

2016 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)

Item	All returns		Returns of married persons filing jointly and surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	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.....	150,272,157	10,225,938,480	54,133,694	6,592,287,532	3,068,134	197,359,922	21,659,639	825,235,908	71,410,690	2,611,055,117
Total income.....	149,737,071	10,379,352,389	54,037,440	6,698,217,667	3,031,210	199,855,893	21,633,520	835,749,705	71,034,901	2,645,529,125
Salaries and wages.....	124,472,109	7,217,425,529	44,511,533	4,455,192,360	2,523,010	136,346,432	19,624,365	712,133,104	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	33,468,377	12,200,708	23,637,622	486,668	845,069	1,843,332	2,145,212	6,289,247	6,840,473
Alimony received.....	415,515	10,468,433	11,003	185,109	5,173	87,554	179,344	4,951,384	219,994	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	2,082,418	6,292,584	1,465,223	6,758,521	31,789	34,385	77,884	-174,714	507,523	-325,608
Taxable Individual Retirement Arrangement (IRA) distributions.....	14,386,567	257,507,903	8,316,089	169,612,872	181,724	3,153,899	444,189	5,977,841	54,444,565	78,763,291
Taxable pensions and annuities.....	27,860,996	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	13,351,725	** 391,846	** 19,660,983	** 1,973,613	** 78,482,589
Estate and trust net income less loss.....	651,851	26,571,117	327,310	14,735,998	12,025	1,129,875	21,504	1,107,979	291,012	9,597,266
Farm net income less loss.....	1,750,996	-17,666,030	1,337,753	-13,179,255	25,850	-573,686	43,757	-457,188	343,637	-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	* 71,456,379
Net operating loss.....	1,110,108	185,805,020	534,868	117,769,454	30,080	11,967,155	44,885	5,808,960	500,256	50,259,451
Cancellation of debt.....	603,498	5,424,398	353,247	3,633,427	13,131	221,379	57,423	298,563	179,677	1,271,029
Taxable health savings account distributions.....	300,921	370,066	146,334	235,688	2,995	2,313	53,090	40,128	98,501	91,937
Foreign-earned income exclusion.....	476,275	29,187,724	180,455	13,696,687	90,456	4,833,440	25,225	1,803,725	180,139	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	34,474,008	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.....	157,254	605,289	80,870	285,245	6,296	15,875	16,206	106,098	* 53,882	* 198,071
Health savings account deduction.....	1,721,015	4,966,885	1,128,160	3,989,370	17,819	36,769	141,878	209,716	* 433,159	* 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 paid.....	586,253	12,638,957	192,270	4,151,626	28,300	652,905	105,811	2,430,703	259,872	5,403,724
IRA payments.....	2,667,003	13,387,326	1,651,163	9,745,470	29,441	112,915	162,025	523,277	* 824,373	* 3,005,664
Student loan interest deduction.....	12,396,180	13,446,150	5,765,677	6,475,636	0	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	*	*
Foreign housing deduction.....	4,298	78,285	3,710	65,396	296	4,693	293	8,196	0	0
Other adjustments.....	129,850	1,758,856	65,556	1,090,290	3,074	54,888	* 17,423	* 172,727	43,797	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.....	36,936,571	233,867,324	22,112,082	168,571,439	867,452	7,319,620	2,987,838	10,645,786	10,969,380	47,330,479
Casualty or theft loss deduction.....	154,274	5,186,866	63,223	2,671,816	2,105	11,738	23,650	65,196	1,680,602	65,196
Total miscellaneous deductions.....	13,013,866	138,789,327	6,608,715	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	7,330,108,634	46,147,776	4,927,109,672	2,642,159	155,169,913	13,914,059	415,547,955	* 52,816,570	* 1,832,281,095
Alternative minimum tax.....	4,634,301	31,016,377	3,394,780	23,901,458	149,591	918,260	395,275	1,750,369	694,655	4,446,290
Total tax credits [2].....	48,478,419	75,381,072	24,370,611	49,721,089	705,176	2,520,880	11,152,829	13,248,578	12,249,804	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	3,012,652	697,174	156,927	21,721	2,242,153	406,228	3,045,818	411,193
Child tax credit.....	22,096,901	26,800,252	12,868,976	18,425,571	366,844	425,810	7,872,801	7,154,571	988,280	794,354
Residential energy credits.....	2,613,477	2,336,382	1,716,818	1,717,803	45,426	35,388	248,380	189,701	602,853	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	53,533	5,337
Alternative motor vehicle credit.....	10,623	26,867	** 4,117	** 17,967	**	**	** 1,312	** 457	** 5,195	** 8,443
Alternative fuel vehicle refueling property credit.....	8,486	2,309	** 5,040	** 1,238	**	**	* 2,007	* 310	1,440	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	** 458,518	** 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	10	20,799	308	22	* 4,563	* 3,243
Income tax after credits.....	100,037,782	1,426,595,311	41,507,722	1,009,547,772	2,490,750	32,342,404	7,455,465	57,538,790	* 48,583,845	* 327,166,345
Total income tax.....	100,052,490	1,446,047,984	41,513,774	1,023,991,545	2,493,511	33,252,623	* 7,456,978	* 58,081,059	48,588,226	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	50,870,191	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	18,915,134	55,424,			