

3-Oct-19

2017 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	152,903,231	48,848,969	77,828,775	8,651,605	21,757,425	6,469,236	3,718,771	8,751,052	9,353,087
No adjusted gross income.....	2,030,316	10,174	28,700	59	6	**	**	3,668	1,656
\$1 under \$5,000.....	9,752,106	43,728	4,668	33,331	1,194	0	0	* 2,310	* 464
\$5,000 under \$10,000.....	10,789,563	69,493	6,553	53,195	2,196	**	**	* 5,025	* 1,232
\$10,000 under \$15,000.....	11,594,637	2,595,152	357,726	72,711	3,992	* 2,044	* 161	468,273	110,223
\$15,000 under \$20,000.....	10,665,270	2,208,480	710,500	91,824	10,387	90,444	14,067	635,032	346,893
\$20,000 under \$25,000.....	9,983,829	3,460,245	1,476,426	115,711	32,499	244,302	90,473	636,830	527,585
\$25,000 under \$30,000.....	8,824,548	4,081,440	2,378,284	151,844	15,252	306,848	164,804	616,521	530,985
\$30,000 under \$40,000.....	15,209,009	6,080,075	6,042,898	350,100	41,315	654,111	395,503	1,113,573	1,099,986
\$40,000 under \$50,000.....	11,915,599	4,623,449	5,642,191	377,188	86,357	513,129	299,251	960,172	1,078,857
\$50,000 under \$75,000.....	20,958,446	8,122,255	12,303,632	1,053,768	277,114	1,027,684	607,591	1,512,246	1,875,050
\$75,000 under \$100,000.....	13,508,353	5,541,546	9,749,442	1,103,207	318,828	909,738	539,642	1,112,274	1,441,519
\$100,000 under \$200,000.....	19,951,450	8,505,432	13,527,559	2,627,088	1,777,565	1,967,265	1,173,803	1,685,127	2,338,637
\$200,000 under \$500,000.....	6,215,046	2,536,986	5,051,985	1,794,510	3,235,861	648,743	369,039	0	0
\$500,000 under \$1,000,000.....	1,010,203	609,244	4,559,187	506,387	3,524,267	** 81,869	** 48,963	0	0
\$1,000,000 under \$1,500,000.....	222,611	152,848	2,542,376	132,955	1,993,727	** 13,054	** 8,702	0	0
\$1,500,000 under \$2,000,000.....	90,527	65,506	1,532,863	58,299	1,152,633	** 3,972	** 2,557	0	0
\$2,000,000 under \$5,000,000.....	129,868	99,443	4,233,875	89,404	3,281,303	** 4,846	** 3,379	0	0
\$5,000,000 under \$10,000,000.....	31,628	25,850	2,185,011	23,669	1,706,115	** 815	** 551	0	0
\$10,000,000 or more.....	20,223	17,624	5,494,898	16,356	4,296,815	** 371	** 284	0	0
Taxable returns, total.....	103,747,043	34,328,530	61,978,611	8,341,859	20,138,735	4,739,030	2,727,866	5,594,736	6,460,096
No adjusted gross income.....	3,445	1,641	11,935	* 3	**	* 32	* 67	162	299
\$1 under \$5,000.....	187,314	29,980	1,087	29,973	1,074	0	0	0	0
\$5,000 under \$10,000.....	1,922,850	47,135	2,177	46,117	1,794	0	0	* 3	* 5
\$10,000 under \$15,000.....	4,267,204	1,066,555	111,619	45,796	1,739	0	0	26,120	2,398
\$15,000 under \$20,000.....	5,223,592	813,949	177,744	70,635	2,633	**	**	140,675	44,203
\$20,000 under \$25,000.....	5,499,627	1,204,328	217,473	87,289	8,886	* 3,024	* 2,531	149,097	66,424
\$25,000 under \$30,000.....	5,519,831	1,639,678	457,923	135,395	9,145	**	**	237,481	167,469
\$30,000 under \$40,000.....	10,904,828	2,422,674	2,137,552	307,496	22,795	94,493	46,974	549,655	554,367
\$40,000 under \$50,000.....	9,954,688	2,889,567	2,967,516	335,070	37,637	242,246	121,206	592,330	624,986
\$50,000 under \$75,000.....	19,556,080	6,952,112	9,513,990	997,305	124,954	810,039	440,698	1,180,358	1,383,260
\$75,000 under \$100,000.....	13,214,138	5,346,997	8,963,745	1,082,060	228,441	878,882	514,329	1,050,225	1,311,892
\$100,000 under \$200,000.....	19,786,590	8,414,156	12,571,744	2,590,082	1,238,334	1,956,807	1,168,668	1,668,629	2,304,794
\$200,000 under \$500,000.....	6,203,409	2,530,359	4,678,669	1,788,649	2,881,568	648,593	368,962	0	0
\$500,000 under \$1,000,000.....	1,009,082	608,445	4,396,898	505,614	3,364,079	** 81,859	** 48,959	0	0
\$1,000,000 or more.....	494,365	360,954	15,768,539	320,376	12,215,656	** 23,056	** 15,473	0	0
Nontaxable returns, total.....	49,156,189	14,520,439	15,850,163	309,746	1,618,690	1,730,205	990,905	3,156,315	2,892,991

* 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] Includes current year returns with 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.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2019

Size of adjusted gross income	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	8,712,026	1,564,066	22,075,218	26,876,793	1,577,700	2,124,782	409,870	4,803,015	293,466	1,046,335
No adjusted gross income.....	2,834	1,596	4,563	2,517	50	633	1,121	21,966	* 13	* 7
\$1 under \$5,000.....	**	**	* 3,016	* 1,765	* 3,015	* 263	**	**	2,043	540
\$5,000 under \$10,000.....	* 3,015	* 587	* 5,214	* 1,626	* 3,030	* 532	3	63	0	0
\$10,000 under \$15,000.....	292,427	42,103	43,332	7,312	10,138	1,195	* 1,034	* 122	**	**
\$15,000 under \$20,000.....	712,238	170,624	469,648	80,206	11,052	3,078	**	**	4,336	2,253
\$20,000 under \$25,000.....	1,270,515	169,182	1,157,861	459,867	28,707	10,815	* 1,016	* 1,363	* 1,043	* 3,534
\$25,000 under \$30,000.....	1,785,190	313,820	1,545,302	930,283	33,456	18,586	* 2,017	* 684	**	**
\$30,000 under \$40,000.....	1,865,328	426,227	3,314,441	2,827,342	102,439	68,573	5,061	3,632	3,660	3,548
\$40,000 under \$50,000.....	1,381,843	203,590	2,820,188	3,275,762	121,069	110,132	16,086	22,607	6,551	9,723
\$50,000 under \$75,000.....	1,398,635	236,337	5,215,341	8,021,370	318,609	331,054	26,497	48,000	12,414	14,217
\$75,000 under \$100,000.....	0	0	3,694,581	6,146,025	260,490	371,925	24,913	39,455	11,523	13,238
\$100,000 under \$200,000.....	0	0	3,799,745	5,121,433	484,623	727,998	95,075	379,212	101,531	181,858
\$200,000 under \$500,000.....	0	0	1,988	1,284	169,551	337,021	95,403	742,535	80,224	156,737
\$500,000 under \$1,000,000.....	0	0	0	0	** 22,563	** 80,274	57,791	622,024	** 47,437	** 205,310
\$1,000,000 under \$1,500,000.....	0	0	0	0	** 4,777	** 19,441	27,385	407,669	** 10,924	** 91,563
\$1,500,000 under \$2,000,000.....	0	0	0	0	** 1,402	** 8,849	13,942	304,554	** 3,950	** 55,595
\$2,000,000 under \$5,000,000.....	0	0	0	0	** 2,028	** 20,874	26,935	786,728	** 5,567	** 123,316
\$5,000,000 under \$10,000,000.....	0	0	0	0	** 434	** 6,104	8,490	403,671	** 1,318	** 58,862
\$10,000,000 or more.....	0	0	0	0	** 267	** 7,433	7,098	1,018,730	** 932	** 126,035
Taxable returns, total.....	5,571,275	874,448	13,703,267	19,673,275	1,331,232	1,585,273	375,853	4,643,386	278,804	1,016,949
No adjusted gross income.....	292	328	745	1,352	38	496	271	8,781	**	*
\$1 under \$5,000.....	**	**	6	13	0	0	**	**	0	0
\$5,000 under \$10,000.....	**	**	**	**	**	**	3	63	0	0
\$10,000 under \$15,000.....	108,537	10,968	**	**	* 3,015	* 543	3	6	0	0
\$15,000 under \$20,000.....	483,514	93,760	7,396	7,396	4,016	765	** 8	**	4,340	1,589
\$20,000 under \$25,000.....	891,524	84,635	**	**	13,140	3,459	**	**	**	**
\$25,000 under \$30,000.....	1,207,549	151,513	45,248	45,248	16,065	8,419	* 337	* 6	**	*
\$30,000 under \$40,000.....	838,765	203,300	628,777	639,825	66,645	29,741	2,562	1,760	* 5,095	* 5,717
\$40,000 under \$50,000.....	889,454	133,936	1,413,155	1,605,822	71,370	39,887	* 10,823	* 10,512	**	**
\$50,000 under \$75,000.....	1,151,638	196,008	4,274,093	6,439,819	252,065	167,261	17,768	20,402	10,690	13,164
\$75,000 under \$100,000.....	0	0	3,569,037	5,877,913	230,809	226,192	20,253	27,147	10,069	10,896
\$100,000 under \$200,000.....	0	0	3,762,838	5,054,632	473,428	634,440	87,382	298,495	98,512	171,683
\$200,000 under \$500,000.....	0	0	* 1,972	* 1,258	169,181	332,208	94,828	733,963	79,986	154,357
\$500,000 under \$1,000,000.....	0	0	0	0	** 22,554	** 79,648	57,773	621,201	** 47,428	** 204,851
\$1,000,000 or more.....	0	0	0	0	** 8,904	** 62,216	83,842	2,921,051	** 22,683	** 454,693
Nontaxable returns, total.....	3,140,751	689,618	8,371,951	7,203,516	246,468	539,509	34,016	159,629	14,662	29,386

* Estimate should be used with caution due to rounding
 ** Data combined to avoid disclosure of information
 [1] Includes current year returns with the prior year
 [2] Less than \$500.
 NOTE: Detail may not add to totals because of rounding
 Source: IRS, Statistics of Income Division,

Size of adjusted gross income	Adoption credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified plug-in electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	79,670	404,117	63,417	6,995	13,776	49,233	* 9,523	* 3,012	91,406	536,989
No adjusted gross income.....	** 7	** 40	1,494	439	1,007	65	0	0	8	60
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	* 10	* 6	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	33,179	4,067	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	24,409	2,326	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	* 4,325	* 157	4,012	4,582	0	0	0	0
\$25,000 under \$30,000.....	**	**	0	0	0	0	0	0	* 4,036	* 8,032
\$30,000 under \$40,000.....	* 8,018	* 8,755	0	0	0	0	3,019	718	**	**
\$40,000 under \$50,000.....	* 9,395	* 18,207	0	0	0	0	0	0	5,022	11,424
\$50,000 under \$75,000.....	20,199	62,359	0	0	* 3,021	* 10,402	0	0	* 6,369	* 25,918
\$75,000 under \$100,000.....	17,378	89,971	0	0	0	0	0	0	* 7,184	* 45,627
\$100,000 under \$200,000.....	22,330	203,188	0	0	** 2,992	** 14,991	2,378	717	* 30,566	* 178,484
\$200,000 under \$500,000.....	2,342	21,595	0	0	** 1,901	** 13,373	** 2,440	** 822	24,894	173,059
\$500,000 under \$1,000,000.....	**	**	0	0	** 370	** 2,455	502	167	7,442	52,029
\$1,000,000 under \$1,500,000.....	0	0	0	0	** 222	** 1,519	532	238	* 2,373	* 16,955
\$1,500,000 under \$2,000,000.....	**	**	0	0	** 82	** 571	168	114	* 1,058	* 7,785
\$2,000,000 under \$5,000,000.....	0	0	0	0	** 119	** 897	368	175	* 1,617	* 11,364
\$5,000,000 under \$10,000,000.....	0	0	0	0	** 27	** 214	76	38	* 486	* 3,618
\$10,000,000 or more.....	0	0	0	0	** 23	** 166	** 41	** 23	* 349	* 2,634
Taxable returns, total.....	24,726	168,880	31,946	3,650	6,727	36,874	* 8,501	* 2,846	73,557	464,170
No adjusted gross income.....	**	**	468	351	1,007	3,038	0	0	7	53
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	* 9	* 5	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	* 6,046	* 920	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	25,423	2,374	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	**	**	0	0	0	0	0	0
\$25,000 under \$30,000.....	0	0	0	0	0	0	0	0	**	**
\$30,000 under \$40,000.....	0	0	0	0	0	0	1,999	552	* 3,015	* 6,835
\$40,000 under \$50,000.....	0	0	0	0	0	0	0	0	0	0
\$50,000 under \$75,000.....	** 3,053	** 10,677	0	0	**	**	0	0	**	**
\$75,000 under \$100,000.....	* 6,030	* 33,826	0	0	0	0	0	0	* 6,034	* 35,709
\$100,000 under \$200,000.....	13,379	104,571	0	0	** 2,990	** 14,976	2,377	717	* 26,371	* 154,926
\$200,000 under \$500,000.....	* 2,264	* 19,805	0	0	** 1,888	** 13,039	** 2,439	** 822	24,805	172,287
\$500,000 under \$1,000,000.....	**	**	0	0	** 370	** 2,455	502	167	7,440	52,005
\$1,000,000 or more.....	**	**	0	0	** 473	** 3,367	** 1,184	** 588	5,884	42,356
Nontaxable returns, total.....	54,943	235,237	31,470	3,345	7,049	12,359	1,022	167	17,850	72,819

* Estimate should be used with caution due to rounding
 ** Data combined to avoid disclosure of information
 [1] Includes current year returns with the prior year
 [2] Less than \$500.
 NOTE: Detail may not add to totals because of rounding
 Source: IRS, Statistics of Income Division,

Size of adjusted gross income	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total [1]		Earned income credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	All returns, total.....	96,168	136,066	5,415	80,712	36,944,266	100,030,000	27,030,382	66,442,810	18,341,984
No adjusted gross income.....	**	**	0	0	446,627	644,680	195,573	245,493	77,519	120,135
\$1 under \$5,000.....	0	0	0	0	2,477,013	1,606,426	2,239,063	1,160,601	344,678	96,221
\$5,000 under \$10,000.....	0	0	0	0	4,628,236	8,068,890	4,200,389	6,252,616	1,668,292	1,276,144
\$10,000 under \$15,000.....	7,031	2,919	0	0	6,439,151	19,762,321	5,858,169	15,056,457	3,111,863	3,800,842
\$15,000 under \$20,000.....	**	**	0	0	4,374,670	20,461,558	3,481,699	15,025,074	3,098,581	4,638,566
\$20,000 under \$25,000.....	**	**	**	**	** 3,712,286	** 16,130,902	2,907,136	11,466,936	2,736,030	3,976,017
\$25,000 under \$30,000.....	**	**	**	**	3,079,091	11,308,364	2,502,237	7,789,700	2,080,328	2,966,241
\$30,000 under \$40,000.....	** 10,347	** 13,394	* 3,046	* 2,230	4,963,100	12,825,748	4,040,941	7,839,263	2,729,527	4,050,525
\$40,000 under \$50,000.....	18,103	21,849	0	0	2,368,386	4,226,687	1,462,648	1,558,867	1,356,854	1,961,216
\$50,000 under \$75,000.....	* 29,527	* 35,857	0	0	* 2,002,694	* 2,539,338	142,527	47,804	974,392	1,368,050
\$75,000 under \$100,000.....	20,978	44,570	0	0	903,865	958,495	0	0	125,276	193,402
\$100,000 under \$200,000.....	9,570	17,088	* 626	* 1,105	** 1,545,742	** 1,492,769	0	0	38,599	59,305
\$200,000 under \$500,000.....	** 608	** 388	* 497	* 845	* 2,744	* 3,267	0	0	47	82
\$500,000 under \$1,000,000.....	**	**	724	19,836	401	103	0	0	0	0
\$1,000,000 under \$1,500,000.....	0	0	216	2,431	87	68	0	0	0	0
\$1,500,000 under \$2,000,000.....	0	0	73	161	26	44	0	0	0	0
\$2,000,000 under \$5,000,000.....	3	1	127	5,767	82	71	0	0	0	0
\$5,000,000 under \$10,000,000.....	0	0	55	5,602	36	228	0	0	0	0
\$10,000,000 or more.....	0	0	49	42,735	29	42	0	0	0	0
Taxable returns, total.....	72,423	101,042	4,389	76,203	6,175,690	4,004,845	1,879,792	560,745	0	0
No adjusted gross income.....	**	**	0	0	147	189	4	5	**	**
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	3	3	0	0	0	0
\$10,000 under \$15,000.....	0	0	0	0	938,353	95,045	905,474	88,775	0	0
\$15,000 under \$20,000.....	0	0	0	0	168,009	32,768	0	0	0	0
\$20,000 under \$25,000.....	6,023	6,770	**	**	** 153,718	** 45,303	0	0	0	0
\$25,000 under \$30,000.....	0	0	**	**	167,556	74,528	3,015	3,474	**	**
\$30,000 under \$40,000.....	0	0	* 2,041	* 2,226	1,043,895	627,051	689,306	370,057	0	0
\$40,000 under \$50,000.....	12,072	16,239	**	**	617,141	370,280	262,507	97,153	0	0
\$50,000 under \$75,000.....	* 25,172	* 29,151	0	0	* 859,142	* 686,097	19,485	1,282	0	0
\$75,000 under \$100,000.....	* 19,973	* 32,351	0	0	731,999	661,582	0	0	0	0
\$100,000 under \$200,000.....	9,179	16,529	* 622	* 1,058	** 1,492,376	** 1,408,260	0	0	0	0
\$200,000 under \$500,000.....	**	**	* 482	* 625	* 2,691	* 3,184	0	0	0	0
\$500,000 under \$1,000,000.....	**	**	723	19,682	401	103	0	0	0	0
\$1,000,000 or more.....	3	1	520	52,612	260	453	0	0	0	0
Nontaxable returns, total.....	23,745	35,024	1,026	4,509	* 30,768,576	* 96,025,154	25,150,590	65,882,065	18,341,984	24,506,747

* Estimate should be used with caution due to rounding
 ** Data combined to avoid disclosure of information
 [1] Includes current year returns with the prior year
 [2] Less than \$500.
 NOTE: Detail may not add to totals because of rounding
 Source: IRS, Statistics of Income Division,

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Size of adjusted gross income	Total refundable credits						Total
	Additional child tax credit		American opportunity credit		Net premium tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total.....	8,068,544	7,143,602	2,471,815	1,898,795	9,684,967	5,361,937	4,654,352
No adjusted gross income.....	100,548	96,111	160,825	182,800	583	683	34
\$1 under \$5,000.....	271,951	231,849	177,189	117,756	0	0	0
\$5,000 under \$10,000.....	486,482	398,961	279,703	138,800	3	3	0
\$10,000 under \$15,000.....	734,921	649,469	405,860	255,372	1,800,628	188,017	1,730,874
\$15,000 under \$20,000.....	675,280	574,251	393,723	223,657	342,349	80,574	85,403
\$20,000 under \$25,000.....	555,126	464,674	314,025	222,916	511,158	182,124	211,342
\$25,000 under \$30,000.....	442,975	368,573	208,621	173,419	827,420	394,501	528,223
\$30,000 under \$40,000.....	808,802	683,991	275,762	247,390	2,046,908	1,146,948	1,607,381
\$40,000 under \$50,000.....	630,303	548,155	129,445	156,168	916,272	500,654	469,280
\$50,000 under \$75,000.....	1,072,748	966,506	108,583	149,784	978,027	761,221	21,815
\$75,000 under \$100,000.....	783,513	730,828	17,016	30,137	760,340	691,990	0
\$100,000 under \$200,000.....	1,505,895	1,430,234	1,063	594	* 1,497,928	* 1,411,480	**
\$200,000 under \$500,000.....	0	0	0	0	2,691	3,184	**
\$500,000 under \$1,000,000.....	0	0	0	0	401	103	0
\$1,000,000 under \$1,500,000.....	0	0	0	0	87	68	0
\$1,500,000 under \$2,000,000.....	0	0	0	0	26	44	0
\$2,000,000 under \$5,000,000.....	0	0	0	0	82	71	0
\$5,000,000 under \$10,000,000.....	0	0	0	0	36	228	0
\$10,000,000 or more.....	0	0	0	0	29	42	0
Taxable returns, total.....	3,737,951	3,192,728	613,738	231,105	6,175,690	4,004,845	1,879,792
No adjusted gross income.....	120	143	14	27	** 147	** 189	4
\$1 under \$5,000.....	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	3	3	0	0	3	3	0
\$10,000 under \$15,000.....	9,038	712	53,188	5,559	** 938,353	** 95,045	905,474
\$15,000 under \$20,000.....	40,184	6,530	127,825	26,237	168,009	32,768	0
\$20,000 under \$25,000.....	43,572	11,662	108,140	33,634	153,718	45,303	0
\$25,000 under \$30,000.....	77,375	36,894	87,165	34,160	167,556	74,528	3,015
\$30,000 under \$40,000.....	276,440	203,009	107,311	53,212	1,043,895	627,051	689,306
\$40,000 under \$50,000.....	307,889	236,341	59,299	34,505	617,141	370,280	262,507
\$50,000 under \$75,000.....	775,338	649,601	58,288	28,510	859,142	686,097	19,485
\$75,000 under \$100,000.....	721,399	642,606	12,147	15,260	* 731,999	* 661,582	0
\$100,000 under \$200,000.....	1,486,593	1,405,226	0	0	* 1,492,376	* 1,408,260	**
\$200,000 under \$500,000.....	0	0	0	0	2,691	3,184	**
\$500,000 under \$1,000,000.....	0	0	0	0	401	103	0
\$1,000,000 or more.....	0	0	0	0	260	453	**
Nontaxable returns, total.....	4,330,593	3,950,874	1,858,436	1,667,690	3,509,277	1,357,092	2,774,561

* Estimate should be used with caution due to rounding.

** Data combined to avoid disclosure of information.

[1] Includes current year returns with the prior year.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, Form 1041-EZ.

1-Oct-18

2016 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	150,272,157	48,478,419	75,381,072	7,798,027	20,090,076	6,469,075	3,635,193	8,997,968	9,653,056
No adjusted gross income.....	2,092,640	10,254	26,173	332	35	* 113	* 81	2,119	862
\$1 under \$5,000.....	9,988,692	46,673	4,093	36,301	1,313	**	**	* 5,031	* 798
\$5,000 under \$10,000.....	10,999,122	49,518	4,760	36,081	1,879	**	**	* 2,221	* 86
\$10,000 under \$15,000.....	11,835,340	2,636,852	374,992	68,498	4,189	* 6,057	* 1,032	538,841	125,435
\$15,000 under \$20,000.....	10,910,109	2,373,813	781,925	93,470	10,426	102,950	18,579	684,603	379,691
\$20,000 under \$25,000.....	9,847,094	3,555,530	1,510,929	112,491	12,599	266,270	103,269	694,453	559,981
\$25,000 under \$30,000.....	8,888,311	4,081,110	2,411,955	150,185	22,904	316,203	170,008	630,112	548,267
\$30,000 under \$40,000.....	15,088,276	6,115,154	6,129,536	328,156	57,792	702,081	430,248	1,195,718	1,209,887
\$40,000 under \$50,000.....	11,664,739	4,670,613	5,562,825	334,266	87,081	537,009	307,089	883,282	982,306
\$50,000 under \$75,000.....	20,224,429	7,976,110	12,076,798	1,034,661	255,845	1,010,732	584,212	1,473,799	1,883,067
\$75,000 under \$100,000.....	12,974,791	5,556,374	9,917,378	1,007,851	367,103	927,688	530,934	1,193,398	1,537,260
\$100,000 under \$200,000.....	18,858,241	8,295,186	13,081,193	2,357,295	1,385,943	1,902,506	1,091,817	1,694,393	2,425,416
\$200,000 under \$500,000.....	5,582,552	2,279,638	5,006,077	1,542,534	3,418,553	603,418	340,036	0	0
\$500,000 under \$1,000,000.....	893,378	528,500	4,143,109	429,453	3,152,292	** 94,049	** 57,888	0	0
\$1,000,000 under \$1,500,000.....	192,849	129,097	2,238,233	110,769	1,761,571	**	**	0	0
\$1,500,000 under \$2,000,000.....	77,783	54,718	1,349,314	48,209	996,525	**	**	0	0
\$2,000,000 under \$5,000,000.....	111,096	83,860	3,748,080	74,993	2,890,724	**	**	0	0
\$5,000,000 under \$10,000,000.....	26,627	21,569	1,940,661	19,719	1,502,161	**	**	0	0
\$10,000,000 or more.....	16,087	13,848	5,073,042	12,761	4,161,139	**	**	0	0
Taxable returns, total.....	100,052,490	33,670,326	59,549,470	7,487,998	18,504,433	4,632,428	2,596,971	5,650,002	6,602,656
No adjusted gross income.....	6,163	2,652	6,720	**	**	* 13	* 16	573	643
\$1 under \$5,000.....	166,101	32,654	1,104	32,649	1,094	0	0	0	0
\$5,000 under \$10,000.....	1,815,135	32,173	1,748	32,142	1,713	0	0	**	**
\$10,000 under \$15,000.....	4,325,673	1,064,493	115,532	48,479	1,667	0	0	31,328	5,086
\$15,000 under \$20,000.....	5,185,991	830,366	178,886	68,041	4,128	**	**	125,133	35,124
\$20,000 under \$25,000.....	5,413,618	1,278,506	240,262	93,440	6,607	* 3,009	* 1,948	192,122	85,431
\$25,000 under \$30,000.....	5,458,328	1,586,551	465,700	125,484	10,602	**	**	226,903	169,803
\$30,000 under \$40,000.....	10,801,315	2,447,492	2,245,423	279,031	24,188	110,190	61,360	612,556	628,247
\$40,000 under \$50,000.....	9,708,727	2,920,429	2,951,103	301,709	30,741	253,897	126,397	556,368	590,830
\$50,000 under \$75,000.....	18,855,231	6,796,861	9,245,507	979,206	128,831	782,098	412,035	1,100,444	1,280,554
\$75,000 under \$100,000.....	12,716,508	5,358,219	9,030,636	977,742	191,471	892,177	509,091	1,125,703	1,407,323
\$100,000 under \$200,000.....	18,711,112	8,215,659	12,277,448	2,317,928	906,267	1,893,687	1,088,255	1,678,873	2,399,617
\$200,000 under \$500,000.....	5,572,249	2,273,721	4,666,780	1,537,261	3,095,669	603,318	339,987	0	0
\$500,000 under \$1,000,000.....	892,291	527,709	3,979,335	428,678	2,990,808	** 94,039	** 57,883	0	0
\$1,000,000 or more.....	424,048	302,841	14,143,286	266,207	11,110,645	**	**	0	0
Nontaxable returns, total.....	50,219,667	14,808,094	15,831,602	310,029	1,585,642	1,836,648	1,038,221	3,347,966	3,050,400

* 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] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premiumtax credit, and prior-year returns with the refundable prior-year minimum tax credit.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, Publication 1304, August 2018

Size of adjusted gross income	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	8,457,550	1,536,316	22,096,901	26,800,252	2,613,477	2,336,382	352,327	4,130,911	321,280	906,916
No adjusted gross income.....	541	518	5,692	5,239	1,554	876	499	17,901	* 119	* 61
\$1 under \$5,000.....	* 4,015	* 982	* 2,332	* 1,119	**	**	**	**	0	0
\$5,000 under \$10,000.....	**	**	* 8,358	* 2,164	**	**	0	0	0	0
\$10,000 under \$15,000.....	307,761	45,280	51,604	8,786	14,977	2,271	* 2,998	* 867	* 1,089	* 206
\$15,000 under \$20,000.....	695,279	168,462	540,170	100,087	28,112	6,725	* 2,121	* 1,577	0	0
\$20,000 under \$25,000.....	1,322,767	183,338	1,136,507	449,408	53,632	15,429	* 2,673	* 167	* 1,011	* 39
\$25,000 under \$30,000.....	1,743,280	318,248	1,558,318	919,788	70,061	26,804	* 1,146	* 358	* 4,265	* 2,850
\$30,000 under \$40,000.....	1,712,693	397,930	3,380,715	2,845,618	194,379	82,706	7,461	10,144	4,651	7,950
\$40,000 under \$50,000.....	1,379,288	204,357	2,888,705	3,338,134	207,774	121,446	7,768	11,168	3,690	1,284
\$50,000 under \$75,000.....	1,291,924	217,201	5,138,156	7,909,912	519,316	310,975	26,645	39,211	12,401	10,841
\$75,000 under \$100,000.....	0	0	3,668,258	6,154,910	445,892	324,277	27,510	59,593	23,886	26,796
\$100,000 under \$200,000.....	0	0	3,715,251	5,063,353	811,152	837,687	71,621	313,820	122,598	183,060
\$200,000 under \$500,000.....	0	0	2,835	1,733	228,250	406,305	81,653	574,135	78,097	130,719
\$500,000 under \$1,000,000.....	0	0	0	0	** 38,377	** 200,881	52,959	597,606	** 69,473	** 543,110
\$1,000,000 under \$1,500,000.....	0	0	0	0	**	**	20,956	348,597	**	**
\$1,500,000 under \$2,000,000.....	0	0	0	0	**	**	11,720	265,522	**	**
\$2,000,000 under \$5,000,000.....	0	0	0	0	**	**	22,002	702,945	**	**
\$5,000,000 under \$10,000,000.....	0	0	0	0	**	**	6,910	372,346	**	**
\$10,000,000 or more.....	0	0	0	0	**	**	5,685	814,954	**	**
Taxable returns, total.....	5,423,845	845,325	13,576,054	19,552,255	2,308,160	1,866,730	316,303	4,003,212	301,552	871,180
No adjusted gross income.....	407	507	712	1,441	1,026	537	188	3,155	* 32	*
\$1 under \$5,000.....	**	**	4	4	0	0	**	**	0	0
\$5,000 under \$10,000.....	**	**	**	**	**	**	0	0	0	0
\$10,000 under \$15,000.....	125,980	16,150	**	**	* 9,017	* 985	0	0	0	0
\$15,000 under \$20,000.....	478,802	96,225	0	0	18,067	4,360	**	**	2,060	560
\$20,000 under \$25,000.....	923,121	88,068	* 5,122	* 5,078	25,079	5,769	* 2,363	* 165	**	**
\$25,000 under \$30,000.....	1,150,872	143,840	43,214	43,196	40,983	12,012	**	**	**	*
\$30,000 under \$40,000.....	799,056	184,161	661,364	670,449	130,297	46,681	1,007	1,098	* 2,250	* 2,350
\$40,000 under \$50,000.....	896,868	138,398	1,428,759	1,635,022	149,620	56,032	* 3,307	* 3,392	* 3,643	* 1,275
\$50,000 under \$75,000.....	1,048,740	177,977	4,202,222	6,316,143	453,547	196,850	18,910	20,932	8,694	6,114
\$75,000 under \$100,000.....	0	0	3,539,695	5,851,980	419,558	222,764	22,028	32,301	19,344	18,556
\$100,000 under \$200,000.....	0	0	3,692,139	5,027,227	794,698	718,632	67,090	275,269	118,175	171,429
\$200,000 under \$500,000.....	0	0	* 2,824	* 1,717	227,900	401,758	81,198	566,413	77,895	129,169
\$500,000 under \$1,000,000.....	0	0	0	0	** 38,368	** 200,350	52,948	597,144	** 69,460	** 541,727
\$1,000,000 or more.....	0	0	0	0	**	**	67,265	2,503,343	**	**
Nontaxable returns, total.....	3,033,705	690,990	8,520,847	7,247,996	305,317	469,652	36,024	127,699	19,729	35,736

* Estimate should be used with caution due to rounding
 ** Data combined to avoid disclosure of information
 [1] Includes current year returns with the prior year
 [2] Less than \$500.
 NOTE: Detail may not add to totals because of rounding
 Source: IRS, Statistics of Income Division,

1-Oct-18

Size of adjusted gross income	Adoption credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified plug-in electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	66,250	290,168	60,310	6,563	10,623	26,867	* 57,066	* 375,125	8,486	2,309
No adjusted gross income.....	**	**	398	238	0	0	19	130	0	0
\$1 under \$5,000.....	0	0	2,059	102	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	**	**	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	23,177	3,302	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	30,578	2,744	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	* 4,097	* 176	2,002	312	0	0	0	0
\$25,000 under \$30,000.....	** 3,010	** 873	0	0	0	0	0	0	**	**
\$30,000 under \$40,000.....	* 4,103	* 4,519	0	0	6,024	11,992	1,035	2,149	**	**
\$40,000 under \$50,000.....	* 6,337	* 10,795	0	0	0	0	0	0	0	0
\$50,000 under \$75,000.....	21,421	51,154	0	0	**	**	4,049	17,382	* 4,028	* 736
\$75,000 under \$100,000.....	10,639	48,944	0	0	0	0	7,438	43,131	**	**
\$100,000 under \$200,000.....	20,074	169,067	0	0	** 380	** 2,832	16,952	120,296	* 2,277	* 583
\$200,000 under \$500,000.....	666	4,817	0	0	** 1,631	** 7,647	** 23,334	** 161,704	1,342	642
\$500,000 under \$1,000,000.....	**	**	0	0	** 243	** 1,552	0	0	350	119
\$1,000,000 under \$1,500,000.....	0	0	0	0	** 136	** 1,023	1,498	10,283	* 226	* 96
\$1,500,000 under \$2,000,000.....	**	**	0	0	** 88	** 618	772	5,487	* 78	* 26
\$2,000,000 under \$5,000,000.....	0	0	0	0	** 72	** 511	1,207	8,910	* 158	* 90
\$5,000,000 under \$10,000,000.....	0	0	0	0	** 27	** 215	409	2,952	* 14	* 8
\$10,000,000 or more.....	0	0	0	0	** 22	** 166	** 354	** 2,702	* 13	* 9
Taxable returns, total.....	16,758	103,730	34,845	3,245	5,571	19,489	* 49,586	* 345,682	8,486	2,309
No adjusted gross income.....	**	**	137	95	0	0	15	102	0	0
\$1 under \$5,000.....	0	0	32	35	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	**	*	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	* 4,105	* 514	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	30,572	2,600	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	**	**	0	0	0	0	0	0
\$25,000 under \$30,000.....	0	0	0	0	0	0	0	0	**	**
\$30,000 under \$40,000.....	0	0	0	0	0	0	0	0	**	**
\$40,000 under \$50,000.....	0	0	0	0	0	0	0	0	0	0
\$50,000 under \$75,000.....	** 3,340	** 8,590	0	0	* 3,364	* 8,068	3,019	14,954	* 4,028	* 736
\$75,000 under \$100,000.....	* 1,004	* 4,654	0	0	0	0	3,304	21,782	**	**
\$100,000 under \$200,000.....	11,810	87,155	0	0	**	**	15,740	117,267	* 2,277	* 583
\$200,000 under \$500,000.....	* 603	* 3,331	0	0	** 1,619	** 7,337	** 23,269	** 161,244	1,342	642
\$500,000 under \$1,000,000.....	**	**	0	0	** 243	** 1,552	0	0	350	119
\$1,000,000 or more.....	**	**	0	0	** 345	** 2,532	** 4,241	** 30,333	489	228
Nontaxable returns, total.....	49,492	186,438	25,466	3,318	5,052	7,379	7,481	29,443	0	0

* Estimate should be used with caution due to rounding
 ** Data combined to avoid disclosure of information
 [1] Includes current year returns with the prior year
 [2] Less than \$500.
 NOTE: Detail may not add to totals because of rounding
 Source: IRS, Statistics of Income Division,

1-Oct-18

Size of adjusted gross income	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total [1]		Earned income credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	All returns, total.....	46,593	263,260	83,665	116,318	6,741	47,739	38,018,667	101,945,528	27,382,904
No adjusted gross income.....	* 12	* 69	0	0	0	0	461,201	564,650	200,467	183,169
\$1 under \$5,000.....	0	0	0	0	0	0	2,690,083	1,722,737	2,418,692	1,201,787
\$5,000 under \$10,000.....	0	0	0	0	0	0	4,804,139	8,744,866	4,317,761	6,688,766
\$10,000 under \$15,000.....	0	0	0	0	0	0	6,627,181	20,411,381	5,978,163	15,479,334
\$15,000 under \$20,000.....	* 994	* 545	0	0	3,533	145	4,674,455	21,370,870	3,658,105	15,567,902
\$20,000 under \$25,000.....	* 994	* 1,387	**	**	**	**	3,722,737	15,483,454	2,823,842	10,831,151
\$25,000 under \$30,000.....	** 304	** 131	* 6,016	* 4,572	0	0	3,230,229	11,662,946	2,511,251	7,776,802
\$30,000 under \$40,000.....	**	**	* 11,179	* 11,517	1,304	1,420	4,940,570	12,573,913	3,884,078	7,444,348
\$40,000 under \$50,000.....	0	0	15,016	20,223	0	0	2,366,420	4,314,087	1,481,389	1,515,135
\$50,000 under \$75,000.....	* 4,215	* 12,221	26,077	39,949	**	**	1,954,252	2,485,947	109,155	34,944
\$75,000 under \$100,000.....	7,258	41,836	25,378	40,057	0	0	972,389	1,057,004	0	0
\$100,000 under \$200,000.....	13,639	84,815	**	**	** 1,615	** 4,606	1,572,726	1,549,724	0	0
\$200,000 under \$500,000.....	** 15,902	** 98,911	**	**	**	**	1,713	2,768	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	0	0	218	547	0	0
\$1,000,000 under \$1,500,000.....	1,295	9,373	0	0	97	660	156	119	0	0
\$1,500,000 under \$2,000,000.....	591	3,932	0	0	52	4,348	33	5	0	0
\$2,000,000 under \$5,000,000.....	828	5,966	0	0	61	7,203	106	150	0	0
\$5,000,000 under \$10,000,000.....	310	2,228	0	0	52	5,125	19	20	0	0
\$10,000,000 or more.....	251	1,848	0	0	26	24,231	41	339	0	0
Taxable returns, total.....	37,912	223,372	66,502	86,227	6,413	44,004	6,229,463	4,102,018	1,803,923	524,153
No adjusted gross income.....	* 5	* 38	0	0	0	0	220	216	* 8	* 8
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	0	0	0	0	916,026	91,114	893,881	88,153
\$15,000 under \$20,000.....	0	0	0	0	3,533	145	180,909	36,378	0	0
\$20,000 under \$25,000.....	0	0	**	**	**	**	169,497	48,111	0	0
\$25,000 under \$30,000.....	0	0	* 2,007	* 866	0	0	184,826	83,848	* 8,856	* 10,158
\$30,000 under \$40,000.....	0	0	* 7,030	* 7,697	1,000	1,405	1,026,748	617,812	640,615	337,302
\$40,000 under \$50,000.....	0	0	* 11,011	* 11,293	0	0	612,723	357,722	252,218	87,818
\$50,000 under \$75,000.....	* 3,004	* 9,011	22,076	28,372	**	**	810,002	651,038	8,344	714
\$75,000 under \$100,000.....	* 3,986	* 22,975	24,377	37,998	0	0	799,541	743,888	0	0
\$100,000 under \$200,000.....	11,772	69,380	**	**	** 1,593	** 4,025	1,526,723	1,467,982	0	0
\$200,000 under \$500,000.....	** 15,870	** 98,622	**	**	**	**	1,674	2,728	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	0	0	218	547	0	0
\$1,000,000 or more.....	3,275	23,347	0	0	285	38,429	355	633	0	0
Nontaxable returns, total.....	8,681	39,888	17,164	30,092	* 329	* 3,734	31,789,204	97,843,510	25,578,981	66,199,184

* Estimate should be used with caution due to rounding.

** Data combined to avoid disclosure of information.

[1] Includes current year returns with the prior year.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, 2018.

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Size of adjusted gross income	Total refundable credits						Total
	Additional child tax credit		American opportunity credit		Net premium tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total.....	18,921,435	25,373,304	8,763,285	7,864,516	2,644,433	1,919,003	9,636,992
No adjusted gross income.....	68,405	103,291	103,458	98,279	166,456	179,864	561
\$1 under \$5,000.....	358,577	83,044	346,237	300,080	194,366	127,869	0
\$5,000 under \$10,000.....	1,763,664	1,360,620	622,353	542,525	292,143	152,010	0
\$10,000 under \$15,000.....	3,255,255	3,959,676	846,071	749,842	438,188	220,138	1,754,181
\$15,000 under \$20,000.....	3,269,500	4,866,793	755,378	652,516	469,699	280,487	375,964
\$20,000 under \$25,000.....	2,709,111	3,893,187	625,041	529,293	327,064	225,595	522,218
\$25,000 under \$30,000.....	2,202,172	3,238,318	511,221	427,238	258,452	219,771	828,734
\$30,000 under \$40,000.....	2,770,312	4,173,329	880,803	746,779	247,623	203,435	1,950,718
\$40,000 under \$50,000.....	1,417,904	2,106,023	593,062	519,626	135,053	172,447	880,704
\$50,000 under \$75,000.....	947,672	1,337,545	1,084,060	1,004,576	102,058	103,389	954,999
\$75,000 under \$100,000.....	125,545	191,738	853,970	811,715	11,927	29,920	834,593
\$100,000 under \$200,000.....	33,280	59,702	1,541,631	1,482,048	* 1,404	* 4,079	** 1,532,072
\$200,000 under \$500,000.....	37	39	0	0	0	0	** 1,674
\$500,000 under \$1,000,000.....	0	0	0	0	0	0	218
\$1,000,000 under \$1,500,000.....	0	0	0	0	0	0	156
\$1,500,000 under \$2,000,000.....	0	0	0	0	0	0	33
\$2,000,000 under \$5,000,000.....	0	0	0	0	0	0	106
\$5,000,000 under \$10,000,000.....	0	0	0	0	0	0	19
\$10,000,000 or more.....	0	0	0	0	0	0	41
Taxable returns, total.....	0	0	3,876,938	3,352,985	603,858	207,041	6,229,463
No adjusted gross income.....	0	0	200	155	** 12	** 53	220
\$1 under \$5,000.....	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	4,009	86	** 45,054	** 2,910	916,026
\$15,000 under \$20,000.....	0	0	37,000	6,293	143,909	30,085	180,909
\$20,000 under \$25,000.....	0	0	59,992	16,372	107,495	31,642	169,497
\$25,000 under \$30,000.....	0	0	84,073	43,674	91,885	29,198	184,826
\$30,000 under \$40,000.....	0	0	325,275	242,123	85,879	38,360	1,026,748
\$40,000 under \$50,000.....	0	0	310,610	237,538	59,389	31,510	612,723
\$50,000 under \$75,000.....	0	0	743,249	617,085	60,603	29,812	810,002
\$75,000 under \$100,000.....	0	0	790,203	729,561	* 9,631	* 13,472	799,541
\$100,000 under \$200,000.....	0	0	1,522,326	1,460,097	**	**	** 1,526,723
\$200,000 under \$500,000.....	0	0	0	0	0	0	** 1,674
\$500,000 under \$1,000,000.....	0	0	0	0	0	0	218
\$1,000,000 or more.....	0	0	0	0	0	0	** 355
Nontaxable returns, total.....	18,921,435	25,373,304	4,886,347	4,511,531	2,040,574	1,711,962	3,407,529

* Estimate should be used with caution due to rounding.

** Data combined to avoid disclosure of information.

[1] Includes current year returns with the prior year.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, 2018.

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2015 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Tax credits							
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	150,493,263	48,980,703	77,927,251	7,968,489	22,560,125	6,344,325	3,585,379	9,606,011	10,234,109
No adjusted gross income.....	2,072,066	13,428	25,330	335	19	* 110	* 69	2,275	2,050
\$1 under \$5,000.....	10,134,703	63,821	6,245	40,165	644	0	0	**	**
\$5,000 under \$10,000.....	11,398,595	122,562	25,454	57,822	1,838	**	**	* 7,525	* 4,623
\$10,000 under \$15,000.....	12,219,481	2,668,521	378,280	65,143	5,336	* 9,038	* 1,039	531,717	117,887
\$15,000 under \$20,000.....	11,228,447	2,455,097	805,671	90,772	7,876	109,040	20,536	759,931	419,766
\$20,000 under \$25,000.....	9,981,450	3,668,596	1,585,194	129,351	20,163	289,452	118,432	757,119	602,989
\$25,000 under \$30,000.....	8,832,875	4,140,434	2,546,991	138,691	20,322	356,199	196,376	727,034	633,114
\$30,000 under \$40,000.....	14,913,880	6,029,477	6,078,060	324,846	76,800	650,208	393,356	1,247,644	1,217,115
\$40,000 under \$50,000.....	11,625,418	4,635,139	5,561,854	370,813	95,793	506,365	285,221	968,664	1,123,447
\$50,000 under \$75,000.....	19,980,117	8,149,892	12,453,771	1,060,050	220,372	1,042,382	588,927	1,594,142	2,003,676
\$75,000 under \$100,000.....	12,821,791	5,603,391	9,899,969	1,027,229	335,965	913,516	524,071	1,238,875	1,597,276
\$100,000 under \$200,000.....	18,532,593	8,341,363	13,453,446	2,374,519	1,737,288	1,810,767	1,080,781	1,771,084	2,512,166
\$200,000 under \$500,000.....	5,428,176	2,235,634	4,814,181	1,558,206	3,425,956	570,666	322,922	0	0
\$500,000 under \$1,000,000.....	884,335	533,527	4,412,969	444,286	3,632,196	** 66,668	** 40,810	0	0
\$1,000,000 under \$1,500,000.....	195,905	134,002	2,384,942	117,443	1,979,836	** 11,140	** 6,995	0	0
\$1,500,000 under \$2,000,000.....	79,971	57,362	1,597,058	51,327	1,309,899	** 3,450	** 2,196	0	0
\$2,000,000 under \$5,000,000.....	116,718	89,371	3,802,331	81,240	2,969,747	** 4,275	** 2,880	0	0
\$5,000,000 under \$10,000,000.....	28,680	23,286	2,073,809	21,424	1,661,979	** 708	** 510	0	0
\$10,000,000 or more.....	18,061	15,799	6,021,697	14,827	5,058,095	** 339	** 258	0	0
Taxable returns, total.....	99,040,729	33,758,205	61,779,865	7,678,014	20,856,617	4,514,950	2,582,981	5,964,188	6,951,769
Nontaxable returns, total.....	51,452,534	15,222,499	16,147,386	290,474	1,703,508	1,829,375	1,002,398	3,641,823	3,282,341

* 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] Includes current year returns with 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.

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

Source: IRS, Statistics of Income Division, Publication 1304, September 2017

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Size of adjusted gross income	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	8,108,729	1,441,212	22,376,889	27,099,975	2,592,967	2,087,749	334,152	3,616,120	306,716	972,621
No adjusted gross income.....	304	453	6,316	4,319	2,089	1,544	800	15,943	* 13	* 7
\$1 under \$5,000.....	**	**	* 3,994	* 1,809	**	**	**	**	0	0
\$5,000 under \$10,000.....	* 4,054	* 2,869	* 11,181	* 3,662	* 3,060	* 688	0	0	0	0
\$10,000 under \$15,000.....	314,164	48,103	57,064	8,399	14,344	3,524	* 3,061	* 73	**	**
\$15,000 under \$20,000.....	669,882	145,533	555,455	99,901	30,093	8,503	**	**	0	0
\$20,000 under \$25,000.....	1,248,406	171,742	1,144,357	439,625	61,319	19,215	* 2,217	* 771	* 3,978	* 1,024
\$25,000 under \$30,000.....	1,698,098	291,727	1,656,830	950,879	80,760	26,326	* 4,495	* 3,130	* 1,028	* 936
\$30,000 under \$40,000.....	1,621,265	376,638	3,348,790	2,824,166	153,203	62,382	5,777	6,045	4,207	6,081
\$40,000 under \$50,000.....	1,283,688	189,594	2,791,873	3,260,947	235,410	107,127	8,260	10,159	4,344	5,320
\$50,000 under \$75,000.....	1,268,869	214,552	5,314,652	8,148,380	520,093	291,646	22,033	21,445	17,204	15,106
\$75,000 under \$100,000.....	0	0	3,694,847	6,198,633	444,998	279,767	20,175	52,979	18,494	18,277
\$100,000 under \$200,000.....	0	0	3,789,389	5,157,458	791,300	746,223	85,556	262,494	104,704	175,562
\$200,000 under \$500,000.....	0	0	2,143	1,797	219,094	382,803	72,081	495,303	79,253	97,163
\$500,000 under \$1,000,000.....	0	0	0	0	** 27,124	** 78,614	42,837	464,755	** 51,738	** 168,768
\$1,000,000 under \$1,500,000.....	0	0	0	0	** 5,030	** 26,806	20,991	256,381	** 10,722	** 106,056
\$1,500,000 under \$2,000,000.....	0	0	0	0	** 1,758	** 11,967	11,304	205,105	** 3,826	** 62,675
\$2,000,000 under \$5,000,000.....	0	0	0	0	** 2,415	** 20,656	21,676	665,460	** 5,090	** 132,344
\$5,000,000 under \$10,000,000.....	0	0	0	0	** 568	** 8,631	6,974	348,915	** 1,343	** 51,007
\$10,000,000 or more.....	0	0	0	0	** 308	** 11,329	5,915	807,161	** 771	** 132,296
Taxable returns, total.....	5,207,920	802,026	13,751,850	19,809,548	2,298,322	1,666,871	309,035	3,501,765	288,458	922,349
Nontaxable returns, total.....	2,900,809	639,186	8,625,040	7,290,427	294,645	420,879	25,118	114,355	18,257	50,272

* Estimate should be used with caution due to

** Data combined to avoid disclosure of information

[1] Includes current year returns with the prior year

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division, 2018

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Size of adjusted gross income	Adoption credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	63,960	251,235	50,569	6,397	9,330	20,082	* 42,868	* 251,617	3,740	1,518
No adjusted gross income.....	**	**	732	379	0	0	10	75	0	0
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	**	**	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	34,183	4,973	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	15,655	1,045	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	**	**	0	0	0	0	0	0
\$25,000 under \$30,000.....	**	**	0	0	0	0	0	0	**	**
\$30,000 under \$40,000.....	* 8,085	* 5,317	0	0	3,986	5,556	2,042	2,302	**	**
\$40,000 under \$50,000.....	* 9,048	* 11,984	0	0	0	0	0	0	0	0
\$50,000 under \$75,000.....	15,093	34,637	0	0	**	**	4,000	24,486	**	**
\$75,000 under \$100,000.....	10,007	38,073	0	0	3,021	5,423	5,585	26,514	**	**
\$100,000 under \$200,000.....	20,327	151,819	0	0	** 1,889	** 5,849	13,730	77,271	* 2,611	* 848
\$200,000 under \$500,000.....	1,400	9,406	0	0	** 122	** 912	** 10,901	** 73,166	780	497
\$500,000 under \$1,000,000.....	**	**	0	0	** 85	** 633	3,528	25,869	0	0
\$1,000,000 under \$1,500,000.....	0	0	0	0	** 165	** 1,241	916	6,752	* 225	* 107
\$1,500,000 under \$2,000,000.....	**	**	0	0	** 28	** 207	551	3,735	* 17	* 5
\$2,000,000 under \$5,000,000.....	0	0	0	0	**	**	969	6,856	* 89	* 51
\$5,000,000 under \$10,000,000.....	0	0	0	0	** 20	** 146	325	2,328	**	**
\$10,000,000 or more.....	0	0	0	0	** 14	** 115	** 311	** 2,264	* 17	* 11
Taxable returns, total.....	18,171	92,510	20,452	2,534	5,335	14,312	* 36,106	* 213,408	3,740	1,518
Nontaxable returns, total.....	45,789	158,725	30,117	3,863	3,995	5,770	6,762	38,208	0	0

* Estimate should be used with caution due to

** Data combined to avoid disclosure of information

[1] Includes current year returns with the prior year

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division, 2017

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Size of adjusted gross income	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total [1]		Earned income credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	All returns, total.....	46,593	263,260	77,700	99,211	6,808	21,751	39,347,834	105,342,360	28,081,708
No adjusted gross income.....	* 12	* 69	0	0	6	43	468,649	615,183	197,776	210,432
\$1 under \$5,000.....	0	0	0	0	0	0	2,692,646	1,715,989	2,404,016	1,184,335
\$5,000 under \$10,000.....	0	0	0	0	0	0	5,176,598	9,354,871	4,657,246	7,156,186
\$10,000 under \$15,000.....	0	0	0	0	2,016	310	6,912,978	21,853,828	6,249,888	16,592,719
\$15,000 under \$20,000.....	* 994	* 545	2,983	1,200	0	0	4,946,467	22,017,442	3,803,505	15,879,928
\$20,000 under \$25,000.....	* 994	* 1,387	* 2,020	* 1,965	**	**	3,872,618	16,095,289	2,871,259	11,102,536
\$25,000 under \$30,000.....	** 304	** 131	* 3,013	* 2,203	0	0	3,296,550	11,526,873	2,474,924	7,514,991
\$30,000 under \$40,000.....	**	**	* 10,020	* 8,721	0	0	5,011,073	12,869,815	3,954,037	7,452,771
\$40,000 under \$50,000.....	0	0	10,992	15,089	0	0	2,317,986	4,129,956	1,363,626	1,393,596
\$50,000 under \$75,000.....	* 4,215	* 12,221	30,822	39,689	**	**	1,984,318	2,476,942	105,430	37,480
\$75,000 under \$100,000.....	7,258	41,836	11,324	19,308	1,032	1,988	1,019,470	1,067,960	0	0
\$100,000 under \$200,000.....	13,639	84,815	* 5,926	* 10,429	** 2,266	** 2,831	1,646,850	1,612,913	0	0
\$200,000 under \$500,000.....	** 15,902	** 98,911	* 600	* 608	* 773	* 1,733	979	2,449	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	419	1,201	289	60	0	0
\$1,000,000 under \$1,500,000.....	1,295	9,373	0	0	90	589	44	181	0	0
\$1,500,000 under \$2,000,000.....	591	3,932	0	0	42	1,229	49	40	0	0
\$2,000,000 under \$5,000,000.....	828	5,966	0	0	110	2,584	176	1,357	0	0
\$5,000,000 under \$10,000,000.....	310	2,228	0	0	17	40	40	249	0	0
\$10,000,000 or more.....	251	1,848	0	0	37	9,203	54	962	0	0
Taxable returns, total.....	37,912	223,372	59,663	77,332	4,828	21,020	6,313,753	4,263,302	1,701,556	524,581
Nontaxable returns, total.....	8,681	39,888	18,038	21,879	* 1,980	* 731	33,034,081	101,079,057	26,380,152	68,000,393

* Estimate should be used with caution due to rounding

** Data combined to avoid disclosure of information

[1] Includes current year returns with the prior year

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division, 2018

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Size of adjusted gross income	Total refundable credits						Total Number of returns
	Additional child tax credit		American opportunity credit		Net premium tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total.....	19,705,356	26,590,109	9,629,945	8,623,424	2,343,256	1,544,319	10,082,239
No adjusted gross income.....	78,603	125,807	133,446	124,419	134,718	151,916	2,450
\$1 under \$5,000.....	356,363	77,452	406,399	351,666	156,626	102,064	18,642
\$5,000 under \$10,000.....	1,936,206	1,470,338	685,513	592,614	233,253	134,649	42,282
\$10,000 under \$15,000.....	3,504,657	4,249,612	898,025	781,700	426,404	229,156	1,775,539
\$15,000 under \$20,000.....	3,454,605	5,110,491	917,641	803,609	429,741	223,413	416,954
\$20,000 under \$25,000.....	2,854,191	4,218,529	692,533	593,116	292,234	181,109	587,859
\$25,000 under \$30,000.....	2,252,362	3,365,761	611,862	504,023	205,352	133,427	860,763
\$30,000 under \$40,000.....	2,816,184	4,407,863	948,505	838,921	248,624	162,379	1,979,511
\$40,000 under \$50,000.....	1,379,742	2,023,870	646,902	598,458	121,561	112,697	868,849
\$50,000 under \$75,000.....	903,386	1,266,751	1,175,408	1,066,124	81,146	93,047	1,038,510
\$75,000 under \$100,000.....	132,455	208,865	898,538	831,652	13,597	20,462	884,297
\$100,000 under \$200,000.....	36,577	64,725	1,615,173	1,537,122	**	**	** 1,604,987
\$200,000 under \$500,000.....	26	48	0	0	0	0	** 947
\$500,000 under \$1,000,000.....	0	0	0	0	0	0	286
\$1,000,000 under \$1,500,000.....	0	0	0	0	0	0	44
\$1,500,000 under \$2,000,000.....	0	0	0	0	0	0	49
\$2,000,000 under \$5,000,000.....	0	0	0	0	0	0	176
\$5,000,000 under \$10,000,000.....	0	0	0	0	0	0	40
\$10,000,000 or more.....	0	0	0	0	0	0	54
Taxable returns, total.....	0	0	4,117,225	3,531,552	535,962	170,636	6,313,752
Nontaxable returns, total.....	19,705,356	26,590,109	5,512,719	5,091,872	1,807,294	1,373,683	3,768,487

* Estimate should be used with caution due to

** Data combined to avoid disclosure of information

[1] Includes current year returns with the prior year

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division, Form 1041

2014 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		All returns, total.....	148,606,578	48,773,351	76,242,715	7,958,139	21,648,047	6,340,882	3,504,960
No adjusted gross income.....	2,034,138	9,527	20,183	218	29	* 7	* 5	1,679	1,586
\$1 under \$5,000.....	10,262,509	62,239	4,619	45,418	1,456	0	0	* 1,201	* 662
\$5,000 under \$10,000.....	11,790,191	85,704	11,272	49,871	3,901	* 303	* 11	* 5,012	* 1,209
\$10,000 under \$15,000.....	12,289,794	2,767,543	396,823	52,560	4,262	* 9,020	* 760	657,730	155,212
\$15,000 under \$20,000.....	11,331,450	2,565,798	829,167	115,299	10,459	136,997	27,794	776,181	441,630
\$20,000 under \$25,000.....	10,061,750	3,672,443	1,612,618	129,830	18,983	304,535	118,448	743,524	584,076
\$25,000 under \$30,000.....	8,818,876	4,081,325	2,529,240	161,026	24,838	336,651	188,394	757,613	657,209
\$30,000 under \$40,000.....	14,599,675	5,962,300	6,017,317	329,014	61,479	691,515	427,507	1,292,521	1,240,222
\$40,000 under \$50,000.....	11,472,714	4,668,526	5,614,166	355,863	82,776	543,378	306,059	994,868	1,116,039
\$50,000 under \$75,000.....	19,394,648	8,008,745	12,193,195	1,054,230	252,717	1,036,352	552,007	1,607,009	2,005,916
\$75,000 under \$100,000.....	12,825,769	5,735,307	10,164,083	1,021,803	255,829	952,041	555,653	1,267,207	1,637,332
\$100,000 under \$200,000.....	17,501,251	8,221,751	13,353,856	2,429,149	1,772,746	1,760,420	1,006,336	1,805,431	2,604,348
\$200,000 under \$500,000.....	4,978,534	2,116,601	4,760,966	1,515,297	3,670,582	495,538	276,995	0	0
\$500,000 under \$1,000,000.....	834,981	512,792	4,449,573	426,832	3,726,033	** 74,126	** 44,992	0	0
\$1,000,000 under \$1,500,000.....	180,446	126,027	2,148,452	110,645	1,783,054	**	**	0	0
\$1,500,000 under \$2,000,000.....	77,065	56,248	1,368,253	50,308	1,086,556	**	**	0	0
\$2,000,000 under \$5,000,000.....	109,475	84,062	3,496,432	76,781	2,794,585	**	**	0	0
\$5,000,000 under \$10,000,000.....	26,579	21,664	1,878,394	20,034	1,517,894	**	**	0	0
\$10,000,000 or more.....	16,733	14,749	5,394,106	13,961	4,579,870	**	**	0	0
Taxable returns, total.....	96,544,079	33,469,181	60,214,106	7,641,188	20,020,434	4,450,250	2,450,954	5,996,396	6,970,069
No adjusted gross income.....	6,460	2,480	7,137	* 5	* 1	* 7	* 5	350	566
\$1 under \$5,000.....	241,236	39,651	1,376	38,649	1,354	0	0	0	0
\$5,000 under \$10,000.....	1,845,010	48,618	2,620	45,604	2,541	0	0	* 1,004	* 2
\$10,000 under \$15,000.....	4,436,438	1,086,319	115,049	33,657	1,728	0	0	52,945	7,134
\$15,000 under \$20,000.....	5,148,628	824,162	151,592	86,388	4,919	* 1,010	* 594	128,916	35,259
\$20,000 under \$25,000.....	5,363,260	1,171,773	218,499	100,944	7,684	* 1,013	* 310	168,606	76,749
\$25,000 under \$30,000.....	5,337,737	1,516,956	486,050	131,141	10,800	* 2,020	* 1,029	265,129	194,471
\$30,000 under \$40,000.....	10,305,333	2,262,767	2,080,142	278,231	24,677	104,975	54,907	604,724	574,782
\$40,000 under \$50,000.....	9,568,328	2,953,787	2,992,440	317,346	28,320	268,922	130,554	548,374	561,766
\$50,000 under \$75,000.....	18,112,069	6,926,642	9,555,167	1,015,971	147,674	823,144	405,954	1,245,276	1,452,426
\$75,000 under \$100,000.....	12,586,658	5,563,938	9,441,982	993,405	173,983	927,426	536,639	1,191,710	1,497,117
\$100,000 under \$200,000.....	17,380,014	8,147,404	12,416,962	2,392,968	1,195,847	1,752,175	999,021	1,789,361	2,569,797
\$200,000 under \$500,000.....	4,969,144	2,110,282	4,377,581	1,509,436	3,298,404	495,444	276,951	0	0
\$500,000 under \$1,000,000.....	833,910	511,944	4,279,711	426,001	3,557,432	** 74,116	** 44,990	0	0
\$1,000,000 or more.....	409,854	302,458	14,087,799	271,442	11,565,071	**	**	0	0
Nontaxable returns, total.....	52,062,499	15,304,171	16,028,609	316,951	1,627,614	1,890,632	1,054,006	3,913,581	3,475,371

* 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] Includes prior-year returns with the making work pay credit, first-time homebuyer credit and refundable adoption credit.

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

Source: IRS, Statistics of Income Division, July 2016

Size of adjusted gross income	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	7,917,829	1,380,719	22,394,927	27,201,568	2,663,702	1,638,353	348,214	3,137,282	316,171	963,909
No adjusted gross income.....	891	915	4,555	3,856	311	1,077	649	11,875	* 24	* 14
\$1 under \$5,000.....	* 2,022	* 61	* 2,409	* 661	* 2,166	* 250	* 1,002	* 20	0	0
\$5,000 under \$10,000.....	* 3,316	* 391	* 5,044	* 1,097	* 2,000	* 364	0	0	0	0
\$10,000 under \$15,000.....	317,060	49,262	46,240	4,152	20,530	3,188	* 994	* 180	* 1,013	* 368
\$15,000 under \$20,000.....	692,404	141,335	631,836	127,398	26,488	4,954	* 332	* 250	0	0
\$20,000 under \$25,000.....	1,215,538	155,805	1,306,582	524,925	57,787	20,152	* 5,116	* 2,170	* 1,021	* 406
\$25,000 under \$30,000.....	1,631,353	281,965	1,592,828	919,447	80,332	31,308	* 3,901	* 806	* 1,005	* 2,461
\$30,000 under \$40,000.....	1,518,052	363,065	3,337,587	2,824,732	181,514	61,145	6,569	6,736	3,404	6,172
\$40,000 under \$50,000.....	1,317,369	187,919	2,862,503	3,373,478	214,656	85,970	4,769	5,756	5,773	10,269
\$50,000 under \$75,000.....	1,219,823	200,001	5,162,384	7,936,500	518,132	223,795	34,066	52,643	14,821	17,615
\$75,000 under \$100,000.....	0	0	3,787,670	6,413,190	521,956	292,184	30,061	83,541	18,286	24,581
\$100,000 under \$200,000.....	0	0	3,653,111	5,068,920	806,518	507,982	89,159	318,317	114,366	165,341
\$200,000 under \$500,000.....	0	0	2,176	3,212	195,929	264,653	67,500	349,850	77,222	104,289
\$500,000 under \$1,000,000.....	0	0	0	0	** 35,383	** 141,333	42,993	387,724	** 79,237	** 632,393
\$1,000,000 under \$1,500,000.....	0	0	0	0	**	**	19,411	231,699	**	**
\$1,500,000 under \$2,000,000.....	0	0	0	0	**	**	10,943	208,386	**	**
\$2,000,000 under \$5,000,000.....	0	0	0	0	**	**	19,192	544,704	**	**
\$5,000,000 under \$10,000,000.....	0	0	0	0	**	**	6,284	292,665	**	**
\$10,000,000 or more.....	0	0	0	0	**	**	5,272	639,960	**	**
Taxable returns, total.....	5,080,167	766,445	13,754,653	20,044,363	2,400,276	1,351,849	317,079	2,991,075	302,731	927,698
No adjusted gross income.....	863	900	1,340	2,312	53	557	316	2,230	* 6	* [2]
\$1 under \$5,000.....	* 3	* 3	0	0	0	0	** 1,003	** 20	0	0
\$5,000 under \$10,000.....	* 1,010	* 4	* 3	* 6	* 994	* 67	0	0	0	0
\$10,000 under \$15,000.....	130,756	15,957	* 106	* 211	* 9,079	* 1,266	0	0	0	0
\$15,000 under \$20,000.....	509,514	86,274	0	0	17,063	2,456	**	**	0	0
\$20,000 under \$25,000.....	846,613	79,557	* 3,040	* 3,042	34,332	13,743	* 2,312	* 1,294	* 1,010	* 404
\$25,000 under \$30,000.....	1,076,974	133,406	46,333	46,333	46,447	12,071	* 3,543	* 607	* 8	* [2]
\$30,000 under \$40,000.....	630,762	155,336	651,199	667,267	135,888	37,095	3,456	2,474	* 2,358	* 4,403
\$40,000 under \$50,000.....	874,013	129,232	1,480,371	1,758,483	175,402	59,281	* 2,884	* 1,721	* 2,630	* 2,848
\$50,000 under \$75,000.....	1,009,659	165,776	4,258,905	6,390,142	458,702	155,843	28,456	31,434	12,865	14,544
\$75,000 under \$100,000.....	0	0	3,683,624	6,168,039	491,460	204,187	21,722	43,041	16,589	18,183
\$100,000 under \$200,000.....	0	0	3,627,569	5,005,326	799,793	463,370	82,171	259,623	110,955	152,447
\$200,000 under \$500,000.....	0	0	* 2,165	* 3,202	195,689	261,142	67,136	344,688	77,080	102,927
\$500,000 under \$1,000,000.....	0	0	0	0	** 35,374	** 140,770	42,982	387,221	** 79,231	** 631,942
\$1,000,000 or more.....	0	0	0	0	**	**	61,097	1,916,723	**	**
Nontaxable returns, total.....	2,837,662	614,273	8,640,274	7,157,205	263,425	286,504	31,134	146,207	13,440	36,211

* Estimate should be used with caution due to rounding
 ** Data combined to avoid disclosure of information
 [1] Includes prior-year returns with the maximum credit
 NOTE: Detail may not add to totals because of rounding
 Source: IRS, Statistics of Income Division, 2016

Size of adjusted gross income	Tax credits									
	Adoption credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	73,951	355,110	67,260	7,704	3,000	8,801	* 294	* 627	6,425	4,723
No adjusted gross income.....	**	**	208	147	0	0	0	0	0	0
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	* 3,032	* 565	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	33,790	4,525	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	25,183	2,171	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	* 5,048	* 297	0	0	0	0	0	0
\$25,000 under \$30,000.....	** 1,011	** 718	0	0	0	0	0	0	* 994	* 994
\$30,000 under \$40,000.....	* 2,022	* 1,219	0	0	0	0	0	0	* 1,020	* 1,020
\$40,000 under \$50,000.....	* 8,076	* 11,108	0	0	0	0	0	0	0	0
\$50,000 under \$75,000.....	22,099	55,883	0	0	* 1,010	* 50	0	0	* 1,004	* 1,004
\$75,000 under \$100,000.....	12,973	65,591	0	0	0	0	0	0	* 1,956	* 1,296
\$100,000 under \$200,000.....	26,391	211,520	0	0	**	**	0	0	* 1,195	* 313
\$200,000 under \$500,000.....	1,365	8,760	0	0	** 1,990	** 8,750	** 294	** 627	0	0
\$500,000 under \$1,000,000.....	* 11	* 305	0	0	**	**	0	0	0	0
\$1,000,000 under \$1,500,000.....	0	0	0	0	**	**	0	0	* 170	* 65
\$1,500,000 under \$2,000,000.....	* 3	* 8	0	0	**	**	0	0	* 36	* 9
\$2,000,000 under \$5,000,000.....	0	0	0	0	**	**	0	0	* 33	* 15
\$5,000,000 under \$10,000,000.....	0	0	0	0	**	**	0	0	* 11	* 4
\$10,000,000 or more.....	0	0	0	0	**	**	**	**	* 6	* 4
Taxable returns, total.....	20,899	115,050	31,514	3,629	2,988	8,610	* 294	* 627	6,425	4,723
No adjusted gross income.....	**	**	174	129	0	0	0	0	0	0
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	* 3	* [2]	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	* 6,256	* 1,382	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	22,053	1,945	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	* 3,029	* 174	0	0	0	0	0	0
\$25,000 under \$30,000.....	0	0	0	0	0	0	0	0	* 994	* 994
\$30,000 under \$40,000.....	0	0	0	0	0	0	0	0	* 1,020	* 1,020
\$40,000 under \$50,000.....	0	0	0	0	0	0	0	0	0	0
\$50,000 under \$75,000.....	** 2,021	** 1,679	0	0	* 1,010	* 50	0	0	* 1,004	* 1,004
\$75,000 under \$100,000.....	* 4,004	* 10,846	0	0	0	0	0	0	* 1,956	* 1,296
\$100,000 under \$200,000.....	13,518	93,989	0	0	**	**	0	0	* 1,195	* 313
\$200,000 under \$500,000.....	* 1,342	* 8,223	0	0	** 1,978	** 8,560	** 294	** 627	0	0
\$500,000 under \$1,000,000.....	* 11	* 305	0	0	**	**	0	0	0	0
\$1,000,000 or more.....	* 3	* 8	0	0	**	**	**	**	256	97
Nontaxable returns, total.....	53,052	240,060	35,746	4,075	11	191	0	0	0	0

* Estimate should be used with caution due to rounding
 ** Data combined to avoid disclosure of information
 [1] Includes prior-year returns with the main category
 NOTE: Detail may not add to totals because of rounding
 Source: IRS, Statistics of Income Division, 2016

Size of adjusted gross income	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total [1]		Earned income credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	All returns, total.....	46,593	263,260	63,308	87,280	3,554	57,471	39,849,805	105,568,644	28,537,908
No adjusted gross income.....	* 12	* 69	0	0	0	0	463,811	587,221	212,062	220,117
\$1 under \$5,000.....	0	0	0	0	0	0	2,761,123	1,770,453	2,466,730	1,227,642
\$5,000 under \$10,000.....	0	0	0	0	0	0	5,545,610	10,205,690	4,980,767	7,760,434
\$10,000 under \$15,000.....	0	0	0	0	0	0	7,024,315	22,172,412	6,293,184	16,736,984
\$15,000 under \$20,000.....	* 994	* 545	0	0	0	0	4,970,376	21,737,619	3,871,549	15,672,520
\$20,000 under \$25,000.....	* 994	* 1,387	* 3,055	* 1,524	** 1,315	** 1,964	3,965,576	16,401,651	3,008,698	11,291,513
\$25,000 under \$30,000.....	** 304	** 131	* 2,004	* 2,813	0	0	3,269,441	11,240,866	2,454,246	7,223,624
\$30,000 under \$40,000.....	**	**	* 9,061	* 12,678	0	0	4,879,101	12,307,697	3,812,407	6,928,897
\$40,000 under \$50,000.....	0	0	10,080	13,688	0	0	2,314,267	4,027,960	1,369,298	1,259,218
\$50,000 under \$75,000.....	* 4,215	* 12,221	21,142	30,002	* 1,010	* 479	1,984,925	2,398,605	68,967	18,231
\$75,000 under \$100,000.....	7,258	41,836	12,092	19,257	0	0	987,657	1,008,526	0	0
\$100,000 under \$200,000.....	13,639	84,815	* 5,576	* 6,629	**	**	1,679,159	1,686,113	0	0
\$200,000 under \$500,000.....	** 15,902	** 98,911	* 299	* 690	* 469	* 242	2,373	9,048	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	344	2,569	1,129	831	0	0
\$1,000,000 under \$1,500,000.....	1,295	9,373	0	0	135	1,269	382	1,781	0	0
\$1,500,000 under \$2,000,000.....	591	3,932	0	0	84	798	116	251	0	0
\$2,000,000 under \$5,000,000.....	828	5,966	0	0	120	664	297	6,376	0	0
\$5,000,000 under \$10,000,000.....	310	2,228	0	0	33	743	78	2,333	0	0
\$10,000,000 or more.....	251	1,848	0	0	43	48,742	69	3,212	0	0
Taxable returns, total.....	37,912	223,372	50,191	65,841	2,580	56,071	6,214,729	4,213,483	1,761,210	494,714
No adjusted gross income.....	* 5	* 38	0	0	0	0	361	385	* 14	* 17
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	0	0	0	0	917,469	87,371	887,390	82,421
\$15,000 under \$20,000.....	0	0	0	0	0	0	122,508	20,144	0	0
\$20,000 under \$25,000.....	0	0	* 11	* 2	** 342	** 563	119,893	35,541	0	0
\$25,000 under \$30,000.....	0	0	* 1,010	* 1,016	0	0	167,258	85,324	* 8,033	* 11,242
\$30,000 under \$40,000.....	0	0	* 7,042	* 8,168	0	0	929,602	550,013	596,797	315,689
\$40,000 under \$50,000.....	0	0	* 8,061	* 11,864	0	0	564,205	308,372	268,976	85,344
\$50,000 under \$75,000.....	* 3,004	* 9,011	17,116	20,241	* 1,010	* 479	913,340	758,923	0	0
\$75,000 under \$100,000.....	* 3,986	* 22,975	11,082	17,363	0	0	836,986	748,313	0	0
\$100,000 under \$200,000.....	11,772	69,380	* 5,576	* 6,629	**	**	1,638,708	1,595,391	0	0
\$200,000 under \$500,000.....	** 15,870	** 98,622	* 294	* 559	* 469	* 242	2,332	8,968	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	344	2,569	1,129	831	0	0
\$1,000,000 or more.....	3,275	23,347	0	0	415	52,216	938	13,907	0	0
Nontaxable returns, total.....	8,681	39,888	13,117	21,438	* 973	* 1,400	33,635,076	101,355,161	26,776,698	67,844,467

* Estimate should be used with caution due to rounding
 ** Data combined to avoid disclosure of information
 [1] Includes prior-year returns with the main table
 NOTE: Detail may not add to totals because of rounding
 Source: IRS, Statistics of Income Division, 2016

31-Mar-17

Size of adjusted gross income	Total refundable credits						Total
	Additional child tax credit		American opportunity credit		Net premium tax credit		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total.....	20,225,421	27,062,605	10,190,997	9,111,582	1,499,446	1,010,733	9,704,098
No adjusted gross income.....	81,734	118,883	163,493	154,955	88,110	92,495	2,611
\$1 under \$5,000.....	377,520	95,492	444,159	392,230	106,446	55,088	11,199
\$5,000 under \$10,000.....	2,092,037	1,624,173	854,452	744,053	157,773	77,029	20,431
\$10,000 under \$15,000.....	3,597,581	4,366,340	1,070,148	929,087	245,328	139,970	1,748,467
\$15,000 under \$20,000.....	3,533,283	5,134,114	906,159	785,036	264,250	145,940	339,640
\$20,000 under \$25,000.....	3,050,605	4,416,099	704,253	583,357	184,469	110,683	488,834
\$25,000 under \$30,000.....	2,235,901	3,373,390	635,372	546,716	152,865	94,875	824,698
\$30,000 under \$40,000.....	2,803,722	4,430,275	952,452	801,869	179,690	146,302	1,883,424
\$40,000 under \$50,000.....	1,420,442	2,056,923	686,205	619,990	70,472	77,287	816,965
\$50,000 under \$75,000.....	898,001	1,221,085	1,216,835	1,100,192	43,193	59,014	1,049,260
\$75,000 under \$100,000.....	102,446	162,736	906,425	833,791	5,776	11,985	870,806
\$100,000 under \$200,000.....	32,122	63,067	1,651,045	1,620,305	* 1,073	* 64	** 1,645,696
\$200,000 under \$500,000.....	27	29	0	0	0	0	**
\$500,000 under \$1,000,000.....	0	0	0	0	0	0	1,129
\$1,000,000 under \$1,500,000.....	0	0	0	0	0	0	379
\$1,500,000 under \$2,000,000.....	0	0	0	0	0	0	115
\$2,000,000 under \$5,000,000.....	0	0	0	0	0	0	297
\$5,000,000 under \$10,000,000.....	0	0	0	0	0	0	78
\$10,000,000 or more.....	0	0	0	0	0	0	69
Taxable returns, total.....	0	0	4,168,483	3,591,380	341,708	101,932	6,214,730
No adjusted gross income.....	0	0	340	365	**	**	361
\$1 under \$5,000.....	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	13,989	1,107	** 40,192	** 3,846	917,469
\$15,000 under \$20,000.....	0	0	37,188	5,459	85,320	14,685	122,508
\$20,000 under \$25,000.....	0	0	58,916	17,785	60,977	17,757	119,893
\$25,000 under \$30,000.....	0	0	110,085	55,834	50,135	18,248	167,258
\$30,000 under \$40,000.....	0	0	298,789	216,933	56,201	17,037	929,602
\$40,000 under \$50,000.....	0	0	284,307	210,007	25,020	13,021	564,205
\$50,000 under \$75,000.....	0	0	897,225	746,586	19,138	12,255	913,340
\$75,000 under \$100,000.....	0	0	834,194	743,281	* 3,651	* 5,019	836,986
\$100,000 under \$200,000.....	0	0	1,633,449	1,594,024	* 1,073	* 64	** 1,641,978
\$200,000 under \$500,000.....	0	0	0	0	0	0	**
\$500,000 under \$1,000,000.....	0	0	0	0	0	0	1,129
\$1,000,000 or more.....	0	0	0	0	0	0	**
Nontaxable returns, total.....	20,225,421	27,062,605	6,022,514	5,520,202	1,157,738	908,801	3,489,368

* Estimate should be used with caution due to rounding

** Data combined to avoid disclosure of information

[1] Includes prior-year returns with the main category

NOTE: Detail may not add to totals because of rounding

Source: IRS, Statistics of Income Division, Form 1041-EZ

2013 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		All returns, total.....	147,351,299	48,104,147	74,614,383	7,487,567	20,237,697	6,315,706	3,458,946
No adjusted gross income.....	2,113,013	4,252	14,955	61	12	* 13	* 17	932	1,399
\$1 under \$5,000.....	10,608,111	44,574	1,492	41,339	955	0	0	0	0
\$5,000 under \$10,000.....	12,030,388	68,414	3,071	48,415	1,568	0	0	* 1,991	* 140
\$10,000 under \$15,000.....	12,503,345	2,702,555	373,842	67,468	3,393	* 9,000	* 1,184	729,359	158,548
\$15,000 under \$20,000.....	11,621,535	2,494,114	802,447	107,797	9,745	136,371	28,451	774,029	429,180
\$20,000 under \$25,000.....	10,125,285	3,671,069	1,655,648	129,314	24,187	291,460	108,142	815,382	639,965
\$25,000 under \$30,000.....	8,809,515	3,980,755	2,538,002	155,785	23,597	366,561	196,561	744,819	648,549
\$30,000 under \$40,000.....	14,473,606	5,927,320	5,977,930	346,761	73,975	720,327	453,012	1,261,224	1,252,162
\$40,000 under \$50,000.....	11,279,394	4,707,218	5,612,871	388,701	121,140	549,021	300,920	1,045,465	1,163,044
\$50,000 under \$75,000.....	19,229,309	8,205,227	12,675,072	1,030,986	258,888	1,081,994	586,649	1,768,373	2,153,751
\$75,000 under \$100,000.....	12,574,107	5,824,557	10,130,457	1,032,722	245,875	981,972	539,384	1,295,832	1,646,580
\$100,000 under \$200,000.....	16,425,446	7,842,066	12,713,318	2,214,350	1,534,035	1,662,206	957,601	1,759,404	2,552,490
\$200,000 under \$500,000.....	4,488,110	1,919,117	4,541,157	1,327,381	3,433,597	451,765	246,037	0	0
\$500,000 under \$1,000,000.....	724,251	457,798	4,382,749	371,480	3,699,920	51,784	32,348	0	0
\$1,000,000 under \$1,500,000.....	156,269	109,165	2,071,737	93,970	1,673,953	6,908	4,521	0	0
\$1,500,000 under \$2,000,000.....	64,235	47,461	1,224,133	41,715	975,330	2,706	1,695	0	0
\$2,000,000 under \$5,000,000.....	91,128	69,729	3,348,075	62,706	2,675,457	2,858	1,911	0	0
\$5,000,000 under \$10,000,000.....	21,412	17,531	1,781,857	16,134	1,452,402	553	367	0	0
\$10,000,000 or more.....	12,839	11,224	4,765,570	10,483	4,029,667	207	145	0	0
Taxable returns, total.....	94,532,494	33,061,077	59,018,749	7,232,829	18,606,711	4,389,335	2,388,445	6,262,065	7,232,379
No adjusted gross income.....	6,231	2,303	8,587	**	**	* 6	* 13	400	1,150
\$1 under \$5,000.....	259,679	38,720	1,217	** 37,496	** 809	0	0	0	0
\$5,000 under \$10,000.....	1,826,829	50,465	1,871	47,422	1,564	0	0	0	0
\$10,000 under \$15,000.....	4,682,558	1,073,570	110,537	55,851	2,696	0	0	62,856	9,293
\$15,000 under \$20,000.....	5,296,828	768,334	153,949	81,962	2,823	0	0	159,680	46,556
\$20,000 under \$25,000.....	5,456,047	1,165,391	250,988	100,359	5,665	* 1,201	* 293	223,474	108,467
\$25,000 under \$30,000.....	5,155,731	1,316,820	447,767	130,036	12,365	* 1,002	* 488	253,395	196,416
\$30,000 under \$40,000.....	10,249,791	2,369,920	2,228,804	309,277	46,069	130,618	69,653	596,199	606,971
\$40,000 under \$50,000.....	9,408,699	3,037,936	3,033,227	356,442	45,703	260,670	121,155	585,052	603,427
\$50,000 under \$75,000.....	18,003,354	7,178,028	10,135,396	987,338	142,243	876,333	441,919	1,412,091	1,625,969
\$75,000 under \$100,000.....	12,322,770	5,650,357	9,452,816	1,018,556	214,865	944,817	513,765	1,222,420	1,504,272
\$100,000 under \$200,000.....	16,318,248	7,785,896	12,088,254	2,192,473	1,181,850	1,658,015	954,178	1,746,497	2,529,857
\$200,000 under \$500,000.....	4,477,599	1,911,971	4,092,221	1,320,649	2,993,939	451,673	245,997	0	0
\$500,000 under \$1,000,000.....	722,903	456,755	4,179,885	370,452	3,497,948	51,774	32,346	0	0
\$1,000,000 or more.....	345,225	254,611	12,833,231	224,516	10,458,173	13,227	8,639	0	0
Nontaxable returns, total.....	52,818,806	15,043,071	15,595,634	254,738	1,630,986	1,926,371	1,070,501	3,934,746	3,413,430

Size of adjusted gross income	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit		Prior year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	7,411,730	1,316,999	22,563,277	27,233,304	3,036,039	1,613,800	462,100	3,064,587	322,422	1,004,548
No adjusted gross income.....	480	324	** 2,787	** 3,722	** 164	** 623	486	7,773	* 3	* 120
\$1 under \$5,000.....	* 233	* 133	**	**	0	0	** 3,017	** 261	** 994	** 82
\$5,000 under \$10,000.....	* 1,030	* 324	* 3	* 6	**	**	**	**	0	0
\$10,000 under \$15,000.....	314,025	51,379	46,282	3,006	18,458	2,767	**	**	**	**
\$15,000 under \$20,000.....	650,568	128,940	692,658	136,201	29,900	5,726	* 2,608	* 1,250	* 1,997	* 697
\$20,000 under \$25,000.....	1,195,981	166,762	1,271,829	511,320	66,234	14,769	* 2,866	* 2,120	* 429	* 72
\$25,000 under \$30,000.....	1,442,927	257,278	1,703,905	998,907	102,902	26,693	* 4,486	* 1,440	* 2,335	* 2,672
\$30,000 under \$40,000.....	1,441,489	341,144	3,351,008	2,824,446	237,615	81,905	8,651	7,480	6,177	8,322
\$40,000 under \$50,000.....	1,285,616	187,695	2,832,129	3,299,337	259,442	96,927	9,264	11,511	3,347	3,231
\$50,000 under \$75,000.....	1,079,379	183,020	5,280,105	8,143,089	656,123	239,308	47,979	63,391	11,328	18,759
\$75,000 under \$100,000.....	0	0	3,836,835	6,422,133	579,845	262,457	43,202	84,671	18,417	21,281
\$100,000 under \$200,000.....	0	0	3,544,335	4,890,295	845,126	522,308	131,173	331,502	111,405	145,527
\$200,000 under \$500,000.....	0	0	1,401	842	204,234	238,354	103,297	419,485	71,782	110,598
\$500,000 under \$1,000,000.....	0	0	0	0	** 35,995	** 121,963	** 105,071	** 2,133,704	64,830	183,517
\$1,000,000 under \$1,500,000.....	0	0	0	0	**	**	**	**	15,933	116,803
\$1,500,000 under \$2,000,000.....	0	0	0	0	**	**	**	**	4,969	49,447
\$2,000,000 under \$5,000,000.....	0	0	0	0	**	**	**	**	6,254	112,810
\$5,000,000 under \$10,000,000.....	0	0	0	0	**	**	**	**	1,349	82,720
\$10,000,000 or more.....	0	0	0	0	**	**	**	**	874	147,889
Taxable returns, total.....	4,730,495	722,976	13,906,199	20,134,644	2,765,362	1,381,743	425,812	2,910,894	306,340	970,031
No adjusted gross income.....	473	324	** 1,654	** 2,755	120	104	292	3,269	**	**
\$1 under \$5,000.....	* 233	* 133	**	**	0	0	** 2,011	** 140	** 994	** 198
\$5,000 under \$10,000.....	* 37	* 45	**	**	0	0	**	**	0	0
\$10,000 under \$15,000.....	140,374	17,077	* 105	* 105	8,484	1,040	**	**	0	0
\$15,000 under \$20,000.....	479,160	80,275	* 6	* 19	18,921	3,180	0	0	* 1,997	* 697
\$20,000 under \$25,000.....	817,006	78,942	9,393	11,403	43,944	9,704	* 547	* 455	* 29	* 16
\$25,000 under \$30,000.....	885,825	113,454	43,280	43,359	72,330	17,053	* 2,983	* 327	* 1,327	* 176
\$30,000 under \$40,000.....	621,554	146,872	718,146	737,058	179,646	58,203	6,397	2,212	** 4,717	** 7,218
\$40,000 under \$50,000.....	886,390	131,433	1,483,941	1,744,865	210,994	67,651	5,902	3,460	**	**
\$50,000 under \$75,000.....	899,442	154,420	4,424,879	6,642,977	592,567	181,814	37,692	35,513	7,719	9,752
\$75,000 under \$100,000.....	0	0	3,702,268	6,114,477	564,697	207,005	37,220	53,432	15,424	14,848
\$100,000 under \$200,000.....	0	0	3,521,135	4,836,794	833,634	478,488	124,756	263,920	108,308	135,547
\$200,000 under \$500,000.....	0	0	* 1,392	* 832	204,033	235,698	102,954	414,782	71,627	109,426
\$500,000 under \$1,000,000.....	0	0	0	0	** 35,992	** 121,805	** 105,058	** 2,133,383	64,823	182,990
\$1,000,000 or more.....	0	0	0	0	**	**	**	**	29,375	509,163
Nontaxable returns, total.....	2,681,235	594,023	8,657,078	7,098,660	270,677	232,057	36,287	153,693	16,081	34,517

Size of adjusted gross income	Tax credits									
	Adoption credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	55,036	229,567	76,856	9,493	3,994	12,568	* 308	* 760	13,389	6,583
No adjusted gross income.....	* 3	* 1	262	202	0	0	0	0	0	0
\$1 under \$5,000.....	0	0	* 1,013	* 33	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	* 4,963	* 602	0	0	0	0	* 993	* 223
\$10,000 under \$15,000.....	0	0	35,771	5,635	0	0	0	0	* 998	* 150
\$15,000 under \$20,000.....	0	0	32,529	2,902	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	* 2,319	* 120	0	0	0	0	0	0
\$25,000 under \$30,000.....	* 993	* 857	0	0	0	0	0	0	0	0
\$30,000 under \$40,000.....	* 3,989	* 3,047	0	0	**	**	0	0	* 993	* 993
\$40,000 under \$50,000.....	10,988	14,589	0	0	0	0	0	0	* 2,055	* 1,195
\$50,000 under \$75,000.....	15,193	43,722	0	0	** 2,004	** 5,350	0	0	* 2,021	* 1,128
\$75,000 under \$100,000.....	12,258	66,952	0	0	**	**	0	0	* 3,338	* 1,404
\$100,000 under \$200,000.....	10,866	93,161	0	0	** 1,685	** 4,883	* 303	* 757	* 1,735	* 1,062
\$200,000 under \$500,000.....	730	7,053	0	0	**	**	0	0	* 647	* 169
\$500,000 under \$1,000,000.....	0	0	0	0	* 185	* 1,473	0	0	* 355	* 92
\$1,000,000 under \$1,500,000.....	* 8	* 92	0	0	* 25	* 183	0	0	* 117	* 95
\$1,500,000 under \$2,000,000.....	* 8	* 94	0	0	* 17	* 101	0	0	* 52	* 27
\$2,000,000 under \$5,000,000.....	0	0	0	0	50	375	** 5	** 3	60	28
\$5,000,000 under \$10,000,000.....	0	0	0	0	18	135	**	**	* 19	* 13
\$10,000,000 or more.....	0	0	0	0	* 9	* 68	**	**	* 7	* 5
Taxable returns, total.....	11,207	60,006	36,708	4,728	1,985	7,184	* 308	* 760	13,389	6,583
No adjusted gross income.....	0	0	201	158	0	0	0	0	0	0
\$1 under \$5,000.....	0	0	* 8	* 3	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	0	0	* 993	* 223
\$10,000 under \$15,000.....	0	0	* 8,941	* 1,997	0	0	0	0	* 998	* 150
\$15,000 under \$20,000.....	0	0	26,565	2,563	0	0	0	0	0	0
\$20,000 under \$25,000.....	0	0	* 993	* 6	0	0	0	0	0	0
\$25,000 under \$30,000.....	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000.....	0	0	0	0	0	0	0	0	* 993	* 993
\$40,000 under \$50,000.....	* 1,008	* 1,905	0	0	0	0	0	0	* 2,055	* 1,195
\$50,000 under \$75,000.....	* 4,019	* 10,155	0	0	0	0	0	0	* 2,021	* 1,128
\$75,000 under \$100,000.....	* 3,011	* 15,035	0	0	0	0	0	0	* 3,338	* 1,404
\$100,000 under \$200,000.....	* 2,438	* 26,001	0	0	** 1,681	** 4,853	* 303	* 757	* 1,735	* 1,062
\$200,000 under \$500,000.....	* 715	* 6,725	0	0	**	**	0	0	* 647	* 169
\$500,000 under \$1,000,000.....	0	0	0	0	* 185	* 1,473	0	0	* 355	* 92
\$1,000,000 or more.....	* 16	* 186	0	0	119	859	* 5	* 3	255	168
Nontaxable returns, total.....	43,829	169,561	40,148	4,766	* 2,009	* 5,384	0	0	0	0

Size of adjusted gross income	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Refundable credits used to offset income tax before credits			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total [1]		Earned income credit used to offset income tax before credits	
							Number of returns	Amount	Number of returns	Amount
All returns, total.....	43,009	231,050	58,410	73,709	3,649	19,289	9,373,508	5,456,000	4,240,719	1,294,144
No adjusted gross income.....	** 32	** 207	0	0	0	0	404	761	* 22	* 15
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	* 9,009	* 174	* 5,000	* 59
\$10,000 under \$15,000.....	**	**	0	0	0	0	1,609,755	147,634	1,571,820	142,423
\$15,000 under \$20,000.....	0	0	0	0	0	0	270,242	59,355	159,434	36,010
\$20,000 under \$25,000.....	* 933	* 1,026	* 2,981	* 2,362	0	0	477,350	184,805	243,892	120,032
\$25,000 under \$30,000.....	0	0	* 2,986	* 2,182	0	0	773,765	379,267	536,218	247,868
\$30,000 under \$40,000.....	* 993	* 1,559	* 8,977	* 7,768	**	**	1,765,198	921,196	1,388,846	649,870
\$40,000 under \$50,000.....	* 995	* 1,015	10,053	11,408	0	0	757,569	400,859	333,470	97,669
\$50,000 under \$75,000.....	5,250	13,535	** 33,410	** 49,986	**	**	1,172,775	942,205	* 2,017	* 199
\$75,000 under \$100,000.....	* 4,026	* 25,907	**	**	**	**	904,549	792,157	0	0
\$100,000 under \$200,000.....	10,827	65,120	**	**	** 3,095	** 6,020	** 1,631,321	** 1,611,590	0	0
\$200,000 under \$500,000.....	** 19,954	** 122,681	**	**	**	**	**	**	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	336	2,767	929	998	0	0
\$1,000,000 under \$1,500,000.....	**	**	0	0	* 71	* 1,943	222	1,397	0	0
\$1,500,000 under \$2,000,000.....	**	**	0	0	* 39	* 787	124	119	0	0
\$2,000,000 under \$5,000,000.....	**	**	* 3	* 3	73	2,853	176	1,495	0	0
\$5,000,000 under \$10,000,000.....	**	**	0	0	* 9	* 115	65	9,458	0	0
\$10,000,000 or more.....	**	**	0	0	26	4,803	54	2,531	0	0
Taxable returns, total.....	37,773	216,363	46,412	58,066	3,644	19,094	6,160,674	4,298,162	1,684,951	466,919
No adjusted gross income.....	** 23	** 159	0	0	0	0	388	744	* 13	* 12
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	**	**	0	0	0	0	855,846	78,064	840,879	76,160
\$15,000 under \$20,000.....	0	0	0	0	0	0	75,930	17,835	0	0
\$20,000 under \$25,000.....	0	0	0	0	0	0	103,813	36,036	* 1,997	* 103
\$25,000 under \$30,000.....	0	0	* 1,001	* 1,024	0	0	111,767	63,107	11,969	11,594
\$30,000 under \$40,000.....	0	0	* 6,960	* 5,751	**	**	916,529	548,733	612,546	317,949
\$40,000 under \$50,000.....	**	**	* 8,050	* 6,073	0	0	542,910	305,421	216,540	60,912
\$50,000 under \$75,000.....	* 4,074	* 10,184	** 30,399	** 45,214	**	**	1,049,360	860,893	* 1,008	* 189
\$75,000 under \$100,000.....	* 2,970	* 18,546	**	**	**	**	876,751	773,516	0	0
\$100,000 under \$200,000.....	10,789	64,964	**	**	** 3,090	** 5,826	** 1,625,819	** 1,606,993	0	0
\$200,000 under \$500,000.....	** 19,919	** 122,510	**	**	**	**	**	**	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	336	2,767	929	998	0	0
\$1,000,000 or more.....	**	**	* 3	* 3	218	10,501	633	5,821	0	0
Nontaxable returns, total.....	5,236	14,687	11,998	15,643	* 5	* 195	3,212,834	1,157,838	2,555,768	827,225

Size of adjusted gross income	American opportunity credit used to offset income tax before credits		Regulated investment company credit used to offset income tax before credits		Health insurance tax credit used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	4,999,738	4,019,698	7,100	28,847	11,679	28,068
No adjusted gross income.....	377	736	**	**	0	0
\$1 under \$5,000.....	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0
\$10,000 under \$15,000.....	25,950	2,032	0	0	0	0
\$15,000 under \$20,000.....	91,766	16,003	0	0	0	0
\$20,000 under \$25,000.....	209,490	55,309	** 994	** 917	0	0
\$25,000 under \$30,000.....	225,573	125,980	0	0	* 1,005	* 721
\$30,000 under \$40,000.....	374,874	249,956	0	0	* 1,979	* 3,170
\$40,000 under \$50,000.....	424,392	287,226	* 1,008	* 2,072	* 1,980	* 1,308
\$50,000 under \$75,000.....	1,142,673	916,695	** 4,262	** 13,146	* 3,328	* 8,741
\$75,000 under \$100,000.....	886,802	785,408	**	**	* 1,000	* 545
\$100,000 under \$200,000.....	1,617,842	1,580,352	**	**	* 2,200	* 12,348
\$200,000 under \$500,000.....	0	0	**	**	* 144	* 1,206
\$500,000 under \$1,000,000.....	0	0	377	414	* 40	* 16
\$1,000,000 under \$1,500,000.....	0	0	147	1,313	0	0
\$1,500,000 under \$2,000,000.....	0	0	88	71	0	0
\$2,000,000 under \$5,000,000.....	0	0	136	911	** 4	** 13
\$5,000,000 under \$10,000,000.....	0	0	46	9,344	**	**
\$10,000,000 or more.....	0	0	44	660	0	0
Taxable returns, total.....	4,324,723	3,716,837	6,097	16,717	7,397	23,719
No adjusted gross income.....	368	727	**	**	0	0
\$1 under \$5,000.....	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0
\$10,000 under \$15,000.....	11,982	853	0	0	0	0
\$15,000 under \$20,000.....	56,888	10,493	0	0	0	0
\$20,000 under \$25,000.....	77,847	26,469	** 994	** 917	0	0
\$25,000 under \$30,000.....	88,829	46,815	0	0	0	0
\$30,000 under \$40,000.....	282,557	213,989	0	0	* 996	* 2,380
\$40,000 under \$50,000.....	312,335	233,915	* 1,008	* 2,072	* 995	* 1,158
\$50,000 under \$75,000.....	1,022,571	841,053	** 3,265	** 10,188	* 2,018	* 6,053
\$75,000 under \$100,000.....	859,004	766,767	**	**	* 1,000	* 545
\$100,000 under \$200,000.....	1,612,340	1,575,756	**	**	* 2,200	* 12,348
\$200,000 under \$500,000.....	0	0	**	**	* 144	* 1,206
\$500,000 under \$1,000,000.....	0	0	377	414	* 40	* 16
\$1,000,000 or more.....	0	0	454	3,125	* 4	* 13
Nontaxable returns, total.....	675,015	302,861	* 1,003	* 12,131	* 4,282	* 4,349

* 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] Includes prior-year returns with the making work pay credit, first-time homebuyer credit and refundable adoption credit.

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

Source: IRS, Statistics of Income Division, July 2015

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2012 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		All returns, total.....	144,928,472	47,359,402	72,927,936	7,096,246	19,115,247	6,339,717	3,411,987
No adjusted gross income.....	2,128,548	4,109	18,767	* 9	* 12	* 8	* 4	676	1,036
\$1 under \$5,000.....	10,378,183	40,805	1,198	38,519	996	0	0	0	0
\$5,000 under \$10,000.....	11,958,135	184,494	4,423	33,433	2,122	0	0	37,821	567
\$10,000 under \$15,000.....	12,632,192	2,646,289	411,882	70,226	6,066	* 7,975	* 925	714,543	181,747
\$15,000 under \$20,000.....	11,615,578	2,530,432	837,393	104,897	9,815	151,891	33,121	729,326	431,519
\$20,000 under \$25,000.....	10,168,630	3,777,722	1,739,970	135,407	8,907	343,928	139,618	802,406	636,135
\$25,000 under \$30,000.....	8,734,480	3,836,846	2,574,741	154,447	25,496	370,395	207,668	721,150	612,674
\$30,000 under \$40,000.....	14,451,152	6,040,516	6,053,254	346,705	84,359	734,638	447,229	1,265,918	1,228,560
\$40,000 under \$50,000.....	10,873,672	4,509,289	5,421,633	374,056	71,144	543,835	288,087	1,004,599	1,121,282
\$50,000 under \$75,000.....	18,985,371	8,129,087	12,686,898	1,012,218	285,895	1,111,901	592,988	1,723,582	2,089,659
\$75,000 under \$100,000.....	12,103,891	5,702,914	10,249,278	986,384	265,211	1,005,387	558,283	1,359,934	1,718,087
\$100,000 under \$200,000.....	15,646,648	7,465,708	12,323,482	2,012,987	1,344,976	1,609,591	895,363	1,719,096	2,501,273
\$200,000 under \$250,000.....	1,806,561	708,500	1,105,612	434,743	744,279	195,944	99,369	0	0
\$250,000 under \$500,000.....	2,347,551	1,080,777	3,516,574	799,192	2,840,793	202,784	110,919	0	0
\$500,000 under \$1,000,000.....	705,029	419,554	3,734,185	346,297	3,185,213	45,852	28,279	0	0
\$1,000,000 under \$1,500,000.....	169,413	115,197	1,809,899	97,614	1,526,549	9,163	5,944	0	0
\$1,500,000 under \$2,000,000.....	71,874	51,288	1,122,093	44,650	910,341	2,496	1,594	0	0
\$2,000,000 under \$5,000,000.....	106,711	79,484	3,034,261	71,016	2,508,500	3,030	2,002	0	0
\$5,000,000 under \$10,000,000.....	27,167	21,456	1,594,049	19,616	1,279,996	596	381	0	0
\$10,000,000 or more.....	17,685	14,934	4,688,343	13,832	4,014,578	304	214	0	0
Taxable returns, total.....	93,109,721	32,351,457	56,363,784	6,809,715	16,362,774	4,348,747	2,323,806	6,259,547	7,170,223
No adjusted gross income.....	6,708	2,476	8,905	* 3	* 11	**	**	579	952
\$1 under \$5,000.....	260,338	34,507	854	33,504	813	0	0	0	0
\$5,000 under \$10,000.....	2,033,853	35,337	2,203	32,344	2,108	0	0	0	0
\$10,000 under \$15,000.....	5,025,180	1,133,402	124,249	53,588	2,929	0	0	59,639	8,627
\$15,000 under \$20,000.....	5,299,487	789,646	148,256	88,686	3,710	* 1,992	* 246	128,494	37,543
\$20,000 under \$25,000.....	5,388,034	1,121,608	255,605	109,024	4,282	* 1,004	* 904	222,271	104,708
\$25,000 under \$30,000.....	5,179,401	1,215,861	504,268	124,402	10,912	** 1,201	** 128	274,882	207,874
\$30,000 under \$40,000.....	10,288,411	2,491,285	2,264,974	299,363	34,019	153,497	79,760	612,148	580,990
\$40,000 under \$50,000.....	9,160,454	2,989,387	3,099,217	342,721	27,416	264,911	120,634	596,007	618,107
\$50,000 under \$75,000.....	17,797,395	7,111,114	10,150,271	959,215	125,479	892,439	449,176	1,363,469	1,545,165
\$75,000 under \$100,000.....	11,885,774	5,537,175	9,577,091	961,221	167,030	967,318	530,175	1,296,524	1,597,762
\$100,000 under \$200,000.....	15,552,998	7,412,413	11,681,157	1,991,850	978,179	1,606,442	894,165	1,705,533	2,468,496
\$200,000 under \$500,000.....	4,138,375	1,778,933	3,960,100	1,224,238	2,949,706	398,549	210,219	0	0
\$500,000 under \$1,000,000.....	702,156	417,298	3,334,687	344,140	2,796,988	45,816	28,267	0	0
\$1,000,000 or more.....	391,157	281,017	11,251,946	245,415	9,259,192	15,580	10,133	0	0
Nontaxable returns, total.....	51,818,751	15,007,945	16,564,152	286,532	2,752,473	1,990,970	1,088,181	3,819,506	3,352,317

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Size of adjusted gross income	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit		Prior year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	6,925,814	1,202,908	22,889,677	27,726,578	2,225,307	1,266,559	466,097	2,580,523	262,061	683,888
No adjusted gross income.....	1,046	713	2,143	3,287	100	1,011	667	9,133	**	**
\$1 under \$5,000.....	* 12	* 9	* 278	* 16	0	0	* 994	* 31	* 999	* 141
\$5,000 under \$10,000.....	13,920	207	* 2,000	* 145	0	0	* 1,987	* 81	0	0
\$10,000 under \$15,000.....	301,082	51,781	60,862	4,536	17,959	3,264	* 1,997	* 852	* 1,040	* 156
\$15,000 under \$20,000.....	666,883	118,893	716,388	161,419	31,002	5,609	* 2,658	* 1,112	* 999	* 40
\$20,000 under \$25,000.....	1,118,526	168,019	1,415,508	565,820	41,772	11,491	7,307	2,971	* 1,312	* 139
\$25,000 under \$30,000.....	1,248,448	217,650	1,749,514	1,034,330	71,097	23,398	4,746	2,237	** 195	** 40
\$30,000 under \$40,000.....	1,457,434	323,113	3,476,877	3,014,940	180,223	59,468	10,944	10,079	8,312	9,323
\$40,000 under \$50,000.....	1,171,356	170,300	2,780,257	3,291,906	187,926	62,939	9,217	15,125	2,692	1,532
\$50,000 under \$75,000.....	947,108	152,224	5,352,490	8,282,366	462,355	196,658	57,612	85,841	15,449	22,522
\$75,000 under \$100,000.....	0	0	3,808,154	6,486,245	405,243	154,298	39,820	71,956	27,232	19,583
\$100,000 under \$200,000.....	0	0	3,523,358	4,880,299	630,938	434,473	137,140	320,271	106,455	154,502
\$200,000 under \$250,000.....	0	0	1,846	1,269	82,793	90,519	34,393	73,181	36,445	31,243
\$250,000 under \$500,000.....	0	0	0	0	83,931	118,796	57,702	246,898	13,888	44,937
\$500,000 under \$1,000,000.....	0	0	0	0	21,153	36,900	42,155	309,481	22,157	70,399
\$1,000,000 under \$1,500,000.....	0	0	0	0	4,185	19,535	18,288	184,814	11,914	48,754
\$1,500,000 under \$2,000,000.....	0	0	0	0	1,705	12,578	9,972	138,724	4,755	38,696
\$2,000,000 under \$5,000,000.....	0	0	0	0	2,172	17,708	17,780	380,753	6,015	85,642
\$5,000,000 under \$10,000,000.....	0	0	0	0	482	7,424	5,728	224,592	1,380	57,166
\$10,000,000 or more.....	0	0	0	0	271	10,491	4,990	502,390	823	99,072
Taxable returns, total.....	4,344,976	666,728	14,136,238	20,623,756	2,054,516	1,072,694	424,143	2,412,353	240,215	633,019
No adjusted gross income.....	790	589	1,109	2,133	24	572	426	2,397	**	**
\$1 under \$5,000.....	* 6	* 6	0	0	0	0	* 994	* 31	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	* 1,987	* 81	0	0
\$10,000 under \$15,000.....	164,038	21,346	* 46	* 92	* 8,990	* 1,673	* 994	* 639	* 1,040	* 156
\$15,000 under \$20,000.....	495,251	73,987	* 996	* 999	25,983	4,674	* 1,130	* 154	* 999	* 40
\$20,000 under \$25,000.....	740,873	74,794	19,973	19,980	26,149	5,345	* 5,000	* 2,146	* 1,005	* 52
\$25,000 under \$30,000.....	714,684	99,908	46,445	46,493	48,188	9,621	* 3,062	* 1,215	** 42	** 18
\$30,000 under \$40,000.....	655,347	148,429	816,370	829,391	149,443	40,469	5,719	5,260	4,063	3,478
\$40,000 under \$50,000.....	786,205	118,349	1,539,502	1,851,672	152,391	38,985	4,914	5,835	* 2,338	* 728
\$50,000 under \$75,000.....	787,782	129,320	4,518,895	6,859,932	421,613	137,850	44,194	42,148	9,577	11,779
\$75,000 under \$100,000.....	0	0	3,690,707	6,192,582	399,233	140,908	35,498	46,736	21,480	10,567
\$100,000 under \$200,000.....	0	0	3,500,354	4,819,217	626,137	385,454	129,952	263,990	102,647	140,684
\$200,000 under \$500,000.....	0	0	1,841	1,265	166,443	204,597	91,430	306,141	50,023	71,677
\$500,000 under \$1,000,000.....	0	0	0	0	21,128	35,878	42,116	308,398	22,127	69,108
\$1,000,000 or more.....	0	0	0	0	8,794	66,669	56,728	1,427,181	24,874	324,732
Nontaxable returns, total.....	2,580,838	536,180	8,753,439	7,102,822	170,791	193,865	41,954	168,170	21,847	50,869

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Size of adjusted gross income	Tax credits									
	Adoption credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit		Alternative fuel vehicle refueling property credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	30,485	169,444	67,430	9,406	7,241	20,177	1,958	4,872	8,104	8,183
No adjusted gross income.....	**	**	182	128	**	**	0	0	0	0
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	* 999	* 74	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	43,229	6,763	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	17,885	2,183	0	0	0	0	* 994	* 68
\$20,000 under \$25,000.....	0	0	* 5,135	* 258	* 993	* 1,588	0	0	* 999	* 300
\$25,000 under \$30,000.....	0	0	0	0	** 994	** 392	0	0	0	0
\$30,000 under \$40,000.....	* 2,992	* 6,094	0	0	* 960	* 402	0	0	0	0
\$40,000 under \$50,000.....	* 2,009	* 3,391	0	0	0	0	0	0	0	0
\$50,000 under \$75,000.....	** 6,189	** 19,418	0	0	** 4,105	** 16,401	0	0	* 3,049	* 4,904
\$75,000 under \$100,000.....	* 8,004	* 41,523	0	0	0	0	* 1,007	* 2,517	* 1,008	* 2,295
\$100,000 under \$200,000.....	10,083	89,694	0	0	**	**	* 299	* 745	* 1,338	* 456
\$200,000 under \$250,000.....	* 1,208	* 9,325	0	0	**	**	* 299	* 748	* 600	* 103
\$250,000 under \$500,000.....	0	0	0	0	**	**	* 137	* 342	0	0
\$500,000 under \$1,000,000.....	0	0	0	0	* 136	* 1,020	* 108	* 271	0	0
\$1,000,000 under \$1,500,000.....	0	0	0	0	0	0	* 56	* 141	* 39	* 10
\$1,500,000 under \$2,000,000.....	0	0	0	0	* 33	* 208	* 25	* 53	* 16	* 11
\$2,000,000 under \$5,000,000.....	0	0	0	0	* 10	* 73	* 9	* 23	* 40	* 26
\$5,000,000 under \$10,000,000.....	0	0	0	0	* 7	* 68	* 12	* 23	* 14	* 8
\$10,000,000 or more.....	0	0	0	0	* 4	* 24	* 6	* 11	* 6	* 3
Taxable returns, total.....	11,850	77,075	33,417	4,804	4,282	11,089	** 1,958	** 4,872	7,095	5,916
No adjusted gross income.....	**	**	167	120	**	**	0	0	0	0
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	0	0	12,229	2,500	0	0	0	0	0	0
\$15,000 under \$20,000.....	0	0	16,886	1,995	0	0	0	0	* 994	* 68
\$20,000 under \$25,000.....	0	0	* 4,136	* 189	0	0	0	0	* 999	* 300
\$25,000 under \$30,000.....	0	0	0	0	** 994	** 392	0	0	0	0
\$30,000 under \$40,000.....	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$50,000.....	0	0	0	0	0	0	0	0	0	0
\$50,000 under \$75,000.....	** 1,149	** 2,088	0	0	** 3,099	** 9,305	0	0	* 2,040	* 2,637
\$75,000 under \$100,000.....	* 2,021	* 4,203	0	0	0	0	** 1,007	** 2,517	* 1,008	* 2,295
\$100,000 under \$200,000.....	7,475	61,512	0	0	**	**	** 299	** 745	* 1,338	* 456
\$200,000 under \$500,000.....	* 1,204	* 9,272	0	0	**	**	** 436	** 1,090	* 600	* 103
\$500,000 under \$1,000,000.....	0	0	0	0	* 136	* 1,020	** 108	** 271	0	0
\$1,000,000 or more.....	0	0	0	0	54	373	** 108	** 251	115	58
Nontaxable returns, total.....	18,635	92,369	34,012	4,602	* 2,958	* 9,087	**	**	* 1,008	* 2,267

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Size of adjusted gross income	Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total [1]		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	All returns, total.....	25,061	139,027	46,653	65,306	5,642	35,547	9,923,352	5,965,744	4,152,208
No adjusted gross income.....	* 8	* 56	0	0	**	**	834	3,352	* 49	* 68
\$1 under \$5,000.....	0	0	0	0	0	0	* 3	* 5	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	94,333	1,226		1,068
\$10,000 under \$15,000.....	0	0	0	0	0	0	1,556,845	155,792	1,473,946	137,180
\$15,000 under \$20,000.....	0	0	* 2,000	* 1,309	0	0	303,385	72,303	163,564	37,998
\$20,000 under \$25,000.....	0	0	* 3	* 1	0	0	551,346	204,724	260,344	124,055
\$25,000 under \$30,000.....	0	0	* 4,986	* 2,627	0	0	860,734	448,251	571,160	291,314
\$30,000 under \$40,000.....	0	0	* 4,995	* 6,266	* 999	* 1,355	1,793,348	862,068	1,329,425	562,441
\$40,000 under \$50,000.....	0	0	* 6,312	* 6,190	* 1,326	* 46	751,611	389,691	265,392	58,940
\$50,000 under \$75,000.....	* 4,029	* 18,775	15,065	24,075	* 144	* 21	1,163,852	903,150	0	0
\$75,000 under \$100,000.....	* 3,657	* 21,967	** 13,291	** 24,838	**	**	1,007,982	882,958	0	0
\$100,000 under \$200,000.....	8,465	47,544	**	**	** 2,068	** 1,879	1,671,070	1,650,609	0	0
\$200,000 under \$250,000.....	** 7,589	** 41,686	**	**	** 857	** 2,595	25,060	45,445	0	0
\$250,000 under \$500,000.....	**	**	**	**	**	**	92,022	124,590	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	**	**	36,931	90,705	0	0
\$1,000,000 under \$1,500,000.....	499	3,363	0	0	* 48	* 781	6,238	20,008	0	0
\$1,500,000 under \$2,000,000.....	215	1,408	0	0	* 35	* 846	2,425	17,634	0	0
\$2,000,000 under \$5,000,000.....	328	2,282	0	0	122	7,659	3,571	29,594	0	0
\$5,000,000 under \$10,000,000.....	150	1,044	0	0	17	3,195	1,036	20,153	0	0
\$10,000,000 or more.....	120	903	0	0	24	17,172	726	43,486	0	0
Taxable returns, total.....	** 25,061	** 139,027	32,585	36,653	4,635	33,933	6,730,336	4,815,259	1,699,173	439,278
No adjusted gross income.....	** 8	** 56	0	0	**	**	721	2,060	* 9	* 14
\$1 under \$5,000.....	0	0	0	0	0	0	* 3	* 5	0	0
\$5,000 under \$10,000.....	0	0	0	0	0	0	* 1,005	* 14	* 999	* 13
\$10,000 under \$15,000.....	0	0	0	0	0	0	913,414	86,288	879,377	77,286
\$15,000 under \$20,000.....	0	0	* 1,001	* 271	0	0	87,991	24,568	0	0
\$20,000 under \$25,000.....	0	0	0	0	0	0	132,734	42,905	* 999	* 26
\$25,000 under \$30,000.....	0	0	* 2,988	* 897	0	0	198,625	126,832	38,930	45,442
\$30,000 under \$40,000.....	0	0	* 2,991	* 3,675	0	0	978,567	539,502	602,490	280,673
\$40,000 under \$50,000.....	0	0	* 2,295	* 1,532	* 1,326	* 46	568,680	315,912	176,369	35,823
\$50,000 under \$75,000.....	** 4,029	** 18,775	11,038	12,343	* 144	* 21	1,039,165	824,479	0	0
\$75,000 under \$100,000.....	** 3,657	** 21,967	** 12,271	** 17,933	0	0	979,878	859,618	0	0
\$100,000 under \$200,000.....	** 8,465	** 47,544	**	**	** 2,064	** 1,809	1,661,865	1,618,544	0	0
\$200,000 under \$500,000.....	** 7,589	** 41,686	**	**	** 853	** 2,405	116,843	166,878	0	0
\$500,000 under \$1,000,000.....	**	**	0	0	**	**	36,864	82,945	0	0
\$1,000,000 or more.....	** 1,312	** 9,000	0	0	246	29,653	13,980	124,706	0	0
Nontaxable returns, total.....	**	**	14,068	28,652	* 1,007	* 1,615	3,193,015	1,150,485	2,453,035	773,786

Size of adjusted gross income	Refundable credits used to offset income tax before credits							
	American opportunity credit used to offset income tax before credits		Regulated investment company credit used to offset income tax before credits		Refundable prior-year minimum tax credit used to offset income tax before credits		Health insurance tax credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	5,058,762	4,017,534	19,262	31,750	190,851	419,495	9,755	14,447
No adjusted gross income.....	559	605	* 6	* 11	213	2,660	0	0
\$1 under \$5,000.....	0	0	0	0	* 3	* 5	0	0
\$5,000 under \$10,000.....	0	0	0	0	* 6	* 1	0	0
\$10,000 under \$15,000.....	27,840	2,356	0	0	0	0	0	0
\$15,000 under \$20,000.....	87,523	15,153	* 994	* 1,003	* 42	* 35	0	0
\$20,000 under \$25,000.....	236,714	60,136	0	0	* 3	* 27	0	0
\$25,000 under \$30,000.....	243,109	136,741	0	0	0	0	0	0
\$30,000 under \$40,000.....	413,011	255,000	* 1,992	* 2,097	0	0	* 999	* 123
\$40,000 under \$50,000.....	439,429	300,257	* 1,083	* 337	**	**	* 1,343	* 903
\$50,000 under \$75,000.....	1,065,349	841,006	* 2,011	* 2,053	** 1,310	** 7,960	* 1,309	* 1,503
\$75,000 under \$100,000.....	943,673	841,121	* 3,316	* 103	803	997	* 2,026	* 6,031
\$100,000 under \$200,000.....	1,601,555	1,565,159	4,924	932	25,489	42,362	* 3,921	* 5,307
\$200,000 under \$250,000.....	0	0	** 4,936	** 25,214	** 162,981	** 365,448	0	0
\$250,000 under \$500,000.....	0	0	**	**	**	**	* 147	* 466
\$500,000 under \$1,000,000.....	0	0	**	**	**	**	0	0
\$1,000,000 under \$1,500,000.....	0	0	**	**	**	**	* 8	* 103
\$1,500,000 under \$2,000,000.....	0	0	**	**	**	**	0	0
\$2,000,000 under \$5,000,000.....	0	0	**	**	**	**	* 3	* 10
\$5,000,000 under \$10,000,000.....	0	0	**	**	**	**	0	0
\$10,000,000 or more.....	0	0	**	**	**	**	0	0
Taxable returns, total.....	4,365,502	3,711,169	18,130	27,199	187,355	381,841	9,752	14,440
No adjusted gross income.....	555	603	* 6	* 11	141	1,424	0	0
\$1 under \$5,000.....	0	0	0	0	* 3	* 5	0	0
\$5,000 under \$10,000.....	0	0	0	0	* 6	* 1	0	0
\$10,000 under \$15,000.....	13,903	1,115	0	0	0	0	0	0
\$15,000 under \$20,000.....	42,759	7,420	0	0	* 42	* 35	0	0
\$20,000 under \$25,000.....	84,549	24,394	0	0	0	0	0	0
\$25,000 under \$30,000.....	116,525	62,390	0	0	0	0	0	0
\$30,000 under \$40,000.....	312,235	217,000	* 1,992	* 2,097	0	0	* 999	* 123
\$40,000 under \$50,000.....	337,121	250,696	* 1,083	* 337	**	**	* 1,343	* 903
\$50,000 under \$75,000.....	946,133	771,310	* 2,011	* 2,053	** 5	** 340	* 1,306	* 1,496
\$75,000 under \$100,000.....	915,814	818,275	* 3,316	* 103	* 558	* 502	* 2,026	* 6,031
\$100,000 under \$200,000.....	1,595,906	1,557,965	4,924	932	23,937	27,622	* 3,921	* 5,307
\$200,000 under \$500,000.....	0	0	** 4,798	** 21,665	** 162,663	** 351,912	* 147	* 466
\$500,000 under \$1,000,000.....	0	0	**	**	**	**	0	0
\$1,000,000 or more.....	0	0	**	**	**	**	* 11	* 113
Nontaxable returns, total.....	693,260	306,365	* 1,132	* 4,551	3,496	37,654	* 3	* 7

* 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] Includes prior-year returns with the making work pay credit, first-time homebuyer credit and refundable adoption credit.

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

Source: IRS, Statistics of Income Division, July 2014

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2011 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Child care credit		Child tax credit		Education credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		All returns, total.....	145,370,240	49,630,529	73,584,490	6,332,814	3,425,529	23,136,250	28,088,766
No adjusted gross income.....	2,450,924	5,134	15,966	* 3	* 2	3,182	2,841	919	1,045
\$1 under \$5,000.....	10,692,838	38,865	966	0	0	* 2,011	* 88	* 1,055	* 13
\$5,000 under \$10,000.....	12,386,716	310,268	12,486	0	0	5,534	886	72,701	2,298
\$10,000 under \$15,000.....	12,925,831	2,616,992	455,212	12,971	1,581	78,786	8,171	855,877	229,245
\$15,000 under \$20,000.....	11,880,059	2,938,997	1,042,624	158,518	35,891	797,348	168,945	1,049,548	591,101
\$20,000 under \$25,000.....	10,210,706	4,031,597	1,998,663	332,392	137,020	1,440,031	585,655	1,008,156	814,537
\$25,000 under \$30,000.....	8,987,613	4,157,266	3,082,370	389,413	222,014	1,840,508	1,131,461	991,513	885,750
\$30,000 under \$40,000.....	14,520,079	6,420,203	6,491,289	703,719	450,100	3,484,813	3,009,898	1,594,521	1,564,652
\$40,000 under \$50,000.....	10,983,973	4,871,204	5,983,237	582,170	307,733	2,800,202	3,404,398	1,240,708	1,369,941
\$50,000 under \$75,000.....	18,949,278	8,534,698	13,503,827	1,155,123	615,407	5,376,858	8,473,271	2,005,754	2,462,022
\$75,000 under \$100,000.....	11,926,401	5,985,947	10,822,828	1,020,184	568,571	3,867,102	6,535,875	1,496,119	1,927,417
\$100,000 under \$200,000.....	14,755,766	7,421,840	12,271,726	1,560,336	863,344	3,437,614	4,765,594	1,737,735	2,518,489
\$200,000 under \$250,000.....	1,697,358	686,613	1,008,485	183,584	92,520	** 2,260	** 1,683	0	0
\$250,000 under \$500,000.....	2,104,283	1,019,854	3,266,606	184,834	101,214	**	**	0	0
\$500,000 under \$1,000,000.....	597,525	368,674	3,129,102	37,762	22,563	0	0	0	0
\$1,000,000 under \$1,500,000.....	134,907	95,641	1,622,966	6,745	4,166	0	0	0	0
\$1,500,000 under \$2,000,000.....	55,986	40,979	997,880	2,139	1,394	0	0	0	0
\$2,000,000 under \$5,000,000.....	79,363	60,460	2,529,413	2,344	1,601	0	0	0	0
\$5,000,000 under \$10,000,000.....	19,189	15,461	1,389,692	388	271	0	0	0	0
\$10,000,000 or more.....	11,445	9,836	3,959,153	189	138	0	0	0	0
Taxable returns, total.....	91,694,201	33,663,802	55,962,046	4,344,565	2,318,479	14,158,395	20,801,795	7,104,784	8,001,062
No adjusted gross income.....	5,729	2,022	6,249	**	**	1,150	2,168	237	391
\$1 under \$5,000.....	313,935	32,692	679	0	0	0	0	0	0
\$5,000 under \$10,000.....	2,174,954	38,964	3,858	0	0	* 331	* 663	* 993	* 9
\$10,000 under \$15,000.....	5,037,783	1,106,565	126,760	0	0	0	0	86,238	13,084
\$15,000 under \$20,000.....	5,284,261	852,170	185,619	** 1,989	** 1,167	* 1,007	* 1,019	208,461	55,711
\$20,000 under \$25,000.....	5,330,665	1,208,883	300,782	* 1,005	* 471	13,467	13,348	244,023	117,761
\$25,000 under \$30,000.....	5,303,241	1,354,709	700,153	* 4,048	* 672	66,274	66,163	361,971	296,838
\$30,000 under \$40,000.....	10,387,300	2,904,058	2,688,705	145,908	76,947	903,358	940,417	790,293	767,058
\$40,000 under \$50,000.....	9,179,032	3,267,673	3,445,860	285,342	129,013	1,544,654	1,914,740	708,635	729,403
\$50,000 under \$75,000.....	17,672,862	7,448,796	10,773,732	941,522	481,271	4,478,005	6,899,410	1,569,001	1,780,432
\$75,000 under \$100,000.....	11,683,177	5,802,392	10,065,416	991,431	544,879	3,738,958	6,253,704	1,412,836	1,751,702
\$100,000 under \$200,000.....	14,640,768	7,360,689	11,599,623	1,555,522	860,258	3,408,941	4,708,484	1,722,096	2,488,675
\$200,000 under \$500,000.....	3,786,670	1,696,591	3,646,925	368,262	193,683	* 2,252	* 1,678	0	0
\$500,000 under \$1,000,000.....	594,554	366,437	2,741,762	37,738	22,551	0	0	0	0
\$1,000,000 or more.....	299,269	221,161	9,675,923	11,799	7,567	0	0	0	0
Nontaxable returns, total.....	53,676,039	15,966,727	17,622,444	1,988,249	1,107,051	8,977,855	7,286,971	4,949,822	4,365,449

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Size of adjusted gross income	Tax credits									
	Retirement savings contribution credit		Residential energy credits		Earned income credit used to offset income tax before credits		Prior year minimum tax credit		Foreign tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	6,394,950	1,117,627	3,642,988	1,676,001	3,717,024	1,086,972	256,192	565,220	6,904,440	16,451,128
No adjusted gross income.....	1,088	956	433	2,164	* 12	* 27	0	0	* 59	* 7
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	33,798	788
\$5,000 under \$10,000.....	13,993	339	* 993	* 135	164,369	4,190	* 1,333	* 350	30,918	2,139
\$10,000 under \$15,000.....	254,807	44,644	35,975	4,951	1,227,237	117,557	* 2,781	* 881	85,439	6,333
\$15,000 under \$20,000.....	595,565	106,165	54,704	10,901	168,728	43,175	* 2,314	* 709	117,848	11,006
\$20,000 under \$25,000.....	1,097,999	171,933	96,754	18,946	249,366	119,893	* 1,537	* 631	144,267	14,190
\$25,000 under \$30,000.....	1,132,048	205,244	133,210	42,976	561,297	282,423	* 142	* 217	160,987	24,895
\$30,000 under \$40,000.....	1,384,721	291,968	319,523	92,287	1,218,790	492,539	3,790	3,242	345,313	73,471
\$40,000 under \$50,000.....	1,152,359	172,613	334,317	133,532	127,225	27,167	7,220	8,635	373,075	64,405
\$50,000 under \$75,000.....	762,370	123,763	810,000	242,632	0	0	12,849	7,475	1,051,447	245,067
\$75,000 under \$100,000.....	0	0	660,304	264,775	0	0	21,243	44,795	988,734	272,407
\$100,000 under \$200,000.....	0	0	941,193	491,084	0	0	120,917	136,394	1,933,134	1,204,407
\$200,000 under \$250,000.....	0	0	105,711	95,682	0	0	26,755	37,367	413,769	586,077
\$250,000 under \$500,000.....	0	0	116,224	158,287	0	0	16,977	50,527	728,770	2,485,079
\$500,000 under \$1,000,000.....	0	0	23,625	52,257	0	0	20,994	59,150	302,252	2,542,393
\$1,000,000 under \$1,500,000.....	0	0	5,011	24,153	0	0	8,613	46,238	81,708	1,331,248
\$1,500,000 under \$2,000,000.....	0	0	1,936	9,815	0	0	3,468	33,126	35,636	835,052
\$2,000,000 under \$5,000,000.....	0	0	2,274	15,075	0	0	3,988	62,573	53,958	2,087,824
\$5,000,000 under \$10,000,000.....	0	0	560	8,901	0	0	825	26,877	14,187	1,177,830
\$10,000,000 or more.....	0	0	240	7,448	0	0	444	46,032	9,140	3,486,510
Taxable returns, total.....	3,985,435	607,797	3,292,778	1,415,297	1,531,782	395,245	232,547	517,642	6,636,971	13,988,045
No adjusted gross income.....	437	305	313	287	* 12	* 27	0	0	0	0
\$1 under \$5,000.....	0	0	0	0	0	0	0	0	31,686	659
\$5,000 under \$10,000.....	* 2,000	* 35	* 993	* 135	* 1,038	* 19	0	0	28,585	2,107
\$10,000 under \$15,000.....	151,906	21,284	18,145	2,746	779,863	67,275	* 12	* 5	64,548	4,008
\$15,000 under \$20,000.....	409,105	57,739	35,707	6,136	0	0	* 1,978	* 633	96,595	5,233
\$20,000 under \$25,000.....	722,380	76,393	62,419	12,096	* 2,011	* 633	0	0	121,830	8,375
\$25,000 under \$30,000.....	627,547	93,582	85,950	22,078	54,555	57,040	* 31	* 29	139,992	10,249
\$30,000 under \$40,000.....	671,354	133,941	249,289	65,427	604,912	251,803	* 2,240	* 507	299,782	26,438
\$40,000 under \$50,000.....	787,830	123,333	277,014	92,821	89,390	18,447	* 1,790	* 555	342,017	35,155
\$50,000 under \$75,000.....	612,877	101,185	737,543	201,270	0	0	9,498	4,409	1,009,333	133,041
\$75,000 under \$100,000.....	0	0	636,701	186,599	0	0	17,177	33,270	967,053	188,130
\$100,000 under \$200,000.....	0	0	933,498	461,555	0	0	118,358	129,126	1,908,099	788,038
\$200,000 under \$500,000.....	0	0	221,594	248,533	0	0	43,284	80,534	1,133,841	2,494,793
\$500,000 under \$1,000,000.....	0	0	23,606	51,558	0	0	20,878	56,999	300,158	2,168,802
\$1,000,000 or more.....	0	0	10,005	64,056	0	0	17,301	211,573	193,452	8,123,019
Nontaxable returns, total.....	2,409,515	509,830	350,210	260,704	2,185,242	691,727	23,645	47,578	267,469	2,463,083

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Size of adjusted gross income	General business credit		Alternative motor vehicle credit		First time homebuyer credit used to offset income tax before credits		Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	487,030	2,406,661	7,391	14,252	11,011	38,558	1,225	23,058
No adjusted gross income.....	460	5,802	0	0	0	0	**	**
\$1 under \$5,000.....	* 1,005	* 4	0	0	0	0	0	0
\$5,000 under \$10,000.....	3,019	337	0	0	0	0	0	0
\$10,000 under \$15,000.....	* 23	* 29	0	0	0	0	0	0
\$15,000 under \$20,000.....	* 2,286	* 517	0	0	* 1,005	* 501	0	0
\$20,000 under \$25,000.....	* 4,013	* 3,631	0	0	0	0	0	0
\$25,000 under \$30,000.....	4,757	2,320	* 1,999	* 4,675	0	0	0	0
\$30,000 under \$40,000.....	9,648	9,276	0	0	* 2,042	* 2,987	0	0
\$40,000 under \$50,000.....	11,916	15,755	* 973	* 1,928	* 1,310	* 2,798	0	0
\$50,000 under \$75,000.....	42,716	64,142	* 1,992	* 2,939	* 2,993	* 10,069	0	0
\$75,000 under \$100,000.....	61,539	83,967	0	0	* 2,997	* 17,891	0	0
\$100,000 under \$200,000.....	145,004	338,839	* 1,310	* 1,645	* 360	* 2,336	** 142	** 42
\$200,000 under \$250,000.....	40,832	144,905	* 332	* 330	* 304	* 1,976	**	**
\$250,000 under \$500,000.....	67,324	304,163	* 419	* 1,824	0	0	** 461	** 295
\$500,000 under \$1,000,000.....	42,290	288,460	* 326	* 745	0	0	* 450	* 2,993
\$1,000,000 under \$1,500,000.....	18,182	185,080	* 8	* 17	0	0	* 45	* 969
\$1,500,000 under \$2,000,000.....	8,939	105,772	* 8	* 61	0	0	* 29	* 1,115
\$2,000,000 under \$5,000,000.....	15,298	327,333	* 14	* 42	0	0	53	273
\$5,000,000 under \$10,000,000.....	4,352	159,228	* 5	* 26	0	0	24	148
\$10,000,000 or more.....	3,429	367,101	* 4	* 20	0	0	21	17,225
Taxable returns, total.....	451,490	2,253,139	4,418	7,645	* 1,669	* 10,270	1,218	22,905
No adjusted gross income.....	308	1,180	0	0	0	0	**	**
\$1 under \$5,000.....	* 1,005	* 4	0	0	0	0	0	0
\$5,000 under \$10,000.....	* 3,019	* 337	0	0	0	0	0	0
\$10,000 under \$15,000.....	* 12	* [2]	0	0	0	0	0	0
\$15,000 under \$20,000.....	* 981	* 14	0	0	0	0	0	0
\$20,000 under \$25,000.....	* 1,000	* 1,153	0	0	0	0	0	0
\$25,000 under \$30,000.....	* 4,081	* 1,817	0	0	0	0	0	0
\$30,000 under \$40,000.....	4,865	2,544	0	0	0	0	0	0
\$40,000 under \$50,000.....	8,500	7,674	0	0	0	0	0	0
\$50,000 under \$75,000.....	36,162	37,279	* 1,992	* 2,939	0	0	0	0
\$75,000 under \$100,000.....	54,704	55,651	0	0	* 1,006	* 5,958	0	0
\$100,000 under \$200,000.....	137,110	279,708	* 1,310	* 1,645	* 360	* 2,336	** 139	** 19
\$200,000 under \$500,000.....	107,373	439,587	* 751	* 2,154	* 304	* 1,976	* 457	* 164
\$500,000 under \$1,000,000.....	42,221	286,634	* 326	* 745	0	0	* 450	* 2,993
\$1,000,000 or more.....	50,149	1,139,558	* 39	* 166	0	0	172	19,730
Nontaxable returns, total.....	35,540	153,522	* 2,973	* 6,607	9,341	28,288	* 7	* 153

* 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] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2013

2010 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		All returns, total.....	142,892,051	90,734,554	113,579,280	6,338,315	3,397,639	98,345	15,627
No adjusted gross income.....	2,554,170	6,101	16,619	* 12	* 10	185	89	3,272	2,629
\$1 under \$5,000.....	9,963,765	34,306	2,248	* 3	* 1	* 32	* 12	4,073	284
\$5,000 under \$10,000.....	12,277,702	602,595	25,113	* 1,001	* 36	* 4,001	* 915	* 3,054	* 202
\$10,000 under \$15,000.....	12,806,501	4,734,136	1,276,176	15,024	1,786	53,958	10,336	92,157	8,574
\$15,000 under \$20,000.....	11,722,728	6,298,195	2,536,875	153,706	36,261	35,628	3,853	873,884	188,516
\$20,000 under \$25,000.....	10,185,282	7,347,546	3,758,703	363,116	154,461	* 4,541	* 423	1,564,367	646,470
\$25,000 under \$30,000.....	8,950,075	7,279,703	4,836,960	406,649	227,855	0	0	1,903,086	1,184,911
\$30,000 under \$40,000.....	14,613,296	12,821,274	10,509,914	749,316	460,041	0	0	3,529,607	3,066,680
\$40,000 under \$50,000.....	10,992,023	9,870,415	10,157,957	573,633	297,700	0	0	2,862,274	3,475,870
\$50,000 under \$75,000.....	18,727,169	17,066,730	23,855,080	1,179,326	630,677	0	0	5,480,686	8,636,584
\$75,000 under \$100,000.....	11,805,382	10,718,678	18,608,918	1,029,342	560,867	0	0	3,948,284	6,697,287
\$100,000 under \$200,000.....	13,997,651	11,705,101	21,186,897	1,505,780	836,550	0	0	3,313,488	4,594,405
\$200,000 under \$250,000.....	1,534,372	695,987	1,068,526	154,925	80,635	0	0	* 1,536	* 1,231
\$250,000 under \$500,000.....	1,937,350	997,198	3,072,366	162,466	84,311	0	0	* 3	* 2
\$500,000 under \$1,000,000.....	544,224	349,720	3,058,977	33,114	19,571	0	0	0	0
\$1,000,000 under \$1,500,000.....	126,941	89,916	1,338,267	6,275	3,835	0	0	0	0
\$1,500,000 under \$2,000,000.....	51,550	38,108	845,754	1,928	1,266	0	0	0	0
\$2,000,000 under \$5,000,000.....	73,078	55,215	2,249,911	2,092	1,361	0	0	0	0
\$5,000,000 under \$10,000,000.....	17,527	14,079	1,193,467	431	284	0	0	0	0
\$10,000,000 or more.....	11,264	9,549	3,980,552	175	132	0	0	0	0
Taxable returns, total.....	84,475,933	68,578,754	88,750,445	3,985,509	2,114,388	34,344	5,467	13,014,549	18,768,748
No adjusted gross income.....	6,014	3,189	9,652	* 8	* 9	158	76	999	1,571
\$1 under \$5,000.....	285,299	25,693	1,546	* 3	* 1	* 32	* 12	* 41	* 88
\$5,000 under \$10,000.....	1,967,069	32,984	3,383	0	0	* 7	* 6	0	0
\$10,000 under \$15,000.....	3,021,672	1,198,387	414,673	0	0	16,494	3,927	0	0
\$15,000 under \$20,000.....	4,895,526	3,729,276	1,481,998	0	0	14,639	1,216	* 30	* 30
\$20,000 under \$25,000.....	4,718,512	3,733,197	1,624,755	* 998	* 608	* 3,013	* 230	* 7,045	* 7,045
\$25,000 under \$30,000.....	4,690,889	3,878,476	1,888,869	* 2,996	* 719	0	0	46,481	47,143
\$30,000 under \$40,000.....	9,871,627	8,659,895	5,745,449	117,551	61,286	0	0	661,553	674,620
\$40,000 under \$50,000.....	8,720,664	7,794,126	6,506,108	232,206	108,269	0	0	1,264,339	1,448,858
\$50,000 under \$75,000.....	16,764,287	15,292,064	18,830,724	822,130	406,483	0	0	4,086,805	6,023,607
\$75,000 under \$100,000.....	11,386,865	10,373,071	17,105,306	952,719	514,166	0	0	3,675,538	6,070,589
\$100,000 under \$200,000.....	13,870,207	11,621,005	20,345,643	1,495,669	831,524	0	0	3,270,181	4,493,965
\$200,000 under \$500,000.....	3,456,861	1,683,825	3,555,495	317,243	164,886	0	0	* 1,536	* 1,231
\$500,000 under \$1,000,000.....	541,486	347,726	2,702,326	33,089	19,560	0	0	0	0
\$1,000,000 or more.....	278,957	205,840	8,534,520	10,897	6,875	0	0	0	0
Nontaxable returns, total.....	58,416,118	22,155,800	24,828,834	2,352,806	1,283,251	64,001	10,160	10,565,224	9,734,898

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Size of adjusted gross income	Tax credits									
	Education credits		Retirement savings contribution credit		Residential energy credits		Earned income credit used to offset income tax before credits		Prior year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	11,867,055	12,272,073	6,130,006	1,029,595	7,155,888	6,173,494	1,409,431	450,596	259,546	663,274
No adjusted gross income.....	451	575	1,062	1,047	94	604	* 4	* 15	* 6	* 2
\$1 under \$5,000.....	* 1,019	* 102	* 9	* 12	0	0	0	0	0	0
\$5,000 under \$10,000.....	99,978	3,386	23,133	770	* 5,291	* 580	* 4,943	* 251	* 2,016	* 644
\$10,000 under \$15,000.....	814,887	224,029	228,410	37,041	59,119	11,644	97,773	3,738	* 1,224	* 185
\$15,000 under \$20,000.....	1,004,439	611,034	627,028	99,533	106,041	39,908	30,954	4,951	* 137	* 77
\$20,000 under \$25,000.....	972,881	824,466	1,131,419	184,305	194,673	97,391	188,615	51,011	* 143	* 32
\$25,000 under \$30,000.....	949,644	826,557	1,019,883	176,066	234,705	134,576	285,809	137,510	* 2,254	* 681
\$30,000 under \$40,000.....	1,537,484	1,511,174	1,370,014	261,397	606,107	402,012	759,114	247,783	2,001	2,102
\$40,000 under \$50,000.....	1,162,667	1,280,384	1,048,134	158,620	669,863	482,639	42,219	5,338	4,811	3,376
\$50,000 under \$75,000.....	2,102,031	2,539,469	680,914	110,804	1,596,766	1,282,718	0	0	21,941	26,346
\$75,000 under \$100,000.....	1,506,044	1,958,762	0	0	1,316,160	1,125,623	0	0	21,867	27,110
\$100,000 under \$200,000.....	1,715,529	2,492,135	0	0	1,855,059	1,817,940	0	0	121,380	163,409
\$200,000 under \$250,000.....	0	0	0	0	205,660	242,114	0	0	24,416	40,602
\$250,000 under \$500,000.....	0	0	0	0	229,850	349,369	0	0	16,530	49,539
\$500,000 under \$1,000,000.....	0	0	0	0	54,676	100,090	0	0	22,897	77,181
\$1,000,000 under \$1,500,000.....	0	0	0	0	11,196	33,091	0	0	8,715	59,017
\$1,500,000 under \$2,000,000.....	0	0	0	0	3,965	14,942	0	0	3,442	39,653
\$2,000,000 under \$5,000,000.....	0	0	0	0	4,997	20,119	0	0	4,312	74,654
\$5,000,000 under \$10,000,000.....	0	0	0	0	1,105	7,415	0	0	875	39,203
\$10,000,000 or more.....	0	0	0	0	562	10,719	0	0	579	59,461
Taxable returns, total.....	6,286,965	7,076,546	3,129,952	407,274	6,018,788	5,295,092	513,476	167,333	232,356	601,001
No adjusted gross income.....	95	165	423	356	58	391	* 4	* 15	0	0
\$1 under \$5,000.....	0	0	* 9	* 12	0	0	0	0	0	0
\$5,000 under \$10,000.....	0	0	0	0	* 1,999	* 234	* 998	* 29	** 1,019	** 191
\$10,000 under \$15,000.....	14,957	1,452	22,135	1,145	* 5,921	* 1,065	55,901	1,721	0	0
\$15,000 under \$20,000.....	124,525	24,914	369,579	37,848	30,234	7,278	* 1,027	* 142	0	0
\$20,000 under \$25,000.....	187,989	74,606	665,700	63,181	70,348	34,951	* 2,016	* 259	**	**
\$25,000 under \$30,000.....	235,288	126,579	445,243	49,873	93,454	52,315	24,947	20,040	* 976	* 125
\$30,000 under \$40,000.....	659,774	611,646	541,345	79,060	375,059	235,790	407,546	143,263	* 1,246	* 819
\$40,000 under \$50,000.....	574,709	553,829	592,921	94,199	475,936	328,002	21,039	1,864	* 3,223	* 1,144
\$50,000 under \$75,000.....	1,436,273	1,546,704	492,597	81,601	1,357,980	1,061,755	0	0	12,657	12,394
\$75,000 under \$100,000.....	1,362,645	1,691,970	0	0	1,255,411	1,046,187	0	0	16,989	18,293
\$100,000 under \$200,000.....	1,690,710	2,444,682	0	0	1,840,937	1,756,887	0	0	115,689	146,434
\$200,000 under \$500,000.....	0	0	0	0	435,016	586,077	0	0	40,003	80,921
\$500,000 under \$1,000,000.....	0	0	0	0	54,629	98,914	0	0	22,707	73,140
\$1,000,000 or more.....	0	0	0	0	21,808	85,245	0	0	17,847	267,540
Nontaxable returns, total.....	5,580,089	5,195,527	3,000,054	622,321	1,137,099	878,402	895,955	283,263	27,189	62,273

Size of adjusted gross income	Foreign tax credit		General business credit		Alternative motor vehicle credit		First time homebuyer credit used to offset income tax before credits		Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	6,661,896	15,223,190	462,320	2,168,205	66,503	93,449	266,849	1,273,200	4,159	24,476
No adjusted gross income.....	110	2	565	4,931	0	0	0	0	**	**
\$1 under \$5,000.....	24,003	1,335	* 3,057	* 173	0	0	0	0	0	0
\$5,000 under \$10,000.....	28,401	1,767	0	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	79,408	3,146	* 1,019	* 3	* 1,001	* 839	* 1,001	* 373	0	0
\$15,000 under \$20,000.....	117,208	6,606	5,301	2,855	* 998	* 422	* 4,989	* 2,494	0	0
\$20,000 under \$25,000.....	139,819	13,406	* 6,157	* 3,635	* 1,001	* 1,882	* 4,543	* 4,202	0	0
\$25,000 under \$30,000.....	159,446	14,934	4,515	1,136	** 4,009	* 3,644	9,897	15,178	**	**
\$30,000 under \$40,000.....	368,564	69,274	10,874	11,116	* 2,978	* 4,260	19,612	39,931	0	0
\$40,000 under \$50,000.....	364,012	73,288	16,209	18,498	9,987	19,275	28,084	82,874	0	0
\$50,000 under \$75,000.....	1,036,407	229,332	45,049	78,188	11,999	20,961	67,583	301,180	0	0
\$75,000 under \$100,000.....	962,657	310,400	56,841	95,717	10,262	11,065	55,351	317,641	**	**
\$100,000 under \$200,000.....	1,879,414	1,274,337	129,572	325,101	14,968	19,559	67,245	455,333	** 3,197	** 2,262
\$200,000 under \$250,000.....	379,537	503,447	34,770	86,041	2,974	3,460	8,543	53,994	* 4	* 69
\$250,000 under \$500,000.....	671,321	2,106,167	65,761	272,899	4,706	5,600	0	0	* 324	* 784
\$500,000 under \$1,000,000.....	273,990	2,498,526	37,951	257,496	918	1,248	0	0	* 466	* 1,089
\$1,000,000 under \$1,500,000.....	74,021	1,064,353	16,594	149,577	409	667	0	0	* 31	* 745
\$1,500,000 under \$2,000,000.....	32,828	672,471	7,781	104,830	103	187	0	0	* 19	* 7
\$2,000,000 under \$5,000,000.....	49,111	1,816,186	13,101	305,117	143	291	0	0	52	1,233
\$5,000,000 under \$10,000,000.....	12,812	990,567	3,822	145,814	26	51	0	0	30	646
\$10,000,000 or more.....	8,829	3,573,649	3,382	305,080	20	38	0	0	36	17,642
Taxable returns, total.....	6,244,170	12,606,682	402,656	1,993,509	49,035	64,812	108,493	722,213	4,148	24,193
No adjusted gross income.....	0	0	177	1,908	0	0	0	0	**	**
\$1 under \$5,000.....	22,456	1,092	* 3,057	* 173	0	0	0	0	0	0
\$5,000 under \$10,000.....	25,955	1,677	0	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	42,319	1,380	* 1,019	* 3	0	0	0	0	0	0
\$15,000 under \$20,000.....	94,328	4,276	0	0	0	0	0	0	0	0
\$20,000 under \$25,000.....	99,511	6,205	* 1,502	* 106	0	0	0	0	0	0
\$25,000 under \$30,000.....	125,259	5,373	* 3,298	* 602	* 1,018	* 662	**	**	**	**
\$30,000 under \$40,000.....	293,492	18,303	6,242	4,227	0	0	* 998	* 2,494	0	0
\$40,000 under \$50,000.....	319,189	30,182	6,613	3,462	* 6,985	* 12,476	* 1,995	* 7,231	0	0
\$50,000 under \$75,000.....	956,083	120,724	24,463	25,320	* 8,010	* 11,343	14,074	83,369	0	0
\$75,000 under \$100,000.....	919,792	205,641	52,184	80,346	9,073	9,654	23,726	164,502	**	**
\$100,000 under \$200,000.....	1,854,296	908,620	121,695	262,891	14,655	19,156	59,158	410,623	** 3,192	** 2,156
\$200,000 under \$500,000.....	1,042,817	2,098,279	99,879	351,512	7,674	9,040	8,543	53,994	* 322	* 675
\$500,000 under \$1,000,000.....	272,074	2,149,603	37,883	255,493	918	1,248	0	0	* 466	* 1,089
\$1,000,000 or more.....	176,600	7,055,327	44,644	1,007,467	701	1,234	0	0	168	20,272
Nontaxable returns, total.....	417,726	2,616,508	59,664	174,696	17,468	28,637	158,356	550,987	11	283

* 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] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2011

2009 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		All returns, total.....	140,494,127	87,501,186	110,076,320	6,286,241	3,317,379	63,526	8,235
No adjusted gross income.....	2,511,925	6,556	19,236	** 4	** 3	153	89	3,203	2,323
\$1 under \$5,000.....	10,447,635	26,897	1,324	0	0	* 1,566	* 128	* 2,001	* 119
\$5,000 under \$10,000.....	12,220,335	495,168	21,620	**	**	* 3	* 2	* 6,055	* 657
\$10,000 under \$15,000.....	12,444,512	4,444,891	1,185,616	14,993	2,343	34,195	5,688	86,600	9,437
\$15,000 under \$20,000.....	11,400,228	5,984,136	2,305,647	190,767	45,215	24,623	2,132	838,676	181,027
\$20,000 under \$25,000.....	10,033,887	7,089,319	3,451,861	363,709	157,399	2,996	195	1,601,079	685,417
\$25,000 under \$30,000.....	8,662,392	6,920,961	4,547,242	397,946	231,145	0	0	1,912,560	1,207,424
\$30,000 under \$40,000.....	14,371,647	12,441,678	10,282,849	739,093	454,887	0	0	3,569,611	3,150,049
\$40,000 under \$50,000.....	10,796,412	9,610,264	9,975,366	562,203	297,765	0	0	2,834,047	3,394,528
\$50,000 under \$75,000.....	18,694,893	16,889,659	24,248,992	1,214,904	621,972	0	0	5,539,324	8,691,799
\$75,000 under \$100,000.....	11,463,725	10,337,228	18,776,796	1,043,096	556,253	0	0	3,895,003	6,649,977
\$100,000 under \$200,000.....	13,522,048	11,218,804	20,247,629	1,439,742	780,289	0	0	3,273,460	4,443,471
\$200,000 under \$500,000.....	3,195,039	1,556,129	4,200,558	283,428	146,618	0	0	1,392	579
\$500,000 under \$1,000,000.....	492,567	307,526	2,639,642	28,603	18,602	0	0	0	0
\$1,000,000 under \$1,500,000.....	108,096	75,879	1,213,608	4,163	2,424	0	0	0	0
\$1,500,000 under \$2,000,000.....	44,273	31,886	840,893	1,257	893	0	0	0	0
\$2,000,000 under \$5,000,000.....	61,918	46,017	2,025,458	1,916	1,281	0	0	0	0
\$5,000,000 under \$10,000,000.....	14,322	11,266	1,062,865	279	185	0	0	0	0
\$10,000,000 or more.....	8,274	6,923	3,029,118	137	104	0	0	0	0
Taxable returns, total.....	81,890,189	65,888,738	84,325,358	3,892,288	2,002,104	28,780	3,797	12,762,569	18,347,065
No adjusted gross income.....	3,820	2,916	11,963	**	**	144	85	905	1,598
\$1 under \$5,000.....	306,587	15,622	617	0	0	0	0	**	**
\$5,000 under \$10,000.....	1,899,331	34,712	3,696	0	0	3	2	* 31	* 61
\$10,000 under \$15,000.....	2,883,906	1,224,204	400,072	0	0	9,024	2,106	0	0
\$15,000 under \$20,000.....	4,868,050	3,629,849	1,411,457	0	0	19,608	1,604	* 6	* 19
\$20,000 under \$25,000.....	4,639,085	3,670,444	1,548,444	** 1,998	** 962	**	**	7,011	7,020
\$25,000 under \$30,000.....	4,603,763	3,716,829	1,782,136	* 4,005	* 3,304	0	0	49,101	49,085
\$30,000 under \$40,000.....	9,589,845	8,265,096	5,306,099	118,375	57,559	0	0	677,358	692,420
\$40,000 under \$50,000.....	8,381,017	7,419,722	6,002,468	213,700	90,189	0	0	1,214,292	1,406,756
\$50,000 under \$75,000.....	16,449,393	14,845,483	18,235,056	853,668	411,179	0	0	3,996,007	5,899,955
\$75,000 under \$100,000.....	10,987,101	9,923,062	16,830,464	964,940	505,896	0	0	3,593,625	5,959,850
\$100,000 under \$200,000.....	13,374,553	11,118,029	19,435,554	1,415,958	762,962	0	0	3,222,848	4,329,725
\$200,000 under \$500,000.....	3,178,420	1,546,002	3,646,613	283,320	146,575	0	0	* 1,387	* 576
\$500,000 under \$1,000,000.....	489,904	305,791	2,336,258	28,578	18,594	0	0	0	0
\$1,000,000 or more.....	235,413	170,976	7,374,462	7,747	4,884	0	0	0	0
Nontaxable returns, total.....	58,603,939	21,612,448	25,750,962	2,393,953	1,315,275	34,746	4,438	10,800,443	10,069,743

Size of adjusted gross income	Tax credits											
	Education credits		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits		Prior year minimum tax credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	10,598,706	10,836,636	6,253,195	1,039,726	6,711,683	5,822,875	80,676	278,451	1,488,984	489,444	194,988	908,416
No adjusted gross income.....	952	1,435	175	182	** 55	** 192	** 110	** 1,090	353	21	243	5,654
\$1 under \$5,000.....	* 39	* 118	**	**	0	0	0	0	6	14	**	**
\$5,000 under \$10,000.....	58,989	2,754	19,023	468	1,997	95	0	0	17,294	1,160	**	**
\$10,000 under \$15,000.....	689,969	201,054	242,941	39,183	** 56,265	** 9,721	0	0	167,524	9,760	* 8	* 44
\$15,000 under \$20,000.....	794,843	441,075	631,202	96,541	89,756	33,804	**	**	42,064	8,259	**	**
\$20,000 under \$25,000.....	792,564	609,189	1,115,189	180,285	155,394	77,978	**	**	183,524	60,497	* 8	* 61
\$25,000 under \$30,000.....	749,812	627,842	1,022,029	168,386	* 199,988	* 111,936	* 2,981	* 1,748	302,773	154,359	**	**
\$30,000 under \$40,000.....	1,404,466	1,292,734	1,419,334	274,061	529,579	347,890	14,017	13,752	749,146	252,298	3	54
\$40,000 under \$50,000.....	1,080,089	1,159,576	1,115,571	168,351	605,054	437,637	7,027	14,630	26,300	3,077	9	266
\$50,000 under \$75,000.....	1,933,874	2,301,131	687,731	112,269	1,561,200	1,265,512	27,246	79,590	0	0	0	0
\$75,000 under \$100,000.....	1,531,880	1,980,367	0	0	1,280,061	1,097,134	12,068	67,012	0	0	2,404	12,110
\$100,000 under \$200,000.....	1,561,229	2,219,361	0	0	1,781,932	1,771,641	15,554	90,897	0	0	48,556	108,597
\$200,000 under \$500,000.....	0	0	0	0	387,693	499,747	** 1,663	** 9,723	0	0	117,336	476,096
\$500,000 under \$1,000,000.....	0	0	0	0	** 45,367	** 93,934	**	**	0	0	21,573	164,498
\$1,000,000 under \$1,500,000.....	0	0	0	0	** 8,763	** 30,635	0	0	0	0	2,334	46,767
\$1,500,000 under \$2,000,000.....	0	0	0	0	** 3,268	** 11,751	**	**	0	0	932	17,634
\$2,000,000 under \$5,000,000.....	0	0	0	0	** 4,128	** 17,735	8	9	0	0	1,199	42,806
\$5,000,000 under \$10,000,000.....	0	0	0	0	** 788	** 7,494	0	0	0	0	223	16,650
\$10,000,000 or more.....	0	0	0	0	** 393	** 8,037	0	0	0	0	159	17,178
Taxable returns, total.....	5,902,547	6,478,101	3,096,345	412,836	5,676,733	4,973,061	17,869	60,342	512,600	169,086	185,243	649,892
No adjusted gross income.....	844	1,286	137	172	** 47	** 161	104	1,077	31	9	132	4,402
\$1 under \$5,000.....	0	0	**	**	0	0	0	0	6	14	0	0
\$5,000 under \$10,000.....	* 31	* 107	**	**	999	9	0	0	**	**	**	**
\$10,000 under \$15,000.....	16,989	1,301	29,001	1,741	6,555	1,083	0	0	87,486	4,528	**	**
\$15,000 under \$20,000.....	121,606	21,957	358,580	34,535	32,008	9,585	0	0	**	**	0	0
\$20,000 under \$25,000.....	189,601	66,726	628,393	62,324	** 54,807	** 26,287	0	0	999	417	0	0
\$25,000 under \$30,000.....	202,398	124,142	417,108	47,440	* 101,790	* 57,112	0	0	26,082	24,902	**	**
\$30,000 under \$40,000.....	643,577	522,572	544,779	89,106	304,075	195,857	**	**	378,692	137,042	**	**
\$40,000 under \$50,000.....	520,282	481,738	647,664	99,708	449,134	328,859	0	0	* 19,303	* 2,173	0	0
\$50,000 under \$75,000.....	1,302,547	1,396,340	470,684	77,810	1,306,436	1,007,801	* 4,991	* 9,707	0	0	0	0
\$75,000 under \$100,000.....	1,369,451	1,686,972	0	0	1,212,210	1,018,093	998	866	0	0	2,256	10,685
\$100,000 under \$200,000.....	1,535,221	2,174,961	0	0	1,759,522	1,665,901	10,120	39,285	0	0	43,414	58,466
\$200,000 under \$500,000.....	0	0	0	0	386,500	494,762	** 1,647	** 9,397	0	0	113,648	334,563
\$500,000 under \$1,000,000.....	0	0	0	0	** 45,323	** 92,921	**	**	0	0	21,167	126,075
\$1,000,000 or more.....	0	0	0	0	** 17,327	** 74,632	8	9	0	0	4,626	115,705
Nontaxable returns, total.....	4,696,159	4,358,535	3,156,850	626,890	1,034,951	849,814	62,807	218,109	976,384	320,358	9,745	258,523

Size of adjusted gross income	Foreign tax credit		General business credit		Alternative motor vehicle credit		First time homebuyer credit used to offset income tax before credits		Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	6,309,847	13,060,099	292,508	1,601,155	75,752	137,329	1,096,641	4,886,445	5,320	16,952
No adjusted gross income.....	69	5	246	5,772	0	0	**	**	* 3	* [1]
\$1 under \$5,000.....	17,834	610	* 1,006	* 16	0	0	**	**	0	0
\$5,000 under \$10,000.....	30,018	1,912	**	**	0	0	**	**	0	0
\$10,000 under \$15,000.....	89,082	3,031	* 1,167	* 282	**	**	9,188	2,885	0	0
\$15,000 under \$20,000.....	119,920	8,507	* 3,000	* 910	* 2,002	* 1,149	18,026	7,079	0	0
\$20,000 under \$25,000.....	131,174	11,627	* 3,666	* 1,162	* 5,003	* 7,064	17,317	12,105	0	0
\$25,000 under \$30,000.....	157,555	25,538	* 2,341	* 5,173	999	1,098	62,976	95,343	989	60
\$30,000 under \$40,000.....	350,895	67,709	10,267	11,485	* 5,007	* 6,372	132,249	317,810	**	**
\$40,000 under \$50,000.....	395,825	68,066	10,210	14,037	* 2,003	* 6,574	165,973	534,678	* 1,996	* 1,995
\$50,000 under \$75,000.....	1,001,667	208,615	31,876	43,682	** 18,022	** 33,993	321,567	1,586,110	** 990	** 3,355
\$75,000 under \$100,000.....	876,270	209,758	38,425	57,306	** 13,230	** 26,209	195,048	1,125,406	**	**
\$100,000 under \$200,000.....	1,771,908	972,905	82,303	205,214	17,023	29,018	165,289	1,147,218	**	**
\$200,000 under \$500,000.....	979,122	2,666,119	45,775	216,811	12,464	25,850	9,008	57,812	1,142	2,352
\$500,000 under \$1,000,000.....	241,332	2,009,653	28,270	222,438	**	**	0	0	**	**
\$1,000,000 under \$1,500,000.....	63,389	917,600	12,270	122,006	0	0	0	0	* 110	* 2,877
\$1,500,000 under \$2,000,000.....	27,378	663,036	6,118	102,962	0	0	0	0	* 29	* 49
\$2,000,000 under \$5,000,000.....	40,106	1,639,914	10,196	233,425	0	0	0	0	38	2,115
\$5,000,000 under \$10,000,000.....	10,047	866,865	2,994	127,394	0	0	0	0	13	1,173
\$10,000,000 or more.....	6,256	2,718,626	2,377	231,082	0	0	0	0	9	2,975
Taxable returns, total.....	5,896,143	11,147,400	258,470	1,515,733	53,609	101,858	347,949	2,322,867	2,334	8,523
No adjusted gross income.....	** 4	** [1]	105	1,102	0	0	0	0	* 3	* [1]
\$1 under \$5,000.....	** 13,606	** 534	* 1,006	* 16	0	0	0	0	0	0
\$5,000 under \$10,000.....	27,648	1,672	0	0	0	0	0	0	0	0
\$10,000 under \$15,000.....	48,731	827	1,023	282	0	0	0	0	0	0
\$15,000 under \$20,000.....	86,188	4,342	* 999	* 3	0	0	0	0	0	0
\$20,000 under \$25,000.....	100,742	3,729	* 142	* 119	0	0	0	0	0	0
\$25,000 under \$30,000.....	120,510	8,459	**	**	0	0	* 2,002	* 2,504	0	0
\$30,000 under \$40,000.....	293,526	27,053	* 5,016	* 6,205	* 1,006	* 1,312	* 5,984	* 9,959	0	0
\$40,000 under \$50,000.....	330,176	37,188	5,390	6,572	**	**	4,989	17,272	* 999	* 65
\$50,000 under \$75,000.....	926,829	115,638	23,918	29,229	** 10,949	** 21,511	78,737	540,212	**	**
\$75,000 under \$100,000.....	844,214	148,936	35,398	46,506	** 13,220	** 26,197	97,674	636,399	**	**
\$100,000 under \$200,000.....	1,747,010	718,142	78,404	184,958	15,979	27,000	149,555	1,058,710	**	**
\$200,000 under \$500,000.....	970,978	2,280,155	44,976	209,461	12,455	25,837	9,008	57,812	1,135	1,960
\$500,000 under \$1,000,000.....	239,738	1,758,276	28,189	215,514	**	**	0	0	**	**
\$1,000,000 or more.....	146,245	6,042,450	33,904	815,765	0	0	0	0	196	6,498
Nontaxable returns, total.....	413,704	1,912,699	34,039	86,423	22,143	35,471	748,692	2,563,578	* 2,986	* 8,429

* 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] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2011

2008 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		All returns, total.....	142,450,569	55,228,850	75,351,876	6,587,103	3,526,697	75,488	10,070
No adjusted gross income.....	2,489,989	4,756	15,179	**	**	85	54	2,841	2,498
\$1 under \$5,000.....	11,638,707	64,397	3,560	0	0	* 1,003	* 205	* 2,319	* 569
\$5,000 under \$10,000.....	12,139,638	641,079	34,250	** 1,017	** 315	* 1,012	* 281	* 5,159	* 1,125
\$10,000 under \$15,000.....	11,702,056	3,276,843	748,090	18,342	3,077	37,508	6,869	103,684	13,340
\$15,000 under \$20,000.....	11,076,002	4,811,145	1,660,226	228,763	58,049	21,268	1,464	1,192,685	281,447
\$20,000 under \$25,000.....	9,866,247	5,012,686	2,459,937	343,455	161,827	14,612	1,198	1,791,274	843,010
\$25,000 under \$30,000.....	8,743,581	4,569,970	3,253,935	408,226	247,848	0	0	2,093,186	1,393,994
\$30,000 under \$40,000.....	14,554,280	7,219,318	6,886,557	743,126	468,356	0	0	3,714,033	3,449,278
\$40,000 under \$50,000.....	11,087,123	5,325,248	6,567,580	606,886	331,276	0	0	2,971,413	3,695,825
\$50,000 under \$75,000.....	19,196,461	9,162,382	14,830,447	1,308,384	680,217	0	0	5,832,882	9,198,444
\$75,000 under \$100,000.....	11,729,485	6,251,619	11,177,000	1,112,544	600,548	0	0	4,017,823	6,873,271
\$100,000 under \$200,000.....	13,851,341	6,881,532	9,881,907	1,489,289	802,231	0	0	3,444,812	4,782,932
\$200,000 under \$500,000.....	3,476,747	1,448,098	4,017,251	285,994	148,608	0	0	1,658	1,906
\$500,000 under \$1,000,000.....	577,618	338,985	2,817,159	30,776	18,072	0	0	0	0
\$1,000,000 under \$1,500,000.....	140,635	91,394	1,494,968	5,593	3,242	0	0	0	0
\$1,500,000 under \$2,000,000.....	59,460	40,553	928,062	1,864	1,188	0	0	0	0
\$2,000,000 under \$5,000,000.....	86,329	61,387	2,624,337	2,235	1,424	0	0	0	0
\$5,000,000 under \$10,000,000.....	21,390	16,366	1,506,525	414	267	0	0	0	0
\$10,000,000 or more.....	13,480	11,092	4,464,908	195	152	0	0	0	0
Taxable returns, total.....	90,660,104	38,687,562	56,656,792	4,438,451	2,310,366	31,216	3,987	15,067,632	22,112,316
No adjusted gross income.....	3,495	2,319	8,084	**	**	73	48	736	1,299
\$1 under \$5,000.....	502,422	45,618	2,062	0	0	0	0	* 12	* 32
\$5,000 under \$10,000.....	2,611,769	63,285	3,262	0	0	0	0	* 655	* 667
\$10,000 under \$15,000.....	4,235,223	1,479,118	192,018	0	0	10,510	2,368	0	0
\$15,000 under \$20,000.....	5,294,453	2,563,818	861,650	0	0	14,704	1,283	* 1,655	* 1,662
\$20,000 under \$25,000.....	5,430,781	2,182,829	776,105	** 2,639	** 1,795	* 5,928	* 287	18,961	18,961
\$25,000 under \$30,000.....	5,326,630	1,861,931	976,784	* 7,642	* 4,059	0	0	90,024	90,053
\$30,000 under \$40,000.....	10,755,171	4,011,766	3,158,617	178,427	97,065	0	0	1,162,055	1,219,155
\$40,000 under \$50,000.....	9,308,560	3,794,441	3,884,297	323,160	146,615	0	0	1,736,771	2,168,083
\$50,000 under \$75,000.....	17,662,044	7,828,671	11,196,772	1,045,968	514,807	0	0	4,783,021	7,344,278
\$75,000 under \$100,000.....	11,434,868	6,037,772	10,273,529	1,074,428	575,538	0	0	3,857,905	6,548,592
\$100,000 under \$200,000.....	13,741,286	6,820,251	9,353,876	1,479,265	797,596	0	0	3,414,184	4,717,631
\$200,000 under \$500,000.....	3,459,900	1,439,111	3,518,506	285,880	148,558	0	0	* 1,653	* 1,904
\$500,000 under \$1,000,000.....	574,263	336,975	2,475,657	30,752	18,062	0	0	0	0
\$1,000,000 or more.....	319,240	219,658	9,975,573	10,292	6,269	0	0	0	0
Nontaxable returns, total.....	51,790,465	16,541,287	18,695,084	2,148,651	1,216,331	44,273	6,083	10,106,137	8,425,322

Tax credits											
Education credits		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits		Prior year minimum tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
7,740,979	7,632,594	5,961,299	977,386	225,733	216,687	88,628	353,493	3,382,492	970,587	415,592	945,226
539	796	707	719	**	**	**	**	0	0	0	0
* 648	* 58	* 9	* 9	0	0	0	0	0	0	* 1,547	* 66
48,394	2,757	22,260	1,000	0	0	0	0	309,333	15,930	* 2,026	* 76
440,715	141,630	281,148	54,466	** 653	** 246	0	0	889,279	85,927	* 1,475	* 338
654,781	373,896	661,219	86,799	0	0	** 1,004	** 339	217,606	61,337	* 1,005	* 691
637,309	508,499	1,172,010	194,660	10,789	5,518	* 1,003	* 670	303,467	165,024	* 941	* 364
662,249	563,207	898,584	159,103	* 7,217	* 2,675	* 1,023	* 45	738,560	354,011	* 3,936	* 1,159
1,219,229	1,185,111	1,442,238	247,088	23,607	13,845	10,693	12,595	914,777	286,819	4,393	3,116
972,530	1,086,023	1,105,760	170,125	21,174	20,306	9,875	10,639	9,471	1,540	7,532	9,794
1,499,778	1,759,149	377,364	63,416	59,674	53,568	23,610	75,174	0	0	22,605	23,379
1,303,593	1,752,396	0	0	33,161	38,566	16,407	91,073	0	0	45,225	51,503
301,214	259,072	0	0	48,684	57,214	22,957	155,910	0	0	205,200	235,579
0	0	0	0	16,885	19,147	** 2,056	** 7,047	0	0	70,097	127,335
0	0	0	0	** 3,890	** 5,602	**	**	0	0	29,796	125,703
0	0	0	0	0	0	0	0	0	0	9,302	96,436
0	0	0	0	0	0	0	0	0	0	3,756	48,081
0	0	0	0	0	0	0	0	0	0	4,904	112,640
0	0	0	0	0	0	0	0	0	0	1,081	50,557
0	0	0	0	0	0	0	0	0	0	770	58,408
5,203,940	5,346,733	3,478,612	503,455	188,756	187,321	30,939	150,404	1,175,548	305,833	371,834	842,565
495	737	389	404	**	**	0	0	0	0	0	0
0	0	* 9	* 9	0	0	0	0	0	0	0	0
* 1,003	* 8	* 1,002	* 15	0	0	0	0	* 4,202	* 233	* 1,003	* 26
80,778	16,097	106,710	15,459	0	0	0	0	539,751	44,825	* 652	* 108
247,031	86,908	415,582	40,762	0	0	0	0	* 652	* 6	0	0
311,348	188,314	725,418	79,739	** 3,009	** 823	0	0	0	0	0	0
357,700	329,383	378,525	65,378	* 5,921	* 2,118	0	0	111,932	95,501	* 1,657	* 204
782,198	740,491	786,465	131,687	13,392	6,063	* 1,003	* 1,048	512,838	164,322	* 1,414	* 519
681,106	731,840	781,638	121,901	11,487	10,616	0	0	* 6,173	* 946	2,360	1,331
1,202,434	1,350,843	282,874	48,100	52,697	47,687	* 2,622	* 10,370	0	0	15,266	11,211
1,243,210	1,647,599	0	0	32,874	38,179	8,034	28,207	0	0	36,701	30,094
296,638	254,514	0	0	48,675	57,202	17,247	104,071	0	0	195,068	204,338
0	0	0	0	16,819	19,043	** 2,032	** 6,707	0	0	68,421	117,185
0	0	0	0	** 3,883	** 5,590	**	**	0	0	29,585	119,664
0	0	0	0	**	**	0	0	0	0	19,705	357,885
2,537,039	2,285,861	2,482,687	473,931	36,977	29,366	57,689	203,089	2,206,944	664,754	43,759	102,662

Foreign tax credit		General business credit		Alternative motor vehicle credit		First time homebuyer credit used to offset income tax before credits		Other tax credits	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
6,708,279	16,572,321	303,756	1,649,280	31,803	48,798	912,497	3,786,870	8,754	27,729
356	29	174	3,327	0	0	* 6	* 5	* 3	* [1]
53,562	1,771	* 1,305	* 30	0	0	* 1,003	* 21	0	0
56,759	2,249	* 1,002	* 109	0	0	* 652	* 25	0	0
84,433	5,525	* 1,009	* 355	* 648	* 135	23,436	8,497	0	0
105,985	9,890	* 2,313	* 1,060	* 1,003	* 419	28,002	21,461	0	0
130,886	19,813	* 2,262	* 1,717	* 1,002	* 1,714	35,515	48,845	0	0
151,098	13,821	* 2,668	* 1,112	0	0	56,711	105,405	0	0
345,384	51,824	9,730	10,086	* 2,004	* 2,430	121,969	328,416	* 1,023	* 1,451
383,132	63,679	11,647	14,840	* 2,627	* 3,821	146,149	506,804	* 1,002	* 5,008
1,016,724	246,224	36,431	57,384	** 9,873	** 14,953	283,301	1,399,313	** 4,664	** 10,192
939,875	256,889	32,600	92,989	**	**	126,675	739,798	**	**
1,883,442	1,073,528	88,655	225,812	11,918	21,797	89,078	628,279	**	**
1,074,390	3,024,806	48,228	203,220	1,752	1,518	0	0	1,490	2,732
284,986	2,222,028	27,928	222,434	* 479	* 1,045	0	0	* 237	* 2,084
79,858	1,198,760	13,244	134,723	231	490	0	0	* 142	* 112
36,140	749,315	6,815	89,054	82	136	0	0	* 45	* 1,994
55,909	2,208,419	11,268	235,787	122	225	0	0	80	1,005
15,028	1,288,991	3,511	128,727	32	60	0	0	34	827
10,332	4,134,762	2,966	226,514	29	54	0	0	34	2,323
6,402,187	14,401,488	264,770	1,522,299	28,492	45,681	251,796	1,625,476	5,721	20,644
**	**	27	944	0	0	0	0	* 3	* [1]
** 43,299	** 1,383	* 1,305	* 30	0	0	0	0	0	0
54,114	2,037	0	0	0	0	0	0	0	0
60,490	2,109	0	0	0	0	0	0	0	0
81,059	5,891	* 1,006	* 480	0	0	0	0	0	0
103,783	5,843	* 652	* 1	0	0	0	0	0	0
127,516	6,925	* 1,895	* 842	0	0	* 1,003	* 1,404	0	0
305,191	24,857	* 4,984	* 2,339	* 2,004	* 2,430	* 4,009	* 13,029	0	0
341,301	39,156	6,546	6,686	* 2,627	* 3,821	12,996	46,908	* 1,002	* 5,008
955,194	136,831	24,977	33,903	** 9,228	** 14,115	69,409	475,625	** 2,660	** 4,634
922,121	204,539	27,087	68,595	**	**	78,319	477,576	**	**
1,861,406	837,695	82,978	179,851	11,909	21,793	86,060	610,933	**	**
1,067,322	2,627,187	47,762	197,829	1,748	1,512	0	0	1,485	2,656
283,163	1,923,845	27,829	217,436	* 479	* 1,045	0	0	* 237	* 2,084
196,229	8,583,190	37,724	813,364	496	965	0	0	335	6,261
306,092	2,170,833	38,986	126,981	3,311	3,117	660,701	2,161,394	* 3,033	* 7,085

* 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] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2010

10-Aug-09

2007 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns [1]	Tax c							
		Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	142,978,806	48,090,578	63,778,784	6,491,844	3,483,152	89,767	12,469	25,889,333	31,556,282
No adjusted gross income.....	1,907,835	3,828	7,271	*14	*8	556	537	2,678	2,480
\$1 under \$5,000.....	11,930,752	164,861	3,824	--	--	--	--	*1,864	*332
\$5,000 under \$10,000.....	12,114,741	647,283	38,976	--	--	--	--	*1,425	*295
\$10,000 under \$15,000.....	11,914,564	1,932,692	344,116	25,939	3,671	51,650	7,939	167,280	17,356
\$15,000 under \$20,000.....	11,061,903	3,019,835	928,528	231,489	57,236	26,538	2,312	1,274,682	316,792
\$20,000 under \$25,000.....	9,963,693	4,135,168	2,062,470	383,521	189,759	11,022	1,681	1,969,344	976,071
\$25,000 under \$30,000.....	9,005,338	3,880,991	2,970,640	443,379	271,893	--	--	2,263,247	1,560,707
\$30,000 under \$40,000.....	14,740,806	6,035,683	5,749,995	727,838	466,317	--	--	3,742,035	3,611,085
\$40,000 under \$50,000.....	11,150,798	4,820,749	5,488,519	578,244	302,694	--	--	3,049,981	3,849,961
\$50,000 under \$75,000.....	19,450,744	8,581,762	12,610,140	1,321,159	688,787	--	--	6,016,480	9,582,317
\$75,000 under \$100,000.....	11,744,132	6,110,997	9,972,261	1,073,020	575,079	--	--	4,124,983	7,060,031
\$100,000 under \$200,000.....	13,457,876	6,437,566	7,458,662	1,397,676	770,904	--	--	**3,275,336	**4,578,854
\$200,000 under \$500,000.....	3,492,353	1,628,600	3,218,418	269,107	132,536	--	--	**	**
\$500,000 under \$1,000,000.....	651,049	408,671	2,378,925	29,020	17,277	--	--	--	--
\$1,000,000 under \$1,500,000.....	166,362	112,551	1,274,861	6,076	3,591	--	--	--	--
\$1,500,000 under \$2,000,000.....	70,733	50,445	834,050	2,129	1,349	--	--	--	--
\$2,000,000 under \$5,000,000.....	108,641	80,978	2,408,947	2,510	1,544	--	--	--	--
\$5,000,000 under \$10,000,000.....	28,090	22,253	1,354,034	446	312	--	--	--	--
\$10,000,000 or more.....	18,394	15,666	4,674,148	276	194	--	--	--	--
Taxable returns, total.....	96,269,751	33,813,030	50,387,837	4,451,217	2,331,269	42,966	6,306	16,091,481	23,844,556
No adjusted gross income.....	5,559	2,002	4,833	*6	*7	402	428	1,386	2,237
\$1 under \$5,000.....	926,371	146,363	2,781	--	--	--	--	*3	*9
\$5,000 under \$10,000.....	3,283,042	123,367	5,166	--	--	--	--	*136	*136
\$10,000 under \$15,000.....	5,762,743	986,299	110,779	--	--	16,279	3,078	*105	*211
\$15,000 under \$20,000.....	5,701,605	858,173	181,717	*1,999	*283	20,546	2,136	*1,642	*1,642
\$20,000 under \$25,000.....	5,849,507	1,284,695	414,954	*999	*899	*5,739	*665	39,418	39,418
\$25,000 under \$30,000.....	5,743,893	1,211,500	781,399	9,622	5,360	--	--	147,969	147,617
\$30,000 under \$40,000.....	11,472,967	3,297,964	2,763,735	233,266	117,988	--	--	1,441,048	1,573,749
\$40,000 under \$50,000.....	9,740,232	3,608,286	3,676,041	334,964	156,982	--	--	2,017,043	2,570,383
\$50,000 under \$75,000.....	18,317,115	7,621,971	10,548,939	1,135,127	576,970	--	--	5,181,936	8,141,009
\$75,000 under \$100,000.....	11,558,977	5,969,952	9,530,854	1,035,806	550,846	--	--	4,012,334	6,837,822
\$100,000 under \$200,000.....	13,383,717	6,390,478	7,088,688	1,389,952	765,171	--	--	**3,248,461	**4,530,323
\$200,000 under \$500,000.....	3,483,359	1,623,102	2,929,945	269,037	132,509	--	--	--	--
\$500,000 under \$1,000,000.....	649,403	407,586	2,187,913	29,011	17,271	--	--	--	--
\$1,000,000 or more.....	391,261	281,294	10,160,095	11,428	6,984	--	--	--	--
Nontaxable returns, total.....	46,709,055	14,277,548	13,390,947	2,040,627	1,151,883	46,801	6,162	9,797,852	7,711,726

redits

Education credits		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits		Prior year minimum tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
7,435,044	6,910,412	5,862,206	976,846	4,326,398	1,007,577	94,128	396,039	3,420,158	933,968	395,359	1,034,675
348	358	214	286	**	**	*4	*13	*3	*7	--	--
*3	*1	*1,009	*148	--	--	--	--	--	--	*644	*24
46,470	2,893	29,314	1,840	**671	**12	--	--	462,708	30,279	*1,002	*99
499,480	163,828	253,333	57,372	48,994	6,221	--	--	822,388	79,353	*544	*37
608,393	369,737	692,247	95,935	53,541	9,816	--	--	213,057	63,807	*635	*421
613,252	480,615	1,193,089	190,457	81,487	15,448	*1,637	*800	365,352	190,951	*1,884	*373
611,049	544,775	849,471	163,337	130,542	29,388	*644	*252	796,480	370,324	*1,305	*798
1,133,312	1,051,997	1,426,996	239,059	363,574	78,375	*8,628	*15,421	760,172	199,247	8,807	8,796
917,454	946,541	1,126,509	178,701	395,071	89,152	11,281	21,197	--	--	5,502	9,228
1,462,871	1,561,652	290,024	49,711	1,070,509	234,685	35,479	115,602	--	--	29,275	26,092
1,314,720	1,636,151	--	--	851,517	190,305	16,345	64,059	--	--	36,132	43,059
227,692	151,863	--	--	1,054,235	270,179	19,558	173,915	--	--	178,667	178,499
--	--	--	--	230,675	67,186	--	524	--	--	62,933	103,684
--	--	--	--	**45,583	**16,810	--	*8	--	--	40,619	139,858
--	--	--	--	--	--	--	*17	--	--	12,685	132,895
--	--	--	--	--	--	--	*85	--	--	4,801	62,193
--	--	--	--	--	--	--	**4	--	--	6,799	164,213
--	--	--	--	--	--	--	**	--	--	1,864	79,755
--	--	--	--	--	--	--	**	--	--	--	1,263
5,382,345	5,150,186	3,639,168	548,568	4,046,635	942,840	26,609	119,220	1,330,254	337,568	368,890	965,883
125	203	170	276	**	**	**	**	*3	*7	--	--
--	--	--	--	--	--	--	--	--	--	*644	*24
*4,999	*295	*4,999	*212	**26	**7	--	--	10,245	942	*999	*99
133,958	27,173	133,345	23,724	27,735	3,494	--	--	603,936	49,172	--	--
264,897	111,206	450,487	51,198	41,502	8,317	--	--	--	--	--	--
368,848	256,931	744,709	84,073	57,033	10,750	--	--	*7,638	*10,489	--	--
416,078	384,613	336,612	63,424	95,917	22,108	--	--	190,747	143,103	*647	*398
777,527	676,369	869,251	142,492	303,329	62,437	**1,000	**2,429	517,685	133,855	*3,535	*2,709
671,194	671,978	855,211	139,869	350,945	77,152	--	--	--	--	*2,667	*3,857
1,243,427	1,289,135	244,384	43,301	1,004,144	220,187	*6,914	*12,811	--	--	22,501	13,120
1,276,211	1,583,219	--	--	837,328	184,421	*6,251	*12,470	--	--	33,938	40,028
225,081	149,063	--	--	1,052,472	270,006	9,912	85,420	--	--	174,390	163,653
--	--	--	--	230,630	67,167	*503	*4,234	--	--	61,673	89,626
--	--	--	--	**45,575	**16,795	--	*8	--	--	40,535	136,068
--	--	--	--	--	--	--	*21	--	--	27,362	516,302
2,052,698	1,760,227	2,223,038	428,277	279,763	64,737	67,519	276,819	2,089,904	596,400	26,469	68,791

Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Renewable electric and Indian coal credit		Credit for social security and medicare tax paid on tips		Work opportunity credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
7,642,644	15,435,196	230,821	845,539	29,219	116,603	2,121	11,238	53,276	291,552	38,096	224,666
488	31	--	--	26	153	--	--	30	451	14	422
161,348	3,211	*632	*88	--	--	--	--	--	--	--	--
107,838	3,347	--	--	--	--	--	--	--	--	*644	*210
137,812	6,826	*2,841	*507	--	--	--	--	--	--	--	--
138,595	10,068	*4,563	*1,299	--	--	--	--	*638	*354	--	--
171,092	12,368	*2,400	*887	--	--	--	--	*632	*3	*644	*96
177,601	21,154	5,502	4,545	--	--	--	--	--	--	*1,268	*1,739
359,945	50,316	8,828	10,959	*1,001	*1,593	--	--	*999	*584	*644	*42
366,972	49,595	9,600	11,237	*624	*493	--	--	*2,001	*1,066	*1,306	*1,970
1,082,618	234,729	28,381	39,209	**5,703	**11,221	--	--	*3,294	*2,243	*1,562	*3,251
1,018,168	278,441	32,810	49,635	--	--	**1,007	**186	6,432	13,119	*3,444	*5,640
2,114,584	956,555	65,535	98,925	--	--	*315	*1,691	14,286	39,872	8,280	18,129
1,199,128	2,602,608	25,187	42,751	6,864	27,603	**552	**1,483	11,093	66,301	7,706	47,249
350,931	2,069,221	16,555	62,071	6,237	11,896	--	--	**13,871	**167,558	4,426	28,023
99,785	995,737	9,409	70,266	3,142	9,986	*42	*19	--	--	2,260	21,417
45,647	681,137	4,745	43,249	1,617	8,644	*45	*1,477	--	--	1,214	14,983
74,490	2,017,039	8,573	125,455	2,594	18,390	72	945	--	--	2,520	34,622
20,782	1,144,685	2,957	78,966	656	11,496	29	2,608	--	--	999	13,705
14,819	4,298,328	2,704	205,490	757	15,126	59	2,829	--	--	1,167	33,167
7,383,876	14,288,137	206,041	800,867	28,580	114,887	2,116	10,860	49,006	277,651	34,511	214,248
**	**	--	--	22	137	**	**	22	145	*9	*226
**145,717	**2,728	--	--	--	--	--	--	--	--	--	--
101,989	3,272	--	--	--	--	--	--	--	--	*644	*210
111,901	3,828	*863	*1	--	--	--	--	--	--	--	--
120,069	5,897	*3,273	*593	--	--	--	--	*638	*354	--	--
145,680	9,566	*1,727	*589	--	--	--	--	--	--	--	--
157,459	12,503	*1,921	*770	--	--	--	--	--	--	--	--
322,970	31,482	6,173	6,144	*1,001	*1,593	--	--	*999	*584	*644	*42
336,352	31,884	5,596	5,012	*312	*55	--	--	*1,001	*458	*1,306	*1,970
1,037,852	168,397	21,995	22,648	**5,392	**9,999	--	--	*2,469	*953	*628	*1
1,003,243	212,163	30,973	47,856	--	--	**1,007	**186	*5,741	*8,168	*3,403	*5,556
2,101,166	814,194	63,702	90,174	--	--	*315	*1,691	13,266	34,443	7,631	13,711
1,194,654	2,351,143	24,897	41,791	6,856	27,568	**547	**1,105	11,010	65,121	7,669	46,748
349,881	1,882,638	16,541	61,879	6,237	11,896	--	--	**13,862	**167,425	4,421	27,914
254,943	8,758,442	28,380	523,411	8,763	63,639	247	7,877	--	--	8,156	117,869
258,768	1,147,059	24,780	44,673	639	1,716	*5	*378	4,270	13,901	3,585	10,418

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

[1] The total number of returns does not include the returns filed by individuals to only receive the economic stimulus payment and who had no other reason to file.

[2] Less than \$500.

** Data combined to avoid disclosure of information for specific taxpayers.

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

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

Alternative motor vehicle credit		Other tax credits	
Number of returns	Amount	Number of returns	Amount
157,814	184,661	41,235	106,428
--	--	*5	*[2]
--	--	*644	*19
--	--	*655	*9
*2,000	*644	*655	*98
*539	*114	*2,999	*633
*2,999	*2,920	*105	*36
*2,277	*1,338	*999	*300
*4,221	*6,403	*845	*1,304
9,007	10,261	*3,766	*7,826
26,311	28,900	13,260	30,851
30,200	39,810	4,456	7,913
70,998	84,078	6,929	20,047
**9,262	**10,194	**4,967	**15,709
**	**	**	**
**	**	293	1,884
**	**	156	2,388
**	**	276	7,265
**	**	109	3,608
**	**	117	6,538
148,674	177,794	33,316	85,177
--	--	*5	*[2]
--	--	*644	*19
--	--	--	--
--	--	*655	*98
--	--	*2,000	*91
*1,999	*1,575	--	--
*1,639	*1,203	*999	*300
*4,221	*6,403	*9	*5
*5,900	*6,486	*2,414	*3,089
24,997	28,365	10,584	23,566
29,684	39,507	4,234	6,321
70,980	84,069	5,866	14,595
**9,254	**10,185	**4,957	**15,408
**	**	**	**
**	**	951	21,683
9,140	6,867	7,919	21,252

5-Aug-08

2006 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Tax c							
		Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	138,394,754	46,091,502	58,938,971	6,466,792	3,486,637	98,261	14,571	25,741,511	31,741,551
No adjusted gross income.....	2,675,594	4,602	3,925	*4	*5	**315	**224	3,602	3,070
\$1 under \$5,000.....	11,633,370	128,710	3,722	*625	*223	**	**	*2,095	*904
\$5,000 under \$10,000.....	11,786,747	680,091	46,864	--	--	*1,658	*98	*2,943	*260
\$10,000 under \$15,000.....	11,711,680	1,812,137	337,648	34,535	4,404	53,739	9,898	223,656	23,639
\$15,000 under \$20,000.....	10,937,694	3,085,853	1,036,307	258,485	70,167	32,616	3,141	1,294,236	355,340
\$20,000 under \$25,000.....	9,912,261	4,290,763	2,282,688	424,355	219,309	9,932	1,211	2,066,202	1,026,261
\$25,000 under \$30,000.....	8,749,761	3,569,803	2,942,500	456,804	300,522	--	--	2,147,348	1,545,132
\$30,000 under \$40,000.....	14,151,824	5,849,213	5,687,787	757,388	477,339	--	--	3,670,668	3,604,360
\$40,000 under \$50,000.....	10,687,193	4,699,854	5,610,678	587,976	314,945	--	--	3,057,747	4,033,045
\$50,000 under \$75,000.....	18,854,917	8,424,127	13,016,392	1,351,595	723,722	--	--	6,098,909	9,839,487
\$75,000 under \$100,000.....	11,140,408	5,877,571	9,758,876	1,059,945	556,015	--	--	4,053,416	7,001,516
\$100,000 under \$200,000.....	12,088,423	5,757,978	6,622,352	1,263,315	678,382	--	--	3,119,295	4,307,293
\$200,000 under \$500,000.....	3,121,485	1,327,157	2,329,368	236,082	121,568	--	--	1,393	1,243
\$500,000 under \$1,000,000.....	589,306	342,863	1,744,714	**35,682	**20,034	--	--	--	--
\$1,000,000 under \$1,500,000.....	150,431	96,453	941,955	**	**	--	--	--	--
\$1,500,000 under \$2,000,000.....	64,007	43,087	628,879	**	**	--	--	--	--
\$2,000,000 under \$5,000,000.....	98,724	69,452	1,820,947	**	**	--	--	--	--
\$5,000,000 under \$10,000,000.....	24,975	18,816	1,038,960	**	**	--	--	--	--
\$10,000,000 or more.....	15,956	12,972	3,084,408	**	**	--	--	--	--
Taxable returns, total.....	92,740,927	32,144,174	45,827,577	4,355,890	2,246,696	55,360	8,278	16,167,659	24,080,565
No adjusted gross income.....	6,301	2,191	2,860	*4	*5	**301	**220	1,559	2,309
\$1 under \$5,000.....	856,788	110,490	2,647	--	--	--	--	*243	*348
\$5,000 under \$10,000.....	3,368,135	115,892	4,095	--	--	**	**	--	--
\$10,000 under \$15,000.....	5,775,871	952,539	104,192	--	--	23,753	4,825	--	--
\$15,000 under \$20,000.....	5,720,555	845,859	187,853	--	--	24,653	2,540	*1,676	*1,679
\$20,000 under \$25,000.....	5,853,087	1,314,914	487,409	*2,688	*796	*6,653	*694	39,173	39,171
\$25,000 under \$30,000.....	5,777,215	1,095,545	824,139	16,078	8,522	--	--	229,990	229,891
\$30,000 under \$40,000.....	11,156,227	3,273,244	2,796,594	254,054	126,187	--	--	1,501,243	1,634,412
\$40,000 under \$50,000.....	9,329,664	3,516,647	3,698,484	357,791	163,208	--	--	2,019,147	2,650,128
\$50,000 under \$75,000.....	17,817,863	7,529,272	11,024,276	1,160,792	595,312	--	--	5,321,796	8,464,256
\$75,000 under \$100,000.....	10,981,207	5,754,917	9,359,375	1,035,801	538,035	--	--	3,951,427	6,774,211
\$100,000 under \$200,000.....	12,041,382	5,726,324	6,423,109	1,257,008	673,064	--	--	3,100,016	4,282,920
\$200,000 under \$500,000.....	3,115,244	1,323,901	2,120,317	236,005	121,535	--	--	*1,389	*1,239
\$500,000 under \$1,000,000.....	588,046	342,110	1,617,115	**35,670	**20,032	--	--	--	--
\$1,000,000 or more.....	353,341	240,329	7,175,113	**	**	--	--	--	--
Nontaxable returns, total.....	45,653,826	13,947,327	13,111,394	2,110,902	1,239,941	42,901	6,293	9,573,852	7,660,986

redits

Education credit		Retirement savings contribution credit		Residential energy credits		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
7,725,138	7,022,420	5,192,133	893,957	4,344,189	1,000,149	93,369	351,184	2,960,172	797,162	359,098	1,032,247
**517	**327	273	92	**	**	*38	*57	*9	*3	--	--
**	**	*106	*106	--	--	--	--	*637	*90	--	--
86,557	8,246	43,737	2,886	**3,019	**35	--	--	447,503	32,357	*727	*42
497,570	172,644	259,377	60,963	33,268	3,985	--	--	642,247	54,465	*634	*64
695,625	425,403	608,572	84,049	59,955	8,809	*1,007	*371	212,941	76,138	*631	*109
740,224	594,529	1,184,202	197,554	102,428	19,552	*1,098	*456	398,815	202,245	5,532	3,061
637,674	550,663	631,116	161,471	123,740	28,143	*1,632	*1,568	727,259	316,809	4,233	2,701
1,229,482	1,120,372	1,296,260	196,164	374,836	73,888	9,551	11,922	530,760	115,055	4,226	4,406
841,353	847,007	1,167,867	190,627	399,364	86,920	12,547	18,967	--	--	8,417	16,095
1,570,901	1,705,504	*625	*44	1,074,168	239,835	30,625	98,193	--	--	26,071	20,291
1,274,749	1,526,097	--	--	856,555	192,403	16,623	64,195	--	--	34,659	38,395
150,487	71,628	--	--	1,054,189	266,052	19,439	150,208	--	--	163,170	165,391
--	--	--	--	223,150	66,919	**809	**5,248	--	--	55,347	140,800
--	--	--	--	**39,515	**13,610	**	**	--	--	34,495	159,886
--	--	--	--	**	**	**	**	--	--	8,887	110,331
--	--	--	--	**	**	--	--	--	--	3,635	60,006
--	--	--	--	**	**	**	**	--	--	5,976	155,298
--	--	--	--	**	**	--	--	--	--	1,570	69,269
--	--	--	--	**	**	--	--	--	--	887	86,103
5,453,195	5,098,239	3,152,302	489,012	4,070,368	940,565	34,564	144,994	1,191,208	275,639	338,391	987,308
**253	**208	213	73	**	**	--	--	*9	*3	--	--
**	**	*106	*106	--	--	--	--	--	--	--	--
*3,924	*366	*6,934	*286	**10	**3	--	--	11,547	952	--	--
139,297	25,611	137,935	24,522	20,750	2,392	--	--	558,692	42,714	**	**
306,595	125,335	405,902	44,279	43,541	7,605	--	--	*937	*348	--	--
441,590	332,009	716,631	86,421	73,148	13,400	--	--	*3,608	*2,746	**1,241	**650
383,591	336,897	185,108	58,113	95,435	20,061	--	--	264,672	153,664	*1,275	*278
819,391	720,906	817,493	127,026	306,953	60,987	*1,000	*482	351,743	75,212	*3,187	*2,779
618,667	582,905	881,356	148,141	348,933	75,059	*2,044	*2,848	--	--	5,655	7,352
1,353,339	1,429,892	*625	*44	1,016,862	224,321	*7,779	*13,045	--	--	22,933	15,853
1,237,394	1,473,289	--	--	849,241	190,834	8,747	16,339	--	--	33,106	36,996
149,154	70,820	--	--	1,052,860	265,387	14,203	107,297	--	--	160,740	161,851
--	--	--	--	223,125	66,910	**791	**4,983	--	--	54,948	131,351
--	--	--	--	**39,509	**13,605	--	--	--	--	34,400	155,005
--	--	--	--	**	**	**	**	--	--	20,906	475,192
2,271,942	1,924,182	2,039,831	404,945	273,821	59,585	58,804	206,190	1,768,964	521,523	20,706	44,940

Foreign tax credit		General business credit		Empowerment zone and community renewal credit		Other tax credits	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
6,418,317	10,958,470	386,681	1,302,464	32,209	120,603	79,911	168,593
151	13	--	--	43	26	*14	*113
125,978	2,391	--	--	--	--	--	--
95,754	2,666	*1,949	*199	*1,299	*44	*650	*6
122,013	6,335	*3,913	*832	--	--	**1,614	**419
122,772	10,332	*1,611	*2,239	--	--	--	--
143,642	14,044	*1,911	*1,299	--	--	*4,013	*2,070
155,818	23,334	8,029	5,533	--	--	*827	*637
312,213	45,483	21,404	28,636	--	--	*1,725	*2,805
361,082	41,338	21,256	37,756	*625	*618	9,492	14,183
952,000	206,183	65,719	133,501	*2,049	*3,511	16,717	28,418
854,194	214,073	66,524	128,993	*2,081	*6,939	16,552	25,753
1,708,249	754,929	114,331	178,259	4,865	9,765	19,902	38,296
960,785	1,920,006	24,042	44,805	**21,246	**99,701	5,020	6,926
288,317	1,432,537	24,827	102,599	**	**	**3,386	**48,966
84,665	739,541	9,788	70,010	**	**	**	**
38,493	494,282	5,446	63,183	**	**	**	**
62,732	1,471,381	10,008	167,716	**	**	**	**
17,310	839,138	3,275	111,007	**	**	**	**
12,151	2,740,464	2,649	225,896	**	**	**	**
6,207,200	10,014,389	349,510	1,240,829	29,574	114,558	73,655	152,082
*74	*5	--	--	43	26	*9	*15
110,247	2,187	--	--	--	--	--	--
91,537	2,474	*650	*1	*650	*10	*650	*6
102,035	3,832	*1,097	*2	--	--	*1,000	*294
113,014	6,068	--	--	--	--	--	--
128,585	8,222	*982	*1,229	--	--	*4,013	*2,070
134,034	12,684	*4,004	*1,758	--	--	*787	*610
278,430	24,416	11,939	16,006	--	--	*1,645	*2,645
338,418	29,772	15,210	24,889	--	--	*6,232	*6,660
910,829	136,229	56,418	107,562	*1,748	*1,829	14,842	23,510
841,228	169,369	65,221	127,132	*1,027	*3,286	16,494	25,386
1,698,446	636,817	114,091	177,758	4,865	9,765	19,594	35,281
957,816	1,721,454	23,931	44,312	**21,241	**99,643	5,006	6,790
287,600	1,310,063	24,808	102,370	**	**	**3,383	**48,814
214,909	5,950,797	31,160	637,811	**	**	**	**
211,117	944,081	37,171	61,634	2,635	6,045	6,256	16,511

* 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.

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

Source: IRS, Statistics of Income Division, July 2008

2005 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Tax credits							
		Total		Child care credit		Credit for the elderly and disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total.....	134,372,678	42,246,181	55,316,421	6,500,596	3,462,104	101,627	14,127	25,950,568	32,047,620
No adjusted gross income.....	1,761,041	3,786	4,091	*108	*149	158	111	2,824	2,306
\$1 under \$5,000.....	11,476,415	101,525	3,195	--	--	--	--	*1,216	*317
\$5,000 under \$10,000.....	12,114,236	761,034	64,462	*658	*9	8,865	447	*2,604	*306
\$10,000 under \$15,000.....	11,635,684	1,776,912	342,094	49,041	5,340	49,984	9,433	311,217	32,538
\$15,000 under \$20,000.....	11,126,599	3,185,742	1,093,666	291,343	92,892	33,636	2,806	1,439,228	416,382
\$20,000 under \$25,000.....	9,784,167	4,100,068	2,231,530	425,988	219,324	8,983	1,329	2,077,679	1,100,492
\$25,000 under \$30,000.....	8,738,107	3,520,838	2,890,610	459,919	286,670	--	--	2,238,914	1,627,712
\$30,000 under \$40,000.....	13,940,405	5,514,036	5,570,977	819,161	508,276	--	--	3,763,159	3,754,835
\$40,000 under \$50,000.....	10,618,506	4,500,971	5,596,424	633,919	338,043	--	--	3,136,129	4,209,134
\$50,000 under \$75,000.....	18,351,037	7,739,447	12,860,837	1,402,429	731,705	--	--	6,200,813	10,124,678
\$75,000 under \$100,000.....	10,449,989	5,123,992	8,977,546	1,032,949	546,877	--	--	3,945,548	6,828,200
\$100,000 under \$200,000.....	10,810,367	4,472,724	5,666,351	1,159,486	610,620	--	--	2,830,288	3,950,215
\$200,000 under \$500,000.....	2,737,802	972,359	2,105,355	194,058	103,274	--	--	949	504
\$500,000 under \$1,000,000.....	524,506	277,210	1,505,507	**31,535	**18,924	--	--	--	--
\$1,000,000 under \$1,500,000.....	127,925	76,685	886,754	**	**	--	--	--	--
\$1,500,000 under \$2,000,000.....	56,615	35,443	606,336	**	**	--	--	--	--
\$2,000,000 under \$5,000,000.....	84,070	56,941	1,683,765	**	**	--	--	--	--
\$5,000,000 under \$10,000,000.....	21,431	15,583	861,474	**	**	--	--	--	--
\$10,000,000 or more.....	13,776	10,884	2,365,446	**	**	--	--	--	--
Taxable returns, total.....	90,593,081	28,493,298	42,917,160	4,370,642	2,234,271	54,757	8,428	16,309,847	24,390,378
No adjusted gross income.....	4,882	1,484	2,607	*5	*3	149	106	919	1,585
\$1 under \$5,000.....	813,194	85,001	2,416	--	--	--	--	*38	*115
\$5,000 under \$10,000.....	3,710,338	170,163	15,429	--	--	*1,013	*24	--	--
\$10,000 under \$15,000.....	5,752,740	811,595	93,571	--	--	26,269	5,531	*670	*12
\$15,000 under \$20,000.....	5,988,457	824,104	184,434	*1,997	*2,007	20,353	1,826	*16	*24
\$20,000 under \$25,000.....	5,886,278	1,205,569	458,623	*4,664	*3,023	*6,973	*942	47,057	44,902
\$25,000 under \$30,000.....	5,858,233	1,067,088	820,270	23,288	8,839	--	--	299,325	296,865
\$30,000 under \$40,000.....	11,106,472	3,062,132	2,778,615	327,414	168,821	--	--	1,631,934	1,768,636
\$40,000 under \$50,000.....	9,325,210	3,353,432	3,712,257	392,188	179,198	--	--	2,112,752	2,802,167
\$50,000 under \$75,000.....	17,491,819	6,991,670	11,160,817	1,232,608	616,325	--	--	5,532,274	8,897,456
\$75,000 under \$100,000.....	10,329,339	5,028,227	8,671,160	1,004,404	523,909	--	--	3,862,888	6,643,311
\$100,000 under \$200,000.....	10,767,383	4,451,264	5,473,998	1,158,539	609,968	--	--	2,821,029	3,934,806
\$200,000 under \$500,000.....	2,732,229	969,742	1,957,425	194,006	103,258	--	--	*944	*499
\$500,000 under \$1,000,000.....	523,401	276,645	1,419,012	**31,530	**18,921	--	--	--	--
\$1,000,000 or more.....	303,106	195,181	6,166,526	**	**	--	--	--	--
Nontaxable returns, total.....	43,779,597	13,752,883	12,399,261	2,129,954	1,227,832	46,870	5,699	9,640,721	7,657,242

Education credit		Retirement savings contribution credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
7,057,251	6,119,631	5,293,605	944,531	84,793	319,558	2,896,347	745,322	290,376	1,081,252	5,398,046	9,361,989
283	371	829	1,001	**	**	*14	*9	--	--	72	7
*682	*90	*681	*76	--	--	--	--	*1,005	*671	96,669	1,878
100,558	11,767	39,371	3,285	--	--	533,860	45,842	--	--	84,656	2,567
477,637	175,703	272,807	69,785	--	--	568,988	43,518	*1,016	*96	99,039	4,408
649,577	398,880	637,819	86,678	--	--	232,031	86,756	*1,975	*787	133,847	8,263
642,921	490,376	1,107,212	191,592	**659	**123	451,920	212,790	*2,355	*439	137,887	12,563
608,409	466,632	689,904	190,222	*2,661	*1,895	735,580	290,411	*2,411	*1,571	148,193	22,441
1,079,343	966,497	1,299,796	199,319	*7,829	*10,722	373,954	65,997	2,028	967	297,806	32,481
810,499	737,481	1,245,051	202,560	10,423	20,788	--	--	7,365	9,804	327,048	50,655
1,529,587	1,606,672	*136	*12	26,465	79,171	--	--	26,725	44,462	840,500	153,775
1,087,179	1,245,511	--	--	17,525	75,658	--	--	29,399	38,133	674,737	149,805
70,576	19,650	--	--	18,684	127,003	--	--	104,758	140,336	1,384,592	706,291
--	--	--	--	*444	*3,576	--	--	54,233	161,195	763,876	1,749,080
--	--	--	--	*86	*449	--	--	34,790	166,325	235,718	1,207,066
--	--	--	--	--	--	--	--	9,758	113,288	66,562	685,359
--	--	--	--	--	--	--	--	3,981	60,993	31,634	489,198
--	--	--	--	*12	*148	--	--	6,030	166,607	51,007	1,341,648
--	--	--	--	*4	*26	--	--	1,536	64,105	14,090	686,001
--	--	--	--	--	--	--	--	1,010	111,472	10,114	2,058,503
5,080,722	4,538,715	3,200,943	505,501	32,664	124,256	1,146,240	258,889	271,498	1,021,780	5,191,910	8,672,519
171	305	526	471	--	--	--	--	--	--	*43	*5
--	--	*30	*59	--	--	--	--	*1,005	*671	83,307	1,460
*7,658	*2,458	*5,339	*369	--	--	80,190	10,166	--	--	76,968	2,413
140,562	33,149	116,403	20,231	--	--	469,670	31,587	*8	*4	80,423	2,750
309,061	127,616	403,172	46,294	--	--	*1,315	*143	*662	*206	108,906	6,129
403,871	290,806	658,600	81,394	--	--	29,191	29,536	*1,003	*59	121,968	6,495
388,446	299,371	209,868	62,830	--	--	319,272	142,423	*1,448	*221	130,180	8,978
738,933	628,237	827,288	131,072	--	--	246,601	45,033	*341	*81	267,456	19,786
593,682	517,736	979,581	162,769	*997	*1,194	--	--	4,284	4,214	301,820	30,529
1,362,716	1,404,515	*136	*12	*6,046	*7,269	--	--	20,729	31,436	808,513	101,195
1,065,342	1,214,911	--	--	9,165	21,848	--	--	28,064	36,488	668,383	141,430
70,280	19,610	--	--	15,916	89,805	--	--	103,222	127,069	1,374,107	581,839
--	--	--	--	*439	*3,517	--	--	53,776	149,898	761,567	1,613,317
--	--	--	--	*86	*449	--	--	34,703	162,191	235,198	1,124,865
--	--	--	--	*16	*173	--	--	22,254	509,243	173,071	5,031,326
1,976,529	1,580,916	2,092,662	439,029	52,128	195,303	1,750,108	486,433	18,877	59,472	206,137	689,470

General business credit		Empowerment zone and community renewal credit		Nonconventional source fuel credit		Other tax credits	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
251,386	877,850	30,487	127,790	*4,712	*35,610	53,852	123,267
--	--	42	126	--	--	**	**
*1,301	*157	*651	*5	--	--	--	--
*998	*239	--	--	--	--	--	--
*2,838	*535	--	--	--	--	**635	**36
*2,318	*59	*1,005	*153	--	--	*1,044	*12
*2,996	*1,624	--	--	*1,005	*578	*655	*301
*2,932	*791	*345	*66	--	--	*2,522	*654
8,050	6,691	*652	*598	**3,707	**35,033	*5,937	*10,014
12,910	9,662	--	--	--	--	*4,013	*6,356
41,059	79,723	*1,503	*1,783	**	**	9,876	17,570
37,089	48,110	2,629	5,567	**	**	11,353	27,855
65,201	80,286	3,796	9,224	**	**	11,060	19,541
25,293	50,663	**19,867	**110,269	**	**	2,607	3,506
21,937	87,053	**	**	**	**	**4,150	**37,421
8,719	64,732	**	**	**	**	**	**
4,329	44,139	**	**	**	**	**	**
8,319	151,147	**	**	**	**	**	**
2,733	88,025	**	**	**	**	**	**
2,363	164,216	**	**	**	**	**	**
231,024	855,168	29,624	125,858	3,725	32,693	44,203	101,972
--	--	42	126	--	--	**	**
*651	*105	*651	*5	--	--	--	--
--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--
*1,656	*35	*1,005	*153	--	--	**1,006	**7
*1,688	*587	--	--	*1,005	*578	*655	*301
*1,933	*444	*337	*55	--	--	*998	*24
*5,012	*4,188	*652	*598	**2,719	**32,116	*3,146	*988
9,535	4,841	--	--	--	--	*2,145	*537
36,591	70,157	*1,360	*1,554	**	**	8,146	13,565
35,561	45,642	*1,959	*3,937	**	**	11,353	27,855
64,835	80,029	3,757	9,182	**	**	10,009	18,504
25,197	50,115	**19,862	**110,248	**	**	2,598	3,283
21,917	86,913	**	**	**	**	**4,147	**36,907
26,449	512,112	**	**	**	**	**	**
20,362	22,682	*863	*1,932	*987	*2,917	9,649	21,295

* 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.

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

Source: IRS, Statistics of Income Division, July 2007

2004 Individual Income Tax, All Returns: Tax Liability and Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Tax credits							
		Total		Child care credit		Credit for the elderly or disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	132,226,042	41,694,252	52,366,870	6,316,649	3,337,984	107,914	18,740	25,988,711	32,300,455
No adjusted gross income.....	1,854,886	2,483	2,531	--	--	66	37	2,045	1,396
\$1 under \$5,000.....	11,670,444	73,179	1,874	--	--	*3	*1	*33	*33
\$5,000 under \$10,000.....	12,135,417	925,909	82,301	*8	*17	*8,978	*464	*2,927	*385
\$10,000 under \$15,000.....	11,656,193	1,840,535	363,967	69,842	7,807	64,964	14,339	359,103	42,074
\$15,000 under \$20,000.....	11,281,291	3,290,364	1,187,501	286,871	94,409	29,863	2,873	1,559,952	482,364
\$20,000 under \$25,000.....	9,705,192	4,096,436	2,351,428	431,217	218,818	*4,039	*1,027	2,170,107	1,173,040
\$25,000 under \$30,000.....	8,512,113	3,490,341	2,929,997	403,250	246,219	--	--	2,185,604	1,661,734
\$30,000 under \$40,000.....	13,915,452	5,544,138	5,696,638	736,624	469,329	--	--	3,789,952	3,846,759
\$40,000 under \$50,000.....	10,571,408	4,486,045	5,726,546	617,643	326,590	--	--	3,148,918	4,320,795
\$50,000 under \$75,000.....	18,047,126	7,863,016	13,150,076	1,516,690	805,010	--	--	6,298,585	10,421,698
\$75,000 under \$100,000.....	10,119,515	4,979,911	8,695,252	1,058,706	535,868	--	--	3,914,714	6,759,509
\$100,000 under \$200,000.....	9,735,569	3,916,143	5,090,848	1,004,475	535,516	--	--	2,575,665	3,590,023
\$200,000 under \$500,000.....	2,348,163	811,426	1,656,859	**191,323	**98,401	--	--	*1,107	*646
\$500,000 under \$1,000,000.....	433,145	225,054	1,227,028	**	**	--	--	--	--
\$1,000,000 under \$1,500,000.....	103,964	60,440	665,796	**	**	--	--	--	--
\$1,500,000 under \$2,000,000.....	45,104	27,102	427,779	**	**	--	--	--	--
\$2,000,000 under \$5,000,000.....	65,548	42,813	1,093,512	**	**	--	--	--	--
\$5,000,000 under \$10,000,000.....	15,835	11,481	625,431	**	**	--	--	--	--
\$10,000,000 or more.....	9,677	7,435	1,391,505	**	**	--	--	--	--
Taxable returns, total.....	89,101,934	28,055,265	40,821,742	4,381,685	2,243,359	56,933	10,417	16,530,973	24,828,310
No adjusted gross income.....	4,556	966	1,902	--	--	47	34	618	1,172
\$1 under \$5,000.....	753,517	61,669	1,511	--	--	--	--	*33	*33
\$5,000 under \$10,000.....	3,883,897	243,525	23,841	*8	*17	--	--	*8	*16
\$10,000 under \$15,000.....	5,672,789	806,144	98,358	--	--	32,907	7,508	*42	*44
\$15,000 under \$20,000.....	6,143,870	760,852	183,965	--	--	19,940	1,848	*4,088	*3,699
\$20,000 under \$25,000.....	5,932,734	1,159,755	517,098	*13,004	*5,357	*4,039	*1,027	58,674	55,332
\$25,000 under \$30,000.....	5,850,586	1,150,543	932,393	45,017	18,714	--	--	371,820	362,777
\$30,000 under \$40,000.....	11,283,839	3,162,801	2,903,500	310,979	159,670	--	--	1,694,386	1,843,036
\$40,000 under \$50,000.....	9,467,339	3,469,558	3,972,673	398,382	185,971	--	--	2,226,497	3,001,892
\$50,000 under \$75,000.....	17,350,625	7,242,936	11,673,824	1,378,378	710,093	--	--	5,756,104	9,378,173
\$75,000 under \$100,000.....	10,021,150	4,902,820	8,432,450	1,040,261	529,765	--	--	3,847,550	6,604,091
\$100,000 under \$200,000.....	9,718,430	3,908,647	5,032,404	1,004,357	535,381	--	--	2,570,045	3,577,399
\$200,000 under \$500,000.....	2,345,868	810,849	1,634,637	**191,299	**98,391	--	--	*1,107	*646
\$500,000 under \$1,000,000.....	432,783	224,943	1,215,423	**	**	--	--	--	--
\$1,000,000 or more.....	239,951	149,237	4,197,763	**	**	--	--	--	--
Nontaxable returns, total.....	43,124,107	13,638,987	11,545,127	1,934,964	1,094,626	50,981	8,323	9,457,737	7,472,145

Education credit		Retirement savings contribution credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
7,180,884	6,016,805	5,288,732	1,011,506	71,136	301,890	2,975,197	767,524	274,596	902,000	4,700,269	6,757,994
175	248	**342	**352	**	**	*9	*17	**	**	138	7
--	--	**	**	--	--	--	--	**	**	72,172	1,656
133,535	16,335	40,732	2,844	--	--	686,706	60,865	**	**	71,978	1,317
499,455	191,352	245,312	63,011	--	--	544,668	40,512	**	**	112,004	3,609
648,308	401,086	632,219	95,347	--	--	246,789	99,565	**	**	114,525	9,709
678,689	493,371	1,093,451	211,587	**974	**420	496,700	238,915	**3,850	**90	116,703	10,088
622,022	510,027	700,593	210,268	--	--	803,174	280,284	*1,350	*213	139,115	14,884
1,153,715	1,034,253	1,322,373	214,984	*6,947	*8,304	197,151	47,366	8,095	4,713	246,228	36,891
816,066	755,049	1,251,662	212,906	*3,739	*7,450	--	--	6,317	10,508	292,310	41,828
1,558,194	1,579,635	*2,048	*206	19,969	66,954	--	--	31,389	35,838	781,723	117,929
1,023,756	1,028,274	--	--	23,706	114,157	--	--	19,553	22,184	648,639	160,631
46,971	7,175	--	--	15,477	102,702	--	--	93,565	152,769	1,157,765	605,580
--	--	--	--	*316	*1,828	--	--	55,386	123,976	630,692	1,375,080
--	--	--	--	*8	*74	--	--	36,523	137,685	185,213	999,072
--	--	--	--	--	--	--	--	8,173	102,126	51,664	503,664
--	--	--	--	--	--	--	--	3,258	54,045	23,786	330,175
--	--	--	--	--	--	--	--	5,286	127,941	38,166	854,037
--	--	--	--	--	--	--	--	1,150	46,596	10,505	515,278
--	--	--	--	--	--	--	--	702	83,316	6,933	1,176,557
5,114,143	4,413,348	3,215,625	551,813	31,792	143,278	1,200,459	273,456	257,650	835,700	4,525,058	6,649,741
125	205	**342	**352	**	**	*9	*17	**	**	*118	*5
--	--	**	**	--	--	--	--	**	**	61,636	1,477
*9,969	*643	*2,979	*208	--	--	172,232	21,677	**	**	60,060	1,204
154,778	39,164	119,979	26,157	--	--	426,966	23,127	**	**	90,141	2,323
302,734	128,766	371,246	42,914	--	--	--	*973	**	**	97,849	5,879
416,444	313,339	609,373	83,546	--	--	54,269	50,805	**3,266	**45	99,839	5,256
357,913	306,691	246,113	83,448	--	--	427,056	152,485	*1,293	*186	120,198	4,563
800,346	697,949	865,985	141,582	--	--	118,954	25,286	*4,089	*155	225,739	23,952
615,393	541,552	997,570	173,402	--	--	--	--	3,139	5,731	270,756	28,190
1,404,327	1,378,320	*2,040	*206	**4,959	**4,615	--	--	25,407	20,574	756,773	86,564
1,005,187	999,549	--	--	*13,187	*56,248	--	--	18,018	17,830	638,578	152,843
46,928	7,170	--	--	13,327	80,568	--	--	92,413	137,629	1,156,824	600,176
--	--	--	--	*310	*1,772	--	--	55,031	112,597	630,370	1,365,256
--	--	--	--	*8	*74	--	--	36,449	131,098	185,143	994,253
--	--	--	--	--	--	--	--	18,544	409,855	131,034	3,377,801
2,066,741	1,603,457	2,073,107	459,692	39,344	158,612	1,774,738	494,068	16,947	66,300	175,201	108,252

General business credit		Empowerment zone and community renewal credit		Nonconventional source fuel credit		New York liberty zone credit		Other tax credits	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(22)	(23)	(24)	(25)	(26)	(27)	(30)	(31)	(32)	(33)
248,506	635,391	27,845	105,179	3,353	12,861	685	10,032	46,910	135,862
--	--	17	81	--	--	*6	*387	--	--
*971	*184	--	--	--	--	--	--	--	--
*952	*58	--	--	--	--	--	--	--	--
*2,986	*1,092	--	--	--	--	--	--	--	--
*3,951	*1,379	--	--	--	--	--	--	*973	*765
*4,539	*1,972	--	--	--	--	--	--	*2,000	*1,228
4,923	3,753	*935	*1,299	--	--	--	--	--	--
11,642	6,901	--	--	**409	**108	--	--	*7,904	*16,169
27,513	23,060	*43	*55	--	--	--	--	*2,993	*3,057
42,609	63,960	*2,826	*3,678	**	**	--	--	19,095	41,412
36,458	47,134	*3,067	*2,841	*2,002	*4,959	--	--	*7,201	*19,565
53,862	71,771	4,300	18,879	*354	*17	*121	*1,663	2,760	4,746
23,139	42,463	**12,262	**41,531	*8	*[1]	*196	*2,333	1,974	3,779
15,817	54,331	**	**	147	1,174	*199	*2,373	794	3,244
6,909	48,421	1,683	7,467	*74	*296	*49	*231	439	1,251
3,254	37,637	800	3,729	85	178	*20	*13	167	1,316
5,725	86,906	1,281	14,534	131	498	52	1,981	380	6,556
1,779	51,832	305	4,248	74	2,400	21	151	121	4,742
1,477	92,537	327	6,836	67	3,232	21	900	108	28,032
217,487	596,360	27,442	104,411	3,349	12,746	562	7,926	36,962	113,231
--	--	17	81	--	--	**	**	--	--
--	--	--	--	--	--	--	--	--	--
*952	*58	--	--	--	--	--	--	--	--
*971	*35	--	--	--	--	--	--	--	--
*980	*36	--	--	--	--	--	--	*973	*765
*569	*277	--	--	--	--	--	--	*2,000	*1,228
*2,224	*914	*935	*1,299	--	--	--	--	--	--
*5,301	*904	--	--	**409	**108	--	--	--	--
24,072	16,602	--	--	--	--	--	--	*2,993	*3,057
35,241	49,267	*2,471	*3,029	--	--	--	--	17,055	35,090
35,758	44,628	*3,067	*2,841	*2,002	*4,959	--	--	*7,201	*19,565
53,407	70,439	4,300	18,879	*354	*17	**9	**30	*2,760	*4,746
23,074	41,793	**12,257	**41,468	*8	*[1]	*191	*2,246	1,974	3,640
15,801	54,254	**	**	146	1,060	*199	*2,373	794	3,244
19,136	317,154	4,396	36,815	431	6,603	163	3,276	1,215	41,898
31,018	39,031	*403	*768	*4	*115	123	2,106	*9,947	*22,631

* 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] Less than \$500.

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

Source: IRS, Statistics of Income, Individual Complete Report 2004, Publication 1:

2003 Individual Income Tax, All Returns: Tax Liability and Tax Credits, by Size of Adjusted Gross Income
 [All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Tax credits							
		Total		Child care credit		Credit for the elderly or disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns, total.....	130,423,626	41,091,029	41,995,756	6,313,297	3,206,890	123,147	20,257	25,672,254	22,788,025
No adjusted gross income.....	1,813,840	4,568	2,848	*106	*181	83	51	4,091	2,034
\$1 under \$5,000.....	11,697,628	64,723	1,502	--	--	--	--	*360	*83
\$5,000 under \$10,000.....	12,903,409	996,411	86,853	*1,895	--	21,720	1,681	*3,086	*320
\$10,000 under \$15,000.....	12,002,004	1,940,085	398,381	77,415	13,073	56,300	13,514	439,921	53,249
\$15,000 under \$20,000.....	11,293,967	3,479,396	1,226,764	303,172	96,236	37,091	3,587	1,673,657	507,708
\$20,000 under \$25,000.....	9,831,150	4,146,800	2,371,509	450,297	230,144	*7,954	*1,424	2,235,008	1,132,208
\$25,000 under \$30,000.....	8,541,753	3,631,465	2,893,291	432,091	245,746	--	--	2,296,293	1,496,585
\$30,000 under \$40,000.....	13,957,257	5,509,367	5,002,697	779,750	485,180	--	--	3,789,479	3,173,965
\$40,000 under \$50,000.....	10,452,444	4,643,842	4,931,676	694,704	338,911	--	--	3,317,501	3,457,679
\$50,000 under \$75,000.....	17,372,492	7,612,197	9,384,323	1,454,840	730,375	--	--	6,080,919	6,707,092
\$75,000 under \$100,000.....	9,542,599	4,745,859	6,004,621	1,021,338	495,190	--	--	3,664,932	4,189,106
\$100,000 under \$200,000.....	8,878,643	3,385,784	3,591,666	927,293	481,586	--	--	**2,166,409	**2,067,996
\$200,000 under \$500,000.....	1,999,016	658,748	1,699,502	149,900	77,088	--	--	**	**
\$500,000 under \$1,000,000.....	356,140	165,001	1,131,236	**20,496	**13,088	--	--	--	--
\$1,000,000 under \$1,500,000.....	81,695	44,901	532,675	**	**	--	--	--	--
\$1,500,000 under \$2,000,000.....	34,016	19,386	335,113	**	**	--	--	--	--
\$2,000,000 under \$5,000,000.....	48,278	30,289	896,347	**	**	--	--	--	--
\$5,000,000 under \$10,000,000.....	11,168	7,681	486,138	**	**	--	--	--	--
\$10,000,000 or more.....	6,126	4,528	1,018,613	**	**	--	--	--	--
Taxable returns, total.....	88,921,904	28,600,153	32,979,712	4,496,403	2,216,247	67,046	10,122	17,338,044	17,690,764
No adjusted gross income.....	4,522	1,307	2,176	*106	*181	75	51	1,045	1,556
\$1 under \$5,000.....	835,922	46,089	577	--	--	--	--	*6	*13
\$5,000 under \$10,000.....	4,116,242	282,329	28,181	--	--	*953	*10	*40	*32
\$10,000 under \$15,000.....	6,042,925	795,113	110,759	--	--	28,162	5,967	*382	*382
\$15,000 under \$20,000.....	6,304,103	840,156	222,211	*3,981	*2,095	31,230	3,038	24,757	15,244
\$20,000 under \$25,000.....	6,095,228	1,224,640	494,064	*4,934	*1,691	*6,625	*1,057	92,742	65,779
\$25,000 under \$30,000.....	6,092,090	1,492,313	1,143,303	97,125	45,538	--	--	666,542	462,302
\$30,000 under \$40,000.....	11,856,081	3,640,799	2,949,455	377,911	198,322	--	--	2,203,239	1,829,181
\$40,000 under \$50,000.....	9,668,366	3,951,075	3,824,140	521,364	226,113	--	--	2,705,461	2,718,083
\$50,000 under \$75,000.....	17,024,921	7,315,935	8,792,250	1,384,358	680,886	--	--	5,843,968	6,397,310
\$75,000 under \$100,000.....	9,486,123	4,701,332	5,845,653	1,009,337	489,752	--	--	6,836,892	4,137,012
\$100,000 under \$200,000.....	8,861,764	3,379,412	3,531,144	926,923	481,510	--	--	**2,162,969	**2,063,871
\$200,000 under \$500,000.....	1,996,787	658,060	1,672,066	149,872	77,075	--	--	**	**
\$500,000 under \$1,000,000.....	355,750	164,865	1,114,952	**20,491	**13,085	--	--	--	--
\$1,000,000 or more.....	181,080	106,725	3,248,781	**	**	--	--	--	--
Nontaxable returns, total.....	41,501,722	12,490,877	9,016,043	1,816,894	990,642	56,101	10,135	8,334,211	5,097,261

Education credit		Retirement savings contribution credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
7,298,185	5,842,966	5,296,688	1,034,394	63,980	348,793	3,606,281	926,381	250,605	916,538	4,145,174	5,805,555
309	420	*36	*32	--	--	--	--	--	--	153	4
2,339	*58	--	--	--	--	--	--	**4	**[1]	60,472	877
125,322	15,393	52,725	5,671	--	--	**730,940	**60,050	--	--	56,948	1,339
541,296	192,055	261,208	71,811	--	--	501,999	40,374	*359	*63	91,625	4,285
661,880	387,577	666,654	108,085	--	--	317,051	99,890	*1,348	*288	121,548	7,285
593,593	428,163	1,064,176	210,371	--	--	781,294	330,932	*44	*13	125,499	11,669
666,822	534,322	674,969	214,487	*948	*316	1,034,224	345,902	2,030	1,904	135,275	15,254
1,183,027	1,003,864	1,282,370	204,916	*5,207	*4,202	240,743	49,233	7,221	4,334	266,959	23,016
878,707	765,414	1,294,551	219,020	*3,856	*6,259	--	--	11,242	13,933	277,975	45,887
1,578,685	1,570,754	--	--	17,654	68,097	--	--	42,796	34,902	714,453	142,623
1,040,943	943,523	--	--	17,501	92,380	--	--	33,439	37,496	596,340	154,614
25,263	1,424	--	--	18,797	177,468	--	--	95,110	127,936	969,025	610,781
0	0	--	--	*7	*51	--	--	36,152	173,803	492,683	1,359,371
--	--	--	--	**10	**20	--	--	12,408	180,410	141,698	864,583
--	--	--	--	--	--	--	--	3,683	85,195	39,257	390,996
--	--	--	--	--	--	--	--	1,548	39,338	17,137	261,491
--	--	--	--	--	--	--	--	2,307	112,837	27,092	683,036
--	--	--	--	--	--	--	--	576	48,115	6,972	383,264
--	--	--	--	--	--	--	--	338	55,972	4,162	845,180
--	--	--	--	--	--	--	--	--	--	--	--
5,362,671	4,424,243	3,445,878	579,195	33,056	169,417	1,418,787	339,709	234,315	838,766	3,960,953	5,705,137
236	305	*15	*14	--	--	--	--	--	--	*7	*1
--	--	--	--	--	--	--	--	--	--	46,083	565
*4,936	*332	*1,993	*163	--	--	**220,133	**25,534	--	--	39,454	709
193,475	44,757	124,383	32,408	--	--	361,287	16,327	--	--	68,880	2,316
304,222	140,015	369,755	47,031	--	--	*948	*154	*963	*10	97,105	2,725
353,153	263,870	605,171	85,478	--	--	63,768	52,088	*9	*3	113,965	7,590
390,012	316,570	266,554	69,017	--	--	625,016	215,112	*1,235	*837	113,631	8,581
850,986	689,518	953,840	152,233	*2,359	*1,281	147,635	30,495	*2,752	*2,015	241,704	13,800
711,164	571,781	1,124,168	192,850	*1,948	*1,617	--	--	10,821	13,646	263,549	27,143
1,498,018	1,462,160	--	--	*6,289	*12,494	--	--	36,726	26,382	693,669	110,619
1,031,357	933,529	--	--	*6,066	*16,902	--	--	31,319	28,299	588,660	151,089
25,112	1,407	--	--	16,381	137,091	--	--	94,117	119,324	965,650	606,796
0	0	--	--	*3	*13	--	--	35,670	155,005	492,380	1,351,645
--	--	--	--	**10	**20	--	--	12,297	168,615	141,629	860,524
--	--	--	--	--	--	--	--	8,405	324,630	94,588	2,551,034
1,935,514	1,418,723	1,850,811	455,198	30,924	179,376	2,187,465	586,671	16,290	77,772	184,220	100,418

General business credit		Empowerment zone and community renewal employment credit		Nonconventional source fuel credit		Rate reduction credit		New York liberty zone credit		Other tax credits	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
262,738	612,744	22,553	83,449	6,435	18,406	429,516	141,133	2,665	55,466	63,939	125,645
--	--	--	--	--	--	--	--	*14	*77	--	--
*952	*484	--	--	--	--	--	--	--	--	--	--
*952	*763	--	--	*952	*25	21,571	1,519	--	--	--	--
*1,855	*111	--	--	--	--	42,472	8,300	--	--	*1,992	*578
*3,793	*1,179	--	--	--	--	64,370	14,257	--	--	*1,990	*673
*1,646	*818	**1,677	**1,654	--	--	74,737	22,486	--	--	*1,990	*1,369
*4,414	*3,503	*952	*1,077	--	--	73,025	27,028	--	--	*2,252	*1,228
12,387	15,349	*31	*60	*209	*4	56,562	22,820	--	--	*4,019	*3,917
29,793	30,731	*927	*3,695	*3	*[1]	34,102	14,299	--	--	*8,819	*12,137
54,785	56,616	*1,512	*2,159	*927	*4,594	37,645	17,575	--	--	23,793	34,436
43,167	69,299	*1,420	*2,037	*2,069	*5,455	--	--	--	--	*10,492	*9,471
60,470	78,771	4,521	17,431	*1,334	*548	**20,400	**10,479	*618	*5,675	4,981	6,535
22,433	42,694	**8,791	**27,005	**940	**7,782	4,014	2,045	**2,033	**49,715	**2,426	**3,261
12,482	57,585	--	--	--	--	273	142	--	--	--	--
5,000	38,393	1,188	3,672	--	--	183	103	--	--	563	4,468
2,293	23,379	665	5,497	--	--	*33	*17	--	--	144	1,629
4,209	79,556	579	10,983	--	--	98	46	--	--	288	3,074
1,225	41,227	174	4,663	--	--	24	12	--	--	116	4,758
880	72,285	114	3,515	--	--	--	--	--	--	76	38,113
241,515	590,801	20,661	81,324	5,479	18,270	343,141	119,496	2,534	54,105	56,521	110,655
--	--	--	--	--	--	--	--	*5	*21	--	--
--	--	--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	18,728	1,402	--	--	--	--
*1,855	*111	--	--	--	--	37,489	7,913	--	--	*1,992	*578
*1,905	*917	--	--	--	--	46,460	10,983	--	--	--	--
*1,054	*26	**965	**1,150	--	--	39,511	14,011	--	--	*1,990	*1,369
*4,062	*3,107	--	--	--	--	56,229	20,798	--	--	*952	*128
*6,873	*7,857	--	--	*209	*4	50,690	20,624	--	--	*2,029	*25
27,315	26,675	*927	*3,695	*3	*[1]	32,828	13,711	--	--	*8,717	*12,132
49,221	45,412	*1,330	*1,744	*927	*4,594	36,180	17,209	--	--	21,763	25,340
41,614	66,058	*1,420	*2,037	*2,069	*5,455	--	--	--	--	*10,492	*9,471
59,182	76,656	4,512	17,380	*1,334	*548	**20,396	**10,477	*505	*4,512	4,981	6,535
22,354	41,949	**8,787	**26,987	**937	**7,669	4,010	2,042	**2,024	**49,573	**2,421	**3,237
12,478	57,295	--	--	--	--	273	142	--	--	--	--
13,602	254,740	2,720	28,331	--	--	347	184	--	--	1,183	51,842
21,223	31,843	1,892	2,126	*956	*136	86,375	21,637	131	1,361	7,419	14,989

* 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] Less than \$500.

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

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

2002, Individual Income Tax, All Returns: Tax Liability and Tax Credits, by Size of Adjusted Gross Income

[All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Child care credit		Credit for the elderly or disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	130,076,443	40,614,049	39,862,411	6,185,855	2,706,539	133,538	21,119	25,939,801	21,520,271
No adjusted gross income.....	1,752,457	3,505	2,530	*105	*147	42	24	3,309	2,073
\$1 under \$5,000.....	11,808,875	66,586	1,988	--	--	*3	*1	*967	*146
\$5,000 under \$10,000.....	12,472,745	973,630	88,808	*1,922	*145	24,845	2,015	*3,002	*173
\$10,000 under \$15,000.....	12,142,182	1,953,420	420,240	82,031	11,324	56,718	12,540	505,421	65,598
\$15,000 under \$20,000.....	11,290,146	3,591,100	1,296,278	340,800	104,534	44,211	4,446	1,806,393	568,134
\$20,000 under \$25,000.....	10,023,419	4,368,212	2,521,266	487,393	204,949	*7,718	*2,093	2,568,356	1,217,906
\$25,000 under \$30,000.....	8,574,575	3,412,145	2,752,051	450,875	199,190	--	--	2,250,375	1,451,304
\$30,000 under \$40,000.....	13,980,103	5,486,696	4,693,512	791,343	346,226	--	--	3,919,474	3,174,981
\$40,000 under \$50,000.....	10,550,456	4,693,277	4,532,921	683,816	299,446	--	--	3,325,948	3,201,938
\$50,000 under \$75,000.....	17,396,916	7,565,612	8,794,532	1,410,080	643,736	--	--	6,142,106	6,449,137
\$75,000 under \$100,000.....	9,247,839	4,601,401	5,414,769	974,384	431,037	--	--	3,631,612	3,841,146
\$100,000 under \$200,000.....	8,422,603	3,014,331	3,073,196	825,708	394,149	--	--	1,782,839	1,547,734
\$200,000 under \$500,000.....	1,908,466	631,464	1,727,991	120,031	61,062	--	--	--	--
\$500,000 under \$1,000,000.....	336,684	155,422	1,072,855	13,283	8,217	--	--	--	--
\$1,000,000 under \$1,500,000.....	78,121	41,692	605,279	1,989	1,126	--	--	--	--
\$1,500,000 under \$2,000,000.....	31,316	17,893	366,642	772	458	--	--	--	--
\$2,000,000 under \$5,000,000.....	44,205	26,993	1,038,953	1,066	647	--	--	--	--
\$5,000,000 under \$10,000,000.....	10,026	6,761	479,322	183	101	--	--	--	--
\$10,000,000 or more.....	5,309	3,909	979,279	72	45	--	--	--	--
Taxable returns, total.....	90,963,896	29,284,105	32,330,281	4,611,787	2,042,210	64,020	10,485	18,108,308	17,199,077
No adjusted gross income.....	4,734	1,760	2,359	*105	*147	41	24	**1,649	**1,937
\$1 under \$5,000.....	1,027,179	49,820	680	--	--	*3	*1	**	**
\$5,000 under \$10,000.....	4,288,859	362,305	35,795	--	--	--	--	--	--
\$10,000 under \$15,000.....	6,138,817	723,381	101,023	*2,010	*434	29,789	5,822	*2,013	*1,208
\$15,000 under \$20,000.....	6,950,062	943,570	272,397	*5,980	*2,571	26,475	2,546	36,669	21,508
\$20,000 under \$25,000.....	6,340,186	1,309,485	576,880	*14,024	*5,176	*7,712	*2,092	161,348	99,310
\$25,000 under \$30,000.....	6,536,844	1,613,168	1,191,648	150,052	51,536	--	--	802,544	494,516
\$30,000 under \$40,000.....	12,451,931	4,167,047	3,274,554	540,284	216,411	--	--	2,761,178	2,177,732
\$40,000 under \$50,000.....	10,029,880	4,248,175	3,908,651	599,563	255,257	--	--	2,932,878	2,776,358
\$50,000 under \$75,000.....	17,166,746	7,394,701	8,448,487	1,365,323	616,739	--	--	6,009,026	6,258,762
\$75,000 under \$100,000.....	9,209,814	4,579,114	5,304,389	973,415	430,108	--	--	3,620,706	3,822,287
\$100,000 under \$200,000.....	8,407,677	3,008,360	3,025,667	823,663	392,189	--	--	1,780,296	1,545,459
\$200,000 under \$500,000.....	1,906,210	630,773	1,695,024	120,005	61,050	--	--	--	--
\$500,000 under \$1,000,000.....	336,251	155,271	1,054,288	13,279	8,215	--	--	--	--
\$1,000,000 or more.....	168,707	97,176	3,438,440	4,082	2,377	--	--	--	--
Nontaxable returns, total.....	39,112,547	11,329,943	7,532,130	1,574,068	664,329	69,517	10,634	7,831,493	4,321,194

Tax credits											
Education credit		Retirement savings contribution credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
6,475,134	4,882,853	5,307,176	1,058,219	55,905	234,109	4,168,977	1,114,948	193,776	976,398	3,748,974	5,933,600
119	132	*56	*46	--	--	*13	*26	--	--	89	4
--	--	*2,010	*289	--	--	*1,993	*86	*958	*23	58,738	885
126,690	15,704	42,690	4,006	--	--	720,647	62,279	--	--	39,897	1,728
485,047	196,154	261,581	69,624	--	--	453,745	36,983	*2,904	*938	87,902	3,352
549,783	330,517	693,676	115,363	--	--	451,446	128,057	*5,241	*1,271	119,154	15,651
608,473	393,992	1,073,443	219,729	*2,010	*760	1,077,049	437,101	*1,583	*1,402	113,008	9,333
592,391	435,919	649,487	220,267	--	--	1,173,407	386,955	*1,841	*1,518	105,362	13,118
993,231	792,504	1,265,664	205,917	*2,043	*4,022	290,677	63,462	3,226	1,578	232,253	27,753
869,442	661,970	1,318,567	222,977	*4,992	*6,789	--	--	5,535	4,655	278,006	59,363
1,405,058	1,321,108	--	--	19,216	59,688	--	--	20,081	20,886	624,097	139,406
824,578	734,167	--	--	15,247	84,749	--	--	19,628	27,411	530,897	175,447
20,323	685	--	--	12,386	78,017	--	--	64,251	156,531	878,976	700,509
--	--	--	--	--	--	--	--	45,645	205,844	466,918	1,314,312
--	--	--	--	*11	*85	--	--	15,114	180,833	128,795	767,344
--	--	--	--	--	--	--	--	3,590	86,627	35,759	448,080
--	--	--	--	--	--	--	--	1,427	61,948	15,756	267,289
--	--	--	--	--	--	--	--	2,014	124,478	23,711	798,228
--	--	--	--	--	--	--	--	488	49,122	6,093	369,819
--	--	--	--	--	--	--	--	250	51,333	3,563	821,980
4,944,028	3,901,998	3,667,037	627,994	33,619	126,237	1,567,510	400,448	178,276	893,732	3,627,769	5,813,846
112	125	*26	*26	--	--	*10	*22	--	--	*9	*2
--	--	--	--	--	--	--	--	--	--	49,815	677
*9,008	*781	*7,977	*780	--	--	290,366	31,511	--	--	32,117	498
136,662	33,975	117,460	23,308	--	--	302,455	11,962	*713	*11	69,100	2,665
285,824	156,115	421,808	55,873	--	--	*2,960	*1,058	*3,925	*393	106,165	7,443
359,753	260,015	609,772	92,341	--	--	102,771	83,601	*1,576	*1,401	104,019	8,058
386,408	289,122	271,349	85,376	--	--	682,707	232,688	*149	*340	94,317	5,589
786,122	593,380	1,021,960	164,228	--	--	186,240	39,607	2,634	904	217,900	20,619
776,636	572,965	1,216,684	206,062	*2,043	*5,107	--	--	2,931	769	258,092	35,303
1,365,132	1,272,063	--	--	*10,076	*19,692	--	--	17,192	15,231	611,631	126,508
818,048	722,770	--	--	*11,138	*47,144	--	--	17,511	18,892	525,762	142,854
20,323	685	--	--	10,350	54,208	--	--	63,777	148,864	878,652	696,524
--	--	--	--	--	--	--	--	45,160	184,101	466,621	1,304,129
--	--	--	--	*11	*85	--	--	14,993	166,529	128,730	763,947
--	--	--	--	--	--	--	--	7,715	356,297	84,837	2,699,030
1,531,107	980,855	1,640,140	430,224	22,286	107,872	2,601,468	714,500	15,499	82,666	121,205	119,754

General business credit		Empowerment zone and community renewal employment credit		Nonconventional source fuel credit		New York liberty zone credit		Other tax credits [1]	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
284,720	750,855	17,250	61,262	20,938	41,029	2,415	43,572	58,762	143,629
--	--	*7	*77	--	--	--	--	--	--
*958	*286	--	--	*958	*272	--	--	346	1,282
*1,996	*110	--	--	--	--	--	--	*6	*2
*3,177	*1,673	--	--	--	--	--	--	*1,922	*476
*5,278	*884	--	--	*30	*4	--	--	*2,987	*352
*2,919	*2,440	--	--	--	--	--	--	*964	*241
*4,895	*1,171	--	--	*918	*129	--	--	*2,000	*2,642
22,845	15,914	*148	*75	*2,154	*1,562	--	--	*6,713	*1,898
11,996	16,638	*918	*1,546	*79	*55	--	--	*11,013	*12,871
57,253	65,123	*1,312	*4,539	*3,317	*7,042	--	--	6,828	6,775
41,302	87,917	*574	*912	*6,618	*1,545	**	**	6,253	5,324
67,567	113,153	2,103	3,347	2,036	3,103	**609	**8,197	10,501	28,280
36,486	89,996	7,026	20,245	2,658	4,030	949	19,019	5,405	7,270
14,243	87,404	2,631	6,133	1,210	5,054	331	5,794	1,988	10,199
5,283	51,608	1,336	8,656	340	2,470	177	2,482	817	3,839
2,479	31,608	479	1,422	192	1,040	77	1,666	315	1,085
4,214	93,820	518	8,002	287	5,033	174	3,312	436	5,185
1,078	36,923	112	3,553	76	4,811	59	1,656	155	13,284
752	54,189	86	2,756	64	4,879	39	1,446	111	42,622
264,405	716,346	17,246	61,216	17,874	40,304	1,953	36,963	56,776	133,033
--	--	*7	*77	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--
--	--	--	--	--	--	--	--	--	--
*2,071	*1,298	--	--	--	--	--	--	*1,922	*476
*5,072	*883	--	--	--	--	--	--	*2,017	*196
--	--	--	--	--	--	--	--	*964	*241
*4,893	*1,168	--	--	*918	*129	--	--	*1,993	*2,641
18,515	8,186	*148	*75	*2,043	*1,514	--	--	*6,095	*864
8,178	6,499	*918	*1,546	*6	--	--	--	*11,013	*12,871
53,038	54,368	*1,312	*4,539	*1,431	*6,911	--	--	*6,826	*6,766
41,085	87,450	*574	*912	*6,618	*1,545	--	--	*6,251	*5,317
67,105	111,916	2,103	3,347	2,036	3,103	*148	*1,632	10,486	28,250
36,418	89,626	7,022	20,199	2,653	3,911	948	18,975	5,394	6,824
14,230	87,170	2,631	6,133	1,209	4,958	331	5,794	1,984	9,663
13,799	267,781	2,530	24,389	960	18,233	527	10,561	1,830	58,923
20,315	34,508	*4	*46	3,063	725	*462	*6,609	1,986	10,596

* 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] Includes the Health Insurance credit.

[2] Less than \$500.

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

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

2001, Individual Income Tax, All Returns: Tax Liability and Tax Credits, by Size of Adjusted Gross Income

[All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Child care credit		Credit for the elderly or disabled		Child tax credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	130,255,237	49,792,710	45,631,198	6,184,507	2,721,061	139,097	30,496	26,452,875	22,427,229
No adjusted gross income.....	1,438,187	2,272	2,768	*6	*2	62	41	2,029	1,048
\$1 under \$5,000.....	12,592,044	79,876	1,565	--	--	--	--	*996	*49
\$5,000 under \$10,000.....	12,354,102	1,948,148	178,812	*237	*341	21,738	3,843	*449	*308
\$10,000 under \$15,000.....	11,903,188	4,449,045	988,096	94,939	18,970	56,332	15,383	583,556	96,978
\$15,000 under \$20,000.....	11,476,963	5,777,056	2,384,714	342,407	134,195	48,252	8,381	2,069,993	740,286
\$20,000 under \$25,000.....	9,971,372	5,187,422	3,642,924	434,038	191,140	*12,714	*2,847	2,633,049	1,463,309
\$25,000 under \$30,000.....	8,563,035	4,157,188	3,396,050	477,994	212,598	--	--	2,299,688	1,628,708
\$30,000 under \$40,000.....	13,843,640	6,049,958	5,428,869	717,710	311,501	--	--	3,845,270	3,347,065
\$40,000 under \$50,000.....	10,612,617	4,743,606	4,862,977	720,568	315,043	--	--	3,436,052	3,358,653
\$50,000 under \$75,000.....	17,559,778	8,346,499	9,437,779	1,541,902	694,137	--	--	6,322,860	6,560,346
\$75,000 under \$100,000.....	8,903,894	4,763,230	5,246,461	882,978	384,038	--	--	3,474,243	3,681,801
\$100,000 under \$200,000.....	8,469,199	3,273,413	3,095,294	825,021	386,298	--	--	1,784,689	1,548,677
\$200,000 under \$500,000.....	2,018,372	717,545	1,791,024	126,701	61,343	--	--	--	--
\$500,000 under \$1,000,000.....	355,617	179,201	1,308,403	14,910	8,542	--	--	--	--
\$1,000,000 under \$1,500,000.....	85,479	48,502	771,076	2,597	1,537	--	--	--	--
\$1,500,000 under \$2,000,000.....	36,491	22,115	484,037	949	484	--	--	--	--
\$2,000,000 under \$5,000,000.....	52,157	33,726	1,134,069	1,242	708	--	--	--	--
\$5,000,000 under \$10,000,000.....	12,266	8,600	543,455	214	128	--	--	--	--
\$10,000,000 or more.....	6,836	5,306	932,827	93	57	--	--	--	--
Taxable returns, total.....	94,763,530	40,360,225	37,647,479	4,899,733	2,128,085	87,926	21,681	19,446,637	18,464,830
No adjusted gross income.....	5,267	1,401	2,628	*6	*2	59	40	1,172	911
\$1 under \$5,000.....	1,574,822	67,474	1,169	--	--	--	--	--	--
\$5,000 under \$10,000.....	4,885,117	1,401,319	108,442	*237	*341	*2,942	*2,431	*248	*291
\$10,000 under \$15,000.....	6,467,466	3,316,612	597,418	*2,043	*618	39,510	11,409	*9,001	*4,270
\$15,000 under \$20,000.....	7,323,371	3,047,486	833,347	*7,976	*4,036	33,630	5,145	78,356	46,196
\$20,000 under \$25,000.....	7,005,904	2,703,502	1,343,806	58,363	16,268	*11,785	*2,655	467,513	294,990
\$25,000 under \$30,000.....	7,053,931	2,820,376	1,792,512	240,085	86,049	--	--	1,077,551	699,826
\$30,000 under \$40,000.....	12,845,487	5,232,876	4,281,345	564,308	225,038	--	--	3,102,841	2,629,572
\$40,000 under \$50,000.....	10,307,873	4,506,047	4,456,689	656,588	277,572	--	--	3,233,392	3,131,572
\$50,000 under \$75,000.....	17,392,169	8,226,771	9,166,471	1,517,542	676,140	--	--	6,226,572	6,436,235
\$75,000 under \$100,000.....	8,877,210	4,751,120	5,173,547	880,919	382,953	--	--	3,465,665	3,672,396
\$100,000 under \$200,000.....	8,461,079	3,271,487	3,071,071	825,014	386,294	--	--	1,784,326	1,548,572
\$200,000 under \$500,000.....	2,015,905	716,693	1,745,703	126,661	61,324	--	--	--	--
\$500,000 under \$1,000,000.....	355,075	178,950	1,275,397	14,900	8,537	--	--	--	--
\$1,000,000 or more.....	192,854	118,110	3,797,933	5,091	2,912	--	--	--	--
Nontaxable returns, total.....	35,491,707	9,432,485	7,983,719	1,284,775	592,976	51,171	8,815	7,006,238	3,962,400

Tax credits

Education credit		Rate reduction credit		Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
7,212,554	5,156,254	22,096,605	5,057,456	47,737	88,781	4,412,721	1,470,200	248,255	1,438,041	3,942,604	6,254,559
72	74	--	--	--	--	**	**	--	--	*12	*1
--	--	*2,034	*36	--	--	--	--	*1,978	*239	74,869	1,240
209,818	38,683	1,373,906	75,681	*1,978	*47	**665,096	**57,343	*1,010	*13	57,611	1,226
496,493	263,232	3,665,736	553,262	--	--	348,697	34,689	*709	*18	87,260	3,223
689,221	458,952	4,361,595	739,850	--	--	746,634	281,731	*3,334	*899	128,353	16,762
574,379	411,932	3,751,068	836,706	--	--	1,419,507	719,808	*326	*133	102,706	11,860
619,536	484,983	2,644,098	698,601	*2,013	*2,796	1,012,344	340,800	*2,238	*2,790	105,404	8,736
1,021,832	774,128	2,847,610	895,830	*3,305	*3,894	220,444	35,829	5,291	2,376	236,566	34,113
877,993	590,677	1,330,734	454,450	*3,892	*3,896	--	--	9,496	13,372	278,072	70,865
1,587,740	1,439,934	1,312,512	462,893	15,413	26,576	--	--	22,176	18,595	664,591	139,919
1,135,469	693,658	359,963	149,426	17,869	42,297	--	--	29,873	21,487	541,407	187,977
--	--	333,438	138,993	*3,112	*6,602	--	--	85,069	152,042	929,553	698,651
--	--	86,703	38,675	**156	**2,673	--	--	61,682	276,097	490,886	1,275,011
--	--	15,530	7,287	--	--	--	--	15,170	265,974	143,759	923,741
--	--	4,180	2,122	--	--	--	--	4,102	152,915	40,971	563,558
--	--	2,079	1,000	--	--	--	--	2,031	99,869	18,935	343,736
--	--	3,658	1,768	--	--	--	--	2,738	229,910	29,260	806,143
--	--	1,026	508	**	**	--	--	672	94,627	7,601	404,292
--	--	734	367	--	--	--	--	359	106,683	4,789	763,504
5,949,874	4,259,429	16,238,579	3,792,826	34,161	68,762	1,785,898	592,311	235,614	1,299,747	3,848,865	6,090,850
63	74	--	--	--	--	--	--	--	--	*3	[1]
--	--	*2,034	*36	--	--	--	--	--	--	65,440	1,132
*13,979	*1,787	1,176,417	69,442	--	--	338,902	32,907	*961	*8	51,240	834
186,756	61,025	3,082,858	510,976	--	--	182,985	4,887	--	--	75,817	2,663
448,507	259,309	2,636,526	490,393	--	--	*14,748	*18,606	*3,330	*898	117,826	7,036
393,731	280,600	2,037,591	435,512	--	--	447,657	305,526	--	--	97,856	6,836
477,553	367,329	1,733,267	428,025	--	--	618,752	199,042	*1,261	*291	92,763	5,901
910,844	663,229	2,325,231	691,916	--	--	182,854	31,342	3,491	735	225,953	20,590
827,763	539,642	1,199,632	395,572	*2,027	*2,238	--	--	7,470	11,838	268,445	50,970
1,558,243	1,396,584	1,245,544	434,308	*11,145	*15,583	--	--	20,952	16,127	651,791	104,886
1,132,435	689,851	352,985	146,186	17,722	41,666	--	--	28,499	19,441	537,109	151,226
--	--	332,781	138,818	*3,112	*6,602	--	--	83,901	134,262	928,932	692,622
--	--	86,545	38,606	**156	**2,673	--	--	61,006	241,891	490,545	1,264,481
--	--	15,499	7,273	--	--	--	--	14,957	237,534	143,663	919,795
--	--	11,667	5,762	**	**	--	--	9,786	636,723	101,484	2,861,878
1,262,680	896,825	5,858,026	1,264,629	13,576	20,020	2,626,823	877,890	12,640	138,293	93,739	163,709

General business credit		Empowerment zone employment credit		Nonconventional source fuel credit		Other tax credits	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
269,648	713,974	6,745	24,274	33,075	41,811	45,384	124,969
--	--	*146	*1,601	--	--	--	--
--	--	--	--	--	--	--	--
*2,898	*442	--	--	*961	*883	--	--
*5,243	*1,728	--	--	*961	*70	*961	*541
*428	*697	--	--	*1,856	*610	*931	*425
6,816	2,753	--	--	*961	*13	*60	*26
*3,976	*2,661	--	--	-	-	*4,917	*8,816
15,082	15,420	**41	**67	*4,995	*261	*3,173	*3,657
14,197	25,857	--	--	*5,064	*979	*2,871	*5,365
40,119	66,521	--	--	*2,051	*563	6,159	9,123
35,011	59,948	**	**	*1,774	*84	5,035	4,915
79,915	130,128	*368	*55	8,200	4,505	11,902	25,219
37,654	97,670	3,157	8,614	3,553	6,838	5,747	23,568
14,622	81,588	1,796	4,205	1,612	3,082	1,667	13,985
4,875	40,466	675	2,390	381	3,374	792	4,715
2,685	31,719	207	943	165	2,388	307	3,897
4,137	74,806	251	3,392	332	5,685	583	11,655
1,150	34,421	61	2,086	113	4,196	160	3,193
842	47,150	40	920	96	8,278	119	5,869
256,938	696,922	6,703	24,207	31,173	40,791	38,374	113,015
--	--	*146	*1,601	--	--	--	--
--	--	--	--	--	--	--	--
*1,937	*400	--	--	--	--	--	--
*4,816	*1,499	--	--	*961	*70	--	--
--	--	--	--	*1,856	*610	--	--
*3,051	*1,380	--	--	*961	*13	*60	*26
*3,036	*251	--	--	--	--	*961	*1,236
12,591	14,074	--	--	*4,994	*258	*2,967	*3,178
13,007	22,939	--	--	*4,124	*846	*2,871	*5,365
37,735	59,482	--	--	*2,051	*563	5,222	7,393
34,987	59,864	--	--	*1,774	*84	5,034	4,915
79,884	130,020	*368	*55	8,200	4,505	11,899	25,199
37,609	97,287	3,157	8,614	3,553	6,838	5,738	23,455
14,605	81,499	1,796	4,205	1,612	3,082	1,663	13,473
13,681	228,227	1,235	9,732	1,086	23,921	1,959	28,775
12,710	17,052	*41	*67	*1,902	*1,019	7,011	11,955

* 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] Less than \$500.

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

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

2000, Individual Income Tax, All Returns: Tax Liability and Tax Credits, by Size of Adjusted Gross Income

[All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Child care credit		Credit for the elderly or disabled		Child tax credit		Education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	129,373,500	37,736,095	37,722,293	6,368,101	2,793,860	155,796	32,608	26,404,521	19,689,359	6,815,316	4,851,178
No adjusted gross income	1,146,357	6,238	2,843	-	-	2,064	1,532	3,422	1,194	764	105
\$1 under \$5,000	12,802,742	95,134	2,661	*156	*110	*1,982	*702	*956	*405	-	-
\$5,000 under \$10,000	12,801,602	1,127,389	119,210	*948	*313	37,910	3,877	*4,027	*1,220	204,750	43,279
\$10,000 under \$15,000	12,111,065	1,748,162	543,285	88,501	17,250	70,662	18,324	744,434	170,261	517,744	266,540
\$15,000 under \$20,000	11,661,534	3,659,081	2,062,219	348,769	137,170	33,861	7,459	2,563,593	1,019,340	534,426	353,028
\$20,000 under \$25,000	9,993,115	3,417,623	2,985,607	461,503	206,660	*9,317	*715	2,599,350	1,485,328	531,009	386,202
\$25,000 under \$30,000	8,368,758	2,946,703	2,646,627	487,681	222,087	-	-	2,301,691	1,604,681	531,883	371,428
\$30,000 under \$40,000	13,547,727	4,677,401	4,149,372	754,563	320,347	-	-	3,790,306	2,967,741	954,373	753,156
\$40,000 under \$50,000	10,412,090	4,193,202	3,869,712	756,058	322,973	-	-	3,381,893	2,842,051	887,176	589,191
\$50,000 under \$75,000	17,076,159	7,613,359	7,822,679	1,588,515	690,981	-	-	6,205,416	5,538,997	1,491,841	1,308,650
\$75,000 under \$100,000	8,597,328	4,383,507	4,378,863	972,303	442,693	-	-	3,274,469	2,911,011	1,161,349	779,599
\$100,000 under \$200,000	8,083,447	2,830,097	2,516,827	751,767	357,122	-	-	1,534,966	1,147,129	-	-
\$200,000 under \$500,000	2,135,763	713,804	1,545,166	134,238	63,363	-	-	-	-	-	-
\$500,000 under \$1,000,000	396,131	183,416	1,092,388	16,249	9,101	-	-	-	-	-	-
\$1,000,000 under \$1,500,000	99,510	53,957	627,967	3,322	1,743	-	-	-	-	-	-
\$1,500,000 under \$2,000,000	44,582	26,096	437,527	1,297	726	-	-	-	-	-	-
\$2,000,000 under \$5,000,000	66,768	40,596	1,095,368	1,659	896	-	-	-	-	-	-
\$5,000,000 under \$10,000,000	17,610	11,887	638,432	359	196	-	-	-	-	-	-
\$10,000,000 or more	11,215	8,442	1,185,540	212	130	-	-	-	-	-	-
Taxable returns, total	96,817,603	29,275,555	31,548,535	5,283,333	2,301,376	83,753	19,194	19,995,745	16,223,275	5,829,812	4,162,347
No adjusted gross income	5,714	2,864	2,213	-	-	2,062	1,531	774	632	35	38
\$1 under \$5,000	2,299,944	88,358	1,338	-	-	-	-	*6	*6	-	-
\$5,000 under \$10,000	5,531,503	550,765	47,795	-	-	*5,757	*760	-	-	33,793	4,989
\$10,000 under \$15,000	6,927,830	488,051	126,384	*3,001	*1,781	44,461	11,828	14,205	6,684	257,001	99,587
\$15,000 under \$20,000	7,548,195	620,152	323,715	*11,784	*4,743	22,157	4,360	106,917	56,482	369,528	236,608
\$20,000 under \$25,000	7,565,852	1,397,745	1,171,714	126,097	47,711	*9,316	*714	766,868	402,164	385,102	276,895
\$25,000 under \$30,000	7,297,191	2,008,315	1,543,518	294,759	114,116	-	-	1,435,365	875,027	431,231	287,826
\$30,000 under \$40,000	13,002,482	4,267,324	3,618,462	667,311	272,328	-	-	3,438,219	2,631,982	856,919	645,843
\$40,000 under \$50,000	10,250,253	4,065,503	3,667,933	726,090	305,824	-	-	3,278,047	2,724,402	859,498	553,179
\$50,000 under \$75,000	16,960,863	7,543,762	7,653,501	1,575,851	681,470	-	-	6,151,626	5,473,912	1,475,742	1,278,114
\$75,000 under \$100,000	8,580,658	4,375,913	4,331,803	969,361	440,135	-	-	3,268,939	2,905,023	1,160,963	779,268
\$100,000 under \$200,000	8,077,869	2,829,206	2,499,170	751,765	357,121	-	-	1,534,779	1,146,961	-	-
\$200,000 under \$500,000	2,134,046	713,359	1,523,252	134,217	63,357	-	-	-	-	-	-
\$500,000 under \$1,000,000	395,756	183,309	1,075,845	16,249	9,101	-	-	-	-	-	-
\$1,000,000 or more	239,448	140,929	3,961,892	6,850	3,691	-	-	-	-	-	-
Nontaxable returns, total	32,555,897	8,460,539	6,173,757	1,084,768	492,484	72,043	13,414	6,408,776	3,466,084	985,504	688,831

Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit		General business credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
42,681	91,866	5,416,246	1,968,680	199,554	1,287,661	3,935,699	5,990,360	275,114	764,253
-	-	-	-	-	-	87	2	-	-
-	-	-	-	*711	*70	88,484	1,250	*948	*81
-	-	801,599	68,211	*2,930	*65	83,551	2,242	-	-
-	-	286,441	60,352	*724	*387	116,963	9,470	*2,878	*447
-	-	1,336,755	527,911	*1,096	*643	113,879	13,018	*3,857	*1,709
*972	*82	1,674,876	880,416	*849	*902	108,093	13,754	6,333	7,045
*926	*1,130	1,207,323	417,137	*904	*498	80,437	10,238	7,892	5,968
*1,911	*1,185	109,252	14,653	3,951	2,134	217,827	47,834	12,953	18,518
*7,932	*11,788	-	-	4,249	927	245,156	59,619	19,759	29,820
17,142	51,491	-	-	19,772	12,471	608,271	112,490	39,674	56,890
*11,060	*24,834	-	-	13,851	17,992	497,623	128,995	31,367	59,982
*2,729	*1,339	-	-	69,028	85,987	951,893	750,889	79,213	159,294
-	-	-	-	50,361	199,786	541,000	1,137,757	42,114	118,212
-	-	-	-	17,101	225,543	156,386	761,159	14,701	76,924
-	-	-	-	5,244	136,245	47,352	440,439	4,717	40,074
*8	*17	-	-	2,564	97,203	23,368	307,240	2,408	25,935
-	-	-	-	4,220	260,738	36,514	741,865	3,949	72,252
-	-	-	-	1,216	115,465	10,925	473,486	1,267	39,321
-	-	-	-	783	130,605	7,890	978,612	1,085	51,779
23,748	36,594	2,068,415	747,708	195,759	1,252,046	3,874,960	5,840,820	256,327	731,792
-	-	-	-	-	-	*18	[1]	-	-
-	-	-	-	-	-	86,455	1,248	*948	*81
-	-	431,217	40,034	*2,930	*65	79,725	1,944	-	-
-	-	67,152	933	*28	*14	106,254	4,857	*2,878	*447
-	-	17,580	14,751	*1,096	*643	104,984	4,238	*1,980	*705
**973	**83	697,153	431,856	*817	*870	102,321	7,497	*2,756	*3,085
-	-	746,062	245,481	*903	*497	75,404	9,823	*4,845	*1,211
**	**	109,252	14,653	3,751	1,780	208,971	23,234	*8,975	*8,270
*4,037	*5,856	-	-	*3,530	*527	238,663	39,085	17,709	27,768
*6,900	*11,954	-	-	19,103	11,848	602,625	102,450	35,531	46,902
*9,101	*17,345	-	-	13,687	17,353	495,137	98,979	31,336	59,944
*2,729	*1,339	-	-	68,786	84,403	951,272	735,061	79,177	159,228
-	-	-	-	50,088	186,967	540,790	1,129,224	42,072	117,891
-	-	-	-	17,041	217,947	156,325	752,241	14,696	76,899
*8	*17	-	-	13,998	729,131	126,015	2,930,939	13,423	229,361
18,933	55,272	3,347,831	1,220,971	3,795	35,615	60,739	149,541	18,787	32,460

Empowerment zone emp. credit		Nonconventional source user credit		Other tax credits		Income tax after credits		Additional child tax credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
5,073	21,948	26,742	44,500	49,245	100,696	96,815,794	980,496,655	1,104,143	977,641
**	**	-	-	-	-	5,608	116,892	177,324	200,591
-	-	**949	**41	*948	*3	2,299,944	339,129	10,537	6,857
-	-	-	-	*343	*3	5,531,486	1,891,770	15,455	8,740
-	-	**	**	*925	*254	6,927,830	5,172,606	23,520	25,799
-	-	-	-	*1,982	*755	7,548,195	9,235,884	49,568	56,261
-	-	-	-	*1,982	*3,665	7,565,852	13,131,415	211,644	157,906
-	-	-	-	*2,913	*2,739	7,297,191	16,401,405	255,681	222,860
-	-	*2,944	*84	*3,008	*10,836	13,002,470	40,227,229	225,904	175,392
**	**	*4,871	*1,391	*3,277	*1,935	10,250,253	45,739,387	85,855	70,218
-	-	*1,388	*93	7,830	8,541	16,960,828	115,738,948	48,616	52,969
-	-	*2,283	*1,948	*6,378	*4,905	8,580,510	99,798,276	29	43
**155	**319	8,479	1,523	9,532	13,071	8,076,542	184,010,274	*10	*5
2,385	8,556	2,739	6,322	5,641	10,628	2,133,889	146,412,716	-	-
1,379	3,439	1,748	7,870	2,504	8,352	395,754	76,010,867	-	-
629	1,821	424	4,218	577	3,425	99,414	35,134,366	-	-
233	1,539	209	1,663	362	3,203	44,543	22,513,630	-	-
203	3,657	466	6,133	604	9,827	66,690	58,213,967	-	-
55	1,990	124	2,813	258	5,155	17,591	34,326,639	-	-
33	614	118	10,402	181	13,398	11,206	76,081,256	-	-
5,073	21,948	25,680	44,382	42,293	91,802	96,815,794	980,496,655	14,342	16,887
**	**	-	-	-	-	5,608	116,892	*24	*42
-	-	-	-	*948	*3	2,299,944	339,129	-	-
-	-	-	-	*343	*3	5,531,486	1,891,770	-	-
-	-	-	-	*925	*254	6,927,830	5,172,606	-	-
-	-	-	-	-	-	7,548,195	9,235,884	*343	*172
-	-	-	-	-	-	7,565,852	13,131,415	*1,982	*3,048
-	-	-	-	*931	*42	7,297,191	16,401,405	-	-
-	-	*2,944	*84	*3,000	*10,827	13,002,470	40,227,229	*2,914	*2,845
**	**	*4,871	*1,391	*3,274	*1,926	10,250,253	45,739,387	*4,037	*2,939
-	-	*1,281	*32	6,842	8,128	16,960,828	115,738,948	*5,041	*7,840
-	-	*2,283	*1,948	*6,378	*4,905	8,580,510	99,798,276	-	-
**155	**319	8,477	1,514	9,532	13,071	8,076,542	184,010,274	-	-
2,385	8,556	2,737	6,318	5,636	10,398	2,133,889	146,412,716	-	-
1,379	3,439	1,747	7,867	2,503	8,351	395,754	76,010,867	-	-
1,153	9,622	1,341	25,228	1,981	33,895	239,443	226,269,858	-	-
-	-	*1,062	*118	6,952	8,894	-	-	1,089,801	960,754

* 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] Less than \$500.

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

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

1999, Individual Income Tax, All Returns: Tax Liability and Tax Credits, by Size of Adjusted Gross Income

[All returns are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	All returns	Total		Child care credit		Credit for the elderly or disabled		Child tax credit		Education credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	127,075,145	36,621,595	35,892,344	6,182,193	2,675,147	181,813	33,629	26,016,019	19,398,625	6,436,654	4,772,443
No adjusted gross income	1,066,171	822	255	*3	*[1]	*6	*7	805	130	*7	*1
\$1 under \$5,000	13,349,971	121,025	4,197	-	-	*4,921	*1,393	*1,739	*560	-	-
\$5,000 under \$10,000	12,979,714	1,171,871	120,705	-	-	42,345	5,571	*12,781	*2,091	214,442	42,480
\$10,000 under \$15,000	12,275,717	1,874,815	582,199	93,638	19,704	77,720	17,168	903,983	205,279	498,163	268,917
\$15,000 under \$20,000	11,783,174	3,569,951	2,071,016	364,457	136,657	47,439	7,679	2,506,468	1,014,401	518,681	346,267
\$20,000 under \$25,000	9,967,211	3,391,461	2,942,582	464,070	202,254	*9,381	*1,811	2,524,943	1,457,121	480,201	336,065
\$25,000 under \$30,000	8,392,769	2,848,942	2,508,794	434,013	198,919	-	-	2,254,796	1,564,461	511,027	394,504
\$30,000 under \$40,000	13,288,379	4,675,837	4,125,530	796,250	329,952	-	-	3,839,744	3,045,530	882,348	648,002
\$40,000 under \$50,000	9,870,199	4,040,831	3,851,793	761,423	333,745	-	-	3,302,472	2,817,677	806,629	557,758
\$50,000 under \$75,000	16,755,560	7,588,456	8,098,342	1,584,243	698,197	-	-	6,195,150	5,585,032	1,546,534	1,498,865
\$75,000 under \$100,000	7,811,626	3,987,138	3,968,991	872,629	390,033	-	-	3,054,879	2,658,859	978,622	679,585
\$100,000 under \$200,000	7,104,712	2,477,615	2,023,544	680,897	303,013	-	-	1,418,260	1,047,482	-	-
\$200,000 under \$500,000	1,876,561	605,064	1,440,457	111,501	51,897	-	-	-	-	-	-
\$500,000 under \$1,000,000	348,256	156,078	974,927	13,893	7,807	-	-	-	-	-	-
\$1,000,000 or more	205,124	111,688	3,179,013	5,175	2,969	-	-	-	-	-	-
Taxable returns, total	94,546,080	28,314,718	30,109,557	5,182,523	2,239,124	115,889	23,885	19,740,847	16,107,631	5,491,978	4,131,423
No adjusted gross income	4,842	*21	*9	-	-	*6	*7	*14	*3	-	-
\$1 under \$5,000	2,464,729	112,512	2,228	-	-	-	-	-	-	-	-
\$5,000 under \$10,000	5,582,051	593,612	49,280	-	-	*9,842	*878	*1,983	*991	40,869	5,857
\$10,000 under \$15,000	7,058,131	427,050	128,791	*1,883	*455	59,895	15,505	25,540	12,676	230,148	97,080
\$15,000 under \$20,000	7,711,411	605,319	334,536	*8,919	*2,597	37,720	5,836	83,507	43,870	363,707	235,137
\$20,000 under \$25,000	7,733,012	1,464,508	1,217,725	161,114	57,947	*8,425	*1,659	806,991	417,309	353,600	256,432
\$25,000 under \$30,000	7,442,202	2,021,698	1,568,596	285,353	115,166	-	-	1,491,702	939,858	410,638	303,826
\$30,000 under \$40,000	12,802,035	4,273,513	3,615,895	727,553	295,401	-	-	3,484,555	2,709,474	795,324	548,137
\$40,000 under \$50,000	9,741,580	3,944,038	3,690,234	738,388	316,670	-	-	3,223,329	2,735,105	782,296	524,639
\$50,000 under \$75,000	16,676,288	7,541,312	7,997,799	1,577,196	695,341	-	-	6,154,831	5,545,812	1,536,929	1,480,903
\$75,000 under \$100,000	7,803,395	3,981,973	3,942,724	870,669	389,870	-	-	3,050,837	2,655,680	978,466	679,411
\$100,000 under \$200,000	7,098,067	2,476,714	2,012,679	680,890	303,009	-	-	1,417,558	1,046,852	-	-
\$200,000 under \$500,000	1,875,383	604,785	1,425,678	111,494	51,893	-	-	-	-	-	-
\$500,000 under \$1,000,000	348,002	156,013	966,074	13,891	7,806	-	-	-	-	-	-
\$1,000,000 or more	204,951	111,648	3,157,307	5,175	2,969	-	-	-	-	-	-
Nontaxable returns, total	32,529,065	8,306,878	5,782,787	999,669	436,023	65,923	9,744	6,275,172	3,290,994	944,676	641,020

Adoption credit		Earned income credit used to offset income tax before credits		Minimum tax credit		Foreign tax credit		General business credit		Empowerment zone emp. credit	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
47,349	103,016	5,352,300	1,918,065	166,010	996,461	3,266,544	4,941,010	287,658	783,920	4,752	26,728
-	-	-	-	*3	*1	*4	*116	-	-	-	-
-	-	**	**	*2,939	*184	110,470	1,600	*956	*460	-	-
-	-	**847,636	**69,127	**7	**2	64,305	1,437	-	-	-	-
-	-	300,370	64,808	**	**	64,721	3,072	*4,662	*3,250	-	-
-	-	1,368,937	548,090	*962	*133	91,942	14,412	4,841	2,002	-	-
-	-	1,734,781	907,866	**52	**63	89,429	24,074	*2,882	*2,066	-	-
*2,924	*3,135	1,038,808	324,496	*93	*110	77,830	6,325	6,365	9,048	-	-
*2,981	*4,582	61,767	3,679	4,452	4,083	187,845	47,443	13,853	18,091	-	-
*7,780	*10,499	-	-	7,643	13,206	204,566	61,762	20,414	25,866	-	-
20,653	62,759	-	-	10,833	11,824	529,818	118,431	53,600	86,788	-	-
*6,133	*17,632	-	-	11,033	12,986	415,909	129,488	30,868	55,736	-	-
*6,729	*3,656	-	-	51,873	71,852	753,863	441,645	73,257	137,198	**	**
**151	**752	-	-	48,355	210,528	450,130	1,024,512	46,631	129,881	**2,251	**5,637
-	-	-	-	15,720	196,608	128,668	656,282	15,406	89,021	1,510	11,759
**	**	-	-	12,047	474,881	97,043	2,410,411	13,922	224,513	992	9,332
36,562	75,434	2,111,989	751,230	164,190	968,723	3,226,858	4,840,266	268,258	745,434	4,752	26,728
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	*2,939	*184	108,618	1,585	*956	*460	-	-
-	-	486,261	40,146	-	-	62,503	1,407	-	-	-	-
-	-	50,962	590	-	-	62,510	2,371	*956	*114	-	-
-	-	37,423	39,173	**963	**135	80,010	5,585	*2,762	*957	-	-
-	-	791,659	467,824	**	**	83,412	10,995	*2,775	*2,055	-	-
-	-	685,900	199,879	**42	**34	75,888	3,873	*3,209	*1,073	-	-
*2,025	*2,934	59,784	3,618	*4,187	*3,986	180,563	22,663	11,183	12,748	-	-
*7,775	*10,491	-	-	7,640	13,202	201,063	50,963	18,219	19,087	-	-
13,751	39,974	-	-	10,074	11,067	528,118	114,730	48,675	74,036	-	-
*6,132	*17,626	-	-	10,929	12,873	415,204	121,087	30,709	55,264	-	-
*6,729	*3,656	-	-	51,496	65,877	753,336	437,997	72,890	136,594	**	**
**151	**752	-	-	48,210	203,650	449,988	1,016,937	46,604	129,675	**2,251	**5,637
-	-	-	-	15,682	192,256	128,632	651,902	15,401	88,901	1,510	11,759
**	**	-	-	12,029	465,460	97,014	2,398,172	13,918	224,469	992	9,332
10,787	27,582	3,240,311	1,166,835	1,820	27,738	39,686	100,744	19,400	38,486	-	-

Nonconventional source fuel credit		Other tax credits		Income tax after credits		Alternative minimum tax	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
19,385	31,512	52,466	107,048	94,511,758	870,919,411	1,018,063	6,477,697
-	-	*3	*1	*13	*191	4,829	109,076
-	-	-	-	2,463,718	349,767	*1,906	*3,588
-	-	-	-	5,581,923	1,860,952	*129	*5,894
-	-	-	-	7,056,839	5,289,572	2,985	6,743
*941	*1	-	-	7,710,155	9,440,398	*2,235	*4,238
-	-	*3,965	*7,435	7,732,620	13,444,826	*539	*2,384
-	-	*3,695	*2,955	7,438,753	16,915,725	5,319	28,832
*150	*367	*3,788	*6,706	12,800,998	39,683,013	11,688	12,857
*3,288	*5,532	*2,356	*7,708	9,738,522	43,443,906	22,447	19,781
*2,698	*935	8,783	3,423	16,670,723	113,055,796	83,050	148,447
*2,110	*677	*10,920	*8,343	7,797,862	91,570,544	143,729	248,555
5,629	3,207	8,411	3,763	7,093,635	161,086,028	334,533	1,138,963
2,069	2,055	6,048	15,199	1,873,835	128,231,249	322,600	2,042,634
1,139	3,841	2,303	9,518	347,533	65,988,014	53,912	976,542
1,361	14,897	2,193	41,998	204,627	180,559,429	28,163	1,729,163
18,383	26,779	46,990	89,767	94,511,758	870,919,411	1,018,063	6,477,697
-	-	-	-	*13	*191	4,829	109,076
-	-	-	-	2,463,718	349,767	*1,906	*3,588
-	-	-	-	5,581,923	1,860,952	*129	*5,894
-	-	-	-	7,056,839	5,289,572	2,985	6,743
*941	*1	-	-	7,710,155	9,440,398	*2,235	*4,238
-	-	*1,983	*3,501	7,732,620	13,444,826	*539	*2,384
-	-	*2,793	*846	7,438,753	16,915,725	5,319	28,832
*150	*367	*2,885	*1,314	12,800,998	39,683,013	11,688	12,857
*2,346	*840	*1,454	*2,484	9,738,522	43,443,906	22,447	19,781
*2,698	*935	*8,007	*2,913	16,670,723	113,055,796	83,050	148,447
*2,092	*644	*10,920	*8,343	7,797,862	91,570,544	143,729	248,555
5,588	3,203	8,411	3,763	7,093,635	161,086,028	334,533	1,138,963
2,068	2,051	6,043	15,087	1,873,835	128,231,249	322,600	2,042,634
1,139	3,841	2,303	9,518	347,533	65,988,014	53,912	976,542
1,361	14,897	2,193	41,998	204,627	180,559,429	28,163	1,729,163
*1,002	*4,733	5,476	17,281	-	-	-	-

* 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] Less than \$500.

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

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