

**Table T05-0212. Option 4: Make CDCTC Fully Refundable
Number of Returns and Amount Reported Compared to Current Law, 2005 ¹**

Cash Income Class (thousands of 2005 dollars) ^{2,3}	Current Law					Proposal					Change Due to Proposal					
	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit	
	Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percentage	Amount (\$ millions)	Percentage	Dollars	Percentage
Less than 10	0	0.0	0.0	0.0	N/A	544	6.9	383.1	7.7	704	544	N/A	383.1	N/A	704	N/A
10-20	157	2.5	37.9	1.1	241	955	12.1	870.3	17.5	912	797	506.5	832.4	2,195.4	671	278.5
20-30	668	10.5	341.3	10.2	511	809	10.3	622.5	12.5	770	140	21.0	281.3	82.4	259	50.8
30-40	843	13.3	513.3	15.3	609	861	10.9	572.0	11.5	664	19	2.2	58.7	11.4	55	9.0
40-50	564	8.9	314.5	9.4	558	578	7.3	328.3	6.6	568	14	2.5	13.8	4.4	10	1.9
50-75	1,452	22.9	760.7	22.7	524	1,472	18.7	785.3	15.8	534	20	1.4	24.5	3.2	10	1.9
75-100	1,061	16.7	536.7	16.0	506	1,066	13.5	541.4	10.9	508	5	0.5	4.7	0.9	2	0.4
100-200	1,312	20.7	698.1	20.8	532	1,314	16.7	701.7	14.1	534	2	0.2	3.7	0.5	2	0.3
200-500	250	3.9	133.4	4.0	533	251	3.2	133.7	2.7	533	0	0.2	0.4	0.3	0	0.1
500-1,000	25	0.4	13.3	0.4	536	25	0.3	13.4	0.3	537	0	0.4	0.1	0.5	1	0.1
More than 1,000	9	0.1	6.2	0.2	714	9	0.1	6.3	0.1	717	0	0.8	0.1	1.3	4	0.5
All	6,341	100.0	3,355.3	100.0	529	7,889	100.0	4,962.8	100.0	629	1,548	24.4	1,607.4	47.9	100	18.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-2).

(1) Calendar year. Option 4 also indexes the CDCTC for inflation but not until 01/01/06.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.