

2017 Individual Income Tax Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Returns of married persons filing jointly and surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	152,903,231	11,009,900,155	54,774,397	7,107,018,406	3,212,807	218,411,124	21,894,095	876,628,767	73,021,932	2,807,841,858
Total income.....	152,396,024	11,170,081,552	54,663,878	7,218,280,305	3,178,543	221,010,745	21,872,966	887,544,851	72,680,637	2,843,245,650
Salaries and wages.....	126,264,481	7,577,563,943	44,792,201	4,665,653,711	2,653,106	145,583,686	19,843,391	752,752,199	58,975,783	2,013,574,347
Taxable interest.....	44,193,009	106,055,367	25,372,535	72,293,426	731,874	4,385,981	2,252,197	3,147,296	15,836,403	26,228,664
Tax-exempt interest [1].....	6,163,387	60,058,772	3,675,551	38,984,748	81,043	1,600,334	142,924	1,060,402	2,263,868	18,413,289
Ordinary dividends.....	28,171,331	282,336,042	16,168,363	183,622,039	430,663	10,748,694	942,182	7,196,180	10,630,122	80,769,129
Qualified dividends [1].....	26,216,041	216,846,966	15,118,486	141,281,741	389,570	8,677,285	845,965	5,430,190	9,862,019	61,457,750
State income tax refunds.....	19,990,503	34,292,386	11,868,023	24,581,476	472,861	860,904	1,774,439	2,161,304	5,875,180	6,688,702
Alimony received.....	414,044	10,381,660	13,858	162,160	10,283	241,471	174,859	4,989,599	215,044	4,988,430
Business or profession net income.....	19,436,036	416,010,104	9,771,927	272,960,436	332,401	9,165,874	3,039,768	43,848,950	6,291,940	90,034,845
Business or profession net loss.....	6,462,796	69,637,956	3,351,542	37,243,925	149,399	2,566,495	909,900	9,711,982	2,051,956	20,115,554
Sales of capital assets net gain.....	17,928,330	871,265,824	10,340,315	640,817,693	272,570	29,623,011	573,308	21,237,012	6,742,136	179,588,108
Sales of capital assets net loss.....	7,471,221	16,779,101	4,355,560	10,067,100	131,158	152,831	322,787	737,931	2,661,717	5,821,239
Sales of property other than capital assets, net gain less loss.....	2,110,046	12,736,896	1,494,009	9,995,219	38,072	76,644	524,332	354,200	501,320	2,571,545
Taxable Individual Retirement Arrangement (IRA) distributions.....	15,117,193	286,496,949	8,707,115	189,814,713	186,531	3,706,902	457,373	6,104,703	5,766,174	86,670,632
Taxable pensions and annuities.....	28,264,910	729,187,412	15,198,323	461,431,096	467,836	11,396,274	1,635,214	10,963,537	227,757,331	1,457,750
Total rental and royalty net income.....	6,636,734	104,770,745	4,228,393	72,370,151	138,285	2,306,217	269,058	2,818,342	2,000,998	27,276,305
Total rental and royalty net loss.....	4,201,919	49,241,288	2,617,167	32,644,820	44,118	916,419	320,070	3,429,643	1,220,564	12,250,406
Farm rental net income less loss [1].....	462,946	3,850,104	307,218	2,657,532	2,860	44,371	15,336	67,784	137,533	1,080,418
Partnership and S corporation net income less loss.....	9,113,153	680,279,745	6,382,276	556,277,926	190,663	15,249,575	** 410,699	** 21,831,273	** 2,129,514	** 86,920,971
Estate and trust net income less loss.....	662,608	31,127,534	354,553	17,282,977	12,786	1,789,817	16,184	927,969	279,084	11,126,770
Farm net income less loss.....	1,789,262	19,166,242	1,340,034	-14,734,552	24,776	-531,136	48,224	-432,870	376,229	-3,467,684
Unemployment compensation.....	5,204,253	23,946,035	2,297,107	11,159,516	82,191	365,089	930,726	4,105,912	* 1,894,230	* 8,315,518
Taxable social security benefits.....	20,929,431	309,539,629	12,709,363	221,901,618	379,277	4,688,609	519,685	5,075,362	* 7,321,106	* 77,874,404
Net operating loss.....	1,162,526	213,363,983	563,636	131,998,291	38,852	13,904,866	39,273	6,256,863	50,765	61,203,943
Cancellation of debt.....	564,943	6,247,497	335,304	4,072,347	13,063	195,999	54,574	503,497	162,002	1,475,654
Taxable health savings account distributions.....	287,867	384,201	136,913	220,417	2,987	2,113	48,278	54,501	99,689	107,169
Repatriated deferred (section 965) income as shareholders of certain foreign corporation.....	34,088	11,219,164	25,070	8,330,385	1,056	1,387,221	518	364,233	7,444	1,137,324
Foreign-earned income exclusion.....	451,529	28,162,667	160,070	12,392,115	92,637	5,242,568	29,192	1,740,322	* 169,629	* 8,787,662
Gambling earnings.....	2,094,093	32,579,689	1,131,164	18,849,136	35,673	877,863	208,083	2,041,433	* 719,174	* 10,111,257
Other income less loss.....	6,434,957	40,011,966	3,554,631	25,564,665	150,534	1,225,449	443,030	2,446,185	2,286,762	10,775,666
Total statutory adjustments.....	39,090,129	160,181,396	19,686,692	111,261,899	542,055	2,599,622	4,951,386	10,916,084	13,909,996	35,403,791
Educator expenses deduction.....	3,611,716	930,641	2,290,692	616,946	91,254	22,274	389,923	95,054	* 839,847	* 196,367
Certain business expenses of reservists, performing artists, etc.....	147,070	765,539	68,805	342,240	5,345	14,550	18,084	111,744	* 54,836	* 297,005
Health savings account deduction.....	1,857,859	5,350,980	1,216,680	4,255,186	* 32,331	* 56,948	157,478	273,094	451,370	765,753
Moving expenses adjustment.....	1,082,452	3,467,230	459,903	1,866,400	30,547	98,637	92,337	301,509	* 499,665	* 1,200,684
Deductible part of self-employment tax.....	20,063,996	31,914,949	10,616,635	21,711,645	324,714	589,216	3,007,884	3,119,837	* 6,114,762	* 6,494,251
Payments to a Keogh plan.....	1,012,095	25,821,484	789,364	21,284,163	11,117	243,028	33,497	178,070	178,117	3,568,223
Self-employed health insurance deduction.....	4,109,643	31,709,190	2,713,933	25,361,230	61,673	411,491	212,804	1,234,525	* 1,121,233	* 4,701,944
Penalty on early withdrawal of savings.....	410,906	123,924	217,186	62,962	7,105	8,107	16,142	8,499	170,473	44,356
Alimony paid.....	586,323	13,436,431	202,705	4,491,237	23,966	592,841	103,070	2,709,357	* 256,583	* 5,642,996
IRA payments.....	2,637,519	13,427,254	1,633,648	9,838,130	35,221	126,115	155,946	515,797	812,704	2,947,212
Student loan interest deduction.....	12,563,850	13,687,484	5,746,456	6,628,615	0	0	1,257,526	1,128,300	* 5,559,869	* 5,930,569
Tuition and fees deduction.....	1,109,292	2,584,883	556,763	1,152,129	0	0	90,549	200,238	* 461,980	* 1,232,516
Domestic production activities deduction.....	789,696	15,126,066	616,701	12,452,380	15,318	390,335	18,092	344,558	* 139,585	* 1,938,793
Archer medical savings account deduction.....	3,385	4,715	1,360	2,988	0	0	0	0	0	0
Foreign housing deduction.....	3,869	84,317	1,786	67,034	29	988	* 2,680	* 14,612	1,399	3,409
Other adjustments.....	126,695	1,746,310	69,771	1,128,614	4,045	45,092	15,843	132,891	37,037	439,714
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	11,369,479	11,375,680	50,890,571
Casualty or theft loss deduction.....	113,378	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
Basic standard deduction.....	104,013,115	876,178,475	28,141,876	357,238,992	1,844,837	11,692,353	17,821,535	166,598,335	56,204,866	340,648,794
Additional standard deduction.....	15,749,465	29,364,857	8,181,992	17,608,587	228,839	288,685	486,308	760,379	6,852,327	10,707,207
Disaster loss deduction.....	93,023	1,207,093	50,844	673,690	3,018	40,229	11,336	90,593	* 27,825	* 402,581
Exemptions (number of exemptions).....	292,661,182	1,155,506,023	163,542,316	635,273,544	4,253,197	16,768,469	56,583,777	228,494,468	68,281,891	274,969,542
Taxable income.....	119,045,254	8,008,418,180	47,080,672	5,374,422,986	2,791,402	175,809,336	14,387,880	455,045,994	54,785,300	2,003,139,865
Alternative minimum tax.....	5,075,419	36,404,112	3,761,189	27,932,040	178,646	1,019,770	409,408	2,126,388	726,177	5,325,915
Total tax credits [2].....	48,848,969	77,828,775	24,293,490	51,157,389	729,600	3,075,640	11,346,154	13,844,123	12,479,724	9,951,622
Foreign tax credit.....	8,651,605	21,757,425	5,301,572	14,776,678	** 177,053	* 2,291,019	232,855	1,225,092	2,940,125	3,464,366
Child care credit.....	6,469,236	3,718,771	4,071,661	2,378,268	22,982	11,759	2,204,408	1,240,743	170,185	88,001
Nonrefundable education credit.....	8,751,052	9,353,087	4,142,750	5,267,009	0	1,455,941	1,451,833	3,152,361	2,634,245	3,464,366
Retirement savings contribution credit.....	8,712,026	1,564,066	3,104,165	714,085	176,198	23,840	2,322,620	405,870	3,109,403	420,273
Child tax credit.....	22,075,218	26,876,793	12,700,262	18,249,450	358,289	395,998	8,052,675	7,425,977	* 963,992	* 805,368
Residential energy credits.....	1,577,700	2,124,782	1,013,197	1,555,996	30,104	36,177	163,223	173,623	371,176	358,986
General business credit.....	409,870	4,803,015	304,308	3,750,695	7,322	207,550	13,769	138,194	84,470	706,576
Prior-year minimum tax credit.....	293,466	1,046,335	209,850	811,824	11,372	32,930	* 10,742	* 23,440	61,501	178,141
Adoption credit.....	79,670	404,117	** 63,253	** 342,673	**	**	** 13,405	** 46,603	** 3,012	** 14,840
Credit for the elderly or disabled.....	63,417	6,995	** 6,523	** 910	**	**	* 1,040	* 40	55,854	6,046
Alternative motor vehicle credit.....	* 13,776	* 49,233	** 5,593	** 23,563	**	**	3,143	15,466	5,040	10,204
Alternative fuel vehicle refueling property credit.....	9,523	3,012	7,450	2,702	11	3	12	9	2,050	299
Qualified plug-in electric vehicle credit.....	91,406	536,989	71,380	440,718	4,128					