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Tax Gap Estimates for Tax Years 2011–2013: Table 6

Individual Income Tax Underreporting Tax Gap by Type of Credit: Tax Years 2011–2013 [1]

[Money amounts are in billions of dollars]

Tax Return Line Items	Tax Gap	Share of Gross Tax Gap	Share of Individual Income Tax Underreporting Tax Gap
Gross Tax Gap	\$441	100%	N/A
Individual Underreporting Gap	\$245	56%	100%
Total Credits	\$42	10%	17%
Child Tax Credit and Additional Child Tax Credit	\$9	2%	3%
Earned Income Tax Credit	\$27	6%	11%
Education Credits	\$5	1%	2%
All Other Credits	\$1	[2]	1%

[1] The estimates are the annual averages for the Tax Year 2011-2013 timeframe.

[2] Less than 0.5 percent.

Detail may not add to total due to rounding.

SOURCE: Internal Revenue Service, "Federal Tax Compliance Research: Tax Gap Estimates for Tax Years 2011–2013," Publication 1415 (Rev. 9-2019).