

12-Jul-19

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2016**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two qualifying children		Returns with three or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,873	411	454	533	207	299	85	142	2,619	1,385
\$5,000 under \$10,000	2,409	1,066	1,294	3,626	442	1,394	173	603	4,318	6,689
\$10,000 under \$15,000	2,469	519	1,846	6,152	1,211	6,193	452	2,616	5,978	15,479
\$15,000 under \$20,000	275	58	1,538	5,051	1,292	7,062	553	3,396	3,658	15,568
\$20,000 under \$25,000	26	0	1,454	3,994	918	4,446	426	2,390	2,824	10,831
\$25,000 under \$30,000	0	0	1,268	2,577	851	3,327	393	1,873	2,511	7,777
\$30,000 under \$35,000	0	0	1,069	1,381	712	2,091	371	1,388	2,152	4,861
\$35,000 and over	0	0	1,027	567	1,334	1,793	962	1,774	3,322	4,134
Total	7,051	2,054	9,949	23,881	6,967	26,606	3,416	14,183	27,383	66,723
Percent distribution by number of qualifying children	25.8	3.1	36.3	35.8	25.4	39.9	12.5	21.3	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, August 2018.

10-Oct-17

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2015**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two qualifying children		Returns with three or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,890	404	437	550	201	305	74	136	2,602	1,395
\$5,000 under \$10,000	2,070	923	1,280	3,710	397	1,287	134	494	3,881	6,415
\$10,000 under \$15,000	2,470	540	1,951	6,448	1,353	6,880	477	2,725	6,250	16,593
\$15,000 under \$20,000	315	65	1,623	5,305	1,294	7,024	572	3,486	3,804	15,880
\$20,000 under \$25,000	12	0	1,437	3,920	965	4,643	457	2,539	2,871	11,103
\$25,000 under \$30,000	0	0	1,288	2,583	796	3,084	391	1,848	2,475	7,515
\$30,000 under \$35,000	0	0	1,073	1,340	695	1,998	359	1,357	2,127	4,695
\$35,000 and over	0	0	1,001	571	1,348	1,879	947	1,740	3,296	4,189
Total	6,757	1,933	10,090	24,426	7,048	27,101	3,410	14,324	27,305	67,784
Percent distribution by number of qualifying children	24.7	2.9	37.0	36.0	25.8	40.0	12.5	21.1	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, September 2017.

27-Mar-17

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2014**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two qualifying children		Returns with three or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,901	409	492	572	202	315	84	152	2,679	1,448
\$5,000 under \$10,000	2,708	1,157	1,601	4,461	488	1,499	184	644	4,981	7,760
\$10,000 under \$15,000	2,453	497	1,916	6,234	1,392	6,998	533	3,009	6,293	16,737
\$15,000 under \$20,000	321	59	1,712	5,477	1,292	6,866	546	3,270	3,872	15,673
\$20,000 under \$25,000	1	0	1,554	4,107	1,000	4,687	454	2,497	3,009	11,292
\$25,000 under \$30,000	0	0	1,254	2,424	811	3,027	389	1,773	2,454	7,224
\$30,000 under \$35,000	0	0	1,079	1,248	777	2,120	348	1,234	2,203	4,602
\$35,000 and over	0	0	884	453	1,252	1,564	911	1,588	3,047	3,605
Total	7,384	2,121	10,491	24,976	7,213	27,075	3,449	14,167	28,538	68,339
Percent distribution by number of qualifying children	25.9	3.1	36.8	36.5	25.3	39.6	12.1	20.7	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2016.

14-Dec-15

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2013**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two qualifying children		Returns with three or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,995	434	538	633	209	312	97	170	2,838	1,548
\$5,000 under \$10,000	2,673	1,104	1,738	4,799	515	1,594	202	691	5,129	8,189
\$10,000 under \$15,000	2,274	443	1,918	6,053	1,449	7,211	517	2,850	6,159	16,557
\$15,000 under \$20,000	313	52	1,773	5,501	1,314	6,827	608	3,565	4,008	15,946
\$20,000 under \$25,000	0	0	1,554	3,935	967	4,412	475	2,505	2,996	10,851
\$25,000 under \$30,000	0	0	1,326	2,397	871	3,140	434	1,918	2,631	7,455
\$30,000 under \$35,000	0	0	1,062	1,120	797	2,060	330	1,123	2,190	4,302
\$35,000 and over	0	0	750	352	1,239	1,444	882	1,439	2,871	3,236
Total	7,255	2,033	10,659	24,790	7,361	27,000	3,545	14,261	28,822	68,084
Percent distribution by number of qualifying children	25.2	3.0	37.0	36.4	25.5	39.7	12.3	20.9	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2015.

14-Dec-15

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2012**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two qualifying children		Returns with three or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,861	396	526	625	237	362	97	185	2,720	1,568
\$5,000 under \$10,000	2,619	1,023	1,704	4,595	514	1,550	197	663	5,035	7,832
\$10,000 under \$15,000	2,142	380	1,880	5,756	1,349	6,496	487	2,599	5,858	15,232
\$15,000 under \$20,000	253	39	1,654	4,934	1,440	7,198	601	3,422	3,948	15,592
\$20,000 under \$25,000	0	0	1,494	3,586	988	4,227	493	2,537	2,974	10,349
\$25,000 under \$30,000	0	0	1,240	2,084	905	3,028	424	1,763	2,569	6,875
\$30,000 under \$35,000	0	0	1,045	996	752	1,788	358	1,135	2,155	3,919
\$35,000 and over	0	0	625	249	1,101	1,194	863	1,319	2,589	2,762
Total	6,875	1,838	10,168	22,825	7,286	25,843	3,520	13,623	27,848	64,129
Percent distribution by number of qualifying children	24.7	2.9	36.5	35.6	26.2	40.3	12.6	21.2	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2014.

30-Apr-14

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2011**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two qualifying children		Returns with three or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	2,062	431	532	633	240	368	100	174	2,934	1,605
\$5,000 under \$10,000	2,680	1,029	1,817	4,827	589	1,819	199	687	5,285	8,362
\$10,000 under \$15,000	1,913	330	1,962	5,862	1,523	7,222	493	2,600	5,890	16,014
\$15,000 under \$20,000	232	31	1,625	4,665	1,426	6,883	601	3,296	3,884	14,875
\$20,000 under \$25,000	0	0	1,455	3,327	1,023	4,151	488	2,409	2,965	9,887
\$25,000 under \$30,000	0	0	1,264	1,935	931	2,904	394	1,542	2,589	6,380
\$30,000 under \$35,000	0	0	998	787	785	1,700	385	1,114	2,167	3,601
\$35,000 and over	0	0	441	166	982	962	774	1,052	2,197	2,181
Total	6,886	1,821	10,094	22,201	7,498	26,010	3,433	12,874	27,912	62,906
Percent distribution by number of qualifying children	24.7	2.9	36.2	35.3	26.9	41.3	12.3	20.5	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2013.

30-Apr-14

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2010**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two qualifying children		Returns with three or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,901	416	592	659	252	407	102	170	2,846	1,652
\$5,000 under \$10,000	2,688	1,002	1,744	4,553	612	1,868	233	800	5,277	8,224
\$10,000 under \$15,000	1,822	303	1,791	5,201	1,537	7,184	504	2,632	5,654	15,320
\$15,000 under \$20,000	237	32	1,644	4,593	1,227	5,709	517	2,749	3,625	13,083
\$20,000 under \$25,000	0	0	1,467	3,188	1,098	4,306	481	2,235	3,047	9,729
\$25,000 under \$30,000	0	0	1,326	1,950	927	2,768	410	1,560	2,662	6,278
\$30,000 under \$35,000	0	0	1,057	734	698	1,455	398	1,107	2,153	3,295
\$35,000 and over	0	0	379	137	984	903	740	941	2,103	1,981
Total	6,647	1,753	10,001	21,014	7,335	24,601	3,384	12,195	27,368	59,562
Percent distribution by number of qualifying children	24.3	2.9	36.5	35.3	26.8	41.3	12.4	20.5	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2012.

20-Dec-11

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2009**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two qualifying children		Returns with three or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,930	407	653	761	318	525	112	212	3,013	1,905
\$5,000 under \$10,000	2,439	905	1,766	4,573	676	2,073	225	764	5,105	8,315
\$10,000 under \$15,000	1,682	279	1,757	5,155	1,550	7,219	475	2,454	5,463	15,108
\$15,000 under \$20,000	191	22	1,617	4,514	1,233	5,776	439	2,279	3,479	12,591
\$20,000 under \$25,000	0	0	1,503	3,271	1,145	4,508	412	1,917	3,059	9,696
\$25,000 under \$30,000	0	0	1,308	1,882	970	2,902	394	1,481	2,672	6,265
\$30,000 under \$35,000	0	0	1,015	694	822	1,653	380	1,062	2,216	3,409
\$35,000 and over	0	0	342	126	992	889	698	935	2,033	1,950
Total	6,241	1,614	9,960	20,976	7,705	25,545	3,135	11,105	27,041	59,239
Percent distribution by number of qualifying children	23.1	2.7	36.8	35.4	28.5	43.1	11.6	18.7	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2011.

20-Dec-11

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2008**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,926	409	704	842	443	663	3,073	1,915
\$5,000 under \$10,000	2,337	819	1,656	4,171	917	2,777	4,909	7,767
\$10,000 under \$15,000	1,233	165	1,689	4,794	1,931	8,850	4,853	13,809
\$15,000 under \$20,000	34	1	1,673	4,381	1,640	7,287	3,347	11,669
\$20,000 under \$25,000	0	0	1,459	2,752	1,488	5,258	2,947	8,010
\$25,000 under \$30,000	0	0	1,252	1,404	1,314	3,325	2,566	4,729
\$30,000 under \$35,000	0	0	871	386	1,165	1,788	2,036	2,174
\$35,000 and over	0	0	89	15	936	582	1,025	597
Total	5,530	1,394	9,393	18,745	9,834	30,530	24,757	50,669
Percent distribution by number of qualifying children	22.3	2.8	37.9	37.0	39.7	60.3	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2011.

7-Aug-09

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2007**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	2,129	446	802	900	466	697	3,397	2,043
\$5,000 under \$10,000	2,368	794	1,701	4,285	945	2,876	5,015	7,955
\$10,000 under \$15,000	1,130	128	1,574	4,387	2,001	8,980	4,704	13,494
\$15,000 under \$20,000	0	0	1,621	4,058	1,684	7,218	3,306	11,276
\$20,000 under \$25,000	0	0	1,482	2,579	1,480	4,859	2,963	7,438
\$25,000 under \$30,000	0	0	1,284	1,251	1,409	3,189	2,693	4,440
\$30,000 under \$35,000	0	0	712	217	1,108	1,391	1,820	1,609
\$35,000 and over	0	0	15	0	672	286	687	286
Total	5,627	1,368	9,192	17,676	9,765	29,496	24,584	48,540
Percent distribution by number of qualifying children	22.9	2.8	37.4	36.4	39.7	60.8	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2009.

7-Aug-08

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2006**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,818	392	792	883	527	729	3,137	2,004
\$5,000 under \$10,000	2,103	668	1,606	3,918	1,019	3,062	4,728	7,648
\$10,000 under \$15,000	890	82	1,545	4,143	1,949	8,516	4,384	12,741
\$15,000 under \$20,000	0	0	1,616	3,751	1,594	6,390	3,211	10,141
\$20,000 under \$25,000	0	0	1,504	2,333	1,543	4,594	3,048	6,928
\$25,000 under \$30,000	0	0	1,194	937	1,348	2,678	2,542	3,615
\$30,000 and over	0	0	490	112	1,504	1,199	1,994	1,311
Total	4,811	1,142	8,747	16,078	9,485	27,168	23,042	44,388
Percent distribution by number of qualifying children	20.9	2.6	38.0	36.2	41.2	61.2	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2008.

26-Sep-07

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2005**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Size of AGI	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,814	384	789	852	514	696	3,116	1,932
\$5,000 under \$10,000	2,182	645	1,685	4,061	1,079	3,284	4,947	7,990
\$10,000 under \$15,000	741	60	1,545	4,011	1,900	8,041	4,185	12,113
\$15,000 under \$20,000	0	0	1,614	3,497	1,689	6,403	3,303	9,900
\$20,000 under \$25,000	0	0	1,494	2,107	1,508	4,179	3,002	6,286
\$25,000 under \$30,000	0	0	1,184	769	1,373	2,451	2,556	3,220
\$30,000 and over	0	0	317	54	1,325	915	1,642	969
Total	4,737	1,089	8,627	15,352	9,388	25,970	22,752	42,410
Percent distribution by number of qualifying children	20.8	2.6	37.9	36.2	41.3	61.2	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income Division, July 2007.

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2004**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Income class	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,832	393	766	828	528	721	3,126	1,942
\$5,000 under \$10,000	2,210	593	1,598	3,737	1,151	3,404	4,960	7,734
\$10,000 under \$15,000	647	38	1,559	3,950	1,930	7,955	4,136	11,943
\$15,000 under \$20,000	0	0	1,622	3,323	1,676	5,934	3,299	9,257
\$20,000 under \$25,000	0	0	1,464	1,829	1,597	4,076	3,060	5,906
\$25,000 and over	0	0	1,302	598	2,387	2,646	3,689	3,243
Total	4,690	1,024	8,311	14,264	9,269	24,736	22,270	40,024
Percent distribution by number of qualifying children	21.1	2.6	37.3	35.6	41.6	61.8	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income, Individual Complete Report 2004, Publication 1304, September 2006.

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2003**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Income class	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,700	355	824	897	608	816	3,132	2,068
\$5,000 under \$10,000	2,150	557	1,611	3,663	1,169	3,438	4,931	7,658
\$10,000 under \$15,000	543	30	1,565	3,819	1,910	7,687	4,017	11,536
\$15,000 under \$20,000	0	0	1,632	3,168	1,733	5,869	3,365	9,037
\$20,000 under \$25,000	0	0	1,485	1,738	1,586	3,791	3,071	5,529
\$25,000 and over	0	0	1,152	461	2,357	2,368	3,508	2,829
Total	4,392	942	8,269	13,746	9,363	23,970	22,024	38,657
Percent distribution by number of qualifying children	19.9	2.4	37.5	35.6	42.5	62.0	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income, Individual Complete Report 2003, Publication 1304, October 2005.

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2002**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Income class	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,535	328	787	812	615	771	2,936	1,911
\$5,000 under \$10,000	2,042	506	1,663	3,768	1,287	3,845	4,993	8,119
\$10,000 under \$15,000	455	23	1,747	4,219	1,898	7,481	4,105	11,722
\$15,000 under \$20,000	0	0	1,655	3,070	1,662	5,478	3,318	8,547
\$20,000 under \$25,000	0	0	1,550	1,715	1,635	3,760	3,186	5,475
\$25,000 and over	0	0	1,043	401	2,123	2,023	3,165	2,424
Total	4,037	857	8,446	13,985	9,220	23,357	21,703	38,199
Percent distribution by number of qualifying children	18.6	2.2	38.9	36.6	42.5	61.1	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income, Individual Complete Report 2002, Publication 1304, February 2005.

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2001**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Income class	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,527	317	926	957	553	721	3,007	1,995
\$5,000 under \$10,000	1,758	401	1,577	3,517	1,235	3,763	4,570	7,682
\$10,000 under \$15,000	238	6	1,586	3,669	1,783	6,833	3,607	10,508
\$15,000 under \$20,000	0	0	1,681	2,804	1,617	4,843	3,297	7,647
\$20,000 under \$25,000	0	0	1,486	1,311	1,490	2,867	2,976	4,178
\$25,000 and over	0	0	579	151	1,556	1,215	2,135	1,366
Total	3,523	724	7,835	12,409	8,235	20,242	19,593	33,376
Percent distribution by number of qualifying children	18.0	2.2	40.0	37.2	42.0	60.6	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income, Individual Complete Report 2001, Publication 1304, March 2004.

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 2000**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Income class	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,463	309	781	811	632	806	2,875	1,926
\$5,000 under \$10,000	1,852	393	1,670	3,667	1,323	4,069	4,845	8,130
\$10,000 under \$15,000	90	1	1,723	3,836	1,730	6,388	3,543	10,225
\$15,000 under \$20,000	0	0	1,772	2,720	1,739	4,878	3,511	7,598
\$20,000 under \$25,000	0	0	1,301	962	1,453	2,502	2,754	3,464
\$25,000 and over	0	0	446	86	1,302	868	1,748	954
Total	3,405	704	7,692	12,081	8,180	19,512	19,277	32,296
Percent distribution by number of qualifying children	17.7	2.2	39.9	37.4	42.4	60.4	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income, Individual Income Tax Returns 2000, Publication 1304 (Rev. 04-2003).

**Distribution of Earned Income Tax Credit by Size of Adjusted Gross Income
and Number of Qualifying Children, 1999**

[Numbers of returns are in thousands; amounts of credit are in millions of dollars]

Income class	Returns with no qualifying children		Returns with one qualifying child		Returns with two or more qualifying children		All returns	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Under \$5,000	1,394	293	920	951	683	836	2,996	2,080
\$5,000 under \$10,000	1,771	351	1,706	3,666	1,454	4,436	4,930	8,453
\$10,000 under \$15,000	58	1	1,797	3,881	1,760	6,329	3,615	10,211
\$15,000 under \$20,000	0	0	1,765	2,583	1,743	4,655	3,508	7,238
\$20,000 under \$25,000	0	0	1,288	875	1,422	2,312	2,710	3,187
\$25,000 and over	0	0	327	50	1,172	683	1,500	733
Total	3,222	645	7,803	12,006	8,234	19,251	19,259	31,901
Percent distribution by number of qualifying children	16.7	2.0	40.5	37.6	42.8	60.3	100.0	100.0

Note: All figures are estimates based on samples. Detail may not add to total because of rounding.

Source: IRS, Statistics of Income, Individual Income Tax Returns 1999, Publication 1304 (Rev. 10-2001).