

2018 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Returns with three or more qualifying children																	
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,319,825	89,237,806	2,946,723	77,976,020	1,040,745	10,878,711	3,319,825	88,855,860	3,319,825	14,310,258	21,091	12,694	6,019	5,635	1,063,082	1,755,320	3,178,245	12,542,245
No adjusted gross income	9,363	-1,280,121	6,195	167,556	5,341	61,679	9,363	229,235	9,363	28,422	*	*	*	*	5,013	8,438	8,281	19,864
\$1 under \$1,000	* 2,140	* 1,277	* 2,140	* 13,066	* 6,383	* -1,538	* 2,140	* 1,277	* 2,140	* 597	0	0	0	0	*	*	* 2,140	* 597
\$1,000 under \$2,000	12,030	18,379	12,029	27,598	*	*	12,030	31,586	12,030	14,126	0	0	0	0	2,015	1,119	12,030	13,007
\$2,000 under \$3,000	7,635	19,756	7,332	35,763	*	*	7,635	22,372	7,635	10,094	0	0	0	0	* 4,904	* 3,661	7,635	9,435
\$3,000 under \$4,000	10,600	37,869	8,023	29,961	*	*	10,600	44,796	10,600	20,144	0	0	0	0	*	*	10,600	17,875
\$4,000 under \$5,000	20,036	90,587	20,035	85,785	*	*	20,036	90,604	20,036	40,760	0	0	0	0	*	*	20,036	40,027
\$5,000 under \$6,000	23,766	132,420	21,604	132,618	4,185	17,099	23,766	149,716	23,766	58,866	0	0	0	0	4,185	2,600	23,766	56,266
\$6,000 under \$7,000	28,588	185,928	26,373	154,883	* 6,556	* 23,443	28,588	178,326	28,588	79,423	0	0	0	0	* 8,255	* 4,733	28,588	74,689
\$7,000 under \$8,000	30,290	227,159	28,237	198,631	9,151	40,662	30,290	239,294	30,290	105,275	0	0	0	0	8,682	8,234	30,261	97,041
\$8,000 under \$9,000	29,127	247,417	26,117	174,351	11,106	96,356	29,127	270,707	29,127	111,619	0	0	0	0	11,106	15,089	29,127	96,530
\$9,000 under \$10,000	28,503	273,147	25,150	255,274	7,465	19,479	28,503	274,753	28,503	118,708	0	0	0	0	6,437	9,547	28,200	109,161
\$10,000 under \$11,000	50,263	526,851	40,144	385,854	18,668	155,264	50,263	541,118	50,263	237,413	0	0	0	0	19,670	23,900	50,263	213,514
\$11,000 under \$12,000	54,460	630,012	46,173	450,987	20,419	166,356	54,460	617,344	54,460	276,203	0	0	0	0	20,419	26,277	54,460	249,925
\$12,000 under \$13,000	58,248	734,897	46,130	535,253	19,201	197,527	58,248	732,780	58,248	328,870	0	0	0	0	19,201	31,699	58,248	297,171
\$13,000 under \$14,000	79,533	1,074,837	65,349	703,024	39,481	363,988	79,533	1,067,012	79,533	479,832	*	*	0	0	37,458	55,393	79,533	424,439
\$14,000 under \$15,000	161,563	2,342,466	94,726	876,977	125,520	1,463,454	161,563	2,341,540	161,563	1,033,111	*	*	0	0	125,509	222,555	161,563	810,309
\$15,000 under \$16,000	114,118	1,758,818	89,817	1,068,491	59,052	673,141	114,118	1,741,633	114,118	730,755	0	0	0	0	60,031	102,748	114,118	628,008
\$16,000 under \$17,000	114,067	1,881,671	90,532	1,111,925	56,999	757,477	114,067	1,869,402	114,067	730,730	0	0	0	0	60,002	116,653	114,067	613,579
\$17,000 under \$18,000	99,104	1,737,665	77,403	1,115,294	47,039	562,882	99,104	1,678,176	99,104	622,840	0	0	0	0	45,005	87,422	99,104	535,417
\$18,000 under \$19,000	119,021	2,204,113	104,820	1,835,981	41,911	329,052	119,021	2,165,033	119,021	755,002	0	0	0	0	43,830	69,114	119,021	685,888
\$19,000 under \$20,000	113,402	2,208,192	98,680	1,782,797	35,309	366,110	113,402	2,148,907	113,402	711,362	0	0	0	0	37,269	67,947	113,402	643,415
\$20,000 under \$25,000	434,505	9,772,625	384,817	8,256,061	118,818	1,467,901	434,505	9,723,962	434,505	2,527,488	* 4,045	* 2,303	0	0	115,672	272,349	429,972	2,253,702
\$25,000 under \$30,000	397,730	10,865,715	361,302	9,618,438	84,341	1,154,342	397,730	10,772,780	397,730	2,000,709	*	*	0	0	93,871	211,975	394,367	1,786,712
\$30,000 under \$35,000	343,801	11,175,341	325,265	10,184,628	79,437	766,927	343,801	10,951,575	343,801	1,361,136	*	*	0	0	78,164	147,126	323,362	1,213,989
\$35,000 under \$40,000	340,530	12,744,088	323,799	11,826,443	84,196	679,147	340,530	12,505,589	340,530	1,040,439	* 7,008	* 6,911	0	0	79,315	128,070	317,388	907,501
\$40,000 under \$45,000	265,553	11,281,529	254,327	10,396,760	60,074	558,709	265,553	10,955,469	265,553	540,768	3,008	1,884	* 2,002	* 2,131	70,392	68,374	243,628	470,510
\$45,000 under \$50,000	234,614	11,151,421	226,378	10,049,175	63,383	624,396	234,614	10,673,571	234,614	276,873	7,031	1,596	* 4,016	* 3,505	64,079	55,015	195,003	220,437
\$50,000 and over	137,235	7,193,749	133,829	6,502,446	36,712	334,857	137,235	6,837,303	137,235	68,694	*	*	0	0	42,601	15,283	110,082	53,236

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

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

Source: IRS, Statistics of Income Division, October 2020 (Table 2.5)

2017 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Returns with three or more qualifying children																	
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,476,805	90,077,600	3,044,405	78,070,369	1,081,880	11,565,584	3,476,805	89,690,912	3,476,805	14,783,080	30,596	17,667	5,025	4,452	1,138,417	1,830,453	3,318,134	12,934,960
No adjusted gross income	12,846	-1,285,055	7,933	175,421	9,025	98,014	12,846	273,435	12,846	58,216	*	*	*	*	8,841	18,043	10,686	40,173
\$1 under \$1,000	* 8,029	* 4,444	* 6,027	* 16,551	* 3,141	* 6,335	* 8,029	* 63,816	* 8,029	* 9,331	0	0	0	0	* 5,143	* 1,140	* 8,029	* 9,160
\$1,000 under \$2,000	9,180	12,179	8,179	12,186	*	*	9,180	17,566	9,180	5,416	0	0	0	0	0	0	9,042	5,024
\$2,000 under \$3,000	14,543	34,182	13,541	69,034	* 2,951	* -9,872	14,543	59,162	14,543	25,582	0	0	0	0	*	*	14,543	25,005
\$3,000 under \$4,000	21,163	74,109	18,160	96,406	* 6,047	* -1,305	21,163	95,101	21,163	40,920	0	0	0	0	* 6,091	* 2,162	21,163	38,759
\$4,000 under \$5,000	21,755	99,075	17,078	72,460	* 6,679	* 27,334	21,755	99,794	21,755	44,647	0	0	0	0	* 5,678	* 4,239	21,755	40,407
\$5,000 under \$6,000	26,186	144,135	22,181	101,307	9,099	49,620	26,186	150,927	26,186	67,614	0	0	0	0	9,059	7,707	26,186	59,907
\$6,000 under \$7,000	23,228	150,943	19,093	147,392	* 5,137	* 20,460	23,228	167,852	23,228	66,771	0	0	0	0	* 4,136	* 4,439	23,228	62,332
\$7,000 under \$8,000	45,217	341,749	44,212	331,684	6,019	19,874	45,217	351,558	45,217	155,024	0	0	0	0	6,023	3,100	45,209	151,924
\$8,000 under \$9,000	28,988	244,949	26,986	227,077	6,341	18,274	28,988	245,352	28,988	106,020	0	0	0	0	7,012	6,505	28,988	99,515
\$9,000 under \$10,000	56,418	532,649	48,212	429,093	16,215	114,001	56,418	543,094	56,418	239,963	0	0	0	0	17,220	17,554	56,418	222,409
\$10,000 under \$11,000	59,851	627,167	45,841	442,945	23,027	191,364	59,851	634,309	59,851	282,066	0	0	0	0	24,032	27,647	59,851	254,420
\$11,000 under \$12,000	58,751	676,269	47,322	452,751	25,583	223,475	58,751	676,226	58,751	303,851	0	0	0	0	25,445	35,533	58,750	268,318
\$12,000 under \$13,000	76,885	961,895	63,224	757,815	34,672	246,393	76,885	1,004,208	76,885	431,074	0	0	0	0	31,682	47,097	76,885	383,976
\$13,000 under \$14,000	110,483	1,491,197	72,270	783,829	63,244	708,554	110,483	1,492,383	110,483	664,760	*	*	0	0	63,245	109,138	110,483	555,622
\$14,000 under \$15,000	186,265	2,688,735	115,018	1,125,588	130,985	1,537,929	186,265	2,663,517	186,265	1,159,933	* 2,006	* 1,060	0	0	133,868	238,343	186,265	921,146
\$15,000 under \$16,000	115,392	1,789,634	91,360	1,232,882	51,071	564,670	115,392	1,797,551	115,392	717,556	0	0	0	0	52,072	93,684	115,392	623,872
\$16,000 under \$17,000	100,755	1,665,392	75,488	1,078,797	44,470	551,032	100,755	1,629,830	100,755	628,507	0	0	0	0	48,454	89,890	100,755	538,000
\$17,000 under \$18,000	121,382	2,131,459	96,721	1,476,282	52,028	635,091	121,382	2,111,373	121,382	763,020	0	0	0	0	51,742	103,389	121,382	659,631
\$18,000 under \$19,000	120,214	2,218,095	102,497	1,676,761	45,838	510,244	120,214	2,187,005	120,214	751,863	0	0	0	0	45,855	85,260	120,214	666,603
\$19,000 under \$20,000	99,093	1,930,630	83,391	1,536,894	26,727	355,898	99,093	1,892,792	99,093	604,186	0	0	0	0	24,716	59,035	99,093	545,151
\$20,000 under \$25,000	464,917	10,427,098	411,164	8,754,891	113,195	1,553,054	464,917	10,316,594	464,917	2,664,793	*	*	0	0	121,791	272,448	463,879	2,392,346
\$25,000 under \$30,000	373,940	10,261,777	349,891	9,119,924	71,411	908,474	373,940	10,028,398	373,940	1,809,356	*	*	0	0	78,447	159,115	369,435	1,650,241
\$30,000 under \$35,000	365,732	11,863,629	342,505	10,886,007	78,746	679,922	365,732	11,565,929	365,732	1,397,354	* 6,039	* 2,246	0	0	86,693	149,830	345,370	1,245,278
\$35,000 under \$40,000	331,058	12,410,419	307,388	11,099,032	94,548	1,029,346	331,058	12,128,377	331,058	958,768	* 22,552	* 14,362	5,025	4,452	93,043	149,432	298,664	802,483
\$40,000 under \$45,000	300,379	12,747,015	291,788	11,734,566	63,183	661,567	300,379	12,396,133	300,379	552,720	0	0	*	*	78,505	82,419	272,682	466,850
\$45,000 under \$50,000	211,226	9,969,764	204,751	8,913,484	56,953	575,846	211,226	9,489,330	211,226	227,638	0	0	*	*	109,621	63,304	174,463	174,765
\$50,000 and over	112,930	5,864,064	112,184	5,319,309	35,541	289,990	112,930	5,609,299	112,930	46,131	*	*	0	0	0	0	79,325	31,642

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

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

Source: IRS, Statistics of Income Division, September 2019 (Table 2.5)

2016 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Table with 19 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages (Number of returns, Amount), EIC self-employment income (Number of returns, Amount), EIC earned income [1] (Number of returns, Amount), Total earned income credit (Number of returns, Amount), EIC used to offset income tax before credits (Number of returns, Amount), Total income tax (Number of returns, Amount), EIC used to offset all other taxes (Number of returns, Amount), EIC refundable portion (Number of returns, Amount).

Table with 19 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages (Number of returns, Amount), EIC self-employment income (Number of returns, Amount), EIC earned income [1] (Number of returns, Amount), Total earned income credit (Number of returns, Amount), EIC used to offset income tax before credits (Number of returns, Amount), Total income tax (Number of returns, Amount), EIC used to offset all other taxes (Number of returns, Amount), EIC refundable portion (Number of returns, Amount).

2016 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Returns with three or more qualifying children																	
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,415,527	89,581,996	3,039,598	78,301,166	1,010,442	10,526,809	3,415,527	88,858,202	3,415,527	14,182,645	50,410	25,900	14,382	12,892	1,098,783	1,766,940	3,253,016	12,389,804
No adjusted gross income	7,011	-1,140,373	5,123	106,183	4,983	34,599	7,011	140,783	7,011	23,811	*	*	*	*	3,842	6,070	6,815	17,739
\$1 under \$1,000	* 4,310	* 2,566	* 3,997	* 2,427	* 1,324	* 7,348	* 4,310	* 8,085	* 4,310	* 3,042	0	0	0	0	* 2,323	* 1,130	* 4,310	* 2,182
\$1,000 under \$2,000	11,005	16,401	9,994	14,332	*	*	11,005	16,023	11,005	7,215	0	0	0	0	0	0	0	6,945
\$2,000 under \$3,000	16,543	41,593	14,991	37,522	* 1,553	* 6,970	16,543	44,492	16,543	20,048	0	0	0	0	* 1,553	* 1,775	16,543	18,273
\$3,000 under \$4,000	21,542	77,380	21,006	84,043	* 1,556	* 3,807	21,542	87,850	21,542	36,332	0	0	0	0	* 3,547	* 736	21,542	35,597
\$4,000 under \$5,000	25,083	116,786	20,022	87,455	* 7,083	* 26,883	25,083	114,338	25,083	51,419	0	0	0	0	* 7,083	* 4,089	25,083	47,330
\$5,000 under \$6,000	24,652	136,930	22,318	149,293	5,658	49,674	24,652	198,967	24,652	64,501	0	0	0	0	5,356	5,971	23,340	58,529
\$6,000 under \$7,000	31,024	203,545	30,004	186,525	* 3,041	* 17,043	31,024	203,567	31,024	91,612	0	0	0	0	* 4,041	* 2,625	31,015	88,987
\$7,000 under \$8,000	33,374	252,895	28,005	197,749	7,390	58,636	33,374	256,385	33,374	112,762	0	0	0	0	7,390	8,915	33,374	103,847
\$8,000 under \$9,000	39,360	334,732	35,013	277,938	7,380	54,804	39,360	362,969	39,360	149,633	0	0	0	0	7,380	8,333	39,360	141,300
\$9,000 under \$10,000	45,061	429,689	41,009	360,971	7,085	50,317	45,061	411,288	45,061	184,921	0	0	0	0	6,074	7,889	45,053	177,031
\$10,000 under \$11,000	51,808	542,923	40,478	449,551	15,831	103,343	51,808	552,895	51,808	244,987	0	0	0	0	16,804	21,731	51,808	223,256
\$11,000 under \$12,000	42,772	488,749	36,083	369,258	15,789	123,317	42,772	492,576	42,772	220,501	0	0	0	0	15,778	20,901	42,772	199,598
\$12,000 under \$13,000	69,556	869,613	63,206	744,348	25,584	132,737	69,556	877,085	69,556	386,954	0	0	0	0	24,559	33,557	69,556	353,397
\$13,000 under \$14,000	142,858	1,943,088	93,323	1,032,416	82,895	889,443	142,858	1,921,859	142,858	860,444	*	*	0	0	85,836	143,455	142,858	716,633
\$14,000 under \$15,000	145,160	2,102,973	99,576	1,000,900	100,189	1,100,704	145,160	2,101,604	145,160	902,941	*	*	0	0	103,175	172,379	145,160	730,562
\$15,000 under \$16,000	120,734	1,873,360	94,078	1,265,777	53,776	613,397	120,734	1,879,174	120,734	748,521	0	0	0	0	58,471	98,484	120,726	650,038
\$16,000 under \$17,000	109,820	1,810,702	93,288	1,271,542	47,859	493,801	109,820	1,765,344	109,820	671,452	0	0	0	0	48,836	81,571	109,820	589,881
\$17,000 under \$18,000	110,816	1,936,423	91,297	1,427,376	43,852	482,133	110,816	1,909,509	110,816	686,685	0	0	0	0	47,827	83,177	110,816	602,803
\$18,000 under \$19,000	124,157	2,290,703	108,674	1,784,332	40,201	454,378	124,157	2,238,710	124,157	760,558	0	0	0	0	43,176	76,804	124,157	683,754
\$19,000 under \$20,000	87,297	1,701,161	77,161	1,471,386	26,335	226,642	87,297	1,698,028	87,297	529,232	0	0	0	0	25,275	50,760	87,297	478,472
\$20,000 under \$25,000	426,297	9,570,202	381,605	8,266,178	97,948	1,090,966	426,297	9,357,144	426,297	2,390,290	*	*	0	0	109,367	227,965	426,157	2,162,325
\$25,000 under \$30,000	392,714	10,780,052	363,503	9,508,881	85,904	1,127,680	392,714	10,636,561	392,714	1,872,643	* 4,030	* 1,349	0	0	100,222	227,920	384,708	1,644,442
\$30,000 under \$35,000	370,975	12,053,454	342,581	10,664,701	76,279	1,060,568	370,975	11,725,269	370,975	1,388,204	* 2,998	* 3,131	0	0	90,619	181,791	343,849	1,203,282
\$35,000 under \$40,000	340,352	12,706,967	320,290	11,446,521	86,345	895,390	340,352	12,341,911	340,352	970,678	* 12,016	* 9,268	0	0	98,000	139,788	314,613	821,623
\$40,000 under \$45,000	282,180	11,930,221	270,712	10,732,138	78,320	848,721	282,180	11,580,859	282,180	521,132	14,860	7,219	* 2,011	* 2,484	82,611	99,829	246,158	414,083
\$45,000 under \$50,000	235,214	11,124,378	230,041	10,289,103	86,282	573,508	235,214	10,726,705	235,214	247,277	12,156	4,270	* 8,020	* 7,736	99,640	59,295	275,121	217,895
\$50,000 and over	103,853	5,384,884	102,222	5,072,318	0	0	103,853	5,208,223	103,853	34,847	* 4,350	* 664	4,350	2,673	0	0	0	0

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

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

Source: IRS, Statistics of Income Division, August 2018

2015 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income

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

Size of adjusted gross income	Returns with three or more qualifying children																	
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,440,083	89,478,592	3,012,183	77,733,351	1,046,475	11,111,619	3,440,083	88,872,175	3,440,083	14,398,008	40,793	20,246	8,336	6,792	1,217,166	1,848,293	3,292,641	12,529,469
No adjusted gross income	10,504	-1,349,776	8,932	183,281	6,173	43,200	10,504	226,481	10,504	38,093	* 214	* 61	*	*	4,743	8,817	9,950	29,214
\$1 under \$1,000	* 3,715	* 2,637	* 3,672	* 11,850	* 726	* 8,690	* 3,715	* 20,540	* 3,715	* 6,404	0	0	0	0	* 726	* 1,321	* 3,715	* 5,083
\$1,000 under \$2,000	9,987	15,435	8,967	15,982	*	*	9,987	17,836	9,987	8,044	0	0	0	0	0	0	0	0
\$2,000 under \$3,000	18,955	48,111	17,934	44,725	*	*	18,955	48,299	18,955	21,771	0	0	0	0	* 2,040	* 826	28,942	28,991
\$3,000 under \$4,000	13,505	47,313	12,953	43,614	* 2,592	* 8,879	13,505	47,063	13,505	21,160	0	0	0	0	* 1,549	* 629	13,505	20,531
\$4,000 under \$5,000	17,074	76,497	13,997	58,995	* 6,114	* 33,316	17,074	92,311	17,074	40,388	0	0	0	0	* 7,110	* 5,098	17,074	35,290
\$5,000 under \$6,000	29,915	165,364	29,915	158,951	0	0	29,915	163,417	29,915	73,540	0	0	0	0	3,013	1,248	29,915	72,292
\$6,000 under \$7,000	23,028	147,140	23,020	135,738	* 5,118	* 17,086	23,028	148,359	23,028	64,579	0	0	0	0	* 7,087	* 2,614	23,028	61,965
\$7,000 under \$8,000	28,160	211,826	22,039	150,416	11,222	71,268	28,160	221,684	28,160	98,378	0	0	0	0	12,219	11,316	28,160	87,061
\$8,000 under \$9,000	33,555	284,674	30,151	251,171	5,444	42,835	33,555	321,211	33,555	124,366	0	0	0	0	5,444	6,610	33,552	117,755
\$9,000 under \$10,000	49,300	469,588	43,172	392,343	11,229	68,061	49,300	460,404	49,300	206,984	0	0	0	0	10,178	10,341	49,300	196,644
\$10,000 under \$11,000	43,864	459,136	38,627	368,834	9,641	68,197	43,864	437,031	43,864	195,499	0	0	0	0	11,634	12,136	43,864	183,362
\$11,000 under \$12,000	59,233	683,288	48,893	544,885	17,386	136,530	59,233	681,414	59,233	305,345	0	0	0	0	19,378	27,106	59,233	278,239
\$12,000 under \$13,000	85,699	1,068,035	58,170	613,852	41,859	443,902	85,699	1,057,753	85,699	466,516	0	0	0	0	42,856	67,476	84,703	399,040
\$13,000 under \$14,000	141,850	1,926,343	87,478	951,534	88,047	956,946	141,850	1,908,481	141,850	857,907	*	*	0	0	93,028	149,880	141,850	708,026
\$14,000 under \$15,000	145,945	2,112,963	95,846	927,160	102,105	1,155,362	145,945	2,082,522	145,945	900,168	*	*	0	0	0	0	145,945	719,662
\$15,000 under \$16,000	121,915	1,889,561	87,928	1,149,529	71,101	752,750	121,915	1,902,279	121,915	751,348	0	0	0	0	72,920	130,034	120,895	621,314
\$16,000 under \$17,000	125,051	2,058,119	95,227	1,412,562	55,306	609,730	125,051	2,022,292	125,051	772,217	0	0	0	0	57,201	105,151	125,051	667,067
\$17,000 under \$18,000	108,823	1,902,064	89,172	1,341,057	46,995	513,400	108,823	1,854,456	108,823	667,019	0	0	0	0	50,091	89,029	108,823	577,990
\$18,000 under \$19,000	113,786	2,104,702	100,646	1,726,344	32,085	340,061	113,786	2,066,405	113,786	686,203	6,294	3,804	0	0	418,026	754,094	113,488	619,890
\$19,000 under \$20,000	102,734	2,008,300	90,946	1,643,540	25,018	282,124	102,734	1,925,664	102,734	608,747	0	0	0	0	0	0	101,738	553,000
\$20,000 under \$25,000	456,851	10,315,747	404,280	8,501,745	114,093	1,504,469	456,851	10,006,214	456,851	2,539,073	*	*	0	0	0	0	454,542	2,266,878
\$25,000 under \$30,000	390,844	10,768,784	358,057	9,603,890	82,891	922,778	390,844	10,526,669	390,844	1,847,536	*	*	0	0	0	0	383,046	1,664,399
\$30,000 under \$35,000	358,713	11,610,854	338,476	10,240,914	82,678	1,091,567	358,713	11,332,482	358,713	1,356,841	* 6,975	* 7,127	0	0	111,757	186,759	333,102	1,162,955
\$35,000 under \$40,000	352,531	13,230,169	329,377	11,903,857	87,311	954,773	352,531	12,858,629	352,531	981,821	* 7,979	* 2,736	0	0	102,964	149,128	319,596	829,957
\$40,000 under \$45,000	278,254	11,827,212	267,741	11,102,127	57,686	456,837	278,254	11,558,965	278,254	500,040	9,995	3,940	* 1,999	* 2,144	73,276	68,045	258,276	428,055
\$45,000 under \$50,000	210,860	9,963,058	201,734	9,220,163	55,769	426,660	210,860	9,646,824	210,860	220,540	6,018	1,210	* 4,025	* 4,102	76,277	51,150	184,814	168,179
\$50,000 and over	105,430	5,431,448	104,834	5,034,291	27,886	202,196	105,430	5,236,487	105,430	37,480	* 3,319	* 1,367	2,312	546	33,648	9,484	76,533	26,630

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

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

Source: IRS, Statistics of Income Division, September 2017

2014 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Table with columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages (Number of returns, Amount), EIC self-employment income (Number of returns, Amount), EIC earned income [1] (Number of returns, Amount), Total earned income credit (Number of returns, Amount), EIC used to offset income tax before credits (Number of returns, Amount), Total income tax (Number of returns, Amount), EIC used to offset all other taxes (Number of returns, Amount), EIC refundable portion (Number of returns, Amount), Nontaxable combat pay (Number of returns, Amount).

Returns with no qualifying children

Table with columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages (Number of returns, Amount), EIC self-employment income (Number of returns, Amount), EIC earned income [1] (Number of returns, Amount), Total earned income credit (Number of returns, Amount), EIC used to offset income tax before credits (Number of returns, Amount), Total income tax (Number of returns, Amount), EIC used to offset all other taxes (Number of returns, Amount), EIC refundable portion (Number of returns, Amount), Nontaxable combat pay amount (Number of returns, Amount).

2014 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Returns with three or more qualifying children

Size of adjusted gross income	Returns with three or more qualifying children																			
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,449,364	87,509,571	3,035,988	76,005,367	1,046,650	10,526,942	3,449,364	86,581,195	3,449,364	14,166,783	47,139	24,947	13,138	6,723	1,256,110	1,725,065	3,309,578	12,416,771	* 2,004	* 48,885
No adjusted gross income	9,779	-1,245,094	7,921	161,017	7,145	34,167	9,779	195,183	9,779	40,778	* 3	* 6	* 3	* 15	5,363	8,363	9,136	32,409	0	0
\$1 under \$1,000	* 6,005	* 4,135	* 6,001	* 8,131	* 3	* 51	* 6,005	* 8,182	* 6,005	* 3,687	0	0	0	0	* 3	* 8	* 6,005	* 3,679	0	0
\$1,000 under \$2,000	9,042	14,012	9,042	16,530	* 6	* 93	9,042	38,494	9,042	12,526	0	0	0	0	0	0	9,042	12,526	* 994	* 22,056
\$2,000 under \$3,000	16,087	40,955	15,067	37,147	* 1,020	* 2,557	16,087	39,704	16,087	17,885	0	0	0	* 1,020	* 389	16,087	17,497	0	0	
\$3,000 under \$4,000	26,107	92,876	24,067	163,841	* 4,952	* -60,181	26,107	103,660	26,107	44,283	0	0	0	* 3,395	* 1,530	26,107	42,752	0	0	
\$4,000 under \$5,000	17,087	73,251	15,055	60,182	* 4,072	* 13,287	17,087	73,469	17,087	33,097	0	0	0	* 4,072	* 2,019	17,087	31,078	0	0	
\$5,000 under \$6,000	25,069	136,422	21,189	94,660	8,972	48,868	25,069	143,529	25,069	63,282	0	0	0	8,972	7,431	25,069	55,851	0	0	
\$6,000 under \$7,000	27,183	176,846	25,158	168,991	* 5,085	* 26,445	27,183	195,436	27,183	80,597	0	0	0	* 8,103	* 4,656	27,183	75,941	0	0	
\$7,000 under \$8,000	44,060	333,574	41,008	294,423	13,313	54,665	44,060	349,088	44,060	152,676	0	0	0	14,701	11,016	43,922	141,659	0	0	
\$8,000 under \$9,000	46,204	390,779	39,109	369,614	10,147	75,931	46,204	472,374	46,204	173,394	0	0	0	13,145	12,306	46,196	161,088	* 1,010	* 26,829	
\$9,000 under \$10,000	41,349	393,912	37,257	321,035	10,211	66,057	41,349	387,093	41,349	174,147	0	0	0	10,211	10,215	41,349	163,932	0	0	
\$10,000 under \$11,000	57,049	599,812	48,383	465,954	16,824	113,911	57,049	579,865	57,049	261,020	0	0	0	17,824	17,492	57,049	243,528	0	0	
\$11,000 under \$12,000	65,550	754,500	53,406	580,557	20,284	188,654	65,550	769,211	65,550	330,671	0	0	0	20,258	30,613	64,538	300,057	0	0	
\$12,000 under \$13,000	83,105	1,035,782	65,541	707,202	32,862	301,202	83,105	1,008,403	83,105	443,254	0	0	0	34,845	51,397	83,105	391,856	0	0	
\$13,000 under \$14,000	182,061	2,468,314	122,699	1,195,600	108,588	1,269,735	182,061	2,465,335	182,061	1,097,714	* 1,020	* 350	0	0	119,683	196,875	182,061	900,489	0	0
\$14,000 under \$15,000	144,945	2,098,671	98,324	1,068,564	92,677	998,504	144,945	2,067,069	144,945	876,258	* 1,013	* 107	0	0	97,674	156,635	143,935	719,516	0	0
\$15,000 under \$16,000	119,493	1,851,662	90,056	1,232,429	57,176	600,986	119,493	1,833,416	119,493	719,937	0	0	0	62,193	97,872	119,493	622,064	0	0	
\$16,000 under \$17,000	108,961	1,801,461	85,893	1,185,159	44,643	561,460	108,961	1,746,619	108,961	655,142	0	0	0	52,883	92,199	107,349	562,943	0	0	
\$17,000 under \$18,000	111,215	1,947,209	92,466	1,456,681	39,435	418,412	111,215	1,875,093	111,215	670,319	0	0	0	44,450	74,895	111,215	595,425	0	0	
\$18,000 under \$19,000	125,975	2,332,012	105,802	1,814,972	36,614	447,983	125,975	2,262,955	125,975	751,531	0	0	0	47,655	79,639	125,838	671,892	0	0	
\$19,000 under \$20,000	80,746	1,575,359	69,441	1,331,807	20,392	193,639	80,746	1,525,445	80,746	473,203	0	0	0	23,341	39,126	80,738	434,077	0	0	
\$20,000 under \$25,000	453,989	10,194,816	393,771	8,268,713	140,143	1,640,594	453,989	9,909,308	453,989	2,497,366	* 1,022	* 819	0	0	174,828	294,115	453,508	2,202,432	0	0
\$25,000 under \$30,000	389,492	10,659,371	360,604	9,448,944	89,977	944,551	389,492	10,393,496	389,492	1,772,650	* 3,029	* 1,824	0	0	120,398	200,550	380,342	1,570,276	0	0
\$30,000 under \$35,000	347,605	11,280,739	333,113	10,278,626	74,206	700,589	347,605	10,979,215	347,605	1,233,567	* 2,321	* 2,625	0	0	97,184	134,190	327,623	1,096,751	0	0
\$35,000 under \$40,000	338,624	12,675,371	323,073	11,618,488	87,213	641,411	338,624	12,259,900	338,624	884,106	* 5,339	* 6,454	0	0	102,087	98,476	318,037	779,176	0	0
\$40,000 under \$45,000	299,990	12,675,470	290,141	11,763,730	56,565	563,337	299,990	12,327,067	299,990	508,126	17,294	9,478	* 5,073	* 2,079	84,794	63,937	268,828	434,710	0	0
\$45,000 under \$50,000	203,628	9,620,485	197,032	8,729,833	47,632	474,633	203,628	9,204,466	203,628	177,336	14,079	3,082	* 8,062	* 4,630	63,651	34,184	170,307	140,070	0	0
\$50,000 and over	68,967	3,526,871	65,369	3,162,534	16,495	205,587	68,967	3,368,121	68,967	18,231	* 2,020	* 201	0	0	23,577	4,934	48,432	13,096	0	0

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

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

Source: IRS, Statistics of Income Division, July 2016

2013 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Table with 21 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages, EIC self-employment income, EIC earned income [1], Total earned income credit, EIC used to offset income tax before credits, Total income tax, EIC used to offset all other taxes, EIC refundable portion, Nontaxable combat pay. Includes a 'Total' row and various income brackets.

Returns with no qualifying children

Table with 21 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages, EIC self-employment income, EIC earned income [1], Total earned income credit, EIC used to offset income tax before credits, Total income tax, EIC used to offset all other taxes, EIC refundable portion, Nontaxable combat pay. Includes a 'Total' row and various income brackets.

2013 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with three or more qualifying children																			
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,545,460	88,129,715	3,129,597	76,287,642	1,050,692	10,640,619	3,545,460	86,982,374	3,545,460	14,261,340	39,947	18,490	10,009	6,585	1,062,608	1,657,709	3,421,088	12,585,141	* 1,997	* 54,112
No adjusted gross income	8,812	-1,334,452	7,507	157,749	6,051	6,775	8,812	164,524	8,812	35,414	* 3	* 1	0	0	3,271	5,919	8,532	29,494	0	0
\$1 under \$1,000	10,593	6,824	10,320	8,613	* 1,643	* 9,205	10,593	17,818	10,593	6,701	0	0	0	0	* 642	* 1,513	10,593	5,188	0	0
\$1,000 under \$2,000	14,284	21,960	14,284	23,857	0	0	14,284	23,857	14,284	10,762	0	0	0	0	* 334	* 77	14,284	10,685	0	0
\$2,000 under \$3,000	18,983	49,624	16,969	41,100	* 5,017	* 43,240	18,983	84,339	18,983	28,525	0	0	0	0	* 7,002	* 6,373	17,974	22,152	0	0
\$3,000 under \$4,000	20,440	71,171	17,447	54,226	* 5,523	* 30,011	20,440	84,237	20,440	37,305	0	0	0	0	* 5,523	* 4,490	20,440	32,815	0	0
\$4,000 under \$5,000	23,939	105,226	21,929	106,767	* 2,010	* 8,888	23,939	115,656	23,939	50,868	0	0	0	0	* 3,015	* 2,019	23,939	48,849	0	0
\$5,000 under \$6,000	27,405	151,175	21,400	105,661	* 8,146	* 59,708	27,405	165,369	27,405	70,236	0	0	0	0	* 8,146	* 9,079	27,405	61,158	0	0
\$6,000 under \$7,000	39,420	256,801	33,412	196,062	11,021	66,765	39,420	316,940	39,420	119,024	0	0	0	0	12,556	10,086	39,420	108,939	* 1,997	* 54,112
\$7,000 under \$8,000	50,487	375,060	42,169	285,588	16,334	87,786	50,487	373,374	50,487	166,137	0	0	0	0	16,334	13,178	50,487	152,959	0	0
\$8,000 under \$9,000	39,460	335,155	34,915	290,340	13,566	65,015	39,460	355,354	39,460	143,091	0	0	0	0	12,558	11,291	39,460	131,800	0	0
\$9,000 under \$10,000	45,554	430,690	34,211	327,060	15,706	111,328	45,554	438,388	45,554	193,002	0	0	0	0	16,553	21,703	45,554	171,299	0	0
\$10,000 under \$11,000	60,096	635,838	51,072	485,023	15,329	121,972	60,096	606,995	60,096	272,686	0	0	0	0	18,021	18,595	60,096	254,090	0	0
\$11,000 under \$12,000	70,061	801,969	51,896	501,036	31,238	276,650	70,061	777,686	70,061	349,398	0	0	0	0	34,220	42,646	70,020	306,752	0	0
\$12,000 under \$13,000	87,706	1,100,148	66,620	740,374	33,014	300,666	87,706	1,041,039	87,706	463,022	0	0	0	0	35,114	49,803	87,703	413,219	0	0
\$13,000 under \$14,000	171,657	2,327,379	106,787	1,052,973	114,968	1,280,868	171,657	2,333,840	171,657	1,013,006	* 993	* 64	0	0	114,947	193,005	169,648	819,938	0	0
\$14,000 under \$15,000	127,936	1,857,897	95,791	1,106,156	65,227	712,302	127,936	1,818,458	127,936	752,324	0	0	0	0	67,235	113,841	126,929	638,483	0	0
\$15,000 under \$16,000	124,644	1,929,699	91,504	1,191,294	60,614	711,105	124,644	1,902,399	124,644	736,712	* 1,975	* 604	0	0	61,487	110,052	124,644	626,056	0	0
\$16,000 under \$17,000	131,592	2,172,183	106,155	1,512,177	48,481	602,977	131,592	2,115,154	131,592	777,223	0	0	0	0	51,475	92,110	131,562	685,113	0	0
\$17,000 under \$18,000	137,942	2,411,621	120,855	1,917,127	48,439	405,819	137,942	2,322,946	137,942	818,956	0	0	0	0	42,117	72,306	137,942	746,650	0	0
\$18,000 under \$19,000	115,493	2,138,537	108,377	1,830,018	25,415	281,578	115,493	2,111,596	115,493	669,921	0	0	0	0	23,118	50,745	115,298	619,175	0	0
\$19,000 under \$20,000	98,432	1,918,936	81,785	1,395,816	32,810	466,581	98,432	1,862,398	98,432	562,305	0	0	0	0	33,777	74,636	98,424	487,670	0	0
\$20,000 under \$25,000	474,546	10,621,823	425,636	8,836,178	107,616	1,439,982	474,546	10,276,160	474,546	2,504,766	* 2,998	* 1,085	0	0	111,119	238,243	472,295	2,265,439	0	0
\$25,000 under \$30,000	433,738	11,916,125	402,018	10,536,244	94,240	909,216	433,738	11,445,460	433,738	1,918,116	* 993	* 1,850	0	0	89,822	182,120	431,283	1,734,145	0	0
\$30,000 under \$35,000	330,332	10,705,569	307,715	9,620,394	75,309	802,416	330,332	10,422,810	330,332	1,122,789	* 3,007	* 1,453	0	0	77,418	133,237	305,779	988,100	0	0
\$35,000 under \$40,000	330,770	12,383,328	319,896	11,116,345	77,906	863,109	330,770	11,979,455	330,770	822,058	* 4,987	* 4,681	0	0	79,806	111,725	304,512	705,653	0	0
\$40,000 under \$45,000	316,937	13,487,173	309,169	12,408,421	72,840	534,435	316,937	12,942,857	316,937	466,929	15,934	6,448	* 2,922	* 2,922	78,027	64,598	285,009	395,883	0	0
\$45,000 under \$50,000	185,101	8,759,518	180,933	8,065,603	51,384	387,849	185,101	8,453,452	185,101	142,499	* 7,041	* 2,106	* 3,031	* 2,890	50,174	23,454	161,541	116,940	0	0
\$50,000 and over	49,098	2,492,737	48,828	2,375,440	10,844	54,374	49,098	2,429,814	49,098	7,562	* 2,017	* 199	* 1,008	* 772	8,797	866	40,313	6,498	0	0

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

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

Source: IRS, Statistics of Income Division, July 2015

2012 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Table with 20 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages, EIC self-employment income, EIC earned income, Total earned income credit, EIC used to offset income tax before credits, Total income tax, EIC used to offset all other taxes, EIC refundable portion, Nontaxable combat pay amount. Includes sub-headers for 'All returns with earned income credit' and 'Returns with no qualifying children'.

2012 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with three or more qualifying children																			
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,518,749	86,564,761	3,102,930	74,187,978	1,033,031	10,614,907	3,518,749	84,864,452	3,518,749	13,623,115	52,952	27,200	9,022	5,066	1,038,308	1,444,702	3,388,760	12,151,213	* 1,992	* 61,567
No adjusted gross income	13,532	-1,729,536	10,076	178,903	9,919	86,517	13,532	265,420	13,532	61,300	* 7	* 3	* 6	* 26	8,805	14,181	12,403	47,115	0	0
\$1 under \$1,000	* 2,999	* 1,378	* 2,999	* 1,328	* 1,001	* 50	* 2,999	* 1,378	* 2,999	* 618	0	0	0	0	0	0	* 2,999	* 618	0	0
\$1,000 under \$2,000	15,330	26,517	12,308	20,666	* 3,023	* 4,792	15,330	25,458	15,330	11,474	0	0	0	0	* 3,023	* 648	15,330	10,826	0	0
\$2,000 under \$3,000	21,573	54,719	15,967	39,835	7,618	31,444	21,573	112,415	21,573	29,777	0	0	0	0	* 7,611	* 4,176	21,573	25,602	* 999	* 41,135
\$3,000 under \$4,000	20,219	71,411	17,156	60,008	* 4,261	* 16,347	20,219	76,355	20,219	33,703	0	0	0	0	* 4,261	* 2,159	20,219	31,543	0	0
\$4,000 under \$5,000	22,872	103,647	17,516	79,796	8,379	34,022	22,872	113,818	22,872	48,519	0	0	0	0	* 7,378	* 4,890	22,872	43,629	0	0
\$5,000 under \$6,000	29,239	159,266	23,297	113,142	9,958	59,837	29,239	172,979	29,239	74,970	0	0	0	0	8,957	7,432	29,042	67,538	0	0
\$6,000 under \$7,000	39,248	256,027	35,195	224,679	* 7,057	* 43,762	39,248	268,440	39,248	115,263	0	0	0	0	* 8,056	* 5,808	39,248	109,454	0	0
\$7,000 under \$8,000	34,113	257,619	27,949	190,401	9,186	55,834	34,113	246,235	34,113	110,793	0	0	0	0	9,165	7,174	34,113	103,619	0	0
\$8,000 under \$9,000	39,408	337,089	34,354	253,170	11,497	60,281	39,408	313,451	39,408	141,056	0	0	0	0	14,190	9,657	39,408	131,399	0	0
\$9,000 under \$10,000	55,153	523,432	47,951	464,196	17,292	52,924	55,153	537,551	55,153	221,156	0	0	0	0	15,285	16,876	55,016	204,280	* 993	* 20,431
\$10,000 under \$11,000	73,135	765,702	62,994	534,940	25,248	211,291	73,135	746,231	73,135	327,813	0	0	0	0	27,233	30,524	73,135	297,289	0	0
\$11,000 under \$12,000	73,625	845,929	54,325	537,026	30,734	264,768	73,625	801,794	73,625	358,164	0	0	0	0	32,721	35,229	73,523	322,935	0	0
\$12,000 under \$13,000	99,819	1,249,909	79,565	791,016	43,990	442,106	99,819	1,233,122	99,819	551,268	0	0	0	0	44,686	60,325	99,819	490,943	0	0
\$13,000 under \$14,000	127,877	1,725,188	90,907	1,033,102	54,059	611,498	127,877	1,644,600	127,877	715,088	0	0	0	0	54,058	81,696	127,877	633,392	0	0
\$14,000 under \$15,000	112,412	1,630,662	81,983	955,019	53,573	638,314	112,412	1,593,333	112,412	647,071	0	0	0	0	55,557	86,044	112,412	561,027	0	0
\$15,000 under \$16,000	112,408	1,748,196	91,144	1,208,111	44,622	515,927	112,408	1,724,038	112,408	649,675	0	0	0	0	44,303	69,761	112,080	579,914	0	0
\$16,000 under \$17,000	142,551	2,352,750	112,160	1,642,951	65,766	664,589	142,551	2,307,540	142,551	833,082	0	0	0	0	64,809	100,838	142,551	732,243	0	0
\$17,000 under \$18,000	141,210	2,454,936	119,878	1,792,025	47,899	570,796	141,210	2,362,821	141,210	803,993	* 999	* 483	0	0	45,551	75,802	141,170	727,709	0	0
\$18,000 under \$19,000	102,902	1,902,666	82,320	1,402,094	33,075	428,813	102,902	1,830,907	102,902	574,426	0	0	0	0	35,052	61,942	102,894	512,485	0	0
\$19,000 under \$20,000	101,695	1,980,311	89,922	1,542,585	27,319	350,313	101,695	1,892,898	101,695	560,419	* 999	* 343	0	0	27,298	49,809	101,695	510,267	0	0
\$20,000 under \$25,000	492,611	11,019,401	424,009	8,740,950	144,741	1,835,904	492,611	10,576,854	492,611	2,536,711	* 3,987	* 3,337	0	0	139,148	278,186	492,586	2,255,188	0	0
\$25,000 under \$30,000	423,737	11,591,673	394,982	10,125,548	96,816	869,248	423,737	10,994,796	423,737	1,762,657	* 3,991	* 2,911	0	0	84,569	153,462	416,322	1,606,284	0	0
\$30,000 under \$35,000	358,281	11,640,927	338,535	10,229,894	89,413	937,972	358,281	11,167,866	358,281	1,135,020	* 5,989	* 4,733	0	0	91,480	127,820	333,957	1,002,467	0	0
\$35,000 under \$40,000	384,363	14,432,188	371,544	13,046,223	74,688	675,105	384,363	13,721,328	384,363	828,390	12,004	7,531	* 999	* 1,036	87,395	91,222	361,550	729,637	0	0
\$40,000 under \$45,000	309,226	13,111,286	298,620	11,900,961	68,112	719,736	309,226	12,620,697	309,226	399,158	18,946	5,961	* 3,999	* 2,084	64,942	53,084	272,080	340,114	0	0
\$45,000 under \$50,000	163,551	7,767,637	159,616	6,810,203	42,450	442,307	163,551	7,252,510	163,551	91,403	* 6,031	* 1,898	* 4,018	* 1,919	51,463	15,920	128,241	73,585	0	0
\$50,000 and over	* 5,659	* 283,829	* 5,659	* 269,206	* 1,334	* -9,592	* 5,659	* 259,614	* 5,659	* 147	0	0	0	0	* 1,313	* 37	* 4,644	* 111	0	0

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2014

2011 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with three or more qualifying children																			
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,433,400	83,082,661	3,023,686	70,299,822	982,504	10,400,927	3,433,400	80,724,635	3,433,400	12,874,009	45,278	21,490	12,051	7,686	982,736	1,378,173	3,320,226	11,474,345	* 4,541	* 23,887
No adjusted gross income	14,864	-1,568,285	11,501	116,092	8,966	69,102	14,864	186,266	14,864	52,601	* 4	* 11	* 4	* 7	8,006	11,131	14,247	41,459	* 536	* 1,072
\$1 under \$1,000	10,739	8,060	8,546	21,895	* 2,201	* 7,211	10,739	29,105	10,739	10,791	0	0	0	0	* 2,201	* 953	10,739	9,838	0	0
\$1,000 under \$2,000	12,033	20,360	12,033	20,309	0	0	12,033	20,309	12,033	9,161	0	0	0	0	0	0	12,033	9,161	0	0
\$2,000 under \$3,000	19,005	47,074	17,007	46,347	* 1,998	* 5,001	19,005	51,349	19,005	22,997	0	0	0	* 1,998	* 621	18,997	22,375	0	0	
\$3,000 under \$4,000	18,228	64,593	16,586	57,112	* 4,181	* 10,115	18,228	67,227	18,228	28,936	0	0	0	* 3,653	* 1,285	18,125	27,651	0	0	
\$4,000 under \$5,000	25,364	114,195	23,353	102,141	* 2,328	* 7,130	25,364	109,271	25,364	49,166	0	0	0	* 2,011	* 1,202	25,364	47,965	0	0	
\$5,000 under \$6,000	22,074	119,696	18,078	97,664	* 4,004	* 28,790	22,074	126,454	22,074	56,862	0	0	0	* 4,004	* 3,834	22,074	53,028	0	0	
\$6,000 under \$7,000	32,083	208,831	28,051	167,027	9,059	32,454	32,083	199,480	32,083	89,766	0	0	0	11,071	4,976	32,083	84,790	0	0	
\$7,000 under \$8,000	40,383	302,943	33,116	212,911	13,300	66,904	40,383	279,815	40,383	125,820	0	0	0	15,299	9,688	40,383	116,132	0	0	
\$8,000 under \$9,000	49,611	417,163	40,579	334,774	11,536	88,996	49,611	429,300	49,611	186,166	0	0	0	11,037	11,671	49,611	174,495	* 1,005	* 5,530	
\$9,000 under \$10,000	54,737	523,636	47,648	399,232	17,629	110,792	54,737	510,024	54,737	228,039	0	0	0	17,153	14,918	54,737	213,122	0	0	
\$10,000 under \$11,000	72,678	761,692	60,544	588,207	18,340	183,109	72,678	787,574	72,678	326,044	0	0	0	19,450	23,308	71,699	302,735	* 1,006	* 16,258	
\$11,000 under \$12,000	69,456	799,275	53,625	520,868	25,295	265,591	69,456	786,459	69,456	342,529	0	0	0	25,295	34,923	69,456	307,606	0	0	
\$12,000 under \$13,000	110,915	1,388,545	83,264	834,530	54,764	516,067	110,915	1,350,596	110,915	595,213	* 993	* 277	0	56,769	69,862	110,915	525,074	0	0	
\$13,000 under \$14,000	127,702	1,720,130	87,548	1,007,020	58,516	661,684	127,702	1,668,704	127,702	709,284	0	0	0	59,523	87,947	127,702	621,338	0	0	
\$14,000 under \$15,000	112,202	1,627,439	77,300	982,838	54,961	594,470	112,202	1,577,309	112,202	626,498	* 1,006	* 24	0	56,984	80,842	112,202	545,632	0	0	
\$15,000 under \$16,000	115,931	1,801,118	89,092	1,245,554	44,652	531,908	115,931	1,777,462	115,931	652,260	0	0	0	42,641	70,252	115,931	582,008	0	0	
\$16,000 under \$17,000	140,989	2,330,789	107,397	1,388,128	72,741	872,136	140,989	2,260,263	140,989	792,376	0	0	0	72,745	117,125	140,989	675,251	0	0	
\$17,000 under \$18,000	124,774	2,187,457	108,345	1,585,289	38,459	445,427	124,774	2,030,716	124,774	676,533	0	0	0	39,466	58,287	124,580	618,246	0	0	
\$18,000 under \$19,000	118,002	2,181,158	105,032	1,741,025	25,638	304,096	118,002	2,045,121	118,002	638,896	0	0	0	26,537	45,026	118,002	593,870	0	0	
\$19,000 under \$20,000	101,100	1,970,865	80,009	1,445,732	29,085	403,102	101,100	1,848,834	101,100	535,946	* 1,006	* 622	0	30,117	58,575	101,100	476,749	0	0	
\$20,000 under \$25,000	487,981	10,931,989	428,494	8,648,538	149,133	1,756,527	487,981	10,405,065	487,981	2,409,422	* 2,013	* 1,164	0	141,022	267,299	485,814	2,140,959	0	0	
\$25,000 under \$30,000	394,073	10,782,957	370,011	9,302,968	82,263	911,175	394,073	10,215,015	394,073	1,542,068	* 3,005	* 2,101	0	80,282	136,191	386,159	1,403,775	* 993	* 872	
\$30,000 under \$35,000	384,653	12,506,616	362,833	10,883,552	93,317	1,086,568	384,653	11,970,119	384,653	1,114,371	9,197	7,313	* 1,006	* 515	93,841	142,784	359,239	964,274	0	0
\$35,000 under \$40,000	332,284	12,459,746	321,077	11,283,226	63,858	631,755	332,284	11,915,136	332,284	659,399	* 9,054	* 5,416	* 1,006	* 606	61,877	67,257	311,822	586,726	* 1,000	* 155
\$40,000 under \$45,000	295,502	12,488,299	288,393	11,078,272	62,385	618,197	295,502	11,696,469	295,502	337,350	15,010	3,315	* 7,042	* 5,832	65,049	46,921	262,092	287,114	0	0
\$45,000 and over	146,038	6,886,320	144,224	6,188,570	33,894	192,621	146,038	6,381,191	146,038	55,513	* 3,990	* 1,245	* 2,994	* 726	34,905	11,297	124,132	42,971	0	0

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2013

2010 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with three or more qualifying children																			
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,384,399	81,253,894	3,009,370	68,460,051	938,045	9,075,333	3,384,399	77,624,735	3,384,399	12,194,506	20,090	11,274	* 6,039	* 5,695	719,900	1,003,927	3,284,799	11,179,306	* 3,978	* 89,351
No adjusted gross income	11,185	-1,313,788	7,316	156,215	6,805	29,539	11,185	185,754	11,185	45,102	* 4	* 15	* 8	5,801	7,621	10,028	37,466	0	0	
\$1 under \$1,000	13,935	8,223	11,945	18,927	* 1,990	* 1,622	13,935	20,549	13,935	8,843	0	0	0	* 2,988	* 156	12,938	8,687	0	0	
\$1,000 under \$2,000	19,028	28,177	18,028	26,061	* 1,000	* 29,021	19,028	55,082	19,028	15,816	0	0	0	* 1,000	* 3,612	19,028	12,204	0	0	
\$2,000 under \$3,000	17,229	44,076	15,933	41,902	* 3,240	* 8,791	17,229	50,694	17,229	22,763	0	0	0	* 2,268	* 712	17,229	22,051	0	0	
\$3,000 under \$4,000	18,673	66,810	15,458	51,851	* 5,158	* 14,640	18,673	66,491	18,673	29,884	0	0	0	* 4,187	* 1,137	18,673	28,747	0	0	
\$4,000 under \$5,000	21,980	98,346	21,008	104,674	* 1,944	* 1,048	21,980	132,208	21,980	47,902	0	0	0	* 972	* 396	21,980	47,506	* 1,001	* 26,487	
\$5,000 under \$6,000	41,835	232,942	38,873	196,390	* 6,849	* 28,329	41,835	224,719	41,835	101,120	0	0	0	* 5,877	* 1,975	41,835	99,145	0	0	
\$6,000 under \$7,000	40,278	263,211	29,321	181,863	13,872	81,828	40,278	263,691	40,278	114,608	0	0	0	12,865	7,082	40,278	107,526	0	0	
\$7,000 under \$8,000	38,078	287,361	34,145	240,281	11,031	56,776	38,078	315,629	38,078	130,060	0	0	0	* 8,792	* 4,733	38,078	125,327	* 998	* 18,572	
\$8,000 under \$9,000	51,708	441,761	42,342	360,653	17,449	89,306	51,708	449,959	51,708	197,606	0	0	0	13,977	10,837	51,708	186,769	0	0	
\$9,000 under \$10,000	61,448	584,282	53,126	406,153	25,129	178,257	61,448	584,410	61,448	256,499	0	0	0	22,159	16,273	61,448	240,226	0	0	
\$10,000 under \$11,000	66,019	693,815	50,855	509,139	20,994	167,193	66,019	676,332	66,019	303,895	0	0	0	18,079	18,655	66,019	285,239	0	0	
\$11,000 under \$12,000	85,988	988,386	67,846	726,842	37,887	276,269	85,988	1,003,111	85,988	420,186	0	0	0	28,896	30,100	85,988	390,086	0	0	
\$12,000 under \$13,000	128,360	1,613,212	97,855	899,751	72,430	664,970	128,360	1,564,722	128,360	698,549	0	0	0	65,628	69,967	128,360	628,582	0	0	
\$13,000 under \$14,000	123,905	1,665,944	81,187	840,930	63,634	741,268	123,905	1,582,198	123,905	667,056	0	0	0	61,670	79,466	123,905	587,589	0	0	
\$14,000 under \$15,000	99,244	1,439,178	80,615	978,462	37,322	427,779	99,244	1,406,241	99,244	541,847	0	0	0	34,340	49,118	98,244	492,729	0	0	
\$15,000 under \$16,000	116,669	1,808,530	91,831	1,281,251	37,723	410,226	116,669	1,691,477	116,669	613,048	0	0	0	32,644	50,428	116,669	562,620	0	0	
\$16,000 under \$17,000	106,993	1,771,543	86,927	1,182,637	39,055	489,179	106,993	1,671,817	106,993	575,441	0	0	0	36,237	57,815	106,795	517,626	0	0	
\$17,000 under \$18,000	102,894	1,803,368	84,126	1,326,388	28,930	391,829	102,894	1,718,216	102,894	560,067	0	0	0	24,996	45,178	102,894	514,889	0	0	
\$18,000 under \$19,000	103,199	1,904,300	88,859	1,449,105	33,782	368,157	103,199	1,829,876	103,199	551,555	0	0	0	26,236	43,364	103,191	508,192	* 1,007	* 12,613	
\$19,000 under \$20,000	86,910	1,694,711	76,687	1,271,683	24,915	272,989	86,910	1,544,671	86,910	449,025	* 29	* 116	* 29	* 1,217	19,101	28,413	86,881	420,495	0	0
\$20,000 under \$25,000	481,177	10,774,219	437,882	8,629,659	109,300	1,389,040	481,177	10,018,699	481,177	2,234,846	* 998	* 138	0	0	95,817	164,305	478,197	2,070,403	0	0
\$25,000 under \$30,000	409,717	11,214,121	379,073	9,464,801	92,600	961,648	409,717	10,426,450	409,717	1,560,419	* 3,994	* 4,234	0	0	61,467	129,341	400,749	1,426,843	0	0
\$30,000 under \$35,000	397,969	12,967,679	378,336	11,085,182	84,027	969,671	397,969	12,054,853	397,969	1,107,091	* 3,034	* 1,810	0	0	56,664	102,545	375,115	1,002,736	0	0
\$35,000 under \$40,000	350,953	13,193,865	336,618	11,542,449	78,549	830,977	350,953	12,405,105	350,953	636,634	* 5,008	* 3,540	* 2,993	* 1,887	48,060	60,886	319,716	572,208	* 972	* 31,679
\$40,000 under \$45,000	260,580	10,999,342	255,794	10,012,725	50,580	55,519	260,580	10,068,244	260,580	258,698	* 6,026	* 1,070	* 3,013	* 2,583	12,214	13,539	245,361	244,089	0	0
\$45,000 and over	128,443	5,983,281	127,387	5,474,075	31,849	139,460	128,443	5,613,535	128,443	45,947	* 997	* 350	0	0	16,966	6,271	113,491	39,326	0	0

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2012

2009 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Table with 20 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages (Number of returns, Amount), EIC self-employment income (Number of returns, Amount), EIC earned income [1] (Number of returns, Amount), Total earned income credit (Number of returns, Amount), EIC used to offset income tax before credits (Number of returns, Amount), Total income tax (Number of returns, Amount), EIC used to offset all other taxes (Number of returns, Amount), EIC refundable portion (Number of returns, Amount), Nontaxable combat pay (Number of returns, Amount). Rows include Total and various AGI brackets from \$1 under \$1,000 to \$45,000 and over.

Returns with no qualifying children

Table with 20 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC salaries and wages (Number of returns, Amount), EIC self-employment income (Number of returns, Amount), EIC earned income [1] (Number of returns, Amount), Total earned income credit (Number of returns, Amount), EIC used to offset income tax before credits (Number of returns, Amount), Total income tax (Number of returns, Amount), EIC used to offset all other taxes (Number of returns, Amount), EIC refundable portion (Number of returns, Amount), Nontaxable combat pay amount (Number of returns, Amount). Rows include Total and various AGI brackets from \$1 under \$1,000 to \$45,000 and over.

2009 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with three or more qualifying children																			
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,135,245	75,192,044	2,812,816	65,034,584	827,277	7,772,800	3,135,245	72,900,315	3,135,245	11,104,754	14,012	11,924	3,006	1,056	631,141	871,977	3,051,834	10,220,853	* 6,013	* 92,930
No adjusted gross income	15,515	-1,212,136	11,001	152,126	9,457	87,502	15,515	239,628	15,515	61,225	0	0	0	0	8,097	11,443	15,035	49,782	-	-
\$1 under \$1,000	8,016	5,626	5,002	3,212	4,011	35,979	8,016	39,191	8,016	11,531	0	0	0	0	* 3,972	* 3,961	8,016	7,571	0	0
\$1,000 under \$2,000	12,323	18,914	11,318	19,740	1,303	1,576	12,323	21,316	12,323	9,522	0	0	0	0	1,018	187	12,323	9,335	0	0
\$2,000 under \$3,000	23,046	59,544	22,032	54,045	1,013	2,778	23,046	56,823	23,046	25,617	0	0	0	0	1,013	250	23,046	25,368	0	0
\$3,000 under \$4,000	24,217	83,397	24,178	77,913	2,073	4,502	24,217	112,772	24,217	37,608	0	0	0	0	2,033	242	24,217	37,365	* 1,004	* 30,357
\$4,000 under \$5,000	29,251	132,100	25,239	142,576	6,225	26,669	29,251	220,806	29,251	66,798	0	0	0	0	5,371	2,204	29,251	64,594	1,997	51,562
\$5,000 under \$6,000	35,055	192,405	33,050	162,979	3,001	16,225	35,055	179,204	35,055	80,656	0	0	0	0	3,001	1,357	35,055	79,299	-	-
\$6,000 under \$7,000	37,079	245,810	33,067	194,126	10,991	48,654	37,079	242,781	37,079	109,053	0	0	0	0	8,997	3,333	37,079	105,719	-	-
\$7,000 under \$8,000	52,655	390,848	44,655	340,196	15,581	46,043	52,655	386,239	52,655	169,636	0	0	0	0	14,285	8,803	52,655	160,834	0	0
\$8,000 under \$9,000	49,066	418,567	41,058	334,718	13,982	83,619	49,066	418,338	49,066	184,049	0	0	0	0	11,988	8,246	49,066	175,802	0	0
\$9,000 under \$10,000	51,632	491,719	41,242	370,339	17,577	145,159	51,632	515,498	51,632	220,495	*	*	0	0	14,577	15,018	51,632	205,477	0	0
\$10,000 under \$11,000	66,919	700,406	49,573	468,820	27,823	204,875	66,919	673,695	66,919	300,433	*	0	0	0	24,524	24,922	66,919	275,511	0	0
\$11,000 under \$12,000	95,126	1,096,005	69,602	693,854	40,013	344,202	95,126	1,038,056	95,126	465,304	*	-	0	0	35,494	36,012	95,126	429,293	0	0
\$12,000 under \$13,000	109,717	1,377,213	78,608	820,769	57,585	580,950	109,717	1,401,719	109,717	599,092	*	-	0	0	53,061	64,832	108,718	534,260	0	0
\$13,000 under \$14,000	103,198	1,385,803	79,064	853,005	43,085	452,717	103,198	1,305,722	103,198	551,380	0	0	0	0	42,095	46,557	103,198	504,823	0	0
\$14,000 under \$15,000	99,679	1,441,110	78,434	997,933	37,539	389,839	99,679	1,387,771	99,679	537,793	*	0	0	0	34,219	47,266	98,380	490,528	0	0
\$15,000 under \$16,000	85,092	1,319,025	72,099	934,100	20,977	262,534	85,092	1,196,634	85,092	448,468	* 999	* 198	0	0	22,980	31,107	85,092	417,164	0	0
\$16,000 under \$17,000	87,380	1,450,866	68,648	1,080,853	30,791	372,603	87,380	1,453,455	87,380	483,511	0	0	0	0	25,661	46,720	86,983	436,791	0	0
\$17,000 under \$18,000	90,184	1,577,651	76,561	1,122,659	26,915	310,205	90,184	1,432,864	90,184	455,105	*	*	0	0	23,022	35,427	89,187	419,678	0	0
\$18,000 under \$19,000	84,489	1,562,333	78,432	1,254,769	19,334	213,420	84,489	1,468,188	84,489	429,873	*	-	0	0	13,344	21,975	84,486	407,898	0	0
\$19,000 under \$20,000	91,365	1,784,758	80,560	1,427,674	24,220	249,338	91,365	1,677,012	91,365	462,147	* 997	* 297	0	0	16,293	30,578	91,025	431,272	0	0
\$20,000 under \$25,000	411,702	9,239,675	378,644	7,813,869	96,329	1,004,551	411,702	8,824,106	411,702	1,916,982	1,004	862	0	0	72,876	124,012	408,918	1,792,107	* 1,005	* 5,686
\$25,000 under \$30,000	394,017	10,837,140	370,619	9,052,069	86,428	1,157,909	394,017	10,214,248	394,017	1,480,577	999	2,033	0	0	63,880	136,662	384,937	1,341,883	1,004	4,270
\$30,000 under \$35,000	379,578	12,305,592	363,262	11,093,907	77,848	551,764	379,578	11,646,727	379,578	1,062,438	3,004	4,476	1,004	121	45,295	84,048	361,975	973,914	1,004	1,056
\$35,000 under \$40,000	360,120	13,537,490	344,248	11,910,120	76,018	878,692	360,120	12,788,811	360,120	654,515	3,011	2,634	1,004	664	46,416	63,582	333,938	588,299	-	-
\$40,000 under \$45,000	224,155	9,448,766	220,617	8,666,349	47,215	196,459	224,155	8,862,807	224,155	239,597	3,000	1,385	* 998	* 271	27,121	20,196	210,023	218,016	0	0
\$45,000 and over	114,069	5,301,417	112,006	4,991,866	29,942	104,037	114,069	5,095,903	114,069	41,347	998	39	*	*	10,504	3,036	105,555	38,272	0	0

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

[2] Less than \$500.

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

Source: IRS, Statistics of Income Division, July 2011

2008 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
[All figures are estimates based on samples--money amounts are in thousands of dollar]

Table with columns for Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC status and wages, EIC self-employment income, EIC earned income (I), Total earned income credit, EIC used to offset income tax before credits, Total income tax, EIC used to offset all other taxes, EIC refundable portion, and Nonrefundable tax amount.

Table with columns for Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC status and wages, EIC self-employment income, EIC earned income (I), Total earned income credit, EIC used to offset income tax before credits, Total income tax, EIC used to offset all other taxes, EIC refundable portion, and Nonrefundable tax amount.

Table with columns for Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC status and wages, EIC self-employment income, EIC earned income (I), Total earned income credit, EIC used to offset income tax before credits, Total income tax, EIC used to offset all other taxes, EIC refundable portion, and Nonrefundable tax amount.

Table with columns for Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC status and wages, EIC self-employment income, EIC earned income (I), Total earned income credit, EIC used to offset income tax before credits, Total income tax, EIC used to offset all other taxes, EIC refundable portion, and Nonrefundable tax amount.

Size of adjusted gross income	Returns with one qualifying child										Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	9,393,157	162,956,723	8,566,192	146,758,970	1,911,349	11,662,012	9,393,157	158,476,746	9,393,157	167,406,962	1,839,709	706,911	548,729	355,434	1,730,631	1,887,400	8,530,740	16,169,751	* 4,011	** 55,764
No adjusted gross income	42,341	1,446,116	28,011	2,382,224	31,118	177,398	45,741	358,466	40,741	62,374	0	0	0	0	22,262	43,239	61,662	0	0	
\$1 under \$1,000	45,611	20,091	40,035	59,196	9,273	9,818	45,611	68,414	45,611	18,609	0	0	0	0	2,223	2,609	45,611	16,001	0	
\$1,000 under \$2,000	52,160	141,126	87,286	205,812	11,869	16,251	52,160	189,561	52,160	136,220	0	0	0	0	8,115	5,754	91,850	52,871	0	
\$2,000 under \$3,000	127,662	323,921	117,201	330,324	15,049	45,821	127,662	404,561	127,662	294,464	0	0	0	0	14,760	9,477	127,662	114,437	* 1,000	
\$3,000 under \$4,000	203,497	714,447	185,554	678,517	27,818	82,236	203,497	760,753	203,497	552,114	0	0	0	0	27,381	13,504	203,497	239,014	0	
\$4,000 under \$5,000	189,661	860,488	169,440	776,174	36,488	133,375	189,661	906,550	189,661	444,688	0	0	0	0	39,813	35,042	189,661	272,386	0	
\$5,000 under \$6,000	239,885	1,317,234	217,135	1,159,911	47,965	208,842	239,885	1,387,224	239,885	644,888	0	0	0	0	49,354	35,042	239,885	498,194	* 1,000	
\$6,000 under \$7,000	281,887	1,705,463	258,376	1,487,873	54,202	300,921	281,887	1,758,654	281,887	569,694	0	0	0	0	57,165	47,037	281,887	522,627	0	
\$7,000 under \$8,000	304,885	2,292,327	246,331	1,779,808	89,172	583,417	304,885	2,283,226	304,885	785,452	0	0	0	0	88,873	86,057	304,885	677,425	0	
\$8,000 under \$9,000	494,265	4,218,837	346,691	2,530,393	231,134	1,446,895	494,265	4,176,201	494,265	1,381,194	0	0	0	0	295,833	254,025	494,265	1,157,166	0	
\$9,000 under \$10,000	554,601	3,370,412	283,682	2,305,708	144,138	1,032,990	554,601	3,338,697	554,601	1,011,170	* 2,004	* 125	0	0	143,111	116,833	554,601	847,192	0	
\$10,000 under \$11,000	630,621	3,368,224	255,421	2,442,948	152,323	846,398	630,621	3,299,342	630,621	897,374	* 646	* 154	0	0	109,953	127,337	630,621	918,255	0	
\$11,000 under \$12,000	669,348	4,347,605	312,068	3,321,471	190,743	834,997	669,348	4,156,867	669,348	1,048,418	* 3,857	* 405	0	0	103,354	134,072	669,348	913,339	0	
\$12,000 under \$13,000	684,261	4,292,267	296,273	3,412,252	83,889	697,217	684,261	4,188,466	684,261	978,189	* 6,968	* 405	0	0	89,170	118,971	684,261	847,192	0	
\$13,000 under \$14,000	338,818	4,571,907	303,460	3,710,195	78,901	677,114	338,818	4,387,314	338,818	967,295	* 8,318	* 1,310	0	0	72,470	81,072	338,818	854,454	0	
\$14,000 under \$15,000	319,259	4,586,446	291,886	3,752,629	79,263	618,827	319,259	4,371,156	319,259	898,374	* 6,876	* 2,616	0	0	75,467	104,911	319,259	790,947	0	
\$15,000 under \$16,000	303,961	5,475,248	303,861	4,697,437	74,278	568,827	303,961	5,260,794	303,961	1,058,771	30,228	5,918	0	0	67,681	97,818	303,961	901,135	0	
\$16,000 under \$17,000	313,342	5,172,200	299,321	4,585,862	60,119	341,892	313,342	4,927,754	313,342	858,210	40,342	7,469	0	0	58,721	76,189	313,342	774,561	0	
\$17,000 under \$18,000	308,274	5,713,118	306,762	5,112,685	40,689	417,003	308,274	5,529,888	308,274	893,600	45,303	11,891	0	0	51,041	69,159	308,274	818,772	0	
\$18,000 under \$19,000	307,702	6,246,521	303,913	5,737,006	47,919	213,590	307,702	5,950,397	307,702	846,634	43,936	15,307	0	0	38,787	48,405	307,702	762,204	0	
\$19,000 under \$20,000	341,465	6,656,996	334,117	6,164,986	47,743	290,914	341,465	6,009,894	341,465	809,894	40,363	16,249	0	0	1,662,442	46,596	341,465	747,627	0	
\$20,000 under \$25,000	1,458,556	32,817,270	1,400,632	30,475,785	188,883	1,100,291	1,458,556	31,576,078	1,458,556	2,752,497	296,157	144,395	0	0	174,332	189,450	1,458,556	2,439,568	0	
\$25,000 under \$30,000	1,251,863	34,295,110	1,231,871	32,549,381	152,375	626,918	1,251,863	33,022,867	1,251,863	1,448,003	674,293	315,743	111,882	48,176	137,161	80,320	1,273,343	1,008,098	* 1,000	
\$30,000 under \$35,000	870,940	27,914,874	863,080	26,658,402	127,707	242,124	870,940	26,749,035	870,940	386,243	602,367	176,342	402,279	290,819	73,221	28,862	870,940	181,839	* 1,000	
\$35,000 under \$40,000	489,413	3,316,477	488,763	2,856,102	18,468	73,269	489,413	2,929,369	489,413	1,464,641	66,398	9,370	33,866	14,938	7,419	1,427	489,413	3,507	0	
\$40,000 and over	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

[1] For prior year returns, EIC earned income includes nontaxable earned income.
 [2] Less than \$500.
 NOTE: Detail may not add to totals because of rounding.
 Source: IRS, Statistics of Income Division, July 2010

Size of adjusted gross income	Returns with one qualifying child														Nonresident alien					
	Number of returns	Adjusted gross income less deficit	EIC status and wages		EIC self-employment income		EIC earned income (E)		Total earned income (E)		EIC used to offset income tax before credits		Total income tax			EIC used to offset all other taxes		EIC refundable portion		Number of returns
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
Total	9,192,120	154,118,892	8,419,756	141,201,236	1,815,205	10,811,892	9,192,120	152,071,500	9,192,120	174,775,264	1,817,257	687,235	612,282	403,438	1,740,627	1,712,688	8,369,945	152,719,040	15,276,040	9,644
No adjusted gross income	19,884	1,812,222	43,051	453,688	23,226	118,768	91,844	848,456	91,844	92,497	—	—	—	20,323	19,997	48,272	72,242	19,242	—	1,000
\$1 under \$1,000	64,188	7,500	57,038	81,574	7,820	46,874	64,188	74,640	64,188	16,006	—	—	—	—	—	—	—	16,560	—	—
\$1,000 under \$2,000	113,373	172,866	102,264	174,462	16,372	40,710	113,373	224,172	113,373	60,878	—	—	—	13,409	7,231	112,426	61,947	—	—	
\$2,000 under \$3,000	172,926	426,977	162,667	427,406	42,706	115,104	172,926	476,912	172,926	159,322	—	—	—	19,872	7,658	172,228	151,674	—	—	
\$3,000 under \$4,000	188,175	667,242	173,127	636,455	29,988	104,018	188,175	742,474	188,175	229,688	—	—	—	30,863	16,196	188,752	213,473	—	—	
\$4,000 under \$5,000	220,964	959,154	191,711	878,844	38,950	131,251	220,964	1,029,693	220,964	332,243	—	—	—	36,591	25,486	221,428	306,297	—	—	
\$5,000 under \$6,000	220,268	1,274,111	201,854	1,138,903	38,519	110,991	220,268	1,362,813	220,268	414,347	—	—	—	38,150	24,999	219,962	390,277	—	1,000	
\$6,000 under \$7,000	262,309	1,796,323	228,835	1,736,371	65,904	141,662	262,309	1,758,033	262,309	568,689	—	—	—	63,903	54,712	250,074	514,177	—	—	
\$7,000 under \$8,000	328,522	2,546,863	289,195	1,887,458	102,787	870,252	328,522	2,542,749	328,522	844,261	—	—	—	113,238	104,510	328,522	739,851	—	—	
\$8,000 under \$9,000	545,276	4,694,921	500,025	2,938,772	228,948	1,238,809	545,276	4,571,642	545,276	1,514,710	—	—	—	222,463	243,102	545,071	1,179,093	—	—	
\$9,000 under \$10,000	327,368	3,159,875	272,823	2,352,806	112,225	854,267	327,368	3,157,073	327,368	942,297	1,999	—	—	112,628	128,348	328,327	813,784	—	—	
\$10,000 under \$11,000	384,617	3,262,444	287,257	2,558,004	70,160	555,311	384,617	3,119,465	384,617	957,270	—	—	—	70,468	82,553	383,262	787,716	—	—	
\$11,000 under \$12,000	319,110	3,688,788	278,298	3,098,599	79,400	591,450	319,110	3,653,049	319,110	850,528	—	—	—	73,000	89,837	315,754	850,567	—	—	
\$12,000 under \$13,000	275,691	3,446,186	252,244	2,867,589	55,429	453,249	275,691	3,378,738	275,691	773,295	8,661	—	—	51,138	64,848	274,024	756,134	—	—	
\$13,000 under \$14,000	322,449	4,362,888	292,227	3,743,760	85,969	627,438	322,449	4,170,358	322,449	694,177	9,289	—	—	62,354	77,785	321,172	814,758	—	—	
\$14,000 under \$15,000	352,310	5,112,115	317,870	4,400,950	72,753	550,612	352,310	4,907,562	352,310	980,467	35,335	6,863	—	74,124	92,046	340,340	893,768	—	—	
\$15,000 under \$16,000	316,666	4,911,028	290,099	4,239,913	69,131	545,162	316,666	4,780,056	316,666	879,561	37,267	3,481	—	67,261	97,760	303,517	778,930	—	—	
\$16,000 under \$17,000	338,828	5,557,484	307,527	4,912,465	76,028	634,828	338,828	5,447,328	338,828	996,465	34,438	6,845	—	62,427	93,962	332,066	799,658	—	—	
\$17,000 under \$18,000	328,214	6,851,128	311,776	5,326,097	43,729	214,883	328,214	6,540,980	328,214	816,330	—	—	—	42,263	50,688	314,400	752,413	—	—	
\$18,000 under \$19,000	305,228	8,640,252	293,234	5,317,686	40,177	164,310	305,228	8,481,298	305,228	724,230	31,467	11,119	—	42,767	64,119	293,929	688,992	—	—	
\$19,000 under \$20,000	328,414	6,653,448	305,762	6,246,416	43,360	260,702	328,414	6,505,119	328,414	741,869	49,400	22,228	—	49,260	68,164	321,162	670,993	—	—	
\$20,000 under \$25,000	1,482,354	33,347,807	1,444,836	31,428,882	194,001	934,450	1,482,354	32,366,426	1,482,354	2,579,138	318,900	189,444	7,838	2,103	183,032	1,904,441	1,418,423	2,259,247	1,000	
\$25,000 under \$30,000	1,293,988	33,387,944	1,286,318	33,393,411	148,697	634,334	1,293,988	34,027,740	1,293,988	1,262,589	730,178	340,518	188,748	84,025	127,779	1,701,160	1,500,493	839,919	—	
\$30,000 under \$35,000	712,283	22,771,885	701,862	21,380,312	109,140	427,036	712,283	21,807,347	712,283	217,247	512,993	111,979	404,585	312,690	53,531	16,524	287,848	88,544	—	
\$35,000 and over	65,368	640,627	65,368	620,622	—	—	65,368	640,627	65,368	—	—	—	—	—	—	—	65,368	—	—	

Estimates should be used with caution because of the small number of 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] For prior year returns, EIC earned income includes nonrefundable earned income.
 Note: Detail may not add to totals because of rounding.
 Source: IRS, Statistics of Income Division, July 2009.

Account	Amount
	18,373
	27,042
	-
	-
	13,518
	12,719
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	15,094
	-
	-

Account	Amount
	91,277
	-
	20,514
	-
	-
	-
	18,978
	-
	-
	-
	-
	-
	-
	11,785
	-
	-
	-
	-
	-

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Returns with one qualifying child												Total income tax	EIC used to offset all other taxes		EIC refundable portion		Nonrefundable portion
			EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Amount			Amount		Amount		
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
Total	8,746,522	143,033,648	8,037,576	130,798,157	1,606,598	10,025,342	8,746,522	140,868,794	8,746,522	167,770,700	1,594,629	586,448	544,708	348,641	1,527,960	1,696,790	7,971,103	13,994,462	3,652	
No adjusted gross income	36,191	1,126,162	23,650	209,557	22,482	174,953	36,191	384,510	36,191	59,842	--	--	--	--	20,582	22,252	32,228	37,590	--	
\$1 under \$1,000	1,341	34,636	54,515	627,739	18,967	142,311	61,346	377,560	61,346	1,146,722	--	--	--	--	6,006	27,147	61,346	1,146,722	--	
\$1,000 under \$2,000	108,442	170,518	174,395	14,391	31,048	108,442	284,771	108,442	68,368	--	--	--	--	13,538	7,618	107,495	60,770	1,007	--	
\$2,000 under \$3,000	188,197	427,240	183,337	438,157	18,084	39,010	168,197	474,176	168,197	149,863	--	--	--	18,443	8,799	168,197	141,564	--	--	
\$3,000 under \$4,000	300,727	713,220	190,514	683,119	22,479	79,610	202,727	779,706	202,727	261,495	--	--	--	23,561	11,699	202,093	238,617	1,000	--	
\$4,000 under \$5,000	214,927	963,007	201,374	897,596	28,573	116,000	214,927	1,013,936	214,927	327,423	--	--	--	28,604	17,746	214,927	309,677	--	--	
\$5,000 under \$6,000	236,493	1,303,524	219,268	1,168,292	39,615	172,322	236,493	1,340,614	236,493	436,662	--	--	--	39,336	26,568	236,493	410,114	--	--	
\$6,000 under \$7,000	238,496	1,549,195	204,099	1,244,332	51,419	321,151	238,496	1,565,484	238,496	510,465	--	--	--	52,509	45,937	237,205	464,527	--	--	
\$7,000 under \$8,000	345,666	2,815,514	281,463	1,748,956	134,578	861,972	345,666	2,810,727	345,666	697,328	--	--	--	137,124	123,163	344,659	734,745	--	--	
\$8,000 under \$9,000	464,169	3,009,985	329,616	2,233,324	229,054	1,261,853	464,169	3,285,177	464,169	1,249,968	1,000	24	--	230,936	239,951	463,238	1,209,994	--	--	
\$9,000 under \$10,000	321,268	3,051,727	272,133	2,468,508	86,519	519,472	321,268	2,985,979	321,268	853,060	1,007	165	--	89,347	95,964	319,216	757,611	--	--	
\$10,000 under \$11,000	310,914	3,268,872	270,628	2,628,806	73,961	526,431	310,914	3,155,236	310,914	833,403	7,000	1,062	--	72,932	86,913	310,277	746,467	--	--	
\$11,000 under \$12,000	311,319	3,573,892	274,775	2,910,648	67,349	566,830	311,319	3,476,478	311,319	836,054	3,289	126	--	67,063	86,883	308,370	748,945	--	--	
\$12,000 under \$13,000	307,131	3,838,654	276,069	3,263,621	63,449	519,270	307,131	3,787,498	307,131	823,264	4,301	108	--	69,638	83,437	303,378	759,289	--	--	
\$13,000 under \$14,000	296,264	3,988,629	270,407	3,578,571	58,411	318,520	296,264	3,897,491	296,264	799,074	6,946	1,460	--	50,042	66,367	293,736	731,246	--	--	
\$14,000 under \$15,000	304,756	4,119,700	281,296	4,237,973	52,872	391,424	304,756	4,029,398	304,756	790,438	37,200	8,862	300	14	51,842	60,456	301,925	712,120	--	--
\$15,000 under \$16,000	334,247	5,006,200	311,848	4,982,097	58,531	356,510	334,247	5,337,606	334,247	832,810	35,007	10,524	--	52,688	67,126	323,342	795,160	--	--	
\$16,000 under \$17,000	319,633	4,613,581	299,491	4,072,298	56,518	399,663	319,633	4,472,058	319,633	810,648	23,210	2,788	1,007	51,805	76,534	312,833	772,816	--	--	
\$17,000 under \$18,000	338,016	5,919,681	324,984	5,477,666	49,722	254,866	338,016	5,732,531	338,016	786,404	13,604	1,930	--	47,511	49,871	327,013	725,803	--	--	
\$18,000 under \$19,000	315,682	5,835,370	297,751	5,386,179	41,362	288,010	315,682	5,674,189	315,682	817,114	16,738	4,218	--	41,216	46,754	299,106	623,621	--	--	
\$19,000 under \$20,000	323,566	6,203,831	315,003	5,870,911	43,230	185,018	323,566	6,055,929	323,566	655,303	42,647	25,095	637	43	46,767	37,110	312,918	693,138	--	--
\$20,000 under \$25,000	1,024,305	33,805,364	1,024,612	31,765,858	168,750	1,024,612	1,024,305	32,789,914	1,024,305	2,333,446	365,971	182,968	729	1,434,103	1,434,103	2,026,298	2,026,298	--	--	
\$25,000 under \$30,000	1,193,841	32,708,196	1,169,153	30,790,331	144,549	991,769	1,193,841	31,742,120	1,193,841	3,909,209	643,162	272,692	293,665	130,349	116,031	622,223	866,188	601,993	--	--
\$30,000 and over	489,425	16,360,743	482,770	14,443,286	72,652	348,920	489,425	14,766,206	489,425	111,778	333,677	43,344	275,451	212,452	33,927	9,213	191,306	48,622	--	--

[1] Estimate should be used with caution because of the small number of returns on which it is based.
[2] Less than \$500.
NOTE: Detail may not add to totals because of rounding.
Source: IRS, Statistics of Income Division, July 2008.

Amount
*45,285
--
*19,327
--
*20,355
--
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--
--
--
--
*5,653
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Amount
*45,688
--
*148
*22,430
*11,750
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*11,361
--
--

2005 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Table with 18 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC status (retiree and wages), EIC self-employment income, EIC earned income (I), Total earned income (II), EIC used to offset (income tax credits, income tax before credits, total income), EIC used to offset (other states), EIC refundable portion, Nonrefundable credit (job amount). Rows include 'Total' and various income brackets from \$1 under \$1,000 to \$50,000 and over.

Table with 18 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC status (retiree and wages), EIC self-employment income, EIC earned income (I), Total earned income (II), EIC used to offset (income tax credits, income tax before credits, total income), EIC used to offset (other states), EIC refundable portion, Nonrefundable credit (job amount). Rows include 'Total' and various income brackets from \$1 under \$1,000 to \$50,000 and over.

Table with 18 columns: Size of adjusted gross income, Number of returns, Adjusted gross income less deficit, EIC status (retiree and wages), EIC self-employment income, EIC earned income (I), Total earned income (II), EIC used to offset (income tax credits, income tax before credits, total income), EIC used to offset (other states), EIC refundable portion, Nonrefundable credit (job amount). Rows include 'Total' and various income brackets from \$1 under \$1,000 to \$50,000 and over.

Size of adjusted gross income	Returns with one qualifying child																			
	Adjusted gross income less deficit		EIC states and wages		EIC self-employment income		EIC earned income		Total earned income less credits		EIC used to offset other states		Total income tax		EIC used to offset other states		EIC refundable portion		Nontaxable combat pay amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	8,628,893	137,327,950	7,996,418	129,661,078	1,605,438	8,419,234	8,628,893	135,188,140	8,628,893	13,361,862	1,558,842	547,238	518,483	312,207	1,529,140	1,408,110	7,866,698	13,396,454	6,995	107,627
No adjusted gross income	36,151	1,176,862	23,001	271,534	22,365	36,346	28,133	398,380	30,321	10,298	—	—	—	—	—	—	—	—	—	—
\$1 under \$1,000	51,301	13,383	48,379	73,042	8,390	4,377	51,301	107,645	51,301	23,262	—	—	—	—	—	—	—	—	—	—
\$1,000 under \$2,000	148,183	219,227	139,957	229,591	8,255	148,183	239,618	148,183	30,842	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$3,000	186,293	420,172	158,140	425,295	20,227	186,293	465,181	186,293	193,852	—	—	—	—	—	—	—	—	—	—	—
\$3,000 under \$4,000	183,814	643,211	166,388	579,873	32,417	183,814	656,663	183,814	217,232	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$5,000	204,777	924,782	194,923	847,916	25,277	204,777	948,505	204,777	316,970	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000	222,814	1,228,401	205,260	1,114,999	43,844	222,814	1,294,559	222,814	417,025	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000	269,876	1,756,220	248,748	1,531,212	53,279	269,876	1,786,899	269,876	587,544	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000	472,814	3,577,682	332,206	3,103,461	229,350	472,814	3,611,899	472,814	1,162,076	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000	376,546	3,184,117	290,010	2,198,126	142,984	376,546	3,154,344	376,546	981,456	1,657	145	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000	343,126	3,239,882	298,985	2,823,495	84,374	343,126	3,203,298	343,126	891,389	2,247	246	—	—	—	—	—	—	—	—	—
\$10,000 under \$11,000	318,900	3,349,517	282,259	2,911,221	68,228	318,900	3,180,500	318,900	829,710	1,055	141	—	—	—	—	—	—	—	—	—
\$11,000 under \$12,000	292,894	3,377,794	274,078	2,897,184	55,965	292,894	3,273,614	292,894	765,428	8,976	786	—	—	—	—	—	—	—	—	—
\$12,000 under \$13,000	329,054	4,174,480	299,725	3,429,483	65,511	329,054	4,028,223	329,054	829,221	17,266	1,518	—	—	—	—	—	—	—	—	—
\$13,000 under \$14,000	301,217	4,083,300	289,304	3,380,101	48,826	301,217	3,907,901	301,217	758,263	16,177	776	—	—	—	—	—	—	—	—	—
\$14,000 under \$15,000	302,487	4,388,626	288,690	3,879,226	53,778	315,511	3,927,487	4,154,739	302,487	779,897	35,301	5,409	—	—	—	—	—	—	—	—
\$15,000 under \$16,000	314,658	4,891,881	294,140	4,460,157	50,907	314,658	4,714,879	314,658	776,510	33,382	7,844	8	19	—	—	—	—	—	—	—
\$16,000 under \$17,000	327,807	5,399,711	304,205	4,897,026	52,507	327,807	5,260,793	327,807	789,017	42,492	13,300	—	—	—	—	—	—	—	—	—
\$17,000 under \$18,000	323,277	5,665,941	311,247	5,242,054	42,664	319,933	5,227,277	323,277	807,182	40,878	13,796	—	—	—	—	—	—	—	—	—
\$18,000 under \$19,000	341,523	6,325,744	324,109	5,901,130	53,668	325,696	6,157,735	341,523	899,967	43,906	18,647	—	—	—	—	—	—	—	—	—
\$19,000 under \$20,000	307,211	5,988,946	292,266	5,423,354	43,573	302,453	5,725,807	307,211	864,304	43,804	23,257	1,095	704	—	—	—	—	—	—	—
\$20,000 under \$25,000	1,493,729	33,464,324	1,445,445	31,304,076	156,152	1,299,993	1,490,729	32,997,970	1,493,729	2,198,089	492,098	192,311	8,892	184,176	138,214	1,281,161	1,790,798	—	—	—
\$25,000 under \$30,000	1,183,659	32,869,895	1,197,198	30,833,791	231,520	1,183,659	31,309,235	1,183,659	1,832,993	248,562	314,666	172,889	119,852	54,117	808,792	468,665	—	—	—	—
\$30,000 and over	318,628	9,622,193	313,366	9,180,760	1,373,566	51,723,326	318,628	9,449,921	318,628	729,791	223,997	22,834	129,893	22,011	521,160	45,647	—	—	—	—

* Estimate should be used with caution because of the small number of returns on which it is based.
 NOTE: Data may not add to totals because of rounding.
 Source: IRS, Statistics of Income Division, July 2007

2004 Individual Income Tax Returns with Earned Income Credit, by Size of Adjusted Gross Income
(money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	All returns with earned income credit																	
			EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	22,269,577	325,062,454	19,921,690	291,572,965	4,869,535	28,805,311	22,269,577	320,387,559	22,269,577	40,024,050	2,975,197	767,524	1,200,459	462,262	4,630,477	3,957,021	19,448,355	35,299,505	10,024	9,283
No adjusted gross income	183,223	-4,691,446	96,592	775,334	118,590	315,084	183,223	1,090,418	183,223	172,203	-9	-17	-9	-78	97,165	51,319	118,848	120,867	--	--
\$1 under \$1,000	321,669	182,704	223,107	272,556	114,651	99,749	321,669	372,363	321,669	57,261	--	--	--	61,336	12,910	268,784	44,351	2,006	-58	-58
\$1,000 under \$2,000	507,578	771,309	414,579	710,933	117,356	221,413	507,578	932,389	507,578	157,870	--	--	--	110,790	22,602	428,266	135,268	2,006	-42	-42
\$2,000 under \$3,000	584,435	1,458,868	491,668	1,283,709	132,997	290,456	584,435	1,574,164	584,435	306,264	--	--	--	123,893	28,365	486,897	277,899	--	--	--
\$3,000 under \$4,000	762,729	2,672,840	641,643	2,312,757	166,096	422,042	762,729	2,734,800	762,729	533,874	--	--	--	171,066	50,077	649,090	483,798	--	--	--
\$4,000 under \$5,000	766,849	3,461,949	664,967	2,968,870	170,194	500,748	766,849	3,469,618	766,849	714,575	--	--	--	168,118	61,519	673,067	653,056	--	--	--
\$5,000 under \$6,000	831,425	4,571,536	700,316	3,669,683	208,672	764,691	831,425	4,434,375	831,425	977,040	--	--	--	197,427	92,567	722,293	884,473	--	--	--
\$6,000 under \$7,000	909,043	5,903,716	766,242	4,793,324	231,756	952,803	909,043	5,746,127	909,043	1,280,440	--	--	--	223,333	121,214	815,281	1,159,226	--	--	--
\$7,000 under \$8,000	1,166,415	8,762,310	931,932	6,400,400	395,744	2,194,310	1,166,415	8,594,709	1,166,415	1,999,622	-12,868	-35	--	395,730	279,173	1,059,050	1,720,414	--	--	--
\$8,000 under \$9,000	997,574	8,472,914	847,546	6,468,573	269,854	1,544,692	997,574	8,013,265	997,574	1,592,644	341,743	18,387	-3,668	259,607	170,177	893,645	1,404,081	--	--	--
\$9,000 under \$10,000	1,055,076	10,040,690	919,600	8,024,019	241,216	1,430,129	1,055,076	9,463,482	1,055,076	1,983,782	332,095	42,443	168,564	8,200	209,839	179,600	813,768	1,651,740	2,006	-333
\$10,000 under \$11,000	1,193,754	12,561,609	1,025,094	9,658,393	331,798	2,370,425	1,193,754	11,928,818	1,193,754	2,760,821	322,542	22,681	283,652	51,551	281,423	313,550	887,890	2,424,589	--	--
\$11,000 under \$12,000	951,053	10,906,153	794,795	8,251,539	277,707	2,180,123	951,053	10,431,662	951,053	2,498,995	160,177	4,877	143,314	42,915	263,721	329,799	788,947	2,164,320	--	--
\$12,000 under \$13,000	645,160	8,057,778	550,649	6,196,978	180,879	1,536,787	645,160	7,742,615	645,160	2,093,394	6,971	-1,085	--	180,541	232,239	622,173	1,860,070	-4,006	-8,850	-8,850
\$13,000 under \$14,000	676,695	9,135,965	613,069	7,737,792	139,276	1,085,163	676,695	8,822,955	676,695	2,339,489	24,211	4,442	--	137,708	191,217	672,567	2,143,830	--	--	--
\$14,000 under \$15,000	660,455	9,696,427	605,374	8,192,677	154,010	1,079,119	660,455	9,271,796	660,455	2,250,073	30,767	7,427	--	135,538	204,098	693,833	2,038,648	--	--	--
\$15,000 under \$16,000	701,911	10,891,391	644,227	9,443,715	162,355	1,086,669	701,911	10,530,385	701,911	2,181,641	37,748	11,632	--	136,534	192,066	689,938	1,977,943	--	--	--
\$16,000 under \$17,000	626,179	10,335,389	581,985	9,221,708	110,124	770,735	626,179	9,992,443	626,179	1,882,078	50,597	20,957	-973	596	107,585	139,059	609,292	1,722,063	--	--
\$17,000 under \$18,000	614,379	10,741,812	559,170	9,070,894	107,768	1,221,006	614,379	10,291,900	614,379	1,739,831	47,851	18,549	--	115,802	179,381	583,667	1,541,900	--	--	--
\$18,000 under \$19,000	649,276	12,020,572	619,890	10,947,550	104,989	922,151	649,276	11,769,701	649,276	1,698,275	44,844	19,843	--	111,061	126,602	626,052	1,551,831	--	--	--
\$19,000 under \$20,000	706,827	13,778,068	674,079	12,548,643	112,671	945,077	706,827	13,493,720	706,827	1,754,854	65,748	28,585	--	128,952	150,468	687,612	1,575,801	--	--	--
\$20,000 under \$25,000	3,060,216	68,795,542	2,958,010	63,586,925	435,678	3,326,917	3,060,216	66,913,842	3,060,216	5,905,773	496,700	238,915	54,269	14,936	471,567	485,478	2,848,286	5,181,380	--	--
\$25,000 and over	3,688,654	106,530,269	3,596,765	99,135,992	585,154	3,636,019	3,688,654	102,772,011	3,688,654	3,243,249	1,000,326	327,650	546,010	343,754	541,742	343,541	2,859,110	2,572,058	--	--
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Returns with no qualifying children																	
			EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	4,689,870	26,535,937	3,759,125	23,130,403	1,368,753	4,395,162	4,689,870	27,525,999	4,689,870	1,023,916	1,134,905	84,216	599,199	102,899	1,133,710	254,851	3,067,969	684,849	6,019	433
No adjusted gross income	114,830	-1,998,509	51,153	209,198	77,410	141,631	114,830	350,828	114,830	21,290	--	--	--	63,156	12,079	55,383	9,211	--	--	--
\$1 under \$1,000	228,235	122,719	137,552	183,168	102,199	64,603	228,235	247,829	228,235	42,962	--	--	--	53,824	7,527	175,500	11,046	2,006	-58	-58
\$1,000 under \$2,000	321,279	488,312	251,337	427,208	88,652	165,752	321,279	593,002	321,279	92,462	--	--	--	81,855	12,540	242,348	30,422	2,006	-42	-42
\$2,000 under \$3,000	323,622	912,908	238,512	643,226	115,193	265,713	323,622	908,509	323,622	65,508	--	--	--	107,320	21,612	226,084	43,996	--	--	--
\$3,000 under \$4,000	436,420	1,532,408	332,330	1,213,419	131,068	349,736	436,420	1,563,155	436,420	113,982	--	--	--	126,757	32,244	322,781	81,738	--	--	--
\$4,000 under \$5,000	407,777	1,840,780	325,620	1,498,513	123,656	335,414	407,777	1,833,927	407,777	130,754	--	--	--	118,318	33,970	315,893	96,784	--	--	--
\$5,000 under \$6,000	415,423	2,280,904	324,755	1,742,518	137,572	420,505	415,423	2,163,024	415,423	148,374	--	--	--	123,398	39,943	307,015	108,431	--	--	--
\$6,000 under \$7,000	415,531	2,699,022	332,374	2,082,151	124,926	430,535	415,531	2,521,696	415,531	130,805	--	--	--	109,458	33,354	321,769	105,251	--	--	--
\$7,000 under \$8,000	453,343	3,389,845	369,848	2,754,441	124,611	576,164	453,343	3,330,606	453,343	131,874	-11,896	-31	--	119,058	30,118	348,200	101,726	--	--	--
\$8,000 under \$9,000	468,252	3,982,162	397,212	3,050,200	122,134	594,567	468,252	3,644,767	468,252	103,156	339,009	18,188	*3,668	*232	112,419	2,621	364,993	64,347	--	--
\$9,000 under \$10,000	457,692	4,352,088	409,857	3,609,404	97,209	402,345	457,692	4,012,082	457,692	70,825	329,016	42,053	168,564	8,200	65,699	70,629	219,132	21,303	2,006	-333
\$10,000 under \$11,000	395,066	4,148,702	355,248	3,376,851	75,063	436,846	395,066	3,813,697	395,066	30,611	306,586	21,254	283,652	51,551	21,024	1,965	91,361	7,393	--	--
\$11,000 under \$12,000	226,903	2,562,032	213,899	2,181,473	35,427	109,997	226,903	2,291,470	226,903	6,972	148,298	2,690	143,314	42,915	17,632	1,169	65,757	3,113	--	--
\$12,000 under \$13,000	25,498	312,685	19,426	158,633	13,632	92,355	25,498	250,987	25,498	430	--	--	--	240	-	13,593	1,905	--	--	--
\$13,000 under \$14,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
\$14,000 under \$15,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
\$15,000 under \$16,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
\$16,000 under \$17,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
\$17,000 under \$18,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
\$18,000 under \$19,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
\$19,000 under \$20,000	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
\$20,000 under \$25,000	--	--	--	--	--															

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Returns with one qualifying child																			
			EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	8,311,023	130,142,510	7,695,176	118,625,769	1,486,622	8,791,708	8,311,023	127,396,327	8,311,023	127,396,327	8,311,023	14,264,082	1,532,180	551,950	531,551	315,210	1,451,555	1,267,305	7,515,872	12,444,827	4,006	8,850
No adjusted gross income	32,507	-1,133,526	18,962	186,684	20,704	114,708	32,507	114,708	32,507	114,708	32,507	52,302	--	--	--	17,811	--	19,824	28,960	32,478	--	--
\$1 under \$1,000	49,989	35,437	48,969	35,308	2,968	-17	49,989	35,291	49,989	12,066	--	--	--	--	--	--	--	1,023	149	49,989	11,917	--
\$1,000 under \$2,000	122,976	186,570	108,097	183,174	20,055	33,107	122,976	216,280	122,976	70,934	--	--	--	--	--	--	--	19,740	6,540	122,976	64,394	--
\$2,000 under \$3,000	151,038	376,942	148,204	387,782	10,032	10,408	151,038	398,190	151,038	133,888	--	--	--	--	--	--	--	8,747	4,477	151,038	129,412	--
\$3,000 under \$4,000	194,582	678,858	182,557	612,878	22,872	72,725	194,582	685,603	194,582	232,379	--	--	--	--	--	--	--	32,454	12,622	194,582	219,757	--
\$4,000 under \$5,000	214,872	971,157	205,102	895,106	26,424	66,212	214,872	991,123	214,872	326,433	--	--	--	--	--	--	--	27,070	16,533	214,872	309,900	--
\$5,000 under \$6,000	220,541	1,216,639	195,569	989,234	40,535	198,217	220,541	1,187,451	220,541	402,390	--	--	--	--	--	--	--	42,535	30,454	220,541	371,937	--
\$6,000 under \$7,000	293,810	1,907,375	247,580	1,529,352	75,869	405,008	293,810	1,934,361	293,810	634,986	--	--	--	--	--	--	--	79,923	66,273	293,810	569,713	--
\$7,000 under \$8,000	454,369	3,424,436	316,950	1,983,896	221,007	1,405,490	454,369	3,389,387	454,369	1,125,856	--	--	--	--	--	--	--	225,059	212,062	452,531	913,790	--
\$8,000 under \$9,000	510,800	2,632,626	256,017	1,993,290	97,033	588,663	510,800	2,551,963	510,800	798,035	--	--	--	--	--	--	--	90,552	93,009	510,800	693,022	--
\$9,000 under \$10,000	318,623	3,030,689	278,464	2,454,773	67,036	408,022	318,623	2,862,795	318,623	787,497	--	--	--	--	--	--	--	63,204	73,585	318,623	713,912	--
\$10,000 under \$11,000	325,762	3,422,582	299,732	2,866,625	60,782	401,616	325,762	3,268,241	325,762	822,672	10,984	1,168	--	--	--	--	--	65,412	67,413	325,762	754,091	--
\$11,000 under \$12,000	314,510	3,628,565	287,793	3,142,472	67,332	367,317	314,510	3,509,789	314,510	798,747	11,880	2,186	--	--	--	--	--	68,319	64,979	313,550	731,582	--
\$12,000 under \$13,000	298,489	3,732,895	270,241	3,155,294	48,808	474,118	298,489	3,638,262	298,489	758,614	6,971	1,085	--	--	--	--	--	52,001	69,683	290,652	687,946	4,006
\$13,000 under \$14,000	307,935	4,160,461	283,838	3,738,011	40,090	247,819	307,935	3,885,830	307,935	792,232	23,238	4,148	--	--	--	--	--	39,769	42,552	306,828	745,533	--
\$14,000 under \$15,000	312,165	4,524,775	289,833	4,028,613	55,548	285,491	312,165	4,314,105	312,165	777,493	6,541	1,168	--	--	--	--	--	48,862	60,950	307,243	710,001	--
\$15,000 under \$16,000	372,120	5,787,293	351,122	5,221,167	66,394	373,288	372,120	5,594,455	372,120	873,851	35,727	10,615	--	--	--	--	--	51,529	66,670	361,089	794,566	--
\$16,000 under \$17,000	304,651	5,032,251	291,447	4,655,778	43,984	231,022	304,651	4,886,800	304,651	669,990	47,625	18,669	973	596	--	--	--	38,073	41,900	292,641	609,421	--
\$17,000 under \$18,000	299,813	5,244,028	275,615	4,483,415	45,944	534,120	299,813	5,017,535	299,813	612,076	45,830	18,268	--	--	--	--	--	59,825	69,913	271,877	523,894	--
\$18,000 under \$19,000	317,709	5,881,915	303,314	5,418,911	50,717	370,143	317,709	5,789,054	317,709	598,487	37,936	18,358	--	--	--	--	--	47,805	42,861	309,783	537,267	--
\$19,000 under \$20,000	328,119	6,398,124	309,631	5,762,499	50,508	469,075	328,119	6,231,575	328,119	568,299	50,772	26,792	--	--	--	--	--	51,432	50,230	303,338	491,278	--
\$20,000 under \$25,000	1,463,504	32,959,216	1,428,247	30,963,445	168,284	1,011,115	1,463,504	31,974,560	1,463,504	1,829,281	444,654	212,192	54,269	14,936	186,712	109,610	1,345,177	186,712	1,345,177	1,507,479	--	--
\$25,000 and over	1,302,117	36,043,462	1,286,894	33,938,063	183,694	694,233	1,302,117	34,592,296	1,302,117	597,574	780,112	231,920	476,310	299,678	133,898	44,016	1,745,076	44,016	1,745,076	321,638	--	--
Returns with two or more qualifying children																						
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Returns with two or more qualifying children																			
			EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay amount			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	9,268,684	168,383,947	8,467,389	149,816,793	2,014,160	15,658,441	9,268,684	165,475,233	9,268,684	24,736,052	308,113	131,358	69,710	44,153	2,045,212	2,434,865	8,864,513	22,169,829	--	--	--	--
No adjusted gross income	35,886	-1,559,411	26,476	379,453	20,475	58,745	35,886	438,198	35,886	98,611	9	17	9	78	16,398	19,416	34,504	79,178	--	--	--	--
\$1 under \$1,000	43,446	24,548	38,585	54,080	9,484	35,163	43,446	89,243	43,446	26,823	--	--	--	--	--	--	--	6,489	5,234	43,446	21,389	--
\$1,000 under \$2,000	63,323	96,517	55,546	100,552	8,848	22,554	63,323	123,106	63,323	43,974	--	--	--	--	--	--	--	9,194	3,522	62,942	40,452	--
\$2,000 under \$3,000	109,775	269,118	104,953	252,700	7,772	14,335	109,775	267,034	109,775	106,868	--	--	--	--	--	--	--	7,826	10,775	109,775	104,592	--
\$3,000 under \$4,000	131,727	461,574	128,755	486,460	12,156	131,727	131,727	486,042	131,727	187,513	--	--	--	--	--	--	--	11,855	5,210	131,727	182,303	--
\$4,000 under \$5,000	144,200	850,012	134,245	575,250	20,114	69,317	144,200	644,567	144,200	257,388	--	--	--	--	--	--	--	22,731	11,016	144,200	246,372	--
\$5,000 under \$6,000	195,461	1,078,993	179,993	937,931	30,564	145,089	195,461	1,063,900	195,461	426,276	--	--	--	--	--	--	--	31,494	22,171	195,461	404,105	--
\$6,000 under \$7,000	199,701	1,297,339	186,288	1,181,821	30,960	108,259	199,701	1,290,080	199,701	506,849	--	--	--	--	--	--	--	33,953	22,587	199,701	484,262	--
\$7,000 under \$8,000	258,703	1,838,029	245,134	1,662,062	50,126	212,655	258,703	1,874,717	258,703	741,892	--	--	--	--	--	--	--	51,614	36,993	258,703	704,898	--
\$8,000 under \$9,000	218,502	1,858,125	194,316	1,425,083	50,887	361,462	218,502	1,786,545	218,502	703,453	2,022	194	--	--	--	--	--	56,636	56,547	218,502	646,712	--
\$9,000 under \$10,000	278,762	2,857,913	231,279	1,959,943	76,972	626,762	278,762	2,588,605	278,762	1,025,460	2,979	390	--	--	--	--	--	80,936	99,546	278,756	925,525	--
\$10,000 under \$11,000	472,927	4,980,325	370,114	3,314,917	105,953	484,881	472,927	4,846,881	472,927	1,907,537	4,972	250	--	--	--	--	--	104,988	244,172	470,927	1,663,106	--
\$11,000 under \$12,000	409,640	4,715,557	293,103	2,927,594	174,948	1,702,810	409,640	4,630,403	409,640	1,693,277	--	--	--	--	--	--	--	177,569	263,652	409,640	1,429,626	--
\$12,000 under \$13,000	321,174	4,012,399	260,983	2,883,052	118,439	970,314	321,174	3,853,366	321,174	1,334,350	--	--	--	--	--	--	--	114,947	162,315	319,616	1,172,035	--
\$13,000 under \$14,000	368,759	4,975,503	319,231	3,999,781	99,186	837,344	368,759	4,837,126	368,759	1,547,257	973	296	--	--	--	--	--	97,939	148,666	368,759	1,398,297	--
\$14,000 under \$15,000	357,290	5,170,652	314,541	4,164,064	98,462	793,627	357,290	4,957,692	357,290	1,472,581	2,000	886	973	--	--	--	--	86,676	143,148	356,590	1,328,547	--
\$15,000 under \$16,000	329,791	5,104,098	293,105	4,222,549	85,961	713,381	329,791	4,935,930	329,791	1,307,790	2,022	1,017	--	--	--	--	--	85,005	123,396	328,849	1,183,377	--
\$16,000 under \$17,000	321,528	5,303,138	290,538	4,565,931	66,139	539,713	321,528	5,105,643	321,528	1,212,089	2,972	2,288	--	--	--							

Size of adjusted gross income	Returns with one qualifying child																	
	Number of returns	Adjusted gross income less deficit	EITC salaries and wages		EITC self-employment income		EITC earned income [1]		Total earned income tax credit		EITC used to offset income tax before credits		Total income tax		EITC used to offset all other taxes		EITC refundable portion	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	8,269,067	126,402,037	7,610,139	113,238,731	1,513,511	9,217,115	8,269,067	122,455,846	8,269,067	13,745,615	1,915,877	653,928	693,824	416,743	1,441,792	1,266,834	7,312,883	11,824,853
No adjusted gross income	35,206	-860,502	23,249	251,802	22,426	44,952	35,206	296,755	35,206	51,329	--	--	--	--	19,404	14,962	33,461	36,367
\$1 under \$1,000	58,491	39,634	51,681	48,613	9,764	24,646	58,491	73,259	58,491	21,951	--	--	--	--	5,626	*2,961	58,144	18,991
\$1,000 under \$2,000	116,567	178,975	108,108	169,506	14,278	29,021	116,567	198,528	116,567	66,050	--	--	--	--	*1,340	*3,964	116,536	62,085
\$2,000 under \$3,000	157,038	385,738	146,150	384,498	16,578	14,876	157,038	399,374	157,038	132,780	--	--	--	--	16,675	5,462	157,032	127,319
\$3,000 under \$4,000	223,651	787,898	201,462	694,051	34,753	117,970	223,651	812,021	223,651	273,955	--	--	--	--	30,850	19,080	223,651	254,875
\$4,000 under \$5,000	233,346	1,050,678	213,104	893,177	39,429	152,832	233,346	1,036,009	233,346	350,858	--	--	--	--	40,475	24,592	232,051	326,266
\$5,000 under \$6,000	295,109	1,634,790	249,396	1,270,675	69,503	321,724	295,109	1,592,399	295,109	537,233	--	--	--	--	67,589	51,058	295,109	486,175
\$6,000 under \$7,000	270,942	1,770,651	230,392	1,380,401	66,323	359,415	270,942	1,739,816	270,942	576,547	--	--	--	--	67,331	53,694	270,942	522,853
\$7,000 under \$8,000	472,878	3,558,820	323,901	1,986,710	236,918	1,486,833	472,878	3,483,543	472,878	1,142,411	*4,004	*30	--	--	238,828	226,563	472,878	915,548
\$8,000 under \$9,000	322,724	2,740,689	272,740	2,068,948	92,185	613,927	322,724	2,682,875	322,724	792,605	--	--	--	--	93,308	96,412	321,637	696,193
\$9,000 under \$10,000	249,674	2,371,472	224,234	1,921,463	56,990	367,132	249,674	2,288,595	249,674	614,005	*952	*149	--	--	60,889	61,007	248,963	552,850
\$10,000 under \$11,000	322,978	3,394,018	302,205	2,922,880	41,260	268,306	322,978	3,190,915	322,978	786,418	*934	*183	--	--	53,178	47,353	321,450	738,882
\$11,000 under \$12,000	327,743	3,757,322	303,856	3,245,342	55,649	358,399	327,743	3,603,741	327,743	810,297	*975	*2,667	--	--	53,010	59,946	325,759	747,683
\$12,000 under \$13,000	270,716	3,382,339	250,433	2,929,359	43,655	304,199	270,716	3,233,558	270,716	675,406	*6,925	*1,883	--	--	50,747	54,050	268,290	619,473
\$13,000 under \$14,000	321,913	4,353,624	301,922	3,750,657	52,093	334,106	321,913	4,084,763	321,913	786,834	*4,558	*4,869	--	--	50,836	58,830	318,058	723,135
\$14,000 under \$15,000	321,583	4,655,415	298,929	3,935,794	56,803	492,680	321,583	4,428,475	321,583	759,666	*4,551	*8,310	--	--	63,336	73,899	314,318	677,458
\$15,000 under \$16,000	363,627	5,633,652	340,701	4,873,801	51,114	440,971	363,627	5,314,772	363,627	813,304	*53,391	--	--	--	50,130	70,236	350,348	729,878
\$16,000 under \$17,000	322,967	5,324,825	302,599	4,748,367	44,514	398,452	322,967	5,146,819	322,967	673,754	*34,629	*948	*461	*50,468	60,199	300,479	603,212	
\$17,000 under \$18,000	302,003	5,280,795	278,660	4,649,812	52,145	430,759	302,003	5,080,571	302,003	584,163	*39,629	--	--	--	57,088	55,036	280,008	512,369
\$18,000 under \$19,000	337,611	6,235,372	326,343	5,700,986	46,648	327,922	337,611	6,028,908	337,611	603,560	56,421	--	--	--	47,487	47,307	318,858	532,703
\$19,000 under \$20,000	305,551	5,965,929	289,826	5,314,960	49,613	407,329	305,551	5,722,289	305,551	493,414	93,521	24,208	--	--	40,512	42,624	287,152	426,582
\$20,000 under \$25,000	1,485,224	33,216,079	1,435,841	30,730,930	203,079	1,345,038	1,485,224	32,075,967	1,485,224	683,974	298,855	62,842	19,848	186,105	112,931	1,336,880	1,326,258	
\$25,000 and over	1,151,523	31,541,634	1,134,408	29,365,997	157,780	575,896	1,151,523	29,941,893	1,151,523	481,299	248,933	630,035	396,435	86,579	24,669	460,880	187,697	

Size of adjusted gross income	Returns with two or more qualifying children																	
	Number of returns	Adjusted gross income less deficit	EITC salaries and wages		EITC self-employment income		EITC earned income [1]		Total earned income tax credit		EITC used to offset income tax before credits		Total income tax		EITC used to offset all other taxes		EITC refundable portion	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	9,362,781	167,348,947	8,594,316	148,835,740	2,008,875	15,322,193	9,362,781	164,191,599	9,362,781	23,969,669	604,142	197,121	143,544	64,172	2,003,529	2,239,749	8,868,706	21,532,798
No adjusted gross income	39,667	-1,811,861	25,411	387,142	25,368	55,283	39,667	442,425	39,667	90,235	--	--	--	--	22,987	19,941	37,772	70,294
\$1 under \$1,000	50,623	31,763	46,232	71,734	4,391	28,289	50,623	98,003	50,623	29,519	--	--	--	--	*4,401	*4,676	49,294	24,844
\$1,000 under \$2,000	98,559	150,811	90,376	137,224	12,349	48,664	98,559	185,888	98,559	68,859	--	--	--	--	16,331	7,497	98,558	61,363
\$2,000 under \$3,000	124,461	314,575	116,976	286,834	12,244	50,400	124,461	337,234	124,461	132,945	--	--	--	--	14,129	7,830	124,461	125,114
\$3,000 under \$4,000	119,220	419,610	105,752	367,286	21,156	82,132	119,220	449,418	119,220	174,719	--	--	--	--	21,223	15,329	119,220	159,390
\$4,000 under \$5,000	175,421	787,625	159,087	665,097	36,857	144,610	175,421	809,707	175,421	320,198	--	--	--	--	36,703	21,997	175,379	298,201
\$5,000 under \$6,000	210,238	1,155,714	185,659	974,358	43,803	186,275	210,238	1,160,633	210,238	462,100	--	--	--	--	41,982	31,219	210,238	430,881
\$6,000 under \$7,000	194,389	1,264,341	178,163	1,049,888	36,465	227,119	194,389	1,277,007	194,389	486,552	--	--	--	--	34,584	32,556	191,497	453,986
\$7,000 under \$8,000	218,336	1,643,073	201,198	1,309,184	43,961	301,623	218,336	1,610,807	218,336	612,292	--	--	--	--	48,850	46,241	217,957	566,051
\$8,000 under \$9,000	270,485	2,300,211	240,170	1,817,046	63,781	434,491	270,485	2,251,536	270,485	866,738	--	--	--	--	62,578	67,837	268,048	798,672
\$9,000 under \$10,000	275,943	2,616,941	236,002	1,894,811	89,203	659,092	275,943	2,585,477	275,943	1,010,797	*3,982	*2,300	--	--	91,081	101,382	275,589	909,375
\$10,000 under \$11,000	497,303	5,223,066	350,963	3,166,635	234,869	1,960,990	497,303	5,127,625	497,303	2,015,914	*6,000	*579	--	--	232,217	311,216	496,189	1,704,120
\$11,000 under \$12,000	372,469	4,287,253	303,312	2,978,303	129,621	1,127,963	372,469	4,106,266	372,469	1,498,059	*5,993	*1,701	--	--	130,524	177,908	371,775	1,318,449
\$12,000 under \$13,000	356,634	4,458,877	318,822	3,611,610	77,522	666,165	356,634	4,277,774	356,634	1,446,879	*1,990	*470	--	--	78,489	105,174	356,287	1,341,235
\$13,000 under \$14,000	350,167	4,733,801	307,347	3,758,304	93,936	783,920	350,167	4,542,224	350,167	1,416,290	*2,942	*650	--	--	94,545	128,560	346,737	1,287,081
\$14,000 under \$15,000	333,024	4,838,282	295,156	3,928,928	94,443	719,399	333,024	4,646,327	333,024	1,310,056	*3,981	*2,333	--	--	91,587	141,058	330,753	1,166,665
\$15,000 under \$16,000	352,769	5,466,248	322,509	4,722,583	57,295	499,271	352,769	5,221,854	352,769	1,327,673	--	--	--	--	81,199	87,979	349,706	1,239,695
\$16,000 under \$17,000	327,970	5,416,489	310,419	4,718,307	60,188	478,838	327,970	5,197,145	327,970	1,173,206	*10,909	*2,380	--	--	64,014	86,080	322,841	1,084,736
\$17,000 under \$18,000	340,424	5,939,261	326,332	5,429,392	53,020	342,054	340,424	5,771,447	340,424	1,162,926	*6,922	*2,678	--	--	49,757	63,356	337,514	1,096,892
\$18,000 under \$19,000	361,990	6,702,712	335,301	5,787,035	67,992	693,893	361,990	6,480,928	361,990	1,147,404	15,660	5,249	--	--	80,380	113,015	352,337	1,029,140
\$19,000 under \$20,000	350,075	6,829,846	340,714	6,323,333	49,278	289,860	350,075	6,615,285	350,075	1,057,608	*5,969	*1,522	--	--	46,025	62,455	345,578	993,631
\$20,000 under \$25,000	1,585,690	35,539,721	1,509,734	32,109,814	273,240	2,350,520	1,585,690	34,469,334	1,585,690	3,790,993	97,320	32,077	926	27	278,278	355,192	1,489,257	3,403,724
\$25,000 and over	2,356,925	69,040,590	2,288,683	63,342,894	428,312	3,184,364	2,356,925	66,527,257	2,356,925	2,367,707								

2002, Individual Income Tax Returns with Earned Income Tax Credit, by Size of Adjusted Gross Income
 [money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with earned income credit								
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Total	21,703,187	311,300,371	19,673,679	278,298,232	4,413,120	26,130,357	21,703,187	304,445,941	21,703,187
No adjusted gross income.....	158,100	-4,367,315	84,982	729,316	108,704	291,384	158,100	1,020,701	158,100
\$1 under \$1,000.....	307,342	181,484	237,632	275,810	91,002	43,180	307,342	318,990	307,342
\$1,000 under \$2,000.....	470,796	721,668	404,709	655,955	95,079	154,565	470,796	810,520	470,796
\$2,000 under \$3,000.....	588,839	1,474,062	508,885	1,270,491	116,364	244,792	588,839	1,515,284	588,839
\$3,000 under \$4,000.....	661,812	2,314,615	570,322	2,010,779	138,616	351,651	661,812	2,367,159	661,812
\$4,000 under \$5,000.....	749,358	3,383,844	657,421	2,837,598	143,464	504,520	749,358	3,342,119	749,358
\$5,000 under \$6,000.....	862,711	4,742,003	738,010	3,966,526	183,893	708,134	862,711	4,674,661	862,711
\$6,000 under \$7,000.....	937,410	6,087,039	793,226	4,750,870	239,989	1,043,256	937,410	5,794,126	937,410
\$7,000 under \$8,000.....	1,052,722	7,886,381	869,572	5,961,695	316,997	1,634,313	1,052,722	7,596,008	1,052,722
\$8,000 under \$9,000.....	1,027,097	8,731,316	884,964	6,795,607	251,436	1,499,742	1,027,097	8,295,349	1,027,097
\$9,000 under \$10,000.....	1,113,051	10,586,238	966,073	8,451,860	266,689	1,603,824	1,113,051	10,056,072	1,113,051
\$10,000 under \$11,000.....	1,228,379	12,904,966	1,045,516	9,879,553	346,958	2,346,296	1,228,379	12,225,849	1,228,379
\$11,000 under \$12,000.....	694,380	7,973,392	619,930	6,314,689	160,063	1,223,233	694,380	7,537,922	694,380
\$12,000 under \$13,000.....	696,632	8,705,614	652,266	7,051,933	109,879	762,748	696,632	8,324,682	696,632
\$13,000 under \$14,000.....	751,480	10,144,381	690,817	8,706,086	124,659	997,894	751,480	9,703,980	751,480
\$14,000 under \$15,000.....	734,504	10,654,033	678,565	9,202,837	122,873	1,042,841	734,504	10,245,678	734,504
\$15,000 under \$16,000.....	687,500	10,646,406	631,933	9,003,192	123,323	1,084,685	687,500	10,087,877	687,500
\$16,000 under \$17,000.....	622,394	10,268,261	571,156	8,802,922	111,119	1,114,497	622,394	9,917,686	622,394
\$17,000 under \$18,000.....	633,609	11,081,433	609,913	9,848,740	99,092	593,916	633,609	10,442,656	633,609
\$18,000 under \$19,000.....	730,735	13,500,656	701,034	12,262,802	92,638	643,585	730,735	12,906,387	730,735
\$19,000 under \$20,000.....	643,332	12,540,489	608,669	11,416,706	90,333	744,802	643,332	12,162,407	643,332
\$20,000 under \$25,000.....	3,185,593	71,303,791	3,059,469	65,224,258	502,997	3,766,205	3,185,593	68,990,565	3,185,593
\$25,000 and over.....	3,165,413	89,835,615	3,088,613	82,368,004	546,953	3,730,293	3,165,413	86,109,265	3,165,413

Size of adjusted gross income	All returns with earned income credit--continued							
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Total	4,168,977	1,114,948	1,567,510	628,340	4,106,193	3,346,682	18,780,033	33,736,942
No adjusted gross income.....	*13	*26	*10	*213	92,879	49,388	102,202	99,713
\$1 under \$1,000.....	--	--	--	--	50,575	8,703	269,170	43,510
\$1,000 under \$2,000.....	--	--	--	--	82,905	14,643	415,906	158,754
\$2,000 under \$3,000.....	--	--	--	--	105,472	27,071	520,641	300,009
\$3,000 under \$4,000.....	--	--	--	--	127,788	40,133	583,881	441,126
\$4,000 under \$5,000.....	*1,993	*86	--	--	142,745	52,539	669,220	675,440
\$5,000 under \$6,000.....	--	--	--	--	201,349	96,829	760,029	907,411
\$6,000 under \$7,000.....	--	--	--	--	239,698	125,625	839,092	1,209,683
\$7,000 under \$8,000.....	100,287	2,036	*2,010	*22	312,702	219,011	971,788	1,522,633
\$8,000 under \$9,000.....	306,280	24,679	15,241	836	241,523	173,124	941,483	1,665,164
\$9,000 under \$10,000.....	314,081	35,564	273,115	19,986	231,192	224,258	808,750	1,912,688
\$10,000 under \$11,000.....	302,368	14,095	287,590	66,183	286,870	324,477	916,827	2,420,347
\$11,000 under \$12,000.....	23,752	1,986	14,866	4,505	167,157	186,672	658,895	1,866,092
\$12,000 under \$13,000.....	*12,887	*2,238	--	--	112,399	131,222	693,724	2,113,249
\$13,000 under \$14,000.....	51,213	5,298	--	--	124,904	165,266	744,651	2,230,794
\$14,000 under \$15,000.....	63,525	13,366	--	--	119,886	164,034	718,165	2,083,041
\$15,000 under \$16,000.....	42,697	11,855	*1,996	*102	122,567	174,540	663,488	1,806,057
\$16,000 under \$17,000.....	69,863	16,358	--	--	123,343	171,312	601,288	1,525,481
\$17,000 under \$18,000.....	65,337	16,181	--	--	102,574	105,343	617,941	1,538,679
\$18,000 under \$19,000.....	89,326	35,927	--	--	93,585	107,530	708,667	1,610,338
\$19,000 under \$20,000.....	184,222	47,736	*964	*316	91,842	114,316	622,942	1,265,610
\$20,000 under \$25,000.....	1,077,049	437,101	102,771	29,441	507,142	442,014	2,895,099	4,596,063
\$25,000 and over.....	1,464,084	450,416	868,947	506,736	425,098	228,631	2,056,185	1,745,058

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

[1] For prior year returns, EIC earned income includes Nontaxable earned income.

[2] Less than \$500.

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

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

earned
credit
Amount
(10)
38,198,572
149,127
52,213
173,397
327,080
481,259
728,064
1,004,240
1,335,308
1,743,680
1,862,968
2,172,509
2,758,920
2,054,750
2,246,709
2,401,358
2,260,442
1,992,452
1,713,151
1,660,204
1,753,796
1,427,662
5,475,178
2,424,105

Returns with one qualifying child									
Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
8,445,597	127,747,949	7,864,632	115,026,507	1,401,159	8,684,362	8,445,597	123,712,357	8,445,597	13,984,812
28,139	-972,610	18,502	232,564	20,140	47,452	28,139	280,018	28,139	46,809
59,242	40,607	54,304	63,784	*7,254	*10,069	59,242	73,853	59,242	20,228
133,663	200,294	124,889	192,762	10,702	15,864	133,663	208,626	133,663	70,727
172,735	430,719	158,500	384,578	20,145	61,964	172,735	446,542	172,735	149,787
181,026	634,715	173,911	629,136	12,485	33,980	181,026	663,116	181,026	211,063
211,908	953,238	202,991	880,210	24,344	62,695	211,908	942,905	211,908	313,596
261,243	1,441,010	231,850	1,213,354	53,153	194,859	261,243	1,408,213	261,243	465,397
308,593	2,006,575	269,199	1,606,754	72,078	326,314	308,593	1,933,068	308,593	653,757
385,324	2,880,284	287,632	1,851,486	157,245	954,561	385,324	2,806,047	385,324	927,683
343,321	2,905,699	285,296	2,181,634	95,599	625,272	343,321	2,806,906	343,321	834,314
365,015	3,470,669	323,687	2,925,768	75,079	441,113	365,015	3,366,881	365,015	886,882
354,458	3,733,768	330,361	3,236,669	63,694	319,372	354,458	3,556,041	354,458	864,741
317,080	3,650,666	300,456	3,132,738	45,832	278,803	317,080	3,411,541	317,080	768,136
330,847	4,130,148	308,660	3,674,800	40,876	339,264	330,847	4,014,064	330,847	814,785
379,744	5,131,137	358,681	4,590,994	52,912	343,185	379,744	4,934,179	379,744	924,936
364,945	5,295,003	341,154	4,610,062	50,382	445,851	364,945	5,055,913	364,945	845,905
355,399	5,509,074	332,045	4,751,666	55,325	408,207	355,399	5,159,873	355,399	762,757
303,804	5,008,991	286,943	4,459,383	40,118	360,744	303,804	4,820,127	303,804	614,022
304,958	5,332,348	293,352	4,666,866	54,833	339,410	304,958	5,006,276	304,958	569,233
363,260	6,724,445	347,271	6,062,291	42,853	328,209	363,260	6,390,500	363,260	615,116
327,689	6,390,410	316,424	5,879,357	35,799	265,466	327,689	6,145,722	327,689	508,625
1,550,376	34,663,262	1,501,563	31,962,982	214,023	1,386,873	1,550,376	33,349,958	1,550,376	1,714,840
1,042,828	28,187,498	1,016,959	25,836,668	156,288	1,094,834	1,042,828	26,931,988	1,042,828	401,473

Returns with one qualifying child--continued							
EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
2,363,585	807,202	778,761	439,445	1,330,353	1,129,020	7,400,643	12,048,591
*3	*4	--	--	17,464	16,589	24,432	30,216
--	--	--	--	*4,294	*1,671	59,242	18,556
--	--	--	--	10,696	2,404	133,663	68,322
--	--	--	--	21,788	9,010	172,735	140,777
--	--	--	--	13,940	6,347	181,026	204,716
*1,993	*86	--	--	22,395	10,533	211,908	302,977
--	--	--	--	54,564	36,286	261,243	429,111
--	--	--	--	71,754	54,315	308,593	599,442
*6	*9	--	--	164,976	151,802	384,973	775,871
*2,010	*223	--	--	99,493	97,966	342,974	736,125
--	--	--	--	77,126	83,178	363,123	803,704
*4,968	*898	--	--	58,675	64,539	353,167	799,303
*8,886	*1,950	--	--	51,730	48,633	314,122	717,553
*12,887	*2,238	--	--	46,571	55,430	328,937	757,118
48,239	5,150	--	--	53,091	59,241	374,973	860,545
53,541	9,511	--	--	52,959	66,466	351,894	769,928
39,746	10,183	*1,996	*102	49,503	62,759	334,889	689,814
51,988	14,673	--	--	42,375	50,648	285,759	548,701
60,382	15,320	--	--	49,258	49,618	289,631	504,296
71,457	25,992	--	--	39,633	38,069	345,548	551,055
169,288	42,806	*964	*316	36,832	29,082	313,205	436,736
956,817	398,992	101,825	27,995	210,816	111,140	1,356,012	1,204,708
881,374	279,166	673,976	411,033	80,420	23,292	308,597	99,014

Returns with two or more qualifying children									
Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
9,220,404	161,359,208	8,507,038	143,704,564	1,898,876	13,781,133	9,220,404	157,496,446	9,220,404	23,357,144
37,293	-1,330,942	24,304	287,491	22,392	120,186	37,293	407,677	37,293	85,404
57,229	40,034	53,704	68,160	8,387	2,388	57,229	70,547	57,229	20,291
107,592	170,312	103,667	162,948	*7,334	*20,255	107,592	183,203	107,592	73,043
119,546	302,146	116,234	282,122	14,728	16,745	119,546	298,867	119,546	119,599
126,112	443,550	113,547	377,505	22,408	74,486	126,112	451,991	126,112	178,405
166,866	749,377	156,013	649,412	24,422	99,242	166,866	748,654	166,866	294,542
183,376	1,005,251	169,467	1,017,503	36,966	61,763	183,376	1,079,266	183,376	395,530
222,913	1,446,632	196,049	1,162,637	42,578	245,759	222,913	1,408,397	222,913	550,320
246,803	1,854,434	224,162	1,540,648	57,613	244,512	246,803	1,785,160	246,803	708,158
296,789	2,530,594	263,580	2,048,343	63,222	406,453	296,789	2,454,795	296,789	955,529
337,238	3,219,070	272,121	2,315,803	118,000	827,642	337,238	3,143,445	337,238	1,235,194
474,401	4,983,221	354,288	3,183,855	206,967	1,624,798	474,401	4,808,653	474,401	1,872,803
322,026	3,698,723	275,607	2,796,034	94,594	827,590	322,026	3,623,624	322,026	1,284,974
360,666	4,513,908	338,517	3,796,827	67,811	463,377	360,666	4,260,204	360,666	1,431,911
371,736	5,013,244	332,136	4,115,092	71,747	654,709	371,736	4,769,801	371,736	1,476,421
369,558	5,359,030	337,411	4,592,775	72,492	596,989	369,558	5,189,764	369,558	1,414,536
332,101	5,137,332	299,888	4,251,525	67,998	676,478	332,101	4,928,004	332,101	1,229,696
318,590	5,259,270	284,213	4,343,539	71,001	753,753	318,590	5,097,559	318,590	1,099,129
328,651	5,749,086	316,561	5,181,874	44,259	254,505	328,651	5,436,379	328,651	1,090,971
367,475	6,776,211	353,763	6,200,511	49,785	315,376	367,475	6,515,888	367,475	1,138,680
315,642	6,150,079	292,245	5,537,349	54,534	479,336	315,642	6,016,685	315,642	919,037
1,635,217	36,640,529	1,557,907	33,261,276	288,974	2,379,331	1,635,217	35,640,607	1,635,217	3,760,338
2,122,585	61,648,117	2,071,654	56,531,336	390,665	2,635,459	2,122,585	59,177,277	2,122,585	2,022,633
Returns with two or more qualifying children--continued									
EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion			
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)		
782,362	233,737	195,928	97,362	1,887,594	2,021,577	8,714,428	21,101,830		
*10	*22	*10	*213	21,880	21,558	34,860	63,824		
--	--	--	--	*6,115	*2,618	57,229	17,673		
--	--	--	--	*7,334	*3,095	107,592	69,948		
--	--	--	--	9,911	3,627	119,539	115,973		
--	--	--	--	24,396	11,475	126,112	166,930		
--	--	--	--	29,309	15,928	166,866	278,614		
--	--	--	--	31,480	23,406	179,493	372,123		
--	--	--	--	50,398	37,765	221,795	512,556		
*3,924	*53	--	--	55,567	47,344	246,803	660,761		
--	--	--	--	63,174	64,113	294,896	891,416		
--	--	--	--	122,992	137,210	337,090	1,097,984		
*3,942	*1,219	--	--	203,530	257,757	474,401	1,613,828		
--	--	--	--	99,657	137,218	320,134	1,147,756		
--	--	--	--	65,798	75,792	359,698	1,356,118		
*2,974	*148	--	--	71,813	106,025	369,678	1,370,249		
*9,984	*3,854	--	--	66,927	97,569	366,271	1,313,113		
*2,952	*1,672	--	--	73,065	111,781	328,599	1,116,243		
17,875	1,685	--	--	80,967	120,664	315,529	976,780		
*4,955	*861	--	--	53,316	55,726	328,311	1,034,384		
17,869	9,936	--	--	53,952	69,461	363,119	1,059,283		
*14,935	*4,929	--	--	55,010	85,233	309,738	828,874		
120,232	38,109	*946	*1,446	296,326	330,874	1,539,087	3,391,355		
582,710	171,250	194,971	95,703	344,677	205,339	1,747,588	1,646,044		

2001, Individual Income Tax Returns with Earned Income Tax Credit, by Size of Adjusted Gross Income
 [money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
			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)	
Total.....	19,593,122	268,238,347	17,793,074	239,093,412	2,312,498	2,630,581	3,618,751	24,297,261	19,593,122	266,021,253
No adjusted gross income.....	106,844	-2,805,799	50,467	434,443	2,265	3,143	83,291	224,170	106,844	661,757
\$1 under \$1,000.....	274,185	161,427	221,290	187,751	*6,004	*3,017	69,043	53,014	274,185	243,782
\$1,000 under \$2,000.....	485,782	737,719	420,798	632,423	*2,013	*111	86,393	141,206	485,782	773,740
\$2,000 under \$3,000.....	599,768	1,500,287	536,713	1,306,286	18,690	7,142	91,531	192,510	599,768	1,505,938
\$3,000 under \$4,000.....	750,011	2,628,889	653,527	2,222,324	20,765	15,391	132,826	364,042	750,011	2,601,757
\$4,000 under \$5,000.....	790,017	3,561,804	672,786	2,905,096	14,767	16,382	165,706	577,085	790,017	3,498,564
\$5,000 under \$6,000.....	773,385	4,265,996	667,296	3,384,375	30,792	57,333	175,502	774,405	773,385	4,216,113
\$6,000 under \$7,000.....	892,947	5,834,836	754,082	4,409,283	25,691	45,531	229,386	1,242,691	892,947	5,697,504
\$7,000 under \$8,000.....	998,094	7,467,666	820,608	5,554,386	31,905	78,620	301,975	1,639,139	998,094	7,272,144
\$8,000 under \$9,000.....	948,252	8,062,364	812,691	6,201,682	41,614	30,737	236,877	1,522,255	948,252	7,754,674
\$9,000 under \$10,000.....	957,663	9,110,827	819,554	7,050,075	43,960	19,310	241,967	1,697,706	957,663	8,767,091
\$10,000 under \$11,000.....	969,685	10,130,319	830,097	7,871,368	34,378	72,631	254,495	1,968,780	969,685	9,912,779
\$11,000 under \$12,000.....	649,484	7,464,332	594,337	6,122,220	61,691	31,975	130,559	999,160	649,484	7,153,355
\$12,000 under \$13,000.....	673,159	8,417,641	623,579	7,337,369	58,549	40,015	106,376	776,134	673,159	8,153,518
\$13,000 under \$14,000.....	635,324	8,580,923	602,301	7,654,552	85,089	58,976	83,915	671,172	635,324	8,384,700
\$14,000 under \$15,000.....	679,715	9,831,841	642,188	8,879,500	65,539	73,789	91,296	673,346	679,715	9,626,635
\$15,000 under \$16,000.....	666,964	10,341,078	616,062	8,992,272	124,672	162,170	93,830	961,628	666,964	10,116,069
\$16,000 under \$17,000.....	652,915	10,780,472	630,395	9,956,903	114,133	129,551	77,642	575,164	652,915	10,661,617
\$17,000 under \$18,000.....	735,205	12,856,295	701,290	11,626,866	136,854	178,947	88,500	825,309	735,205	12,631,122
\$18,000 under \$19,000.....	663,452	12,280,915	628,080	11,054,781	96,421	120,600	100,788	886,875	663,452	12,062,256
\$19,000 under \$20,000.....	578,853	11,295,301	552,734	10,224,403	125,341	127,663	75,937	768,195	578,853	11,120,262
\$20,000 under \$25,000.....	2,976,344	66,641,388	2,861,012	60,530,955	684,082	879,500	439,404	4,161,745	2,976,344	65,572,200
\$25,000 and over.....	2,135,074	59,091,826	2,081,187	54,554,099	487,285	478,047	261,513	2,601,530	2,135,074	57,633,675

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Total.....	19,593,122	33,375,971	4,412,721	1,470,200	1,785,898	962,994	3,506,426	2,862,938	16,631,224	29,042,833
No adjusted gross income.....	106,844	83,133	**	**	--	--	68,029	28,516	59,512	54,617
\$1 under \$1,000.....	274,185	41,286	--	--	--	--	37,945	5,770	246,149	35,516
\$1,000 under \$2,000.....	485,782	156,914	--	--	--	--	76,866	11,536	422,666	145,378
\$2,000 under \$3,000.....	599,768	321,481	--	--	--	--	85,693	20,783	548,744	300,698
\$3,000 under \$4,000.....	750,011	591,499	--	--	--	--	121,142	35,776	666,302	555,722
\$4,000 under \$5,000.....	790,017	800,603	--	--	--	--	157,276	64,412	700,416	736,191
\$5,000 under \$6,000.....	773,385	912,076	--	--	--	--	176,271	78,068	686,867	834,008
\$6,000 under \$7,000.....	892,947	1,293,502	--	--	--	--	224,021	140,945	815,727	1,152,557
\$7,000 under \$8,000.....	998,094	1,769,867	**139,648	**4,740	*975	*43	293,251	202,125	922,697	1,563,003
\$8,000 under \$9,000.....	948,252	1,745,157	264,091	29,602	83,478	4,725	224,204	176,875	809,491	1,538,680
\$9,000 under \$10,000.....	957,663	1,961,503	261,357	23,001	254,448	43,507	216,874	237,364	686,545	1,701,139
\$10,000 under \$11,000.....	969,685	2,408,970	194,833	6,815	182,985	60,601	234,298	273,185	771,383	2,128,970
\$11,000 under \$12,000.....	649,484	2,045,868	*11,945	*2,371	--	--	138,302	161,820	645,629	1,881,677
\$12,000 under \$13,000.....	673,159	2,115,560	33,515	2,500	--	--	112,401	126,979	669,433	1,986,082
\$13,000 under \$14,000.....	635,324	1,949,779	47,110	7,619	--	--	96,475	112,468	629,941	1,829,692
\$14,000 under \$15,000.....	679,715	1,987,734	61,293	15,385	--	--	91,145	118,577	661,332	1,853,771
\$15,000 under \$16,000.....	666,964	1,767,782	79,113	30,160	*961	*134	107,584	143,626	640,994	1,593,996
\$16,000 under \$17,000.....	652,915	1,621,395	115,586	32,804	--	--	81,592	63,699	638,699	1,504,920
\$17,000 under \$18,000.....	735,205	1,673,318	161,121	57,801	--	--	102,336	125,640	715,678	1,489,876
\$18,000 under \$19,000.....	663,452	1,445,908	176,661	75,456	*5,916	*326	102,423	130,507	630,360	1,239,945
\$19,000 under \$20,000.....	578,853	1,138,710	214,152	85,510	*7,870	*911	77,864	92,068	539,691	961,133
\$20,000 under \$25,000.....	2,976,344	4,178,090	1,419,507	719,808	447,657	202,831	439,602	378,137	2,321,859	3,080,144
\$25,000 and over.....	2,135,074	1,365,838	1,232,788	376,629	801,606	649,916	240,831	114,091	1,201,110	875,119

* Estimate should be used with caution because of the small number of 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 Complete Report 2001, Publication 1304, March 2004.

Returns with one qualifying child									
Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
7,835,327	111,707,824	7,289,144	101,468,423	1,016,449	1,067,467	1,162,235	7,742,717	7,835,327	110,278,607
23,803	-680,074	15,000	192,098	*312	*321	16,351	38,527	23,803	230,946
62,413	39,276	58,644	38,012	*1,978	*10	*5,719	*11,716	62,413	49,738
151,794	228,478	147,767	222,876	--	--	*5,003	*8,680	151,794	231,555
182,060	454,914	172,952	417,966	*1,978	*184	12,033	35,365	182,060	453,515
260,901	924,182	243,572	845,391	*7,947	*479	28,983	59,693	260,901	905,563
245,249	1,102,297	222,053	961,737	*3,873	*4,258	31,974	125,640	245,249	1,091,634
231,603	1,275,264	209,539	1,052,743	*3,962	*1,008	43,484	176,103	231,603	1,229,853
334,208	2,182,576	272,301	1,599,748	*5,928	*5,591	96,838	549,702	334,208	2,155,041
397,146	2,948,981	289,065	1,873,582	*12,878	*5,531	167,219	993,808	397,146	2,872,921
306,576	2,605,579	258,360	1,992,558	*15,781	*16,951	82,660	554,174	306,576	2,563,683
307,102	2,921,617	273,029	2,403,596	17,912	8,588	61,445	384,527	307,102	2,796,711
296,953	3,112,652	276,212	2,690,162	*10,690	*31,594	49,407	346,855	296,953	3,068,610
308,727	3,556,293	296,365	3,068,997	24,393	13,631	40,720	269,857	308,727	3,352,485
336,882	4,212,237	316,995	3,717,292	30,893	27,211	42,707	316,883	336,882	4,061,385
320,546	4,321,347	302,430	3,879,024	35,639	16,705	37,583	317,419	320,546	4,213,148
323,205	4,675,730	301,744	4,191,741	36,641	39,113	41,116	350,048	323,205	4,580,902
344,372	5,335,556	323,463	4,784,338	70,304	100,765	32,569	334,889	344,372	5,219,993
338,666	5,591,950	330,240	5,220,067	71,591	98,940	35,966	241,892	338,666	5,560,899
405,010	7,082,656	393,551	6,583,030	88,591	122,580	37,477	287,846	405,010	6,993,456
314,442	5,813,380	304,446	5,422,969	52,909	56,179	37,359	218,575	314,442	5,697,723
278,389	5,430,230	271,467	5,053,502	59,039	68,637	28,076	253,348	278,389	5,375,487
1,486,434	33,253,769	1,440,163	30,914,559	328,280	332,801	173,216	1,441,046	1,486,434	32,688,407
578,846	15,318,933	569,785	14,342,437	134,929	116,391	54,329	426,124	578,846	14,884,951

Returns with one qualifying child--continued									
Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
7,835,327	12,409,452	2,581,587	1,059,133	950,698	653,668	1,134,115	960,937	6,667,727	10,389,381
23,803	34,940	--	--	--	--	13,160	9,096	20,901	25,843
62,413	16,792	--	--	--	--	*4,744	*1,875	62,264	14,917
151,794	78,785	--	--	--	--	*5,964	*1,369	151,794	77,416
182,060	152,621	--	--	--	--	10,083	5,624	182,060	146,996
260,901	305,155	--	--	--	--	29,005	11,310	258,791	293,845
245,249	368,701	--	--	--	--	30,999	20,978	244,310	347,723
231,603	415,323	--	--	--	--	42,526	27,931	231,603	387,392
334,208	723,847	--	--	--	--	96,496	84,297	333,040	639,550
397,146	931,761	*961	*24	--	--	168,180	156,135	396,206	775,602
306,576	726,961	--	--	--	--	83,768	90,052	303,782	636,909
307,102	719,596	*1,978	*123	--	--	57,560	62,456	307,094	657,017
296,953	708,353	*7,857	*1,253	--	--	46,372	55,196	296,953	651,905
308,727	729,523	*10,970	*2,124	--	--	45,701	42,096	306,773	685,302
336,882	796,566	32,540	2,252	--	--	47,646	50,905	333,502	743,400
320,546	744,572	47,110	7,619	--	--	41,615	50,963	316,138	685,990
323,205	690,282	58,340	14,315	--	--	45,646	56,049	306,933	619,918
344,372	673,394	62,329	24,847	*961	*134	38,454	42,733	322,667	605,814
338,666	612,899	107,702	31,219	--	--	37,021	33,832	326,329	547,848
405,010	672,186	152,248	52,125	--	--	45,381	37,225	388,292	582,837
314,442	474,107	160,937	66,059	*5,916	*326	38,309	27,402	296,767	380,647
278,389	371,639	194,397	79,853	*7,870	*911	31,040	23,407	257,135	268,379
1,486,434	1,310,834	1,221,676	647,487	442,352	199,774	160,093	66,627	953,498	596,720
578,846	150,616	522,541	129,834	493,598	452,523	14,354	3,379	70,895	17,403

Returns with two or more qualifying children									
Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income		EIC earned income	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
8,234,541	138,072,784	7,593,694	121,995,019	1,189,584	1,509,002	1,570,459	13,204,322	8,234,541	136,708,343
17,808	-941,379	9,899	135,262	1,530	2,641	14,296	64,430	17,808	202,334
29,876	19,487	26,857	46,070	--	--	*4,338	*7,476	29,876	53,546
74,010	118,229	70,089	109,883	*2,013	*111	*6,811	*7,992	74,010	117,986
107,823	274,349	101,012	254,201	*1,978	*4	17,745	20,723	107,823	274,929
145,899	510,389	142,519	477,606	*2,754	*8,416	9,551	15,721	145,899	501,743
177,768	808,578	162,757	744,727	*4,966	*9,494	22,199	58,492	177,768	812,713
173,292	956,182	162,171	822,302	*10,851	*40,533	31,091	133,335	173,292	996,170
179,999	1,183,659	158,755	925,657	*10,903	*35,183	43,695	230,475	179,999	1,191,316
263,125	1,988,157	251,883	1,730,096	*7,235	*69,532	36,979	186,272	263,125	1,985,900
289,934	2,472,712	249,484	1,921,314	*13,881	*10,259	81,199	517,181	289,934	2,448,754
328,947	3,136,941	241,362	1,985,538	*12,172	*5,030	140,614	1,123,978	328,947	3,114,546
435,093	4,555,549	334,388	3,086,398	*14,856	*39,519	173,301	1,395,917	435,093	4,521,834
340,758	3,908,039	297,973	3,053,223	37,298	18,343	89,838	729,303	340,758	3,800,870
336,277	4,205,404	306,584	3,620,077	27,657	12,805	63,669	459,251	336,277	4,092,133
314,778	4,259,576	299,871	3,775,528	49,450	42,272	46,331	353,753	314,778	4,171,552
356,510	5,156,111	340,444	4,687,760	28,898	34,676	50,181	323,298	356,510	5,045,734
322,592	5,005,521	292,599	4,207,934	54,368	61,404	61,261	626,739	322,592	4,896,077
314,249	5,188,522	300,155	4,736,836	42,542	30,610	41,676	333,272	314,249	5,100,718
330,196	5,773,639	307,738	5,043,837	48,262	56,367	51,024	537,463	330,196	5,637,667
349,010	6,467,535	323,635	5,631,812	43,512	64,421	63,429	668,300	349,010	6,364,533
300,464	5,865,071	281,266	5,170,901	66,302	59,027	47,861	514,847	300,464	5,744,775
1,489,909	33,387,619	1,420,849	29,616,395	355,802	546,699	266,187	2,720,699	1,489,909	32,883,793
1,556,228	43,772,892	1,511,402	40,211,662	352,355	361,656	207,184	2,175,405	1,556,228	42,748,724

Returns with two or more qualifying children--continued									
Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
8,234,541	20,242,073	988,007	349,122	313,314	200,450	1,633,703	1,739,599	7,629,106	18,153,351
17,808	37,048	**	**	--	--	12,719	11,118	14,783	25,930
29,876	14,257	--	--	--	--	*4,338	*1,133	29,876	13,124
74,010	47,183	--	--	--	--	*4,860	*1,296	74,010	45,887
107,823	109,887	--	--	--	--	15,794	4,100	107,823	105,787
145,899	198,031	--	--	--	--	*5,676	*2,536	145,899	195,495
177,768	314,457	--	--	--	--	24,120	11,991	177,768	302,466
173,292	370,961	--	--	--	--	32,655	19,532	172,330	351,429
179,999	457,075	--	--	--	--	40,683	33,597	179,023	423,477
263,125	759,803	**2,014	**139	--	--	40,004	28,939	263,085	730,725
289,934	961,699	--	--	--	--	88,948	80,858	288,019	880,841
328,947	1,213,786	--	--	--	--	144,613	173,872	326,987	1,039,914
435,093	1,694,523	*3,991	*674	--	--	173,997	217,661	433,706	1,476,187
340,758	1,316,345	*975	*247	--	--	92,601	119,724	338,856	1,196,374
336,277	1,318,995	*975	*248	--	--	64,755	76,073	335,931	1,242,674
314,778	1,205,206	--	--	--	--	54,859	61,505	313,803	1,143,702
356,510	1,297,451	*2,953	*1,070	--	--	45,500	62,528	354,400	1,233,854
322,592	1,094,389	*16,785	*5,313	--	--	69,129	100,893	318,327	988,182
314,249	1,008,496	*7,884	*1,585	--	--	44,571	49,838	312,370	957,073
330,196	1,001,132	*8,873	*5,676	--	--	56,955	88,416	327,386	907,040
349,010	971,801	15,723	9,398	--	--	64,114	103,105	333,593	859,298
300,464	767,071	19,755	5,656	--	--	46,824	68,661	282,556	692,753
1,489,909	2,867,256	197,831	72,321	*5,305	*3,057	279,510	311,510	1,368,361	2,483,424
1,556,228	1,215,222	710,247	246,795	308,009	197,393	226,477	110,712	1,130,215	857,715

2000, Individual Income Tax Returns with Earned Income Tax Credit, by Size of Adjusted Gross Income
[money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EITC salaries and wages		Nontaxable earned income		EITC self-employment income		EITC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	19,277,225	257,531,049	17,624,463	231,992,404	2,272,063	2,379,230	3,389,610	22,245,921	19,277,225	256,617,554
No adjusted gross income	90,896	-2,368,832	44,355	357,285	4,398	9,063	68,330	205,906	90,896	572,253
\$1 under \$1,000	291,254	163,780	242,681	214,840	*1,903	*132	59,228	-3,277	291,254	211,696
\$1,000 under \$2,000	402,673	632,935	335,158	602,410	*12,918	*9,723	93,724	100,004	402,673	712,137
\$2,000 under \$3,000	615,544	1,547,638	540,455	1,351,230	22,787	4,666	99,576	212,517	615,544	1,568,413
\$3,000 under \$4,000	686,503	2,391,674	590,241	1,975,427	*7,231	*4,309	141,914	413,398	686,503	2,393,134
\$4,000 under \$5,000	788,494	3,536,899	697,505	2,976,113	28,610	18,008	139,872	501,951	788,494	3,496,071
\$5,000 under \$6,000	850,458	4,685,749	736,268	3,832,338	17,785	7,594	166,635	696,272	850,458	4,536,203
\$6,000 under \$7,000	911,234	5,957,769	778,987	4,654,746	32,775	23,579	233,596	1,144,841	911,234	5,823,165
\$7,000 under \$8,000	1,032,377	7,737,560	905,588	6,233,389	33,350	13,321	248,501	1,283,182	1,032,377	7,529,892
\$8,000 under \$9,000	937,415	7,967,906	832,614	6,366,153	28,038	11,189	199,828	1,198,001	937,415	7,575,342
\$9,000 under \$10,000	1,113,748	10,600,046	952,344	8,171,358	58,195	45,349	289,421	2,071,903	1,113,748	10,288,610
\$10,000 under \$11,000	792,256	8,278,407	718,698	6,926,068	53,362	39,284	150,944	1,045,338	792,256	8,010,691
\$11,000 under \$12,000	741,767	8,521,099	663,330	7,178,202	57,467	40,871	137,007	1,083,309	741,767	8,302,382
\$12,000 under \$13,000	681,407	8,531,250	623,702	7,335,527	59,205	59,349	130,639	983,470	681,407	8,378,346
\$13,000 under \$14,000	672,310	9,084,298	633,572	8,224,503	73,105	88,262	98,225	701,663	672,310	9,014,428
\$14,000 under \$15,000	655,656	9,500,300	622,258	8,579,481	84,236	92,477	90,841	699,451	655,656	9,371,409
\$15,000 under \$16,000	727,486	11,268,064	696,272	10,271,945	92,178	88,545	80,864	708,006	727,486	11,068,496
\$16,000 under \$17,000	716,817	11,820,763	678,929	10,764,304	118,405	124,928	93,168	853,850	716,817	11,743,083
\$17,000 under \$18,000	680,686	11,906,094	643,238	10,737,030	98,441	126,359	92,027	875,758	680,686	11,739,147
\$18,000 under \$19,000	712,537	13,182,085	682,662	12,088,775	136,906	166,011	80,875	815,817	712,537	13,070,603
\$19,000 under \$20,000	673,665	13,115,143	638,650	12,039,882	158,102	179,234	88,370	848,529	673,665	13,067,644
\$20,000 under \$25,000	2,753,714	61,759,351	2,666,051	57,170,349	696,167	876,961	355,984	3,289,592	2,753,714	61,336,902
\$25,000 and over	1,748,326	47,711,069	1,700,905	43,941,049	396,498	350,015	250,041	2,516,442	1,748,326	46,807,506

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income tax credit		EITC used to offset income tax before credits		Total income tax		EITC used to offset all other taxes		EITC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	19,277,225	32,296,341	5,416,246	1,968,680	2,068,415	1,211,409	3,147,876	2,523,703	16,125,542	27,803,959
No adjusted gross income	90,896	86,036	-	-	-	-	56,947	25,738	54,076	60,297
\$1 under \$1,000	291,254	38,824	-	-	-	-	31,774	3,813	265,013	35,011
\$1,000 under \$2,000	402,673	156,104	-	-	-	-	80,255	13,195	344,056	142,909
\$2,000 under \$3,000	615,544	348,618	-	-	-	-	95,358	22,367	558,167	326,251
\$3,000 under \$4,000	686,503	535,675	-	-	-	-	134,825	42,510	600,739	493,165
\$4,000 under \$5,000	788,494	760,747	-	-	-	-	132,459	48,128	711,057	712,619
\$5,000 under \$6,000	850,458	1,023,475	*1,982	*668	*1,982	*232	161,184	67,907	756,222	954,900
\$6,000 under \$7,000	911,234	1,347,731	-	-	-	-	222,305	143,244	846,020	1,204,487
\$7,000 under \$8,000	1,032,377	1,601,516	276,985	15,871	*7	[1]	236,266	141,078	948,299	1,444,566
\$8,000 under \$9,000	937,415	1,722,828	255,228	33,246	176,610	14,759	169,616	143,050	732,118	1,546,532
\$9,000 under \$10,000	1,113,748	2,433,971	267,403	18,425	252,618	65,658	270,565	284,758	848,544	2,130,788
\$10,000 under \$11,000	792,256	2,189,347	83,002	4,399	67,152	27,339	149,341	159,363	719,870	2,025,585
\$11,000 under \$12,000	741,767	2,251,229	*12,911	*3,612	-	-	138,331	171,576	740,438	2,076,042
\$12,000 under \$13,000	681,407	2,010,780	42,844	7,557	-	-	132,703	153,797	674,969	1,849,426
\$13,000 under \$14,000	672,310	1,958,787	64,050	16,768	-	-	95,176	115,400	664,323	1,826,619
\$14,000 under \$15,000	655,656	1,815,249	83,635	28,015	-	-	95,084	115,735	638,824	1,671,499
\$15,000 under \$16,000	727,486	1,855,526	183,020	33,715	*28	*1	81,849	103,481	712,130	1,718,330
\$16,000 under \$17,000	716,817	1,687,467	234,900	66,236	-	-	106,115	130,005	691,456	1,491,226
\$17,000 under \$18,000	680,686	1,457,934	246,293	102,081	*948	*505	95,851	107,009	648,277	1,248,843
\$18,000 under \$19,000	712,537	1,411,381	328,657	164,363	*6,742	*533	87,834	105,097	673,692	1,141,920
\$19,000 under \$20,000	673,665	1,185,633	343,886	161,516	*9,862	*2,691	83,231	95,233	621,487	928,884
\$20,000 under \$25,000	2,753,714	3,463,820	1,674,876	880,416	697,153	351,293	321,490	257,556	1,905,655	2,325,848
\$25,000 and over	1,748,326	953,664	1,316,575	431,790	855,314	748,400	169,316	73,663	770,111	448,211

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EITC salaries and wages		Nontaxable earned income		EITC self-employment income		EITC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	7,692,493	107,962,274	7,187,262	98,954,288	1,022,863	1,046,875	1,112,300	6,980,987	7,692,493	106,982,150
No adjusted gross income	14,302	-365,803	7,596	108,635	*630	*3,796	10,986	29,793	14,302	142,224
\$1 under \$1,000	51,993	32,538	47,794	51,824	-	-	*5,473	*-16,972	51,993	34,852
\$1,000 under \$2,000	133,723	215,199	125,262	261,884	*4,912	*5,320	14,253	-15,960	133,723	251,244
\$2,000 under \$3,000	168,568	424,267	153,127	377,539	*3,964	*276	24,020	58,513	168,568	436,327
\$3,000 under \$4,000	196,025	690,893	178,496	618,212	*1,982	*309	27,584	74,514	196,025	693,035
\$4,000 under \$5,000	216,144	974,116	209,349	949,106	*6,792	*3,222	17,963	28,386	216,144	980,715
\$5,000 under \$6,000	258,521	1,422,028	234,706	1,229,302	*6,833	*2,065	37,533	143,523	258,521	1,374,890
\$6,000 under \$7,000	326,391	2,149,906	253,273	1,445,557	*4,950	*4,941	121,364	658,612	326,391	2,109,110
\$7,000 under \$8,000	385,143	2,875,654	335,606	2,283,763	*9,545	*5,146	106,872	530,160	385,143	2,819,068
\$8,000 under \$9,000	338,479	2,879,686	291,549	2,295,758	*10,859	*3,347	67,346	488,635	338,479	2,787,740
\$9,000 under \$10,000	361,396	3,434,367	325,644	2,872,903	20,798	28,479	72,337	455,036	361,396	3,356,418
\$10,000 under \$11,000	323,082	3,385,851	297,022	2,908,202	26,700	29,074	56,721	342,403	323,082	3,279,678
\$11,000 under \$12,000	382,958	4,414,789	355,393	3,905,266	35,806	30,357	51,768	362,441	382,958	4,298,064
\$12,000 under \$13,000	380,279	4,769,119	354,041	4,244,763	34,558	47,276	57,541	425,469	380,279	4,717,508
\$13,000 under \$14,000	322,685	4,351,127	302,858	3,982,237	30,679	39,212	37,513	293,543	322,685	4,314,992
\$14,000 under \$15,000	314,220	4,549,504	295,248	4,093,526	47,492	70,951	46,070	337,340	314,220	4,501,817
\$15,000 under \$16,000	367,298	5,688,145	353,802	5,243,781	42,744	40,340	33,126	268,098	367,298	5,552,219
\$16,000 under \$17,000	358,027	5,910,995	342,166	5,434,361	64,106	72,292	40,351	325,478	358,027	5,832,131
\$17,000 under \$18,000	338,315	5,919,734	322,687	5,397,142	52,094	51,086	42,679	390,511	338,315	5,838,739
\$18,000 under \$19,000	354,206	6,550,498	344,773	6,151,898	78,060	80,862	28,863	250,479	354,206	6,483,239
\$19,000 under \$20,000	353,972	6,900,657	338,521	6,390,954	72,030	91,987	42,225	372,068	353,972	6,855,009
\$20,000 under \$25,000	1,300,940	29,177,594	1,274,782	27,619,959	358,041	359,013	129,325	897,828	1,300,940	28,876,801
\$25,000 and over	445,826	11,611,410	443,567	11,087,713	109,290	77,526	40,387	281,090	445,826	11,446,329

Size of adjusted gross income	Returns with one qualifying child—continued									
	Total earned income tax credit		EITC used to offset income tax before credits		Total income tax		EITC used to offset all other taxes		EITC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	7,692,493	12,080,971	3,028,686	1,296,421	1,116,927	834,498	1,017,203	859,421	6,396,117	9,925,129
No adjusted gross income	14,302	22,915	-	-	-	-	8,109	7,275	13,474	15,640
\$1 under \$1,000	51,993	11,840	-	-	-	-	*2,296	*564	51,642	11,275
\$1,000 under \$2,000	133,723	77,007	-	-	-	-	12,326	2,458	133,723	74,548
\$2,000 under \$3,000	168,568	143,365	-	-	-	-	23,065	8,708	164,909	134,658
\$3,000 under \$4,000	196,025	227,479	-	-	-	-	26,269	11,795	195,040	215,684
\$4,000 under \$5,000	216,144	328,374	-	-	-	-	15,638	7,478	215,640	320,896
\$5,000 under \$6,000	258,521	467,322	-	-	-	-	33,607	22,543	257,529	444,779
\$6,000 under \$7,000	326,391	708,214	-	-	-	-	122,374	100,606	326,391	607,608
\$7,000 under \$8,000	385,143	882,890	*4,983	*234	-	-	103,192	90,650	384,213	792,006
\$8,000 under \$9,000	338,479	774,097	*2,028	*377	-	-	69,192	74,409	337,150	699,310
\$9,000 under \$10,000	361,396	834,139	*9,849	*583	-	-	75,721	74,963	361,396	758,593
\$10,000 under \$11,000	323,082	745,522	*13,868	*2,957	-	-	61,907	54,335	320,190	688,230
\$11,000 under \$12,000	382,958	885,332	*10,929	*2,873	-	-	54,865	56,823	382,615	825,635
\$12,000 under \$13,000	380,279	869,576	36,852	4,886	-	-	59,476	64,288	373,849	800,402
\$13,000 under \$14,000	322,685	701,337	57,109	12,341	-	-	33,809	44,309	315,042	644,687
\$14,000 under \$15,000	314,220	634,229	75,660	23,353	-	-	48,156	53,079	298,872	557,797
\$15,000 under \$16,000	367,298	687,619	163,298	31,129	*28	*1	33,387	34,359	352,611	622,130
\$16,000 under \$17,000	358,027	606,863	214,260	59,184	-	-	44,221	41,176	340,157	506,503
\$17,000 under \$18,000	338,315	517,556	223,712	90,211	*948	*505	42,459	39,209	317,243	388,136
\$18,000 under \$19,000	354,206	481,853	283,455	154,294	*6,742	*533	25,005	18,319	334,057	309,240
\$19,000 under \$20,000	353,972	426,335	301,329	151,658	*9,862	*2,691	36,593	27,106	322,991	247,570
\$20,000 under \$25,000	1,300,940	961,589	1,199,283	681,552	681,088	346,800	82,703	24,422	572,651	255,614
\$25,000 and over	445,826	85,519	432,072	80,789	418,260	483,969	*2,834	*544	24,733	4,187

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EITC salaries and wages		Nontaxable earned income		EITC self-employment income		EITC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	8,179,932	132,028,920	7,592,757	117,919,345	1,164,174	1,300,233	1,449,351	12,295,872	8,179,932	131,515,450
No adjusted gross income	20,137	-861,749	14,675	158,651	2,345	5,175	15,975	64,398	20,137	228,224
\$1 under \$1,000	48,884	30,054	45,964	65,519	-	-	*4,561	*-14,466	48,884	51,053
\$1,000 under \$2,000	81,386	125,943	76,673	128,051	*1,921	*3,925	*7,649	*5,290	81,386	137,266
\$2,000 under \$3,000	144,124	369,268	135,300	351,676	*7,928	*1,003	10,194	18,623	144,124	371,302
\$3,000 under \$4,000	163,277	564,600	157,208	530,314	*1,346	*345	18,667	49,016	163,277	579,675
\$4,000 under \$5,000	174,081	777,646	161,094	664,758	*10,859	*11,044	24,425	89,652	174,081	765,454
\$5,000 under \$6,000	200,637	1,098,830	189,221	981,924	*6,894	*4,935	23,544	79,424	200,637	1,066,282
\$6,000 under \$7,000	206,280	1,349,476	195,414	1,187,588	*15,856	*11,722	26,941	140,187	206,280	1,339,496
\$7,000 under \$8,000	212,563	1,604,488	193,180	1,348,159	*10,804	*4,298	40,360	230,922	212,563	1,583,380
\$8,000 under \$9,000	276,970	2,356,258	248,183	1,850,597	*10,192	*1,526	71,478	431,337	276,970	2,283,460
\$9,000 under \$10,000	426,864	4,084,787	320,187	2,652,003	27,480	14,097	170,343	1,358,070	426,864	4,024,170
\$10,000 under \$11,000	379,082	3,973,375	333,926	3,220,661	22,737	10,053	87,020	671,876	379,082	3,902,589
\$11,000 under \$12,000	358,809	4,106,310	307,937	3,272,936	21,662	10,514	85,239	720,868	358,809	4,004,317
\$12,000 under \$13,000	301,128	3,762,131	269,661	3,090,763	24,648	12,074	73,098	558,001	301,128	3,660,838
\$13,000 under \$14,000	349,625	4,733,171	330,714	4,242,266	42,426	49,049	60,712	408,121	349,625	4,699,436
\$14,000 under \$15,000	341,436	4,950,796	327,011	4,485,955	36,744	21,526	44,771	362,111	341,436	4,869,592
\$15,000 under \$16,000	360,188	5,579,919	342,470	5,028,164	49,434	48,205	47,738	439,908	360,188	5,516,278
\$16,000 under \$17,000	358,790	5,909,769	336,763	5,329,943	54,299	52,637	52,818	528,372	358,790	5,910,952
\$17,000 under \$18,000	342,371	5,986,360	320,551	5,339,888	46,347	75,274	49,347	485,247	342,371	5,900,408
\$18,000 under \$19,000	358,331	6,631,587	337,889	5,936,877	58,846	85,149	52,012	565,338	358,331	6,587,364
\$19,000 under \$20,000	319,693	6,214,486	300,130	5,648,928	86,072	87,247	46,146	476,460	319,693	6,212,636
\$20,000 under \$25,000	1,452,774	32,581,758	1,391,268	29,550,390	338,126	517,947	226,659	2,391,764	1,452,774	32,460,101
\$25,000 and over	1,302,499	36,099,659	1,257,338	32,853,336	287,208	272,489	209,655	2,235,352	1,302,499	35,361,177

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income tax credit		EITC used to offset income tax before credits		Total income tax		EITC used to offset all other taxes		EITC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	8,179,932	19,511,679	1,540,452	605,320	453,119	268,923	1,451,426	1,519,487	7,437,906	17,386,872
No adjusted gross income	20,137	53,830	-	-	-	-	13,150	12,086	19,328	41,745
\$1 under \$1,000	48,884	17,630	-	-	-	-	*2,616	*344	48,884	17,285
\$1,000 under \$2,000	81,386	54,852	-	-	-	-	*6,677	*1,768	81,386	53,084
\$2,000 under \$3,000	144,124	148,419	-	-	-	-	12,727	3,317	144,124	145,102
\$3,000 under \$4,000	163,277	225,021	-	-	-	-	17,671	7,715	162,536	217,306
\$4,000 under \$5,000	174,081	306,237	-	-	-	-	24,402	14,486	174,081	291,750
\$5,000 under \$6,000	200,637	426,045	-	-	-	-	26,843	15,330	200,637	410,715
\$6,000 under \$7,000	206,280	532,519	-	-	-	-	25,038	24,092	204,907	508,427
\$7,000 under \$8,000	212,563	627,995	-	-	-	-	42,318	35,233	212,563	592,762
\$8,000 under \$9,000	276,970	904,961	*1,829	*423	-	-	71,190	66,182	276,970	838,356
\$9,000 under \$10,000	426,864	1,577,903	*2,954	*588	-	-	180,229	209,012	426,864	1,368,303
\$10,000 under \$11,000	379,082	1,442,604	*1,982	*509	-	-	85,093	105,004	379,082	1,337,091
\$11,000 under \$12,000	358,809	1,365,898	*1,982	*739	-	-	83,465	114,752	357,824	1,250,406
\$12,000 under \$13,000	301,128	1,141,204	*5,992	*2,671	-	-	73,227	89,509	301,120	1,049,024
\$13,000 under \$14,000	349,625	1,257,450	*6,941	*4,427	-	-	61,367	71,091	349,281	1,181,932
\$14,000 under \$15,000	341,436	1,181,019	*7,974	*4,661	-	-	46,928	62,656	339,952	1,113,702
\$15,000 under \$16,000	360,188	1,167,907	19,721	2,586	-	-	48,463	69,122	359,520	1,096,200
\$16,000 under \$17,000	358,790	1,080,604	20,640	7,052	-	-	61,894	88,829	351,300	984,723
\$17,000 under \$18,000	342,371	940,378	22,580	11,870	-	-	53,393	67,800	331,033	860,707
\$18,000 under \$19,000	358,331	929,528	45,203	10,070	-	-	62,829	86,779	339,635	832,679
\$19,000 under \$20,000	319,693	759,298	42,557	9,858	-	-	46,638	68,126	298,496	681,314
\$20,000 under \$25,000	1,452,774	2,502,231	475,593	198,864	16,065	4,492	238,786	233,134	1,333,005	2,070,234
\$25,000 and over	1,302,499	868,145	884,502	351,002	437,054	264,431	166,483	73,119	745,378	444,024

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

[1] Less than \$500.

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 Earned Income Tax Credit, by Size of Adjusted Gross Income
[money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with earned income credit									
	Number of returns	Adjusted gross income less deficit	EITC salaries and wages		Nontaxable earned income		EITC self-employment income		EITC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	19,258,715	251,142,647	17,674,958	226,455,787	2,274,575	2,396,697	3,345,487	21,060,300	19,258,715	249,912,784
No adjusted gross income	84,872	-2,615,992	38,187	359,182	4,424	4,324	65,547	173,960	84,872	537,465
\$1 under \$1,000	278,542	159,650	224,887	188,432	*1,983	*20	70,872	27,958	278,542	216,410
\$1,000 under \$2,000	488,359	748,332	414,690	648,984	*7,963	*5,033	87,044	126,990	488,359	781,008
\$2,000 under \$3,000	678,625	1,691,129	597,424	1,497,096	*7,295	*4,138	123,839	229,996	678,625	1,731,230
\$3,000 under \$4,000	679,665	2,400,720	585,318	2,048,506	*9,874	*16,613	139,270	422,002	679,665	2,487,121
\$4,000 under \$5,000	785,936	3,557,636	683,316	2,900,209	16,749	9,647	164,561	583,515	785,936	3,493,372
\$5,000 under \$6,000	894,509	4,917,481	789,798	3,970,909	23,798	16,120	193,405	791,914	894,509	4,778,943
\$6,000 under \$7,000	972,826	6,326,838	844,602	5,143,865	29,489	57,220	226,925	1,058,634	972,826	6,259,718
\$7,000 under \$8,000	977,445	7,335,374	843,776	5,795,664	40,459	15,095	228,784	1,264,369	977,445	7,075,128
\$8,000 under \$9,000	998,871	8,493,466	873,202	6,844,424	51,402	53,580	227,713	1,368,078	998,871	8,266,082
\$9,000 under \$10,000	1,086,663	10,297,421	944,142	8,137,409	42,792	15,853	244,535	1,777,157	1,086,663	9,930,419
\$10,000 under \$11,000	702,463	7,339,503	649,399	6,425,236	57,292	51,343	112,937	774,497	702,463	7,251,076
\$11,000 under \$12,000	743,927	8,547,887	684,950	7,378,135	54,176	48,054	122,532	895,992	743,927	8,322,181
\$12,000 under \$13,000	729,156	9,107,283	686,160	8,144,792	70,223	67,795	88,542	674,341	729,156	8,886,928
\$13,000 under \$14,000	708,319	9,575,938	662,125	8,404,322	78,917	80,872	106,549	924,508	708,319	9,409,703
\$14,000 under \$15,000	731,254	10,612,791	694,715	9,575,568	112,717	128,431	99,577	781,500	731,254	10,485,499
\$15,000 under \$16,000	739,899	11,490,594	703,256	10,310,261	100,211	116,671	109,793	836,631	739,899	11,263,563
\$16,000 under \$17,000	689,830	11,376,849	665,984	10,611,513	102,634	93,023	79,924	482,773	689,830	11,187,309
\$17,000 under \$18,000	738,024	12,897,933	703,591	11,674,627	168,107	211,379	102,517	895,157	738,024	12,781,163
\$18,000 under \$19,000	669,573	12,380,211	637,120	11,177,661	123,344	185,007	77,078	857,516	669,573	12,220,184
\$19,000 under \$20,000	670,230	13,057,198	650,017	12,051,848	142,363	127,500	82,236	746,386	670,230	12,925,735
\$20,000 under \$25,000	2,710,194	60,712,897	2,637,639	56,010,380	674,329	769,983	357,435	3,199,412	2,710,194	59,979,775
\$25,000 and over	1,499,535	40,731,508	1,460,661	37,156,764	354,033	318,996	233,872	2,167,014	1,499,535	39,642,773

Size of adjusted gross income	All returns with earned income credit--continued									
	Total earned income tax credit		EITC used to offset income tax before credits		Total income tax		EITC used to offset all other taxes		EITC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	19,258,715	31,901,107	5,352,300	1,918,065	2,111,989	1,186,277	3,137,122	2,378,860	16,049,812	27,604,182
No adjusted gross income	84,872	74,159	-	-	-	-	53,563	22,665	50,555	51,494
\$1 under \$1,000	278,542	43,651	**	**	-	-	35,582	5,096	247,331	38,554
\$1,000 under \$2,000	488,359	176,465	-	-	-	-	78,866	12,288	429,591	164,177
\$2,000 under \$3,000	678,625	398,323	-	-	-	-	115,740	26,018	606,379	372,305
\$3,000 under \$4,000	679,665	569,677	-	-	-	-	128,861	44,061	598,785	525,616
\$4,000 under \$5,000	785,936	817,251	-	-	-	-	166,721	66,523	707,014	750,729
\$5,000 under \$6,000	894,509	1,155,397	-	-	-	-	186,599	82,703	803,390	1,072,694
\$6,000 under \$7,000	972,826	1,468,083	**1,928	**6	-	-	212,590	120,462	892,430	1,347,615
\$7,000 under \$8,000	977,445	1,584,382	**305,480	**21,499	*2,642	*75	228,081	134,554	895,548	1,428,330
\$8,000 under \$9,000	998,871	1,867,133	273,596	33,241	234,793	26,156	186,160	162,317	734,325	1,671,575
\$9,000 under \$10,000	1,086,663	2,378,416	266,632	14,382	248,827	74,358	222,848	243,773	824,675	2,120,260
\$10,000 under \$11,000	702,463	1,959,260	54,941	1,542	50,006	20,581	114,182	116,843	647,278	1,840,876
\$11,000 under \$12,000	743,927	2,229,310	17,880	6,728	-	-	136,737	152,869	742,008	2,069,713
\$12,000 under \$13,000	729,156	2,134,948	55,393	12,230	-	-	93,651	107,644	727,042	2,015,074
\$13,000 under \$14,000	708,319	1,978,489	92,124	21,767	*956	*58	116,922	149,443	693,898	1,807,280
\$14,000 under \$15,000	731,254	1,908,632	80,032	22,541	-	-	106,630	122,610	709,073	1,763,481
\$15,000 under \$16,000	739,899	1,758,919	217,317	38,708	-	-	117,353	128,345	714,264	1,591,866
\$16,000 under \$17,000	689,830	1,522,059	248,883	74,169	-	-	77,226	72,506	675,912	1,375,383
\$17,000 under \$18,000	738,024	1,530,606	243,325	102,214	-	-	120,481	124,156	708,457	1,304,237
\$18,000 under \$19,000	669,573	1,275,723	306,581	149,711	*9,774	*2,389	79,306	94,412	617,276	1,031,600
\$19,000 under \$20,000	670,230	1,150,426	352,832	183,289	27,649	4,802	88,008	82,927	607,983	884,210
\$20,000 under \$25,000	2,710,194	3,186,987	1,734,781	907,866	791,659	443,667	311,253	241,178	1,760,566	2,037,943
\$25,000 and over	1,499,535	732,811	1,100,576	328,175	745,684	614,191	159,764	65,468	656,031	339,168

Size of adjusted gross income	Returns with one qualifying child									
	Number of returns	Adjusted gross income less deficit	EITC salaries and wages		Nontaxable earned income		EITC self-employment income		EITC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	7,802,846	105,248,004	7,313,841	96,263,948	1,030,641	1,087,057	1,101,555	6,865,521	7,802,846	104,216,525
No adjusted gross income	19,457	-735,667	8,766	108,155	*1,634	*1,303	12,205	81,091	19,457	190,549
\$1 under \$1,000	58,236	36,961	56,090	52,229	-	-	*4,639	*-6,544	58,236	45,685
\$1,000 under \$2,000	160,024	242,541	150,555	248,256	*3,997	*2,386	12,321	10,467	160,024	261,109
\$2,000 under \$3,000	214,482	524,534	206,010	544,710	-	-	14,258	25,056	214,482	569,766
\$3,000 under \$4,000	215,419	762,566	197,997	694,771	*3,965	*412	26,847	90,544	215,419	785,728
\$4,000 under \$5,000	252,122	1,132,797	224,401	969,605	*5,948	*5,710	45,098	156,720	252,122	1,132,034
\$5,000 under \$6,000	336,668	1,856,386	304,656	1,566,906	*8,897	*2,848	53,190	252,776	336,668	1,822,530
\$6,000 under \$7,000	352,486	2,298,647	297,660	1,778,965	*13,717	*5,913	89,854	454,556	352,486	2,239,435
\$7,000 under \$8,000	341,267	2,564,536	289,394	2,009,633	23,731	10,547	84,725	486,917	341,267	2,507,097
\$8,000 under \$9,000	355,434	3,018,483	307,545	2,478,877	19,776	41,909	85,841	470,282	355,434	2,991,068
\$9,000 under \$10,000	320,013	3,029,413	297,515	2,599,682	*7,860	*920	48,704	318,412	320,013	2,919,014
\$10,000 under \$11,000	301,227	3,163,857	274,697	2,760,046	29,610	39,313	43,665	308,811	301,227	3,108,169
\$11,000 under \$12,000	370,567	4,260,947	345,613	3,712,097	24,756	36,169	55,625	381,811	370,567	4,130,078
\$12,000 under \$13,000	399,508	4,992,937	380,640	4,487,144	39,527	37,147	42,928	299,729	399,508	4,824,020
\$13,000 under \$14,000	359,255	4,849,473	339,487	4,360,367	36,520	45,230	49,425	407,469	359,255	4,813,066
\$14,000 under \$15,000	366,254	5,306,012	348,870	4,905,801	58,393	65,355	42,471	302,454	366,254	5,273,610
\$15,000 under \$16,000	392,021	6,084,519	371,726	5,481,673	69,540	71,982	51,758	401,674	392,021	5,955,329
\$16,000 under \$17,000	372,667	6,148,415	359,265	5,781,030	50,191	42,394	36,974	210,804	372,667	6,034,228
\$17,000 under \$18,000	353,552	6,179,735	338,644	5,650,012	87,217	117,831	43,556	351,463	353,552	6,119,307
\$18,000 under \$19,000	316,966	5,861,006	304,483	5,317,472	63,039	87,505	37,832	365,364	316,966	5,770,341
\$19,000 under \$20,000	329,643	6,413,466	320,035	5,981,369	65,221	72,851	36,541	283,451	329,643	6,337,671
\$20,000 under \$25,000	1,288,116	28,800,684	1,266,915	26,951,468	334,540	340,831	139,213	931,336	1,288,116	28,223,636
\$25,000 and over	327,463	8,455,757	322,876	7,823,680	82,560	58,499	43,884	280,877	327,463	8,163,056

Size of adjusted gross income	Returns with one qualifying child--continued									
	Total earned income tax credit		EITC used to offset income tax before credits		Total income tax		EITC used to offset all other taxes		EITC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	7,802,846	12,005,739	2,949,602	1,269,031	1,116,664	798,433	1,013,290	843,612	6,497,190	9,893,096
No adjusted gross income	19,457	30,605	-	-	-	-	10,755	8,869	18,943	21,736
\$1 under \$1,000	58,236	13,872	-	-	-	-	*1,741	*399	58,022	13,473
\$1,000 under \$2,000	160,024	84,920	-	-	-	-	*9,469	*1,984	160,024	82,936
\$2,000 under \$3,000	214,482	180,522	-	-	-	-	12,326	3,804	214,482	176,718
\$3,000 under \$4,000	215,419	259,665	-	-	-	-	25,150	14,299	215,410	245,365
\$4,000 under \$5,000	252,122	381,045	-	-	-	-	47,132	27,105	252,122	353,940
\$5,000 under \$6,000	336,668	619,576	-	-	-	-	55,102	38,640	336,668	580,936
\$6,000 under \$7,000	352,486	742,447	-	-	-	-	86,101	74,594	351,522	667,852
\$7,000 under \$8,000	341,267	768,920	-	-	-	-	88,670	75,881	341,267	693,039
\$8,000 under \$9,000	355,434	805,450	-	-	-	-	81,917	78,957	354,493	726,492
\$9,000 under \$10,000	320,013	729,607	*3,965	*311	-	-	52,351	50,867	319,047	678,429
\$10,000 under \$11,000	301,227	681,267	*2,952	*821	-	-	41,829	50,059	300,876	630,386
\$11,000 under \$12,000	370,567	835,402	*12,895	*3,771	-	-	59,254	65,384	368,648	766,247
\$12,000 under \$13,000	399,508	902,401	53,411	11,920	-	-	42,032	47,284	397,601	843,197
\$13,000 under \$14,000	359,255	754,926	89,143	19,424	*956	*58	59,458	63,744	345,817	671,758
\$14,000 under \$15,000	366,254	707,347	63,204	21,450	-	-	41,602	47,733	344,073	638,164
\$15,000 under \$16,000	392,021	692,232	200,545	35,760	-	-	52,472	54,117	370,434	602,355
\$16,000 under \$17,000	372,667	603,537	238,014	71,747	-	-	38,014	25,041	361,215	506,749
\$17,000 under \$18,000	353,552	504,812	224,493	92,541	-	-	50,576	38,244	333,341	374,026
\$18,000 under \$19,000	316,966	404,212	240,451	131,024	*9,774	*2,389	38,103	28,129	286,487	245,059
\$19,000 under \$20,000	329,643	377,975	299,296	161,574	27,649	4,802	34,768	21,683	283,815	194,718
\$20,000 under \$25,000	1,288,116	875,429	1,210,996	671,974	769,959	435,998	82,024	26,333	466,189	177,122
\$25,000 and over	327,463	49,571	310,237	46,712	308,326	355,186	*2,444	*462	16,693	2,397

Size of adjusted gross income	Returns with two or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EITC salaries and wages		Nontaxable earned income		EITC self-employment income		EITC earned income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	8,233,571	129,524,170	7,717,197	116,277,415	1,181,559	1,285,439	1,362,935	11,081,788	8,233,571	128,644,642
No adjusted gross income	16,555	-657,979	11,665	159,385	*1,821	*2,548	11,227	19,343	16,555	181,276
\$1 under \$1,000	57,848	35,840	55,413	54,885	*1,983	*20	*5,333	*-2,362	57,848	52,543
\$1,000 under \$2,000	105,220	161,091	97,201	147,946	*1,983	*2	8,019	12,282	105,220	160,230
\$2,000 under \$3,000	161,434	399,515	152,359	358,698	*4,314	*724	20,812	42,001	161,434	401,424
\$3,000 under \$4,000	160,865	571,498	156,105	586,998	*1,983	*15,043	14,192	42,902	160,865	644,943
\$4,000 under \$5,000	180,707	822,313	168,219	723,305	*3,905	*2,432	24,167	80,777	180,707	806,514
\$5,000 under \$6,000	197,258	1,081,043	192,618	972,557	*4,953	*11,089	20,023	69,458	197,258	1,053,104
\$6,000 under \$7,000	245,620	1,599,652	235,091	1,538,000	*5,834	*47,398	35,671	98,202	245,620	1,683,600
\$7,000 under \$8,000	252,284	1,896,366	227,313	1,549,634	*13,747	*4,168	50,380	299,704	252,284	1,853,506
\$8,000 under \$9,000	308,236	2,623,296	266,956	2,079,826	18,739	5,687	71,521	515,980	308,236	2,601,493
\$9,000 under \$10,000	450,212	4,261,086	348,757	2,927,641	26,032	12,516	160,168	1,236,428	450,212	4,176,586
\$10,000 under \$11,000	343,404	3,592,310	317,836	3,134,782	26,716	11,896	61,575	422,274	343,404	3,568,952
\$11,000 under \$12,000	373,360	4,286,940	339,337	3,666,038	29,420	11,885	66,907	514,181	373,360	4,192,104
\$12,000 under \$13,000	329,648	4,114,346	305,519	3,657,649	30,696	30,647	45,615	374,612	329,648	4,062,908
\$13,000 under \$14,000	349,064	4,726,465	322,638	4,043,955	42,397	35,642	57,123	517,039	349,064	4,596,637
\$14,000 under \$15,000	365,000	5,306,779	345,846	4,669,766	54,324	63,076	57,106	479,046	365,000	5,211,889
\$15,000 under \$16,000	347,878	5,406,076	331,530	4,828,588	30,671	44,689	58,035	434,957	347,878	5,308,234
\$16,000 under \$17,000	317,163	5,228,434	306,719	4,830,483	52,442	50,629	42,950	271,969	317,163	5,153,081
\$17,000 under \$18,000	384,471	6,718,198	364,947	6,024,614	80,890	93,548	58,961	543,694	384,471	6,661,856
\$18,000 under \$19,000	352,607	6,519,205	332,637	5,860,188	60,305	97,502	39,246	492,152	352,607	6,449,842
\$19,000 under \$20,000	340,586	6,643,732	329,982	6,070,480	77,142	54,649	45,695	462,935	340,586	6,588,064
\$20,000 under \$25,000	1,422,077	31,912,214	1,370,725	29,058,912	339,789	429,152	218,222	2,268,076	1,422,077	31,756,140
\$25,000 and over	1,172,072	32,275,751	1,137,784	29,333,084	271,474	260,497	189,988	1,886,136	1,172,072	31,479,717

Size of adjusted gross income	Returns with two or more qualifying children--continued									
	Total earned income tax credit		EITC used to offset income tax before credits		Total income tax		EITC used to offset all other taxes		EITC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	8,233,571	19,250,839	1,517,016	581,338	459,058	266,675	1,395,088	1,382,108	7,513,956	17,287,392
No adjusted gross income	16,555	35,269	-	-	-	-	9,289	7,836	15,320	27,433
\$1 under \$1,000	57,848	21,005	**	**	-	-	*2,086	*1,712	57,848	19,292
\$1,000 under \$2,000	105,220	64,077	-	-	-	-	8,019	1,938	104,534	62,139
\$2,000 under \$3,000	161,434	160,652	-	-	-	-	24,358	7,299	161,434	153,353
\$3,000 under \$4,000	160,865	232,394	-	-	-	-	13,226	7,607	160,857	224,787
\$4,000 under \$5,000	180,707	322,562	-	-	-	-	27,105	12,301	180,707	310,261
\$5,000 under \$6,000	197,258	418,784	-	-	-	-	20,052	10,754	197,258	408,030
\$6,000 under \$7,000	245,620	624,277	**	**	-	-	30,671	23,107	245,620	601,171
\$7,000 under \$8,000	252,284	739,490	**2,016	**208	-	-	51,412	46,148	252,284	693,134
\$8,000 under \$9,000	308,236	1,020,821	-	-	-	-	76,488	80,874	308,236	939,947
\$9,000 under \$10,000	450,212	1,632,949	*5,980	*1,347	-	-	156,318	192,359	450,212	1,439,243
\$10,000 under \$11,000	343,404	1,277,493	*1,983	*286	-	-	69,480	66,770	341,449	1,210,438
\$11,000 under \$12,000	373,360	1,393,908	*4,985	*2,957	-	-	77,483	87,485	373,360	1,303,466
\$12,000 under \$13,000	329,648	1,232,547	*1,983	*309	-	-	51,618	60,360	329,441	1,171,877
\$13,000 under \$14,000	349,064	1,223,562	*2,981	*2,342	-	-	57,464	85,699	348,081	1,135,522
\$14,000 under \$15,000	365,000	1,201,285	*16,828	*1,091	-	-	65,028	74,877	365,000	1,125,317
\$15,000 under \$16,000	347,878	1,066,687	*16,772	*2,947	-	-	64,881	74,228	343,830	989,511
\$16,000 under \$17,000	317,163	918,522	*10,869	*2,423	-	-	39,213	47,465	314,697	868,634
\$17,000 under \$18,000	384,471	1,025,795	18,832	9,672	-	-	69,904	85,911	375,117	930,211
\$18,000 under \$19,000	352,607	871,510	66,130	18,687	-	-	41,203	66,282	330,788	786,541
\$19,000 under \$20,000	340,586	772,451	53,536	21,714	-	-	53,239	61,244	324,168	689,492
\$20,000 under \$25,000	1,422,077	2,311,558	523,785	235,892	21,700	7,670	229,229	214,845	1,294,377	1,860,821
\$25,000 and over	1,172,072	683,240	790,338	281,463	437,358	259,006	157,320	65,006	639,338	336,771

All figures are estimates based on samples

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

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

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).