

2017 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	46,852,675	7,361,299,515	25,981,206	5,401,745,592	1,268,867	161,691,974	3,988,857	360,280,132	15,613,746	1,437,581,817
Total income	46,852,675	7,472,361,458	25,981,206	5,486,468,180	1,268,867	163,686,850	3,988,857	366,269,796	15,613,746	1,455,936,631
Salaries and wages	38,580,831	4,594,459,251	22,492,162	3,381,204,912	1,076,026	86,160,227	3,714,012	283,508,630	11,298,630	843,585,482
Taxable interest	24,312,407	82,739,469	15,478,723	58,151,112	452,738	3,611,453	1,230,714	2,356,845	7,150,231	18,620,059
Tax-exempt interest [1]	4,316,777	51,656,487	2,710,454	33,954,924	57,206	1,414,753	100,801	899,004	1,448,316	15,387,807
Ordinary dividends	16,331,049	237,487,749	10,573,519	157,939,675	255,902	9,556,628	536,786	5,968,891	4,964,842	64,022,575
Qualified dividends [1]	15,376,685	184,417,188	10,002,544	122,589,565	234,425	7,902,040	492,345	4,640,062	4,647,371	49,285,521
State income tax refunds	18,097,868	32,611,088	10,870,669	23,523,250	423,988	811,852	1,531,164	2,000,159	5,272,046	6,275,827
Alimony received	177,850	7,121,672	6,515	120,287	5,273	187,662	75,594	3,443,027	90,468	3,370,696
Business or profession net income	6,548,335	242,191,608	4,749,063	186,665,898	148,265	5,461,551	329,399	11,063,953	1,321,608	39,000,206
Business or profession net loss	2,941,427	30,976,097	1,886,395	20,074,754	75,424	1,126,911	275,505	2,850,260	704,103	6,924,172
Sales of capital assets net gain	10,616,617	748,095,437	6,882,939	561,964,393	170,662	26,179,696	338,654	17,275,158	3,224,362	142,676,190
Sales of capital assets net loss	4,538,882	10,629,498	2,934,909	6,918,530	81,548	94,173	194,295	461,611	1,328,129	3,155,185
Sales of property other than capital assets, net gain less loss	1,351,722	17,413,471	995,174	12,429,038	26,391	788,521	44,533	119,105	285,624	4,076,807
Taxable Individual Retirement Arrangement (IRA) distributions	7,542,606	187,678,739	4,513,545	125,471,755	109,694	2,581,388	189,785	3,589,541	2,729,582	56,036,054
Taxable pensions and annuities	12,195,314	400,817,836	7,031,981	257,650,600	215,597	6,115,546	565,040	14,169,016	4,382,697	122,882,675
Total rental and royalty net income	3,771,738	76,728,421	2,494,688	53,344,775	82,433	1,786,134	133,523	1,848,918	1,061,095	19,748,594
Total rental and royalty net loss	2,536,580	32,454,758	1,617,456	22,578,174	33,293	551,648	170,380	1,940,764	715,451	7,384,172
Farm rental net income less loss	220,379	2,442,617	141,976	1,605,774	438	14,183	3,150	16,559	74,816	806,102
Partnership and S corporation net income less loss	6,080,621	666,006,938	4,568,646	545,929,925	117,598	17,652,685	225,923	19,453,252	1,168,454	82,971,076
Estate and trust net income less loss	467,183	27,892,015	267,192	16,015,048	7,620	1,706,506	9,809	870,140	182,562	9,300,321
Farm net income less loss	647,156	-8,341,147	511,162	-6,939,874	11,616	-9,939,874	11,616	-128,749	112,136	-1,073,390
Unemployment compensation	1,734,020	9,126,557	1,099,141	5,826,689	27,742	146,287	182,972	932,716	424,166	2,220,866
Taxable social security benefits	9,762,535	175,564,966	5,720,905	122,941,019	171,510	2,512,644	180,396	2,485,631	3,689,724	47,625,672
Net operating loss	243,767	13,635,346	132,893	9,479,596	8,424	925,684	7,971	357,783	94,479	2,872,283
Cancellation of debt	302,432	3,561,540	199,336	2,332,449	5,736	130,120	23,195	293,850	74,165	805,122
Taxable health savings account distributions	145,910	203,403	80,330	123,109	2,014	1,992	23,559	30,411	40,006	47,891
Repatricated deferred (section 965) income as shareholders of certain foreign corp	28,770	9,187,608	23,293	7,421,327	937	731,699	448	242,095	4,093	792,487
Foreign-earned income exclusion	75,347	6,518,157	32,850	2,939,197	11,097	1,074,359	3,826	377,465	27,575	2,127,136
Gambling earnings	1,106,816	28,114,605	656,280	16,443,828	24,385	823,282	80,761	1,394,544	345,390	9,452,951
Other income less loss	3,114,749	27,914,070	2,107,007	19,899,218	81,433	712,886	146,977	1,340,545	779,332	5,961,421
Total statutory adjustments	15,271,787	111,061,944	10,693,985	84,722,589	274,194	1,994,876	1,012,367	5,989,665	3,291,240	18,354,815
Educator expenses deduction	2,138,665	560,802	1,580,246	425,563	53,261	13,156	175,063	42,999	330,095	79,083
Certain business expenses of reservists, performing artists, etc.	76,422	294,588	43,503	178,718	4,035	9,506	7,029	26,807	21,855	79,557
Health savings account deduction	1,207,400	4,059,449	889,358	3,357,598	20,997	43,176	65,829	150,864	231,217	507,811
Moving expenses adjustment	450,840	1,996,420	239,533	1,245,079	13,786	45,806	38,920	140,075	158,602	565,460
Deductible part of self-employment tax	7,235,645	18,701,421	5,378,101	14,845,698	149,760	364,278	341,548	772,654	1,366,055	2,718,790
Payments to a Keogh plan	860,845	23,586,711	690,803	19,739,152	10,696	234,712	29,693	683,081	129,653	2,929,767
Self-employed health insurance deduction	2,521,168	24,102,742	1,801,840	19,976,886	37,940	313,538	114,145	873,415	567,243	2,938,903
Penalty on early withdrawal of savings	185,653	61,341	116,098	43,368	2,944	550	9,046	3,882	57,565	13,541
Alimony paid	356,023	10,594,432	124,907	3,539,212	16,333	499,869	70,987	2,298,538	143,795	4,256,813
IRA payments	1,363,214	7,729,082	965,891	6,064,425	19,306	88,128	61,349	242,544	316,669	1,333,986
Student loan interest deduction	4,162,349	4,526,778	2,928,317	3,297,788	0	0	327,298	293,661	906,734	935,329
Tuition and fees deduction	452,178	925,276	352,048	698,530	0	0	36,388	79,668	63,742	147,079
Domestic production activities deduction	523,700	12,659,742	** 418,820	** 10,372,406	10,668	370,771	** 11,131	** 289,108	83,081	1,627,457
Archer medical savings account deduction	1,369	2,173	0	0	0	0	0	0	0	0
Foreign housing deduction	1,096	31,429	1,382	30,231	21	768	22	865	1,039	1,738
Other adjustments	65,983	1,229,559	45,967	907,934	1,015	10,619	5,790	91,504	13,211	219,502
Total itemized deductions	46,852,675	1,402,091,664	25,981,206	953,091,760	1,268,867	32,560,030	3,988,857	90,434,539	15,613,746	326,005,334
Medical and dental expenses deduction	10,171,257	102,533,387	5,009,350	50,279,746	201,845	1,535,626	720,210	5,349,634	4,239,851	45,368,381
Taxes paid deduction	46,431,232	624,820,806	25,896,631	454,510,438	1,249,401	13,993,863	3,929,418	33,863,806	15,355,782	122,452,700
Interest paid deduction	34,327,403	313,944,112	21,717,913	222,132,310	825,805	6,779,724	2,901,803	24,132,653	8,881,882	60,899,425
Contributions deduction	37,979,015	256,064,685	22,638,903	186,119,584	881,018	7,684,870	3,083,413	11,376,479	11,375,680	50,890,751
Casualty or theft loss deduction	113,738	2,764,789	44,357	1,381,519	3,029	18,090	16,559	376,501	49,433	988,679
Total miscellaneous deductions	14,507,596	156,500,919	6,865,126	82,726,862	393,223	4,486,536	1,822,367	16,624,283	5,426,879	52,663,238
Exemptions	107,112,956	405,783,688	79,676,342	297,034,186	1,746,774	6,674,688	9,620,556	38,380,718	16,069,272	63,694,096
Taxable income	43,928,264	5,597,666,732	24,901,782	4,171,774,618	1,205,301	123,419,420	3,651,207	235,453,924	14,169,975	1,067,018,770
Alternative minimum tax	4,896,064	35,613,288	3,660,891	27,404,187	167,571	970,497	371,873	2,048,224	695,729	5,190,380
Total tax credits [2]	18,137,510	40,122,153	12,632,332	30,783,888	310,257	1,764,737	2,278,881	3,488,053	2,916,041	4,085,476
Foreign tax credit	5,961,180	14,339,578	3,917,296	10,284,610	101,110	1,257,801	159,552	554,357	1,783,222	2,242,809
Child care credit	3,380,935	1,989,515	2,713,863	1,591,451	12,923	7,464	614,653	368,704	39,497	21,897
Nonrefundable education credit	2,870,144	3,633,171	2,132,178	2,845,373	0	0	398,684	461,387	339,282	326,411
Retirement savings contribution credit	1,043,310	202,396	529,966	123,530	26,139	4,287	253,237	41,236	233,968	33,343
Child tax credit	7,205,967	9,912,169	5,470,134	8,133,484	155,333	177,413	1,460,186	1,478,926	120,315	122,347
Residential energy credits	1,186,811	1,712,319	771,687	1,268,866	23,075	29,952	106,831	131,501	285,218	282,000
General business credit	338,860	4,449,729	262,174	3,485,768	5,915	203,696	** 11,176	** 127,207	** 59,595	** 633,057
Prior-year minimum tax credit	256,373	951,766	191,498	760,328	8,290	22,692	8,773	21,165	47,813	147,581
Adoption credit	48,114	308,594	38,732	268,164	0	0	9,382	40,431	0	0
Credit for the elderly or disabled	3,316	285	8	6	0	0	* 0	* 0	3,309	279
Alternative motor vehicle credit	10,728	47,384	5,560	23,316	0	0	2,142	14,708	3,025	9,359
Alternative fuel vehicle refueling property credit	8,112	2,549	7,047	2,356	11	3	12	9	1,042	181
Qualified plug-in electric vehicle credit	73,539	460,458	60,728	387,621	3,114	20,301	1,443	7,752	8,253	44,784
Earned income credit used to offset income tax before credits	225,318	82,182	46,548	16,364	0	0	126,147	50,930	52,623	14,887
American opportunity credit used to offset income tax before credits	2,006,412	1,783,563	1,618,605	1,498,021	0	0	240,751	179,727	147,055	105,815
Mortgage interest credit	61,794	85,354	17,551	26,922	3,002	4,584	6,046	5,829	35,195	48,019
Other tax credits	2,097	69,518	1,942	22,351	20	36,440	0	0	135	10,726
Income tax after credits	41,664,489	1,246,272,146	23,824,250	945,660,358	1,172,589	29,082,177	2,982,161	44,891,804	13,685,488	226,637,806
Total income tax	41,675,336	1,268,899,270	23,830,796	962,724,314	1,174,279	29,980,471	2,982,326	45,417,749	13,687,935	230,776,736
Total tax liability	42,565,579	1,321,248,562	24,347,468	1,003,857,742	1,194,907	31,118,800	3,047,630	47,578,704	13,975,574	238,693,316
Total tax payments	44,859,283	1,410,165,783	25,284,534	1,055,776,741	1,178,494	33,245,904	3,837,538	59,094,921	14,558,718	262,048,217
Income tax withheld	43,073,736	919,334,852	24,432,183	674,441,483	1,133,150	16,598,044	3,759,757	47,259,832	13,748,646	181,035,493
Estimated tax payments	6,379,606	351,658,869	4,236,227	274,730,371	98,361	167,194	8,392,973	1,877,924	57,162,285	181,035,493
Overpayment refunded	30,593,723	139,507,598	15,681,663	87,317,248	743,978	2,487,901	3,379,335	16,336,448	10,788,747	33,366,001
Tax due at time of filing	13,249,563	126,808,775	8,635,516	95,383,195	449,364	3,530,996	535,117			

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

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	45,153,109	6,699,580,547	25,111,071	4,919,472,942	1,245,433	146,299,068	3,851,235	330,515,914	14,945,369	1,303,292,622
Total income	45,153,109	6,804,129,921	25,111,071	4,999,253,726	1,245,433	148,214,145	3,851,235	335,836,180	14,945,369	1,320,825,870
Salaries and wages	37,340,225	4,326,949,932	21,840,338	3,184,924,767	1,041,667	80,998,091	3,589,481	264,613,023	10,868,739	796,414,050
Taxable interest	22,981,252	73,779,376	14,607,915	52,116,386	434,031	3,140,642	1,166,439	1,863,889	6,772,868	16,658,459
Tax-exempt interest [1]	4,181,285	51,952,199	2,630,020	33,925,358	61,621	1,308,648	97,741	992,779	1,391,904	15,725,414
Ordinary dividends	15,750,526	213,827,269	10,201,879	142,188,004	260,189	8,228,254	522,991	4,976,065	4,765,468	58,434,945
Qualified dividends [1]	14,857,683	172,032,806	9,664,345	114,430,134	248,650	7,055,815	484,356	3,857,448	4,460,332	46,689,410
State income tax refunds	18,493,002	31,628,128	11,011,096	22,524,692	433,828	776,529	1,534,069	1,938,626	5,514,008	6,388,281
Alimony received	175,118	7,063,637	6,309	140,329	2,175	32,451	84,214	3,498,012	82,420	3,392,845
Business or profession net income	6,211,870	224,340,043	4,533,423	173,871,936	102,190	5,010,291	335,445	9,648,947	1,240,811	35,808,869
Business or profession net loss	2,808,753	27,764,117	1,819,127	18,177,026	76,579	743,787	261,067	2,585,257	651,980	6,258,048
Sales of capital assets net gain	8,741,776	546,149,675	5,714,711	411,420,212	140,260	21,514,059	268,101	14,820,074	2,618,703	98,395,330
Sales of capital assets net loss	5,472,127	12,660,526	3,501,600	8,200,592	100,976	126,410	230,263	492,643	1,639,289	3,840,882
Sales of property other than capital assets, net gain less loss	1,313,975	11,404,935	962,680	8,896,715	21,731	392,030	38,138	174,407	291,426	1,941,783
Taxable Individual Retirement Arrangement (IRA) distributions	6,995,392	166,469,926	4,166,010	110,425,014	100,323	2,251,752	182,470	3,237,178	2,546,589	50,555,792
Taxable pensions and annuities	11,639,800	372,228,103	6,674,203	239,142,206	236,513	6,497,696	495,131	12,026,970	4,233,952	114,561,232
Total rental and royalty net income	3,703,146	70,738,846	2,449,130	49,298,532	83,472	1,816,030	124,686	1,510,577	1,045,859	18,113,708
Total rental and royalty net loss	2,536,808	31,272,679	1,661,318	22,063,107	30,435	513,176	159,892	2,024,251	685,164	6,672,144
Farm rental net income less loss	215,248	2,079,812	143,363	1,165,801	2,181	23,042	2,758	24,469	66,947	866,499
Partnership and S corporation net income less loss	5,826,712	606,257,214	4,405,629	501,203,441	121,700	14,617,035	203,476	16,718,272	1,095,907	73,718,465
Estate and trust net income less loss	438,060	23,205,652	230,760	13,204,822	9,192	1,093,923	11,365	979,655	186,743	7,927,252
Farm net income less loss	625,306	-6,936,711	497,059	-5,394,704	12,548	-271,238	14,278	-135,806	101,420	-1,134,963
Unemployment compensation	1,748,976	9,398,812	1,104,875	6,055,343	25,004	146,816	163,654	675,787	455,443	2,520,865
Taxable social security benefits	9,201,032	159,203,353	5,439,065	111,915,155	179,746	2,584,215	160,561	2,073,122	3,421,660	42,630,861
Net operating loss	219,114	11,063,066	116,544	8,057,091	4,299	605,493	13,118	294,094	85,154	2,106,388
Cancellation of debt	311,031	3,096,363	207,064	2,321,795	4,442	129,441	24,953	183,261	74,572	461,867
Taxable health savings account distributions	142,989	216,735	79,711	157,561	2,995	2,313	26,267	23,009	34,016	33,852
Foreign-earned income exclusion	74,944	6,026,768	45,112	3,774,253	7,992	615,651	4,354	373,930	17,486	1,262,935
Gambling earnings	1,055,227	26,595,417	612,227	16,501,724	17,716	951,557	70,132	1,360,803	355,152	7,781,334
Other income less loss	2,995,210	27,300,375	2,061,597	18,611,868	64,939	906,773	130,803	1,420,484	737,872	6,361,250
Total statutory adjustments	14,939,747	104,549,374	10,455,234	79,780,784	232,163	1,915,077	1,017,328	5,320,266	3,235,022	17,533,248
Educator expenses deduction	2,272,960	589,404	1,635,600	436,904	55,958	13,516	198,839	48,309	382,564	90,675
Certain business expenses of reservists, performing artists, etc.	86,788	288,677	58,748	207,512	3,297	8,666	5,002	25,511	19,741	46,988
Health savings account deduction	1,094,474	3,720,782	811,465	3,116,864	9,345	28,450	58,079	107,892	215,585	467,578
Moving expenses adjustment	444,900	1,829,447	240,331	1,197,301	15,002	34,240	41,709	195,104	147,858	402,802
Deductible part of self-employment tax	6,894,792	17,220,525	5,155,164	13,735,701	115,280	338,221	337,993	677,105	1,286,355	2,469,498
Payments to a Keogh plan	831,955	22,541,890	685,960	18,880,740	8,052	204,076	19,614	466,421	118,328	2,990,653
Self-employed health insurance deduction	2,433,832	22,287,618	1,756,945	18,575,280	34,729	290,375	107,098	710,768	535,060	2,711,196
Penalty on early withdrawal of savings	190,409	69,880	119,007	51,515	2,483	3,426	6,793	467	62,126	14,471
Alimony paid	355,930	9,878,821	121,894	3,326,149	19,715	537,257	67,467	1,962,774	146,854	4,052,641
IRA payments	1,347,304	7,591,742	941,847	5,903,773	19,582	77,220	65,289	249,339	320,587	1,361,409
Student loan interest deduction	4,076,388	4,255,453	2,901,898	3,116,478	0	0	307,398	271,747	867,092	867,228
Tuition and fees deduction	637,097	1,304,805	451,841	905,557	0	0	73,683	171,268	111,572	227,980
Domestic production activities deduction	476,914	11,673,508	375,276	9,519,345	10,984	339,842	11,087	277,230	79,567	1,537,091
Archer medical savings account deduction	2,503	5,327	** 2,504	** 5,327	0	0	**	**	0	0
Foreign housing deduction	1,719	41,670	1,515	35,189	82	2,151	123	4,330	0	0
Other adjustments	66,030	1,249,827	40,875	774,447	1,060	37,637	5,405	152,002	18,690	285,741
Total itemized deductions	45,153,109	1,293,399,294	25,111,071	876,130,246	1,245,433	30,242,969	3,851,235	83,890,022	14,945,369	303,136,056
Medical and dental expenses deduction	8,934,264	90,195,263	4,380,079	44,277,416	204,154	1,504,594	590,573	4,355,864	3,759,458	40,057,388
Taxes paid deduction	44,803,136	566,097,948	25,063,790	410,143,117	1,230,575	12,620,126	3,810,803	29,944,263	14,697,968	113,390,442
Interest paid deduction	33,484,919	304,996,940	21,162,709	214,402,217	803,852	6,530,803	2,810,685	24,172,185	8,707,672	59,891,736
Contributions deduction	36,936,751	233,867,324	22,112,082	168,571,439	867,452	7,319,620	2,987,838	10,645,786	10,969,380	47,330,479
Casualty or theft loss deduction	154,274	5,186,866	63,323	2,671,816	2,105	11,738	23,650	822,709	65,196	1,680,602
Total miscellaneous deductions	13,903,866	138,789,327	6,608,715	73,166,607	368,298	3,921,287	1,766,966	15,044,323	5,159,887	46,657,110
Exemptions	45,153,109	393,987,560	77,161,361	289,096,870	1,732,282	6,669,420	9,287,450	37,083,428	15,402,621	61,137,842
Taxable income	42,213,151	5,055,653,447	24,019,008	3,773,977,215	1,178,903	110,142,290	3,511,766	213,808,435	13,503,475	957,725,507
Alternative minimum tax	4,474,874	30,427,750	3,305,238	23,504,105	139,283	890,180	364,034	1,692,421	666,319	4,341,044
Total tax credits [2]	17,835,269	38,329,619	12,480,935	29,533,832	289,994	1,385,636	2,252,832	3,454,111	2,811,508	3,956,039
Foreign tax credit	5,358,870	13,032,067	3,572,585	9,286,721	88,684	1,010,293	145,952	553,483	1,551,649	2,181,570
Child care credit	3,310,003	1,886,477	2,673,346	1,522,602	360	58	603,474	345,976	32,822	17,841
Nonrefundable education credit	3,015,724	3,914,949	2,275,734	3,091,467	0	0	414,339	479,395	325,651	344,087
Retirement savings contribution credit	979,801	179,579	483,713	101,526	23,960	3,279	234,628	39,075	237,500	35,699
Child tax credit	7,185,630	9,998,920	5,497,447	8,238,643	156,151	178,473	1,420,848	1,469,629	111,184	111,184
Residential energy credits	1,824,489	1,876,952	1,178,716	1,393,292	29,415	25,597	167,655	152,883	448,703	305,180
General business credit	287,440	3,850,226	225,889	3,056,582	3,135	123,763	8,822	122,216	49,594	547,665
Prior-year minimum tax credit	287,607	825,077	216,575	654,186	9,357	15,728	** 11,773	** 19,030	** 49,902	** 136,133
Adoption credit	41,390	221,762	35,108	194,002	0	0	6,282	27,759	0	0
Credit for the elderly or disabled	3,322	322	304	167	0	0	0	0	3,017	155
Alternative motor vehicle credit	6,567	20,183	3,102	15,942	0	0	* 1,312	* 457	2,154	3,784
Alternative fuel vehicle refueling property credit	7,150	1,891	4,002	1,112	0	0	2,007	310	1,142	469
Qualified plug-in electric vehicle credit	49,692	325,756	40,306	267,443	451	3,350	721	4,403	8,214	50,560
Earned income credit used to offset income tax before credits	215,537	75,498	45,213	12,318	0	0	128,125	53,366	42,199	9,815
American opportunity credit used to offset income tax before credits	2,135,157	1,911,870	1,718,256	1,601,187	0	0	254,180	192,395	162,722	118,289
Mortgage interest credit	49,683	72,621	13,349	22,853	1,988	3,506	6,298	4,778	28,049	41,484
Other tax credits	1,837	36,102	1,480	13,585	10	20,799	308	22	40	1,696
Income tax after credits	40,017,151	1,114,469,945	22,961,579	847,380,434	1,142,540	25,766,308	2,860,895	39,810,636	13,052,137	201,512,568
Total income tax	40,026,014	1,132,640,436	22,965,737	860,929,460	1,144,022	26,440,804	2,861,555	40,319,455	13,054,700	204,750,718
Total tax liability	40,855,749	1,180,369,011	23,433,067	898,575,908	1,159,601	27,650,514	2,926,639	42,295,081	13,336,442	211,847,507
Total tax payments	43,237,813	1,279,285,400	24,447,007	957,093,876	1,161,893	30,025,933	3,700,409	53,802,428	13,928,504	238,363,163
Income tax withheld	41,441,891	851,247,273	23,604,523	623,836,252	1,112,779	15,366,753	3,625,255	43,198,170	13,099,334	168,846,098
Estimated tax payments	6,127,448	325,072,314	4,036,024	253,531,725	97,622	9,924,945	163,574	7,987,000	1,830,525	53,628,643
Overpayment refunded	30,088,720	135,991,894	15,521,288	84,867,264	713,024	2,589,830	3,276,937	15,753,350	10,577,470	32,781,452
Tax due at time of filing	12,071,765	107,560,957	7,954,860	81,905,053	459,457	3,217,756	505,052	3,672,673	3,152,396	18,765,475

** Data combined to prevent disclosure of specific taxpayer information.

[1] Not included in total income.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit and 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.

2015 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	44,567,263	6,692,016,950	24,945,937	4,941,209,540	1,143,593	141,635,276	3,732,736	320,435,439	14,744,996	1,288,736,696
Total income	44,567,263	6,793,316,561	24,945,937	5,018,827,577	1,143,593	143,519,690	3,732,736	325,321,519	14,744,996	1,305,647,776
Salaries and wages	36,841,550	4,242,736,571	21,737,655	3,142,950,335	934,548	75,301,634	3,444,640	253,306,674	10,724,707	771,177,928
Taxable interest	22,750,765	72,778,602	14,544,338	52,048,934	395,374	3,260,791	1,141,454	1,806,958	6,669,598	15,661,919
Tax-exempt interest [1]	4,032,597	52,468,132	2,547,314	34,716,991	52,535	1,289,276	102,033	891,509	1,330,716	15,570,357
Ordinary dividends	15,744,450	219,148,572	10,186,013	146,159,344	245,968	9,346,021	537,915	5,140,057	4,774,554	58,503,151
Qualified dividends [1]	14,870,873	173,107,303	9,675,217	115,560,723	232,536	7,928,364	490,082	3,800,645	4,473,038	45,817,572
State income tax refunds	17,992,603	29,296,456	10,824,171	20,958,303	421,810	660,652	1,484,976	1,798,075	5,261,647	5,879,427
Alimony received	177,709	6,817,574	7,687	192,030	3,183	87,342	68,840	2,948,341	97,998	3,589,861
Business or profession net income	6,130,919	226,255,804	4,471,156	176,423,374	132,665	4,994,214	318,268	9,139,495	1,208,829	35,698,722
Business or profession net loss	2,688,241	27,519,727	1,777,450	18,155,184	64,360	700,232	230,268	2,592,395	616,162	6,071,915
Sales of capital assets net gain	9,208,226	616,322,667	5,954,060	466,078,286	141,609	22,835,977	302,593	13,896,721	2,809,964	113,511,682
Sales of capital assets net loss	4,998,856	11,609,692	3,254,569	7,569,623	78,848	100,671	199,147	470,999	1,466,293	3,468,398
Sales of property other than capital assets, net gain less loss	1,423,319	16,741,093	1,049,656	12,497,338	26,345	665,671	41,185	12,253	306,133	3,565,832
Taxable Individual Retirement Arrangement (IRA) distribution	6,820,915	162,788,068	4,098,474	109,033,308	94,989	1,983,340	176,207	3,744,351	2,451,246	48,027,069
Taxable pensions and annuities	11,754,695	369,090,623	6,800,535	237,734,848	223,395	6,312,804	536,710	13,221,788	4,194,056	111,821,183
Total rental and royalty net income	3,737,561	73,686,462	2,507,919	51,322,085	71,268	1,762,889	133,307	1,710,765	1,025,066	18,890,723
Total rental and royalty net loss	2,634,713	29,585,577	1,667,643	20,180,638	29,939	506,996	182,241	2,067,521	754,891	6,830,422
Farm rental net income less loss	221,028	2,431,293	153,604	1,619,741	2,811	52,097	3,857	25,002	60,756	734,454
Partnership and S corporation net income less loss	5,775,317	605,683,751	4,376,731	503,347,598	119,271	13,457,991	201,407	17,158,053	1,077,907	71,720,109
Estate and trust net income less loss	450,370	23,688,926	241,262	13,044,350	4,386	1,128,475	8,820	751,350	195,902	8,764,751
Farm net income less loss	661,278	-6,304,266	529,022	-5,314,546	10,766	-196,546	12,207	-62,483	109,283	-730,691
Unemployment compensation	1,823,976	9,558,534	1,151,808	5,993,632	29,312	126,536	158,903	776,183	483,953	2,662,183
Taxable social security benefits	8,979,828	153,771,601	5,248,219	107,446,909	176,202	2,516,547	173,421	2,091,886	3,381,986	41,716,260
Net operating loss	247,578	14,122,761	137,564	10,160,848	5,646	704,244	9,965	402,852	94,403	2,854,817
Cancellation of debt	330,378	3,794,634	199,444	2,253,568	9,605	253,692	19,960	176,646	101,369	1,110,728
Taxable health savings account distributions	114,587	182,579	72,750	130,351	2,440	3,522	10,606	17,036	28,792	31,670
Foreign-earned income exclusion	76,548	5,849,082	42,526	3,269,039	5,952	554,450	3,584	278,586	24,485	1,747,008
Gambling earnings	1,019,820	28,524,765	585,648	16,356,642	21,993	841,874	81,768	2,017,921	330,411	9,308,327
Other income less loss	3,144,452	27,440,383	2,185,078	19,506,220	52,033	742,859	146,922	1,481,803	760,419	5,709,502
Total statutory adjustments	14,754,599	101,299,611	10,357,039	77,618,037	251,935	1,884,414	958,860	4,886,080	3,186,765	16,911,080
Educator expenses deduction	2,151,802	558,695	1,584,335	421,987	55,217	13,081	172,073	42,195	340,177	81,431
Certain business expenses of reservists, performing artists	75,024	212,859	41,626	129,438	4,055	13,724	5,988	13,081	23,356	56,616
Health savings account deduction	917,442	3,316,278	689,815	2,771,582	11,438	29,404	46,347	130,316	169,842	384,976
Moving expenses adjustment	465,046	1,962,567	248,920	1,301,297	14,145	39,932	46,076	155,905	156,945	456,466
Deductible part of self-employment tax	6,898,502	17,347,410	5,161,980	13,892,251	134,082	310,801	323,104	654,401	1,279,337	2,489,957
Payments to a Keogh plan	850,486	22,308,049	690,960	18,648,517	10,552	230,853	25,054	516,430	123,919	2,912,449
Self-employed health insurance deduction	2,449,268	20,921,760	1,791,834	17,488,704	38,454	270,105	94,637	674,516	524,342	2,488,434
Penalty on early withdrawal of savings	203,999	39,439	113,590	17,459	5,628	2,097	4,462	371	80,318	19,512
Alimony paid	361,149	9,567,278	127,495	3,266,748	20,285	541,737	54,473	1,740,621	158,896	4,018,172
IRA payments	1,320,689	7,373,468	897,429	5,721,906	12,427	53,862	64,951	225,359	345,882	1,372,341
Student loan interest deduction	4,057,128	4,228,412	2,880,469	3,090,034	0	0	299,526	265,232	877,134	873,146
Tuition and fees deduction	629,981	1,267,732	468,161	934,568	0	0	94,941	140,123	96,879	193,042
Domestic production activities deduction	482,193	11,241,490	389,690	9,190,277	8,864	338,452	9,178	243,687	74,461	1,469,075
Archer medical savings account deduction	2,599	3,565	** 2,771	0	0	0	**	**	481	794
Foreign housing deduction	2,016	30,078	856	16,634	98	1,171	1,005	10,945	57	1,328
Other adjustments	66,022	920,530	45,450	723,868	2,216	39,194	5,323	63,928	13,034	93,540
Total itemized deductions	44,567,263	1,257,437,010	24,945,937	854,892,713	1,143,593	28,180,335	3,732,736	79,479,593	14,744,996	294,884,319
Medical and dental expenses deduction	8,776,985	86,931,032	4,280,891	41,403,793	179,166	1,145,587	639,869	4,344,323	3,677,059	40,037,328
Taxes paid deduction	44,191,436	553,015,621	24,900,973	403,653,556	1,124,283	11,931,787	3,685,745	28,106,613	14,480,434	109,323,665
Interest paid deduction	33,301,990	304,461,163	21,083,145	215,238,192	752,935	6,388,470	2,726,806	23,224,768	8,739,105	59,609,732
Contributions deduction	36,623,657	221,850,264	22,056,464	161,231,266	796,877	6,627,683	2,929,299	9,755,340	10,841,017	44,235,975
Casualty or theft loss deduction	72,323	1,645,750	30,444	883,406	2,432	163,358	11,258	172,420	27,989	426,566
Total miscellaneous deductions	13,652,442	137,363,965	6,483,501	71,550,303	326,343	3,589,663	1,698,233	14,959,433	5,144,365	47,264,565
Taxable income	41,738,416	5,088,012,187	23,899,509	3,819,021,374	1,078,723	108,284,905	3,409,790	209,127,787	13,350,395	951,578,122
Alternative minimum tax	4,313,223	30,411,884	3,198,577	23,228,866	139,348	1,046,193	348,924	1,613,247	626,375	4,523,579
Total tax credits [2]	17,830,250	39,293,065	12,561,978	30,408,178	279,631	1,523,248	2,176,900	3,291,365	2,811,741	4,070,274
Foreign tax credit	5,391,312	14,444,469	3,580,856	10,289,893	90,224	1,192,964	155,826	545,174	1,564,406	2,416,438
Child care credit	3,171,945	1,830,810	2,567,528	1,488,901	2,329	1,160	573,109	325,171	28,979	15,577
Nonrefundable education credit	3,185,517	4,071,264	2,363,401	3,199,317	0	0	440,549	494,408	381,568	377,539
Retirement savings contribution credit	894,049	160,654	467,006	97,422	19,967	4,142	204,433	32,243	202,644	26,847
Child tax credit	7,371,200	10,200,297	5,731,848	8,528,888	140,675	155,803	1,373,201	1,397,203	125,476	118,402
Residential energy credits	1,775,391	1,615,968	1,160,695	1,219,532	31,126	29,737	147,720	101,536	435,849	265,162
General business credit	274,443	3,388,670	211,495	2,729,322	3,263	99,018	8,811	79,517	50,873	480,813
Prior-year minimum tax credit	271,039	890,268	206,309	724,063	10,188	30,229	9,751	18,836	44,792	117,140
Adoption credit	33,411	173,105	28,383	162,851	0	0	** 5,028	** 10,254	**	**
Credit for the elderly or disabled	1,011	220	1,011	220	0	0	0	0	0	0
Alternative motor vehicle credit	6,297	15,649	1,199	7,362	0	1,151	0	0	4,080	7,135
Alternative fuel vehicle refueling property credit	3,740	1,518	2,679	1,115	0	0	* 3	* 1	1,058	402
Qualified plug-in electric vehicle credit	34,953	210,774	27,058	170,331	1,095	3,188	2,556	14,125	4,244	23,131
Earned income credit used to offset income tax before credits	249,043	84,695	56,158	17,597	0	0	135,699	56,716	57,186	10,383
American opportunity credit used to offset income tax before credits	2,266,887	2,015,041	1,813,225	1,679,458	0	0	269,926	205,594	183,736	129,989
Mortgage interest credit	48,650	72,310	14,581	25,400	2,008	3,269	3,988	4,545	28,073	39,095
Other tax credits	4,272	20,785	3,247	17,528	993	1,982	11	1,186	21	90
Income tax after credits	39,551,314	1,125,686,975	22,843,586	860,656,094	1,050,788	25,722,652	2,781,909	39,504,441	12,875,030	199,803,787
Total income tax	39,561,113	1,146,277,386	22,848,738	876,310,388	1,052,865	26,647,871	2,781,982	39,944,365	12,877,527	203,374,761
Total tax liability	40,388,599	1,194,582,319	23,325,282	914,457,200	1,074,674	27,580,473	2,842,297	41,968,749	13,146,345	210,575,897
Total tax payments	42,623,971	1,278,582,134	24,284,971	962,702,257	1,050,700	29,719,297	3,565,087	52,069,046	13,723,213	234,091,533
Income tax withheld	40,805,725	832,622,897	23,422,484	614,531,521	1,001,551	14,487,232	3,494,103	41,692,405	12,887,588	161,911,740
Estimated tax payments	6,156,557	335,876,839	4,017,033	261,180,985	90,025	10,931,773	158,314	7,625,899	1,891,185	56,138,181
Overpayment refunded	29,238,718	128,348,434	15,156,521	80,566,723	661,253	2,404,345	3,156,417	14,553,812	10,264,528	30,823,553
Tax due at time of filing	12,421,039	114,025,068	8,207,258	86,714,730	416,707	3,269,572	498,375	4,099,897	3,298,699	19,940,869

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

** Data combined to prevent disclosure of specific taxpayer information.

[1] Not included in total income.

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

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

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

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

2014 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	43,965,083	6,385,219,116	24,751,035	4,713,345,015	1,128,475	141,678,476	3,755,867	305,866,996	16,613	2,488,700	14,313,093	1,221,839,929
Total income.....	43,965,083	6,483,010,725	24,751,035	4,787,637,870	1,128,475	143,441,212	3,755,867	310,466,350	16,613	2,502,780	14,313,093	1,238,962,513
Salaries and wages.....	36,605,484	4,039,064,357	21,684,337	2,998,073,490	948,257	71,405,786	3,490,424	242,444,311	13,632	1,498,655	10,468,833	725,642,115
Taxable interest.....	22,774,905	70,730,526	14,561,595	49,932,952	400,934	3,414,091	1,200,283	1,736,952	10,254	99,486	6,601,838	15,547,046
Tax-exempt interest [1].....	3,926,177	52,862,873	2,481,999	35,167,524	49,021	1,487,333	90,719	884,160	4,367	57,502	1,300,072	15,266,355
Ordinary dividends.....	15,469,711	211,591,395	10,060,198	141,725,512	226,745	7,615,908	558,962	4,553,173	10,156	97,791	4,613,649	57,599,011
Qualified dividends [1].....	14,579,274	161,936,370	9,518,494	108,840,103	211,931	5,709,602	503,886	3,383,503	9,979	70,912	4,335,184	43,932,249
State income tax refunds.....	18,568,269	28,345,168	11,162,218	20,235,274	421,849	630,813	1,595,386	1,856,831	6,267	15,279	5,382,548	5,606,972
Alimony received.....	183,236	6,926,779	8,209	165,680	* 4,560	* 94,804	69,282	2,933,245	0	0	101,185	3,733,050
Business or profession net income.....	5,918,794	215,311,093	4,341,146	168,089,736	117,795	4,827,450	295,963	8,370,840	1,658	14,020	1,162,237	34,009,047
Business or profession net loss.....	2,609,237	25,626,030	1,735,296	17,185,577	58,540	910,416	222,704	2,137,975	* 91	* 5,984	592,605	5,386,078
Sales of capital assets net gain in AGI.....	9,503,060	610,560,658	6,205,650	460,127,397	140,143	26,786,029	317,124	14,068,703	8,215	269,107	2,831,928	109,309,422
Sales of capital assets net loss in AGI.....	4,485,356	10,729,434	2,914,980	7,035,804	81,066	106,539	195,116	469,105	866	2,573	1,293,328	3,115,413
Sales of property other than capital assets, net gain less loss.....	1,442,094	14,923,563	1,049,241	9,552,321	22,876	3,405,676	50,825	155,568	878	-19,725	318,273	1,829,723
Taxable IRA distributions.....	6,423,993	149,509,220	3,815,592	98,975,256	89,062	2,000,538	178,291	3,558,027	2,895	63,580	2,338,152	44,911,821
Taxable pensions and annuities.....	11,620,305	352,799,151	6,724,763	228,091,545	204,170	5,532,613	561,609	12,304,699	5,577	118,384	4,124,187	106,751,909
Rent and royalty net income.....	3,780,399	78,232,646	2,535,528	54,824,080	74,910	1,959,948	117,134	1,553,570	790	59,136	1,052,038	19,835,913
Rent and royalty net loss.....	2,684,646	29,269,024	1,761,182	20,208,658	22,623	480,235	183,710	2,104,915	1,352	13,598	173,779	6,461,618
Farm rental net income less loss.....	212,244	2,823,401	143,497	1,852,683	1,703	15,773	* 1,454	** 18,975	**	**	65,590	935,970
Partnership and S Corporation net income less loss.....	5,705,751	557,962,023	4,336,605	460,441,118	112,875	13,261,003	193,224	15,075,106	1,321	109,100	1,061,726	69,075,695
Estate and trust net income less loss.....	431,541	25,778,212	241,195	14,487,014	8,424	1,446,672	12,429	939,948	394	135,195	169,099	8,769,382
Farm net income less loss.....	660,674	4,298,703	524,315	-3,266,815	12,278	-155,965	18,282	-142,700	* 19	* 196	105,780	-733,418
Unemployment compensation.....	2,151,834	10,826,439	1,372,615	6,806,056	39,979	235,276	166,675	839,028	* 293	* 139	572,272	2,945,940
Taxable social security benefits.....	8,652,912	143,956,607	5,119,094	100,699,602	155,213	2,127,426	149,844	1,872,981	3,047	27,075	3,225,714	39,249,722
Net operating loss.....	252,730	14,471,624	143,153	10,618,140	6,337	445,366	10,816	324,440	* 54	* 1,631	92,369	3,082,047
Cancellation of debt.....	334,856	4,379,013	217,579	2,838,555	13,287	153,573	27,482	209,305	* 1,003	* 735	75,505	1,176,845
Taxable health savings account distributions.....	119,677	159,939	71,667	110,504	* 3,033	* 3,154	8,623	7,454	0	0	36,355	38,828
Foreign earned income exclusion.....	81,855	5,618,587	41,034	2,975,805	8,684	614,431	** 3,695	** 341,530	**	**	28,442	1,886,821
Gambling earnings.....	988,889	25,079,472	574,660	14,528,384	16,749	537,414	77,916	1,909,279	* 45	* 14,167	139,519	8,090,227
Other income less loss.....	3,032,641	27,087,667	2,099,193	19,224,193	55,329	715,988	167,484	1,597,894	1,037	24,351	709,598	5,525,240
Total statutory adjustments.....	14,634,290	97,791,609	10,312,894	74,292,855	238,430	1,762,736	944,384	4,599,355	4,489	14,080	3,134,092	17,122,584
Educator expenses deduction.....	2,199,461	571,551	1,596,935	427,367	53,401	12,948	172,719	41,681	0	0	376,406	89,556
Certain business expenses of reservists, performing artists, etc.....	72,272	237,500	43,621	179,911	* 2,025	* 11,754	9,177	21,092	0	0	17,449	24,742
Health savings account deduction.....	882,215	3,117,139	666,177	2,582,813	14,182	38,090	39,716	116,803	* 196	* 386	161,943	379,048
Moving expenses adjustment.....	432,597	1,920,960	243,362	1,322,358	11,480	38,291	36,596	136,379	* 3	* 51	141,155	423,882
Deduction for one-half of self-employment tax.....	6,746,681	16,845,186	5,076,871	13,553,403	123,794	282,923	311,623	601,241	1,845	1,954	1,232,548	2,405,665
Payments to a Keogh plan.....	824,345	21,065,897	669,390	17,522,936	8,337	214,854	** 18,925	** 461,459	**	**	127,693	2,866,647
Self-employed health insurance deduction.....	2,436,564	20,134,046	1,761,867	16,683,838	36,924	251,781	99,843	607,663	279	3,186	537,652	2,587,578
Penalty on early withdrawal of savings.....	255,149	41,646	151,244	24,199	3,914	3,892	16,894	2,813	0	0	83,098	10,742
Alimony paid.....	367,585	9,364,293	126,786	3,040,864	16,996	412,068	61,349	1,679,072	0	0	162,453	4,232,289
IRA payments.....	1,358,881	7,440,821	937,814	5,683,914	15,463	70,928	65,302	242,960	* 1,054	* 5,598	339,246	1,437,421
Student loan interest deduction.....	4,026,926	4,070,085	2,889,573	3,019,685	0	0	277,445	254,579	0	0	859,908	795,821
Tuition and fees deduction.....	642,157	1,238,592	466,704	879,278	0	0	72,252	157,555	* 997	* 6	102,204	201,754
Domestic production activities deduction.....	464,761	10,439,436	373,519	8,426,394	9,363	381,660	11,504	232,613	381	1,777	69,994	1,396,992
Archer medical savings account deduction.....	4,383	6,138	3,225	3,736	0	0	* 1,018	* 2,191	0	0	* 140	* 211
Foreign housing deduction.....	2,471	60,057	1,173	36,938	67	2,440	34	1,295	0	0	1,197	19,385
Other adjustments.....	77,377	1,238,262	44,077	905,222	3,453	41,107	10,322	41,079	0	0	19,526	250,854
Total itemized deductions.....	43,965,083	1,206,705,085	24,751,035	821,826,276	1,128,475	27,113,273	3,755,867	77,318,142	16,613	504,028	14,313,093	279,943,366
Medical and dental expenses deduction.....	8,606,481	83,811,803	4,237,368	40,725,685	182,500	1,153,713	633,540	3,962,302	2,088	8,979	3,550,984	37,961,124
Taxes paid deduction.....	43,612,560	520,448,551	24,716,561	379,727,361	1,104,483	11,410,611	3,708,449	27,014,829	16,610	261,015	14,066,456	102,034,735
Interest paid deduction.....	33,332,176	307,962,385	21,108,501	217,062,430	726,622	6,237,090	2,793,681	23,971,716	16,159	151,553	8,687,213	60,539,597
Contributions deduction.....	36,221,029	210,598,779	21,943,439	152,852,156	800,084	6,950,967	2,953,894	9,012,066	14,161	70,598	10,509,451	41,712,992
Casualty or theft loss deduction.....	90,109	2,204,349	40,806	1,316,589	2,032	76,107	14,242	420,557	0	0	33,030	391,096
Total miscellaneous deductions.....	13,168,634	126,378,222	6,302,106	66,526,408	322,976	3,025,099	1,674,214	13,919,797	4,348	29,650	4,864,990	42,877,268
Taxable income.....	41,150,114	4,838,271,670	23,870,191	3,629,464,600	1,067,376	109,390,638	3,427,138	196,444,822	14,518	1,825,844	12,970,890	901,145,766
Alternative minimum tax.....	4,122,084	27,928,782	3,068,175	21,590,259	132,611	901,601	330,202	1,448,641	1,526	19,679	589,569	3,968,602
Total tax credits [2].....	18,052,244	38,468,754	12,791,536	30,124,812	264,124	1,243,745	2,240,917	3,300,192	10,323	26,807	2,745,346	3,773,199
Foreign tax credit.....	5,332,380	13,704,103	3,562,986	9,940,875	82,818	950,447	147,954	535,428	3,958	9,116	1,534,665	2,268,237
Child care credit.....	3,210,600	1,789,727	2,578,847	1,440,139	* 2,764	* 461	580,130	322,726	* 2,162	* 744	46,697	25,656
Non-refundable education credit.....	3,373,381	4,324,943	2,547,791	3,443,608	0	0	455,358	526,645	* 3,476	* 4,962	366,755	349,727
Retirement savings contribution credit.....	961,529	163,684	535,115	105,919	15,169	1,745	218,863	32,615	0	0	192,383	23,405
Child tax credit.....	7,605,926	10,678,428	5,917,768	8,954,732	126,387	135,873	1,424,341	1,454,088	* 3,016	* 4,026	134,415	129,710
Residential energy credits.....	1,857,640	1,203,319	1,214,803	890,127	35,822	9,461	** 152,289	** 67,219	**	**	454,725	236,511
General business credit.....	278,961	2,851,070	214,825	2,340,219	5,793	83,710	7,386	45,686	* 164	* 4,562	50,793	376,894
Prior year minimum tax credit.....	272,699	863,684	211,679	690,408	8,523	19,350	9,895	16,226	* 69	* 158	42,532	137,542
Adoption credit.....	44,754	245,058	40,111	233,329	0	0	* 4,643	* 11,729	0	0	0	0
Credit for the elderly or disabled.....	* 2,417	* 278	* 303	* 68	0	0	0	0	0	0	* 2,114	* 210
Alternative motor vehicle credit.....	844	4,054	** 703	** 2,994	**	**	0	0	0	0	* 141	* 1,060
Qualified electric vehicle credit.....	* 294	* 627	** 294	** 627	**	**	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit.....	4,408	2,709	2,419	1,380	0	0	0	0	0	0	* 1,988	* 1,329
Qualified plug-in electric vehicle credit.....	40,112	236,281	31,268	183,581	1,069	4,522	** 1,970	** 9,376	**	**	5,806	38,801
Earned income credit used to offset income tax before credits.....	240,512	87,570	58,685	20,398	0	0	136,272	58,734	* 1,010	* 175	44,545	8,264
American opportunity credit used to offset income tax before credits.....	2,362,867	2,130,108	1,914,682	1,796,605	0	0	276,720	212,711	* 3,339	* 2,930	168,126	117,863
Regulated investment company credit used to offset income tax before credits.....	8,437	19,008	5,448	11,978	24	154	* 4	* 159	0	0	2,961	6,716
Mortgage interest credit.....	37,148	59,541	13,950	22,514	0	0	* 4,039	* 4,237	0	0	19,159	32,790
Other tax credits.....	1,481	55,386	1,406	15,794	* 23	* 37,981	* 16	* 1,186	0	0		

2013 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	44,330,496	5,930,723,846	24,967,885	4,370,664,948	1,139,083	121,203,491	3,786,678	291,453,733	27,890	2,834,914	14,408,959	1,144,566,760
Total income.....	44,330,496	6,025,333,640	24,967,885	4,442,479,155	1,139,083	122,980,250	3,786,678	296,315,627	27,890	2,877,126	14,408,959	1,160,681,484
Salaries and wages.....	36,913,505	3,882,362,655	21,869,090	2,871,633,804	947,376	65,889,277	3,511,752	233,850,987	23,722	1,812,157	10,561,565	709,176,430
Taxable interest.....	23,775,608	75,014,951	15,162,096	53,640,932	401,236	2,787,186	1,245,443	1,725,707	18,450	50,500	6,948,384	16,810,627
Tax-exempt interest [1].....	4,068,924	57,927,634	2,589,221	38,395,313	58,363	1,586,446	100,986	1,064,735	2,969	51,249	1,317,385	16,829,890
Ordinary dividends.....	15,634,612	176,664,865	10,202,406	118,774,491	222,928	6,292,669	530,011	3,975,879	11,382	130,002	4,667,885	47,491,824
Qualified dividends [1].....	14,600,851	131,677,731	9,536,442	88,606,955	209,733	4,795,688	481,288	2,977,749	11,244	105,965	4,362,144	35,191,375
State income tax refunds.....	18,761,715	25,935,513	11,356,894	18,306,360	406,417	593,901	1,633,967	1,910,499	6,249	3,861	5,358,187	5,120,891
Alimony received.....	195,194	6,163,041	9,512	145,806	3,085	118,197	73,526	2,478,068	* 995	* 1,990	108,076	3,418,980
Business or profession net income.....	5,837,746	207,163,768	4,279,685	161,476,525	128,466	4,955,423	274,878	8,258,014	2,591	78,876	1,152,127	32,394,930
Business or profession net loss.....	2,630,634	24,844,122	1,771,354	16,495,779	63,061	842,695	209,050	2,016,947	* 1,442	* 9,192	585,725	5,479,509
Sales of capital assets net gain in AGI.....	8,581,524	431,214,189	5,610,452	328,887,291	122,267	16,224,571	282,099	9,908,101	8,888	108,951	2,557,819	76,085,276
Sales of capital assets net loss in AGI.....	5,372,921	12,897,453	3,526,585	8,497,906	88,368	115,231	196,504	471,076	1,933	5,244	1,599,532	3,807,995
Sales of property other than capital assets, net gain less loss.....	1,355,730	9,128,239	1,011,188	6,747,468	23,673	1,435,697	45,877	-20,181	562	-4,230	274,431	969,485
Taxable IRA distributions.....	6,447,265	136,390,334	3,869,708	90,536,288	80,914	1,661,148	186,519	3,570,182	4,722	143,664	2,305,402	40,479,053
Taxable pensions and annuities.....	11,655,425	342,487,922	6,766,667	220,963,385	215,749	6,012,202	574,542	12,440,241	8,686	153,106	4,089,781	102,918,988
Rent and royalty net income.....	3,739,590	73,643,435	2,504,832	51,478,920	65,757	1,938,565	121,498	1,648,669	784	21,933	1,046,637	18,555,349
Rent and royalty net loss.....	2,801,608	29,464,968	1,851,947	20,653,867	27,509	454,344	164,228	2,080,735	3,144	27,284	734,781	6,248,737
Farm rental net income less loss.....	241,864	3,134,412	157,673	2,162,845	2,514	46,806	2,350	35,212	* 8	* 142	79,318	889,407
Partnership and S Corporation net income less loss.....	5,663,790	519,535,866	4,283,556	428,465,008	125,269	12,732,247	183,986	14,492,308	1,182	219,008	1,069,797	63,627,295
Estate and trust net income less loss.....	425,832	20,769,282	238,318	11,450,061	5,608	907,160	13,407	839,630	39	30,048	168,460	7,542,383
Farm net income less loss.....	698,101	-2,913,945	555,743	-2,556,131	11,284	-103,534	** 16,021	** -154,269	**	**	115,054	-400,012
Unemployment compensation.....	2,607,918	16,684,003	1,656,156	10,629,981	50,920	318,507	239,632	1,543,480	0	0	66,211	4,172,035
Taxable social security benefits.....	8,624,409	137,727,107	5,183,255	97,224,077	160,138	2,253,585	168,421	1,896,863	9,971	77,464	3,102,625	36,275,118
Net operating loss.....	290,647	13,448,246	159,138	9,828,242	9,887	691,468	16,301	350,256	* 3	* 63	105,318	2,578,218
Cancellation of debt.....	352,247	5,179,325	227,627	3,568,360	15,460	223,236	32,672	332,380	* 1,136	* 5,054	75,351	1,050,295
Taxable health savings account distributions.....	130,177	167,241	73,873	114,817	* 1,010	* 1,463	12,357	12,147	0	0	42,938	38,815
Foreign earned income exclusion.....	92,000	6,841,365	60,261	4,390,469	8,101	648,940	** 7,048	** 592,569	**	**	16,590	1,209,388
Gambling earnings.....	1,036,924	25,450,465	575,462	13,190,265	26,688	791,606	93,876	2,044,734	* 995	* 26,652	399,903	9,397,208
Other income less loss.....	3,177,285	24,081,537	2,192,352	17,367,710	70,161	699,822	167,194	1,073,754	3,930	59,889	743,649	4,880,361
Total statutory adjustments.....	14,674,243	94,609,794	10,292,510	71,814,207	247,431	1,776,759	967,268	4,861,893	9,788	42,212	3,157,246	16,114,724
Educator expenses deduction.....	2,236,344	576,751	1,595,368	424,872	46,274	11,029	191,410	45,861	* 2,290	* 572	401,002	94,416
Certain business expenses of reservists, performing artists, etc.....	75,986	211,910	45,664	122,314	* 1,008	* 478	14,033	42,220	0	0	15,282	46,898
Health savings account deduction.....	821,803	2,931,527	622,123	2,469,425	11,410	34,764	42,321	105,213	* 1,115	* 1,508	144,833	320,617
Moving expenses adjustment.....	437,869	1,898,606	232,841	1,234,715	9,414	44,914	34,827	139,049	0	0	160,786	479,928
Deduction for one-half of self-employment tax.....	6,669,236	16,174,525	5,042,532	12,951,900	131,768	328,317	291,728	587,162	2,681	9,089	1,200,528	2,298,057
Payments to a Keogh plan.....	797,744	20,454,154	641,083	17,084,546	9,125	217,851	26,416	557,365	* 312	* 7,053	120,808	2,587,340
Self-employed health insurance deduction.....	2,392,005	19,547,549	1,742,289	16,136,448	47,178	513,423	109,184	707,254	489	4,815	492,866	2,383,609
Penalty on early withdrawal of savings.....	322,172	85,328	193,560	39,299	11,853	7,169	10,921	174	* 1,292	* 128	104,546	38,559
Alimony paid.....	395,521	9,119,525	135,301	2,900,155	16,883	427,482	77,888	1,774,604	* 2,001	* 5,844	163,447	4,011,441
IRA payments.....	1,395,205	7,387,368	966,515	5,716,362	18,045	78,277	77,655	242,636	* 1,055	* 3,853	331,935	1,346,240
Student loan interest deduction.....	3,901,584	3,874,478	2,837,173	2,914,320	0	0	253,953	213,716	* 995	* 1,597	809,463	744,943
Tuition and fees deduction.....	731,905	1,498,255	531,595	1,098,056	0	0	85,951	180,562	* 6	* 25	114,352	219,612
Domestic production activities deduction.....	485,336	9,718,092	380,734	7,872,351	9,854	283,348	16,491	209,026	445	7,729	77,813	1,345,638
Archer medical savings account deduction.....	378	1,555	328	1,490	0	0	0	0	0	0	* 50	* 65
Foreign housing deduction.....	1,404	55,965	1,120	41,704	* 67	* 2,337	* 147	* 10,508	0	0	70	1,417
Other adjustments.....	78,860	1,074,206	46,656	806,250	* 1,197	* 25,371	7,756	46,543	0	0	23,251	196,402
Total itemized deductions.....	44,330,496	1,188,594,808	24,967,885	810,055,366	1,139,083	24,988,969	3,786,678	76,243,454	27,890	753,631	14,408,959	276,553,389
Medical and dental expenses deduction.....	8,997,721	84,506,732	4,452,396	41,109,071	202,181	1,221,912	685,148	3,971,600	5,319	39,198	3,652,677	38,164,952
Taxes paid deduction.....	43,976,931	506,190,703	24,903,365	369,374,148	1,118,167	10,799,104	3,754,375	25,979,633	23,885	285,244	14,177,138	99,752,573
Interest paid deduction.....	33,897,795	317,317,182	21,404,679	223,155,070	738,996	6,048,715	2,869,549	24,829,475	23,820	322,701	8,860,751	62,961,222
Contributions deduction.....	36,430,878	194,664,317	22,063,867	142,478,786	782,081	5,247,133	2,962,176	8,653,084	19,750	89,448	10,603,004	38,195,867
Casualty or theft loss deduction.....	96,986	2,462,945	43,499	1,441,775	2,327	87,604	** 15,834	** 284,321	**	**	35,326	699,246
Total miscellaneous deductions.....	13,158,268	119,881,101	6,315,668	62,317,688	327,989	2,645,869	1,629,685	13,347,262	7,456	30,571	4,877,470	41,339,891
Taxable income.....	14,218,625	4,405,411,729	23,763,284	3,300,486,094	1,076,510	91,293,987	3,429,359	183,500,492	23,873	1,843,495	12,925,598	828,287,661
Alternative minimum tax.....	3,807,142	26,874,345	2,845,826	20,842,319	128,073	823,260	302,629	1,388,970	1,297	11,529	529,316	3,808,266
Total tax credits [2].....	18,449,065	39,149,358	13,070,019	30,715,983	288,378	1,307,618	2,313,914	3,453,552	15,411	20,807	2,761,344	3,651,398
Foreign tax credit.....	5,103,644	13,483,113	3,420,724	9,726,002	79,708	1,021,019	132,504	545,259	1,879	3,736	1,468,830	2,187,097
Child care credit.....	3,232,381	1,792,865	2,577,703	1,428,530	* 4,298	* 1,604	602,186	336,972	4,573	3,384	43,620	22,374
Non-refundable education credit.....	3,504,845	4,460,597	2,646,544	3,559,052	0	0	476,176	540,644	* 2,131	* 1,794	379,994	359,106
Retirement savings contribution credit.....	968,076	177,783	533,161	113,903	22,883	4,157	223,602	33,824	0	0	188,430	25,898
Child tax credit.....	8,124,770	11,448,773	6,316,297	9,581,468	149,326	169,987	1,498,268	1,541,301	8,245	8,803	152,635	147,215
Residential energy credits.....	2,084,536	1,225,990	1,365,364	939,483	39,313	12,590	177,115	61,492	* 3,008	* 1,594	499,736	210,831
General business credit.....	374,843	2,853,567	302,738	2,367,786	7,990	74,134	6,583	53,226	48	377	57,484	358,044
Prior year minimum tax credit.....	283,497	923,158	230,207	746,906	6,868	20,982	4,186	16,394	* 19	* 2	42,217	138,874
Adoption credit.....	34,463	163,682	27,465	136,634	0	0	* 6,998	* 27,048	0	0	0	0
Credit for the elderly or disabled.....	* 2,998	* 442	* 8	* 3	0	0	0	0	0	0	* 2,990	* 438
Alternative motor vehicle credit.....	2,680	5,727	2,526	4,572	* 7	* 53	* 139	* 1,044	0	0	* 8	* 58
Qualified electric vehicle credit.....	* 308	* 760	* 308	* 760	0	0	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit.....	9,161	5,503	5,173	2,391	0	0	* 1,001	* 995	0	0	* 2,987	* 2,116
Qualified plug-in electric vehicle credit.....	33,814	198,363	27,223	165,087	68	499	1,170	2,332	0	0	5,352	30,445
Earned income credit used to offset income tax before credits.....	238,585	91,706	40,667	14,971	0	0	155,762	65,479	0	0	42,157	11,257
American opportunity credit used to offset income tax before credits.....	2,473,826	2,211,725	1,999,043	1,871,450	0	0	288,120	216,628	* 1,990	* 1,116	184,672	122,531
Regulated investment company credit used to offset income tax before credits.....	3,403	4,712	1,570	1,958	* 1,008	* 1,478	* 3	* 7	0	0	823	1,268
Health insurance tax credit used to offset income tax before credits.....	3,700	8,848	* 2,673	* 8,680	0	0	0	0	0	0	* 1,026	* 167
Mortgage interest credit.....	34,377	45,509	12,354	19,738	0	0</						

2012 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	45,581,697	6,225,504,755	25,887,574	4,607,211,543	1,149,825	136,865,058	3,877,508	300,646,508	31,620	3,453,772	14,635,170	1,177,327,874
Total income.....	45,581,697	6,318,081,376	25,887,574	4,677,438,319	1,149,825	138,554,950	3,877,508	305,443,992	31,620	3,483,710	14,635,170	1,193,160,405
Salaries and wages.....	38,080,559	3,927,146,724	22,756,072	2,911,711,341	957,212	69,321,030	3,584,319	237,648,576	26,999	1,975,032	10,755,957	706,490,758
Taxable interest.....	25,754,783	84,272,314	16,450,581	59,334,210	438,242	3,370,804	1,395,060	2,247,655	26,208	57,987	7,444,693	19,261,658
Tax-exempt interest [1].....	4,079,460	60,558,239	2,571,670	40,426,929	58,923	1,454,710	114,315	1,035,388	3,638	67,951	1,330,915	17,573,261
Ordinary dividends.....	16,049,765	219,747,624	10,487,344	149,830,348	231,493	8,872,075	575,611	5,073,555	14,722	289,410	4,740,596	55,882,235
Qualified dividends [1].....	14,823,222	175,769,562	9,704,685	120,266,296	213,394	7,695,342	508,697	4,016,896	13,626	263,613	4,382,819	43,527,416
State income tax refunds.....	19,533,898	25,838,462	11,824,843	18,144,059	436,393	520,319	1,696,466	1,860,341	13,142	21,106	5,563,054	5,292,637
Alimony received.....	196,616	5,948,013	** 17,305	** 300,639	**	**	68,967	2,264,998	0	0	110,344	3,382,376
Business or profession net income.....	6,060,972	215,979,124	4,464,577	168,214,360	119,439	4,188,986	314,379	8,965,825	3,050	115,160	1,159,527	34,494,794
Business or profession net loss.....	2,682,063	25,186,304	1,841,325	16,904,429	54,747	792,650	208,043	1,895,076	* 1,255	* 5,929	576,694	5,588,221
Sales of capital assets net gain in AGI.....	7,185,582	587,886,678	4,721,646	440,609,331	99,155	25,312,027	252,462	14,579,772	4,727	231,854	2,107,592	107,153,693
Sales of capital assets net loss in AGI.....	6,349,442	15,013,015	4,161,655	9,908,357	93,502	115,619	255,854	600,443	2,368	7,082	1,836,063	4,381,514
Sales of property other than capital assets, net gain less loss.....	1,289,998	3,653,102	958,985	2,682,731	25,700	314,418	40,009	-215,105	839	-1,894	264,465	872,952
Taxable IRA distributions.....	6,562,509	157,660,732	4,007,602	110,399,227	86,826	1,964,860	190,028	3,638,650	3,022	39,696	2,275,032	41,618,299
Taxable pensions and annuities.....	11,898,022	337,449,754	7,002,013	220,986,640	218,351	5,946,596	533,376	10,738,793	10,006	282,828	4,134,275	99,494,898
Rent and royalty net income.....	3,584,757	73,692,717	2,432,788	52,377,041	62,386	1,655,419	119,185	1,814,018	2,617	18,119	967,781	17,828,121
Rent and royalty net loss.....	2,889,132	30,450,945	1,881,318	20,787,553	30,645	421,581	214,247	2,148,301	* 709	* 15,623	762,213	7,077,888
Farm rental net income less loss.....	257,261	3,589,922	165,906	2,182,831	3,001	59,812	4,577	51,850	* 40	* -551	83,737	1,295,980
Partnership and S Corporation net income less loss.....	5,645,952	541,697,498	4,337,511	449,214,332	101,212	14,237,649	200,269	15,765,525	3,116	251,436	1,003,845	62,228,556
Estate and trust net income less loss.....	437,800	23,111,956	242,397	13,619,825	4,163	1,059,946	16,489	665,141	1,204	148,539	173,547	7,618,506
Farm net income less loss.....	729,600	-3,095,186	586,214	-2,770,672	11,311	-78,791	16,548	-56,219	* 956	* -14,208	114,571	-175,295
Unemployment compensation.....	3,290,978	23,915,232	2,105,035	15,578,781	67,223	494,452	253,361	1,509,522	* 3,023	* 34,482	862,336	6,297,994
Taxable social security benefits.....	8,548,723	129,931,069	5,252,392	92,853,894	159,559	2,085,790	154,351	1,794,706	4,712	44,201	2,977,709	33,152,477
Net operating loss.....	334,769	16,908,539	192,418	12,214,428	11,186	911,636	17,303	608,980	0	0	113,862	3,173,495
Cancellation of debt.....	388,864	5,952,191	248,981	4,274,533	12,104	243,977	** 39,053	** 400,553	**	**	88,726	1,033,128
Taxable health savings account distributions.....	109,747	133,832	** 76,406	** 103,846	**	**	6,035	9,021	0	0	27,306	20,965
Foreign earned income exclusion.....	93,380	7,385,392	57,635	4,639,045	5,735	417,855	** 8,307	** 605,377	**	**	21,703	1,723,115
Gambling earnings.....	1,064,885	25,418,753	620,325	15,152,803	20,430	683,656	** 80,232	** 1,844,692	**	**	343,898	7,737,602
Other income less loss.....	3,292,171	26,684,983	2,294,281	19,435,826	66,987	860,114	151,140	754,011	953	16,735	778,810	5,618,296
Total statutory adjustments.....	15,020,222	92,576,621	10,605,945	70,226,776	234,390	1,689,891	973,137	4,797,484	9,405	29,939	3,197,345	15,832,531
Educator expenses deduction.....	2,321,843	600,017	1,684,369	448,282	48,050	11,433	176,942	42,891	* 3,018	* 754	409,464	96,656
Certain business expenses of reservists, performing artists, etc.....	67,838	277,147	46,081	151,537	* 1,007	* 1,701	* 8,404	* 37,838	0	0	12,710	86,070
Health savings account deduction.....	787,882	2,664,002	599,228	2,243,152	10,530	32,758	94,188	* 689	* 2,044	144,676	291,575	291,575
Moving expenses adjustment.....	394,421	1,482,274	214,907	934,827	10,319	52,458	23,284	85,523	0	0	145,911	409,466
Deduction for one-half of self-employment tax.....	6,899,341	16,373,052	5,202,997	13,073,039	124,569	279,990	326,732	638,939	3,290	5,850	1,241,753	2,381,234
Payments to a Keogh plan.....	786,781	19,301,002	638,075	16,056,526	7,462	194,544	25,366	500,083	* 14	* 653	115,864	2,549,196
Self-employed health insurance deduction.....	2,405,449	18,802,942	1,739,425	15,416,033	37,728	251,628	132,008	754,405	* 331	* 2,064	496,406	2,378,811
Penalty on early withdrawal of savings.....	326,753	154,948	194,724	51,581	7,199	1,128	17,273	826	0	0	107,557	101,413
Alimony paid.....	400,528	8,921,823	127,459	2,955,919	18,672	390,242	76,369	1,662,186	0	0	178,028	3,913,475
IRA payments.....	1,364,423	6,759,798	953,915	5,187,802	18,946	84,607	79,447	247,823	* 1,359	* 8,152	310,756	1,231,414
Student loan interest deduction.....	4,060,763	3,955,173	2,921,472	2,906,913	0	0	264,560	255,763	* 1,999	* 692	872,732	791,804
Tuition and fees deduction.....	803,125	1,582,464	590,901	1,164,861	0	0	82,880	176,759	* 6	* 26	129,337	240,818
Domestic production activities deduction.....	455,115	10,119,537	361,983	8,381,410	6,680	279,214	17,854	231,512	376	9,704	68,221	1,217,697
Archer medical savings account deduction.....	2,592	4,368	** 1,977	** 3,567	**	**	* 40	* 121	0	0	* 575	* 680
Foreign housing deduction.....	2,529	61,328	1,891	41,496	21	434	235	10,995	0	0	382	8,404
Other adjustments.....	83,259	1,516,746	48,956	1,209,829	3,339	115,468	7,100	57,631	0	0	23,863	133,818
Total itemized deductions.....	45,581,697	1,238,693,453	25,887,574	851,158,015	1,149,825	26,809,391	3,877,508	78,828,968	31,620	845,469	14,635,170	281,051,610
Medical and dental expenses deduction.....	10,215,951	85,312,586	5,198,268	43,688,098	226,646	1,195,557	803,158	4,092,787	8,265	26,711	3,979,614	36,309,433
Taxes paid deduction.....	45,233,072	483,081,704	25,838,473	351,364,281	1,131,935	10,287,317	3,847,444	25,808,388	31,620	323,586	14,383,600	95,298,133
Interest paid deduction.....	35,416,360	354,057,732	22,400,475	250,631,208	753,881	6,328,975	3,202,179	27,536,376	26,368	324,530	9,215,457	69,236,643
Contributions deduction.....	37,367,247	199,270,460	22,820,585	142,939,971	776,429	5,953,169	3,031,876	8,664,151	26,912	126,637	10,711,445	41,586,531
Casualty or theft loss deduction.....	159,624	4,945,470	66,894	2,995,025	4,348	66,673	** 30,663	** 745,980	**	**	57,719	1,135,793
Total miscellaneous deductions.....	12,795,017	112,039,159	6,270,590	59,541,074	287,681	2,986,719	1,565,924	11,981,532	7,318	43,857	4,663,505	37,485,977
Taxable income.....	42,283,414	4,626,384,684	24,566,415	3,473,090,533	1,077,742	104,810,680	3,904,420	190,501,104	26,213	2,352,326	13,122,623	855,630,062
Alternative minimum tax.....	4,078,614	32,166,319	3,100,860	25,809,081	134,918	932,104	300,499	1,470,565	1,292	13,447	541,045	3,941,123
Total tax credits [2].....	18,950,480	40,778,261	13,607,479	32,294,538	276,985	1,274,979	2,360,064	3,580,715	12,767	17,945	2,693,184	3,610,084
Foreign tax credit.....	5,002,714	14,114,742	3,337,776	10,330,502	65,303	956,731	136,118	657,984	4,251	4,921	1,459,266	2,164,605
Child care credit.....	3,325,849	1,801,333	2,672,579	1,452,035	6,608	3,899	611,223	327,699	3,215	1,813	32,224	15,887
Non-refundable education credit.....	3,881,811	4,873,773	2,946,417	3,926,501	0	0	481,038	532,970	* 1,040	* 1,315	453,317	410,987
Retirement savings contribution credit.....	975,684	168,653	544,025	108,354	18,552	4,505	242,723	34,117	0	0	170,364	21,678
Child tax credit.....	8,788,661	12,440,932	6,887,324	10,490,477	160,940	184,091	1,590,829	1,617,796	8,271	8,488	12,739,041	140,080
Residential energy credits.....	1,561,185	983,682	1,058,617	786,007	29,167	11,679	102,978	33,640	* 351	* 167	370,073	152,190
General business credit.....	372,866	2,412,646	304,434	1,969,948	5,374	58,607	9,765	47,680	* 17	* 194	53,276	336,218
Prior year minimum tax credit.....	224,719	627,174	180,424	484,898	4,480	20,369	8,163	21,249	* 213	* 14	31,439	100,644
Adoption credit.....	21,354	119,023	18,037	110,702	0	0	* 2,317	* 6,965	0	0	* 1,000	* 1,356
Credit for the elderly or disabled.....	* 1,405	* 84	0	0	0	0	0	0	0	0	* 1,405	* 84
Alternative motor vehicle credit.....	4,250	11,104	1,270	8,067	0	0	0	0	0	0	* 2,980	* 3,037
Qualified electric vehicle credit.....	1,821	4,530	** 469	** 1,161	**	**	* 300	* 748	0	0	* 1,052	* 2,622
Alternative fuel vehicle refueling property credit.....	5,097	5,498	2,070	627	* 3	* 1	0	0	0	0	* 3,024	* 4,870
Qualified plug-in electric vehicle credit.....	18,380	104,563	** 15,749	** 88,400	**	**	1,052	7,816	0	0	1,578	8,347
Earned income credit used to offset income tax before credits.....	255,298	83,645	56,498	12,520	0	0	156,059	61,765	0	0	42,741	9,360
American opportunity credit used to offset income tax before credits.....	2,726,388	2,431,065	2,234,889	2,080,256	0	0	285,785	213,623	* 1,040	* 853	204,674	136,333
Regulated investment company credit used to offset income tax before credits.....	11,736	23,956	** 6,016	** 22,331	**	**	* 5	* 49	0	0	5,715	1,576
Prior year minimum tax credit used to offset income tax before credits.....	188,688	408,436	153,104	338,071	2,241	8,688	7,239	6,977	* 52	* 180	26,053	54,519
Health insurance tax credit used to offset income tax before credits.....	4,082	7,515	3,781	7,097	0							

2011 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	46,293,834	5,664,554,876	26,442,464	4,197,031,331	1,102,106	108,086,248	4,040,879	287,542,465	22,206	2,563,522	14,686,179	1,069,331,310
Total income.....	46,293,834	5,751,236,735	26,442,464	4,262,546,724	1,102,106	109,663,728	4,040,879	292,272,180	22,206	2,590,375	14,686,179	1,084,163,729
Salaries and wages.....	38,759,570	3,801,011,268	23,348,786	2,825,256,784	915,037	60,995,388	3,709,125	234,071,972	21,287	1,828,727	10,765,335	678,858,397
Taxable interest.....	27,716,732	86,311,658	17,770,765	60,720,905	437,395	3,219,263	1,548,471	1,981,252	18,572	55,857	7,941,530	20,334,382
Tax-exempt interest [1].....	4,097,322	62,044,618	2,594,527	41,715,329	54,728	1,636,961	113,327	1,275,135	2,350	62,955	1,332,390	17,354,238
Ordinary dividends.....	16,073,367	156,396,453	10,484,136	105,595,416	245,040	4,975,581	573,952	3,021,270	9,487	74,366	4,760,752	42,729,421
Qualified dividends [1].....	14,782,552	116,270,167	9,669,876	79,556,643	223,155	3,798,917	512,588	2,070,252	7,484	49,889	4,369,448	30,794,466
State income tax refunds.....	19,849,140	25,834,921	12,118,709	18,115,864	408,456	521,473	1,753,913	1,822,280	9,656	8,899	5,558,407	5,366,405
Alimony received.....	211,949	5,745,796	7,098	91,591	3,324	122,798	84,375	2,333,862	0	0	117,152	3,197,535
Business or profession net income.....	6,263,617	207,876,768	4,568,527	160,344,750	113,605	4,236,867	365,960	9,856,920	2,587	76,647	1,212,937	33,361,764
Business or profession net loss.....	2,780,888	25,637,744	1,933,640	18,003,742	57,448	683,207	230,836	2,160,763	* 453	* 15,569	558,411	4,774,464
Sales of capital assets net gain in AGI.....	6,017,557	355,337,738	3,934,232	272,011,936	85,070	13,460,358	209,373	8,742,857	4,396	148,395	1,784,486	60,974,193
Sales of capital assets net loss in AGI.....	7,306,559	17,320,968	4,805,155	11,441,961	115,402	145,008	283,361	638,752	3,603	5,838	2,099,038	5,089,408
Sales of property other than capital assets, net gain less loss.....	1,225,916	-60,031	936,761	-200,142	27,140	661,715	46,964	-330,824	677	-13,563	214,374	-177,217
Taxable IRA distributions.....	6,490,971	147,941,793	3,994,982	105,518,422	77,277	1,290,868	213,039	3,586,771	867	79,334	2,204,805	37,466,398
Taxable pensions and annuities.....	11,824,162	323,515,223	7,023,677	211,849,347	202,645	5,650,263	579,518	11,590,412	4,569	74,415	4,013,662	94,350,787
Rent and royalty net income.....	3,338,391	66,295,803	2,225,808	46,676,747	58,196	1,476,452	125,507	1,734,480	578	43,597	928,302	16,364,526
Rent and royalty net loss.....	2,979,895	30,800,796	1,935,217	20,662,264	24,149	357,276	234,033	2,473,223	2,507	20,724	783,990	7,287,310
Farm rental net income less loss.....	262,607	2,612,222	170,837	1,833,529	1,616	132	4,121	43,041	*	*	86,033	735,520
Partnership and S Corporation net income less loss.....	5,608,448	453,298,914	4,296,072	374,322,928	92,086	10,938,578	216,677	12,860,248	4,883	191,434	998,729	54,985,726
Estate and trust net income less loss.....	418,905	18,028,096	228,940	10,553,495	6,753	684,704	15,689	403,677	635	40,755	166,889	6,345,466
Farm net income less loss.....	737,837	-5,481,245	594,941	-4,548,792	10,395	-188,945	18,717	-99,592	* 1,942	* -12,907	111,843	-631,010
Unemployment compensation.....	3,828,175	30,233,103	2,514,525	20,529,727	47,846	293,488	298,595	2,210,063	* 1,056	* 6,516	966,153	7,193,310
Taxable social security benefits.....	8,251,737	118,719,831	5,081,961	85,327,503	140,990	1,750,492	166,486	1,629,064	2,683	22,975	2,860,617	29,989,798
Net operating loss.....	301,356	12,058,871	173,023	9,024,199	5,163	493,416	19,050	322,365	* 343	* 10,633	103,778	2,208,258
Cancellation of debt.....	366,768	6,725,661	260,495	5,185,861	6,955	259,663	31,129	321,879	650	3,906	67,559	954,352
Taxable health savings account distributions.....	142,151	195,260	90,229	140,119	* 2,009	* 4,218	10,860	19,190	0	0	39,053	31,733
Foreign earned income exclusion.....	103,291	7,803,142	66,993	5,127,776	7,110	529,300	** 5,469	** 417,753	**	**	23,719	1,728,314
Gambling earnings.....	1,065,285	23,120,179	598,612	12,716,571	18,990	869,219	85,267	1,554,756	* 9	* 900	362,407	7,978,733
Other income less loss.....	3,263,319	23,811,075	2,281,404	16,597,633	50,879	649,273	158,816	973,307	552	14,077	771,669	5,576,785
Total statutory adjustments.....	15,219,734	86,681,859	10,700,094	65,515,392	213,535	1,577,480	1,028,962	4,729,715	5,393	26,853	3,271,750	14,832,419
Educator expenses deduction.....	2,401,177	614,778	1,749,531	460,972	41,082	9,581	185,149	43,752	* 1,134	* 184	424,281	100,290
Certain business expenses of reservists, performing artists, etc.....	81,513	260,664	50,494	170,126	* 1,979	* 5,162	* 8,079	* 24,021	0	0	20,961	61,355
Health savings account deduction.....	748,240	2,473,985	564,434	2,111,804	6,836	21,273	40,279	84,786	1,323	6,226	135,368	249,897
Moving expenses adjustment.....	411,962	1,554,447	219,493	945,374	12,959	42,258	36,865	131,848	0	0	142,645	434,969
Deduction for one-half of self-employment tax.....	7,027,425	15,837,132	5,243,934	12,546,481	122,564	297,363	382,238	688,025	3,645	4,169	1,275,045	2,301,094
Payments to a Keogh plan.....	775,508	18,074,518	609,206	15,054,024	9,898	228,152	26,004	480,280	* 146	* 2,792	130,255	2,309,271
Self-employed health insurance deduction.....	2,387,958	17,998,686	1,700,584	14,725,180	40,347	244,028	132,333	725,582	765	5,857	513,928	2,298,039
Penalty on early withdrawal of savings.....	421,840	113,107	246,038	71,448	6,974	2,179	** 21,087	** 2,255	**	**	147,740	37,226
Alimony paid.....	375,224	8,549,034	311,354	2,999,946	15,268	381,784	66,435	1,605,259	0	0	162,166	3,562,045
IRA payments.....	1,399,817	6,469,111	972,616	4,978,173	17,201	66,513	73,740	242,114	* 12	* 69	336,248	1,182,242
Student loan interest deduction.....	3,931,721	3,667,533	2,870,306	2,761,466	0	0	255,326	205,752	0	0	806,089	700,315
Tuition and fees deduction.....	844,914	1,688,550	610,698	1,187,349	0	0	91,505	198,331	* 971	* 3,883	141,741	298,986
Domestic production activities deduction.....	424,315	8,111,659	338,947	6,599,007	7,824	236,992	13,449	168,265	1,024	3,672	63,072	1,103,724
Archer medical savings account deduction.....	4,104	6,057	** 3,926	** 5,894	* 138	* 43	* 40	* 120	0	0	**	**
Foreign housing deduction.....	2,266	58,369	1,455	41,432	136	3,723	160	3,280	0	0	514	9,934
Other adjustments.....	91,157	1,204,229	54,879	856,722	3,041	38,431	10,662	126,046	0	0	23,174	183,029
Total itemized deductions.....	46,293,834	1,218,496,717	26,442,464	841,844,878	1,102,106	23,444,434	4,040,879	79,217,053	22,206	625,980	14,686,179	273,364,372
Medical and dental expenses deduction.....	10,382,599	84,873,406	5,368,366	43,670,948	210,055	1,113,346	814,456	3,857,405	4,398	22,474	3,985,323	36,209,235
Taxes paid deduction.....	45,952,640	465,127,769	26,387,250	338,981,653	1,086,042	8,865,310	4,011,206	25,507,377	22,197	263,392	14,445,945	91,510,037
Interest paid deduction.....	36,506,737	383,565,099	23,068,622	271,203,973	737,631	6,567,733	3,222,307	29,799,789	19,484	218,146	9,458,694	75,705,458
Contributions deduction.....	37,789,956	174,474,029	23,237,588	128,472,010	751,927	3,978,336	3,149,713	8,651,305	20,893	74,708	10,629,835	33,297,630
Casualty or theft loss deduction.....	140,717	3,180,912	74,744	1,986,067	5,182	41,521	** 21,543	** 328,782	**	**	39,249	824,570
Total miscellaneous deductions.....	12,846,486	107,306,028	6,344,427	57,551,383	269,719	2,812,192	1,560,765	11,073,364	3,937	46,899	4,667,638	35,822,190
Taxable income.....	42,956,355	4,090,494,168	24,983,842	3,074,880,781	1,040,999	79,551,678	3,398,778	176,308,149	18,573	1,757,917	13,073,163	757,995,642
Alternative minimum tax.....	4,104,273	30,048,772	3,140,014	24,394,474	138,850	939,838	328,111	1,349,118	1,821	14,167	495,477	3,351,175
Total tax credits [2].....	20,464,806	41,329,270	14,489,387	32,515,729	323,456	1,171,440	5,258,673	3,710,748	12,055	20,111	3,111,235	3,911,242
Foreign tax credit.....	4,906,175	12,299,392	3,313,863	8,787,719	74,617	868,685	128,893	470,076	2,840	5,692	1,385,962	2,167,220
Child care credit.....	3,399,872	1,835,006	2,735,056	1,466,455	* 4,154	* 2,021	614,729	338,996	* 4,454	* 3,900	41,477	23,635
Non-refundable education credit.....	4,512,491	5,662,334	3,271,668	4,381,835	0	0	625,755	692,421	* 1,111	* 1,861	613,956	586,216
Retirement savings contribution credit.....	1,012,431	170,336	567,083	110,369	27,257	3,562	236,811	33,757	0	0	181,280	22,648
Child tax credit.....	9,369,920	13,358,396	7,417,466	11,337,411	160,814	174,678	1,623,092	1,683,448	8,613	7,421	159,936	155,439
Residential energy credits.....	2,575,206	1,259,818	1,679,322	952,372	43,482	12,643	201,016	58,108	* 140	* 50	651,246	236,645
General business credit.....	409,081	2,246,101	330,450	1,869,015	8,000	56,977	7,395	49,216	* 32	* 718	63,610	270,176
Prior year minimum tax credit.....	224,309	517,394	180,666	424,131	2,859	12,658	** 9,671	** 13,093	**	**	31,112	67,512
Credit for the elderly or disabled.....	* 3,090	* 494	* 8	* 6	0	0	0	0	0	0	* 3,081	* 488
Alternative motor vehicle credit.....	4,428	8,732	2,418	4,679	0	0	0	0	0	0	* 2,010	* 4,054
Qualified electric vehicle credit.....	906	1,004	** 990	** 990	**	**	0	0	0	0	* 6	* 14
Alternative fuel vehicle refueling property credit.....	3,456	2,601	2,157	1,498	0	0	0	0	0	0	* 1,298	* 1,103
Qualified plug-in electric vehicle credit.....	7,743	56,666	5,551	40,448	* 63	* 258	* 11	* 86	0	0	2,117	15,873
Earned income credit used to offset income tax before credits.....	113,282	32,849	15,167	4,212	0	0	88,165	27,405	0	0	9,949	1,232
American opportunity credit used to offset income tax before credits.....	3,117,155	2,766,563	2,441,884	2,286,380	0	0	348,627	256,878	* 140	* 270	326,505	223,036
First time homebuyer credit used to offset income tax before credits.....	5,663	18,675	* 2,351	* 14,269	* 1,006	* 967	* 996	* 2,208	0	0	* 1,309	* 1,230
Regulated investment company credit used to offset income tax before credits.....	10,764	21,842	** 6,476	** 18,896	**	**	* 5	* [3]	0	0	4,284	2,946
Adoption credit used to offset income tax before credits.....	23,166	170,883	18,177	145,685	0	0	* 3,992	* 21,516	0	0	* 996	* 3,682
Prior year minimum tax credit used to offset income tax before credits.....	186,183	492,209	156,910	422,153	2,230	12,430	5,757	17,445				

**2010 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	46,644,509	5,498,593,619	27,014,874	4,088,041,321	1,074,764	108,023,139	4,026,260	277,354,765	27,424	2,311,487	14,501,187	1,022,862,908
Total income.....	46,644,509	5,582,425,626	27,014,874	4,151,814,589	1,074,764	109,469,615	4,026,260	281,696,560	27,424	2,345,132	14,501,187	1,037,099,730
Salaries and wages.....	39,232,825	3,686,756,706	23,932,917	2,746,469,030	886,129	57,005,983	3,716,332	226,753,099	23,237	1,476,834	10,674,210	655,051,759
Taxable interest.....	29,305,713	98,582,364	18,796,559	68,439,625	479,095	3,869,866	1,647,052	2,167,563	20,754	79,402	8,362,252	24,025,908
Tax-exempt interest [1].....	4,186,068	63,654,055	2,648,934	43,159,272	66,754	1,627,538	106,058	1,275,251	2,541	76,145	1,361,780	17,515,850
Ordinary dividends.....	16,351,313	154,103,826	10,747,639	104,577,901	248,865	5,517,178	594,278	3,633,978	10,415	77,391	4,750,117	40,297,378
Qualified dividends [1].....	14,816,720	117,485,985	9,769,460	80,239,517	217,232	4,277,412	520,132	2,814,496	10,409	58,556	4,299,488	30,096,004
State income tax refunds.....	19,688,443	25,763,756	12,048,254	18,098,911	369,713	537,709	1,705,315	1,779,478	12,892	17,273	5,552,270	5,330,385
Alimony received.....	218,397	5,986,581	10,753	101,274	3,174	85,240	87,614	2,753,214	0	0	116,856	3,046,852
Business or profession net income.....	6,335,475	202,417,785	4,675,754	156,844,943	103,153	4,051,834	360,238	9,360,396	492	49,719	1,195,839	32,110,893
Business or profession net loss.....	2,862,130	25,898,547	1,994,773	18,324,942	47,969	595,144	** 248,940	** 1,928,820	**	**	570,449	5,049,640
Sales of capital assets net gain in AGI.....	5,024,887	350,855,309	3,373,699	272,187,154	83,528	16,165,746	165,444	6,796,777	1,097	89,043	1,401,119	55,616,588
Sales of capital assets net loss in AGI.....	7,958,015	18,977,928	5,236,107	12,549,026	110,847	143,828	300,857	690,845	4,195	9,461	2,306,010	5,584,768
Sales of property other than capital assets, net gain less loss.....	1,214,517	-370,852	907,154	-326,183	21,739	500,864	44,347	-51,357	94	-153	241,184	-494,022
Taxable IRA distributions.....	6,232,555	130,203,390	3,840,279	91,786,086	73,029	1,180,058	197,421	3,384,103	1,781	81,530	2,120,045	33,771,613
Taxable pensions and annuities.....	11,916,146	313,188,611	7,152,104	207,150,425	204,919	5,221,838	568,206	10,241,260	10,569	201,739	3,980,348	90,373,349
Rent and royalty net income.....	3,208,207	61,923,963	2,186,247	43,971,175	59,481	1,548,212	112,271	1,650,911	2,492	24,384	847,715	14,729,280
Rent and royalty net loss.....	3,065,186	32,998,264	2,012,018	22,248,862	25,856	355,036	226,611	2,308,204	3,616	40,019	797,086	8,046,144
Farm rental net income less loss.....	259,971	2,611,017	173,237	1,643,844	1,617	9,122	4,177	47,447	* 9	* 4	80,930	910,600
Partnership and S Corporation net income less loss.....	5,560,369	431,857,184	4,287,447	360,027,602	94,287	11,877,036	201,409	11,139,506	3,009	174,975	974,216	48,638,065
Estate and trust net income less loss.....	443,277	17,915,304	235,107	10,323,193	4,436	701,577	18,530	510,201	1,087	38,708	184,118	3,641,625
Farm net income less loss.....	756,774	-6,736,841	600,803	-5,430,533	12,738	-228,731	23,339	-198,786	* 954	* -5,326	118,940	-873,466
Unemployment compensation.....	4,423,482	39,720,629	2,929,735	26,835,682	67,199	572,722	328,857	2,651,979	* 1,994	* 15,994	1,095,696	9,644,252
Taxable social security benefits.....	8,052,299	112,816,743	5,011,539	81,298,317	137,374	1,661,595	162,493	1,562,059	4,428	45,465	2,736,465	28,249,308
Net operating loss.....	295,977	12,012,029	168,826	8,506,919	7,700	518,009	17,684	313,296	* 3	* 360	101,764	2,673,444
Cancellation of debt.....	327,637	4,930,786	216,485	3,542,435	4,203	195,309	31,118	479,541	* 144	* 3,954	75,687	709,548
Taxable health savings account distributions.....	147,811	331,043	103,373	276,868	* 2,141	* 3,868	7,564	16,296	* 8	* 8	34,725	34,002
Foreign earned income exclusion.....	86,987	6,466,906	53,903	4,172,142	8,881	563,362	** 4,364	** 371,800	**	**	19,840	1,359,603
Gambling earnings.....	1,028,916	21,888,586	600,366	12,428,715	22,555	552,221	78,788	1,552,119	* 5	* 1,125	327,202	7,354,406
Other income less loss.....	3,305,607	26,644,425	2,306,712	19,013,858	58,851	624,868	145,469	1,123,373	3,156	26,724	791,419	5,855,603
Total statutory adjustments.....	15,507,149	83,832,007	10,991,698	63,773,268	203,075	1,446,476	1,035,988	4,341,795	8,417	33,645	3,267,972	14,236,822
Educator expenses deduction.....	2,368,833	611,512	1,728,530	459,022	42,243	10,475	178,871	42,626	* 2,135	* 534	417,054	98,855
Certain business expenses of reservists, performing artists, etc.....	73,411	227,904	45,194	116,525	0	0	* 5,945	* 27,821	0	0	22,272	83,557
Health savings account deduction.....	706,954	2,297,104	534,303	1,941,553	6,366	19,643	88,331	96,344	* 176	* 458	127,279	239,106
Moving expenses adjustment.....	402,934	1,467,708	218,918	899,155	12,487	32,822	30,723	136,093	0	0	140,807	400,637
Deduction for one-half of self-employment tax.....	6,957,303	15,019,984	5,259,867	12,060,424	110,559	264,077	353,316	592,715	1,647	3,983	1,231,913	2,098,785
Payments to a Keogh plan.....	774,191	17,712,059	608,819	14,544,621	9,934	251,049	27,561	457,892	* 263	* 11,018	127,615	2,447,479
Self-employed health insurance deduction.....	2,366,894	16,995,605	1,703,319	13,929,166	33,995	174,263	129,219	702,494	1,131	10,155	499,230	2,179,527
Penalty on early withdrawal of savings.....	501,862	116,425	297,082	74,891	8,735	2,490	** 35,428	** 2,894	**	**	160,618	36,149
Alimony paid.....	384,838	8,287,623	147,983	3,152,165	12,063	387,156	64,718	1,372,738	0	0	160,075	3,375,565
IRA payments.....	1,407,970	6,698,822	1,003,059	5,208,534	16,612	68,728	68,284	243,068	* 19	* 111	319,996	1,178,381
Student loan interest deduction.....	4,160,641	3,703,525	3,079,467	2,838,445	0	0	268,225	203,072	* 1,138	* 1,938	811,812	660,071
Tuition and fees deduction.....	938,521	1,817,438	669,917	1,297,703	0	0	109,955	215,811	* 1,019	* 1,767	157,630	302,157
Domestic production activities deduction.....	423,279	7,794,107	340,572	6,347,700	5,305	218,636	14,605	182,607	1,041	3,653	61,756	1,041,510
Archer medical savings account deduction.....	5,107	9,417	4,920	9,256	* 136	* 77	* 4	* 6	0	0	* 48	* 78
Foreign housing deduction.....	775	34,636	595	27,669	137	4,638	* 8	* 225	0	0	35	2,105
Other adjustments.....	70,695	1,038,139	48,211	866,438	* 3,145	* 12,424	5,100	66,416	0	0	14,239	92,861
Total itemized deductions.....	46,644,509	1,216,667,246	27,014,874	845,200,662	1,074,764	23,047,271	4,026,260	78,963,771	27,424	578,655	14,501,187	268,876,887
Medical and dental expenses deduction.....	10,431,416	85,336,564	5,459,513	43,402,035	196,474	1,015,376	785,878	3,752,721	9,189	57,047	3,980,361	37,109,384
Taxes paid deduction.....	46,315,562	445,096,983	26,981,447	324,721,087	1,053,899	8,314,052	3,994,452	24,683,826	27,424	223,527	14,258,340	87,154,491
Interest paid deduction.....	37,481,356	414,712,788	23,882,407	295,718,588	726,645	7,044,762	3,324,590	32,233,241	24,757	230,152	9,522,957	79,486,045
Contributions deduction.....	38,143,170	170,235,681	23,733,079	125,890,438	746,438	4,035,830	3,103,762	8,120,784	20,732	60,437	10,539,158	32,128,191
Casualty or theft loss deduction.....	104,659	2,233,970	56,104	1,475,129	7,416	82,195	8,340	153,347	* 3	* 3	32,797	523,295
Total miscellaneous deductions.....	12,551,129	99,373,046	6,329,613	54,237,814	274,353	2,580,620	1,505,862	10,029,875	1,614	7,696	4,439,687	32,517,040
Taxable income.....	42,849,717	3,927,608,971	25,361,185	2,959,441,291	997,547	80,035,703	3,613,240	167,430,318	20,713	1,575,612	12,857,032	719,126,047
Alternative minimum tax.....	3,886,061	26,935,041	2,988,527	21,788,251	141,831	842,838	274,687	1,159,466	1,100	9,100	479,916	3,135,386
Total tax credits [2].....	36,178,662	62,040,867	22,328,365	48,347,378	801,116	1,399,841	3,193,148	4,593,025	18,956	36,399	9,837,077	7,663,685
Foreign tax credit.....	4,719,653	11,477,625	3,219,000	8,257,560	67,755	774,312	119,690	386,320	3,312	2,267	1,309,896	2,057,165
Child care credit.....	3,439,244	1,855,724	2,766,644	1,492,273	* 4,014	* 1,566	619,045	336,191	5,260	2,493	44,282	23,201
Non-refundable education credit.....	4,610,846	5,656,510	3,468,188	4,483,047	0	0	587,510	642,284	* 5,544	* 5,680	549,604	525,499
Retirement savings contribution credit.....	1,055,057	169,894	628,018	111,059	25,527	4,272	212,081	29,703	* 549	* 35	188,882	24,826
Child tax credit.....	9,820,812	14,074,400	7,825,537	12,005,541	165,855	184,299	1,657,580	1,715,088	10,347	12,711	161,493	156,762
Residential energy credits.....	5,047,437	4,550,661	3,418,823	3,240,715	77,702	62,488	368,939	280,217	* 3,490	* 4,757	1,178,483	962,483
General business credit.....	385,043	2,022,755	310,962	1,678,870	5,163	69,524	15,226	41,114	56	722	53,635	232,524
Prior year minimum tax credit.....	240,363	638,490	182,857	511,900	6,913	15,825	** 13,399	** 17,597	**	**	37,194	93,168
Credit for the elderly or disabled.....	7,357	1,052	* 1,019	* 37	0	0	0	0	0	0	* 6,338	* 1,015
Alternative motor vehicle credit.....	40,756	49,548	29,261	37,422	* 1,004	* 866	* 1,317	* 2,434	0	0	9,178	8,826
Qualified electric vehicle credit.....	1,831	1,398	** 1,831	** 1,398	**	**	0	0	0	0	0	0
Alternative fuel vehicle refueling property credit.....	* 984	* 1,156	* 984	* 1,156	0	0	0	0	0	0	0	0
Qualified plug-in electric vehicle credit.....	211	1,135	201	1,013	** 5	** 89	**	**	0	0	* 5	* 33
Making work pay credit used to offset income tax before credits.....	29,629,145	17,197,168	18,274,236	13,168,018	692,493	249,850	2,261,347	785,050	7,925	2,607	8,393,144	2,991,643
Earned income credit used to offset income tax before credits.....	113,282	32,849	15,167	4,212	0	0	88,165	27,405	0	0	9,949	1,232
American opportunity credit used to offset income tax before credits.....	2,939,264	2,577,418	2,389,799	2,184,704	0	0	305,317	235,438	* 2,330	* 1,436	241,818	155,841
First time homebuyer credit used to offset income tax before credits.....	178,648	943,707	96,275	561,012	* 1,995	* 6,483	12,985	51,114	* 997			

2009 Individual Income Tax Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	45,695,736	5,098,314,390	26,274,535	3,771,444,379	1,057,315	95,904,060	4,122,754	269,034,228	21,390	1,989,646	14,219,741	959,942,078
Total income.....	45,695,736	5,176,678,533	26,274,535	3,831,317,078	1,057,315	97,299,630	4,122,754	272,889,611	21,390	2,017,519	14,219,741	973,154,696
Salaries and wages.....	38,808,579	3,560,572,270	23,420,574	2,638,733,756	876,787	54,889,878	3,809,952	223,464,617	18,283	1,077,348	10,682,983	642,406,672
Taxable interest.....	29,540,698	111,525,040	18,912,011	77,682,072	471,301	3,168,660	1,717,243	2,458,216	16,423	80,122	8,423,720	28,135,970
Tax-exempt interest [1].....	4,179,050	61,620,148	2,703,205	41,089,327	64,708	1,636,623	100,674	1,207,938	2,641	44,492	1,407,821	17,641,768
Ordinary dividends.....	16,541,382	133,652,682	10,904,013	89,123,782	245,886	4,296,524	586,988	2,804,113	9,792	59,766	4,794,702	37,368,498
Qualified dividends [1].....	14,623,788	103,721,031	9,693,068	69,300,066	213,873	3,340,466	498,166	2,151,688	8,617	41,863	4,210,065	28,886,948
State income tax refunds.....	20,433,308	27,698,409	12,555,582	19,616,105	403,416	573,080	1,788,213	1,899,542	11,518	12,014	5,674,578	5,597,668
Alimony received.....	233,828	6,408,356	14,225	278,622	4,245	228,873	92,250	2,488,736	0	0	123,108	3,412,125
Business or profession net income.....	6,276,728	197,683,004	4,514,672	152,938,146	99,149	4,318,568	393,099	9,139,942	2,760	41,812	1,267,047	31,244,535
Business or profession net loss.....	2,897,114	26,178,341	2,046,614	18,518,010	55,739	612,354	227,166	1,829,542	* 1,012	* 2,295	566,583	5,216,139
Sales of capital assets net gain in AGI.....	3,905,582	226,128,795	2,622,628	173,437,177	73,348	10,085,664	116,048	5,154,168	3,113	45,303	1,090,444	37,406,483
Sales of capital assets net loss in AGI.....	8,260,346	20,052,149	5,475,927	13,425,544	114,906	146,056	323,541	754,059	3,603	10,807	2,342,370	5,715,683
Sales of property other than capital assets, net gain less loss.....	1,091,931	-1,461,592	818,475	-1,220,153	18,607	13,470	36,086	-25,086	258	-1,989	218,506	-227,834
Taxable IRA distributions.....	4,506,036	86,044,667	2,784,362	60,555,393	58,339	1,455,661	177,432	3,022,923	2,286	67,559	1,483,618	20,943,131
Taxable pensions and annuities.....	11,061,422	278,028,064	6,651,815	183,971,616	186,646	4,629,079	543,084	9,615,059	5,257	241,249	3,674,620	79,571,061
Rent and royalty net income.....	3,472,086	62,294,413	2,395,499	44,707,956	60,212	1,321,451	126,688	1,697,846	3,861	53,066	885,826	14,514,094
Rent and royalty net loss.....	3,570,965	42,767,947	2,402,992	30,130,821	33,720	554,561	234,065	2,751,351	* 1,365	* 8,269	889,823	9,322,944
Farm rental net income less loss.....	244,563	2,234,681	166,001	1,478,624	605	12,560	5,075	33,827	* 106	* -727	72,777	709,397
Partnership and S Corporation net income less loss.....	5,426,459	406,763,098	4,203,968	336,962,145	84,670	10,367,159	199,706	10,811,860	693	84,254	937,422	48,537,679
Estate and trust net income less loss.....	435,916	16,430,801	243,932	9,502,970	6,580	746,648	14,693	556,042	66	24,192	170,646	5,600,944
Farm net income less loss.....	722,277	-6,483,085	587,704	-5,508,489	11,706	-121,991	** 18,993	** -142,380	**	**	103,874	-710,224
Unemployment compensation.....	3,475,265	28,362,836	2,277,255	18,939,947	55,044	380,445	276,153	1,888,906	* 993	* 2,755	865,820	7,150,783
Taxable social security benefits.....	7,263,368	99,875,201	4,517,961	71,900,171	123,951	1,532,303	151,485	1,485,207	6,116	45,968	2,463,854	24,911,550
Other income less loss.....	3,343,037	21,221,772	2,319,211	16,231,267	47,905	238,664	191,491	983,076	3,633	128,403	780,796	3,642,362
Total statutory adjustments.....	15,253,404	78,364,142	10,725,884	59,872,699	206,939	1,395,570	1,064,668	3,855,383	6,032	27,873	3,249,881	13,212,617
Educator expenses deduction.....	2,438,986	630,468	1,753,504	468,301	44,187	10,616	166,455	44,808	* 2,018	* 504	452,823	106,419
Certain business expenses of reservists, performing artists, etc.....	85,352	328,257	49,874	150,459	* 1,996	* 2,569	* 7,023	* 36,033	0	0	26,458	139,196
Health savings account deduction.....	646,983	1,980,679	490,455	1,677,275	7,932	15,715	36,301	94,743	* 3	* 11	112,291	192,935
Moving expenses adjustment.....	326,910	1,110,403	198,284	783,339	6,635	17,033	22,977	58,680	0	0	99,013	251,350
Deduction for one-half of self-employment tax.....	7,001,222	14,989,772	5,195,307	11,905,650	111,542	261,516	391,896	599,591	2,858	2,826	1,299,620	2,220,189
Payments to a Keogh plan.....	793,543	17,563,679	637,083	14,654,746	11,312	181,776	21,685	410,372	* 46	* 5,688	123,417	2,311,097
Self-employed health insurance deduction.....	2,239,688	15,818,656	1,606,791	13,008,650	29,689	811,798	120,729	609,971	1,544	9,207	480,935	2,009,030
Penalty on early withdrawal of savings.....	567,741	156,289	372,445	95,182	8,424	2,588	44,387	6,044	* 998	* 63	141,486	52,412
Alimony paid.....	371,179	7,775,769	150,086	3,101,993	15,166	473,845	57,679	1,140,306	* 300	* 3,599	147,948	3,056,027
IRA payments.....	1,365,131	6,285,998	951,108	4,788,237	12,234	56,949	76,836	243,209	* 3	* 15	324,949	1,197,588
Student loan interest deduction.....	3,954,133	3,430,546	2,887,157	2,603,662	0	0	264,976	205,037	* 1,995	* 2,230	800,005	619,618
Tuition and fees deduction.....	1,089,566	2,217,856	775,435	1,576,750	0	0	127,490	289,936	* 1,000	* 3,401	185,642	347,769
Domestic production activities deduction.....	349,213	5,142,366	290,551	4,314,913	3,949	139,818	11,354	103,777	* 7	* 328	43,353	583,530
Total itemized deductions.....	45,695,736	1,203,808,276	26,274,535	834,421,163	1,057,315	21,697,554	4,122,754	81,179,330	21,390	576,198	14,219,741	265,934,030
Medical and dental expenses deduction.....	10,090,297	79,865,796	5,296,900	41,670,921	206,162	1,025,373	813,162	3,903,939	5,449	47,808	3,768,625	33,217,756
Taxes paid deduction.....	45,423,760	432,032,137	26,230,301	315,305,689	1,043,084	8,059,282	4,102,177	24,114,516	21,390	190,675	14,026,808	84,361,975
Interest paid deduction.....	37,004,065	442,051,459	23,404,130	313,742,683	724,883	7,175,384	3,404,552	35,092,203	17,428	233,449	9,453,072	85,807,740
Contributions deduction.....	37,243,302	158,016,526	23,010,553	116,010,414	755,619	3,291,377	3,122,662	7,704,284	18,179	81,450	10,336,290	30,929,001
Casualty or theft loss deduction.....	134,237	2,330,132	83,912	1,922,159	4,625	44,158	12,623	64,185	* 145	* 212	32,732	279,417
Total miscellaneous deductions.....	12,832,261	102,016,469	6,480,019	56,262,080	290,477	2,489,221	1,581,643	10,544,524	6,732	26,685	4,473,389	32,693,959
Taxable income.....	41,617,926	3,561,563,854	24,481,208	2,671,981,262	983,456	69,745,001	3,624,350	156,427,445	18,097	1,245,649	12,510,814	662,164,497
Alternative minimum tax.....	3,699,263	22,258,760	2,856,971	18,167,633	136,827	699,781	266,665	973,797	892	5,996	437,908	2,411,554
Total tax credits [2].....	35,048,336	58,884,869	21,448,639	45,585,075	806,867	1,202,628	3,233,018	4,472,812	14,707	14,730	9,545,106	7,609,623
Foreign tax credit.....	4,462,636	9,683,109	3,066,005	7,124,699	67,535	593,213	115,769	427,863	1,785	1,170	1,211,543	1,536,164
Child care credit.....	3,396,572	1,792,812	2,721,058	1,433,449	2,017	1,090	621,486	330,830	* 3,138	* 1,444	48,874	25,999
Non-refundable education credit.....	4,325,668	5,203,187	3,260,597	4,135,394	0	0	539,783	575,450	* 1,256	* 911	524,033	491,432
Retirement savings contribution credit.....	1,075,030	169,343	634,067	110,722	19,212	2,290	247,202	33,915	0	0	174,550	22,416
Child tax credit.....	9,853,603	13,791,198	7,819,450	11,726,670	161,802	202,365	1,690,770	1,687,086	* 4,455	* 4,561	177,127	170,516
Residential energy credits.....	4,640,448	4,248,441	3,202,896	3,072,401	67,516	53,584	333,825	249,562	* 2,779	* 2,027	1,033,433	870,866
General business credit.....	237,819	1,497,364	192,378	1,234,577	3,269	32,761	8,354	31,764	* 43	* 13	33,775	198,248
Prior year minimum tax credit.....	286,923	713,068	219,394	576,888	7,011	16,833	7,766	19,112	* 379	* 991	52,374	99,261
Credit for the elderly or disabled.....	* 6,018	* 504	0	0	**	**	0	0	0	0	** 6,018	** 504
Alternative motor vehicle credit.....	51,721	91,623	35,968	62,702	* 1,994	* 5,275	* 4,060	* 8,431	0	0	9,699	15,215
Qualified electric vehicle credit.....	1,965	1,602	1,568	1,038	* 5	* 5	* 43	* 36	0	0	* 349	* 523
Alternative fuel vehicle refueling property credit.....	* 1,006	* 1,820	* 8	* 12	0	0	0	0	0	0	* 998	* 1,808
Qualified plug-in electric vehicle credit.....	16,187	100,355	14,971	93,859	27	163	* 11	* 61	0	0	1,178	6,273
Making work pay credit used to offset income tax before credits.....	28,224,351	15,815,369	17,226,303	11,978,871	688,234	243,527	2,182,296	752,796	10,711	3,240	8,116,807	2,836,936
Earned income credit used to offset income tax before credits.....	140,023	40,221	20,772	4,151	0	0	101,107	31,402	* 999	* 233	17,144	4,436
Refundable education credit used to offset income tax before credits.....	2,513,917	2,177,840	2,040,004	1,856,881	0	0	259,972	181,839	* 146	* 60	213,796	139,060
First time homebuyer credit used to offset income tax before credits.....	443,506	2,251,502	199,725	1,135,907	* 5,991	* 18,255	29,321	101,852	0	0	208,469	995,488
Prior year minimum tax credit used to offset income tax before credits.....	193,172	897,822	159,922	745,899	5,918	25,980	4,084	12,654	* 150	* 77	23,098	113,213
Income tax after credits.....	36,967,537	696,910,008	21,865,898	530,225,581	913,058	15,282,603	2,561,636	24,624,570	14,661	234,744	11,612,284	126,542,511
Total income tax.....	36,967,537	696,910,431	21,865,898	530,225,915	913,058	15,282,603	2,561,636	24,624,628	14,661	234,744	11,612,284	126,542,511
Total tax liability.....	38,209,525	729,352,555	22,624,366	555,506,241	940,350	15,882,403	2,645,643	25,853,250	14,840	241,852	11,984,326	131,868,810
Total tax payments.....	43,416,136	845,293,466	25,459,877	630,364,693	974,487	17,561,120	3,881,729	37,257,509	20,210	285,451	13,079,834	159,824,873
Income tax withheld.....	41,323,424	596,050,963	24,447,279	436,177,191	928,116	9,261,092	3,809,945	31,535,881	18,739	206,069	12,119,345	118,870,729
Estimated tax payments.....	5,998,597	199,903,117	3,910,871	155,181,375	98,975	6,101,640	148,349	4,558,619	2,376	63,035	1,838,026	3

**2008 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	48,167,223	5,731,767,164	27,973,756	4,260,076,375	1,184,876	121,353,155	4,316,211	284,841,322	35,764	2,860,362	14,656,617	1,062,635,950
Salaries and wages.....	41,201,953	3,832,242,929	25,083,625	2,861,175,841	1,001,665	65,472,401	4,014,182	232,113,154	27,462	1,751,828	11,075,019	671,729,706
Taxable interest.....	32,639,485	153,056,058	20,899,088	105,620,416	584,801	4,887,195	1,899,773	3,525,088	30,836	252,648	9,224,987	38,770,710
Tax-exempt interest.....	4,452,097	67,808,882	2,869,691	45,428,795	64,097	1,997,289	114,535	1,351,469	6,839	115,809	1,396,935	18,915,521
Ordinary dividends.....	17,951,814	182,169,584	11,829,398	122,867,014	293,797	6,529,196	674,672	4,265,466	20,679	184,738	5,133,268	48,323,170
Qualified dividends.....	15,557,308	135,574,812	10,279,744	92,000,667	246,062	4,931,902	541,189	3,179,914	17,650	86,324	4,472,662	35,376,006
State income tax refunds.....	20,382,079	25,792,606	12,646,251	18,431,269	446,862	558,911	1,855,851	1,837,399	15,450	25,808	5,417,665	4,939,218
Alimony received.....	234,603	6,394,513	11,672	180,463	3,400	159,740	99,528	2,615,940	0	0	120,004	3,438,369
Business or profession net income.....	6,908,703	221,414,469	5,051,668	170,649,310	119,349	4,781,978	422,674	9,633,717	5,638	60,342	1,309,374	36,289,122
Business or profession net loss.....	3,149,707	30,053,800	2,216,201	21,322,603	60,649	815,509	257,200	2,339,406	* 1,016	* 9,929	614,641	5,566,354
Sales of capital assets net gain in AGI.....	6,466,130	438,677,812	4,268,468	336,464,959	101,771	17,487,175	221,108	10,506,799	9,178	136,946	1,865,606	74,081,933
Sales of capital assets net loss in AGI.....	7,818,402	18,615,654	5,203,250	12,530,937	116,511	151,197	317,702	699,920	7,908	20,587	2,173,031	5,213,013
Sales of property other than capital assets, net gain less loss.....	1,070,810	649,205	814,472	738,441	16,509	-28,519	33,197	-61,547	1,185	-3,002	205,446	3,833
Taxable IRA distributions.....	5,339,541	104,900,897	3,263,257	72,396,093	83,167	1,431,395	173,239	3,116,091	* 1,448	* 10,271	1,818,430	27,947,407
Taxable pensions and annuities.....	11,153,605	277,909,450	6,756,394	184,839,058	199,325	4,887,830	533,364	9,417,056	8,633	176,890	3,655,889	78,588,617
Rent and royalty net income.....	3,593,500	72,472,610	2,479,825	52,058,595	63,745	1,767,299	139,362	1,823,064	3,428	16,233	907,141	16,807,419
Rent and royalty net loss.....	3,683,045	45,506,722	2,454,214	31,219,984	40,236	543,691	277,846	3,352,963	4,149	49,906	906,601	10,340,178
Farm rental net income less loss.....	264,065	2,596,246	167,222	1,589,234	1,166	30,933	5,897	30,181	0	0	99,779	945,898
Partnership and S Corporation net income less loss.....	5,605,873	433,483,239	4,281,529	357,341,134	101,297	12,439,876	195,601	11,471,373	2,835	36,746	1,024,611	52,194,109
Estate and trust net income less loss.....	406,426	17,565,019	230,086	8,667,174	7,571	1,630,710	15,861	612,407	2,388	103,968	150,521	6,566,354
Farm net income less loss.....	764,477	-7,973,923	611,366	-6,640,761	15,904	-272,609	18,683	-154,883	* 642	* -11,744	117,882	-893,926
Unemployment compensation.....	3,066,975	15,759,743	2,001,926	10,269,633	64,117	345,796	270,082	1,355,740	* 1,043	* 4,402	729,806	3,784,172
Taxable social security benefits.....	7,304,102	96,859,686	4,531,818	68,937,905	125,767	1,477,029	131,843	1,136,954	9,140	101,725	2,505,534	25,206,073
Other income less loss.....	3,710,767	25,786,464	2,566,819	18,381,855	53,577	779,801	194,629	1,082,190	2,336	111,741	892,506	5,430,877
Total statutory adjustments.....	16,858,232	86,507,641	11,955,977	65,952,214	237,169	1,530,869	1,208,507	4,269,952	11,840	22,642	3,444,739	14,731,964
Educator expenses deduction.....	2,417,372	622,250	1,770,226	467,885	43,569	9,988	166,981	40,996	* 2,542	* 617	434,053	102,764
Certain business expenses of reservists, performing artists, etc.....	80,809	216,148	45,340	139,801	* 3,045	* 5,411	8,555	26,692	0	0	23,869	44,244
Health savings account deduction.....	590,392	1,758,275	445,592	1,481,180	8,609	22,097	36,253	75,894	* 35	* 35	99,931	179,069
Moving expenses adjustment.....	462,489	1,712,457	260,779	1,157,054	9,793	35,185	32,628	110,976	0	0	159,289	409,242
Deduction for one-half of self-employment tax.....	7,709,624	16,168,041	5,769,975	12,745,418	136,485	305,678	412,630	627,962	5,435	7,105	1,385,098	2,481,878
Payments to a Keogh plan.....	859,866	18,820,416	679,920	15,453,654	10,614	243,986	22,122	357,392	* 36	* 625	147,175	2,764,758
Self-employed health insurance deduction.....	2,363,359	15,768,166	1,683,856	12,933,601	31,761	173,811	116,520	590,249	* 40	* 626	531,182	2,069,880
Penalty on early withdrawal of savings.....	661,063	229,516	409,732	149,732	14,276	7,415	36,891	5,365	* 1,009	* 267	198,917	66,737
Alimony paid.....	392,022	7,794,720	151,203	3,044,757	17,651	432,038	62,735	1,093,236	0	0	160,434	3,224,689
IRA payments.....	1,445,539	6,591,984	1,007,401	5,051,065	12,344	59,556	82,614	271,654	* 8	* 0	343,172	1,209,661
Student loan interest deduction.....	3,923,686	3,338,280	2,888,934	2,562,446	0	0	269,776	200,815	* 2,007	* 3,050	762,969	569,979
Tuition and fees deduction.....	2,477,337	5,809,843	1,894,619	4,497,915	0	0	293,493	702,304	* 3,071	* 8,619	286,155	602,995
Domestic production activities deduction.....	375,865	6,410,389	299,875	5,283,279	6,468	201,276	11,898	133,300	* 18	* 1,650	57,607	790,883
Total itemized deductions.....	48,167,223	1,322,276,380	27,973,756	919,484,978	1,184,876	27,917,375	4,316,211	88,293,043	35,764	930,321	14,656,617	285,650,663
Medical and dental expenses deduction.....	10,155,306	76,386,568	5,377,607	39,577,568	213,829	1,062,436	853,810	3,553,520	14,477	61,943	3,695,583	32,131,101
Taxes paid deduction.....	47,836,465	467,211,515	27,918,862	341,624,716	1,165,217	9,881,116	4,283,658	24,602,254	35,764	298,339	14,432,964	90,805,089
Interest paid deduction.....	39,199,760	497,617,809	24,999,262	354,313,164	822,795	9,218,307	3,589,178	40,130,540	30,677	406,762	9,757,848	93,549,037
Contributions deduction.....	39,250,369	172,936,002	24,379,343	126,359,993	832,658	4,481,019	3,296,090	8,338,797	30,165	113,777	10,712,113	33,642,416
Casualty or theft loss deduction.....	336,746	4,348,275	197,418	2,806,277	6,485	181,702	44,347	348,329	* 4	* 763	88,492	1,011,203
Total miscellaneous deductions.....	13,561,902	120,853,477	6,927,025	68,955,988	329,955	3,676,233	1,661,969	11,683,082	13,211	54,756	4,629,742	36,483,417
Taxable income.....	44,029,053	4,078,848,212	26,094,285	3,076,593,587	1,095,642	89,595,583	3,783,457	166,012,320	27,029	1,668,188	13,028,640	744,978,533
Alternative minimum tax.....	3,800,587	25,263,307	2,877,168	20,120,607	152,356	894,956	268,492	1,023,550	1,305	11,342	501,267	3,212,852
Total tax credits [1].....	22,203,788	42,311,204	15,380,659	32,816,678	368,374	1,341,612	2,634,996	3,532,010	20,192	26,903	3,799,567	4,594,002
Foreign tax credit.....	4,773,650	12,485,401	3,253,904	9,071,063	72,715	973,291	115,682	473,717	7,296	2,860	1,324,052	1,964,471
Child care credit.....	3,733,521	1,974,027	2,973,952	1,562,497	22,671	12,572	685,672	372,058	* 4,255	* 1,470	46,970	25,430
Credit for the elderly or disabled.....	* 2,669	* 545	* 8	* 4	0	0	0	0	0	0	* 2,661	* 541
Education credits.....	2,893,246	3,251,930	2,135,910	2,517,322	0	0	308,406	300,132	* 1,690	* 643	447,241	433,833
Retirement savings contribution credit.....	1,045,235	166,426	605,939	108,052	21,349	3,143	264,256	33,365	0	0	171,690	21,866
Child tax credit.....	10,906,354	15,508,979	8,685,406	13,206,230	164,581	190,850	1,856,548	1,910,352	12,888	15,189	186,930	186,539
Residential energy credits.....	162,074	165,565	97,978	113,853	6,076	6,828	22,999	17,479	0	0	35,021	27,404
Alternative motor vehicle credit.....	25,344	41,056	15,530	25,016	* 652	* 191	* 634	* 1,487	0	0	8,528	14,362
Earned income credit used to offset income tax before credits.....	232,925	78,820	30,380	6,320	0	0	163,867	62,850	* 648	* 71	38,030	9,580
Prior year minimum tax credit.....	369,964	875,402	293,008	729,561	3,903	12,053	12,436	18,240	* 1,064	* 4,807	59,553	110,740
General business credit.....	249,911	1,532,538	198,014	1,247,041	3,225	39,747	9,365	51,818	* 10	* 17	38,796	193,915
Income tax after credits.....	40,643,940	833,734,186	24,234,201	637,053,670	1,046,588	19,819,008	2,883,498	27,624,475	17,385	306,365	12,462,269	148,930,668
Total income tax.....	40,644,136	833,734,401	24,234,201	637,053,876	1,046,588	19,819,008	2,883,693	27,624,484	17,385	306,365	12,462,270	148,930,668
Total tax liability.....	41,910,664	869,535,592	25,001,477	664,777,664	1,071,458	20,543,570	2,994,909	28,987,086	18,032	318,234	12,824,788	154,909,038
Total tax payments.....	46,140,196	1,000,948,086	27,255,697	750,317,681	1,104,840	23,379,191	4,114,012	41,232,268	32,169	431,682	13,633,478	185,587,264
Income tax withheld.....	43,803,437	679,251,777	26,185,752	503,207,472	1,044,762	11,846,393	4,021,103	34,137,067	29,622	254,249	12,522,198	129,806,596
Estimated tax payments.....	6,874,731	256,875,710	4,415,935	197,043,559	114,679	8,268,095	178,119	5,360,769	7,260	140,801	2,158,739	46,062,666
Overpayment refunded.....	35,526,237	163,427,240	19,979,962	107,462,023	796,787	3,376,847	3,842,335	16,336,746	28,836	146,364	10,878,316	36,105,261
Tax due at time of filing.....	9,893,858	74,323,399	6,514,810	55,723,548	323,501	2,273,283	404,102	2,590,761	4,055	27,258	2,647,390	13,708,548

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

[1] Includes credits not shown separately.

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

Source: IRS, Statistics of Income Division, July 2010

**2007 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns [1]		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	50,544,470	6,187,835,911	29,587,426	4,619,247,559	1,185,837	136,854,153	4,645,274	297,363,213	35,349	3,498,340	15,090,583	1,130,872,647
Salaries and wages.....	43,324,327	3,845,624,561	26,545,724	2,883,524,194	999,240	61,729,724	4,321,389	235,265,969	25,277	1,686,095	11,432,697	663,418,578
Taxable interest.....	34,974,994	192,155,644	22,605,219	134,272,887	602,208	6,632,810	2,111,815	4,285,991	28,490	213,821	9,627,262	46,750,135
Tax-exempt interest.....	4,400,511	68,991,965	2,858,110	46,848,358	75,100	2,345,226	123,968	1,374,321	6,368	87,486	1,336,965	18,336,574
Ordinary dividends.....	18,924,081	197,168,726	12,620,316	134,473,239	300,189	6,338,364	724,527	4,191,209	18,487	270,423	5,260,562	51,895,491
Qualified dividends.....	16,315,747	133,069,706	10,894,482	91,081,222	244,373	4,329,052	593,952	2,700,700	16,468	147,392	4,566,472	34,811,340
State income tax refunds.....	21,522,095	25,655,500	13,560,728	18,522,595	446,178	536,772	1,940,215	1,792,480	14,034	27,184	5,560,941	4,776,469
Alimony received.....	259,780	6,758,766	17,372	165,947	3,218	158,120	108,316	2,717,196	--	--	130,873	3,717,502
Business or profession net income.....	7,420,206	231,721,012	5,478,818	178,447,460	124,347	4,567,638	450,524	10,306,697	5,735	171,541	1,360,781	38,227,676
Business or profession net loss.....	3,256,190	29,190,116	2,317,358	21,188,808	59,212	768,436	239,505	1,812,860	*1,056	*8,372	639,058	5,411,641
Sales of capital assets net gain in AGI.....	11,622,393	821,295,753	7,701,507	621,392,480	183,177	35,520,871	431,588	18,298,307	10,981	362,686	3,295,139	145,721,409
Sales of capital assets net loss in AGI.....	4,760,759	10,701,520	3,234,221	7,342,987	69,140	88,934	196,305	418,505	2,064	4,960	1,259,029	2,846,133
Sales of property other than capital assets, net gain less loss.....	1,118,798	5,445,080	851,531	4,504,036	14,975	251,715	30,156	97,401	375	4,248	221,761	587,679
Taxable IRA distributions.....	5,313,694	98,945,030	3,337,755	70,805,554	76,113	1,215,462	173,259	2,751,061	2,512	57,423	1,724,054	24,115,529
Taxable pensions and annuities.....	11,662,054	277,536,214	7,176,356	186,771,436	197,979	4,599,529	569,807	9,738,508	13,345	318,459	3,704,566	76,108,281
Rent and royalty net income.....	3,602,505	64,027,958	2,524,169	46,276,870	59,054	1,501,696	129,436	1,620,466	2,320	20,520	887,525	14,608,406
Rent and royalty net loss.....	3,792,153	46,443,196	2,569,226	32,477,283	41,517	598,017	266,368	3,123,131	2,715	30,011	912,326	10,214,754
Farm rental net income less loss.....	268,628	2,000,477	175,834	1,262,137	1,890	39,876	4,810	18,323	--	--	680,140	880,140
Partnership and S Corporation net income less loss.....	5,797,114	435,188,895	4,470,811	361,617,556	103,354	13,571,082	212,944	10,926,657	2,221	183,722	1,007,784	48,889,879
Estate and trust net income less loss.....	406,638	16,537,793	223,163	8,131,237	7,892	926,059	13,432	595,846	385	94,185	161,765	670,466
Farm net income less loss.....	783,430	-7,964,876	642,961	-6,699,698	10,059	-59,420	17,670	-171,849	*767	*-7,562	111,973	-1,026,347
Unemployment compensation.....	2,656,205	11,617,594	1,742,527	7,583,216	47,125	206,491	239,702	1,014,078	*1,268	*5,359	625,584	2,808,450
Taxable social security benefits.....	7,541,145	98,481,692	4,693,857	70,534,047	130,257	1,446,080	138,140	1,280,319	6,718	90,396	2,572,171	25,130,849
Other income less loss.....	3,789,276	27,628,453	2,684,686	19,823,514	62,269	709,382	198,048	1,177,299	2,451	81,040	841,822	5,837,218
Total statutory adjustments.....	17,666,849	89,395,905	12,583,707	68,099,288	229,038	1,466,185	1,299,419	4,690,122	13,134	54,334	3,541,552	15,085,976
Educator expenses deduction.....	2,451,124	633,797	1,817,348	482,206	41,536	10,076	170,301	41,663	*1,956	*423	419,984	99,429
Certain business expenses of reservist, performing artists, etc.....	77,164	251,092	53,044	132,496	*2,638	*926	*4,731	*19,342	--	--	16,752	98,328
Health savings account deduction.....	426,204	1,198,374	317,381	1,002,204	3,392	10,801	18,063	38,518	*8	*46	87,361	146,804
Moving expenses adjustment.....	50,445	1,773,693	308,879	1,200,030	13,307	26,324	34,138	92,299	*315	*26	173,806	455,013
Deduction for one-half of self-employment tax.....	8,210,810	16,747,468	6,192,608	13,173,616	129,469	307,934	447,371	707,009	6,108	13,554	1,435,255	2,545,536
Payments to a Keogh plan.....	1,003,646	20,547,071	795,229	16,781,345	12,340	232,151	29,220	498,441	*313	*6,271	166,544	3,028,864
Self-employed health insurance deduction.....	2,544,959	16,018,191	1,836,501	13,205,348	37,595	198,171	117,536	549,987	1,823	15,596	551,505	2,049,090
Penalty on early withdrawal of savings.....	607,304	202,464	362,702	107,739	9,071	1,435	51,744	11,835	*515	*270	183,271	81,185
Alimony paid.....	428,289	7,902,312	169,601	3,078,493	20,132	398,300	68,026	1,270,702	--	--	170,530	3,154,817
IRA payments.....	1,773,607	7,418,701	1,245,208	5,771,381	18,283	52,960	100,686	322,641	*646	*1,834	408,783	1,269,885
Student loan interest deduction.....	4,118,856	3,453,732	2,999,020	2,633,850	--	--	328,980	245,352	*3,002	*2,263	787,853	572,266
Tuition and fees deduction.....	2,555,036	5,829,908	1,913,325	4,465,852	--	--	316,198	742,652	*2,870	*7,435	322,645	613,968
Domestic production activities deduction.....	374,181	6,361,252	306,907	5,353,900	4,300	181,020	7,043	102,614	330	6,616	55,601	717,103
Medical savings account deduction.....	8,361	16,297	4,756	11,655	*80	*108	*339	*833	--	--	*3,186	*3,701
Total itemized deductions.....	50,544,470	1,333,036,542	29,587,426	928,559,089	1,185,837	27,013,079	4,645,274	91,684,382	35,349	964,700	15,090,583	284,815,290
Medical and dental expenses deduction.....	10,520,269	76,347,462	5,618,709	39,275,299	208,114	962,202	948,005	3,786,450	10,435	40,157	3,735,006	32,283,354
Taxes paid deduction.....	50,118,657	465,880,541	29,507,693	342,794,160	1,165,331	9,397,573	4,599,480	24,948,927	35,348	319,391	14,810,805	88,420,490
Interest paid deduction.....	41,282,875	524,790,200	26,539,967	375,291,556	845,776	9,951,503	3,839,581	43,023,171	31,858	449,834	10,025,694	96,074,135
Contributions deduction.....	41,119,033	193,603,968	25,744,374	141,904,331	843,195	5,411,159	3,458,237	8,779,535	27,126	101,754	11,046,101	37,407,188
Casualty or theft loss deduction.....	107,474	2,337,018	51,535	1,437,950	2,993	166,215	12,283	128,142	--	--	40,663	604,710
Total miscellaneous deductions.....	13,959,883	109,179,225	7,175,991	60,206,287	317,760	2,454,318	1,799,709	11,775,073	7,760	74,414	4,658,663	34,668,533
Taxable income.....	46,414,283	4,508,688,692	27,676,322	3,416,870,140	1,101,121	105,332,882	4,069,388	173,914,528	25,567	2,344,824	13,541,886	810,226,319
Alternative minimum tax.....	3,934,736	23,470,785	2,975,892	18,477,985	154,135	728,852	274,432	952,266	2,516	14,951	527,761	3,296,730
Total tax credits [2].....	22,313,102	37,800,132	16,109,498	30,121,086	327,049	1,131,870	2,832,799	3,388,389	19,974	26,302	3,023,781	3,132,485
Child care credit.....	3,777,419	2,003,158	2,997,446	1,580,016	17,977	10,336	710,153	387,202	*4,340	*2,591	47,503	23,013
Credit for the elderly or disabled.....	*4,297	*346	*999	*4	--	--	--	--	--	--	*3,299	*342
Educational credit.....	3,000,706	3,116,694	2,228,301	2,449,311	--	--	343,534	289,292	*3,645	*3,084	425,225	375,007
Residential energy credits.....	3,332,550	790,132	2,291,152	546,475	55,454	11,475	241,094	60,792	*1,993	*470	742,858	170,919
Foreign tax credit.....	5,307,753	11,550,666	3,554,466	8,418,328	86,430	830,692	160,814	369,424	7,580	4,954	1,498,462	1,927,270
Child tax credit.....	11,877,302	16,930,498	9,491,603	14,466,375	166,920	197,941	2,002,051	2,060,724	9,879	14,826	206,850	190,632
Retirement savings contribution credit.....	1,111,884	183,582	663,696	123,993	19,509	267,157	36,912	--	--	--	161,522	20,059
Alternative motor vehicle credit.....	120,327	143,428	93,479	109,110	*637	*1,396	4,002	--	--	--	22,210	27,804
Earned income credit used to offset income tax before credits.....	234,695	76,734	27,515	4,745	--	--	180,318	66,635	--	--	26,862	5,354
Prior year minimum tax credit.....	355,318	973,714	270,301	808,503	5,250	21,966	22,849	22,339	*96	*240	56,822	120,665
General business credit.....	183,010	767,353	138,096	592,190	1,815	32,525	5,751	13,965	*20	*73	37,329	128,600
Empowerment zone and community renewal employment credit.....	27,951	112,427	22,655	90,323	1,383	3,919	596	4,443	*9	*32	3,308	13,710
Income tax after credits.....	43,553,893	911,990,810	26,003,215	699,702,682	1,066,195	22,441,776	3,137,056	28,591,257	24,839	444,415	13,322,587	160,810,681
Total income tax.....	43,550,711	911,835,062	26,000,403	699,573,242	1,066,194	22,436,489	3,137,010	28,587,066	24,839	444,415	13,322,265	160,793,829
Total tax liability.....	44,754,465	948,899,742	26,731,964	728,353,599	1,088,808	23,152,751	3,239,215	30,097,634	28,009	465,656	13,666,468	166,830,102
Total tax payments.....	48,469,556	1,028,298,586	28,831,899	776,836,690	1,115,122	24,669,832	4,452,968	41,767,689	27,858	516,444	14,041,708	184,507,931
Income tax withheld.....	45,940,840	677,221,031	27,678,873	505,486,127	1,040,738	11,036,605	4,333,169	34,046,496	26,295	322,122	12,861,765	126,329,681
Estimated tax payments.....	7,257,376	256,457,322	4,723,655	198,132,428	121,495	8,295,667	191,114	5,551,488	3,846	122,426	2,217,266	44,355,313
Overpayment refunded.....	35,261,932	136,440,837	19,959,684	89,026,800	734,121	2,204,651	4,094,658	16,056,516	21,652	86,883	10,451,817	29,065,987
Tax due at time of filing.....	12,507,910	98,023,690	8,062,688	73,131,071	384,839	2,771,579	468,936	2,970,440	10,847	61,732	3,580,600	19,088,867

* 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] Includes credits not shown separately.

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

Source: IRS, Statistics of Income Division, July 2009

**2006 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	49,123,555	5,703,411,397	28,934,283	4,264,299,136	1,193,892	121,891,144	4,497,298	277,234,496	22,174	2,096,689	14,475,908	1,037,889,932
Salaries and wages.....	42,242,629	3,606,296,025	26,021,603	2,707,358,732	1,018,155	57,173,108	4,190,769	220,358,072	18,134	1,154,623	10,993,969	620,251,489
Taxable interest.....	34,125,046	159,584,048	22,085,790	111,738,934	600,737	5,330,729	2,055,414	3,393,379	20,874	91,589	9,362,231	39,029,416
Tax-exempt interest.....	4,222,541	62,680,581	2,742,033	41,809,659	65,878	1,979,096	106,129	961,257	1,386	45,004	1,307,115	17,885,565
Ordinary dividends.....	18,716,079	164,852,577	12,519,050	113,076,748	287,857	5,236,093	721,391	3,335,043	10,889	58,226	5,176,891	43,146,468
Qualified dividends.....	16,016,413	116,974,712	10,745,282	80,895,806	244,511	3,607,007	590,569	2,311,254	7,966	23,344	4,428,084	30,137,300
State income tax refunds.....	20,973,322	22,831,386	13,225,888	16,289,076	435,239	488,893	1,862,649	1,649,374	7,990	8,467	5,441,556	4,395,577
Alimony received.....	241,090	6,314,045	11,095	198,369	6,000	154,590	100,877	2,685,459	--	--	123,118	3,275,627
Business or profession net income.....	7,225,926	232,747,543	5,340,455	176,969,268	131,894	8,338,976	420,552	10,055,021	2,536	64,397	1,330,489	37,319,881
Business or profession net loss.....	3,185,997	27,788,327	2,278,892	20,118,524	52,694	664,882	226,783	1,872,476	*953	*944	626,676	5,131,502
Sales of capital assets net gain in AGI.....	10,710,760	704,409,758	7,097,094	534,829,358	155,728	26,530,461	401,325	16,103,821	5,696	439,008	3,050,917	126,507,110
Sales of capital assets net loss in AGI.....	5,396,852	12,043,700	3,690,601	8,355,157	92,811	115,292	208,041	459,627	2,744	3,562	1,402,655	3,110,062
Sales of property other than capital assets, net gain less loss.....	1,162,514	4,612,509	886,890	3,687,940	26,246	210,348	28,012	-26,486	868	21,986	220,498	718,721
Taxable IRA distributions.....	4,829,457	80,887,147	3,037,788	57,326,083	55,921	873,799	180,338	2,601,688	*293	*1,555,117	20,082,345	20,082,345
Taxable pensions and annuities.....	11,029,556	251,431,238	6,780,873	169,019,049	199,275	4,116,389	530,856	8,694,346	8,157	162,996	3,510,395	69,438,457
Rent and royalty net income.....	3,478,166	61,212,112	2,460,013	44,520,487	60,889	1,522,694	118,292	1,609,509	1,657	23,548	837,315	13,535,874
Rent and royalty net loss.....	3,608,366	42,566,634	2,425,212	29,679,768	38,687	523,654	256,358	3,055,670	2,333	37,490	885,776	9,270,052
Farm rental net income less loss.....	284,440	1,583,611	180,954	950,189	4,000	31,968	5,449	15,837	--	--	94,037	585,618
Partnership and S Corporation net income less loss.....	5,599,312	431,469,010	4,314,873	356,604,991	108,481	11,551,730	179,672	10,798,541	1,505	18,345	994,781	52,495,403
Estate and trust net income less loss.....	416,705	15,704,443	226,053	8,046,245	4,184	1,085,107	14,635	621,419	206	31,751	171,626	5,919,920
Farm net income less loss.....	756,895	-7,515,850	621,749	-6,343,165	8,938	-135,159	19,120	-165,931	*1,043	*2,743	106,045	-874,338
Unemployment compensation.....	2,604,896	11,009,458	1,716,637	7,272,849	56,228	233,456	233,989	871,455	*139	*1,332	597,904	2,630,366
Taxable social security benefits.....	6,994,732	86,089,204	4,373,952	61,578,580	114,812	1,250,138	131,797	1,218,284	3,486	30,219	2,370,684	22,011,985
Other income less loss.....	3,407,006	24,886,393	2,400,244	18,116,108	64,458	633,930	178,842	1,426,041	2,791	29,216	760,672	4,681,097
Total statutory adjustments.....	16,945,059	83,337,280	12,143,648	63,251,583	244,228	1,421,672	1,203,281	4,354,612	8,373	20,376	3,345,529	14,289,037
Medical savings account deduction.....	12,224	26,318	8,837	20,571	*79	*117	*40	*130	--	--	3,268	5,499
Certain business expenses of reservist, performing artists, etc.....	68,197	185,177	46,220	113,082	*1,651	*537	*4,559	*14,375	--	--	15,767	57,183
Health savings account deduction.....	269,147	707,856	221,221	622,984	908	4,194	6,315	14,753	--	--	40,703	65,925
Moving expenses adjustment.....	554,531	2,081,645	340,999	1,396,392	10,474	49,884	33,070	100,946	*1,623	*3,861	168,365	530,561
Deduction for self-employment tax.....	7,956,241	16,377,923	5,996,088	12,852,015	145,378	350,578	417,246	687,013	2,578	3,484	1,394,952	2,484,835
Payments to a Keogh plan.....	1,037,371	20,244,768	822,143	16,379,598	13,841	225,647	35,211	569,861	*49	*2,167	106,127	3,067,495
Self-employed health insurance deduction.....	2,565,354	15,405,758	1,836,962	12,653,553	35,086	179,437	123,318	519,438	360	1,484	569,627	2,051,846
Penalty on early withdrawal of savings.....	550,151	201,608	342,683	113,305	--	9,958	3,479	20,802	--	--	156,513	64,022
Alimony paid.....	411,619	7,548,605	169,744	3,074,887	21,629	402,527	62,085	1,035,509	--	--	158,161	3,035,682
IRA payments.....	1,781,815	7,485,703	1,268,250	5,883,871	20,173	62,606	96,024	287,389	*394	*1,931	396,974	1,249,907
Student loan interest deduction.....	3,888,263	2,849,501	2,919,248	2,226,999	--	--	283,867	188,065	*1,018	*763	684,130	433,674
Jury duty pay.....	32,719	46,202	18,127	14,807	*1,002	*36	*3,974	*20,309	--	--	9,616	11,050
Domestic production activities deduction.....	328,158	3,108,505	269,471	2,567,447	5,982	112,989	8,181	56,948	*201	*1,324	44,323	369,796
Educator expenses deduction.....	2,238,167	578,928	1,684,630	446,672	40,079	9,783	141,681	34,086	*1,250	*313	370,527	88,074
Tuition and fees deduction.....	2,453,812	5,676,661	1,824,206	4,307,623	--	--	306,945	726,133	*1,887	*5,049	320,773	637,856
Total itemized deductions.....	49,123,555	1,229,237,288	28,934,283	859,077,233	1,193,892	24,245,099	4,497,298	84,884,598	22,174	523,648	14,475,908	260,506,710
Medical and dental expenses deduction.....	10,208,792	70,704,272	5,527,496	37,045,862	198,542	881,003	870,723	3,306,083	6,552	39,718	3,605,479	29,431,606
Taxes paid deduction.....	48,660,923	432,774,100	28,856,871	318,838,613	1,166,798	8,335,769	4,412,260	22,925,417	22,172	189,966	14,202,822	82,484,335
Interest paid deduction.....	40,284,927	470,474,844	25,955,455	337,640,907	853,228	8,817,656	3,763,080	38,824,164	18,520	215,374	9,694,644	84,976,744
Contributions deduction.....	41,437,749	186,646,644	25,878,929	137,208,329	859,873	4,613,504	3,522,484	8,971,560	19,086	59,887	11,157,377	35,793,365
Casualty or theft loss deduction.....	206,287	5,135,555	100,983	3,272,748	--	6,816	99,488	26,499	--	--	71,989	1,021,438
Total miscellaneous deductions.....	13,484,217	98,654,116	6,995,492	54,237,813	311,157	2,581,517	1,710,043	10,788,687	6,375	32,104	4,461,149	31,013,996
Taxable income.....	45,237,593	4,144,450,317	27,102,850	3,143,068,175	1,106,106	93,642,497	3,974,481	162,025,715	16,163	1,510,469	13,037,994	744,203,462
Alternative minimum tax.....	3,808,616	20,894,160	2,913,481	16,611,630	144,050	659,095	262,932	814,579	1,734	7,494	486,419	2,801,362
Total tax credits.....	21,492,514	34,178,844	15,741,566	27,595,148	340,397	776,268	2,720,461	3,253,722	10,712	14,989	2,679,378	2,538,716
Foreign tax credit.....	4,478,567	8,115,888	3,057,604	5,927,464	71,505	501,209	122,102	279,351	4,222	3,419	1,223,135	1,404,445
Child care credit.....	3,719,779	1,963,036	2,929,894	1,527,268	20,594	11,576	728,077	405,718	*808	*291	40,405	18,182
Credit for the elderly or disabled.....	8,818	842	*1,658	*87	--	--	--	--	--	--	7,160	756
Education credit.....	3,082,295	3,110,961	2,277,584	2,431,997	--	--	357,936	312,660	*1,018	*1,680	445,756	364,624
Retirement savings contribution credit.....	1,020,667	164,338	641,671	115,988	19,589	1,369	233,842	31,066	--	--	125,565	15,915
Residential energy credits.....	3,426,650	808,023	2,432,733	591,217	73,864	16,129	247,223	56,150	*180	*27	672,650	144,501
Child tax credit.....	12,044,496	17,316,902	9,685,381	14,894,944	188,793	199,376	1,981,643	2,041,296	7,386	6,767	181,292	174,518
Alternative motor vehicle credit.....	19,591	40,327	16,393	32,247	*646	*1,094	*10	*18	--	--	*2,542	*6,968
Earned income credit used to offset income tax before credits.....	209,355	60,089	22,352	3,933	--	--	150,894	50,621	--	--	36,110	5,535
Minimum tax credit.....	321,423	957,739	245,979	787,306	4,617	17,673	11,516	12,987	*16	*624	59,295	139,150
General business credit.....	298,607	1,134,924	219,218	874,197	1,776	23,476	9,590	21,392	*154	*1,625	67,869	214,235
Empowerment zone and renewal community employment credit.....	27,744	108,392	24,257	88,158	264	2,771	1,057	4,810	*11	*58	2,155	12,596
Income tax after credits.....	42,402,082	837,275,584	25,420,399	641,788,649	1,064,528	20,680,471	3,056,607	26,290,736	14,528	284,434	12,846,019	148,231,295
Total income tax.....	42,402,082	837,277,177	25,420,399	641,790,207	1,064,528	20,680,471	3,056,607	26,290,736	14,528	284,434	12,846,019	148,231,329
Total tax liability.....	43,574,152	872,830,651	26,158,507	669,339,154	1,097,106	21,468,375	3,157,002	27,716,292	15,544	292,022	13,145,993	154,014,807
Total tax payments.....	48,716,892	941,297,089	28,805,468	710,296,800	1,162,406	21,030,255	4,464,102	38,959,830	22,174	341,264	14,262,741	170,668,940
Income tax withheld.....	44,586,085	626,100,343	27,001,963	466,058,673	1,046,958	9,636,595	4,194,464	31,889,180	18,467	206,062	12,324,251	118,309,834
Estimated tax payments.....	7,021,783	228,659,591	4,629,367	177,012,710	125,769	7,447,712	183,199	4,824,829	2,775	108,618	2,080,673	29,065,723
Overpayment refunded.....	35,049,624	126,787,598	19,813,435	82,107,439	717,455	1,912,434	3,980,928	15,561,546	17,632	78,203	10,520,174	27,127,977
Tax due at time of filing.....	11,828,021	95,767,321	7,693,494	71,121,152	421,207	4,070,230	452,657	2,925,693	4,393	37,951	3,256,271	17,608,296

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

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

Source: IRS, Statistics of Income Division, July 2008

**2005 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	47,755,427	5,185,665,871	28,298,436	3,883,136,758	1,159,594	105,149,398	4,305,419	253,544,362	25,519	2,759,949	13,966,458	941,075,403
Salaries and wages.....	41,120,152	3,365,546,326	25,465,111	2,532,184,672	989,419	54,290,611	4,020,192	204,789,230	18,431	1,252,219	10,626,999	573,029,594
Taxable interest.....	32,420,150	115,361,852	21,190,111	79,514,791	564,040	3,751,599	1,888,959	2,596,241	24,244	86,434	8,752,796	29,412,787
Tax-exempt interest.....	3,148,071	49,225,213	1,992,699	32,023,735	57,600	1,544,605	76,820	806,981	3,057	53,418	1,017,895	14,796,475
Ordinary dividends.....	18,259,333	136,273,070	12,300,139	92,197,535	288,325	4,061,051	700,753	3,056,361	15,085	204,700	4,955,031	36,753,423
Qualified dividends.....	15,406,443	100,342,081	10,429,405	68,471,661	232,767	2,993,246	538,902	2,227,886	14,051	129,135	4,191,318	26,520,153
State income tax refunds.....	20,208,019	21,044,276	12,836,657	15,104,085	437,351	387,950	1,795,453	1,548,977	11,884	12,182	5,126,674	3,991,083
Alimony received.....	248,174	6,040,701	11,360	164,287	5,048	66,990	96,204	2,201,717	--	--	135,562	3,607,707
Business or profession net income.....	7,006,690	219,329,919	5,201,518	170,256,985	119,694	4,104,633	407,811	9,663,162	377	69,286	1,277,290	35,235,854
Business or profession net loss.....	3,080,980	25,189,016	2,218,555	18,258,798	52,991	666,104	212,147	1,777,247	*763	*3,527	596,523	4,483,340
Sales of capital assets net gain in AGI.....	9,590,589	589,366,617	6,427,400	443,650,364	163,684	20,778,041	342,577	13,444,431	7,314	236,884	2,649,613	111,256,896
Sales of capital assets net loss in AGI.....	6,207,049	14,125,317	4,224,745	9,658,749	96,785	123,623	247,275	534,268	5,894	15,331	1,632,350	3,793,346
Sales of property other than capital assets.....	1,161,012	3,757,706	883,171	3,062,177	16,783	119,894	38,025	95,703	529	-4,724	222,504	484,655
Table IRA distributions.....	4,480,498	72,646,862	2,820,400	50,795,016	54,089	1,075,146	141,865	1,899,246	3,367	32,666	1,460,777	18,844,788
Taxable pensions and annuities.....	10,529,572	229,557,013	6,486,188	156,276,278	176,171	3,357,100	514,039	7,560,808	9,829	275,344	3,343,345	62,087,484
Rent and royalty net income.....	3,502,908	59,080,812	2,468,744	43,262,010	65,813	1,411,490	116,750	1,307,032	1,760	32,996	849,842	13,067,285
Rent and royalty net loss.....	3,591,352	38,814,271	2,457,122	27,482,795	43,553	550,399	281,643	2,584,481	857	2,917	848,178	8,193,680
Farm rental net income less loss.....	277,536	1,630,196	177,330	1,087,202	2,499	35,913	5,468	20,653	--	--	92,239	486,429
Partnership and S Corporation net income less loss.....	5,440,724	397,684,342	4,208,906	327,718,754	91,387	11,241,969	175,158	9,569,367	1,864	441,901	963,410	48,712,350
Estate and trust net income less loss.....	358,324	14,763,417	193,720	7,583,672	7,709	1,120,413	10,564	515,696	188	34,084	146,144	5,509,522
Farm net income less loss.....	760,408	-6,315,765	613,979	-5,066,960	6,185	-139,220	20,746	-130,816	*48	*-1,346	119,449	-97,452
Unemployment compensation.....	2,760,489	11,282,385	1,834,785	7,602,547	55,148	265,794	252,008	907,217	--	--	618,548	2,506,827
Taxable social security benefits.....	6,515,146	74,996,273	4,124,379	54,058,587	111,610	1,239,104	125,592	1,099,481	6,519	47,507	2,147,047	18,551,594
Other income less loss.....	3,644,493	22,702,868	2,545,224	16,513,274	55,204	580,987	196,225	1,167,816	2,465	59,686	845,375	4,381,105
Total statutory adjustments.....	16,709,959	79,302,447	11,935,578	60,126,549	236,163	1,243,487	1,231,071	4,226,202	5,575	18,379	3,301,572	13,717,791
Educator expenses deduction.....	2,395,249	608,548	1,783,989	464,045	48,709	11,574	165,168	39,653	--	--	397,384	93,275
Certain business expenses of reservist, performing artists, etc.....	61,955	152,347	41,310	110,550	*3,654	*5,260	*4,922	*12,697	--	--	12,069	23,839
Health savings account deduction.....	162,399	402,506	121,754	343,770	1,744	4,267	**	**	**	**	34,833	48,669
Moving expenses adjustment.....	583,900	2,004,694	355,975	1,359,341	16,809	39,484	39,202	115,480	--	--	171,913	490,389
IRA payments.....	1,812,047	7,217,870	1,281,018	5,667,723	20,911	70,823	**101,609	**269,202	**153	**686	412,424	1,215,236
Student loan interest deduction.....	3,643,649	2,396,516	2,716,590	1,870,610	--	--	259,750	151,583	**1,301	**885	666,008	373,438
Tuition and fees deduction.....	2,729,289	6,377,189	2,006,403	4,800,139	--	--	366,609	863,032	*4,557	*8,252	351,720	705,766
Domestic production activities deduction.....	249,221	2,172,896	204,997	1,794,041	3,376	70,720	4,239	44,235	*147	*696	36,462	263,203
Payments to a Keogh plan.....	1,060,529	19,382,338	837,960	15,619,240	10,878	183,250	30,598	489,610	*60	*1,590	181,032	3,088,648
Deduction for self-employment tax.....	7,748,279	15,463,008	5,855,839	12,242,935	127,111	265,602	408,873	614,587	553	3,425	1,355,903	2,336,460
Self-employed health insurance deduction.....	2,567,117	14,675,693	1,834,197	11,951,447	39,517	201,593	120,096	527,986	518	2,728	572,788	1,991,939
Penalty on early withdrawal of savings.....	399,568	168,554	233,270	58,087	9,077	2,293	**	**	**	**	126,192	103,207
Alimony paid.....	410,871	7,234,716	163,981	2,978,046	20,424	372,380	*93,680	*1,060,218	**40	**116	163,776	2,828,922
Medical savings account deduction.....	12,807	29,921	9,324	25,334	--	--	*536	*905	--	--	2,947	3,682
Total itemized deductions.....	47,755,427	1,121,810,935	28,298,436	782,555,986	1,159,594	22,065,892	4,305,419	76,811,422	25,519	689,508	13,966,458	239,688,127
Medical and dental expenses deduction.....	9,917,189	67,353,932	5,340,388	35,128,767	195,277	905,778	857,392	3,145,937	6,925	49,897	3,517,207	28,123,553
Taxes paid deduction.....	47,353,480	400,390,045	28,216,489	295,630,627	1,139,452	7,750,425	4,249,932	21,206,872	25,518	229,195	13,722,090	75,572,926
Interest paid deduction.....	39,015,536	405,718,259	25,370,079	292,470,562	820,095	7,597,210	3,544,158	32,204,552	21,718	249,983	9,259,487	73,195,952
Contributions deduction.....	41,381,465	183,390,686	25,824,830	134,519,587	888,087	4,917,333	3,550,794	9,311,698	22,702	135,455	11,095,052	34,506,614
Casualty or theft loss deduction.....	813,976	14,984,169	494,666	9,797,939	15,045	206,782	100,430	1,535,325	*3	*970	203,831	3,443,152
Total miscellaneous deductions.....	13,506,352	95,297,457	7,036,094	52,629,383	310,279	2,021,891	1,701,151	10,309,455	5,089	54,167	4,453,740	30,282,560
Taxable income.....	43,994,111	3,757,580,036	26,598,332	2,856,797,602	1,089,312	79,077,945	3,808,663	148,036,030	21,932	1,936,189	12,475,870	671,732,270
Alternative minimum tax.....	3,825,092	16,732,134	2,966,101	13,203,695	152,415	518,088	268,748	719,087	1,026	6,253	436,803	2,285,011
Total tax credits.....	18,904,856	31,355,139	14,246,375	25,598,820	278,513	664,311	2,504,563	3,015,779	11,865	19,147	1,863,541	2,057,081
Child care credit.....	3,701,679	1,934,067	2,952,933	1,527,620	19,632	10,069	690,567	374,173	*2,598	*1,503	35,950	20,701
Credit for the elderly or disabled.....	*5,981	*723	*8	*3	*1,005	*185	--	--	--	--	*4,967	*534
Child tax credit.....	12,223,370	17,731,549	9,895,960	15,300,578	185,599	203,858	1,933,887	2,015,523	8,564	9,285	199,360	202,304
Education credit.....	2,869,328	2,760,572	2,195,850	2,222,957	--	--	290,794	247,156	*624	*20	362,059	290,439
Retirement savings contribution credit.....	1,154,241	189,733	703,491	130,510	19,200	1,888	259,723	33,285	--	--	171,827	24,050
Foreign tax credit.....	3,800,315	6,386,342	2,603,178	4,572,435	69,775	396,062	109,405	233,237	4,244	7,469	1,013,713	1,177,139
Earned income credit used to offset income tax before credits.....	194,616	56,282	26,681	6,464	--	--	130,072	40,851	--	--	35,863	8,967
Minimum tax credit.....	255,547	978,248	194,035	800,432	4,261	23,563	9,245	22,530	*33	*22	47,975	131,702
General business credit.....	200,879	790,338	147,948	629,301	1,319	20,569	4,066	12,469	*5	*76	47,541	127,923
Empowerment zone and renewal community employment credit.....	25,457	116,129	21,496	85,913	441	6,555	373	489	*8	*591	3,138	22,581
Nonconventional source fuel credit.....	2,553	27,730	1,388	16,689	*23	*417	*10	*6	--	--	1,133	10,619
Income tax after credits.....	41,165,624	753,298,475	24,886,462	578,852,708	1,053,932	16,923,864	2,928,161	23,976,245	16,662	402,177	12,280,406	133,143,481
Total income tax.....	41,165,626	753,298,882	24,886,463	578,853,094	1,053,932	16,923,864	2,928,161	23,976,251	16,662	402,177	12,280,407	133,143,495
Total tax liability.....	42,272,504	786,758,636	25,572,549	604,962,638	1,071,321	17,531,077	3,018,416	25,256,670	16,663	410,731	12,593,566	138,597,320
Total tax payments.....	45,703,126	846,352,440	27,530,867	638,339,972	1,073,492	18,232,844	4,122,279	35,509,177	21,685	447,904	12,954,803	153,822,542
Income tax withheld.....	43,273,486	575,293,426	26,382,158	429,226,977	1,010,903	9,145,437	4,022,857	29,475,304	21,077	252,777	11,836,490	107,192,932
Estimated tax payments.....	6,825,753	196,424,958	4,502,560	151,977,180	111,662	5,791,431	185,804	4,293,715	2,713	162,074	2,023,014	34,200,559
Overpayment refunded.....	33,550,310	116,024,661	19,150,041	75,467,882	709,867	1,767,823	3,810,541	14,134,589	16,521	69,376	9,863,340	24,584,992
Tax due at time of filing.....	11,444,999	87,784,068	7,613,512	66,944,467	393,796	2,410,216	416,739	2,518,236	5,190	71,878	3,015,761	15,839,270

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

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

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

Source: IRS, Statistics of Income Division, July 2007

**2004 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	46,335,237	4,643,403,546	27,604,020	3,485,312,399	1,157,982	89,704,507	4,248,708	239,353,748	21,958	1,960,685	13,302,569	827,072,207
Salaries and wages.....	40,051,583	3,177,715,537	24,938,735	2,394,478,881	991,494	50,779,769	3,970,623	198,870,116	17,133	1,094,392	10,133,598	532,492,379
Taxable interest.....	31,076,448	84,378,348	20,460,731	57,863,404	549,380	2,591,972	1,809,192	1,823,277	17,541	41,459	8,239,605	22,058,237
Tax-exempt interest.....	3,039,922	43,491,723	1,919,265	27,820,205	43,039	1,189,786	76,563	724,887	953	28,369	1,000,103	13,728,477
Ordinary dividends.....	17,959,839	118,282,841	12,103,085	79,562,404	273,971	3,264,890	757,730	2,162,838	10,749	78,831	4,814,303	33,213,878
Qualified dividends.....	14,712,059	92,062,224	9,941,721	62,725,344	228,034	2,485,221	556,172	1,611,459	10,649	49,476	3,975,483	25,190,724
State income tax refunds.....	21,531,062	21,400,232	13,770,066	15,453,598	456,032	404,208	1,885,899	1,561,224	14,166	14,497	5,404,898	3,966,705
Alimony received.....	242,839	5,422,377	16,021	202,057	3,905	163,751	101,620	2,253,004	--	--	121,292	2,803,565
Business or profession:												
Net income.....	6,677,338	200,597,720	5,011,464	157,678,243	123,551	3,548,017	358,911	7,841,526	549	101,175	1,182,863	31,428,759
Net loss.....	2,917,062	23,011,516	2,120,199	16,698,916	51,559	501,548	217,589	1,684,435	*1,852	*26,674	525,864	4,099,942
Sales of capital assets:												
Net gain in AGI.....	7,967,039	418,516,689	5,378,959	318,812,914	124,714	14,808,086	289,006	9,086,595	3,954	157,380	2,170,407	75,651,715
Net loss in AGI.....	7,276,936	16,411,053	4,897,077	11,201,642	113,395	137,180	325,132	658,072	5,571	15,159	1,935,761	4,399,001
Sales of property other than capital assets.....	1,104,495	2,413,881	851,100	1,687,630	21,164	159,379	34,872	111,045	303	1,916	197,056	453,911
Taxable IRA distributions.....	4,062,815	64,186,485	2,568,104	45,401,392	50,520	764,116	165,370	2,139,981	*3,239	*25,266	1,275,582	15,855,730
Taxable pensions and annuities.....	10,243,437	209,607,048	6,305,349	141,947,977	174,960	3,718,063	584,476	7,691,147	9,498	194,886	3,169,155	56,054,975
Rent and royalty:												
Net income.....	3,266,873	52,950,639	2,307,825	39,367,870	60,130	1,282,446	121,869	1,381,584	1,636	25,295	775,413	10,893,443
Net loss.....	3,413,758	33,715,622	2,394,114	24,011,423	38,038	470,297	218,993	2,498,017	969	32,774	761,644	6,703,110
Farm rental income less loss.....	277,739	1,631,443	176,750	1,053,725	2,147	14,597	3,633	40,467	*8	*7	95,401	522,647
Partnership and S Corporation net income less loss.....	5,177,492	317,160,757	3,967,264	261,771,239	104,229	8,672,286	177,182	8,191,599	913	244,490	927,905	38,281,143
Estate and trust net income less loss.....	350,398	12,610,383	190,512	6,307,073	4,339	696,764	8,349	431,829	89	62,772	147,108	5,111,945
Farm net income less loss.....	723,381	-7,283,025	598,494	-6,130,233	11,965	-279,621	17,052	-74,174	*159	*126	95,711	-798,872
Unemployment compensation.....	3,046,826	12,767,770	2,055,338	8,620,220	56,454	255,495	1,002,971	*4	*6	679,534	2,884,329	
Taxable social security benefits.....	5,914,229	65,578,045	3,796,245	47,999,618	98,961	959,869	138,924	1,237,083	2,725	25,837	1,877,375	15,355,638
Other income less loss.....	3,200,729	19,897,644	2,243,568	14,506,192	51,334	335,436	179,372	823,245	3,325	17,808	723,131	4,214,963
Total statutory adjustments.....	15,814,221	70,471,663	11,357,484	53,135,525	221,638	1,207,577	1,111,226	3,668,095	4,256	40,131	3,119,617	12,420,335
IRA payments.....	1,881,158	6,039,920	1,311,693	4,653,986	23,659	55,887	94,400	199,801	*50	*149	451,357	1,130,097
Student loan interest deduction.....	3,360,491	2,126,521	2,476,396	1,642,824	--	--	230,516	126,853	--	--	653,579	356,844
Educator expenses deduction.....	2,301,525	582,854	1,708,083	443,876	30,908	7,460	159,194	37,940	--	--	403,340	93,578
Tuition and fees deduction.....	2,671,998	6,055,643	1,993,130	4,662,709	--	--	336,890	762,296	*3,261	*10,241	338,718	620,398
Health savings account deduction.....	67,879	134,891	57,102	119,808	*36	*40	189	627	--	--	10,552	14,416
Payments to a Keogh plan.....	1,035,449	17,885,100	830,669	14,383,633	13,467	219,409	25,586	444,225	*518	*16,013	165,209	2,821,819
Deduction for self-employment tax.....	7,350,956	14,210,002	5,608,783	11,314,304	132,711	252,350	365,627	515,326	647	5,077	1,253,187	2,122,945
Self-employed health insurance deduction.....	2,525,458	13,590,233	1,814,731	11,033,248	37,031	199,864	119,678	474,973	877	8,647	553,141	1,873,502
Moving expenses adjustment.....	544,174	1,933,961	345,762	1,403,401	15,859	25,990	24,596	72,105	--	--	157,958	432,464
Penalty on early withdrawal of savings.....	383,502	136,100	233,164	82,108	7,282	2,950	32,303	14,442	*9	*4	110,744	36,595
Alimony paid.....	397,978	6,787,545	171,692	2,781,021	19,261	386,375	56,583	931,630	--	--	150,442	2,688,518
Medical savings account deduction.....	22,883	50,326	16,427	39,579	*39	*80	*398	*682	--	--	6,020	9,985
Certain business expenses of reservist, performing artists, etc.....	55,423	89,319	38,598	52,115	*4,294	*12,061	*5,957	*18,371	--	--	*6,575	*6,772
Total itemized deductions.....	46,335,237	998,238,457	27,604,020	698,017,575	1,157,982	19,294,334	4,248,708	71,236,664	21,958	540,067	13,302,569	209,149,816
Medical and dental expenses deduction.....	9,530,675	61,503,014	5,152,361	32,535,689	180,994	1,010,677	851,774	3,383,407	2,343	21,341	3,343,201	24,551,901
Taxes paid deduction.....	46,009,291	362,608,853	27,551,123	267,708,333	1,140,492	6,783,153	4,218,234	20,528,891	21,958	183,710	13,077,484	67,404,765
Interest paid deduction.....	38,110,298	356,355,994	24,826,939	257,303,585	810,784	6,779,717	3,555,413	29,211,265	19,608	218,804	8,897,555	62,842,623
Contributions deduction.....	40,623,426	165,564,388	25,371,666	122,381,122	874,326	3,728,163	3,594,628	8,962,048	21,805	89,740	10,761,001	30,403,314
Casualty or theft loss deduction.....	185,261	3,510,243	103,918	2,158,841	3,019	32,570	*30,267	*420,254	--	--	48,058	898,579
Total miscellaneous deductions.....	13,101,149	85,457,878	6,963,472	46,769,229	284,538	2,008,638	1,614,927	9,439,358	4,602	44,004	4,233,611	27,196,650
Taxable income.....	42,967,212	3,347,672,247	26,067,260	2,549,347,279	1,088,193	66,455,142	3,816,184	140,993,668	19,939	1,268,430	11,975,636	589,607,728
Alternative minimum tax.....	2,964,515	12,499,449	2,300,041	9,851,107	103,827	380,337	225,049	584,839	438	2,938	335,161	1,680,229
Total tax credits.....	18,582,048	29,463,509	14,059,636	24,210,497	269,357	509,314	2,436,952	2,985,993	8,275	23,044	1,807,828	1,734,660
Child care credit.....	3,553,584	1,843,097	2,845,931	1,454,240	19,879	10,743	652,815	362,481	*4,198	*2,145	30,761	13,489
Credit for the elderly or disabled.....	10,225	1,846	--	--	--	--	--	--	--	--	*10,225	*1,845
Child tax credit.....	12,375,515	18,114,291	10,083,619	15,685,626	191,834	218,332	1,901,335	1,988,517	*7,706	*7,910	191,021	213,906
Education credit.....	2,918,720	2,689,453	2,189,469	2,099,522	--	--	312,847	251,119	--	--	416,404	338,813
Retirement savings contribution credit.....	1,248,164	230,446	798,712	162,425	22,941	5,946	248,341	36,502	--	--	178,172	25,572
Foreign tax credit.....	3,364,325	4,658,736	2,300,220	3,391,951	55,875	215,293	91,236	191,539	906	5,659	916,088	854,295
Earned income credit used to offset income tax before credits.....	195,956	61,813	13,333	3,539	--	--	138,343	52,168	--	--	44,280	6,106
Minimum tax credit.....	256,680	820,455	194,946	679,345	2,683	18,258	11,461	11,839	*95	*6,831	47,495	104,182
General business credit.....	190,290	545,083	133,256	416,617	1,103	15,024	2,071	9,495	*388	*499	53,472	103,448
Empowerment zone and renewal community employment credit.....	23,837	94,266	18,836	68,096	151	1,571	*263	*3,529	**	**	4,587	21,070
Nonconventional source fuel credit.....	3,323	12,542	2,170	9,737	**12	**2	**	**	*3	*[1]	1,137	2,803
New York liberty zone credit.....	679	9,646	508	7,542	*8	*61	**	**	--	--	163	2,042
Income tax after credits.....	40,289,338	659,071,049	24,437,294	506,719,519	1,046,386	14,051,803	2,984,035	22,236,967	17,591	245,680	11,804,032	115,817,080
Total income tax.....	40,289,338	659,071,548	24,437,294	506,719,812	1,046,386	14,051,803	2,984,035	22,236,981	17,591	245,680	11,804,032	115,817,273
Total tax liability.....	41,327,511	689,739,208	25,124,521	530,690,433	1,061,167	14,670,218	3,051,451	23,321,958	17,595	256,530	12,072,778	120,800,068
Total tax payments.....	44,463,385	751,664,743	26,873,101	566,2								

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

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

[1] Less than \$500.

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

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

**2003 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	43,949,591	4,103,653,368	26,361,452	3,077,737,246	1,029,303	73,104,143	3,984,708	216,136,370	31,873	2,188,655	12,542,255	734,486,955
Salaries and wages.....	38,137,291	2,929,243,809	23,911,648	2,208,071,346	882,137	45,159,357	3,730,814	181,955,623	27,186	1,272,474	5,585,507	492,785,010
Taxable interest.....	30,608,575	81,205,251	20,197,217	54,954,560	521,264	2,146,313	1,801,529	1,912,311	26,662	98,444	8,061,903	22,093,624
Tax-exempt interest.....	2,993,754	44,442,758	1,876,244	28,304,261	40,326	1,138,667	76,835	595,738	1,713	35,188	998,636	14,368,905
Ordinary dividends.....	17,324,175	89,676,475	11,655,895	58,864,077	262,331	2,244,571	765,560	1,983,214	16,373	96,537	4,624,017	26,488,075
Qualified dividends.....	13,123,186	65,865,946	8,858,577	43,415,902	205,034	1,554,963	498,566	1,248,463	15,340	55,037	3,545,669	19,591,581
State income tax refunds.....	21,839,428	21,799,455	14,254,610	16,016,469	446,032	365,100	1,849,642	1,478,393	17,449	17,078	5,271,695	3,922,416
Alimony received.....	231,860	4,757,448	11,891	181,336	*2,880	*76,282	92,515	1,936,518	--	--	124,574	2,563,312
Business or profession:												
Net income.....	6,326,927	181,871,155	4,780,070	142,194,047	97,302	3,446,222	355,641	8,111,161	*221	*50,557	1,093,692	28,069,168
Net loss.....	2,740,512	20,552,608	1,959,826	15,208,910	54,601	431,647	214,247	1,580,417	*981	*1,147	510,857	3,330,487
Sales of capital assets:												
Net gain in AGI.....	5,754,742	267,268,527	3,878,974	204,772,431	90,139	9,307,098	213,000	5,247,653	5,646	72,442	1,566,983	47,868,903
Net loss in AGI.....	7,819,713	18,144,487	5,239,840	12,274,149	124,783	144,835	136,166	704,798	11,084	31,272	2,127,840	4,989,433
Sales of property other than capital assets.....	1,047,243	681,855	791,209	675,897	13,470	796	30,201	-13,638	520	-130	211,842	18,930
Taxable IRA distributions.....	3,716,656	54,494,870	2,378,212	38,294,532	44,029	506,363	137,556	1,806,621	*12	*525	1,156,846	13,886,828
Taxable pensions and annuities.....	9,534,629	186,971,581	5,914,114	126,802,550	160,516	3,369,277	513,425	6,775,253	9,360	193,761	2,937,215	49,830,740
Rent and royalty:												
Net income.....	3,116,305	49,526,208	2,199,819	36,969,619	40,396	835,747	113,529	1,326,689	2,369	9,777	760,192	10,384,374
Net loss.....	3,224,685	29,324,803	2,273,095	21,177,304	31,478	329,096	219,014	2,173,866	1,623	9,011	699,476	5,635,527
Farm rental income less loss.....	243,074	1,400,257	159,066	755,855	1,999	27,477	4,020	57,752	*10	*435	77,979	558,737
Partnership and S Corporation net income less loss.....	4,839,302	261,153,751	3,664,686	215,861,132	86,396	5,680,790	152,863	6,959,015	2,832	126,809	932,526	32,526,006
Estate and trust net income less loss.....	342,324	11,122,920	171,741	5,596,448	5,802	457,656	8,904	489,042	67	54,940	155,810	4,524,833
Farm net income less loss.....	662,324	-5,891,505	552,744	-4,943,686	8,158	-118,466	16,359	-117,722	*444	*-16,737	84,619	-694,894
Unemployment compensation.....	3,341,012	16,998,453	2,311,722	11,639,905	56,769	305,301	260,903	1,435,076	*952	*1,695	710,666	3,616,477
Taxable social security benefits.....	5,310,416	56,164,184	3,378,236	40,546,003	82,199	792,609	114,417	918,009	10,817	54,166	1,724,747	13,853,397
Other income less loss.....	2,992,909	17,200,855	2,180,116	12,395,110	40,170	322,700	158,356	690,943	3,375	211,974	610,892	3,580,128
Total statutory adjustments.....	14,505,736	61,619,185	10,549,562	46,669,781	201,085	1,067,402	1,025,174	3,332,270	9,911	17,872	2,720,003	10,531,861
IRA payments.....	1,789,271	5,652,885	1,275,855	4,447,084	19,740	46,656	116,237	240,127	*978	*3,422	376,461	915,596
Student loan interest deduction.....	3,023,806	2,014,292	2,257,082	1,572,060	--	--	238,816	135,940	*2,023	*427	525,885	305,864
Educator expenses deduction.....	2,097,528	530,324	1,589,165	412,702	40,896	9,254	150,679	34,805	*3,021	*278	313,768	73,286
Tuition and fees deduction.....	1,943,854	3,810,009	1,488,324	2,993,230	--	--	209,482	420,900	--	--	246,409	395,879
Payments to a Keogh plan.....	1,006,229	16,199,379	789,266	12,836,517	8,988	191,137	28,837	538,363	*208	*5,856	178,929	2,627,505
Deduction for self-employment tax.....	6,974,438	13,010,290	5,345,212	10,294,086	112,066	217,104	347,664	536,381	1,518	2,343	1,167,977	1,960,376
Self-employed health insurance deduction.....	2,391,991	11,729,322	1,703,200	9,497,824	26,962	128,260	119,562	484,312	617	5,540	541,650	1,613,386
Moving expenses adjustment.....	497,134	1,576,635	308,024	1,093,616	12,914	38,070	28,078	74,004	--	--	148,118	370,944
Medical savings account deduction.....	43,928	93,576	32,712	77,763	*11	*39	*1,187	*2,779	--	--	10,018	12,995
Certain business expenses of reservist, performing artists, etc.....	*5,310	*22,583	*1,054	*2,853	--	--	*4,047	*19,578	--	--	*209	*151
Total itemized deductions.....	43,949,591	901,864,834	26,361,452	630,665,399	1,029,303	15,689,174	3,984,708	63,175,015	31,873	695,327	12,542,255	191,639,919
Medical and dental expenses deduction.....	8,678,320	56,007,076	4,575,003	27,796,349	171,280	720,898	784,397	2,631,545	8,922	40,479	3,138,718	24,817,804
Taxes paid deduction.....	43,061,888	310,896,704	26,146,326	229,615,321	996,389	5,319,191	3,901,908	17,715,208	31,471	209,775	11,985,795	58,037,209
Interest paid deduction.....	36,211,578	340,319,125	23,757,552	246,949,442	708,122	5,716,176	3,367,581	27,407,723	29,125	323,297	8,349,198	59,922,487
Contributions deduction.....	38,626,902	145,702,137	24,293,759	107,330,409	791,059	2,811,882	3,406,457	7,908,204	31,831	75,729	10,103,795	27,575,913
Casualty or theft loss deduction.....	89,781	1,604,516	39,952	1,000,091	968	129,239	12,826	65,460	--	--	36,036	409,727
Total miscellaneous deductions.....	12,494,621	76,282,323	6,650,249	42,371,386	289,915	1,788,172	1,497,691	7,984,520	8,157	61,765	4,048,610	24,076,480
Taxable income.....	40,831,623	2,921,547,560	24,914,632	2,221,843,847	979,006	53,824,686	3,633,086	127,201,985	25,271	1,272,700	11,279,628	517,404,343
Alternative minimum tax.....	2,255,200	9,005,955	1,734,501	7,020,025	86,335	267,985	172,239	441,161	1,397	6,911	260,728	1,269,874
Total tax credits.....	17,740,502	22,441,609	13,410,024	18,180,179	245,484	407,134	2,373,739	2,244,033	17,271	20,452	1,693,983	1,589,811
Child care credit.....	3,546,651	1,783,393	2,850,282	1,399,364	23,265	13,486	638,036	355,404	5,900	1,269	29,168	13,869
Credit for the elderly or disabled.....	14,605	3,047	*2,002	*184	*1,990	*450	--	--	--	--	*10,614	*2,413
Child tax credit.....	11,888,779	11,952,308	9,692,403	10,256,372	163,447	131,746	1,840,032	1,401,525	13,854	13,423	179,043	149,242
Education credit.....	2,930,192	2,533,470	2,178,770	1,960,275	--	--	315,575	229,888	*2,806	*1,237	433,041	342,070
Retirement savings contribution credit.....	1,259,443	214,760	801,904	154,371	17,470	2,510	258,255	33,747	--	--	181,815	24,131
Foreign tax credit.....	2,873,785	3,932,347	1,967,830	2,842,043	48,105	197,191	71,524	96,594	924	1,243	785,402	795,277
Earned income credit used to offset income tax before credits.....	220,861	64,328	26,999	4,370	--	--	167,442	56,535	*1,990	*346	24,430	3,077
Minimum tax credit.....	227,768	785,548	170,599	659,705	6,069	13,247	7,412	8,678	*43	*69	43,645	103,849
General business credit.....	195,105	518,732	144,177	408,998	3,305	11,467	1,258	6,409	*273	*372	46,092	91,486
Empowerment zone and renewal community employment credit.....	17,228	64,328	13,186	48,414	90	701	1,172	1,724	*42	*2,493	2,739	10,996
Nonconventional source fuel credit.....	4,457	17,110	3,399	16,690	*25	*375	*12	*15	--	--	1,021	30
New York liberty zone credit.....	2,648	55,112	2,261	47,456	24	223	*252	*2,992	--	--	112	4,442
Income tax after credits.....	38,696,168	577,699,966	23,673,029	443,084,284	941,827	11,618,704	2,931,226	20,348,082	22,047	244,400	11,128,038	102,404,495
Total income tax.....	38,696,170	577,707,176	23,673,029	443,086,047	941,829	11,624,152	2,931,226	20,348,082	22,047	244,400	11,128,038	102,404,495
Total tax liability.....	39,702,493	605,882,966	24,320,482	464,950,570	961,558	12,104,485	3,000,674	21,522,648	24,647	250,545	11,395,133	107,054,718
Total tax payments.....	42,331,166	691,770,624	25,723,257	520,949,785	984,618	13,157,878	3,844,266	31,006,443	29,683	382,870	11,749,343	126,273,648
Income tax withheld.....	39,930,291	498,976,331	24,665,708	372,201,164	914,235	7,713,342	3,734,808	26,419,212	28,970	247,792	10,586,570	92,394,821
Estimated tax payments.....	6,470,859	156,152,537	4,174,592	120,175,650	117,546	4,006,555	197,027	3,668,494	2,672	95,686	1,979,022	28,206,151
Overpayment refunded.....	32,595,381	110,234,312	19,104,362	73,331,249	659,060	1,547,985	3,537,936	11,903,926	28,373	129,669	9,265,650	23,321,483
Tax due at time of filing.....	8,660,660	52,167,597	5,714,211	39,486,459	324,394	1,435,597	384,766	1,696,184	2,226	11,003	2,235,062	9,538,354

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

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

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

**2002 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	45,647,551	4,080,678,403	28,683,315	3,096,147,171	1,102,878	76,431,654	3,757,251	198,566,913	33,098	2,479,664	12,071,010	707,053,000
Salaries and wages.....	39,792,663	2,958,627,087	26,018,177	2,264,416,875	980,866	49,309,257	3,479,836	164,997,712	30,854	1,524,339	9,282,930	478,378,904
Taxable interest.....	33,260,799	92,961,573	22,586,309	63,850,247	603,195	2,291,868	1,926,064	1,884,844	29,165	138,031	8,116,067	24,796,582
Tax-exempt interest.....	3,020,879	45,128,711	1,943,119	28,968,730	41,826	1,272,226	74,095	677,804	948	20,144	960,890	14,189,807
Dividends.....	18,433,286	80,168,363	12,729,435	51,935,081	284,410	2,593,743	754,729	1,962,622	20,335	73,208	4,644,378	23,603,709
State income tax refunds.....	21,910,787	22,609,450	14,661,658	16,642,403	468,046	421,508	1,720,739	1,351,914	12,159	18,463	5,048,186	4,175,163
Alimony received.....	240,263	4,922,043	17,172	134,052	6,956	227,961	99,034	2,179,493	--	--	117,100	2,380,537
Business or profession:												
Net income.....	6,498,206	183,256,616	5,055,449	145,060,413	101,431	3,611,393	356,614	8,189,830	*1,907	*64,824	982,805	26,330,157
Net loss.....	2,838,412	19,772,709	2,100,562	14,801,400	56,409	433,915	185,562	1,213,916	*428	*5,408	495,451	3,318,070
Sales of capital assets:												
Net gain in AGI.....	6,185,445	216,017,261	4,299,369	162,284,880	104,820	8,376,652	231,710	4,963,068	3,149	98,856	1,546,397	40,293,804
Net loss in AGI.....	8,433,764	19,451,831	5,834,891	13,555,704	131,252	165,345	363,019	769,112	11,208	30,302	2,093,396	4,931,368
Sales of property other than capital assets.....	1,090,845	-539,714	870,165	-291,756	11,730	-9,354	33,508	-190,889	2,303	-2,676	173,139	-45,039
Taxable IRA distributions.....	3,785,157	55,715,656	2,493,873	38,604,084	46,376	441,594	136,647	1,940,222	*1,313	*39,296	1,106,948	14,690,459
Taxable pensions and annuities.....	9,877,134	187,201,754	6,434,466	131,212,291	177,036	2,793,020	496,099	6,602,164	14,680	161,967	2,754,854	46,432,312
Rent and royalty:												
Net income.....	3,336,671	48,517,462	2,408,010	36,889,702	62,371	873,297	122,359	1,364,173	2,369	45,989	741,562	9,344,301
Net loss.....	3,357,795	27,448,436	2,434,343	20,385,904	39,192	338,192	202,215	1,708,733	3,692	20,408	678,353	4,995,198
Farm rental income less loss.....	279,655	1,547,364	199,191	1,049,227	2,401	21,300	49,898	*1,102	*10,021	75,178	416,918	416,918
Partnership and S Corporation net income less loss.....	4,857,824	250,400,924	3,809,582	206,635,437	79,840	5,895,109	138,081	5,816,445	4,276	134,224	826,045	31,919,709
Estate and trust net income less loss.....	390,281	10,232,082	5,390,596	218,240	4,518	442,921	7,263	476,944	2,811	89,006	157,449	3,832,615
Farm net income less loss.....	731,496	-6,862,793	629,655	-5,823,587	11,168	-128,759	15,514	-54,159	--	--	75,159	-856,289
Unemployment compensation.....	3,772,216	18,305,249	2,700,886	12,940,841	66,567	377,484	239,211	1,204,711	*1,837	*12,437	763,716	3,769,777
Taxable social security benefits.....	5,468,175	56,371,796	3,552,750	41,121,441	72,232	682,264	117,071	801,000	8,598	56,302	1,717,524	13,710,789
Other income less loss.....	3,072,027	16,607,082	2,233,539	12,356,358	38,116	258,146	149,628	838,607	5,278	57,038	645,467	3,096,933
Total statutory adjustments.....	14,583,857	56,298,849	10,978,645	43,524,608	186,406	926,794	900,009	2,850,198	11,035	28,252	2,507,763	8,968,997
IRA payments.....	1,847,536	5,760,175	1,392,285	4,692,062	21,397	40,453	86,118	180,309	*1,902	*6,547	345,833	840,804
Student loan interest deduction.....	3,037,484	2,091,195	2,288,627	1,647,270	--	--	192,301	111,152	*918	*324	555,638	332,350
Educator expenses deduction.....	1,947,026	490,450	1,530,341	394,198	27,175	6,724	123,321	29,058	*4,355	*833	261,834	59,636
Tuition and fees deduction.....	1,884,599	3,620,691	1,530,130	3,044,758	--	--	162,236	296,461	*3,111	*4,375	189,122	275,096
Payments to a Keogh plan.....	1,021,556	15,166,734	819,963	12,221,259	12,151	179,796	30,176	535,783	*395	*2,869	158,871	2,227,027
Deduction for self-employment tax.....	7,173,215	13,004,364	5,646,033	10,422,498	110,435	230,120	355,308	543,838	3,180	4,859	1,058,259	1,803,050
Self-employed health insurance deduction.....	2,400,266	8,016,425	1,776,897	6,609,279	35,383	127,243	112,343	282,439	1,311	7,997	474,332	989,468
Moving expenses adjustment.....	446,407	1,352,634	291,826	1,018,695	10,595	41,676	18,815	31,378	--	--	125,170	260,885
Medical savings account deduction.....	49,322	105,362	37,423	92,074	*6	*17	*2,307	*3,446	*8	*16	9,578	9,809
Total itemized deductions.....	45,647,551	898,047,320	28,683,315	641,735,925	1,102,878	16,026,272	3,757,251	58,099,570	33,098	783,721	12,071,010	181,401,833
Medical and dental expenses deduction.....	8,547,481	52,276,395	4,849,669	26,496,222	158,995	690,650	701,305	2,150,180	9,301	65,725	2,828,211	22,873,618
Taxes paid deduction.....	44,793,590	302,653,989	28,431,861	226,928,735	1,064,641	5,352,398	3,692,819	15,613,052	33,097	247,865	11,571,171	54,511,940
Interest paid deduction.....	37,637,017	351,495,773	25,545,818	261,006,012	791,978	6,230,283	3,198,283	26,389,363	30,652	302,326	8,070,286	57,567,788
Contributions deduction.....	40,399,695	140,571,365	26,350,243	105,023,941	871,961	2,729,162	3,228,359	7,226,444	30,096	123,132	9,919,037	25,468,685
Casualty or theft loss deduction.....	93,738	1,294,437	43,101	823,243	5,884	18,263	20,824	181,046	--	--	23,929	271,885
Total miscellaneous deductions.....	12,527,656	76,741,888	6,970,430	44,185,068	290,537	1,762,023	1,337,444	7,030,417	11,402	58,612	3,917,842	23,705,767
Taxable income.....	42,675,680	2,885,607,371	27,171,058	2,211,244,333	1,051,539	56,470,781	3,427,580	116,484,644	28,638	1,443,373	10,996,865	499,964,241
Alternative minimum tax.....	1,779,264	6,428,997	1,295,880	4,841,600	75,476	220,127	201,010	376,476	*670	*2,296	206,228	988,497
Total tax credits.....	18,659,636	22,493,570	14,515,352	18,607,539	266,911	528,158	2,257,319	1,906,386	20,307	25,868	1,599,747	1,425,618
Child care credit.....	3,478,603	1,555,025	2,851,881	1,270,220	17,930	11,016	571,165	255,128	*1,684	*697	35,943	17,965
Credit for the elderly or disabled.....	10,615	1,621	*2,964	*435	--	--	--	--	--	--	*7,651	*1,186
Child tax credit.....	12,732,821	12,125,235	10,606,988	10,656,407	178,145	128,011	1,769,924	1,206,106	16,216	15,107	161,549	119,604
Education credit.....	2,783,580	2,356,737	2,167,320	1,897,218	--	--	241,491	180,672	*4,983	*3,164	369,787	275,683
Retirement savings contribution credit.....	1,492,864	274,682	1,043,626	203,783	19,521	2,796	228,285	33,841	--	--	201,432	34,261
Foreign tax credit.....	2,726,185	3,883,256	1,899,315	2,804,454	45,813	298,952	79,946	93,941	2,887	312	698,224	685,595
Earned income credit used to offset income												
tax before credits.....	295,975	70,666	62,937	10,821	--	--	203,681	56,249	--	--	29,357	3,596
Minimum tax credit.....	175,011	882,767	133,205	745,681	2,556	14,674	5,537	13,811	*157	*272	33,556	108,330
General business credit.....	230,950	683,594	163,723	532,535	5,435	26,467	2,796	11,510	*1,075	*1,926	57,919	111,155
Empowerment zone and renewal community employment credit.....	14,911	56,429	12,493	46,118	100	970	*258	*412	--	--	2,059	8,928
Nonconventional source fuel credit.....	16,104	35,265	13,346	31,351	33	693	*1,050	*261	--	--	1,675	2,960
New York liberty zone credit.....	2,415	43,572	2,165	40,287	*10	*190	*15	*93	--	--	225	3,002
Income tax after credits.....	40,750,400	623,463,434	25,990,522	482,223,535	1,030,788	13,490,131	2,810,088	19,673,989	23,803	278,872	10,895,198	107,796,908
Total income tax.....	40,750,401	623,466,118	25,990,523	482,224,450	1,030,788	13,491,636	2,810,088	19,673,989	23,803	278,872	10,895,198	107,797,171
Total tax liability.....	41,713,865	651,739,027	26,636,439	504,565,333	1,049,855	14,028,105	2,881,812	20,862,472	23,803	292,542	11,121,956	111,990,574
Total tax payments.....	44,110,397	725,458,827	28,043,621	550,676,913	1,062,119	14,856,862	3,626,433	29,653,311	28,881	358,941	11,349,343	129,912,800
Income tax withheld.....	41,591,667	521,405,316	26,838,481	394,317,768	998,969	8,502,554	3,496,818	24,914,349	28,057	261,816	10,229,341	93,408,830
Estimated tax payments.....	7,071,938	169,151,896	4,750,941	129,356,075	119,194	4,751,790	218,431	4,003,148	1,972	65,112	1,981,401	30,975,771
Overpayment refunded.....	32,774,989	105,219,029	19,840,703	70,428,481	679,163	1,512,740	3,300,059	11,044,510	23,972	115,695	8,931,091	22,117,602
Tax due at time of filing.....	10,220,625	58,885,609	7,286,423	45,375,874	378,477	1,786,937	365,903	1,758,632	4,989	58,571	2,184,833	9,905,595

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

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

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

**2001 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit.....	44,562,308	4,164,470,420	28,196,718	3,181,866,707	1,054,712	74,937,775	3,463,488	186,441,025	36,525	2,646,779	11,810,864	718,578,134
Salaries and wages.....	38,903,253	2,948,008,219	25,726,371	2,277,179,508	929,064	46,870,437	3,214,162	152,683,833	32,009	1,619,016	9,001,646	469,655,426
Taxable interest.....	34,444,753	121,436,788	23,347,210	82,745,222	617,482	3,208,277	1,991,093	2,798,051	26,750	122,319	8,462,217	32,562,919
Tax-exempt interest.....	3,056,270	47,183,080	1,964,831	30,409,560	39,272	1,335,516	63,467	644,371	3,234	29,709	985,466	14,763,925
Dividends.....	18,895,701	93,408,363	12,931,646	60,635,054	272,681	2,310,307	769,279	2,149,789	11,479	49,802	4,910,616	28,263,413
State income tax refunds.....	20,506,929	20,103,256	13,948,255	15,113,374	439,131	362,455	1,599,490	1,131,255	21,054	31,022	4,498,998	3,465,150
Alimony received.....	245,375	4,933,901	24,929	151,308	*5,229	*227,317	87,778	1,797,027	--	--	127,439	2,758,248
Business or profession:												
Net income.....	6,437,318	176,842,759	4,988,616	140,969,865	120,095	3,362,662	334,995	7,162,293	4,947	168,644	988,665	25,179,296
Net loss.....	2,572,595	17,685,066	1,959,228	13,724,972	41,147	258,070	142,649	967,167	*44	*329	429,528	2,734,528
Sales of capital assets:												
Net gain in AGI.....	8,428,576	291,005,987	5,778,611	222,008,639	118,187	9,355,100	320,431	6,423,605	2,024	55,748	2,209,324	53,162,895
Net loss in AGI.....	6,947,460	15,347,207	4,798,478	10,774,066	101,022	124,644	320,901	610,619	9,146	22,861	1,717,913	3,815,017
Sales of property other than capital assets.....	1,032,681	-517,680	812,523	-591,057	15,473	-70,950	32,806	-2,490	1,151	1,612	170,727	145,205
Taxable IRA distributions.....	4,096,712	59,500,019	2,708,283	42,429,496	47,258	639,070	144,584	1,707,645	*1,427	*10,908	1,195,161	14,712,900
Taxable pensions and annuities.....	9,457,929	175,637,257	6,142,300	121,815,465	151,311	2,560,297	471,729	6,187,165	16,170	355,725	2,676,419	44,718,605
Rent and royalty:												
Net income.....	3,265,829	48,327,284	2,384,911	35,913,850	44,431	969,895	109,864	1,249,066	314	11,726	726,310	10,182,747
Net loss.....	3,327,593	25,119,174	2,427,594	18,759,159	44,873	335,524	173,942	1,385,097	4,687	69,040	676,497	4,570,354
Farm rental income less loss.....	281,825	1,562,978	201,798	994,689	2,017	31,033	2,744	36,967	*961	*8,256	74,304	492,033
Partnership and S Corporation net income less loss.....	4,721,148	232,460,826	3,645,182	195,415,494	65,878	5,184,288	137,557	4,996,195	3,097	155,711	869,434	26,709,137
Estate and trust net income less loss.....	369,974	9,164,403	194,696	4,372,128	6,634	323,494	9,463	432,909	228	69,769	158,952	3,966,103
Farm net income less loss.....	739,053	-6,014,306	624,716	-4,938,617	5,830	-82,573	20,170	-153,212	*3	*-7,868	88,334	-832,037
Unemployment compensation.....	3,065,583	10,773,629	2,153,451	7,596,614	50,495	173,486	196,381	624,803	*975	*1,205	664,280	2,377,521
Taxable social security benefits.....	5,356,240	54,554,266	3,426,784	39,100,813	71,210	582,037	120,434	885,813	3,011	15,410	1,734,801	13,970,192
Other income less loss.....	3,111,577	17,838,223	2,279,689	13,839,932	36,560	309,783	150,729	581,152	*3,292	*64,322	641,307	3,043,034
Total statutory adjustments.....	11,014,770	43,713,143	8,125,354	33,169,387	170,178	796,815	626,347	2,054,048	10,624	31,228	2,082,267	7,661,665
IRA payments.....	1,935,777	4,340,037	1,440,130	3,512,048	24,650	33,772	111,105	171,568	*935	*1,870	358,957	620,778
Student loan interest deduction.....	1,379,301	814,245	896,596	522,716	--	--	111,308	61,450	*931	*323	370,467	229,756
Payments to a Keogh plan.....	1,084,444	11,989,185	858,401	9,891,206	18,343	128,894	30,017	296,849	*777	*9,782	176,905	1,662,453
Deduction for self-employment tax.....	7,078,868	12,432,372	5,550,262	9,967,438	115,176	214,817	341,893	470,636	5,349	12,330	1,066,189	1,767,151
Moving expenses adjustment.....	474,349	1,413,650	295,508	1,000,434	6,181	8,760	33,387	119,669	*8	*34	139,264	284,753
Medical savings account deduction.....	54,506	105,787	39,128	88,970	--	--	*1,524	*1,422	--	--	13,854	15,395
Total itemized deductions.....	44,562,308	884,528,260	28,196,718	636,677,627	1,054,712	15,923,437	3,463,488	52,683,685	36,525	841,034	11,810,864	178,402,478
Itemized deductions limitation.....	5,659,529	30,982,180	4,774,688	26,120,681	191,645	857,255	97,215	537,473	3,858	14,812	592,124	3,451,959
Medical and dental expenses deduction.....	7,571,522	47,071,726	4,223,562	22,576,634	155,044	543,487	595,426	2,083,128	6,305	52,145	2,591,183	21,816,333
Taxes paid deduction.....	43,797,188	307,974,817	28,007,122	232,306,630	1,010,276	5,388,168	3,407,619	14,375,179	36,525	201,367	11,335,646	55,703,473
Interest paid deduction.....	36,800,610	349,900,751	25,208,685	262,082,198	760,876	6,241,749	2,960,337	24,105,296	31,610	423,071	7,839,103	57,048,437
Contributions deduction.....	39,386,782	139,241,476	25,954,131	104,779,094	804,484	2,824,426	2,955,909	6,233,345	33,632	159,027	9,638,626	25,245,585
Casualty or theft loss deduction.....	97,424	1,746,732	48,270	1,173,873	6,865	34,502	7,000	96,003	--	--	35,288	442,353
Total miscellaneous deductions.....	11,795,104	69,574,938	6,612,220	39,879,880	280,687	1,748,359	1,269,260	6,328,207	5,704	20,236	3,627,232	21,598,257
Taxable income.....	42,013,296	2,999,922,416	26,942,084	2,314,256,364	1,012,576	55,305,893	3,176,909	112,545,643	31,332	1,535,977	10,850,396	516,278,539
Alternative minimum tax.....	1,049,020	6,445,689	702,866	4,748,163	44,676	182,699	111,343	249,467	*166	*576	189,969	1,264,784
Total tax credits.....	19,998,512	23,854,064	15,126,872	19,689,900	313,896	387,567	2,310,659	2,100,816	23,323	23,550	2,223,762	1,652,231
Child care credit.....	3,534,685	1,560,749	2,915,490	1,284,918	22,897	11,252	553,309	248,221	*4,652	*2,323	38,337	14,035
Credit for the elderly or disabled.....	21,676	*7,852	--	*1,166	--	--	--	--	--	--	13,824	1,813
Child tax credit.....	12,767,417	12,262,413	10,636,585	10,750,783	185,619	136,802	1,737,596	1,237,916	17,458	15,463	190,159	121,449
Education credit.....	3,109,405	2,321,728	2,553,488	1,953,943	--	--	215,015	135,756	*3,608	*755	337,294	231,274
Rate reduction credit.....	4,127,498	1,205,661	2,162,233	753,143	96,196	19,930	917,775	233,484	7,509	2,410	943,786	196,693
Foreign tax credit.....	2,811,825	4,114,713	1,905,913	3,116,563	41,696	172,625	77,159	104,762	4,645	524	782,412	720,239
Earned income credit used to offset income tax before credits.....	305,327	101,145	51,201	8,857	--	--	225,560	86,749	*975	*232	27,591	5,307
Minimum tax credit.....	223,699	1,364,115	171,099	1,101,442	5,604	19,539	7,734	30,314	*13	*92	39,248	212,727
General business credit.....	213,923	161,080	495,451	4,888	24,759	3,615	5,854	*44	*1,750	44,295	96,939	96,939
Empowerment zone employment credit.....	6,513	22,315	5,664	17,227	*51	*556	*12	*72	--	--	786	4,460
Income tax after credits.....	40,746,005	687,030,244	26,170,119	534,930,186	997,309	13,970,408	2,766,579	20,485,316	28,702	319,460	10,783,296	117,324,874
Total income tax.....	40,746,184	687,064,319	26,170,223	534,947,669	997,322	13,970,992	2,766,628	20,487,446	28,702	319,460	10,783,310	117,338,751
Total tax liability.....	41,551,859	714,635,493	26,694,313	556,752,303	1,013,543	14,479,360	2,836,283	21,549,994	28,702	345,379	10,979,018	121,508,458
Total tax payments.....	43,147,799	784,163,328	27,603,925	599,789,971	1,005,819	15,364,719	3,349,250	29,296,600	32,505	429,044	11,156,300	139,282,993
Income tax withheld.....	40,439,350	555,743,252	26,363,789	425,164,022	948,123	8,978,740	3,238,642	24,622,888	29,407	295,104	9,859,389	96,682,498
Estimated tax payments.....	7,424,505	187,470,605	4,838,975	142,616,499	107,116	4,777,726	203,052	3,602,574	4,704	113,412	2,270,658	36,360,394
Overpayment refunded.....	31,758,286	104,696,279	19,537,896	71,185,491	657,759	1,535,107	13,010,794	9,799,823	29,165	121,068	8,522,672	22,054,790
Tax due at time of filing.....	10,197,923	65,282,235	7,150,712	50,885,904	344,681	1,683,340	379,470	1,930,669	4,702	46,156	2,318,358	10,736,166

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

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

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

**2000 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

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

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	42,534,320	4,294,261,877	27,306,397	3,314,183,171	1,067,019	81,874,073	3,171,486	172,599,575	22,915	2,058,361	10,966,503	723,546,698
Salaries and wages	37,296,065	2,853,220,119	24,976,605	2,230,883,366	935,974	46,080,596	2,921,184	137,043,061	21,329	1,080,769	8,440,973	438,132,327
Taxable interest	33,528,939	120,231,824	22,872,228	82,431,935	690,182	3,541,427	1,899,191	2,456,088	20,855	110,557	8,046,482	31,691,818
Tax-exempt interest	3,028,259	44,822,132	1,971,501	29,466,093	43,102	1,221,272	59,261	571,183	3,068	27,090	951,327	13,536,494
Dividends	19,047,944	111,476,398	13,111,873	74,035,266	286,459	2,795,871	773,708	2,508,652	18,545	83,225	4,857,359	32,053,384
State income tax refunds	19,430,880	17,421,176	13,413,063	13,003,997	418,847	369,024	1,439,266	1,042,792	11,723	21,043	4,147,981	2,984,320
Alimony received	239,440	4,520,321	22,075	81,852	*4,928	*186,658	89,450	1,823,333	-	-	122,987	2,428,479
Business or profession:												
Net income	6,233,489	171,951,873	4,914,851	138,867,532	99,965	3,626,579	285,831	6,517,971	*356	*77,740	932,485	22,862,051
Net loss	2,452,546	16,426,201	1,868,698	12,425,363	46,696	297,441	124,097	902,712	*1,368	*5,294	411,686	2,795,391
Sales of capital assets:												
Net gain in AGI	12,265,585	534,902,719	8,448,204	410,067,967	171,012	16,219,657	463,834	9,956,692	13,444	417,161	3,169,092	98,241,241
Net loss in AGI	4,254,136	8,921,490	2,958,553	6,282,216	62,657	74,918	180,652	341,062	2,164	4,779	1,050,111	2,218,515
Sales of property other than capital assets	1,065,955	-303,299	835,874	-332,838	16,151	-4,703	30,225	-52,545	1,096	-242	182,610	87,029
Taxable IRA distributions	3,931,107	61,176,249	2,731,358	45,089,643	54,594	834,387	124,144	1,751,782	*1,965	*14,860	1,019,047	13,485,577
Taxable pensions and annuities	8,954,236	163,528,699	5,881,983	114,985,331	168,814	2,563,327	422,087	5,320,822	8,322	114,314	2,473,030	40,544,904
Rent and royalty:												
Net income	3,187,504	43,969,317	2,326,576	33,095,206	51,185	770,569	107,819	1,273,017	2,697	6,386	699,227	8,824,138
Net loss	3,314,218	24,526,902	2,449,863	18,573,429	42,582	348,852	181,977	1,244,092	3,470	20,772	636,325	4,339,757
Farm rental income less loss	266,514	1,475,438	172,539	1,047,741	615	7,083	4,053	17,469	-	-	89,307	403,146
Partnership and S Corporation net income less loss	4,506,726	216,269,508	3,486,929	180,924,730	79,956	4,848,834	122,894	4,589,037	5,075	100,507	811,873	25,806,399
Estate and trust net income less loss	389,689	9,844,117	225,874	5,396,414	9,361	431,175	8,680	309,019	111	36,633	145,663	3,670,876
Farm net income less loss	708,287	-4,862,513	601,084	-4,098,371	12,424	-128,313	18,574	-48,858	*401	*-6,628	75,805	-580,342
Unemployment compensation	2,043,291	6,275,845	1,460,662	4,433,887	29,894	73,220	130,257	404,909	*948	*3,832	421,530	1,359,998
Taxable social security benefits	4,989,692	49,256,721	3,155,442	35,061,439	85,576	806,464	127,202	830,426	2,896	25,232	1,618,576	12,533,160
Other income less loss	3,345,661	19,425,580	2,496,752	15,105,906	63,510	454,274	164,605	822,153	1,539	10,066	619,255	3,033,181
Total statutory adjustments	10,647,845	41,535,577	7,871,402	31,586,569	153,472	761,995	571,939	2,015,547	5,187	8,187	2,045,844	7,163,279
IRA payments	1,905,448	4,256,165	1,428,162	3,468,705	17,707	32,461	80,919	130,618	*1,877	*3,753	376,784	620,628
Student loan interest deduction	1,419,444	788,946	911,242	474,457	-	-	143,241	88,747	*925	*542	364,037	225,200
Payments to a Keogh plan	1,076,518	11,200,328	866,155	9,289,440	16,888	134,874	32,097	328,931	*42	*1,036	161,336	1,446,047
Deduction for self-employment tax	6,793,594	11,714,228	5,377,634	9,489,609	110,906	237,165	286,107	444,582	384	2,616	1,018,562	1,540,256
Moving expenses adjustment	440,847	1,269,514	287,646	826,256	*1,683	*4,205	25,864	82,130	-	-	356,923	356,923
Medical savings account deduction	45,905	94,959	36,684	82,776	*3	*5	*548	*905	-	-	8,670	11,273
Total itemized deductions	42,534,320	822,360,510	27,306,397	598,159,314	1,067,019	15,959,536	3,171,486	46,463,125	22,915	460,293	10,966,503	161,318,242
Itemized deductions limitation	6,030,417	38,066,131	5,036,744	32,001,250	213,936	960,316	106,565	596,467	3,141	19,138	670,031	4,488,960
Medical and dental expenses deduction	6,513,104	39,251,004	3,632,740	18,215,402	132,911	633,523	489,727	1,764,590	*2,503	*8,215	2,255,223	18,629,273
Taxes paid deduction	41,823,554	294,711,547	27,131,669	224,231,069	1,024,259	5,454,605	3,128,612	13,075,872	22,914	170,477	10,516,100	51,779,525
Interest paid deduction	35,405,336	322,931,506	24,533,791	244,009,810	769,304	6,151,503	2,730,702	21,410,326	18,532	173,042	7,353,007	51,186,826
Contributions deduction	37,524,825	140,681,631	25,002,217	106,742,118	827,906	3,099,592	2,742,779	5,714,569	22,892	103,144	8,929,031	25,022,208
Casualty or theft loss deduction	82,596	1,039,024	47,205	728,464	*928	*3,198	10,368	52,923	-	-	24,095	254,438
Total miscellaneous deductions	10,895,459	61,811,928	6,325,612	36,233,701	264,377	1,577,430	1,061,182	5,041,312	5,664	24,553	3,238,625	18,934,932
Taxable income	40,514,238	3,205,918,716	26,311,983	2,496,037,583	1,020,303	62,260,918	2,952,046	107,346,272	20,637	1,431,523	10,209,268	538,842,421
Total tax credits	1,193,176	8,971,891	839,338	6,151,262	63,370	222,435	101,415	252,882	*1,217	*3,102	187,837	2,342,210
Child care credit	17,335,300	20,360,125	13,876,493	16,951,952	224,695	433,187	1,886,445	1,593,848	12,021	12,140	1,335,645	1,368,998
Credit for the elderly or disabled	3,594,277	1,572,183	3,021,192	1,320,567	20,220	11,212	513,445	223,149	*3,024	*1,139	36,396	16,116
Child tax credit	16,971	3,524	*5,809	*1,213	-	-	-	-	-	-	*11,162	*2,311
Education credit	12,278,049	10,245,372	10,312,919	9,024,054	182,763	116,620	1,575,477	979,311	8,453	6,448	198,438	118,938
Foreign tax credit	2,956,641	2,247,981	2,464,110	1,910,493	-	-	191,206	141,024	*3,723	*3,413	297,602	193,050
Earned income credit used to offset income tax before credits	2,678,364	4,001,923	1,850,126	2,958,050	40,157	257,719	64,154	113,642	437	237	723,490	672,276
Minimum tax credit	366,293	126,604	79,217	18,907	-	-	249,681	93,182	-	-	37,394	14,515
General business credit	182,258	1,197,509	141,168	995,186	2,821	23,066	5,164	17,646	*166	*306	32,940	161,305
Empowerment zone employment credit	218,443	679,945	164,381	522,636	4,024	21,051	4,349	11,704	*8	*598	45,681	123,957
Income tax after credits	4,919	21,650	18,771	4,503	*52	*289	-	-	-	-	365	2,589
Alternative minimum tax	39,550,350	757,907,024	25,762,472	594,826,781	1,006,985	15,647,187	2,617,138	20,396,868	18,786	323,912	10,144,968	126,712,276
Total income tax	39,550,580	758,031,339	25,762,665	594,913,593	1,007,013	15,653,906	2,617,138	20,410,881	18,786	323,912	10,144,978	126,729,046
Total tax liability	40,250,391	784,632,620	26,232,144	616,059,882	1,019,902	16,198,154	2,667,947	21,451,606	18,786	330,226	10,311,611	130,592,752
Total tax payments	41,250,924	795,104,643	26,796,218	616,428,480	1,012,749	16,273,017	3,061,207	27,249,420	22,765	383,530	10,357,986	134,770,197
Income tax withheld	38,737,825	546,390,356	25,601,910	423,422,942	951,180	8,746,525	2,955,655	22,677,399	22,314	217,808	9,206,766	91,325,682
Estimated tax payments	7,264,197	187,693,460	4,853,573	145,120,031	117,515	5,143,940	198,330	3,347,816	3,209	102,387	2,091,569	33,979,287
Overpayment refunded	28,122,041	82,786,375	17,406,807	56,163,028	631,802	1,312,890	2,697,971	8,153,238	20,892	66,391	7,364,570	17,090,829
Tax due at time of filing	12,129,587	98,187,567	8,505,769	75,840,525	389,699	2,261,071	414,112	2,312,787	625	33,492	2,819,383	17,739,692

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

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

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

**1999 Individual Income Tax Returns with Itemized Deductions: Sources of Income,
Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

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

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	40,244,305	3,853,151,318	26,166,082	2,983,798,794	1,025,670	73,229,302	2,806,886	153,439,956	35,072	2,722,099	10,210,594	639,961,167
Salaries and wages	35,291,420	2,575,314,095	23,992,986	2,027,697,957	918,355	42,548,957	2,606,434	120,876,364	30,196	1,548,294	7,743,449	382,642,523
Taxable interest	32,201,793	104,072,374	22,135,706	70,936,064	648,807	2,714,363	1,753,376	2,381,286	27,894	85,930	7,636,010	27,954,731
Tax-exempt interest	3,094,508	43,385,731	2,009,982	27,863,092	50,530	1,154,101	70,345	562,559	3,017	43,451	960,634	13,762,529
Dividends	17,638,831	98,904,211	12,247,219	64,659,731	278,011	2,465,982	685,814	2,227,476	18,058	102,010	4,409,728	29,449,011
State income tax refunds	19,142,254	16,904,324	13,294,012	12,682,213	421,682	346,782	**1,454,682	**2,274,144	**16,598	4,024,446	2,856,705	
Alimony received	200,896	3,688,185	24,692	113,017	*3,253	*170,977	**	**	**	**	103,784	2,132,373
Business or profession:												
Net income	6,043,351	163,435,704	4,762,106	130,847,593	99,717	2,969,089	249,252	5,320,784	2,153	154,174	930,122	24,144,064
Net loss	2,261,739	13,426,498	1,732,286	10,129,821	30,940	275,417	121,126	868,120	*3,582	*23,093	373,806	2,130,048
Sales of capital assets:												
Net gain in AGI	9,378,849	446,451,538	6,567,392	339,522,017	136,958	13,709,536	317,168	9,139,924	12,095	264,135	2,345,236	83,815,927
Net loss in AGI	3,161,227	6,242,266	2,182,230	4,348,974	38,679	40,311	120,995	244,008	3,978	8,580	815,345	1,600,392
Sales of property other than capital assets	1,037,936	-1,105,220	830,905	-976,445	12,363	-50,322	25,090	18,627	1,433		168,145	-92,633
Taxable IRA distributions	3,596,695	52,538,430	2,444,249	37,407,188	44,088	785,820	135,154	1,735,352	*1,896	*21,537	971,308	12,588,533
Taxable pensions and annuities	8,449,240	146,447,942	5,521,955	103,113,082	146,883	2,333,554	403,687	5,239,599	17,605	401,042	2,359,109	35,360,664
Rent and royalty:												
Net income	3,204,231	41,423,446	2,331,528	31,449,994	51,580	696,599	119,610	1,241,288	2,304	44,723	699,207	7,990,843
Net loss	3,381,514	24,024,882	2,519,150	18,203,983	43,460	332,246	159,740	632,460	6,979	76,033	652,184	4,240,839
Farm rental income less loss	242,197	1,495,939	173,476	1,024,508	1,827	16,211	1,406	6,780	*8		65,479	448,440
Partnership and S Corporation net income less loss	4,412,780	208,296,240	3,451,240	174,121,767	76,526	5,060,998	107,610	4,390,980	4,719	33,616	772,685	24,658,879
Estate and trust net income less loss	354,945	8,773,018	201,360	4,494,972	4,770	303,511	12,687	280,769	1,392	60,299	134,737	3,633,466
Farm net income less loss	658,762	-3,744,590	572,086	-3,103,968	5,983	-57,898	12,395	-46,593	*3	*-51	68,295	-536,080
Unemployment compensation	2,088,383	6,035,257	1,548,775	4,492,462	46,516	114,569	121,322	309,091	-	-	371,770	1,119,135
Taxable social security benefits	4,314,030	40,303,084	2,673,937	28,297,114	58,065	462,218	101,861	611,057	9,691	40,810	1,470,476	10,891,885
Other income less loss	2,741,790	17,024,422	2,070,377	13,117,131	37,590	238,363	135,172	824,718	2,927	49,936	495,724	2,794,273
Total statutory adjustments	10,297,860	40,058,384	7,706,094	30,363,638	149,884	724,079	509,832	1,945,920	3,960	22,747	1,928,090	7,002,000
IRA payments	1,936,241	4,455,445	1,443,279	3,648,303	21,742	34,597	69,755	110,009	*846	*1,692	400,618	660,843
Student loan interest deduction	1,301,159	647,786	892,186	425,086	-	-	110,513	52,977	*1,746	*973	296,715	168,750
Payments to a Keogh plan		10,819,628	853,626	8,954,541	18,538	131,104	29,702	269,413	*638	*13,128	154,539	1,451,442
Deduction for self-employment tax	6,554,419	11,124,150	5,257,292	9,004,579	99,744	186,964	247,206	357,769	2,212	5,617	947,966	1,569,221
Moving expenses adjustment	490,151	1,423,465	311,838	1,034,984	13,736	57,223	15,803	37,332	-	-	148,774	293,926
Medical savings account deduction	37,387	65,019	25,085	54,014	*847	*1,910	*1,251	*1,199	-	-	10,204	7,896
Total itemized deductions	40,244,305	741,376,847	26,166,082	542,460,687	1,025,670	14,054,224	2,806,886	39,837,934	35,072	739,527	10,210,594	144,284,475
Itemized deductions limitation	5,465,467	31,965,547	4,554,049	26,775,640	190,482	842,869	102,370	540,721	3,372	20,082	615,194	3,786,235
Medical and dental expenses deduction	5,884,418	35,375,998	3,300,661	15,768,002	129,287	388,039	403,097	1,349,030	*8,867	*19,977	2,042,507	17,850,950
Taxes paid deduction	39,564,240	265,365,133	26,010,960	202,685,284	989,257	5,023,530	2,766,210	11,578,748	34,131	237,042	9,763,681	45,840,529
Interest paid deduction	33,705,780	291,552,907	23,592,864	221,661,536	730,043	5,443,198	2,464,733	18,734,025	30,636	332,371	6,887,504	45,381,777
Contributions deduction	35,523,471	125,798,548	23,935,058	95,420,982	789,414	2,594,085	2,433,840	4,793,348	33,031	118,205	8,332,129	22,871,929
Casualty or theft loss deduction	92,231	1,324,841	45,065	950,829	*961	*13,314	*10,999	*52,331	*2,025	*10,237	33,180	298,131
Total miscellaneous deductions	10,097,206	53,924,968	5,964,771	32,749,695	285,292	1,434,928	870,379	3,871,173	10,475	41,778	2,966,288	15,827,393
Taxable income	38,405,357	2,861,407,866	25,276,546	2,232,201,844	984,074	55,713,428	2,622,063	97,125,112	33,261	1,761,286	9,489,412	474,606,196
Total tax credits	16,360,516	18,896,200	13,353,460	16,078,183	217,912	288,872	1,640,880	1,342,512	24,033	22,425	1,124,230	1,164,208
Child care credit	3,351,743	1,460,427	2,840,799	1,234,095	20,047	9,404	455,741	199,823	*3,099	*1,327	32,058	15,779
Credit for the elderly or disabled	18,529	2,691	*3,755	*504	-	-	*956	*192	-	-	13,818	1,995
Child tax credit	11,855,455	9,906,916	10,170,858	8,865,446	168,336	105,133	1,349,609	835,620	16,739	10,244	149,914	90,473
Education credit	2,829,568	2,238,133	2,396,750	1,979,374	-	-	182,644	121,974	*8,982	*7,440	241,192	129,344
Foreign tax credit	2,197,882	3,270,746	1,506,562	2,442,799	36,418	138,606	57,040	78,887	1,281	2,160	596,580	608,293
Earned income credit used to offset income tax before credits	312,169	104,108	78,998	16,424	-	-	201,694	76,535	*956	*294	30,521	10,854
Minimum tax credit	147,436	925,374	123,251	787,542	686	16,075	4,901	12,998	*13	*369	18,584	108,391
General business credit	228,749	677,790	172,606	534,141	3,788	16,040	5,508	11,099	*6	*591	46,840	115,919
Empowerment zone employment credit	4,709	25,022	4,099	20,328	*45	*335	-	-	-	-	564	4,360
Income tax after credits	37,511,141	661,646,509	24,757,880	519,818,723	961,322	13,837,692	2,326,087	18,508,322	29,913	371,901	9,435,940	109,109,872
Alternative minimum tax	920,953	5,980,764	654,616	4,569,154	46,471	172,322	64,653	183,053	214	2,224	154,998	1,054,011
Total income tax	37,532,174	667,631,592	24,767,947	524,390,413	963,146	14,010,064	2,328,245	18,691,375	29,918	374,125	9,442,918	110,165,615
Total tax liability	38,121,055	692,571,526	25,151,052	544,305,734	977,229	14,437,026	2,377,390	19,547,717	30,380	386,660	9,585,005	113,894,388
Total tax payments	38,997,156	702,447,669	25,666,682	544,829,023	988,856	14,397,331	2,733,127	24,446,585	33,985	439,878	9,574,506	118,334,852
Income tax withheld	36,467,535	485,939,432	24,462,907	378,565,508	933,835	7,964,877	2,633,120	20,231,803	31,285	305,570	8,406,389	78,871,673
Estimated tax payments	6,902,739	165,093,874	4,609,541	126,380,162	116,639	4,216,684	177,843	3,049,150	6,407	112,425	1,992,310	31,335,453
Overpayment refunded	26,344,737	72,311,235	16,692,047	49,864,207	610,204	1,113,804	2,365,534	6,876,419	27,410	102,759	6,649,541	14,354,046
Tax due at time of filing	11,492,138	86,011,658	8,042,945	67,403,558	367,714	2,029,408	382,970	2,004,116	5,784	61,119	2,692,725	14,513,457

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

** Data combined to prevent disclosure of specific taxpayer data.

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

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