * 19,922 17,050 | 6 | 305 | * 3,023 27,178 | * 19,052 75,009 |
| Mortgage interest credit | 41,733 | 51,199 | 22,604 | 29,899 | 0 | 0 | * 5,963 | * 6,967 | 0 | 0 | * 13,166 | * 14,332 |
| Other statutory credits | 4,159 | 24,476 | 1,975 | 5,965 | ** 9 | ** 14,697 | | | 0 | 0 | 2,174 | 3,814 |
| Income tax after credits | 84,475,930 84,475,933 | 951,670,957 951,673,976 | 36,960,592 36,960,595 | 675,285,327 675,285,329 | 1,856,273 1,856,273 | 20,807,228 20,807,228 | 6,089,506 6,089,506 | 37,608,472 37,608,472 | 27,940 27,940 | 347,170 347,170 | 39,541,619 | 217,622,760 217,625,777 |
| Total tax liability | . 84,475,933 88,583,448 | 951,673,976 997,506,680 | 36,960,595 38,697,673 | 675,285,329 708,350,163 | 1,856,273 1,939,146 | 20,807,228 21,731,949 | 6,089,506 | 37,608,472 39,829,882 | 27,940 29,985 | 347,170 364,937 | 39,541,619 41,517,654 | 217,625,777 |
| Total tax payments | 125,069,927 | 1,167,800,113 | 48,882,237 | 797,964,683 | 2,120,644 | 23,528,899 | 18,329,285 | 69,034,639 | 59,489 | 484,088 | 55,678,272 | 276,787,803 |
| Income tax withheld | 121,393,087 | 875,470,232 | 47,226,326 | 572,512,508 | 2,044,238 | 13,046,533 | 18,230,521 | 62,484,420 | 57,287 | 350,919 | 53,834,715 | 227,075,852 |
| Estimated tax payments Overpayment refunded | 9,547,968 110,706,225 | 221,801,067 326,054,483 | 5,839,723 38,911,522 | 170,421,474 155,585,517 | 129,357 1,554,735 | 6,705,457 3,179,539 | 243,136 20,589,037 | 5,042,204 85,844,226 | 3,293 57,769 | 104,706 266,687 | 3,332,460 49,593,162 | 39,527,225 81,178,514 |
| Tax due at time of filing | 23,889,539 | 100,792,322 | 38,911,522 11,512,808 | 155,585,517 68,205,654 | 781,289 | 3,179,539 | 1,089,212 | 85,844,226 4,148,488 | 7,374 | 38,701 | 49,593,162 10,498,856 | 81,178,514 25,081,420 |
| * Estimate should be used with caution due to the small number of sample re | | | , =,550 | ,, | , .,=50 | .,, | ,, | , 5,.50 | ., | ,. 01 | .,, | .,, |

| | A | | Returns o | | Returns | | Returns | | Retu | | Retur | |
|--|----------------------------|--------------------------------|--------------------------|--------------------------------|----------------------------|----------------------------|--------------------------|----------------------------|------------------------|------------------------|--------------------------|--------------------------------|
| Item | retu Number of | irns Amount | persons fi Number of | Amount | persons filin Number of | g separately Amount | of hous Number of | enoids Amount | surviving Number of | Amount | single p Number of | Amount |
| | returns | | returns | | returns | | returns | | returns | | returns | |
| | | | | | | | | | | | | |
| Adjusted gross income less deficit | 140,494,127 140,040,871 | 7,626,430,723 7,739,397,945 | 53,570,158 53,483,280 | 4,964,406,759 5,042,822,232 | 2,539,588 2,509,148 | 114,927,175 116,768,561 | 21,496,275 21,474,923 | 671,516,380 678,944,904 | 68,880 68,880 | 3,066,884 3,133,258 | 62,819,226 62,504,639 | 1,872,513,524 1,897,728,990 |
| Salaries and wages | 116.668.680 | 5,707,088,487 | 45,118,338 | 3,611,221,675 | 2,058,567 | 86,940,829 | 19,389,533 | 588,581,480 | 50,676 | 1,938,992 | 50,051,566 | 1,418,405,511 |
| Taxable interest | 57,811,427 | 168,001,234 | 32,131,365 | 110,384,406 | 793,832 | 4,404,349 | 3,445,617 | 3,867,972 | 47,911 | 138,600 | 21,392,702 | 49,205,907 |
| Tax-exempt interest [1] | 6,255,546 | 73,574,105 | 3,759,788 | 48,059,292 | 86,224 | 2,002,168 | 154,081 | 1,437,011 | 4,025 | 51,941 | 2,251,429 | 22,023,692 |
| Ordinary dividends | 29,287,816 | 163,458,846 | 16,988,161 | 105,666,326 | 393,709 | 4,916,055 | 1,046,207 | 3,616,201 | 21,546 | 83,682 | 10,838,193 | 49,176,582 |
| Qualified dividends [1] | 25,412,544 | 123,570,203 | 14,861,175 | 80,598,048 | 329,572 | 3,787,335 | 865,528 | 2,682,213 | 19,042 | 48,747 | 9,337,227 | 36,453,861 |
| State income tax refunds | 23,444,210 438,103 | 30,314,607 8,821,395 | 14,246,983 | 21,376,935 303,215 | 452,070 | 621,972 268,026 | 2,148,530 174,965 | 2,147,982 3,538,621 | 14,955 | 19,983 | 6,581,673 | 6,147,735 4,711,532 |
| Alimony received Business or profession net income | 16,539,498 | 308.887.694 | 18,318 8,723,914 | 208,644,440 | 7,278 247,753 | 6,222,000 | 2,595,857 | 32,202,735 | 9,659 | 195,173 | 237,542 4,962,315 | 61,623,345 |
| Business or profession net loss | 5,572,286 | 63,904,867 | 3,446,186 | 35,543,118 | 110,234 | 8,962,386 | 533,787 | 4,610,486 | * 1,016 | * 2,298 | 1,481,065 | 14,786,580 |
| Sales of capital assets net gain in AGI | 6,758,593 | 263,460,082 | 4,044,655 | 197,604,045 | 116,747 | 11,614,625 | 241,527 | 6,375,079 | 5,460 | 84,152 | 2,350,205 | 47,782,181 |
| Sales of capital assets net loss in AGI | 13,531,912 | 31,912,136 | 7,882,444 | 18,950,918 | 172,977 | 218,767 | 525,922 | 1,167,951 | 10,098 | 28,225 | 4,940,472 | 11,546,276 |
| Sales of property other than capital assets, | | | | | | | | | | | | |
| net gain less loss | 1,787,663 | -18,027,483 | 1,281,079 | -12,726,229 | 36,731 | -1,217,483 | 67,612 | -1,059,945 | 1,723 | -64,109 | 400,519 | -2,959,717 |
| Taxable IRA distributions | 9,659,133 26,020,252 | 135,202,708 | 5,742,043 14,502,556 | 92,986,562 339,382,820 | 116,555 353,295 | 2,106,696 | 413,644 | 4,620,043 19,615,837 | 4,384 22,876 | 113,860 | 3,382,507 | 35,375,547 |
| Taxable pensions and annuities | 6,210,424 | 523,295,800 85,501,274 | 4,124,156 | 60,566,901 | 98,726 | 7,421,556 1,797,760 | 1,604,817 243,457 | 2,346,769 | 5,018 | 445,053 65,411 | 9,536,708 1,739,067 | 156,430,534 20,724,433 |
| Rent and royalty net income | 5,762,870 | 67,144,361 | 3,755,621 | 45,167,534 | 57,552 | 1,068,143 | 398,652 | 4,536,749 | 3,030 | 40,076 | 1,548,015 | 16,331,859 |
| Farm rental net income less loss | 560,375 | 4,067,331 | 359,381 | 2,703,571 | 2,619 | 76,312 | 15,526 | 61,685 | * 209 | * -522 | 182,641 | 1,226,286 |
| Partnership and S Corporation net income less loss | 8,012,581 | 345,097,425 | 5,780,055 | 290,910,177 | 138,005 | 5,339,404 | 342,528 | 9,315,622 | 2,463 | -27,431 | 1,749,529 | 39,559,654 |
| Estate and trust net income less loss | 652,035 | 17,382,152 | 336,907 | 9,475,166 | 8,606 | 702,072 | 22,265 | 552,597 | 86 | 23,615 | 284,171 | 6,628,703 |
| Farm net income less loss | 1,924,214 | -14,095,257 | 1,490,867 | -11,327,585 | 25,809 | -351,927 | 46,858 | -273,953 | * 2,425 | * -23,100 | 358,255 | -2,118,692 |
| Unemployment compensation | 11,298,837 15,320,332 | 83,538,098 174,649,879 | 5,074,170 9,866,349 | 40,276,095 128,456,447 | 190,417 232,543 | 1,390,478 2,394,707 | 1,854,883 370,381 | 11,714,132 2,722,460 | * 4,998 13,557 | * 27,694 85,807 | 4,174,369 4,837,503 | 30,129,699 40,990,458 |
| Other income less loss | 6,487,936 | 31,315,947 | 3,747,644 | 19,993,947 | 108,361 | 2,394,707 316,814 | 508,996 | 2,722,460 | 5,260 | 135,641 | 2,117,676 | 8,375,049 |
| Total statutory adjustments. | 34,764,363 | 112,967,222 | 18,566,455 | 78,415,473 | 387,915 | 1,841,386 | 4,307,194 | 7,428,523 | 14,366 | 66,374 | 11,488,433 | 25,215,466 |
| Educator expenses deduction | 3,841,466 | 970,392 | 2,450,382 | 645,339 | 58,312 | 13,823 | 374,271 | 88,999 | * 2,018 | * 504 | 956,484 | 221,728 |
| Certain business expenses of reservists, | | | | | | | | | | | | |
| performing artists, etc. | 142,530 | 558,144 | 71,564 | 208,996 | * 1,996 | * 2,569 | 11,553 | 73,171 | 0 | 0 | 57,417 | 273,409 |
| Health savings account deduction | 946,436 | 2,589,379 | 657,769 | 2,112,976 | 10,207 | 21,664 | 66,496 | 133,259 | * 3 | * 11 | 211,961 | 321,469 |
| Moving expenses adjustment Deduction for one-half of self-employment tax | 856,242 17,436,420 | 2,099,707 23.833.849 | 408,094 9,680,405 | 1,261,922 16,664,463 | 12,478 248,093 | 36,350 397,506 | 84,382 2,598,522 | 167,102 2,260,795 | 10,048 | 13,903 | 351,289 4,899,352 | 634,334 4,497,181 |
| Payments to a Keogh plan | 922,981 | 18,857,129 | 719,504 | 15,601,292 | 11.779 | 188,613 | 27,563 | 473,574 | * 46 | * 5,688 | 164,089 | 2,587,962 |
| Self-employed health insurance deduction | 3,625,543 | 21,819,844 | 2,409,371 | 17,269,494 | 45,198 | 237,804 | 209,613 | 898,056 | 6,168 | 33,755 | 955,192 | 3,380,735 |
| Penalty on early withdrawal of savings | 1,204,856 | 339,005 | 667,869 | 150,324 | 15,215 | 4,607 | 83,066 | 11,280 | * 998 | * 63 | 437,708 | 172,731 |
| Alimony paid | 570,110 | 9,844,186 | 214,584 | 3,669,369 | 22,238 | 628,271 | 88,298 | 1,377,683 | * 300 | * 3,599 | 244,689 | 4,165,265 |
| IRA payments | 2,587,823 | 11,215,140 | 1,645,996 | 8,160,911 | 26,119 | 110,426 | 161,609 | 429,166 | * 3 | * 15 | 754,096 | 2,514,623 |
| Student loan interest deduction | 9,718,995 | 8,339,817 | 4,946,984 | 4,470,791 | 0 | 0 | 856,612 | 617,620 | * 2,992 | * 3,188 | 3,912,406 | 3,248,218 |
| Tuition and fees deduction Domestic production activities deduction | 2,422,642 490,677 | 5,453,156 5,697,897 | 1,190,213 397,720 | 2,491,058 4,780,039 | 6,069 | 143,230 | 328,174 16,452 | 748,840 113,590 | * 2,108 * 13 | * 5,089 * 558 | 902,147 70,423 | 2,208,170 660,479 |
| Total itemized deductions | 45,695,736 | 1,203,808,276 | 26,274,535 | 834,421,163 | 1,057,315 | 21,697,554 | 4,122,754 | 81,179,330 | 21,390 | 576,198 | 14,219,741 | 265,934,030 |
| Medical and dental expenses deduction | 10,090,297 | 79,865,796 | 5,296,900 | 41,670,921 | 206,162 | 1,025,373 | 813,162 | 3,903,939 | 5,449 | 47,808 | 3,768,625 | 33,217,756 |
| Taxes paid deduction | 45,423,760 | 432,032,137 | 26,230,301 | 315,305,689 | 1,043,084 | 8,059,282 | 4,102,177 | 24,114,516 | 21,390 | 190,675 | 14,026,808 | 84,361,975 |
| Interest paid deduction | 37,004,065 | 442,051,459 | 23,404,130 | 313,742,683 | 724,883 | 7,175,384 | 3,404,552 | 35,092,203 | 17,428 | 233,449 | 9,453,072 | 85,807,740 |
| Contributions deduction | 37,243,302 | 158,016,526 | 23,010,553 | 116,010,414 | 755,619 | 3,291,377 | 3,122,662 | 7,704,284 | 18,179 | 81,450 | 10,336,290 | 30,929,001 |
| Casualty or theft loss deduction | 134,237 | 2,330,132 | 83,912 | 1,922,159 | 4,625 | 44,158 | 12,823 | 84,185 | * 145 | * 212 | 32,732 | 279,417 |
| Total miscellaneous deductions | 12,832,261 92,268,979 | 102,016,469 709,396,730 | 6,480,019 26,492,078 | 56,262,080 301,623,620 | 290,477 1,377,089 | 2,489,221 7,815,325 | 1,581,643 17,262,625 | 10,544,524 143,827,179 | 6,732 45.825 | 26,685 521,901 | 4,473,389 47,091,362 | 32,693,959 255,608,704 |
| Additional standard deduction | 12,740,860 | 21,255,341 | 6,670,957 | 12,702,358 | 122,276 | 136,592 | 386,196 | 543.074 | * 8,535 | * 10,514 | 5,552,897 | 7,862,803 |
| Real estate, new motor vehicle tax, | , ,,,,,, | , , . | .,, | , . , | , | , | , | ,- | -, | -,- | .,, | ,, |
| or net disaster loss increase in standard deduction | 20,532,964 | 17,324,743 | 13,414,396 | 13,167,832 | 226,117 | 134,127 | 1,809,481 | 994,713 | 30,595 | 15,640 | 5,052,375 | 3,012,431 |
| Taxable income | 104,160,741 | 5,088,387,918 | 44,151,231 | 3,442,251,189 | 2,067,967 | 94,117,875 | 13,181,328 | 304,702,667 | 47,696 | 1,776,419 | 44,712,520 | 1,245,539,768 |
| Alternative minimum tax | 3,827,562 | 22,579,779 | 2,926,773 | 18,384,491 | 145,063 | 717,153 | 292,908 | 1,001,651 | 892 | 5,996 | 461,926 | 2,470,488 |
| Total tax credits [2] Foreign tax credit | 87,501,186 6,309,847 | 110,076,320 13.060.099 | 38,749,580 4,096,774 | 72,994,687 9,299,117 | 1,762,634 98,053 | 1,982,271 851,211 | 12,535,918 167,718 | 13,954,945 706,137 | 42,318 2,098 | 36,830 1,358 | 34,410,736 1,945,204 | 21,107,588 2,202,276 |
| Child care credit. | 6,286,241 | 3,317,379 | 3,894,315 | 2,025,263 | 8,141 | 3,908 | 2,183,635 | 1,175,961 | * 4,137 | * 1,725 | 1,945,204 | 110,521 |
| Nonrefundable education credit | 10,598,706 | 10,836,636 | 5,571,745 | 6,753,943 | 0 | 0 | 1,532,681 | 1,439,721 | * 4,272 | * 3,811 | 3,490,008 | 2,639,161 |
| Retirement savings contribution credit | 6,253,195 | 1,039,726 | 2,739,606 | 553,316 | 94,689 | 10,822 | 1,655,923 | 262,603 | 0 | 0 | 1,762,976 | 212,986 |
| Child tax credit | 23,563,012 | 28,416,808 | 14,513,924 | 20,660,032 | 332,650 | 377,214 | 7,734,282 | 6,651,505 | 19,451 | 15,685 | 962,705 | 712,373 |
| Residential energy credit | 6,711,683 | 5,822,875 | 4,691,908 | 4,240,817 | 81,442 | 61,340 | 487,097 | 349,033 | * 2,779 | * 2,027 | 1,448,457 | 1,169,658 |
| General business credit. | 292,508 | 1,601,155 | 223,994 | 1,302,079 | 4,584 | 36,119 | 12,380 | 33,782 | * 43 | * 13 | | 229,163 |
| Prior year minimum tax credit | 319,646 63,526 | 758,965 8,235 | 238,199 3,063 | 612,440 232 | 7,078 * 1.008 | 17,085 * 38 | 8,988 * 2,034 | 20,085 * 179 | * 379 | * 991 | 65,001 57,422 | 108,364 7,786 |
| Alternative motor vehicle credit | 75,752 | 137,329 | 44,966 | 79,522 | * 1,995 | * 5,275 | 6,067 | 10,370 | 0 | 0 | 22,724 | 42,161 |
| Qualified electric vehicle credit | 3,241 | 2,521 | 2,705 | 1,831 | * 5 | * 5 | * 43 | * 36 | 0 | 0 | * 488 | * 648 |
| Alternative fuel vehicle refueling property credit | * 1,006 | * 1,820 | * 8 | * 12 | 0 | 0 | 0 | 0 | 0 | 0 | * 998 | * 1,808 |
| Qualified plug-in electric vehicle credit | 22,571 | 129,372 | 20,308 | 120,383 | 27 | 163 | * 11 | * 61 | 0 | 0 | 2,225 | 8,765 |
| Making work pay credit used to offset income tax before credits | 68,570,141 | 34,429,212 | 30,483,885 | 20,985,399 | 1,517,196 | 541,307 | 6,469,931 | 2,255,092 | 24,985 | 8,607 | 30,074,143 | 10,638,807 |
| Earned income credit used to offset income tax before credits | 1,488,984 | 489,444 | 126,737 | 34,067 | 0 | 0 | 1,041,774 | 371,410 | * 3,300 | * 1,480 | 317,172 | 82,487 |
| Refundable education credit used to offset income tax before credits | 4,394,166 | 3,502,175 | 3,013,753 | 2,677,852 | 10.010 | 0 400 | 504,802 | 337,816 | * 1,139 | * 1,053 | 874,472 | 485,454 |
| First time homebuyer credit used to offset income tax before credits Prior year minimum tax credit used to offset income tax before credits | 1,096,641 194,988 | 4,886,445 908,416 | 498,834 161,066 | 2,493,014 751,137 | 12,210 5,994 | 30,162 26,623 | 76,441 4,562 | 242,484 13,952 | * 150 | 0 * 77 | 509,155 23,217 | 2,120,784 116,627 |
| Income tax after credits | 81,890,189 | 865,948,271 | 36,328,386 | 614,475,407 | 1,815,504 | 18,355,411 | 5,826,669 | 34,416,826 | 29,236 | 279,690 | 37,890,393 | 198,420,937 |
| Total income tax | 81,890,189 | 865,948,695 | 36,328,386 | 614,475,742 | 1,815,504 | 18,355,411 | 5,826,669 | 34,416,884 | 29,236 | 279,690 | 37,890,393 | 198,420,968 |
| Total tax liability | 86,293,526 | 910,981,120 | 38,178,509 | 647,166,064 | 1,916,831 | 19,241,787 | 6,115,609 | 36,380,770 | 32,517 | 293,663 | 40,050,060 | 207,898,836 |
| Total tax payments | 124,181,648 | 1,103,571,296 | 49,396,962 | 755,194,487 | 2,162,671 | 21,399,065 | 18,304,406 | 65,843,982 | 56,283 | 393,501 | 54,261,326 | 260,740,261 |
| Income tax withheld | 120,134,277 | 827,302,476 | 47,615,836 | 543,576,991 | 2,071,753 | 12,498,418 | 18,157,827 | 59,582,857 | 52,827 | 297,555 | 52,236,034 | 211,346,656 |
| Estimated tax payments | 10,139,259 | 224,536,503 | 6,155,432 | 171,225,601 | 156,414 | 6,596,586 | 256,909 | 5,045,923 | 4,435 | 78,541 | 3,566,068 | 41,589,850 |
| Overpayment refunded Tax due at time of filing | 109,402,781 22,356,865 | 333,096,000 86,129,753 | 39,706,655 10,556,173 | 165,627,292 58,897,676 | 1,561,866 755,193 | 3,538,873 2,887,673 | 20,211,449 1,004,596 | 83,772,521 3,399,131 | 57,962 5,661 | 192,449 52,069 | 47,864,848 10,035,242 | 79,964,865 20,893,205 |
| * Estimate should be used with caution due to the small number of sample rel | | | 10,000,173 | 00,087,076 | 755,193 | 2,001,013 | 1,004,596 | 3,388,131 | 5,001 | 52,069 | 10,035,242 | 20,093,203 |

| | | All . | Returns o | | Returns o | | | -fhd- | | Returns of | | Returns of | |
|---|-------------------------------|-----------------------------|--------------------------|----------------------------|-----------------------------|--------------------------|-----------------------|--------------------------|--------------------|--------------------|------------------------|----------------------------|--|
| Item | | All urns | Returns of persons f | | Returns o persons filing | | Returns of hous | | Retur surviving | | Retur single p | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | |
| Adjusted gross income less deficit | 142,450,569 | 8 262 860 170 | 53,655,844 | 5,417,393,018 | 2,717,037 | 152,731,619 | 21,098,890 | 673 168 702 | 82 276 | 4,161,525 | 64,896,521 | 2,015,405,306 | |
| Salaries and wages | 142,450,569 | 5,950,634,829 | 45,555,251 | 3,779,456,355 | 2,717,037 | 101,004,429 | 19,385,130 | 588,484,845 | 62,632 | 2,751,402 | 52,332,356 | 1,478,937,798 | |
| Taxable interest | 62,449,609 | 223,291,064 | 34,090,169 | 146,598,716 | 963,347 | 6,133,780 | 3,674,900 | 5,265,580 | 55,220 | 309,673 | 23,665,973 | 64,983,314 | |
| Tax-exempt interest | 6,453,113 | 79,821,721 | 3,854,551 | 52,385,000 | 86,592 | 2,288,173 | 148,557 | 1,544,852 | 8,179 | 127,217 | 2,355,234 | 23,476,479 | |
| Ordinary dividends | 31,043,113 | 219,330,668 | 17,829,183 | 143,398,362 | 453,045 | 7,322,569 | 1,127,046 | 5,278,265 | 34,266 | 207,018 | 11,599,574 | 63,124,454 | |
| Qualified dividends | . 26,409,275 | 158,975,193 | 15,251,081 | 105,174,233 | 361,716 | 5,430,324 | 888,947 | 3,856,620 | 29,005 | 93,693 | 9,878,526 | 44,420,322 | |
| State income tax refunds | 22,819,648 | 27,569,478 | 14,051,987 | 19,585,649 | 495,537 | 604,537 | 2,150,447 | 2,025,285 | 16,140 | 26,254 | 6,105,537 | 5,327,752 | |
| Alimony received | . 436,700 | 8,779,355 | 17,363 | 227,009 | 7,664 | 194,716 | 177,748 | 3,640,884 | 0 | 0 | 233,924 | 4,716,748 | |
| Business or profession net income | . 16,434,476 5.677,211 | 324,880,224 -60.645.941 | 8,923,891 3,477,683 | 223,474,683 -37,925,215 | 263,794 113.631 | 6,764,117 -2.038.004 | 2,407,178 564,793 | 29,476,021 -5.123.537 | 12,137 2.028 | 119,727 -32.103 | 4,827,476 1.519.076 | 65,045,676 -15,527,082 | |
| Business or profession net loss | 11,374,213 | -60,645,941 497,840,732 | 5,477,683 6,512,528 | -37,925,215 374,942,231 | 113,631 | -2,038,004 19,033,250 | 370,946 | -5,123,537 11,787,311 | 2,028 14,879 | -32,103 150,925 | 4,317,782 | -15,527,082 91,927,015 | |
| Sales of capital assets net loss in AGI | 12,356,862 | -28,568,091 | 7,238,556 | -17,180,525 | 170,477 | -220,495 | 465,355 | -1,016,568 | 12,453 | -28,960 | 4,470,021 | -10,121,544 | |
| Sales of property other than capital assets, | 12,000,002 | 20,000,001 | 7,200,000 | 11,100,020 | , | 220,100 | 100,000 | 1,010,000 | 12,100 | 20,000 | 1,110,021 | 10,121,011 | |
| net gain less loss | 1,722,608 | -7,811,362 | 1,258,041 | -3,797,620 | 29,784 | -513,005 | 59,587 | -680,648 | 1,646 | 933 | 373,551 | -2,821,022 | |
| Taxable IRA distributions. | 11,259,424 | 162,150,226 | 6,625,247 | 109,705,469 | 144,712 | 2,035,666 | 430,240 | 5,258,640 | 4,775 | 47,501 | 4,054,450 | 45,102,949 | |
| Taxable pensions and annuities | 25,540,246 | 506,269,008 | 14,121,399 | 326,719,523 | 377,175 | 7,525,768 | 1,480,557 | 18,504,477 | 24,664 | 474,397 | 9,536,450 | 153,044,843 | |
| Rent and royalty net income | 6,169,878 | 96,935,938 | 4,127,692 | 68,904,219 | 102,488 | 2,205,615 | 240,650 | 2,637,373 | 7,049 | 38,376 | 1,692,000 | 23,150,355 | |
| Rent and royalty net loss | 5,700,277 | 68,545,036 | 3,660,105 | 45,208,548 | 58,104 | 1,034,543 | 433,216 | 5,035,660 | 4,386 | 63,055 | 1,544,466 | 17,203,232 | |
| Farm rental net income less loss | . 561,243 7.909.487 | 4,543,011 366,965,125 | 350,772 | 2,873,667 304.566.983 | 5,024 | 85,973 7,909,479 | 12,611 311.597 | 46,566 10,524,440 | 195 | -31,597 | 192,641 | 1,536,787 43.995.819 | |
| Partnership and S Corporation net income less loss Estate and trust net income less loss | 7,909,487 604,448 | 366,965,125 18,150,173 | 5,659,872 312,320 | 304,566,983 8,275,701 | 145,989 8.501 | 7,909,479 1,538,880 | 311,597 20.956 | 10,524,440 634.580 | 3,735 2,395 | -31,597 97,215 | 1,788,295 260,277 | 43,995,819 7,603,796 | |
| Farm net income less loss | 1,948,054 | -14,846,610 | 1,482,404 | -11,739,908 | 30,838 | -462,119 | 49,288 | -373,451 | 2,395 1,656 | -40,039 | 383,869 | -2,231,094 | |
| Unemployment compensation. | 9,532,896 | 43,674,694 | 4,289,396 | 20,872,625 | 156,098 | 749,597 | 1,706,617 | 7,313,487 | 3,657 | 16,917 | 3,377,128 | 14,722,069 | |
| Taxable social security benefits | 15,015,435 | 168,110,210 | 9,496,509 | 121,692,033 | 226,312 | 2,279,691 | 341,953 | 2,356,188 | 18,009 | 135,014 | 4,932,651 | 41,647,285 | |
| Other income less loss | 6,786,526 | 34,267,297 | 3,943,350 | 21,117,629 | 115,692 | 1,299,017 | 485,302 | 2,403,665 | 5,528 | 117,442 | 2,236,654 | 9,329,545 | |
| Total statutory adjustments | 35,773,805 | 121,599,382 | 19,405,897 | 84,614,298 | 429,409 | 2,109,801 | 4,260,919 | 8,041,982 | 26,372 | 38,639 | 11,651,208 | 26,794,662 | |
| Educator expenses deduction | 3,753,395 | 947,072 | 2,403,567 | 629,484 | 54,491 | 12,719 | 358,181 | 85,943 | 4,202 | 1,032 | 932,954 | 217,894 | |
| Certain business expenses of reservists, | | | | | | | | | | | | | |
| performing artists, etc | . 129,275 | 416,104 | 60,300 | 177,486 | 4,047 | 6,877 | 12,862 | 37,717 | 0 | 0 | 52,066 | 194,024 | |
| Health savings account deduction | . 835,619 . 1,113,455 | 2,209,984 3,003,231 | 583,741 511,413 | 1,805,400 1,748,900 | 8,957 21,825 | 23,627 61,473 | 54,353 97,387 | 91,780 237,273 | 6 | 35 | 188,561 482,830 | 289,141 955,585 | |
| Moving expenses adjustment Deduction for one-half of self-employment tax | . 17,411,224 | 24,286,264 | 9,921,527 | 17,157,604 | 272,031 | 458,674 | 2,369,627 | 2,034,037 | 11,975 | 11,249 | 4,836,064 | 4,624,700 | |
| Payments to a Keogh plan | 1,010,421 | 20.261.952 | 784.528 | 16.558.325 | 12.437 | 261.961 | 2,309,027 | 406.775 | 36 | 625 | 184 149 | 3.034.266 | |
| Self-employed health insurance deduction | 3,617,716 | 21,193,681 | 2,421,840 | 16,854,503 | 51,467 | 250,998 | 182,558 | 828,520 | 749 | 3,264 | 961,101 | 3,256,395 | |
| Penalty on early withdrawal of savings | 1,310,949 | 389,043 | 716,815 | 227,256 | 23,173 | 9,872 | 83,332 | 20,681 | 2,318 | 373 | 485,311 | 130,861 | |
| Alimony paid | 580,015 | 9,621,349 | 217,358 | 3,584,099 | 28,323 | 575,959 | ** 81,704 | ** 1,316,874 | ** | ** | 252,629 | 4,144,417 | |
| IRA payments | 2,739,675 | 11,665,532 | 1,744,816 | 8,553,778 | 25,328 | 111,864 | 160,780 | 439,738 | 1,020 | 785 | 807,731 | 2,559,367 | |
| Student loan interest deduction | 9,135,508 | 7,730,515 | 4,684,785 | 4,165,919 | 0 | 0 | 794,983 | 604,241 | 3,660 | 3,972 | 3,652,080 | 2,956,382 | |
| Tuition and fees deduction | 4,576,654 | 11,001,733 | 2,560,273 | 6,070,120 | 0 | 0 | 680,460 | 1,653,493 | 7,700 | 15,598 | 1,328,221 | 3,262,522 | |
| Domestic production activities deduction | 501,755 | 7,011,197 | 400,147 27,973,756 | 5,789,397 919.484.978 | 7,989 1,184,876 | 206,502 | 12,920 4.316.211 | 143,706 88.293.043 | 18 35,764 | 1,650 930.321 | 80,682 14,656,617 | 869,942 285,650,663 | |
| Total itemized deductions | . 48,167,223 10,155,306 | 1,322,276,380 76,386,568 | 5,377,607 | 39,577,568 | 213,829 | 27,917,375 1,062,436 | 4,316,211 853,810 | 3,553,520 | 14,477 | 61,943 | 3,695,583 | 32,131,101 | |
| Taxes paid deduction | 47,836,465 | 467 211 515 | 27 918 862 | 341,624,716 | 1,165,217 | 9 881 116 | 4,283,658 | 24 602 254 | 35,764 | 298.339 | 14.432.964 | 90 805 089 | |
| Interest paid deduction | 39,199,760 | 497,617,809 | 24,999,262 | 354,313,164 | 822,795 | 9,218,307 | 3,589,178 | 40,130,540 | 30,677 | 406,762 | 9,757,848 | 93,549,037 | |
| Contributions deduction | 39,250,369 | 172,936,002 | 24,379,343 | 126,359,993 | 832,658 | 4,481,019 | 3,296,090 | 8,338,797 | 30,165 | 113,777 | 10,712,113 | 33,642,416 | |
| Casualty or theft loss deduction | 336,746 | 4,348,275 | 197,419 | 2,806,277 | 6,485 | 181,702 | 44,347 | 348,329 | 4 | 763 | 88,492 | 1,011,203 | |
| Total miscellaneous deductions | 13,561,902 | 120,853,477 | 6,927,025 | 68,955,988 | 329,955 | 3,676,233 | 1,661,969 | 11,683,082 | 13,211 | 54,756 | 4,629,742 | 36,483,417 | |
| Basic standard deduction | 91,780,792 | 663,412,108 | 24,932,896 | 271,584,671 | 1,432,223 | 7,769,281 | 16,664,247 | 133,144,350 | 42,928 | 467,182 | 48,708,499 | 250,446,623 | |
| Additional standard deduction | 12,523,644 | 19,941,237 | 6,381,592 | 11,581,379 | 122,295 | 129,398 | 365,545 | 497,222 | 8,096 | 9,554 | 5,646,116 | 7,723,683 | |
| Real Estate Tax Deduction | . 15,723,821 . 107,994,637 | 11,267,483 5,652,925,474 | 10,589,510 45,146,093 | 8,970,477 3,845,228,930 | 198,085 | 88,251 | 1,300,939 | 579,466 316.216.637 | 21,742 56,378 | 9,935 2,395,375 | 3,613,544 | 1,619,354 1,371,603,003 | |
| Taxable income | 3,935,248 | 25,649,084 | 45,146,093 2,947,091 | 20,363,125 | 2,276,425 162,679 | 117,481,529 922,395 | 13,609,301 292,738 | 1,056,639 | 1,305 | 2,395,375 | 46,906,440 531,435 | 3,295,583 | |
| Total tax credits [1] | 55,228,850 | 75,351,876 | 26,477,775 | 49.606.325 | 844 414 | 2.004.574 | 11,320,506 | 11,847,263 | 38,735 | 46.867 | 16,547,418 | 11,846,847 | |
| Foreign tax credit | 6.708.279 | 16.572.321 | 4.266.426 | 11.685.545 | 114.167 | 1.303.079 | 164.273 | 722.857 | 9 996 | 5 162 | 2.153.417 | 2.855.678 | |
| Child care credit. | 6.587.103 | 3,526,697 | 4,103,280 | 2,148,875 | 31,925 | 18,695 | 2,255,985 | 1,249,534 | 4,908 | 1,599 | 191.004 | 107,995 | |
| Credit for the elderly or disabled | 75,488 | 10,070 | 17,673 | 1,348 | 3 | 2 | * 2,690 | * 147 | 0 | 0 | * 55,122 | * 8,574 | |
| Education credits | 7,740,979 | 7,632,594 | 3,869,682 | 4,460,857 | 0 | 0 | 978,256 | 894,325 | 3,668 | 1,820 | 2,889,373 | 2,275,592 | |
| Retirement savings contribution credit | 5,961,299 | 977,386 | 2,549,312 | 508,035 | 81,952 | 10,367 | 1,651,545 | 256,660 | 0 | 0 | 1,678,490 | 202,324 | |
| Child tax credit | 25,173,769 | 30,537,638 | 15,288,371 | 21,965,678 | 358,757 | 405,433 | 8,409,613 | 7,257,518 | 22,828 | 26,544 | 1,094,200 | 882,465 | |
| Residential energy credit | . 225,733 | 216,687 | 136,159 | 149,284 | 6,076 | 6,828 | 33,975 | 23,653 | 0 | 0 | 49,523 | 36,923 | |
| Alternative motor vehicle credit | 31,803 | 48,798 | 18,334 | 29,437 | 652 | 191 | * 1,637 | * 1,906 | 0 | 0 | * 11,180 | * 17,263 | |
| Earned income credit used to offset income tax before credits | 3,382,492 | 970,587 | 333,010 | 91.721 | | | 1,669,524 | 664,621 | 6,245 | 3.192 | 1,373,713 | 211,053 | |
| Prior year minimum tax credit | 415,592 | 945.226 | 323,067 | 788,725 | 6,244 | 13,548 | 15.525 | 21,173 | 1,064 | 4,807 | 69,692 | 116.973 | |
| General business credit | 303.756 | 1.649.280 | 233.001 | 1.336.804 | 4.039 | 43.775 | 10.091 | 52.749 | 10 | 17 | 56.615 | 215.935 | |
| Income tax after credits | 90,659,908 | 1,031,580,708 | 39,683,132 | 734,117,595 | 2,104,690 | 23,637,611 | 6,620,478 | 38,899,116 | 39,149 | 384,092 | 42,212,460 | 234,542,295 | |
| Total income tax | 90,660,104 | 1,031,580,923 | 39,683,132 | 734,117,801 | 2,104,690 | 23,637,611 | 6,620,673 | 38,899,125 | 39,149 | 384,092 | 42,212,461 | 234,542,295 | |
| Total tax liability | 94,860,968 | 1,080,063,158 | 41,462,008 | 769,377,325 | 2,185,122 | 24,711,421 | 6,919,985 | 40,968,202 | 44,094 | 400,470 | 44,249,759 | 244,605,739 | |
| Total tax payments | 128,876,663 | 1,285,952,514 | 50,174,544 | 884,107,258 | 2,366,173 | 27,760,270 | 18,832,433 | 73,420,261 | 72,728 | 574,753 | 57,430,785 | 300,089,973 | |
| Income tax withheld | 124,388,369 | 932,116,047 | 48,295,175 | 616,094,279 | 2,263,889 | 15,591,766 | 18,627,402 | 65,605,374 | 68,616 | 378,018 | 55,133,287 | 234,446,610 | |
| Estimated tax payments | 11,153,666 | 285,930,452 | 6,703,311 | 216,062,087 | 172,976 | 8,809,049 | 295,294 | 5,980,837 | 8,934 | 159,836 | 3,973,151 | 54,918,643 | |
| Overpayment refunded | 111,683,923 | 324,121,135 | 39,453,815 | 165,239,327 | 1,733,128 | 4,677,153 | 19,922,531 | 75,573,719 | 68,745 | 252,363 | 50,505,704 | 78,378,572 | |
| Tax due at time of filing | 22,714,746 | 100,277,626 | 11,130,429 | 69,228,080 | 765,259 | 3,331,554 | 945,149 | 3,649,395 | 8,657 | 36,046 | 9,865,253 | 24,032,551 | |

| | | ΔII | loint | turns of | ampiesmoney am | returns of | Dotur | of heads | Returns of Returns of | | | | | | |
|--|---------------------------|-----------------------------|-------------------------|-----------------------------|----------------------|------------------------|-----------------------|-------------------------|-----------------------|---------------------|-------------------------|----------------------------|--|--|--|
| Item | | ms [1] | married | | married | | of hous | | survivino | | single i | | | | |
| | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount | | | |
| | returns | | returns | | returns | | returns | | returns | | returns | | | | |
| Adjusted gross income less deficit | 142,978,806 | 8,687,718,769 | 54,065,030 | 5,763,122,600 | 2,730,935 | 170,927,099 | 21,169,039 | 673,041,469 | 86,923 | 4,937,327 | 64,926,879 | 2,075,690,274 | | | |
| Salaries and wages | 120,844,802 | 5,842,269,820 | 46,117,047 | 3.725.794.460 | 2,267,037 | 95,697,914 | 19.514.727 | 578,614,724 | 66.096 | 2,643,377 | 52,879,895 | 1,439,519,345 | | | |
| Taxable interest | 64,505,131 | 268,058,182 | 35,381,249 | 177,869,465 | 972,749 | 7,804,392 | 3,896,669 | 6,201,721 | 57,689 | 317,271 | 24,196,775 | 75,865,332 | | | |
| Tax-exempt interest | 6,321,596 | 79,351,341 | 3,798,641 | 52,626,605 | 98,149 | 2,611,290 | 167,070 | 1,518,028 | 7,720 | 91,481 | 2,250,017 | 22,503,936 | | | |
| Ordinary dividends | 32,006,152 | 237,052,127 | 18,429,003 | 156,106,918 | 453,439 | 6,936,223 | 1,212,610 | 5,209,337 | 28,329 | 299,737 | 11,882,771 | 68,499,912 | | | |
| Qualified dividends | 27,145,274 | 155,872,285 | 15,697,434 | 103,953,649 | 359,149 | 4,683,608 | 956,999 | 3,308,078 | 26,301 | 160,196 | 10,105,391 | 43,766,755 | | | |
| State income tax refunds | 23,592,999 457,308 | 27,046,648 8,759,334 | 14,657,263 25,336 | 19,377,349 240,152 | 484,464 9,369 | 559,955 195,036 | 2,252,559 187,235 | 1,982,660 3,554,167 | 16,308 | 28,280 | 6,182,405 235,368 | 5,098,404 4,769,979 | | | |
| Business or profession net income | 16,932,476 | 334,585,650 | 9,360,172 | 231,512,966 | 274,830 | 6,316,511 | 2,345,897 | 29,424,247 | 8,956 | 199,933 | 4,942,621 | 67,131,993 | | | |
| Business or profession net loss | 5,696,992 | -54,849,389 | 3,523,896 | -34,926,883 | 109,730 | -1,525,330 | 540,103 | -4,449,426 | 2,367 | -19,912 | 1,520,897 | -13,927,839 | | | |
| Sales of capital assets net gain in AGI | 19,598,001 | 924,164,263 | 11,152,660 | 684,431,756 | 270,445 | 38,687,237 | 713,517 | 21,511,692 | 19,186 | 428,828 | 7,442,193 | 179,104,750 | | | |
| Sales of capital assets net loss in AGI | 7,558,240 | -16,508,394 | 4,445,855 | -9,983,273 | 107,325 | -140,150 | 309,844 | -645,768 | 2,871 | -6,503 | 2,692,345 | -5,732,701 | | | |
| Sales of property other than capital assets, | | | | | | | | | | | | | | | |
| net gain less loss. | 1,751,136 | 4,356,742 | 1,265,357 | 4,354,962 | 22,739 | 94,990 | 51,814 | -167,882 | 682 | 3,824 | 410,544 | 70,848 | | | |
| Taxable IRA distributions | 10,683,225 25,180,637 | 147,959,327 490,581,465 | 6,419,580 14,001,072 | 104,064,933 317,549,903 | 138,186 378,039 | 1,650,613 7,497,313 | 422,724 1,499,514 | 4,552,579 18,069,747 | 7,727 33,608 | 130,490 655,266 | 3,695,009 9,268,405 | 37,560,712 146,809,237 | | | |
| Taxable pensions and annuities Rent and royalty net income | 5.973.800 | 83 567 321 | 4 031 492 | 59 636 837 | 92.919 | 1,497,313 | 216.275 | 2 196 765 | 5 290 | 24.944 | 1,627,824 | 19.898.522 | | | |
| Rent and royalty net loss. | 5,629,725 | 66,465,091 | 3,655,947 | 44,265,145 | 57,935 | 1,024,242 | 412.970 | 4,632,916 | 6,311 | 61,757 | 1,496,562 | 16,481,031 | | | |
| Farm rental net income less loss | 544,468 | 3,401,393 | 348,712 | 2,161,911 | 4,145 | 34,185 | 10,938 | 35,545 | - | - | 180,673 | 1,169,752 | | | |
| Partnership and S Corporation net income less loss | 7,944,991 | 414,705,210 | 5,720,988 | 346,313,283 | 151,672 | 12,017,827 | 322,143 | 10,843,582 | 2,767 | 130,294 | 1,747,421 | 45,400,225 | | | |
| Estate and trust net income less loss | 590,711 | 18,106,895 | 297,076 | 8,564,150 | 10,621 | 836,601 | 17,895 | 646,775 | 388 | 92,544 | 264,731 | 7,966,825 | | | |
| Farm net income less loss | 1,977,943 | -14,693,259 | 1,547,178 | -11,913,362 | 22,782 | -238,774 | 47,679 | -373,629 | 927 | -46,452 | 359,377 | -2,121,042 | | | |
| Unemployment compensation | 7,622,280 | 29,415,079 | 3,433,714 | 14,098,297 | 133,165 | 489,307 | 1,374,830 | 5,021,033 | 3,576 | 13,310 | 2,676,996 | 9,793,132 | | | |
| Taxable social security benefits | 15,011,961 | 167,186,633 36,140,255 | 9,445,063 | 120,777,149 23.732.322 | 218,085 93,908 | 2,145,798 727.473 | 338,360 | 2,491,756 2,190,496 | 16,767 4,582 | 146,639 84.096 | 4,993,686 2,125,445 | 41,625,291 9.405.868 | | | |
| Other income less loss | 6,607,358 36,050,434 | 123,020,191 | 3,912,078 19,753,127 | 86,099,597 | 422,112 | 1,813,801 | 471,345 4,288,587 | 8,324,622 | 20,515 | 57,966 | 11,566,093 | 26,724,206 | | | |
| Educator expenses deduction | 3,654,214 | 925,997 | 2,365,208 | 622.538 | 58,072 | 13,946 | 349,043 | 83,951 | 3,246 | 746 | 878,646 | 204,817 | | | |
| Certain business expenses of reservists, | 0,001,211 | 020,001 | 2,000,200 | 022,000 | 00,012 | 10,010 | 010,010 | 00,001 | 0,210 | , ,,, | 0,0,010 | 201,011 | | | |
| performing artists, etc | 135,102 | 420,756 | 72,345 | 170,003 | 2,638 | 926 | 10,728 | 39,626 | - | - | 49,391 | 210,201 | | | |
| Health savings account deduction | 592,526 | 1,500,881 | 404,350 | 1,220,144 | 6,509 | 12,343 | 30,841 | 54,325 | 8 | 46 | 150,817 | 214,023 | | | |
| Moving expenses adjustment | 1,119,044 | 2,903,022 | 531,491 | 1,746,959 | 18,253 | 32,213 | 88,438 | 198,549 | 315 | 26 | 480,547 | 925,274 | | | |
| Deduction for one-half of self-employment tax | 17,840,382 | 24,759,998 | 10,324,149 | 17,539,659 | 271,816 | 432,663 | 2,324,857 | 2,070,708 | 9,359 | 15,424 | 4,910,200 | 4,701,544 | | | |
| Payments to a Keogh plan Self-employed health insurance deduction | 1,191,135 3,838,721 | 22,262,415 21,283,306 | 915,225 2.589.762 | 17,982,127 16,912,238 | 15,650 55,802 | 248,349 258,874 | 43,247 191 729 | 613,901 806,633 | 313 1.860 | 6,271 15,695 | 216,700 999,568 | 3,411,768 3,289,865 | | | |
| Penalty on early withdrawal of savings | 1,164,446 | 352.592 | 621,225 | 194,446 | 14,973 | 3,306 | 99,543 | 21,569 | 1,153 | 298 | 427,552 | 132,974 | | | |
| Alimony paid | 599,587 | 9,496,674 | 232,962 | 3,574,203 | 25,585 | 476,810 | 94,867 | 1,561,112 | 1,155 | 230 | 246,174 | 3,884,549 | | | |
| IRA payments | 3,299,773 | 12,876,504 | 2,091,154 | 9,524,593 | 33,694 | 92,191 | 239,500 | 598,654 | 786 | 2,392 | 934,638 | 2,658,673 | | | |
| Student loan interest deduction | 9,091,081 | 7,463,755 | 4,633,735 | 4,033,651 | | - | 859,745 | 585,793 | 5,646 | 2,392 | 3,591,955 | 2,841,918 | | | |
| Tuition and fees deduction | 4,543,382 | 10,578,961 | 2,520,021 | 5,922,633 | | | 666,195 | 1,489,203 | 3,064 | 7,977 | 1,354,102 | 3,159,147 | | | |
| Domestic production activities deduction | 478,999 | 6,780,483 | 384,448 | 5,705,149 | 6,408 | 186,931 | 10,103 | 118,602 | 332 | 6,698 | 77,707 | 763,103 | | | |
| Medical savings account deduction | 10,972 | 21,748 | 7,367 | 17,106 | 80 | 108 | *339 | *833 | | | *3,186 | *3,701 | | | |
| Total itemized deductions | 50,544,470 10,520,269 | 1,333,036,542 76,347,462 | 29,587,426 5,618,709 | 928,559,089 39,275,299 | 1,185,837 208,114 | 27,013,079 962,202 | 4,645,274 948,005 | 91,684,382 3,786,450 | 35,349 10,435 | 964,700 40,157 | 15,090,583 3,735,006 | 284,815,290 32,283,354 | | | |
| Taxes paid deduction | 50,118,657 | 465,880,541 | 29,507,693 | 342,794,160 | 1,165,331 | 9,397,573 | 4,599,480 | 24,948,927 | 35,348 | 319,391 | 14,810,805 | 88,420,490 | | | |
| Interest paid deduction | 41,282,875 | 524,790,200 | 26,539,967 | 375.291.556 | 845,776 | 9,951,503 | 3,839,581 | 43,023,171 | 31,858 | 449,834 | 10,025,694 | 96,074,135 | | | |
| Contributions deduction | 41,119,033 | 193,603,968 | 25,744,374 | 141,904,331 | 843,195 | 5,411,159 | 3,458,237 | 8,779,535 | 27,126 | 101,754 | 11,046,101 | 37,407,188 | | | |
| Casualty or theft loss deduction | 107,474 | 2,337,018 | 51,535 | 1,437,950 | 2,993 | 166,215 | 12,283 | 128,142 | _ | - | 40,663 | 604,710 | | | |
| Total miscellaneous deductions | 13,959,883 | 109,179,225 | 7,175,991 | 60,206,287 | 317,760 | 2,454,318 | 1,799,709 | 11,775,673 | 7,760 | 74,414 | 4,658,663 | 34,668,533 | | | |
| Basic standard deduction | 90,510,904 | 635,824,934 | 23,906,603 | 255,409,451 | 1,444,981 | 7,679,895 | 16,416,723 | 128,603,777 | 50,544 | 540,305 | 48,692,053 | 243,591,506 | | | |
| Additional standard deduction | 11,703,100 | 18,356,722 | 5,978,095 | 10,841,458 | 111,300 | 117,466 | 314,919 | 413,375 | 7,858 | 8,251 | 5,290,927 | 6,976,173 | | | |
| Taxable income | 110,533,209 4,108,964 | 6,063,263,892 24,109,512 | 46,187,891 3,079,143 | 4,173,102,050 18,911,102 | 2,316,588 161,284 | 133,247,649 764,053 | 13,909,541 297,635 | 321,557,629 988,028 | 59,865 2,666 | 3,127,864 16,050 | 48,059,325 568,236 | 1,432,228,701 3,430,279 | | | |
| Alternative minimum tax | 4,108,964 48,090,578 | 24,109,512 63,778,784 | 3,079,143 25,961,245 | 18,911,102 43,744,660 | 161,284 619,362 | 764,053 1,851,446 | 297,635 11,352,895 | 988,028 11,243,219 | 2,666 47,780 | 16,050 51,960 | 568,236 10,109,296 | 3,430,279 6,887,499 | | | |
| Child care credit | 6,491,844 | 3,483,152 | 4,020,086 | 2,107,042 | 29,890 | 17,261 | 2,267,287 | 1,243,219 | 4,780 | 2,638 | 169,597 | 93,262 | | | |
| Credit for the elderly or disabled | 89,767 | 12,469 | 14,410 | 2,196 | 644 | 39 | *3,995 | *276 | - | _, | *70,718 | *9,957 | | | |
| Education credits. | 7,435,044 | 6,910,412 | 3,763,205 | 4,018,412 | | | 859,064 | 766,139 | 7,925 | 7,043 | 2,804,850 | 2,118,818 | | | |
| Residential energy credit | 4,326,398 | 1,007,577 | 2,991,345 | 701,066 | 67,120 | 13,113 | 319,617 | 78,806 | 4,154 | 1,272 | 944,162 | 213,320 | | | |
| Foreign tax credit | 7,642,644 | 15,435,196 | 4,628,899 | 10,810,161 | 114,915 | 1,306,755 | 215,119 | 564,832 | 12,513 | 5,342 | 2,671,197 | 2,748,105 | | | |
| Child tax credit | 25,889,333 | 31,556,282 | 15,824,754 | 22,748,696 | 359,108 | 423,303 | 8,645,080 | 7,531,144 | 27,298 | 33,240 | 1,033,093 | 819,899 | | | |
| Retirement savings contribution credit | 5,862,206 | 976,846 | 2,564,684 | 526,464 | 89,169 | 9,453 | 1,667,655 | 246,272 | - | - | 1,540,698 | 194,657 | | | |
| Alternative motor vehicle credit Earned income credit used to offset income | 157,814 | 184,661 | 114,669 | 133,065 | 2,285 | 2,695 | 4,003 | 5,119 | - | _ | 36,857 | 43,783 | | | |
| | 3 420 158 | 933.968 | 308 422 | 81.983 | | | 1 690 901 | 646 747 | 3.286 | 2.048 | 1,417,549 | 203 189 | | | |
| tax before credits Prior year minimum tax credit | 3,420,156 | 1,034,675 | 296,730 | 852,581 | 5,282 | 22,178 | 26.724 | 27.014 | 3,266 96 | 2,046 | 66,527 | 132.661 | | | |
| General business credit. | 230,821 | 845,539 | 168,069 | 645,249 | 1,816 | 32,556 | 6,448 | 14,782 | 20 | 73 | 54,469 | 152,880 | | | |
| Empowerment zone and community renewal | | 2.2,500 | | 2.0,210 | .,510 | 32,300 | 2,110 | ,,,,,, | 20 | | 2.,100 | | | | |
| employment credit | 29,219 | 116,603 | 23,250 | 93,643 | 2,044 | 4,706 | 596 | 4,443 | 9 | 32 | 3,319 | 13,779 | | | |
| Income tax after credits | 96,272,957 | 1,115,759,794 | 41,476,788 | 800,137,392 | 2,210,426 | 26,192,608 | 7,009,605 | 39,886,875 | 43,718 | 522,816 | 45,532,420 | 249,020,103 | | | |
| Total income tax | 96,269,751 | 1,115,601,803 | 41,473,962 | 800,006,288 | 2,210,425 | 26,187,245 | 7,009,557 | 39,882,667 | 43,718 | 522,816 | 45,532,089 | 249,002,787 | | | |
| Total tax liability | 100,427,087 | 1,165,642,299 | 43,214,023 | 836,331,385 | 2,296,939 | 27,193,401 | 7,317,915 | 42,228,116 | 47,543 | 548,382 | 47,550,667 | 259,341,014 | | | |
| Total tax payments | 130,574,975 | 1,295,715,795 | 50,943,984 | 900,356,445 | 2,422,141 | 28,672,336 | 19,092,194 | 72,599,033 | 73,416 | 651,819 | 58,043,240 | 293,436,163 | | | |
| Income tax withheld | 125,583,890 | 912,563,316 | 48,877,524 | 607,755,062 | 2,294,476 | 14,479,999 | 18,817,283 | 64,101,233 | 71,831 | 445,745 | 55,522,777 | 225,781,278 | | | |
| Estimated tax payments Overpayment refunded | 11,523,634 107,687,030 | 284,119,655 267,872,391 | 7,027,862 37,588,844 | 216,690,205 133,462,420 | 175,404 1,621,590 | 8,676,384 3,154,184 | 306,632 19,799,534 | 6,112,521 69,043,091 | 5,308 65,255 | 132,413 204,831 | 4,008,429 48,611,807 | 52,508,132 62,007,865 | | | |
| Tax due at time of filing | 28,599,646 | 130,607,837 | 13,727,635 | 90,546,890 | 901,572 | 3,154,184 | 19,799,534 | 4,437,260 | 17,737 | 204,831 72,585 | 12,794,980 | 31,746,242 | | | |
| Tax add at anio of filling. | 20,000,040 | 100,007,007 | 10,121,000 | 30,070,030 | 301,372 | 0,007,000 | 1,101,122 | 7,757,200 | 11,131 | 12,000 | 12,134,300 | 01,140,242 | | | |

| | | | , , | timates based on s | . , | | | | | | | | | | |
|--|------------------------------|--------------------------------|--------------------------|----------------------------|------------------------|--------------------------|--------------------------|---------------------------|---------------------------------|--------------------|------------------------------|----------------------------|--|--|--|
| Item | | All urns | | turns of persons | Separate married | returns of persons | Returns of hous | | Returns of surviving spouses | | Returns of single persons | | | | |
| | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | | | |
| Adjusted gross income less deficit | 138.394.754 | 8,030,842,945 | 53,294,930 | 5.346.722.611 | 2,524,941 | 150,783,348 | 20.669.369 | 630,183,874 | 74,771 | 3,462,218 | 61,830,743 | 1.899.690.895 | | | |
| Salaries and wages | 116,379,376 | 5,469,370,119 | 45,260,173 | 3,507,347,497 | 2,524,941 | 85,874,944 | 19 131 537 | 544.471.865 | 60.931 | 2 229 537 | 49 811 047 | 1,329,446,276 | | | |
| Taxable interest | 62,401,235 | 222,707,445 | 34,613,103 | 147,191,414 | 925,084 | 6,170,536 | 3.711.302 | 4,884,069 | 43,839 | 139,229 | 23,107,907 | 64,322,196 | | | |
| Tax-exempt interest. | 6,038,822 | 72,970,971 | 3,614,189 | 47.865.479 | 87,984 | 2,183,605 | 154.579 | 1,146,486 | 2.519 | 45,886 | 2,179,551 | 21,729,516 | | | |
| Ordinary dividends | 31,619,775 | 199,359,146 | 18,338,546 | 132,033,394 | 402,629 | 5,785,705 | 1,186,739 | 4,166,792 | 19,107 | 75,444 | 11,672,753 | 57,297,811 | | | |
| Qualified dividends | 26,584,184 | 137,195,800 | 15,463,746 | 92,321,802 | 327,156 | 3,895,018 | 941,719 | 2,828,531 | 14,259 | 34,478 | 9,837,303 | 38,115,970 | | | |
| State income tax refunds | 22,964,214 | 24,206,006 | 14,297,903 | 17,160,528 | 474,182 | 510,868 | 2,112,321 | 1,780,580 | 9,654 | 9,331 | 6,070,155 | 4,744,699 | | | |
| Alimony received | 441,514 | 8,120,381 | 19,366 | 242,077 | 9,422 | 179,728 | 183,014 | 3,505,847 | - | | 229,712 | 4,192,730 | | | |
| Business or profession net income | 16,209,687 | 330,265,386 | 9,184,565 | 230,790,856 | 260,910 | 9,894,947 | 2,117,182 | 26,743,751 | 7,277 | 83,127 | 4,639,753 | 62,752,706 | | | |
| Business or profession net loss | 5,446,722 | 48,738,126 | 3,418,382 | 31,321,639 | 102,622 | 1,597,723 | 485,245 | 3,980,995 | 1,936 | 3,950 | 1,438,537 | 11,833,819 | | | |
| Sales of capital assets net gain in AGI | 18,026,214 | 798,214,029 | 10,312,940 | 592,832,283 | 225,465 | 28,949,451 | 640,984 | 18,732,181 | 12,673 | 480,686 | 6,834,151 | 157,219,429 | | | |
| Sales of capital assets net loss in AGI | 8,641,990 | 18,751,674 | 5,079,847 | 11,375,620 | 135,448 | 168,855 | 326,329 | 689,551 | 4,422 | 5,654 | 3,095,945 | 6,511,995 | | | |
| Sales of property other than capital assets, | 4 770 000 | 4 004 047 | 4 005 000 | 0.000.400 | 05.700 | 400.000 | 44.040 | 400 570 | 4544 | 4.000 | 004.040 | 204 255 | | | |
| net gain less loss | 1,778,803 9,965,065 | 4,201,647 124,705,552 | 1,305,308 5,968,846 | 3,892,162 86,008,142 | 35,789 105,921 | 103,992 1,339,932 | 44,316 400,074 | -186,570 4,045,758 | 1,544 6,602 | 1,008 74,513 | 391,846 3,483,622 | 391,055 33,237,208 | | | |
| Taxable pensions and annuities | 24,098,220 | 450,454,465 | 13,561,426 | 293,482,565 | 348,593 | 6,498,750 | 1,394,148 | 16,712,822 | 22,338 | 364,089 | 8,771,716 | 133,396,239 | | | |
| Rent and royalty net income | 5 787 074 | 79 570 209 | 3,935,757 | 56 976 161 | 346,593 87 911 | 1,724,572 | 210.741 | 2 227 998 | 4 275 | 304,069 | 1 548 390 | 18,608,681 | | | |
| Rent and royalty net lisss | 5,353,497 | 59,174,928 | 3,469,206 | 39,239,795 | 55,352 | 799,075 | 392,280 | 4.316.342 | 5,831 | 102,715 | 1,430,828 | 14,717,001 | | | |
| Farm rental net income less loss. | 588,698 | 2,997,397 | 371,045 | 1,848,782 | 5.590 | 45,163 | 11,311 | 33.930 | 0,001 | 102,710 | 200.752 | 1.069.521 | | | |
| Partnership and S Corporation net income less loss | 7,619,301 | 425,477,314 | 5,497,356 | 351,601,958 | 137,528 | 10,552,930 | 272,146 | 11,469,070 | 2,187 | 7,923 | 1,710,084 | 51,845,431 | | | |
| Estate and trust net income less loss | 595,604 | 17,183,423 | 300,771 | 8,478,848 | 6,260 | 1,086,812 | 23,519 | 718,099 | 207 | 32,137 | 264,846 | 6,867,527 | | | |
| Farm net income less loss | 1,958,273 | -15,331,319 | 1,534,960 | -12,633,882 | 19,057 | -271,966 | 44,847 | -336,525 | 1,574 | -8,717 | 357,835 | -2,080,228 | | | |
| Unemployment compensation | 7,378,438 | 26,523,665 | 3,405,011 | 12,975,118 | 116,182 | 466,720 | 1,407,054 | 4,789,181 | 2,433 | 4,859 | 2,447,757 | 8,287,786 | | | |
| Taxable social security benefits | 13,749,185 | 144,403,839 | 8,748,038 | 104,335,086 | 195,665 | 1,889,192 | 316,573 | 2,222,778 | 8,791 | 58,867 | 4,480,118 | 35,897,916 | | | |
| Other income less loss | 6,176,952 | 29,938,461 | 3,652,753 | 20,232,130 | 103,781 | 703,658 | 495,716 | 1,051,320 | 5,745 | 54,798 | 1,918,957 | 7,896,556 | | | |
| Total statutory adjustments | 33,980,524 | 113,845,357 | 19,037,651 | 80,007,187 | 404,498 | 1,724,458 | 3,848,555 | 7,421,055 | 16,603 | 27,880 | 10,673,217 | 24,664,777 | | | |
| Medical savings account deduction | 18,668 | 35,106 | 12,968 | 27,121 | 79 | 117 | *40 | *130 | - | | *5,581 | *7,737 | | | |
| Certain business expenses of reservist, | | | | | | | | | | | | | | | |
| performing artists, etc | 120,468 | 368,258 | 64,691 | 163,214 | 2,650 | 762 | 10,221 | 21,557 | - | | 42,907 | 182,724 | | | |
| Health savings account deduction | 358,968 | 868,560 | 271,394 | 737,973 | 1,695 | 4,946 | 11,121 | 18,339 | | | 74,758 | 107,301 | | | |
| Moving expenses adjustment | 1,082,576 | 3,159,251 | 546,414 | 1,923,668 | 23,067 | 82,806 | 83,508 | 191,074 | 1,623 | 3,861 | 427,963 | 957,842 | | | |
| Deduction for self-employment tax | 17,074,708 | 23,925,376 | 10,066,265 | 17,115,152 | 266,211 | 461,088 | 2,108,640 | 1,920,952 | 7,818 | 4,885 | 4,625,774 | 4,423,298 | | | |
| Payments to a Keogh plan Self-employed health insurance deduction | 1,228,299 3,804,190 | 22,011,551 | 945,356 | 17,645,484 | 14,499 50.353 | 226,315 222.520 | 47,499 196,145 | 686,449 | 49 1.511 | 2,167 2.847 | 220,896 984.447 | 3,451,136 3,165,362 | | | |
| Penalty on early withdrawal of savings | 1,164,171 | 20,302,533 429,850 | 2,571,735 663,026 | 16,139,023 252,001 | 15,847 | 4,394 | 82,747 | 772,781 29,878 | 556 | 2,047 | 401,995 | 143,567 | | | |
| Alimony paid | 585,286 | 9,115,764 | 238,277 | 3,638,433 | 28,862 | 485,050 | 82,324 | 1,236,258 | | - | 235,823 | 3,756,022 | | | |
| IRA payments | 3 230 531 | 12 533 506 | 2 056 753 | 9 289 852 | 31,910 | 88,895 | 226 181 | 509 618 | 394 | 1.931 | 915 292 | 2.643.211 | | | |
| Student loan interest deduction | 8,540,900 | 6,156,865 | 4,450,990 | 3,463,486 | | | 792,930 | 484,744 | 2,017 | 1,251 | 3,294,963 | 2,207,385 | | | |
| Jury duty pay deduction | 57,259 | 51,814 | 30,793 | 16,553 | 1,002 | 36 | *6,959 | *20,378 | | -, | *18,504 | *14,846 | | | |
| Domestic production activities deduction | 421,128 | 3,303,121 | 339,122 | 2,732,627 | 6,620 | 113,284 | 11,640 | 62,954 | 201 | 1,324 | 63,544 | 392,931 | | | |
| Educator expenses deduction | 3,166,931 | 805,568 | 2,127,200 | 559,872 | 49,061 | 11,929 | 253,986 | 60,996 | 2,243 | 561 | 734,441 | 172,211 | | | |
| Tuition and fees deduction | 4,015,828 | 9,620,615 | 2,329,108 | 5,526,950 | | - | 556,511 | 1,290,162 | 2,886 | 9,042 | 1,127,324 | 2,794,461 | | | |
| Total itemized deductions | 49,123,555 | 1,229,237,288 | 28,934,283 | 859,077,233 | 1,193,892 | 24,245,099 | 4,497,298 | 84,884,598 | 22,174 | 523,648 | 14,475,908 | 260,506,710 | | | |
| Medical and dental expenses deduction | 10,208,792 | 70,704,272 | 5,527,496 | 37,045,862 | 198,542 | 881,003 | 870,723 | 3,306,083 | 6,552 | 39,718 | 3,605,479 | 29,431,606 | | | |
| Taxes paid deduction | 48,660,923 | 432,774,100 | 28,856,871 | 318,838,613 | 1,166,798 | 8,335,769 | 4,412,260 | 22,925,417 | 22,172 | 189,966 | 14,202,822 | 82,484,335 | | | |
| Interest paid deduction | 40,284,927 | 470,474,844 | 25,955,455 | 337,640,907 | 853,228 | 8,817,656 | 3,763,080 | 38,824,164 | 18,520 | 215,374 | 9,694,644 | 84,976,744 | | | |
| Contributions deduction | 41,437,749 | 186,646,644 | 25,878,929 | 137,208,329 | 859,873 | 4,613,504 | 3,522,484 | 8,971,560 | 19,086 | 59,887 | 11,157,377 | 35,793,365 | | | |
| Casualty or theft loss deduction | 206,287 | 5,135,555 | 100,983 | 3,272,748 | 6,816 | 99,488 | 26,499 | 741,880 | | | 71,989 | 1,021,438 | | | |
| Total miscellaneous deductions | 13,484,217 86,583,732 | 98,654,116 590,487,763 | 6,995,492 23,562,712 | 54,237,813 242,416,352 | 311,157 1,253,567 | 2,581,517 6,419,326 | 1,710,043 | 10,788,687 120,769,703 | 6,375 50,801 | 32,104 523,098 | 4,461,149 45.695.598 | 31,013,996 220,359,285 | | | |
| Additional standard deduction | 11,261,327 | 16,976,422 | 23,562,712 5,855,905 | 10,147,411 | 1,253,567 | 100,915 | 16,021,055 302,135 | 383,493 | 50,801 | 523,098 | 45,695,598 | 6,339,584 | | | |
| | 106,667,402 | 5.579.145.443 | 45,342,924 | 3.846.569.779 | 2,175,262 | 117,259,953 | 13,521,172 | 301.046.295 | 46,557 | 2.179.965 | 45,581,486 | 1,312,089,451 | | | |
| Taxable income | 3,966,540 | 21,564,586 | 45,342,924 3,010,678 | 17,061,859 | 2,175,262 151,271 | 706,398 | 13,521,172 284,824 | 848,096 | 1,737 | 2,179,965 7,526 | 45,581,486 518,029 | 2,940,707 | | | |
| Total tax credits [1] | 46,091,502 | 58.938.971 | 25,465,181 | 40,975,646 | 584.597 | 1.267.902 | 10.999.324 | 10.836.175 | 36.458 | 43.837 | 9,005,941 | 5,815,412 | | | |
| Foreign tax credit | 6.418.317 | 10 958 470 | 3 992 998 | 7,829,202 | 92 904 | 778.011 | 165.325 | 428 761 | 7.220 | 3 483 | 2 159 869 | 1.919.012 | | | |
| Child care credit | 6,466,792 | 3,486,637 | 3,977,591 | 2,071,742 | 32,115 | 19,689 | 2,315,480 | 1,318,674 | 4,447 | 3.001 | 137.159 | 73,531 | | | |
| Credit for the elderly or disabled | 98,261 | 14,571 | 16,385 | 1,668 | | | *5,037 | *462 | -, | | *76,839 | *12,441 | | | |
| Education credit | 7,725,138 | 7,022,420 | 3,903,724 | 4,087,569 | | | 997,121 | 849,427 | 2,017 | 1,723 | 2,822,275 | 2,083,700 | | | |
| Retirement savings contribution credit | 5,192,133 | 893,957 | 2,334,532 | 497,438 | 73,346 | 8,829 | 1,480,408 | 220,291 | 1,007 | 201 | 1,302,841 | 167,197 | | | |
| Residential energy credit | 4,344,189 | 1,000,149 | 3,082,883 | 729,471 | 86,030 | 18,796 | 322,105 | 72,441 | 1,812 | 303 | 851,359 | 179,138 | | | |
| Child tax credit | 25,741,511 | 31,741,551 | 16,104,301 | 23,331,116 | 358,829 | 393,189 | 8,373,700 | 7,267,647 | 27,133 | 30,344 | 877,548 | 719,256 | | | |
| Alternative motor vehicle credit | 25,300 | 50,035 | 19,847 | 36,767 | 646 | 1,094 | *10 | *18 | - | | *4,798 | *12,157 | | | |
| Earned income credit used to offset income | | | | | | | | | | | | | | | |
| tax before credits | 2,960,172 | 797,162 | 245,594 | 64,712 | - | - | 1,495,674 | 563,020 | 5,299 | 1,976 | 1,213,605 | 167,455 | | | |
| Minimum tax credit | 359,098 | 1,032,247 | 269,125 | 838,863 | 5,966 | 18,008 | 14,069 | 15,049 | 16 | 624 | 69,921 | 159,703 | | | |
| General business credit | . 386,681 | 1,302,464 | 273,886 | 984,607 | 1,793 | 23,780 | 14,889 | 31,864 | 154 | 1,625 | 95,959 | 260,588 | | | |
| Empowerment zone and community renewal | 00.555 | 400.555 | 00 | 07.555 | | | 4 6 | 4.6== | | | | 45.000 | | | |
| employment credit | 32,209 | 120,603 | 26,750 | 97,609 | 265 | 2,771 | 1,058 | 4,875 | 11 | 58 | 4,124 | 15,290 | | | |
| Income tax after credits | 92,740,926 92,740,927 | 1,023,916,399 | 40,551,555 40,551,555 | 733,816,730 733,818,888 | 2,059,183 2,059,183 | 23,979,148 23,979,148 | 6,747,004 6,747,004 | 36,833,734 36,833,734 | 32,077 32,077 | 336,150 336,150 | 43,351,107 43,351,108 | 228,950,637 228,952,219 | | | |
| Total toy liability | 92,740,927 | 1,023,920,139 1,071,872,816 | | 733,818,888 768,729,259 | 2,059,183 2,141,016 | 23,979,148 25,018,384 | 6,747,004 7,045,799 | 36,833,734 39,088,316 | 32,077 34,308 | 336,150 345,627 | 43,351,108 45,222,573 | 228,952,219 238,691,230 | | | |
| Total tax liability Total tax payments | | | 42,372,240 | | | | | | | | | | | | |
| Income tax withheld | . 133,577,700 120,500,889 | 1,189,243,053 843,094,979 | 52,413,783 47,622,491 | 825,402,458 561,196,968 | 2,376,640 2,148,004 | 24,770,151 12,755,664 | 19,991,478 18,403,547 | 68,632,836 60,264,444 | 72,776 64,003 | 467,251 327,693 | 58,723,023 52,262,844 | 269,970,357 208,550,210 | | | |
| Estimated tax payments | 120,500,889 | 252,998,613 | 6,885,493 | 193,342,696 | 2,148,004 178,177 | 7,873,608 | 18,403,547 | 5,388,810 | 3,783 | 327,693 110,721 | 3,769,544 | 46,282,779 | | | |
| Overpayment refunded | 107.001.071 | 252,998,613 | 38 116 947 | 193,342,696 | 178,177 | 7,873,608 2,838,964 | 291,075 19 444 747 | 66,130,681 | 3,783 64.890 | 206.237 | 3,769,544 47,822,891 | 46,282,779 56,653,432 | | | |
| Tax due at time of filing | 26,694,105 | 126,289,889 | 13,012,568 | 87.707.242 | 834,291 | 4,875,842 | 1,067,059 | 4,282,147 | 8,608 | 43,559 | 11,771,578 | 29,381,100 | | | |
| | 20,001,100 | 120,200,000 | 10,012,000 | 01,101,242 | 001,201 | 1,010,042 | 1,007,000 | 1,202,177 | 5,500 | 10,000 | , , 57 0 | 20,001,100 | | | |

| | | XII | 1=1.1 | turns of | | returns of | D-4 | Returns of heads Returns of Returns | | | | | | | |
|--|--------------------------|---|--------------------------|----------------------------|------------------------|--------------------------|-------------------------|-------------------------------------|------------------|--------------------|--------------------------|----------------------------|--|--|--|
| Item | | urns | | persons | Separate married | | of hous | | surviving | | single t | | | | |
| iconi | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount | Number of | Amount | | | |
| | returns | | returns | | returns | | returns | | returns | | returns | | | | |
| Adjusted gross income less deficit | 134,372,678 | 7,422,495,663 | 52,505,729 | 4,948,002,076 | 2,462,804 | 134,515,546 | 19,985,059 | 587,679,205 | 71,111 | 3,881,109 | 59,347,974 | 1,748,417,727 | | | |
| Salaries and wages | 114.070.880 | 5.155.407.373 | 44.852.685 | 3.315.897.279 | 2,462,004 | 82.262.823 | 18,556,466 | 512.915.733 | 56 156 | 2.218.950 | 48,542,339 | 1.242.112.588 | | | |
| Taxable interest | 59,249,357 | 162,432,720 | 33,412,686 | 105,924,436 | 861,101 | 4,464,417 | 3,521,584 | 3,775,447 | 42,984 | 112,209 | 21,411,001 | 48,156,212 | | | |
| Tax-exempt interest | 4,497,973 | 57,693,924 | 2,654,309 | 36,741,974 | 75,209 | 1,731,190 | 102,953 | 940,442 | 4,895 | 109,274 | 1,660,608 | 18,171,045 | | | |
| Ordinary dividends | 31,175,376 | 166,482,004 | 18,192,894 | 108,780,268 | 417,761 | 4,503,967 | 1,182,602 | 3,882,488 | 24,061 | 215,937 | 11,358,059 | 49,099,344 | | | |
| Qualified dividends State income tax refunds | 25,853,686 22,110,769 | 118,980,474 22,204,760 | 15,174,338 13,912,129 | 79,133,422 15.880.618 | 325,743 469,202 | 3,266,491 408,711 | 893,082 2,036,776 | 2,732,511 1,667,072 | 18,754 13,540 | 133,831 13,647 | 9,441,768 5,679,122 | 33,714,220 4.234,713 | | | |
| Alimony received | 457 488 | 7 979 270 | 19,968 | 209 841 | 8.331 | 122 745 | 188,191 | 3 094 418 | 13,340 | 13,047 | 240 998 | 4,552,266 | | | |
| Business or profession net income | 15,748,896 | 314,717,429 | 9,044,654 | 223,352,182 | 267,811 | 6,117,655 | 2,028,221 | 24,777,278 | 5,336 | 129,374 | 4,402,874 | 60,340,940 | | | |
| Business or profession net loss | 5,308,433 | 45,016,373 | 3,353,525 | 29,179,717 | 94,736 | 1,323,088 | 448,581 | 3,621,402 | 1,147 | 8,067 | 1,410,445 | 10,884,100 | | | |
| Sales of capital assets net gain in AGI | 16,173,145 | 690,152,119 | 9,449,718 | 510,578,843 | 222,048 | 22,881,857 | 567,086 | 15,772,876 | 13,668 | 282,809 | 5,920,624 | 140,635,734 | | | |
| Sales of capital assets net loss in AGI | 10,022,532 | 22,136,901 | 5,869,296 | 13,283,082 | 136,325 | 173,801 | 402,410 | 825,058 | 8,643 | 15,641 | 3,605,857 | 7,839,319 | | | |
| Sales of property other than capital assets Taxable IRA distributions | 1,777,203 9,387,189 | 3,662,932 112,277,199 | 1,292,706 5,668,633 | 3,214,401 76,997,331 | 26,031 95,818 | 89,392 1,358,527 | 64,256 360,107 | 65,632 3,520,760 | 1,303 6,879 | -14,551 36,101 | 392,907 3,255,752 | 308,058 30,364,480 | | | |
| Taxable pensions and annuities | 23,247,374 | 420,144,855 | 13,155,940 | 277,296,982 | 323,347 | 5,588,659 | 1,383,339 | 15,107,637 | 18,987 | 369,604 | 8,365,761 | 121,781,974 | | | |
| Rent and royalty net income | 5,849,700 | 77,876,673 | 3,989,658 | 56,018,326 | 88,229 | 1,605,010 | 219,904 | 1,966,878 | 2,535 | 52,117 | 1,549,374 | 18,234,342 | | | |
| Rent and royalty net loss | 5,275,197 | 52,674,061 | 3,486,565 | 35,569,125 | 59,486 | 814,529 | 374,401 | 3,810,380 | 2,801 | 56,960 | 1,351,943 | 12,423,067 | | | |
| Farm rental net income less loss | 592,529 | 3,021,596 | 376,588 | 1,941,848 | 3,505 | 36,369 | 10,777 | 36,125 | - | - | 201,658 | 1,007,254 | | | |
| Partnership and S Corporation net income less loss | 7,531,493 | 402,326,718 | 5,432,013 | 331,970,909 8,266,558 | 126,946 8.478 | 10,745,349 1.054.059 | 268,252 14,266 | 9,941,041 | 2,461 995 | 433,470 86,416 | 1,701,821 242,277 | 49,235,949 6.552.662 | | | |
| Estate and trust net income less loss | 529,217 1,981,249 | 16,484,059 -12,168,786 | 263,201 1,549,951 | 8,266,558 -9,720,897 | 8,478 18,579 | 1,054,059 -267,306 | 14,266 44,912 | 524,363 -224,011 | 995 1,387 | 86,416 -4,523 | 242,277 366,421 | 6,552,662 -1,952,049 | | | |
| Unemployment compensation | 7,887,700 | 27,857,367 | 3,664,922 | 13,991,213 | 113,543 | 460,439 | 1,466,238 | 4,745,862 | 624 | -4,525 595 | 2,642,373 | 8,659,257 | | | |
| Taxable social security benefits | 12,660,754 | 124,829,069 | 8,182,355 | 91,274,502 | 191,985 | 1,897,748 | 293,594 | 1,965,898 | 8,364 | 66,514 | 3,984,456 | 29,624,408 | | | |
| Other income less loss | 6,811,025 | 26,863,382 | 3,967,458 | 18,034,407 | 110,531 | 633,455 | 589,866 | 895,571 | 4,474 | 75,182 | 2,138,696 | 7,224,767 | | | |
| Total statutory adjustments | 33,591,124 | 109,396,547 | 18,874,370 | 76,613,763 | 422,684 | 1,625,073 | 3,873,760 | 7,315,765 | 14,475 | 35,696 | 10,405,834 | 23,806,249 | | | |
| Educator expenses deduction Certain business expenses of reservist, | 3,503,719 | 877,796 | 2,303,038 | 596,238 | 58,452 | 13,895 | **341,250 | **90,359 | **998 | **246 | 810,678 | 189,215 | | | |
| performing artists, etc | 100,111 | 285,073 | 49,878 | 133 954 | 4 650 | 11,707 | 10,610 | 40,751 | | _ | 34 973 | 98,661 | | | |
| Health savings account deduction | 215,781 | 510,690 | 156,144 | 429,606 | 1,744 | 4,267 | 10,010 | 40,731 | | ** | 47,194 | 64,661 | | | |
| Moving expenses adjustment | 1,134,137 | 3,076,563 | 564,139 | 1,875,898 | 26,442 | 59,661 | 95,830 | 229,550 | - | | 447,727 | 911,454 | | | |
| IRA payments | 3,256,066 | 12,003,037 | 2,074,818 | 8,876,412 | 28,749 | 94,545 | 216,910 | 451,411 | 1,452 | 2,193 | 934,137 | 2,578,477 | | | |
| Student loan interest deduction | 8,072,896 | 5,052,720 | 4,224,196 | 2,863,728 | | - | 755,824 | 433,715 | 1,301 | 885 | 3,091,575 | 1,754,392 | | | |
| Tuition and fees deduction Domestic production activities deduction | 4,696,013 336,959 | 10,846,990 2,360,983 | 2,661,306 266,986 | 6,279,958 1,955,113 | 5.673 | 73.662 | 726,300 6,489 | 1,639,927 49,757 | 7,192 147 | 10,648 696 | 1,301,215 57,663 | 2,916,455 281,755 | | | |
| Payments to a Keogh plan | 1,256,900 | 21,268,404 | 972,188 | 16,995,601 | 14,443 | 213,459 | 39,404 | 551,676 | 60 | 1,590 | 230,804 | 3,506,077 | | | |
| Deduction for self-employment tax | 16,694,655 | 22,733,881 | 9,939,882 | 16,405,980 | 277,483 | 413,704 | 2,012,807 | 1,694,326 | 6,152 | 6,919 | 4,458,331 | 4,212,951 | | | |
| Self-employed health insurance deduction | 3,901,082 | 19,645,889 | 2,599,308 | 15,501,352 | 54,976 | 244,063 | 202,059 | 755,277 | 1,477 | 6,986 | 1,043,261 | 3,138,210 | | | |
| Penalty on early withdrawal of savings | 805,625 | 265,870 | 444,830 | 120,051 | 14,350 | 2,495 | ** | ** | ** | ** | 285,626 | 132,551 | | | |
| Alimony paid | 588,463 18,808 | 8,954,038 41,341 | 225,445 14.701 | 3,538,934 36,234 | 28,912 | 447,504 | **152,326 *536 | **1,261,567 *905 | **78 | **5,532 | 242,521 *3.571 | 3,711,273 *4,202 | | | |
| Medical savings account deduction Total itemized deductions | 47 755 427 | 1 121 810 935 | 28 298 436 | 782 555 986 | 1 159 594 | 22 065 892 | 4 305 419 | 76 811 422 | 25.519 | 689 508 | 13 966 458 | 239.688.127 | | | |
| Medical and dental expenses deduction | 9,917,189 | 67,353,932 | 5,340,388 | 35,128,767 | 195,277 | 905,778 | 857,392 | 3,145,937 | 6,925 | 49,897 | 3,517,207 | 28,123,553 | | | |
| Taxes paid deduction. | 47,353,480 | 400,390,045 | 28,216,489 | 295,630,627 | 1,139,452 | 7,750,425 | 4,249,932 | 21,206,872 | 25,518 | 229,195 | 13,722,090 | 75,572,926 | | | |
| Interest paid deduction | 39,015,536 | 405,718,259 | 25,370,079 | 292,470,562 | 820,095 | 7,597,210 | 3,544,158 | 32,204,552 | 21,718 | 249,983 | 9,259,487 | 73,195,952 | | | |
| Contributions deduction | 41,381,465 | 183,390,686 | 25,824,830 | 134,519,587 | 888,087 | 4,917,333 | 3,550,794 | 9,311,698 | 22,702 | 135,455 | 11,095,052 | 34,506,614 | | | |
| Casualty or theft loss deduction | 813,976 13,506,352 | 14,984,169 95,297,457 | 494,666 7,036,094 | 9,797,939 52,629,383 | 15,045 310,279 | 206,782 2,021,891 | 100,430 1,701,151 | 1,535,325 10,309,455 | *3 5,089 | *970 54,167 | 203,831 4,453,740 | 3,443,152 30,282,560 | | | |
| Basic standard deduction | 84,841,222 | 564,186,053 | 23,676,473 | 236,501,237 | 1,228,466 | 6,111,008 | 15,540,936 | 113,335,292 | 44,586 | 445,560 | 44,350,762 | 207,792,957 | | | |
| Additional standard deduction | 10,996,440 | 16,561,658 | 5,775,358 | 9,953,879 | 84,934 | 85,035 | 321,814 | 408,194 | 5,955 | 5,955 | 4,808,379 | 6,108,595 | | | |
| Taxable income | 104,330,653 | 5,137,165,874 | 44,958,044 | 3,549,102,642 | 2,108,481 | 102,778,324 | 13,213,465 | 280,605,827 | 45,387 | 2,603,329 | 44,005,276 | 1,202,075,752 | | | |
| Alternative minimum tax | 4,004,756 | 17,421,071 | 3,082,794 | 13,702,893 | 165,945 | 556,776 | 287,867 | 749,840 | 1,026 | 6,253 | 467,124 | 2,405,308 | | | |
| Total tax credits | 42,246,181 6,500,596 | 55,316,421 3,462,104 | 23,664,244 4.029.716 | 38,875,612 2 074 511 | 514,055 31,830 | 1,176,084 18 249 | 10,576,906 2 313 086 | 10,241,962 1,301,656 | 31,031 | 41,205 | 7,459,946 120,366 | 4,981,559 64,653 | | | |
| Child care credit | 6,500,596 101,627 | 3,462,104 14,127 | 4,029,716 23,063 | 2,074,511 2.271 | 31,830 1,005 | 18,249 185 | 2,313,086 *5.026 | 1,301,656 *521 | 5,598 | 3,036 | 120,366 *72.533 | 64,653 *11,150 | | | |
| Child tax credit | 25,950,568 | 32,047,620 | 16,509,472 | 23,906,417 | 362,028 | 397,832 | 8,199,685 | 7,014,975 | 21,859 | 24,558 | 857,525 | 703,838 | | | |
| Education credit | 7,057,251 | 6,119,631 | 3,697,529 | 3,674,953 | - | - | 813,104 | 688,927 | 4,246 | 4,350 | 2,542,372 | 1,751,401 | | | |
| Retirement savings contribution credit | 5,293,605 | 944,531 | 2,531,177 | 547,129 | 71,104 | 7,450 | 1,457,101 | 217,536 | 998 | 66 | 1,233,225 | 172,350 | | | |
| Foreign tax credit | 5,398,046 | 9,361,989 | 3,403,782 | 6,520,068 | 88,271 | 692,224 | 145,387 | 396,037 | 4,328 | 7,668 | 1,756,278 | 1,745,991 | | | |
| Earned income credit used to offset income | 0.000.017 | 745.000 | 005 400 | 00.400 | | | 4 400 700 | 500 750 | 2.050 | 656 | 4 450 500 | 444 704 | | | |
| tax before credits | 2,896,347 290,376 | 745,322 1 081 252 | 265,486 215,561 | 66,126 870,382 | 4 608 | 30 208 | 1,468,702 11.644 | 533,759 24 302 | 3,652 174 | 656 22 | 1,158,508 58,389 | 144,781 156,337 | | | |
| General business credit | 251,386 | 877,850 | 179,616 | 699,057 | 1,405 | 21,401 | 5,414 | 14,096 | *5 | *76 | 64,945 | 143,221 | | | |
| Empowerment zone and renewal community | . , | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ., | , | , | | | ,,,,, | | | . , | -, | | | |
| employment credit | 30,487 | 127,790 | 23,930 | 96,443 | 565 | 6,607 | 373 | 489 | *8 | *591 | 5,611 | 23,660 | | | |
| Nonconventional source fuel credit | *4,712 | *35,610 | *1,506 | *18,319 | *23 | *417 | *10 | *6 | | | *3,173 | *16,868 | | | |
| Income tax after credits | 90,593,079 | 934,835,345 | 40,081,458 | 671,177,225 | 2,004,781 | 20,344,814 | 6,572,893 | 34,023,646 | 33,793 | 489,948 | 41,900,154 | 208,799,712 | | | |
| Total income tax Total tax liability | 90,593,081 94,408,548 | 934,835,769 980,259,132 | 40,081,459 41,737,154 | 671,177,610 704,392,666 | 2,004,781 2,079,838 | 20,344,814 21,269,642 | 6,572,893 6,837,741 | 34,023,652 35,998,624 | 33,793 33,801 | 489,948 501,816 | 41,900,155 43,720,014 | 208,799,745 218,096,384 | | | |
| Total tax payments | 122,684,049 | 1,083,700,046 | 49,239,738 | 751,740,983 | 2,164,726 | 21,880,354 | 18.088.544 | 63,237,763 | 58,321 | 573,616 | 53,132,720 | 246,267,329 | | | |
| Income tax withheld | 118,161,380 | 782,659,594 | 47,231,405 | 521,965,794 | 2,064,271 | 12,187,220 | 17,909,419 | 56,476,115 | 57,595 | 355,072 | 50,898,690 | 191,675,393 | | | |
| Estimated tax payments | 11,053,213 | 221,001,524 | 6,783,138 | 168,778,398 | 161,119 | 6,170,434 | 307,497 | 4,856,018 | 3,020 | 185,141 | 3,798,438 | 41,011,533 | | | |
| Overpayment refunded | 101,870,385 | 232,975,616 | 36,897,404 | 117,032,623 | 1,436,836 | 2,547,835 | 18,764,814 | 61,670,000 | 55,209 | 188,956 | 44,716,123 | 51,536,202 | | | |
| Tax due at time of filing | 25,659,937 | 118,232,296 | 12,729,282 | 84,169,608 | 856,495 | 3,325,678 | 998,289 | 3,695,752 | 8,043 | 102,423 | 11,067,829 | 26,938,835 | | | |