

2018 Individual Income Tax Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly and surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	153,774,296	11,643,439,106	54,870,439	7,498,850,186	3,292,834	231,262,890	21,786,803	916,829,321	73,824,221	2,996,496,708
Total income	153,261,401	11,785,277,945	54,756,894	7,595,289,700	3,250,363	233,294,789	21,761,748	927,696,143	73,492,395	3,028,997,313
Salaries and wages	126,830,048	7,907,550,652	44,757,741	4,838,112,016	2,735,545	155,890,239	19,759,466	786,115,861	59,577,297	2,127,432,537
Taxable interest	46,558,530	128,582,739	26,367,555	88,012,812	743,180	5,113,766	2,403,578	3,182,420	17,044,217	32,273,741
Tax-exempt interest [1]	6,286,465	60,224,030	3,706,691	39,656,218	81,717	1,678,717	149,896	979,647	2,348,160	17,909,448
Ordinary dividends	28,702,055	321,070,381	16,313,625	210,015,609	421,408	11,809,335	975,882	7,614,671	10,991,140	91,630,766
Qualified dividends [1]	26,626,098	243,746,121	15,188,840	159,622,977	382,499	9,369,742	873,443	5,886,689	10,181,316	68,866,713
State income tax refunds	18,642,580	35,230,639	11,253,027	25,615,280	409,041	847,196	1,622,095	2,098,915	5,358,417	6,669,249
Alimony received	416,409	11,271,656	13,896	169,727	6,713	132,575	171,662	5,068,204	224,138	5,901,151
Business or profession net income	19,638,201	430,065,977	9,932,819	280,849,423	329,025	8,060,148	2,966,546	45,747,126	6,409,811	95,406,280
Business or profession net loss	6,917,930	81,317,136	3,465,612	43,371,851	148,932	2,399,685	1,001,004	11,184,950	2,302,382	24,360,651
Sales of capital assets net gain	17,616,307	943,963,810	10,127,332	702,563,593	267,518	31,584,724	554,303	23,560,628	6,673,154	186,254,865
Sales of capital assets net loss	7,810,026	17,105,832	4,475,692	10,128,310	139,392	165,731	358,744	809,914	2,836,199	6,001,877
Sales of property other than capital assets, net gain less loss	2,143,372	19,738,602	1,522,893	17,630,788	34,869	28,252	84,012	-76,635	501,598	2,156,197
Taxable Individual Retirement Arrangement (IRA) distributions, pensions, and annuities	34,701,850	1,087,228,437	18,548,849	698,242,149	573,864	15,246,883	1,889,148	38,839,491	13,691,989	337,899,914
Total rental and royalty net income	6,548,780	114,065,349	4,122,675	78,347,509	110,377	2,443,197	281,680	2,801,599	2,034,067	30,743,045
Total rental and royalty net loss	4,058,433	49,288,649	2,525,567	32,614,402	33,457	813,139	303,229	3,444,750	1,196,180	12,416,358
Farm rental net income less loss [1]	450,805	4,354,843	298,385	2,539,803	1,781	24,424	14,690	48,361	135,949	1,742,255
Partnership and S corporation net income less loss	9,034,859	683,316,290	6,388,969	558,484,078	172,324	12,206,976	400,081	22,539,183	2,073,486	90,086,063
Estate and trust net income less loss	658,517	30,554,334	359,431	16,698,805	9,091	1,086,101	17,520	835,606	272,475	11,933,821
Farm net income less loss	1,767,566	-23,365,195	1,326,289	-18,604,944	23,692	-382,608	39,667	-482,532	377,919	-3,925,112
Unemployment compensation	4,517,744	21,998,211	2,017,549	10,606,645	73,361	355,975	844,341	3,976,694	1,582,493	7,058,897
Taxable social security benefits	21,792,987	337,046,241	13,098,528	240,875,022	337,706	4,520,183	554,800	5,346,382	7,801,954	86,304,653
Net operating loss	1,171,273	209,243,963	544,275	130,813,319	30,403	13,598,086	38,107	6,419,796	558,489	58,412,762
Cancellation of debt	547,798	4,766,232	318,781	2,890,151	10,769	182,325	64,146	544,848	154,101	1,148,908
Taxable health savings account distributions	293,160	406,148	161,186	247,912	4,314	1,383	40,301	53,067	87,358	103,785
Repatriated deferred (section 965) income as shareholders of certain foreign corporations	33,692	6,505,596	23,421	3,986,135	1,971	1,109,871	821	228,376	7,478	1,181,213
Limitation on business losses	24,809	32,554,968	15,432	23,263,760	1,313	2,720,559	700	776,237	7,364	5,794,413
Global intangible low tax income amount	19,755	1,764,899	11,698	1,319,411	1,367	152,533	455	43,448	6,234	249,507
Foreign-earned income exclusion	455,127	29,715,021	165,483	13,663,739	83,193	4,933,952	20,437	1,470,297	186,015	9,647,032
Gambling earnings	1,993,632	32,919,323	1,041,248	18,505,298	36,279	926,223	211,136	2,221,666	704,969	11,266,136
Income less loss	6,322,140	44,746,257	3,513,953	28,050,146	130,039	1,169,545	479,375	2,990,594	2,198,774	12,535,972
Total statutory adjustments	37,761,829	141,838,840	19,014,036	96,439,514	499,012	2,031,899	4,801,004	10,866,822	13,447,777	32,500,604
Educator expenses deduction	3,476,090	901,446	2,171,472	589,761	83,174	20,250	369,582	89,659	851,881	201,776
Certain business expenses of reservists, performing artists, etc.	303,402	2,094,747	116,324	724,205	9,350	42,943	44,870	416,976	132,858	910,623
Health savings account deduction	193,488	5,589,632	1,289,839	4,451,845	29,133	67,342	150,741	306,374	483,775	764,071
Moving expenses adjustment	104,471	321,940	39,229	117,460	* 9,015	* 20,454	13,050	78,860	43,178	105,166
Deductible part of self-employment tax	20,148,343	32,663,231	10,630,725	22,052,743	331,655	546,822	2,941,951	3,301,134	6,244,012	6,782,531
Payments to a Keogh plan	984,817	25,495,517	764,417	20,792,562	7,917	209,400	30,181	803,745	182,301	3,689,811
Self-employed health insurance deduction	3,925,909	31,610,944	2,580,856	25,349,442	53,618	366,069	208,375	1,236,054	1,083,060	4,659,378
Penalty on early withdrawal of savings	496,463	266,021	279,942	124,349	5,380	2,787	18,716	12,399	192,424	126,487
Alimony paid	578,087	13,582,240	192,845	4,368,759	22,457	603,137	105,377	2,734,901	257,408	5,875,443
IRA payments	2,469,291	12,503,200	1,502,409	9,029,874	28,908	86,480	162,291	500,802	775,683	2,886,045
Student loan interest deduction	12,425,400	13,434,708	5,626,088	6,502,037	0	0	1,259,324	1,108,595	5,539,628	5,824,076
Tuition and fees deduction	27,064	56,458	18,404	42,074	0	0	* 2,038	* 3,482	* 6,622	* 10,902
Domestic production activities deduction	182,910	1,720,704	134,000	1,332,660	**	**	**	**	** 50,994	** 389,866
Archer medical savings account deduction	6,256	7,336	4,170	5,514	**	**	**	**	**	**
Foreign housing deduction	3,455	69,527	1,403	34,889	466	3,248	1,544	30,052	42	1,338
Other adjustments	154,399	1,521,187	75,548	921,340	2,086	20,306	26,561	219,442	50,204	360,099
Total itemized deductions	17,532,592	648,881,712	8,548,878	403,537,072	557,493	16,767,250	1,327,527	38,477,709	7,098,694	190,099,681
Medical and dental expenses deduction	4,598,812	78,497,457	1,842,656	32,308,177	124,913	1,400,160	307,604	3,582,559	2,323,639	41,206,560
Taxes paid deduction	17,379,986	145,908,497	8,509,631	83,120,984	550,720	2,724,416	1,310,281	10,785,288	7,009,354	49,277,808
Interest paid deduction	14,194,443	197,472,356	7,628,849	130,889,743	404,237	5,429,325	1,135,665	14,529,608	5,025,692	46,623,680
Contributions deduction	14,844,596	196,956,414	7,854,006	140,999,233	400,688	6,334,783	1,112,905	7,290,397	5,476,997	42,332,000
Casualty or theft loss deduction	25,440	1,059,855	11,043	685,640	* 11	* 60,104	2,149	37,102	12,238	27,010
Total miscellaneous deductions	1,247,764	31,097,074	614,951	17,108,221	32,075	938,680	110,425	2,317,096	490,313	10,733,077
Basic standard deduction	134,270,136	2,208,536,922	45,652,291	1,087,506,305	2,640,614	30,830,978	20,380,473	362,861,858	65,596,758	727,337,782
Additional standard deduction	22,811,275	44,168,254	12,373,623	27,464,148	312,084	406,559	611,354	983,055	9,514,214	15,314,492
Disaster loss deduction	15,284	327,424	6,935	141,828	0	* 4,325	* 108,409	* 4,023	* 77,187	
Qualified business income deduction	18,664,592	149,950,908	11,810,941	117,521,181	330,710	3,422,961	1,185,921	5,073,798	5,337,020	23,932,968
Taxable income	120,916,002	8,941,445,098	48,408,181	6,035,900,519	2,876,759	194,206,409	16,196,910	544,477,148	53,434,154	2,166,861,022
Domestic production activities deduction from section 199A(g)	10,123	161,009	8,377	124,942	27	4,770	48	1,301	1,671	29,997
Alternative minimum tax	244,007	4,022,755	145,231	2,940,395	15,147	199,590	20,972	170,897	62,658	711,873
Total tax credits [2]	59,066,955	137,806,298	29,891,181	96,786,279	888,607	3,611,397	15,386,150	24,677,707	12,901,017	12,730,914
Foreign tax credit	9,006,393	24,925,384	5,510,506	16,582,983	169,772	2,126,352	246,713	1,455,569	3,079,402	4,760,480
Child care credit	6,480,823	3,789,213	4,036,381	2,383,646	18,060	10,173	2,238,814	1,301,696	167,567	93,698
Nonrefundable education credit	8,700,169	8,930,906	4,131,829	5,009,494	0	0	1,439,790	1,440,766	3,128,551	2,480,647
Retirement savings contribution credit	9,259,299	1,735,419	3,155,469	755,520	165,845	23,188	2,740,168	537,326	3,197,817	419,386
Child and other dependent tax credit	39,377,143	81,495,898	22,838,120	59,668,936	571,343	1,162,256	13,994,776	18,678,442	1,972,905	1,986,264
Residential energy credits	755,767	2,511,826	433,172	1,803,233	12,638	33,373	107,702	183,500	202,256	491,713
General business credit	477,291	5,356,507	361,432	4,216,374	9,534	177,963	13,823	153,680	92,502	808,490
Prior-year minimum tax credit	981,638	2,921,822	756,133	2,273,022	20,288	56,338	41,839	103,845	163,378	488,617
Adoption credit	76,127	386,390	67,497	352,014	0	0	** 8,630	** 34,376	**	**
Credit for the elderly or disabled	56,046	4,805	3,206	374	**	**	** 7	** 6	52,833	4,426
Alternative motor vehicle credit	11,153	54,393	5,940	38,035	** 142	** 1,104	**	**	5,071	15,254
Alternative fuel vehicle refueling property credit	* 157	* 25	* 4	* 2	**	**	** 152	** 23	**	**
Qualified plug-in electric vehicle credit	228,909	1,540,909	183,314	1,265,026	3,446	18,484	7,560	46,237	34,589	211,162</

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

Item	All returns		Returns of married persons filing jointly and surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	152,903,231	11,009,900,155	54,774,397	7,107,018,406	3,212,807	218,411,124	21,894,095	876,628,767	73,021,932	2,807,841,858
Total income.....	152,396,024	11,170,081,552	54,663,878	7,218,280,305	3,178,543	221,010,745	21,872,966	887,544,851	72,680,637	2,843,245,650
Salaries and wages.....	126,264,481	7,577,563,943	44,792,201	4,665,653,711	2,653,106	145,583,686	19,843,391	752,752,199	58,975,783	2,013,574,347
Taxable interest.....	44,193,009	106,055,367	25,372,535	72,293,426	731,874	4,385,981	2,252,197	3,147,296	15,836,403	26,228,664
Tax-exempt interest [1].....	6,163,387	60,058,772	3,675,551	38,984,748	81,043	1,600,334	142,924	1,060,402	2,263,868	18,413,289
Ordinary dividends.....	28,171,331	282,336,042	16,168,363	183,622,039	430,663	10,748,694	942,182	7,196,180	10,630,122	80,769,129
Qualified dividends [1].....	26,216,041	216,846,966	15,118,486	141,281,741	389,570	8,677,285	845,965	5,430,190	9,862,019	61,457,750
State income tax refunds.....	19,990,503	34,292,386	11,868,023	24,581,476	472,861	860,904	1,774,439	2,161,304	5,875,180	6,688,702
Alimony received.....	414,044	10,381,660	13,858	162,160	10,283	241,471	174,859	4,989,599	215,044	4,988,430
Business or profession net income.....	19,436,036	416,010,104	9,771,927	272,960,436	332,401	9,165,874	3,039,768	43,848,950	6,291,940	90,034,845
Business or profession net loss.....	6,462,796	69,637,956	3,351,542	37,243,925	149,399	2,566,495	909,900	9,711,982	2,051,956	20,115,548
Sales of capital assets net gain.....	17,928,330	871,265,824	10,340,315	640,817,693	272,570	29,623,011	573,308	21,237,012	6,742,136	179,588,108
Sales of capital assets net loss.....	7,471,221	16,779,101	4,355,560	10,067,100	131,158	152,831	322,787	737,931	2,061,717	5,821,239
Sales of property other than capital assets, net gain less loss	2,110,046	12,736,896	1,494,009	9,995,219	38,072	524,332	76,644	501,320	2,571,545	10,670,632
Table: Taxable Individual Retirement Arrangement (IRA) distributions.....	15,117,193	286,496,949	8,707,115	189,814,713	186,531	3,706,902	457,373	6,104,703	5,766,174	86,870,632
Table: Taxable pensions and annuities.....	28,264,910	729,187,412	15,198,323	461,431,096	467,836	11,396,274	1,635,214	10,963,537	22,775,331	112,550,000
Total rental and royalty net income.....	6,636,734	104,770,745	4,228,393	72,370,151	138,285	2,306,217	269,058	2,818,342	2,000,998	27,276,035
Total rental and royalty net loss.....	4,201,919	49,241,288	2,617,167	32,644,820	44,118	916,419	320,070	3,429,643	1,220,564	12,250,406
Farm rental net income less loss [1].....	462,946	3,850,104	307,218	2,657,532	2,860	44,371	15,336	67,784	137,533	1,080,418
Partnership and S corporation net income less loss.....	9,113,153	680,279,745	6,382,276	556,277,926	190,663	15,249,575	** 410,699	** 21,831,273	** 1,219,514	** 86,920,971
Estate and trust net income less loss.....	662,608	31,127,534	354,553	17,282,977	12,786	1,789,817	16,184	927,969	279,084	11,126,770
Farm net income less loss.....	1,789,262	-19,166,242	1,340,034	-14,734,552	24,776	-531,136	48,224	-432,870	376,229	-3,467,684
Unemployment compensation.....	5,204,253	23,946,035	2,297,107	11,159,516	82,191	365,809	930,726	4,105,912	* 1,894,230	* 8,315,518
Table: Taxable social security benefits.....	20,929,431	309,539,629	12,709,363	221,901,618	379,277	4,688,609	519,685	5,075,362	* 7,321,106	* 77,740,040
Net operating loss.....	1,162,526	213,363,983	563,636	131,998,291	38,852	13,904,886	39,273	6,256,863	520,765	61,203,943
Cancellation of debt.....	564,943	6,247,497	335,304	4,072,347	13,063	195,999	54,574	503,497	162,002	1,475,654
Table: Taxable health savings account distributions.....	287,867	384,201	136,913	220,417	2,987	2,113	48,278	54,501	99,689	107,169
Repatriated deferred (section 965) income as shareholders of certain foreign corpora	34,088	11,219,164	25,070	8,330,385	1,056	1,387,221	518	364,233	7,444	1,137,324
Foreign-earned income exclusion.....	451,529	28,162,667	160,070	12,392,115	92,637	5,242,568	29,192	1,740,322	* 169,629	* 8,787,662
Gambling earnings.....	2,094,093	32,579,689	1,131,164	18,849,136	35,673	877,863	208,083	2,041,433	* 719,174	* 10,811,257
Other income less loss.....	6,434,957	40,011,966	3,554,631	25,564,665	150,534	1,225,449	443,030	2,446,185	2,286,762	10,775,866
Total statutory adjustments.....	39,090,129	160,181,396	19,686,692	111,261,899	542,055	2,599,622	4,951,386	10,916,084	13,909,996	35,403,791
Educator expenses deduction.....	3,611,176	930,641	2,290,692	616,946	91,254	22,274	389,923	95,054	* 839,847	* 196,367
Table: Certain business expenses of reservists, performing artists, etc.	147,070	765,539	68,805	342,240	5,345	14,550	18,084	111,744	* 54,836	* 297,005
Health savings account deduction.....	1,857,859	5,350,980	1,216,680	4,255,186	* 32,331	* 56,948	157,478	273,094	451,370	765,753
Moving expenses adjustment.....	1,082,452	3,467,230	459,903	1,866,400	30,547	98,637	92,337	301,509	* 499,665	* 1,200,684
Deductible part of self-employment tax.....	20,063,996	31,914,949	10,616,635	21,711,645	324,714	589,216	3,007,884	3,119,837	* 6,114,762	* 6,494,251
Payments to a Keogh plan.....	1,012,095	25,821,484	789,364	21,284,163	11,117	243,028	33,497	728,070	178,117	3,568,223
Self-employed health insurance deduction.....	4,109,643	31,709,190	2,713,933	25,361,230	61,673	411,491	212,804	1,234,525	* 1,121,233	* 4,701,944
Penalty on early withdrawal of savings.....	410,906	123,924	217,186	62,962	7,105	8,107	16,142	8,499	170,473	44,356
Alimony paid.....	586,323	13,436,431	202,705	4,491,237	23,966	592,841	103,070	2,709,357	* 256,583	* 5,642,996
IRA payments.....	2,637,519	13,427,254	1,633,648	9,838,130	35,221	126,115	155,946	515,797	812,704	2,947,212
Student loan interest deduction.....	12,563,850	13,687,484	5,746,456	6,628,615	0	0	1,257,526	1,128,300	* 5,559,869	* 5,930,569
Tuition and fees deduction.....	1,109,292	2,584,883	556,763	1,152,129	0	0	90,549	200,238	* 461,980	* 1,232,516
Domestic production activities deduction.....	789,696	15,126,066	616,701	12,452,380	15,318	390,335	18,092	344,558	* 139,585	* 1,938,793
Archer medical savings account deduction.....	3,385	4,715	1,360	2,988	0	0	0	0	0	0
Foreign housing deduction.....	3,869	84,317	1,786	67,034	29	988	* 2,680	* 14,612	1,399	3,409
Other adjustments.....	126,695	1,746,310	69,771	1,128,614	4,045	45,092	15,843	132,891	37,037	439,714
Total itemized deductions.....	46,852,675	1,402,091,664	25,981,206	953,091,760	1,268,867	32,560,030	3,988,857	90,434,539	15,613,746	326,005,334
Medical and dental expenses deduction.....	10,171,257	102,533,387	5,009,350	50,279,746	201,845	1,535,626	720,210	5,349,634	4,239,851	45,368,381
Taxes paid deduction.....	46,431,232	624,820,806	25,896,631	454,510,438	1,249,401	13,993,863	3,929,418	33,863,806	15,355,782	122,452,700
Interest paid deduction.....	34,327,403	313,944,112	21,717,913	222,132,310	825,805	6,779,724	2,901,803	24,132,653	8,881,882	60,899,425
Contributions deduction.....	37,979,015	256,064,685	22,638,903	186,119,584	881,018	7,684,870	3,083,413	11,369,479	11,375,680	50,890,751
Casualty or theft loss deduction.....	113,378	2,764,789	44,357	1,381,519	3,029	18,090	16,559	376,501	49,433	988,679
Total miscellaneous deductions.....	14,507,596	156,500,919	6,865,126	82,726,862	393,223	4,486,536	1,822,367	16,624,283	5,426,879	52,663,238
Basic standard deduction.....	104,013,115	876,178,475	28,141,876	357,238,992	1,844,837	11,692,535	17,821,535	166,598,335	56,204,866	340,648,794
Additional standard deduction.....	15,749,465	29,364,857	8,181,992	17,608,587	228,839	288,685	486,308	760,379	6,852,327	10,707,207
Disaster loss deduction.....	93,023	1,207,093	50,844	673,690	3,018	40,229	11,336	90,593	* 27,825	* 402,581
Exemptions (number of exemptions).....	292,661,182	1,155,506,023	163,542,316	635,273,544	4,253,197	16,768,469	56,583,777	228,494,468	68,281,891	274,969,542
Taxable income.....	119,045,254	8,008,418,180	47,080,672	5,374,422,986	2,791,402	175,809,336	14,387,880	455,045,994	54,785,300	2,003,139,865
Alternative minimum tax.....	5,075,419	36,404,112	3,761,189	27,932,400	178,646	1,019,770	409,408	2,126,388	726,177	5,325,915
Total tax credits [2].....	48,848,969	77,828,775	24,293,490	51,157,389	729,600	3,075,640	11,346,154	13,644,123	12,479,724	9,951,622
Foreign tax credit.....	8,651,605	5,301,572	5,301,572	14,776,678	* 177,053	* 2,291,019	232,855	1,225,092	2,940,125	3,464,636
Child care credit.....	6,469,236	3,718,771	4,071,661	2,378,268	22,982	11,759	2,204,408	1,240,743	170,185	88,001
Nonrefundable education credit.....	8,751,052	9,353,087	4,142,750	5,267,009	0	0	1,455,941	1,451,833	1,512,361	2,634,245
Retirement savings contribution credit.....	8,712,026	1,564,066	3,104,165	714,085	176,198	23,840	2,322,620	405,870	3,109,043	420,273
Child tax credit.....	22,075,218	26,876,793	12,700,262	18,249,450	358,289	395,998	8,052,675	7,425,977	* 963,992	* 805,368
Residential energy credits.....	1,577,700	2,124,782	1,013,197	1,555,996	30,104	36,177	163,223	173,623	371,176	358,986
General business credit.....	409,870	4,803,015	304,308	3,750,695	7,322	207,550	13,769	138,194	84,470	706,576
Prior-year minimum tax credit.....	293,466	1,046,335	209,850	811,824	11,372	32,930	* 10,742	* 23,440	61,501	178,141
Adoption credit.....	79,670	404,117	** 63,253	** 342,673	**	**	** 13,405	** 46,603	** 3,012	** 14,840
Credit for the elderly or disabled.....	63,417	6,995	** 910	** 6,523	**	**	* 1,040	* 40	55,854	6,046
Alternative motor vehicle credit.....	* 13,776	* 49,233	** 5,593	** 23,563	**	**	3,143	15,466	5,040	10,204
Alternative fuel vehicle refueling property credit.....	9,523	3,012	7,450	2,702	11	3	12	9	2,500	299
Qualified plug-in electric vehicle credit.....	91,406	536,989	71,380	440,718	4,128	25,470	** 3,469			

**2016 Individual Income Tax Returns: Sources of Income, Adjustments,
Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly and surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	150,272,157	10,225,938,480	54,133,694	6,592,287,532	3,068,134	197,359,922	21,659,639	825,235,908	71,410,690	2,611,055,117
Total income.....	149,737,071	10,379,352,389	54,037,440	6,698,217,667	3,031,210	199,855,893	21,633,520	835,749,705	71,034,901	2,645,529,125
Salaries and wages.....	124,472,109	7,217,425,529	44,511,533	4,455,192,360	2,523,010	136,346,432	19,624,365	712,133,104	57,813,201	1,913,753,634
Taxable interest.....	42,583,038	96,640,233	24,479,184	65,662,751	710,530	3,744,866	2,192,205	2,514,181	15,201,119	24,718,435
Tax-exempt interest [1].....	6,069,076	60,652,535	3,628,806	39,229,753	84,236	1,490,497	146,380	1,087,731	2,209,654	18,844,553
Ordinary dividends.....	27,469,569	254,065,327	15,800,702	164,909,567	422,423	9,409,855	905,528	5,995,957	10,340,915	73,749,948
Qualified dividends [1].....	25,630,375	202,033,967	14,801,676	131,501,440	386,032	7,825,917	823,709	4,619,680	9,618,958	58,086,930
State income tax refunds.....	20,819,955	33,468,377	12,200,708	23,637,622	486,668	845,069	1,843,332	2,145,212	6,289,247	6,840,473
Alimony received.....	415,515	10,468,433	11,003	185,109	5,173	87,554	179,344	4,951,384	219,994	5,244,386
Business or profession net income.....	18,960,943	389,078,638	9,622,627	256,125,041	276,882	7,953,230	3,067,412	42,384,439	5,994,022	82,615,928
Business or profession net loss.....	6,102,989	60,996,610	3,238,334	33,430,743	145,179	1,658,443	822,272	4,382,979	1,897,204	17,554,444
Sales of capital assets net gain.....	14,988,385	641,100,807	8,714,351	474,297,518	217,000	23,698,821	449,960	17,958,301	5,607,074	125,146,167
Sales of capital assets net loss.....	9,054,395	20,125,823	5,241,619	11,967,151	153,191	190,488	397,737	809,945	3,279,849	17,538,240
Sales of property other than capital assets, net gain less loss.....	2,082,418	6,292,584	1,465,223	6,758,521	31,789	34,385	77,884	-174,714	507,523	-325,608
Taxable Individual Retirement Arrangement (IRA) distributions.....	14,386,567	257,507,903	8,316,089	169,612,872	181,724	3,153,899	444,189	5,444,565	78,763,291	544,456
Taxable pensions and annuities.....	27,860,995	693,626,543	14,985,444	438,174,013	473,235	10,797,232	1,566,898	26,300,809	10,835,418	218,348,419
Total rental and royalty net income.....	6,677,419	98,193,394	4,247,878	68,105,630	130,636	2,232,996	266,757	2,585,132	2,032,149	25,289,636
Total rental and royalty net loss.....	4,308,313	46,943,304	2,731,671	31,364,730	47,845	825,871	315,320	3,377,851	1,213,477	11,374,852
Farm rental net income less loss.....	486,564	4,146,658	324,287	2,657,056	6,292	48,959	12,261	82,147	143,724	1,358,496
Partnership and S corporation net income less loss.....	8,710,838	628,665,507	6,152,273	517,170,210	193,105	13,351,725	** 391,846	** 19,660,983	** 1,973,613	** 78,482,589
Estate and trust net income less loss.....	651,851	26,671,117	327,310	14,735,998	12,025	1,129,875	21,504	1,107,979	291,012	9,597,266
Farm net income less loss.....	1,750,996	-17,666,030	1,337,753	-13,179,255	25,850	-573,686	43,757	-457,188	343,637	-3,455,902
Unemployment compensation.....	5,567,058	25,420,264	2,525,998	12,504,460	90,393	417,419	942,328	3,887,438	* 2,008,339	* 8,610,947
Taxable social security benefits.....	19,966,525	285,939,053	12,256,935	205,672,804	334,430	4,109,203	499,452	4,720,666	* 6,875,708	* 71,458,379
Net operating loss.....	1,110,108	185,805,020	534,868	117,769,454	30,080	11,967,155	44,885	5,808,960	500,276	50,259,451
Cancellation of debt.....	603,498	5,424,398	353,247	3,633,427	13,131	221,379	57,423	298,563	179,697	1,271,029
Taxable health savings account distributions.....	300,921	370,066	146,334	235,688	2,995	2,313	53,090	40,128	98,501	91,937
Foreign-earned income exclusion.....	476,275	29,187,724	180,455	13,696,687	90,456	4,833,440	25,225	1,803,725	180,139	8,853,872
Gambling earnings.....	1,974,960	31,573,883	1,056,084	19,626,374	31,915	1,016,406	207,520	1,785,797	* 679,441	* 9,145,307
Other income less loss.....	6,228,170	38,244,843	3,378,261	23,385,722	148,290	1,352,316	448,048	2,087,154	* 2,253,571	* 11,419,651
Total statutory adjustments.....	38,858,066	153,413,910	19,622,024	105,930,134	484,945	2,495,970	5,006,315	10,513,797	13,744,782	34,474,008
Educator expenses deduction.....	3,853,148	982,698	2,413,495	643,482	93,507	22,764	418,678	100,486	927,469	215,966
Certain business expenses of reservists, performing artists, etc.....	157,254	605,289	80,870	285,245	6,296	15,875	16,206	106,098	* 57,882	* 198,071
Health savings account deduction.....	1,721,015	4,966,885	1,128,160	3,989,370	17,819	36,769	141,878	209,716	* 433,159	* 731,030
Moving expenses adjustment.....	1,114,665	3,486,633	473,500	1,900,708	* 30,182	* 77,800	94,807	370,076	516,176	1,130,048
Deductible part of self-employment tax.....	19,582,832	29,865,683	10,400,578	20,374,077	283,830	540,823	3,032,690	3,011,281	* 5,865,734	* 5,939,502
Payments to a Keogh plan.....	988,523	24,682,986	787,342	20,423,391	10,636	230,216	31,701	606,496	* 158,844	* 3,422,883
Self-employed health insurance deduction.....	4,057,011	30,112,335	2,719,197	24,246,031	59,487	391,088	204,227	1,079,898	1,074,100	4,395,319
Penalty on early withdrawal of savings.....	415,627	107,969	225,017	73,949	2,733	3,456	19,151	805	* 168,726	* 29,760
Alimony paid.....	586,253	12,638,957	192,270	4,151,626	28,300	652,905	105,811	2,430,703	259,872	5,403,724
IRA payments.....	2,667,003	13,387,326	1,651,163	9,745,470	29,441	112,915	162,025	523,277	* 824,373	* 3,005,664
Student loan interest deduction.....	12,396,180	13,446,150	5,765,677	6,475,636	0	0	1,213,520	1,080,893	5,416,983	5,889,822
Tuition and fees deduction.....	1,687,102	3,910,226	759,305	1,563,235	0	0	209,901	499,113	* 717,896	* 1,847,878
Domestic production activities deduction.....	719,622	13,376,710	560,325	10,909,388	14,407	351,779	18,001	314,033	* 126,889	* 1,801,510
Archer medical savings account deduction.....	3,712	6,922	3,712	6,922	0	0	0	0	-	-
Foreign housing deduction.....	4,298	78,285	3,710	65,396	296	4,693	293	8,196	0	0
Other adjustments.....	129,850	1,758,856	65,556	1,090,290	3,074	54,888	* 17,423	* 172,727	43,797	440,950
Total itemized deductions.....	45,153,109	1,293,399,294	25,111,071	876,130,246	1,245,433	30,242,969	3,851,235	83,890,022	14,945,369	303,136,056
Medical and dental expenses deduction.....	8,934,264	90,195,263	4,380,079	44,277,416	204,154	1,504,594	590,573	4,355,864	3,759,458	40,057,388
Taxes paid deduction.....	44,803,316	566,097,948	25,063,790	410,143,117	1,230,575	12,620,126	3,810,803	29,944,263	14,697,968	113,990,442
Interest paid deduction.....	33,484,919	304,996,940	21,162,709	214,402,217	803,852	6,530,803	2,810,685	24,172,185	8,707,672	59,891,736
Contributions deduction.....	36,936,751	233,867,324	22,112,082	168,571,439	867,452	7,319,620	2,987,838	10,645,786	10,969,380	47,330,479
Casualty or theft loss deduction.....	154,274	5,186,866	63,323	2,671,816	2,105	11,738	23,650	822,709	65,196	1,680,602
Total miscellaneous deductions.....	13,903,866	338,789,327	6,608,715	73,166,607	368,298	3,921,287	1,766,966	15,044,323	5,159,887	46,657,110
Basic standard deduction.....	103,013,095	865,094,185	28,366,950	357,350,975	1,728,719	10,877,904	17,720,092	164,746,043	55,197,334	332,119,263
Additional standard deduction.....	15,316,052	28,572,178	7,961,921	17,145,477	169,164	214,077	463,082	724,312	6,721,885	10,488,311
Exemptions.....	289,752,892	1,146,205,770	162,203,576	632,191,670	4,165,682	16,467,608	56,122,599	226,628,399	67,261,035	270,918,093
Taxable income.....	115,520,564	7,330,108,634	46,147,776	4,927,109,672	2,642,159	155,169,913	13,914,059	415,547,955	* 52,816,570	* 1,832,281,095
Alternative minimum tax.....	4,634,301	31,016,377	3,394,780	23,901,458	149,591	918,260	395,275	1,750,369	694,655	4,446,290
Total tax credits [2].....	48,478,419	75,381,072	24,370,611	49,721,089	705,176	2,520,880	11,152,829	13,248,578	12,249,804	9,890,526
Foreign tax credit.....	7,798,027	20,090,076	4,884,507	13,452,843	153,765	1,860,504	228,605	1,238,323	2,531,149	3,518,405
Child care credit.....	6,469,075	3,635,193	4,053,979	2,307,014	1,389	678	2,234,871	1,250,599	1,788,836	96,902
Nonrefundable education credit.....	8,997,968	9,653,056	4,350,700	5,547,014	-	-	1,446,374	1,449,854	3,200,894	2,656,189
Retirement savings contribution credit.....	8,457,550	1,536,316	3,012,652	697,174	156,927	21,721	2,242,153	406,228	3,045,818	411,193
Child tax credit.....	22,096,901	26,800,252	12,868,976	18,425,571	366,844	425,810	7,872,801	7,154,517	988,280	794,354
Residential energy credits.....	2,613,477	2,336,382	1,716,818	1,717,803	45,426	35,388	248,380	189,501	602,853	393,490
General business credit.....	352,327	4,130,911	263,200	3,265,000	4,357	126,943	13,810	128,364	* 70,960	* 610,604
Prior-year minimum tax credit.....	321,280	906,916	240,356	716,834	9,757	16,553	13,134	19,339	58,033	154,189
Adoption credit.....	66,250	290,168	55,919	256,828	0	0	10,331	33,340	0	0
Credit for the elderly or disabled.....	60,310	6,563	5,772	1,184	0	0	* 1,005	* 42	53,533	5,337
Alternative motor vehicle credit.....	10,623	26,867	** 4,117	** 17,967	**	**	** 1,312	** 457	** 5,195	** 8,443
Alternative fuel vehicle refueling property credit.....	8,486	2,309	** 5,040	** 1,238	**	**	* 2,007	* 310	1,440	760
Qualified plug-in electric vehicle credit.....	* 57,066	* 375,125	** 44,661	** 299,788	** 453	** 3,363	1,721	8,913	10,231	63,060
Earned income credit used to offset income tax before credits.....	4,437,175	1,403,058	540,554	193,376	0	0	1,979,109	897,136	1,917,512	312,546
American opportunity credit used to offset income tax before credits.....	4,461,567	3,628,286	2,853,631	2,567,709	0	0	** 619,237	** 459,518	** 601,059	** 488,698
Mortgage interest credit										

**2016 Individual Income Tax Returns: Sources of Income, Adjustments,
Deductions, Credits, and Tax Items, by Marital Status**
(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Returns of married persons filing jointly and surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	150,493,263	10,210,310,102	54,294,820	6,627,921,521	2,977,192	190,688,552	22,134,303	823,331,580	71,086,947	2,568,368,448
Total income.....	149,937,727	10,360,403,054	54,203,743	6,731,768,020	2,941,242	193,099,796	22,108,254	833,617,399	70,684,488	2,601,917,841
Salaries and wages.....	124,591,428	7,112,222,959	44,795,715	4,418,495,575	2,429,256	130,276,516	19,984,818	706,085,104	57,361,639	1,857,365,765
Taxable interest.....	42,636,696	95,881,223	24,653,867	65,926,007	678,102	3,876,146	2,159,601	2,340,519	15,145,126	23,738,551
Tax-exempt interest [1].....	5,827,038	61,871,455	3,479,979	40,342,348	73,909	1,493,259	138,876	1,026,063	2,134,274	19,009,785
Ordinary dividends.....	27,607,044	260,252,720	15,913,764	169,145,421	425,792	10,433,059	942,032	6,108,309	10,325,456	74,565,931
Qualified dividends [1].....	25,755,976	203,187,788	14,946,812	132,617,046	372,067	8,504,260	853,875	4,521,582	9,583,220	57,544,901
State income tax refunds.....	20,256,512	31,110,732	12,041,895	22,088,561	469,507	703,576	1,785,902	1,988,822	5,959,208	6,329,773
Alimony received.....	414,420	10,077,086	15,155	254,278	8,733	125,190	164,692	4,530,535	225,839	5,167,084
Business or profession net income.....	18,791,200	391,975,736	9,447,752	258,933,547	311,722	7,633,760	3,097,829	42,579,108	5,933,897	82,829,322
Business or profession net loss.....	5,935,725	60,161,435	3,222,093	33,044,017	122,413	1,849,076	778,718	8,094,345	1,812,501	17,173,997
Sales of capital assets net gain.....	15,998,021	725,161,292	9,197,581	538,125,413	233,100	26,246,883	533,361	17,264,813	6,033,979	143,524,183
Sales of capital assets net loss.....	8,279,783	18,646,316	4,867,605	11,182,436	127,053	158,255	338,704	791,028	2,946,422	6,514,597
Sales of property other than capital assets, net gain less loss	2,216,693	11,943,053	1,574,228	10,066,602	37,223	308,562	84,447	-428,801	520,795	1,996,691
Taxable IRA distributions.....	14,159,018	253,213,041	8,196,863	166,846,398	166,281	3,086,634	461,134	6,808,064	5,334,740	76,471,944
Taxable pensions and annuities.....	28,199,160	689,991,999	15,213,969	435,617,312	458,208	10,664,339	1,657,663	27,933,975	10,869,320	215,776,073
Total rental and royalty net income.....	6,768,234	103,058,883	4,365,925	71,188,238	120,411	2,323,095	272,154	2,768,918	2,009,745	26,778,632
Total rental and royalty net loss.....	4,531,666	46,245,560	2,838,661	30,194,373	47,989	910,283	338,808	3,465,067	1,306,208	11,675,837
Farm rental net income less loss.....	495,314	4,494,377	330,229	3,088,070	8,133	57,960	11,078	66,625	145,874	1,281,722
Partnership and S corporation net income less loss.....	8,744,225	629,004,575	6,185,864	522,050,062	184,414	11,353,897	** 398,833	** 20,460,706	** 1,975,114	** 75,139,910
Estate and trust net income less loss.....	688,058	27,419,033	359,969	14,942,938	10,909	1,128,497	18,879	758,301	298,300	10,590,067
Farm net income less loss.....	1,799,627	-13,963,784	1,356,954	-10,633,805	27,617	-452,160	43,644	-308,540	371,411	-2,571,278
Unemployment compensation.....	6,206,841	27,225,383	2,743,227	12,761,070	93,347	429,724	1,105,465	4,460,148	* 2,264,801	* 9,574,442
Taxable social security benefits.....	19,661,104	277,411,075	12,057,090	199,560,335	329,011	3,950,556	479,659	4,577,811	* 6,795,344	* 69,322,365
Net operating loss.....	1,138,112	19,513,363	550,190	124,732,157	31,948	12,725,538	49,275	5,947,832	506,699	54,107,837
Cancellation of debt.....	678,073	6,954,736	381,028	4,328,776	14,996	367,719	64,831	420,846	217,218	1,837,395
Taxable health savings account distributions.....	267,614	327,192	132,975	191,956	7,097	7,100	38,949	36,439	88,594	91,087
Foreign-earned income exclusion.....	467,971	29,340,385	176,619	13,119,598	101,882	5,699,865	23,676	1,620,985	165,794	8,899,935
Gambling earnings.....	1,934,196	32,967,078	1,023,008	18,522,809	41,809	908,611	197,423	2,457,791	* 671,957	* 11,077,867
Other income less loss.....	6,454,476	40,075,330	3,614,573	25,629,107	117,232	1,070,193	453,621	2,691,789	* 2,269,053	* 10,684,240
Total statutory adjustments.....	38,586,372	150,092,952	19,535,108	103,846,499	490,105	2,411,243	5,008,044	10,285,818	13,553,115	33,549,392
Educator expenses deduction.....	3,721,168	950,200	2,342,673	623,013	87,755	20,937	391,116	94,722	899,625	211,528
Certain business expenses of reservists, performing artists, etc.....	169,246	579,419	78,001	306,423	6,058	15,949	27,010	105,042	* 58,177	* 152,005
Health savings account deduction.....	1,391,655	4,322,792	957,947	3,493,745	14,605	36,919	101,844	212,191	* 317,259	* 579,938
Moving expenses adjustment.....	1,133,972	3,692,173	529,620	2,194,744	* 24,608	* 65,938	107,049	372,092	472,514	1,059,399
Deductible part of self-employment tax.....	19,632,701	30,106,835	10,371,067	20,604,571	306,193	489,910	3,085,736	5,040,765	* 5,869,705	* 5,971,590
Payments to a Keogh plan.....	1,012,285	24,378,156	805,950	20,205,961	11,245	246,164	30,494	579,813	* 164,596	* 3,346,218
Self-employed health insurance deduction.....	4,098,181	28,852,216	2,757,670	23,204,823	56,589	356,327	208,024	1,086,677	1,075,898	4,204,390
Penalty on early withdrawal of savings.....	466,696	76,848	248,253	34,027	7,696	2,402	20,694	5,920	* 190,043	* 34,500
Alimony paid.....	598,888	12,345,177	200,070	4,119,963	27,740	638,584	98,814	2,330,454	272,265	5,256,175
IRA payments.....	2,641,368	13,043,934	1,611,266	9,464,180	21,185	87,790	175,824	498,371	* 833,093	* 2,993,593
Student loan interest deduction.....	12,371,155	13,438,377	5,775,648	6,449,493	0	0	1,137,493	1,025,695	5,458,013	5,963,189
Tuition and fees deduction.....	1,655,586	3,918,501	780,592	1,660,107	0	0	224,794	515,337	* 650,200	* 1,743,058
Domestic production activities deduction.....	695,859	12,791,597	550,226	10,413,300	10,110	358,982	18,402	299,028	* 117,122	* 1,720,557
Archer medical savings account deduction.....	4,593	3,686	2,119	0	2,776	0	0	0	* 2,474	* 910
Foreign housing deduction.....	5,161	123,874	2,248	73,152	409	5,762	1,455	29,238	1,049	15,721
Other adjustments.....	132,019	1,469,167	70,979	996,498	3,260	85,778	* 14,848	* 90,470	42,932	296,621
Total itemized deductions.....	44,567,263	1,257,437,010	24,945,937	854,892,713	1,143,593	28,180,385	3,732,736	79,479,593	14,744,996	294,884,319
Medical and dental expenses deduction.....	8,776,985	86,931,032	4,280,891	41,403,793	179,166	1,145,587	639,869	4,344,323	3,677,059	40,037,328
Taxes paid deduction.....	44,191,346	555,015,621	24,900,973	403,653,556	1,124,283	11,931,787	3,685,745	28,106,613	14,480,434	103,323,665
Interest paid deduction.....	33,301,990	304,461,163	21,083,145	215,238,192	752,935	6,388,470	2,726,806	23,224,768	8,739,105	59,609,732
Contributions deduction.....	36,623,657	221,850,264	22,056,464	161,231,266	796,877	6,627,683	2,929,299	9,755,340	10,841,017	44,235,975
Casualty or theft loss deduction.....	72,323	1,645,750	30,644	883,406	2,432	163,358	11,258	172,420	27,989	426,566
Total miscellaneous deductions.....	13,652,442	137,363,965	6,483,501	71,550,303	326,343	3,589,663	1,698,233	14,959,433	5,144,365	47,264,565
Basic standard deduction.....	103,844,288	872,463,128	28,717,031	361,571,047	1,741,256	10,938,392	18,307,560	169,249,586	55,078,441	330,704,431
Additional standard deduction.....	15,097,206	28,146,319	7,881,275	16,928,923	189,556	240,227	420,158	652,736	6,606,217	10,324,433
Taxable income.....	114,871,989	7,350,295,492	46,290,366	4,981,969,079	2,564,074	152,402,375	13,822,202	411,047,695	52,195,348	1,804,876,341
Alternative minimum tax.....	4,467,806	31,165,616	3,293,846	23,714,959	142,751	1,102,006	381,029	1,697,531	* 650,180	* 4,651,120
Total tax credits [2].....	48,980,703	77,927,251	24,876,964	51,790,349	677,117	2,631,720	11,140,724	13,312,875	12,285,898	10,192,757
Foreign tax credit.....	7,968,489	22,560,125	4,952,304	15,220,577	155,995	2,039,082	231,397	1,356,230	2,628,792	3,944,237
Child care credit.....	6,344,325	3,585,379	3,966,488	2,284,552	4,333	2,654	2,189,601	1,203,428	183,903	94,745
Nonrefundable education credit.....	9,606,011	10,234,109	4,638,669	5,867,462	0	0	1,598,561	1,599,725	3,368,781	2,766,922
Retirement savings contribution credit.....	8,108,729	1,441,212	3,034,339	687,623	* 150,299	* 19,183	2,076,289	360,076	2,847,802	374,330
Child tax credit.....	22,376,889	27,099,975	13,268,830	18,881,081	343,499	384,248	7,778,031	7,078,485	986,530	756,162
Residential energy credits.....	2,592,967	2,087,749	1,704,634	1,539,800	46,971	36,354	238,813	140,263	602,548	371,333
General business credit.....	334,152	3,616,120	247,699	2,899,352	4,787	105,664	11,382	85,466	70,283	525,637
Prior-year minimum tax credit.....	306,716	972,621	228,021	790,528	11,585	31,796	11,969	20,007	* 55,142	* 130,290
Adoption credit.....	63,960	251,235	54,920	235,575	0	0	9,040	15,660	0	0
Credit for the elderly or disabled.....	50,569	6,397	470	5,485	5	3	0	0	46,279	5,924
Alternative motor vehicle credit.....	9,330	20,082	1,242	7,748	1,018	1,151	* 1,993	* 2,160	5,077	9,022
Alternative fuel vehicle refueling property credit.....	3,740	1,518	** 2,679	** 1,115	**	**	**	**	** 1,061	** 403
Qualified plug-in electric vehicle credit.....	42,868	251,617	** 29,917	** 190,879	** 1,095	** 3,188	* 3,560	* 20,965	8,296	36,584
Earned income credit used to offset income tax before credits.....	* 4,625,738	* 1,490,048	** 696,244	** 265,903	**	**	1,986,713	930,065	1,942,780	294,061
American opportunity credit used to offset income tax before credits.....	4,804,198	3,853,556	3,049,586	2,714,181	0	0	642,202	481,607	1,112,410	657,769
Mortgage interest credit.....	77,700	99,211	28,543	38,999	3,023	5,284	** 11,018	** 9,082	** 35,116	** 45,846
Other tax credits.....	6									

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	148,606,578	9,771,035,412	53,924,864	6,352,433,441	2,949,371	191,152,313	22,077,498	792,032,011	75,256	4,333,043	69,579,590	2,431,084,604
Total income.....	148,100,814	9,916,219,526	53,843,775	6,452,383,533	2,921,325	193,423,163	22,059,365	801,680,995	75,256	4,369,907	69,201,094	2,464,361,928
Salaries and wages.....	123,139,886	6,784,947,852	44,689,021	4,237,597,538	2,445,390	124,218,191	19,932,612	678,793,395	59,587	2,944,299	56,013,276	1,741,394,429
Taxable interest.....	43,334,329	93,894,280	24,906,355	64,021,696	655,060	3,865,424	2,324,848	2,417,007	39,762	112,263	15,408,304	23,477,889
Tax-exempt interest [1].....	5,799,616	62,473,659	3,442,157	40,705,725	69,330	1,638,363	137,024	1,011,809	6,443	58,496	2,144,661	19,059,266
Ordinary dividends.....	27,651,681	254,702,232	15,882,173	165,305,808	391,865	8,881,026	986,171	5,745,668	21,061	109,851	10,370,411	74,659,879
Qualified dividends [1].....	25,702,423	192,447,711	14,810,286	125,746,928	351,964	6,475,391	877,018	4,246,330	20,884	78,296	9,642,271	55,900,766
State income tax refunds.....	20,791,909	30,088,465	12,377,308	21,347,276	470,388	660,431	1,904,317	2,050,703	11,779	21,295	6,028,117	6,008,761
Alimony received.....	435,510	10,052,345	16,713	232,097	5,560	114,795	172,640	0	0	0	240,598	5,430,889
Business or profession net income.....	18,297,383	374,659,000	9,231,104	248,495,664	286,755	7,908,527	3,093,334	40,271,335	7,938	87,092	5,688,253	77,898,382
Business or profession net loss.....	5,776,086	57,400,238	3,191,988	32,607,707	128,704	1,870,667	745,846	7,040,760	2,484	25,799	1,707,045	15,855,305
Sales of capital assets net gain in AGI.....	16,672,604	716,268,472	9,535,969	529,210,254	229,165	29,189,166	550,190	16,882,682	14,289	287,913	6,342,991	140,698,457
Sales of capital assets net loss in AGI.....	7,594,938	17,619,852	4,413,351	10,488,638	129,637	163,590	337,363	782,580	5,567	11,826	2,709,019	6,173,217
Sales of property other than capital assets, net gain less loss.....	2,288,854	8,972,556	1,603,462	6,613,742	35,244	3,087,949	86,322	-27,859	937	-19,764	562,890	-681,511
Taxable IRA distributions.....	13,653,703	235,005,032	7,865,446	153,711,150	154,457	2,927,640	455,269	5,988,034	9,936	5,168,594	72,242,968	72,242,968
Taxable pensions and annuities.....	28,143,561	663,223,262	15,094,484	419,729,246	427,512	9,129,531	1,764,414	27,487,935	19,567	424,385	10,837,584	206,452,165
Rent and royalty net income.....	6,911,135	112,414,675	4,416,469	77,232,673	123,270	2,594,506	289,666	2,700,719	2,922	72,288	2,078,809	29,814,490
Rent and royalty net loss.....	4,659,753	46,614,484	2,951,279	30,689,810	44,332	817,276	338,202	3,382,153	3,884	38,610	1,322,056	11,686,614
Farm rental net income less loss.....	494,675	5,018,457	325,248	3,311,716	5,546	** 35,264	** 9,472	** 33,363	**	**	154,409	1,638,135
Partnership and S Corporation net income less loss.....	8,678,903	583,791,496	6,126,511	480,708,813	176,709	12,134,964	387,501	17,425,682	1,866	160,562	1,986,315	73,361,475
Partnership and S Corporation net income less loss.....	633,663	29,792,182	337,482	16,225,163	14,012	1,478,064	20,137	1,135,691	1,391	149,534	260,642	10,803,730
Farm net income less loss.....	1,784,483	-8,276,215	1,342,733	-6,785,368	25,364	-306,411	54,290	-364,108	** 22	** -83	362,074	-1,820,244
Unemployment compensation.....	7,451,378	33,288,898	3,246,832	15,060,079	132,710	696,771	1,303,586	4,657,518	** 855	** 7,097	2,765,395	12,037,432
Taxable social security benefits.....	19,018,684	261,155,939	11,745,868	188,155,049	296,631	3,536,173	488,147	4,222,916	13,409	85,565	6,494,629	65,156,237
Net operating loss.....	1,201,450	196,186,760	577,586	125,768,780	40,461	11,463,346	50,695	5,749,144	396	160,550	532,312	53,044,339
Cancellation of debt.....	740,343	9,228,543	401,402	5,327,010	16,085	729,349	90,244	555,018	3,029	2,788	229,573	2,614,378
Taxable health savings account distributions.....	298,878	353,121	142,752	183,998	7,389	8,816	40,220	34,451	0	0	108,518	1,115,856
Foreign earned income exclusion.....	453,226	28,173,396	175,288	13,070,514	76,778	41,116,773	25,910	1,844,281	**	** 545	175,245	9,141,283
Gambling earnings.....	1,871,259	29,496,416	987,802	16,743,443	27,212	577,229	190,772	2,347,578	3,041	** 17,827	664,431	9,810,339
Other income less loss.....	6,377,417	39,155,702	3,567,982	24,883,652	114,452	424,673	491,347	3,050,983	1,415	9,086	2,200,221	10,787,309
Total statutory adjustments.....	38,386,756	145,184,115	19,515,312	99,950,093	470,676	2,270,849	5,037,129	9,648,984	21,907	36,864	13,342,332	33,277,324
Educator expenses deduction.....	3,767,882	959,210	2,324,089	619,696	72,239	17,360	421,530	100,370	** 5,025	** 1,256	944,999	220,528
Certain business expenses of reservists, performing artists, etc.....	152,356	537,293	71,161	321,727	* 2,025	* 11,754	27,321	68,279	0	0	51,849	135,533
Health savings account deduction.....	1,361,357	4,105,729	941,041	3,334,373	26,661	54,099	85,209	178,041	* 196	* 386	308,251	538,829
Moving expenses adjustment.....	1,128,284	3,444,883	527,447	2,154,650	25,114	59,146	99,902	270,457	* 3	* 5	475,817	960,579
Deduction for one-half of self-employment tax.....	19,351,496	29,287,458	10,297,202	20,100,716	291,457	498,382	3,077,353	2,918,771	8,130	7,055	5,677,534	5,762,534
Payments to a Keogh plan.....	989,517	23,214,590	777,110	19,107,613	11,116	248,363	29,322	541,621	* 28	* 1,174	171,941	3,315,819
Self-employed health insurance deduction.....	4,185,169	28,112,970	2,796,638	22,390,695	53,875	325,276	214,763	1,037,153	391	4,503	11,119,502	4,355,341
Penalty on early withdrawal of savings.....	611,626	140,135	324,547	61,085	7,039	3,922	36,023	10,995	* 997	* 14	243,020	64,119
Alimony paid.....	607,972	11,808,353	205,351	3,767,145	23,006	485,127	103,432	2,093,697	**	**	276,163	5,462,384
IRA payments.....	2,707,651	13,229,272	1,674,521	8,493,767	27,659	132,704	181,167	540,658	* 2,049	* 5,747	822,256	3,056,396
Student loan interest deduction.....	12,083,228	12,812,975	5,722,213	6,187,955	0	0	1,128,089	977,612	* 5,007	* 5,922	5,227,919	5,641,486
Tuition and fees deduction.....	1,747,332	3,871,885	803,651	1,552,206	0	0	228,481	513,761	* 4,028	* 8,668	171,162	1,797,250
Domestic production activities deduction.....	698,915	11,975,861	553,541	9,716,865	9,638	389,816	17,442	274,386	3,287	2,087	117,900	1,592,706
Archer medical savings account deduction.....	5,355	7,597	4,197	5,195	0	0	* 1,018	* 2,191	0	0	* 140	* 211
Foreign housing deduction.....	3,922	93,810	1,798	45,394	125	3,721	694	21,713	0	0	1,305	22,982
Other adjustments.....	125,339	1,582,095	61,699	1,091,011	3,757	41,179	19,446	99,278	0	0	40,436	350,626
Total itemized deductions.....	43,965,083	1,206,705,085	24,751,035	821,826,276	1,128,475	27,113,273	3,755,867	77,318,142	16,613	504,028	14,310,093	279,943,366
Medical and dental expenses deduction.....	8,606,481	83,811,803	4,237,368	40,725,685	182,500	1,153,713	633,540	3,962,302	2,088	8,979	3,550,984	37,961,124
Taxes paid deduction.....	43,612,560	520,448,551	24,716,561	379,727,361	1,104,483	11,410,611	3,708,449	27,014,829	16,610	261,015	14,066,456	102,034,735
Interest paid deduction.....	33,332,176	307,962,385	21,108,501	217,062,430	726,622	6,237,090	2,793,681	23,971,716	16,159	151,553	8,687,213	60,539,597
Contributions deduction.....	36,221,029	210,598,779	21,943,439	152,852,156	800,084	6,950,967	2,953,984	9,012,066	14,161	70,598	10,509,451	41,712,992
Casualty or theft loss deduction.....	90,109	2,204,349	40,806	1,316,589	2,032	76,107	14,242	420,557	0	0	33,030	391,096
Total miscellaneous deductions.....	13,168,634	126,378,222	6,302,106	66,526,408	3,272	30,259	1,674,214	13,919,797	4,348	29,650	4,864,990	42,877,268
Basic standard deduction.....	102,594,719	849,367,894	28,555,497	353,823,622	1,731,707	10,687,751	18,239,208	165,854,766	57,437	711,510	54,010,870	318,290,245
Additional standard deduction.....	14,809,962	26,869,072	7,880,116	15,800,477	172,651	209,847	457,711	709,459	* 6,374	* 7,598	6,493,110	10,141,891
Taxable income.....	112,657,629	6,997,855,643	45,840,985	4,754,844,879	2,526,085	153,315,722	13,726,967	387,539,236	46,543	2,872,234	50,517,047	1,699,388,573
Alternative minimum tax.....	4,277,624	28,645,905	3,162,641	22,116,026	139,348	935,884	357,951	1,500,214	1,526	15,679	616,157	4,073,703
Total tax credits [2].....	48,773,351	76,242,715	26,740,192	51,260,704	617,987	2,477,660	11,081,321	12,785,851	32,279	57,980	12,102,161	9,660,519
Foreign tax credit.....	7,958,139	21,648,047	4,524,268	14,816,185	154,651	1,957,406	231,465	1,115,220	5,046	14,354	2,642,708	3,744,901
Child care credit.....	6,340,882	3,504,960	3,946,918	2,198,490	* 4,769	* 782	2,202,259	1,102,026	4,446	1,373	182,491	94,288
Nonrefundable education credit.....	9,909,977	10,445,440	4,884,710	6,116,534	0	0	1,631,757	1,633,912	12,525	12,432	3,380,984	2,682,562
Retirement savings contribution credit.....	7,917,829	1,380,719	3,064,967	680,493	0	0	2,013,742	333,657	0	0	2,717,791	351,485
Child tax credit.....	22,394,927	27,201,568	13,339,347	19,183,756	302,619	321,338	7,732,963	6,903,410	14,639	17,735	1,005,359	775,328
Residential energy credit.....	2,663,927	1,638,353	1,175,237	1,177,405	46,134	24,817	241,957	106,204	* 156	* 127	630,218	329,799
General business credit.....												

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	147,351,299	9,093,628,703	53,910,326	5,888,988,223	2,811,050	162,155,131	21,991,339	755,264,933	75,231	4,275,079	68,563,354	2,272,945,337
Total income.....	146,879,226	9,233,510,773	53,834,281	5,995,377,902	2,790,743	164,517,979	21,979,332	765,064,886	75,231	4,333,464	68,209,640	2,304,216,542
Salaries and wages.....	122,189,100	6,475,380,882	44,905,578	4,052,926,155	2,271,299	110,432,297	19,837,374	651,040,074	64,795	2,878,162	55,110,054	1,658,104,194
Taxable interest.....	44,920,763	1,006,648,711	25,656,717	68,691,318	678,229	9,527,485	2,362,691	2,326,428	34,313	108,732	16,188,813	25,994,747
Tax-exempt interest [1].....	5,987,263	68,099,984	3,556,447	43,953,998	75,473	1,805,675	150,567	1,215,828	4,557	55,087	2,200,220	21,069,397
Ordinary dividends.....	27,688,374	214,972,683	15,937,690	139,876,121	368,502	7,249,213	959,345	4,845,611	19,294	142,534	10,403,543	62,859,203
Qualified dividends [1].....	25,493,503	158,069,115	14,694,197	103,381,120	331,460	5,426,309	854,744	3,576,167	19,156	112,861	9,593,946	45,572,658
State income tax refunds.....	21,309,106	27,850,899	12,768,808	19,522,541	457,842	636,099	1,972,783	2,141,123	11,261	5,167	6,098,411	5,545,969
Alimony received.....	436,667	9,229,979	21,765	238,240	8,431	189,668	168,979	3,726,839	* 995	* 1,990	236,497	5,073,242
Business or profession net income.....	17,969,165	357,363,490	9,162,855	237,366,901	309,806	7,989,852	2,984,311	38,463,742	5,919	95,123	5,506,374	73,447,872
Business or profession net loss.....	5,560,747	55,290,946	3,142,786	31,661,159	116,620	1,836,071	639,533	6,309,412	6,503	33,851	1,655,305	15,450,453
Sales of capital assets net gain in AGI.....	14,984,798	510,529,891	8,604,049	380,673,201	206,236	18,492,640	500,786	11,826,181	11,995	111,330	5,661,732	99,426,540
Sales of capital assets net loss in AGI.....	9,008,579	20,909,110	5,299,140	12,543,861	130,453	165,897	340,505	777,921	5,102	12,080	3,233,379	7,409,352
Sales of property other than capital assets, net gain less loss.....	2,138,829	1,029,266	1,525,429	1,830,921	35,921	946,607	80,018	-476,921	1,704	-14,059	495,756	-1,257,282
Taxable IRA distributions.....	13,331,179	213,602,353	7,746,177	139,749,249	144,852	2,307,012	448,342	6,429,527	7,843	161,344	4,983,965	64,955,221
Taxable pensions and annuities.....	27,755,892	638,659,076	14,951,138	403,433,685	436,527	9,753,480	1,721,061	26,165,342	22,089	507,023	10,625,071	198,799,546
Rent and royalty net income.....	6,792,471	104,041,270	4,380,793	72,163,668	114,569	2,541,136	261,392	2,455,245	1,905	32,967	2,033,811	26,848,254
Rent and royalty net loss.....	4,751,678	46,536,408	3,029,893	31,008,650	39,432	813,614	345,659	3,457,438	4,396	40,720	11,215,786	11,215,786
Farm rental net income less loss.....	514,913	5,565,936	325,963	3,717,207	5,094	59,218	12,682	52,452	* 9	* 142	171,166	1,736,916
Partnership and S Corporation net income less loss.....	8,459,740	531,613,502	6,010,601	438,657,150	191,924	11,061,223	366,321	16,619,443	1,302	214,600	1,889,593	65,061,086
Estate and trust net income less loss.....	649,193	24,423,101	347,929	13,163,029	9,939	817,998	23,599	921,893	1,049	53,834	266,676	9,466,448
Farm net income less loss.....	1,812,920	-7,798,270	1,372,189	-5,263,867	30,665	-445,405	** 49,030	** -462,547	**	**	361,036	-1,626,451
Unemployment compensation.....	9,287,183	51,923,279	4,020,096	23,784,378	152,897	923,028	1,633,908	8,614,477	* 2,890	* 18,606	3,477,303	18,582,790
Taxable social security benefits.....	18,507,324	243,327,448	11,525,705	175,420,713	310,044	3,665,129	473,574	3,993,693	16,329	6,181,672	60,120,548	60,120,548
Net operating loss.....	1,211,607	189,041,342	580,547	122,244,721	45,753	11,574,090	57,273	6,406,065	2,889	116,901	527,745	48,699,567
Cancellation of debt.....	770,756	10,013,641	429,322	6,610,224	23,865	564,795	102,346	706,550	* 2,145	* 5,907	213,077	1,216,166
Taxable health savings account distributions.....	267,565	349,147	130,020	195,528	6,344	4,401	34,332	50,423	0	0	96,869	98,795
Foreign earned income exclusion.....	470,341	29,022,294	196,540	14,842,403	71,699	3,591,007	** 27,332	** 2,085,751	**	**	174,771	8,503,132
Gambling earnings.....	1,918,174	29,978,207	1,014,406	15,535,833	37,976	960,965	215,719	2,520,777	* 1,025	* 26,729	649,048	10,933,904
Other income less loss.....	6,809,924	37,172,318	3,742,504	23,103,909	125,519	881,134	576,746	2,187,552	6,940	65,680	2,358,215	10,934,042
Total statutory adjustments.....	37,665,545	139,882,070	19,323,643	96,389,679	484,088	2,362,848	4,942,972	9,799,953	19,133	58,385	12,895,710	31,271,205
Educator expenses deduction.....	3,837,716	964,331	2,378,121	625,372	66,287	15,595	418,160	99,814	* 3,291	* 808	971,856	222,742
Certain business expenses of reservists, performing artists, etc.....	156,555	587,084	77,271	266,763	* 2,006	* 857	30,029	119,086	0	0	47,248	200,278
Health savings account deduction.....	1,194,511	3,716,404	841,441	3,050,045	19,341	47,141	60,021	145,972	* 1,233	* 6,748	262,675	466,498
Moving expenses adjustment.....	1,244,377	3,560,922	525,309	1,996,858	25,806	80,183	117,586	349,202	0	0	575,577	1,134,680
Deduction for one-half of self-employment tax.....	18,874,760	27,911,733	10,151,675	19,176,265	309,460	545,351	2,991,364	2,782,834	6,908	10,295	5,413,563	5,996,987
Payments to a Keogh plan.....	954,677	22,407,806	745,507	18,807,759	10,788	234,573	34,025	591,452	* 312	* 7,053	164,247	2,966,970
Self-employed health insurance deduction.....	3,995,573	27,139,425	2,688,956	21,903,908	69,963	430,368	220,654	1,135,660	1,704	9,743	1,014,297	4,059,746
Penalty on early withdrawal of savings.....	690,780	221,210	369,849	61,622	12,949	7,342	31,478	23,958	* 1,292	* 128	275,213	128,160
Alimony paid.....	651,544	11,761,438	233,168	3,768,832	25,030	571,540	124,192	2,236,970	* 2,001	* 5,844	267,153	5,178,252
IRA payments.....	2,713,320	12,972,665	1,686,498	9,484,749	23,954	97,026	185,145	534,410	* 2,083	* 5,926	815,639	2,850,555
Student loan interest deduction.....	11,460,120	11,617,865	5,502,732	5,834,207	0	0	1,103,277	896,769	* 2,980	* 4,077	4,851,130	4,882,811
Tuition and fees deduction.....	1,892,785	4,340,736	893,807	1,895,561	0	0	246,444	538,599	* 6	* 25	752,528	1,906,551
Domestic production activities deduction.....	717,374	11,228,603	550,907	9,117,592	12,325	304,486	22,732	211,596	451	7,739	130,960	1,557,188
Archer medical savings account deduction.....	3,391	5,821	1,325	2,790	0	0	0	0	0	0	2,066	3,031
Foreign housing deduction.....	4,344	82,738	1,646	55,668	84	2,871	1,449	19,803	0	0	1,164	4,396
Other adjustments.....	141,877	1,363,291	74,630	941,690	1,200	25,415	21,758	83,828	0	0	44,290	312,359
Total itemized deductions.....	44,330,496	1,188,594,808	24,967,885	810,055,366	1,139,083	24,988,969	3,786,678	76,243,544	27,890	753,631	14,408,959	276,553,389
Medical and dental expenses deduction.....	8,997,721	84,506,732	4,452,396	41,109,071	202,181	1,221,912	685,148	3,971,600	5,319	39,198	3,652,677	38,164,952
Taxes paid deduction.....	43,976,931	506,190,703	24,903,395	369,374,148	1,118,167	10,799,104	3,754,375	25,979,633	23,885	285,244	14,177,138	99,752,573
Interest paid deduction.....	33,897,795	317,317,982	21,404,979	223,155,070	738,996	6,048,715	2,869,549	24,829,475	23,820	322,701	8,865,751	62,861,222
Contributions deduction.....	36,420,878	194,864,317	22,063,867	142,478,786	782,081	5,247,133	2,962,176	8,653,084	19,750	89,448	10,603,004	38,195,867
Casualty or theft loss deduction.....	96,986	2,462,945	43,499	1,441,775	2,327	87,604	** 15,834	** 284,321	**	**	35,326	640,246
Total miscellaneous deductions.....	13,158,268	119,881,101	6,315,668	62,317,688	327,989	2,845,689	1,629,685	13,347,252	7,456	30,571	4,877,470	41,339,891
Basic standard deduction.....	100,898,698	823,062,803	28,300,517	344,985,069	1,576,228	9,552,634	18,131,960	162,101,177	45,920	560,219	52,944,073	305,963,044
Additional standard deduction.....	14,286,968	25,583,178	7,396,843	15,202,488	167,204	202,578	444,724	673,510	* 4,378	* 5,253	6,272,820	9,499,349
Taxable income.....	110,502,800	6,387,828,476	45,427,110	4,332,844,714	2,365,398	128,819,984	13,489,310	360,612,066	49,760	2,595,418	49,171,222	1,562,956,295
Alternative minimum tax.....	3,940,304	27,426,374	2,925,564	21,215,507	134,797	856,571	322,369	1,430,805	1,297	11,529	556,276	3,911,961
Total tax credits [2].....	48,104,147	74,614,383	24,934,996	50,849,182	601,257	2,314,526	10,932,229	12,297,648	33,276	43,182	11,602,390	9,109,845
Foreign tax credit.....	7,487,567	20,237,697	4,676,738	14,427,729	127,276	1,822,394	197,031	966,818	2,455	3,962	2,484,068	3,401,794
Child care credit.....	6,315,706	3,458,946	3,949,131	2,177,456	5,297	2,436	21,633,567	1,175,411	8,548	5,512	189,163	98,131
Nonrefundable education credit.....	10,196,811	10,645,809	5,103,511	6,337,564	0	0	1,628,881	1,613,292	* 6,469	* 5,839	3,457,950	2,689,114
Retirement savings contribution credit.....	7,411,730	1,316,999	2,979,305	663,266	124,473	16,685	1,884,617	323,283	0	0	2,423,336	313,766
Child tax credit.....	22,563,277	27,233,304	13,582,622	19,406,284	307,783	335,932	7,637,401	6,688,550	15,225	17,185	1,020,247	785,353
Residential energy credit.....	3,036,039	1,613,800	2,021,144	1,221,646	45,4							

2012 Individual Income Tax Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	144,928,472	9,100,131,381	53,718,396	5,953,870,691	2,663,017	168,950,759	21,814,184	744,537,301	77,021	5,018,046	66,655,855	2,227,754,585
Total income.....	144,519,302	9,234,159,288	53,649,390	6,046,008,995	2,625,386	171,053,179	21,803,186	753,945,480	75,023	5,066,254	66,366,317	2,258,085,379
Salaries and wages.....	119,851,043	6,301,357,591	44,631,309	3,966,460,099	2,138,320	106,583,492	19,534,917	632,891,151	63,943	3,140,432	53,482,554	1,992,282,417
Taxable interest [1].....	47,972,509	11,789,613	27,233,123	75,409,534	695,114	3,929,470	2,650,226	2,844,869	44,570	91,815	17,340,476	29,513,985
Tax-exempt interest [1].....	5,954,819	71,066,052	3,532,100	46,521,858	75,297	1,725,775	159,745	1,203,477	4,651	68,515	2,182,826	21,546,426
Ordinary dividends.....	27,974,976	260,393,306	16,196,467	172,637,354	378,142	9,848,219	1,035,178	6,173,080	23,978	328,143	10,341,210	71,406,510
Qualified dividends [1].....	25,490,820	204,401,524	14,785,480	136,381,674	338,270	8,328,091	916,218	4,845,573	22,881	293,868	9,427,970	54,552,319
State income tax refunds.....	22,005,269	27,462,015	13,107,398	19,180,882	480,651	552,262	2,053,184	2,052,570	15,174	23,179	6,348,862	5,653,121
Alimony received.....	440,401	8,936,487	** 32,092	** 468,580	**	**	176,670	3,631,138	0	0	231,638	4,836,770
Business or profession net income.....	17,571,840	356,450,905	9,086,671	238,214,058	279,463	6,376,194	3,013,414	39,206,072	6,613	169,812	5,185,679	72,484,770
Business or profession net loss.....	5,462,886	52,259,366	3,165,563	30,549,671	108,327	1,575,310	608,238	5,640,536	4,313	13,804	1,576,446	14,840,044
Sales of capital assets net gain in AGI.....	12,241,205	647,073,265	7,116,098	477,814,152	157,098	27,228,536	429,627	16,453,172	9,870	283,388	4,528,513	125,294,017
Sales of capital assets net loss in AGI.....	10,479,764	24,186,446	6,090,830	15,311,957	157,375	199,446	413,604	935,714	4,327	12,931	3,813,626	8,686,398
Sales of property other than capital assets, net gain less loss.....	2,039,106	-9,357,957	1,465,743	-5,174,016	35,882	-203,532	71,249	-1,223,243	986	-9,173	465,246	-2,747,992
Taxable IRA distributions.....	13,195,644	230,783,461	7,786,082	157,395,457	143,892	2,493,117	451,220	6,178,390	8,018	189,337	4,806,432	64,527,159
Retirement distributions.....	27,289,708	612,544,219	14,893,027	390,816,950	417,729	9,477,166	1,646,124	23,291,276	17,117	416,181	10,315,712	188,542,647
Rent and royalty net income.....	6,429,886	100,870,058	4,165,401	70,758,989	106,185	2,103,557	256,776	2,690,811	5,636	38,828	1,895,888	25,277,873
Rent and royalty net loss.....	4,839,610	47,800,377	3,069,588	31,300,088	48,297	709,200	361,943	3,467,532	2,845	27,356	1,356,936	12,296,201
Farm rental net income less loss.....	547,963	5,809,546	343,085	3,718,453	6,293	80,417	11,995	58,370	51	669	195,539	1,951,638
Partnership and S Corporation net income less loss.....	9,308,398	535,008,963	5,941,490	442,256,291	156,801	12,502,452	382,056	16,983,363	3,231	237,712	1,822,830	62,947,045
Estate and trust net income less loss.....	646,094	25,181,803	336,221	14,199,195	6,837	1,048,461	22,901	722,144	2,215	153,505	277,920	9,058,497
Farm net income less loss.....	1,835,687	-5,531,686	1,394,253	-4,182,410	22,515	-222,590	45,662	-270,705	1,083	-45,098	372,174	-810,964
Unemployment compensation.....	11,242,361	71,234,134	4,830,523	32,577,574	199,565	1,433,365	1,967,202	11,434,019	5,016	41,276	4,340,055	25,747,901
Taxable social security benefits.....	17,772,267	223,597,024	11,261,405	162,947,401	273,277	3,048,837	420,015	3,607,334	11,881	98,909	5,805,889	53,894,542
Net operating loss.....	1,294,259	189,072,930	650,057	124,145,396	35,673	11,438,884	56,931	6,412,550	249	65,596	551,350	47,010,504
Cancellation of debt.....	769,859	12,424,870	431,458	8,548,901	17,894	534,303	98,119	955,331	995	5,662	22,332	2,380,673
Taxable health savings account distributions.....	213,243	244,759	** 113,161	** 144,050	**	**	28,049	30,131	0	0	72,032	70,580
Foreign earned income exclusion.....	475,386	29,633,268	200,464	14,617,246	75,847	3,691,138	24,356	1,876,548	10	965	174,709	9,447,462
Gambling earnings.....	1,925,505	29,235,562	1,061,917	17,123,955	28,953	708,172	** 203,018	** 2,401,584	**	**	631,617	9,001,851
Other income less loss.....	6,635,318	37,415,382	3,758,740	23,555,610	119,535	946,404	489,538	2,248,943	1,890	19,839	2,265,614	10,644,586
Total statutory adjustments.....	36,623,399	134,027,907	18,967,588	92,138,305	438,260	2,102,421	4,768,996	9,408,179	18,015	48,209	12,430,541	30,330,794
Educator expenses deduction.....	3,790,352	957,868	2,380,740	627,958	65,124	15,615	396,338	95,957	4,022	1,006	944,128	217,693
Certain business expenses of reservists, performing artists, etc.....	143,148	520,781	75,574	244,469	3,015	3,505	18,047	78,012	0	0	46,512	194,795
Health savings account deduction.....	1,083,379	3,355,278	774,931	2,762,907	12,594	38,740	53,712	126,504	1,696	7,088	240,445	420,038
Moving expenses adjustment.....	11,381,801	3,097,642	488,294	1,883,337	25,987	89,739	99,531	287,904	0	0	528,899	1,028,672
Deduction for one-half of self-employment tax.....	18,671,438	27,535,555	10,101,130	18,976,688	274,331	429,843	3,003,329	2,816,337	6,852	8,918	5,286,795	5,303,756
Payments to a Keogh plan.....	923,165	20,849,020	723,274	17,184,491	10,587	206,901	31,360	552,090	14	653	157,930	2,904,886
Self-employed health insurance deduction.....	3,902,030	26,677,807	2,630,717	20,239,353	58,555	334,657	232,773	1,143,094	743	2,869	979,243	3,957,834
Penalty on early withdrawal of savings.....	769,136	456,333	401,514	239,365	1,404	** 12,637	** 1,404	** 1,191	**	**	317,148	313,126
Alimony paid.....	623,082	11,526,210	198,379	3,654,481	27,444	462,690	111,455	1,990,192	0	0	285,805	5,048,487
IRA payments.....	2,575,337	11,795,245	1,626,048	8,605,752	25,800	110,787	166,066	472,099	1,365	8,182	756,509	2,998,426
Student loan interest deduction.....	10,764,802	10,693,660	5,231,295	5,310,273	0	0	950,534	822,984	3,010	970	4,579,962	4,559,434
Tuition and fees deduction.....	2,112,590	4,686,828	988,751	2,027,056	0	0	283,102	625,292	2,020	8,078	838,718	2,026,402
Domestic production activities deduction.....	659,401	11,158,127	511,535	9,248,370	6,769	282,117	25,397	269,154	482	10,445	115,219	1,348,041
Archer medical savings account deduction.....	4,740	6,932	** 2,124	** 4,124	**	**	** 40	** 121	0	0	** 2,576	** 2,686
Foreign housing deduction.....	8,055	136,044	3,718	67,150	1,089	10,966	1,466	20,379	0	0	1,781	37,549
Other adjustments.....	148,885	1,954,575	74,732	1,366,272	3,339	115,468	19,107	102,229	0	0	51,707	370,606
Total itemized deductions.....	45,581,697	1,238,693,453	25,887,574	851,158,015	1,149,825	26,809,391	3,877,508	78,828,968	31,620	845,469	14,635,170	281,051,610
Medical and dental expenses deduction.....	85,215,951	85,312,586	5,198,268	43,688,098	226,646	1,195,557	803,158	4,092,787	8,265	26,711	3,979,614	36,309,433
Taxes paid deduction.....	45,233,072	483,081,704	25,838,473	351,364,281	1,131,935	10,287,317	3,847,444	25,808,388	31,620	323,596	14,383,600	95,298,133
Interest paid deduction.....	35,416,360	354,057,732	22,400,475	250,631,209	753,891	6,329,975	3,020,179	27,536,376	26,368	324,530	9,215,457	69,236,543
Contributions deduction.....	37,367,247	198,270,460	22,825,585	142,939,971	776,429	5,953,169	3,031,876	8,664,151	26,912	126,637	10,711,445	41,588,531
Casualty or theft loss deduction.....	159,624	4,945,470	68,894	2,995,025	4,348	68,673	** 30,663	** 745,980	**	**	57,719	1,135,793
Total miscellaneous deductions.....	12,795,017	112,039,159	6,270,590	59,541,074	287,681	2,986,719	1,565,924	11,981,532	7,318	43,857	4,663,505	37,485,977
Basic standard deduction.....	97,208,513	773,692,650	27,180,572	323,123,456	1,405,757	8,317,181	17,855,669	155,187,649	43,147	512,946	50,723,368	286,551,419
Additional standard deduction.....	13,701,861	23,709,341	7,220,396	14,246,635	135,164	158,699	440,614	642,898	1,988	2,287	5,903,698	8,658,553
Taxable income.....	108,995,860	6,394,527,770	45,170,062	4,362,558,438	2,209,615	134,581,536	13,415,236	357,274,054	50,383	3,252,712	48,150,564	1,536,861,029
Alternative minimum tax.....	4,224,741	32,770,139	3,187,688	32,208,654	141,341	970,653	325,585	1,516,729	1,303	13,470	568,823	4,060,633
Total tax credits [2].....	47,359,402	72,927,936	24,722,857	49,943,999	596,463	2,182,066	10,886,039	12,073,468	27,461	43,804	11,126,582	8,784,599
Foreign tax credit.....	7,096,246	19,115,247	4,444,311	13,248,054	123,901	1,676,894	205,457	950,755	4,269	10,757	2,318,308	3,228,787
Child care credit.....	6,339,717	3,411,987	3,977,665	2,139,246	8,594	5,179	2,164,604	1,174,932	6,207	2,844	182,648	89,785
Nonrefundable education credit.....	10,079,053	10,522,539	5,157,243	6,388,236	0	0	1,527,432	1,477,659	4,385	5,893	3,389,994	2,650,752
Retirement savings contribution credit.....	6,925,814	1,202,908	2,874,700	618,102	99,382	14,415	1,774,797	293,438	0	0	2,176,935	276,953
Child tax credit.....	22,889,677	27,726,578	13,865,273	19,880,448	319,004	339,793	7,678,068	6,736,526	18,609	19,621	1,008,724	750,191
Residential energy credit.....	2,225,307	1,266,559	1,501,370	990,756	40,289	15,665	160,319	50,102	351	167	522,977	209,869
General business credit.....	4											

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	145,370,240	8,374,142,977	53,353,614	5,419,893,618	2,591,000	138,665,218	22,061,944	720,286,369	69,176	4,098,137	67,294,506	2,091,199,636
Total income.....	144,763,632	8,498,486,227	53,297,474	5,505,401,453	2,559,287	140,770,463	22,038,952	729,016,363	68,170	4,135,632	66,799,750	2,119,162,316
Salaries and wages.....	119,559,706	6,055,389,434	44,579,177	3,798,773,020	2,111,180	97,625,068	19,764,420	620,290,105	54,173	2,848,316	53,050,756	1,535,852,925
Taxable interest.....	52,067,484	120,111,673	29,136,634	79,700,503	735,872	3,902,553	2,948,529	2,677,267	39,037	137,350	19,207,412	33,694,000
Tax-exempt interest [1].....	5,988,308	72,995,406	3,579,410	47,948,297	77,860	1,910,021	153,558	1,504,822	4,002	71,443	2,173,478	21,560,823
Ordinary dividends.....	27,762,355	194,609,806	15,885,469	122,598,285	378,212	6,132,610	983,728	3,739,233	15,473	102,874	10,499,473	62,036,804
Qualified dividends [1].....	25,154,875	142,015,345	14,445,474	90,652,667	333,308	4,721,614	866,253	2,566,621	13,469	72,121	9,496,371	44,002,323
State income tax refunds.....	22,115,674	27,532,751	13,334,222	19,208,296	451,848	562,608	2,070,104	2,010,083	12,903	9,713	6,246,598	5,742,051
Alimony received.....	436,725	8,777,349	13,147	130,541	9,358	151,808	167,377	3,455,393	0	0	246,844	5,039,607
Business or profession net income.....	17,361,263	337,210,620	8,929,562	223,029,855	248,336	6,039,701	2,953,813	37,888,364	6,947	141,545	5,222,606	70,111,155
Business or profession net loss.....	5,556,611	54,240,803	3,255,251	32,399,282	103,625	1,784,572	605,323	5,772,895	1,472	21,948	1,590,940	14,262,106
Sales of capital assets net gain in AGI.....	10,314,147	404,344,227	5,902,678	300,140,648	137,504	15,250,686	337,405	9,985,167	6,644	168,638	3,929,916	78,799,089
Sales of capital assets net loss in AGI.....	11,839,934	27,307,089	6,900,248	16,203,750	169,525	220,793	455,938	982,330	7,377	15,498	4,306,846	9,884,717
Sales of property other than capital assets, net gain less loss.....	1,976,199	-14,450,438	1,437,988	-9,420,057	37,417	-143,289	76,103	-1,128,017	2,032	-47,481	422,660	-3,711,594
Taxable IRA distributions.....	13,008,887	217,319,190	7,665,941	150,496,622	129,167	1,940,651	502,236	6,052,165	6,224	164,627	4,750,320	58,665,124
Taxable pensions and annuities.....	26,757,165	581,180,358	14,692,014	372,422,071	368,303	8,436,852	1,631,476	23,340,560	15,762	338,995	10,049,611	176,641,881
Rent and royalty net income.....	6,029,377	91,182,445	3,695,357	63,695,209	93,536	1,825,673	262,273	2,580,608	3,427	88,655	1,783,783	22,992,300
Rent and royalty net loss.....	4,942,060	50,157,439	3,118,381	32,169,406	41,604	666,384	390,681	4,321,878	4,013	30,303	1,387,381	12,969,468
Farm rental net income less loss.....	543,740	4,771,198	342,889	3,274,715	4,934	4,729	12,617	58,801	1,046	33,778	182,253	1,399,175
Partnership and S Corporation net income less loss.....	8,081,874	425,383,897	5,803,172	353,612,584	136,662	8,343,030	361,440	13,536,699	6,278	181,836	1,774,322	49,709,748
Estate and trust net income less loss.....	602,942	19,607,052	306,290	11,028,822	11,270	657,895	24,820	470,207	1,645	27,087	258,918	7,423,042
Farm net income less loss.....	1,867,209	-9,602,223	1,407,871	-7,283,805	20,356	-239,898	52,119	-295,458	3,278	-8,385	383,585	-1,774,677
Unemployment compensation.....	13,170,985	92,383,493	5,594,397	42,081,207	184,432	1,318,893	2,256,248	14,111,437	4,192	33,021	5,131,715	34,839,135
Taxable social security benefits.....	16,855,141	201,612,206	10,576,821	147,444,116	244,955	2,632,298	398,365	3,234,600	9,260	55,109	5,555,760	48,246,082
Net operating loss.....	1,229,119	169,083,520	621,700	70,700,000	29,494	9,620,728	58,809	5,745,538	1,540	75,002	517,556	42,262,279
Cancellation of debt.....	699,605	13,796,728	424,625	10,143,224	14,325	585,118	87,030	663,647	653	15,075	172,972	2,389,664
Taxable health savings account distributions.....	317,328	380,299	158,671	212,999	3,019	4,997	40,071	63,678	0	0	115,567	98,624
Foreign earned income exclusion.....	445,276	28,061,251	198,368	14,586,127	63,680	3,433,575	20,985	1,354,505	15	1,282	162,229	8,685,761
Gambling earnings.....	1,903,153	26,515,292	996,598	14,335,914	28,147	943,148	218,158	2,027,772	982	15,689	659,267	9,192,769
Other income less loss.....	6,508,046	34,051,971	3,677,343	19,789,936	102,360	526,114	483,087	2,489,999	4,579	7,002	2,240,677	11,238,921
Total statutory adjustments.....	35,683,176	124,343,250	18,611,294	85,507,835	389,179	2,105,244	4,655,168	8,729,994	14,930	37,495	12,012,606	27,662,681
Educator expenses deduction.....	3,824,221	962,429	2,426,050	635,830	58,649	13,678	405,687	95,827	1,134	184	932,701	216,910
Certain business expenses of reservists, performing artists, etc.....	147,661	518,417	78,529	273,552	2,979	14,099	17,206	99,899	0	0	48,947	130,866
Health savings account deduction.....	1,019,297	3,078,052	725,321	2,560,962	6,944	21,622	63,313	121,533	1,223	6,226	222,397	367,710
Moving expenses adjustment.....	1,028,503	2,930,988	464,487	1,587,435	25,962	70,219	92,536	263,701	0	0	445,519	1,009,634
Deduction for one-half of self-employment tax.....	18,258,546	26,022,975	9,857,357	17,819,226	249,991	420,843	2,955,950	2,692,991	9,011	8,798	5,186,237	5,081,116
Payments to a Keogh plan.....	917,136	19,483,818	706,057	16,129,902	10,896	240,875	33,153	524,929	4,500	3,806	166,579	2,584,306
Self-employed health insurance deduction.....	3,847,203	24,543,691	2,572,574	19,386,652	56,710	304,593	219,893	1,034,622	1,269	7,885	996,757	3,809,939
Penalty on early withdrawal of savings.....	944,285	461,169	473,570	104,429	11,798	64,976	60,753	5,728	2,015	329	396,149	285,707
Alimony paid.....	583,411	10,665,311	198,015	3,666,254	25,849	575,526	90,861	1,817,136	0	0	268,686	4,606,396
IRA payments.....	2,562,814	11,043,873	1,609,871	8,094,806	22,432	86,999	159,453	433,238	12	69	771,046	2,428,761
Student loan interest deduction.....	10,051,849	9,673,065	4,940,976	4,880,831	0	0	881,690	708,288	2,152	1,329	4,227,031	4,082,617
Tuition and fees deduction.....	1,933,121	4,310,353	931,119	1,869,431	0	0	264,241	583,561	971	3,883	736,791	1,853,477
Domestic production activities deduction.....	637,859	8,994,778	502,197	7,352,293	8,042	239,885	18,766	188,653	1,333	4,987	107,520	1,208,959
Archer medical savings account deduction.....	7,460	11,644	6,266	9,499	138	43	40	120	0	0	1,017	1,982
Foreign housing deduction.....	5,531	99,010	3,339	64,433	306	5,805	495	8,430	0	0	1,392	20,341
Other adjustments.....	153,280	1,543,678	81,880	1,072,299	5,040	46,082	20,171	151,337	0	0	46,188	273,960
Total itemized deductions.....	46,629,834	1,218,466,717	26,442,464	841,844,878	1,102,106	23,444,434	4,040,879	79,217,053	22,206	625,980	4,168,179	273,364,372
Medical and dental expenses deduction.....	10,382,599	84,873,406	5,368,366	43,670,948	210,055	1,113,346	814,456	3,857,405	4,398	22,474	3,985,323	36,209,235
Taxes paid deduction.....	4,952,640	465,127,769	26,387,250	338,981,653	1,086,024	8,865,310	4,011,206	25,507,377	22,197	263,392	14,445,945	91,500,518
Interest paid deduction.....	36,506,737	383,565,099	23,068,622	271,203,973	737,631	6,637,733	3,222,307	29,799,789	19,484	218,146	9,458,694	75,705,458
Contributions deduction.....	37,789,956	174,479,029	23,237,588	128,472,010	751,927	3,978,336	3,149,713	8,651,305	20,893	74,708	10,629,835	33,297,670
Casualty or theft loss deduction.....	140,717	3,180,912	74,744	1,986,067	5,182	41,521	** 21,543	** 328,782	**	**	39,249	824,543
Total miscellaneous deductions.....	12,846,486	107,306,028	6,344,427	57,551,383	269,719	2,812,192	1,560,765	11,073,364	3,937	46,899	4,667,638	35,822,190
Basic standard deduction.....	96,619,312	745,870,904	26,219,022	303,908,411	1,397,801	8,059,944	17,913,602	152,144,101	43,652	505,711	5,045,235	281,252,736
Additional standard deduction.....	13,211,438	22,763,284	6,746,504	13,317,677	119,815	137,078	390,288	568,273	6,325	8,431	5,948,506	8,731,826
Real estate, new motor vehicle tax, or net disaster loss increase in standard deduction.....												
Taxable income.....	108,649,479	5,746,218,265	44,600,225	3,880,542,876	2,192,822	108,026,485	13,495,478	336,550,964	46,797	2,598,753	48,314,157	1,418,499,187
Alternative minimum tax.....	4,248,183	30,479,041	3,219,349	24,674,887	145,526	956,706	363,242	1,398,137	1,821	14,167	518,245	3,435,144
Total tax credits [2].....	49,630,529	73,584,490	25,455,507	49,393,663	684,114	1,985,596	11,080,437	12,270,701	30,990	38,012	12,379,482	9,896,518
Foreign tax credit.....	6,904,440	16,451,128	4,380,461	11,272,094	128,709	1,453,779	183,139	729,855	3,188	6,001	2,208,943	2,989,400
Child care credit.....	6,332,814	3,425,529	4,001,728	2,128,174	6,154	2,270	2,115,654	1,185,192	9,420	7,135	199,858	102,758
Nonrefundable education credit.....	12,054,606	12,366,511	5,673,868	6,989,174	0	0	1,996,051	1,885,468	5,479	3,683	4,379,207	3,488,186
Retirement savings contribution credit.....	6,394,950	1,117,627	2,736,867	587,525	99,987	13,347	1,637,474	271,502	1,006	52	1,919,616	245,200
Child tax credit.....	23,136,250	28,088,766	14,077,824	20,235,621	338,147	359,474	7,698,688	6,725,505	18,858	18,220	1,002,733	749,946
Residential energy credit.....	3,642,988	1,676,001	2,398,051	1,204,598	50,630	13,421	290,					

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	142,892,051	8,089,142,092	53,526,090	5,254,929,246	2,532,292	135,557,247	21,916,717	703,002,968	70,595	3,559,151	64,846,356	1,992,093,480
Total income.....	142,244,789	8,208,441,150	53,459,409	5,337,123,119	2,499,413	137,454,051	21,907,598	711,035,909	70,595	3,627,489	64,307,775	2,019,200,582
Salaries and wages.....	117,820,074	5,837,350,365	44,882,264	3,673,066,439	2,049,329	90,568,052	19,680,932	603,328,604	57,270	2,399,066	51,150,279	1,467,988,204
Taxable interest.....	55,130,125	139,611,242	30,701,243	91,678,999	768,925	4,630,242	3,241,975	3,033,514	36,919	148,054	20,381,063	40,120,433
Tax-exempt interest [1].....	6,103,182	75,163,368	3,615,001	49,567,350	89,655	1,938,337	153,444	1,487,152	4,123	79,614	2,240,958	22,090,916
Ordinary dividends.....	28,007,627	183,539,268	16,173,787	120,240,546	388,716	6,237,325	1,006,787	4,281,665	18,376	93,602	10,419,961	52,686,129
Qualified dividends [1].....	25,049,470	136,483,398	14,573,168	90,554,780	329,185	4,805,645	867,352	3,277,608	17,393	69,623	9,262,372	37,775,743
State income tax refunds.....	21,828,587	27,454,568	13,097,109	19,088,199	407,617	587,082	2,033,802	1,984,396	16,973	21,125	6,273,086	5,773,767
Alimony received.....	439,196	8,795,589	16,108	127,418	7,344	206,053	167,874	3,996,761	0	0	247,870	4,465,356
Business or profession net income.....	17,009,148	322,775,121	8,889,307	214,877,493	248,949	6,222,278	2,854,593	35,424,071	7,841	176,848	5,008,457	66,074,432
Business or profession net loss.....	5,496,549	55,509,536	3,304,471	33,299,502	92,373	2,437,909	599,723	4,972,586	162	3,787	1,499,821	14,795,753
Sales of capital assets net gain in AGI.....	8,508,816	394,229,541	5,064,593	299,611,057	127,142	17,839,985	288,620	7,921,197	6,055	97,281	3,022,407	68,760,710
Sales of capital assets net loss in AGI.....	12,806,473	29,819,583	7,434,063	17,631,661	183,705	235,227	473,977	1,067,573	5,878	13,637	4,708,851	10,871,485
Sales of property other than capital assets, net gain less loss.....	1,977,152	-18,076,400	1,406,752	-11,795,797	31,981	-340,189	76,749	-816,017	1,634	-34,236	460,036	-5,089,801
Taxable IRA distributions.....	12,517,280	194,332,950	7,412,734	132,728,592	1,999,079	447,246	19,999,079	5,756,804	5,146	109,732	4,517,777	53,738,742
Taxable pensions and annuities.....	26,596,737	558,540,932	14,721,437	359,124,815	369,217	8,178,810	1,632,184	21,236,242	23,037	412,267	9,850,861	169,588,798
Rent and royalty net income.....	5,759,833	84,637,766	3,754,946	59,201,549	91,572	1,866,273	230,723	2,415,942	5,311	60,397	1,677,282	21,093,606
Rent and royalty net loss.....	4,967,114	53,068,939	3,146,602	34,192,353	41,516	771,214	377,481	3,796,517	4,923	53,599	1,396,593	14,255,256
Farm rental net income less loss.....	542,061	4,141,989	344,969	2,597,659	1,630	8,332	13,852	85,661	539	24,663	181,070	1,425,674
Partnership and S Corporation net income less loss.....	8,010,483	394,473,349	5,769,096	331,022,958	146,874	8,545,257	331,286	11,433,875	3,641	130,844	1,759,586	43,340,416
Estate and trust net income less loss.....	638,731	19,692,310	323,337	10,951,275	7,333	633,533	23,041	639,246	1,092	41,602	283,928	7,426,654
Farm net income less loss.....	1,909,242	-11,732,278	1,443,947	-8,869,839	23,837	-329,942	57,185	-382,841	1,280	-5,247	382,993	-2,144,409
Unemployment compensation.....	14,936,508	120,249,961	6,551,996	57,012,424	218,579	1,747,113	2,487,843	17,818,707	4,944	46,001	5,673,145	43,625,715
Taxable social security benefits.....	16,180,397	190,745,678	10,303,956	139,349,126	257,825	2,736,840	406,244	3,029,511	10,739	68,130	5,201,632	45,662,070
Net operating loss.....	1,147,033	144,553,116	582,980	94,064,252	32,760	8,996,431	50,093	4,517,617	117	108,405	481,084	36,866,410
Cancellation of debt.....	634,797	10,327,231	360,664	7,202,041	7,833	479,281	68,695	773,265	144	3,954	197,462	1,868,691
Taxable health savings account distributions.....	266,188	450,790	148,361	336,108	2,144	3,877	22,577	36,334	8	8	93,098	74,462
Foreign earned income exclusion.....	415,519	25,823,350	178,227	12,956,208	60,997	3,066,416	** 19,441	** 1,336,128	**	**	156,854	8,464,599
Gambling earnings.....	1,841,697	25,187,996	995,104	14,136,320	38,094	616,637	202,212	1,975,158	3,506	8,682	602,781	8,451,198
Other income less loss.....	6,666,372	34,629,333	3,748,773	20,177,368	109,781	533,663	496,112	2,839,803	4,137	28,899	2,307,568	11,049,601
Total statutory adjustments.....	35,260,684	119,299,058	18,609,089	82,193,873	385,214	1,896,804	4,476,583	8,032,940	18,046	68,338	11,771,753	27,107,172
Educator expenses deduction.....	3,614,291	915,028	2,318,975	611,494	58,887	14,541	357,892	84,837	2,432	608	876,106	203,549
Certain business expenses of reservists, performing artists, etc.....	131,619	472,960	58,589	172,226	1,001	29,530	11,462	47,870	0	0	60,567	223,334
Health savings account deduction.....	1,004,561	2,912,661	706,343	2,402,728	6,834	20,570	63,361	122,373	470	1,047	227,552	365,942
Moving expenses adjustment.....	1,002,314	2,674,311	449,234	1,452,886	18,515	43,067	91,424	236,483	0	0	443,141	941,876
Deduction for one-half of self-employment tax.....	17,668,446	24,174,249	9,678,851	16,680,731	251,725	418,354	2,446,508	8,998	11,744	4,922,350	4,616,912	
Payments to a Keogh plan.....	909,977	18,906,400	700,189	15,413,873	10,538	260,180	35,382	495,243	263	11,018	163,604	2,726,085
Self-employed health insurance deduction.....	3,830,684	23,335,953	2,519,662	18,249,105	54,113	253,140	213,338	966,266	3,452	26,731	1,040,119	3,840,711
Penalty on early withdrawal of savings.....	1,102,394	356,207	559,356	119,794	11,774	2,838	65,082	8,224	1,999	31	464,184	225,321
Alimony paid.....	596,538	10,416,420	205,922	3,689,646	17,832	506,390	** 101,982	** 1,700,194	**	**	270,801	4,620,190
IRA payments.....	2,583,178	11,443,203	1,658,513	8,443,406	25,613	101,422	158,017	437,030	19	111	741,016	2,461,234
Student loan interest deduction.....	10,119,216	9,093,467	5,070,691	4,673,159	0	0	869,596	681,131	5,181	6,201	4,173,748	3,732,977
Tuition and fees deduction.....	1,997,005	4,364,960	996,658	2,026,823	0	0	228,340	457,894	3,968	6,646	768,039	1,873,596
Domestic production activities deduction.....	615,952	8,674,889	487,280	7,100,583	7,363	223,346	20,566	196,818	1,044	4,185	99,699	1,149,957
Archer medical savings account deduction.....	6,276	10,664	6,059	10,447	1	4	6	6	0	0	**	** 134
Foreign housing deduction.....	2,761	74,227	2,218	52,004	152	4,871	15	441	0	0	376	16,910
Other adjustments.....	144,127	1,473,458	77,396	1,094,969	4,151	18,478	24,991	151,636	0	0	37,588	208,375
Total itemized deductions.....	46,644,509	1,216,667,246	27,014,874	845,200,662	1,074,764	23,047,271	4,026,260	78,963,771	27,424	578,655	14,501,187	268,876,887
Medical and dental expenses deduction.....	10,431,416	85,336,564	5,459,513	43,402,035	196,474	1,015,376	785,878	3,752,721	9,189	57,047	3,980,361	37,109,384
Taxes paid deduction.....	46,315,562	445,096,983	26,981,447	324,721,087	1,053,899	8,314,052	3,994,452	24,683,826	27,424	223,527	14,258,340	87,154,491
Interest paid deduction.....	37,481,356	414,712,788	23,882,407	295,718,588	726,645	7,044,762	3,324,590	32,233,241	24,757	230,152	9,522,957	79,486,045
Contributions deduction.....	38,143,170	170,235,681	23,733,079	125,890,438	746,438	4,035,830	3,103,762	8,103,784	60,437	10,539,158	32,128,116	
Casualty or theft loss deduction.....	104,659	2,233,970	56,104	1,475,129	7,416	82,195	8,340	153,347	3	3	32,797	523,295
Total miscellaneous deductions.....	12,551,129	99,373,046	6,329,613	54,237,814	274,353	2,580,620	1,505,862	10,029,875	1,614	7,696	4,439,687	32,517,400
Basic standard deduction.....	93,678,175	717,074,903	25,819,133	294,185,021	1,353,443	7,683,821	17,807,367	149,443,368	42,200	481,080	48,656,032	265,281,614
Additional standard deduction.....	12,679,683	21,011,499	6,498,091	12,299,923	108,624	119,333	395,869	557,648	5,285	5,813	5,671,814	8,028,783
Real estate, new motor vehicle tax, or net disaster loss increase in standard deduction.....												
Taxable income.....	107,304,398	5,502,000,658	44,619,431	3,720,645,359	2,108,970	107,397,975	13,608,806	325,048,029	44,811	2,203,453	46,922,380	1,346,705,842
Alternative minimum tax.....	4,019,538	27,460,515	3,055,070	22,074,111	151,727	985,068	308,681	1,199,237	1,100	9,100	502,959	3,193,000
Total tax credits [2].....	90,734,554	113,579,280	39,594,462	74,725,853	1,780,976	2,460,409	12,960,409	14,511,084	41,485	60,162	36,354,922	21,821,772
Foreign tax credit.....	6,661,896	15,223,190	4,247,079	10,336,577	120,591	1,311,862	177,407	673,203	4,293	2,112,525	2,899,123	
Child care credit.....	6,338,315	3,397,639	3,960,679	2,101,765	5,032	12,652	2,174,943	1,190,859	9,228	3,605	188,433	99,503
Nonrefundable education credit.....	11,867,055	12,272,073	5,764,253	7,116,179	0	0	1,879,698	1,797,135	8,890	7,593	4,214,213	3,351,165
Retirement savings contribution credit.....	6,130,006	1,029,595	2,621,904	533,753	100,517	11,937	1,587,718	261,994	549	35	1,819,318	221,876
Child tax credit.....	23,579,773	28,503,646	14,360,517	20,630,754	343,336	360,252	7,886,407	6,769,837	24,229	26,508	965,283	716,295
Residential energy credit.....	7,155,888	6,173,494	4,885,529	4,399,926	91,803	72,866	554,002	406,480	3,767	5,203	1,620,766</	

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	140,494,127	7,626,430,723	53,570,158	4,964,406,759	2,539,588	114,927,175	21,496,275	671,516,380	68,880	3,066,884	62,819,226	1,872,513,524
Total income.....	140,040,871	7,739,397,945	53,483,280	5,042,822,232	2,509,148	116,768,561	21,474,923	678,944,904	68,880	3,133,258	62,504,639	1,897,728,990
Salaries and wages.....	116,668,680	5,707,088,487	45,118,338	3,611,221,675	2,058,567	86,940,829	19,389,533	588,581,480	50,676	1,938,992	50,051,566	1,418,405,511
Taxable interest.....	57,811,427	168,001,234	32,131,365	110,384,406	793,832	4,404,349	3,445,617	3,867,972	47,911	138,600	21,392,702	49,205,907
Tax-exempt interest [1].....	6,255,546	73,574,105	3,759,788	48,059,292	86,224	2,002,168	154,081	1,437,011	4,025	51,941	2,251,429	22,023,692
Ordinary dividends.....	29,287,816	163,458,846	16,988,161	105,666,326	393,700	4,916,055	1,046,207	3,616,201	21,546	83,682	10,838,193	49,176,582
Qualified dividends [1].....	25,412,544	123,570,203	14,861,175	80,598,048	329,572	3,787,335	865,528	2,682,213	19,042	48,747	9,337,227	36,453,861
State income tax refunds.....	23,444,210	30,314,607	14,246,983	21,376,935	452,070	621,972	2,148,530	2,147,982	14,955	19,983	6,581,673	6,147,735
Alimony received.....	438,103	8,821,395	18,318	303,215	7,278	268,026	174,965	3,538,621	0	0	237,542	4,711,532
Business or profession net income.....	16,539,498	308,887,694	8,723,914	208,644,440	247,753	6,222,000	2,595,857	32,202,735	9,659	195,173	4,962,315	61,623,345
Business or profession net loss.....	5,572,286	63,904,867	3,446,186	35,543,118	110,234	8,962,386	533,787	4,610,486	* 2,298	1,481,065	14,786,580	51,188,580
Sales of capital assets net gain in AGI.....	6,758,593	263,460,082	4,044,655	197,604,045	116,747	11,614,625	241,527	6,375,079	5,460	84,152	2,350,205	47,782,181
Sales of capital assets net loss in AGI.....	13,531,912	31,912,136	7,882,444	18,950,918	172,977	218,767	525,922	1,167,951	10,098	28,225	4,940,472	11,546,276
Sales of property other than capital assets, net gain less loss.....	1,787,663	-18,027,483	1,281,079	-12,726,229	36,731	-1,217,483	67,612	-1,059,945	1,723	-64,109	400,519	-2,959,717
Taxable IRA distributions.....	9,659,133	135,202,708	5,742,043	92,986,562	116,555	2,106,696	413,644	4,384	113,860	3,382,507	35,375,547	1,188,860
Taxable pensions and annuities.....	26,020,252	523,295,800	14,502,556	339,382,820	353,295	7,421,556	1,604,817	19,615,837	22,876	445,053	9,536,708	156,430,534
Rent and royalty net income.....	6,210,424	85,501,274	4,124,156	60,566,901	98,726	1,797,760	243,457	2,346,769	5,018	65,411	1,739,067	20,724,433
Rent and royalty net loss.....	5,762,870	67,144,361	3,755,621	45,167,534	57,552	1,068,143	398,652	4,536,749	3,030	40,076	1,548,015	16,331,859
Farm rental net income less loss.....	560,375	4,067,331	359,381	2,703,571	2,619	76,312	15,526	61,685	* 209	-522	182,641	1,226,286
Partnership and S Corporation net income less loss.....	8,012,581	345,097,425	3,700,055	290,910,177	138,005	5,339,404	342,528	9,315,622	2,463	-27,431	1,749,529	39,559,657
Estate and trust net income less loss.....	652,035	17,382,152	398,907	9,475,166	8,606	702,072	22,265	562,597	86	23,615	284,171	6,628,703
Farm net income less loss.....	1,924,214	-14,095,257	1,490,867	-11,327,585	25,809	-35,1927	46,858	-273,952	* 2,425	* -23,100	358,255	-2,118,692
Unemployment compensation.....	11,298,837	83,538,098	5,470,170	40,276,095	190,417	1,390,478	1,854,883	11,714,132	* 4,998	* 27,694	4,174,369	30,129,699
Taxable social security benefits.....	15,320,332	174,649,879	9,866,349	128,456,447	232,543	2,394,707	3,700,381	20,222,460	13,557	85,807	4,837,503	40,990,458
Other income less loss.....	6,487,936	31,315,947	3,747,644	19,993,947	108,361	316,814	508,996	2,494,497	5,260	135,641	2,117,676	8,375,409
Total statutory adjustments.....	34,764,363	112,967,222	18,566,455	78,415,473	387,915	1,841,386	4,307,194	7,428,523	14,366	66,374	11,488,433	25,215,466
Educator expenses deduction.....	3,841,466	970,392	2,450,382	645,339	58,312	13,823	374,271	88,999	* 2,018	* 504	956,484	221,728
Certain business expenses of reservists, performing artists, etc.....	142,530	558,144	71,564	208,996	* 1,996	* 2,569	11,553	73,171	0	0	57,417	273,409
Health savings account deduction.....	946,436	2,589,379	657,769	2,112,976	10,207	21,664	66,496	133,259	* 3	* 11	211,961	321,469
Moving expenses adjustment.....	856,242	2,099,707	408,094	1,261,922	12,478	36,350	167,102	34,382	0	0	351,289	634,334
Deduction for one-half of self-employment tax.....	17,436,420	23,833,849	9,680,405	16,664,463	248,093	397,506	2,598,522	2,260,795	10,048	13,903	4,899,352	4,497,181
Payments to a Keogh plan.....	922,981	18,857,129	719,504	15,601,292	11,779	188,613	27,563	473,574	* 46	* 5,688	164,089	2,587,962
Self-employed health insurance deduction.....	3,625,543	21,819,844	2,409,371	17,269,949	45,198	237,804	209,613	898,056	6,168	33,755	955,192	3,380,735
Penalty on early withdrawal of savings.....	1,204,856	339,005	667,869	150,324	15,215	4,607	83,066	11,280	* 998	* 63	437,708	172,731
Alimony paid.....	570,110	9,844,186	214,584	3,669,369	22,238	628,271	88,298	1,377,683	* 300	* 3,599	244,689	4,165,265
IRA payments.....	2,587,823	11,215,140	1,645,996	8,160,911	26,119	110,426	611,609	429,166	* 3	* 15	754,096	2,514,623
Student loan interest deduction.....	9,718,995	8,339,817	4,946,984	4,470,791	0	0	856,612	617,620	* 2,992	* 3,188	3,912,406	3,248,218
Tuition and fees deduction.....	2,422,642	5,453,156	1,190,213	2,491,058	0	0	328,174	748,840	* 2,108	* 5,089	902,147	2,208,170
Domestic production activities deduction.....	490,677	5,697,897	397,270	4,780,039	6,069	143,230	16,452	473,574	* 13	* 558	70,423	660,479
Total itemized deductions.....	45,695,736	1,203,808,276	26,274,535	834,421,163	1,057,315	21,697,554	4,122,754	81,179,330	21,390	576,198	14,219,741	265,934,030
Medical and dental expenses deduction.....	10,090,297	79,865,796	5,296,900	41,670,921	206,162	1,025,373	813,162	4,780,803	5,449	47,808	3,768,625	33,217,756
Taxes paid deduction.....	45,423,760	432,032,137	26,230,301	315,305,689	1,043,084	8,059,282	4,102,177	24,114,516	21,390	190,675	14,026,808	84,361,975
Interest paid deduction.....	37,004,065	442,051,459	23,404,130	313,742,683	724,883	4,175,384	3,304,552	35,092,203	17,428	233,449	9,453,072	85,807,740
Contributions deduction.....	37,243,302	158,016,526	23,010,553	116,010,414	755,619	3,291,377	3,122,662	7,704,284	18,179	81,450	10,336,290	30,929,001
Casualty or theft loss deduction.....	134,237	2,330,132	83,912	1,822,159	4,625	44,158	84,185	* 145	* 212	* 123	32,732	79,417
Total miscellaneous deductions.....	12,832,261	102,016,469	6,480,019	56,262,080	290,477	2,489,221	1,581,643	10,544,524	6,732	26,685	4,473,389	32,693,959
Basic standard deduction.....	92,268,979	709,396,730	26,492,078	301,623,620	1,377,089	7,815,325	17,262,625	143,827,179	48,825	521,901	47,091,362	255,608,704
Additional standard deduction.....	12,740,860	21,255,341	6,670,957	12,276,358	126,276	136,592	386,196	543,074	* 8,535	* 10,514	5,552,897	7,862,803
Real estate, new motor vehicle tax, or net disaster loss increase in standard deduction.....	20,532,964	17,324,743	13,414,396	13,167,832	226,117	134,127	1,809,481	994,713	30,595	15,640	5,052,375	3,012,431
Taxable income.....	104,160,741	5,088,387,918	44,151,231	3,442,251,189	2,067,967	94,117,875	13,181,328	300,702,667	47,696	1,776,419	44,712,520	1,245,539,768
Allowable minimum tax.....	3,827,562	22,579,779	2,926,773	18,384,491	145,663	717,153	292,908	1,001,651	892	5,996	641,926	2,470,488
Total tax credits [2].....	87,501,186	11,076,320	38,749,580	72,994,687	1,762,634	1,982,271	12,535,918	13,954,945	42,318	36,830	34,410,736	21,107,588
Foreign tax credit.....	6,309,847	13,060,099	4,096,774	9,299,117	98,053	851,211	167,718	706,137	2,098	1,358	1,945,204	2,202,276
Child care credit.....	6,286,241	3,317,379	3,894,315	2,025,263	8,141	3,908	2,183,635	1,175,961	* 4,137	* 1,725	196,013	110,521
Nonrefundable education credit.....	10,598,706	10,836,636	5,571,745	6,753,943	0	0	1,532,681	1,439,721	* 4,272	* 3,811	3,490,008	2,639,161
Retirement savings contribution credit.....	6,253,195	1,039,726	2,739,606	553,316	94,689	10,822	1,655,923	262,603	0	0	1,762,976	212,986
Child tax credit.....	23,563,012	28,416,808	14,513,924	20,660,032	332,650	377,214	7,734,282	6,651,505	19,451	15,685	962,705	712,373
Residential energy credit.....	6,711,683	8,822,875	4,691,908	4,240,817	81,442	61,340	487,097	349,033	* 2,779	* 2,027	1,448,457	1,169,658
General business credit.....	292,508	1,601,155	223,994	1,302,079	4,584	36,119	12,380	33,782	* 43	* 13	51,507	229,163
Prior year minimum tax credit.....	319,646	758,965	238,199	612,440	7,078	17,085	8,988	20,085	* 379	* 991	65,001	108,364
Credit for the elderly or disabled.....	63,526	8,235	3,063	232	* 1,008	* 38	* 2,034	* 179	0	0	57,422	7,786
Alternative motor vehicle credit.....	75,752	137,329	44,966	79,522	* 1,995	* 5,275	6,067	10,370	0	0	22,724	42,161
Qualified electric vehicle credit.....	3,241	2,521	2,705	1,831	* 5	* 5	* 43	* 36	0	0	* 488	* 648
Alternative fuel vehicle refueling property credit.....	* 1,006	* 1,820	* 8	* 12	0	0	0	0	0	0	* 998	* 1,808
Qualified plug-in electric vehicle credit.....	22,571	129,372	20,308	120,383	27	163	* 11	* 61	0	0	2,225	8,765
Making work pay credit used to offset income tax before credits.....	68,570,141	34,429,212	30,483,885									

6-Aug-10

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

Item	All returns		Returns of married persons filing jointly		Returns of married persons filing separately		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	142,450,569	8,262,860,170	53,655,844	5,417,393,018	2,717,037	152,731,619	21,098,890	673,168,702	82,276	4,161,525	64,896,521	2,015,405,306
Salaries and wages.....	119,578,500	5,950,634,829	45,555,251	3,779,456,355	2,243,131	101,004,429	19,385,130	588,484,845	62,632	2,751,402	52,332,356	1,478,937,798
Taxable interest.....	62,449,609	223,291,064	34,090,169	146,598,716	963,347	6,133,780	3,674,900	5,265,580	55,220	309,673	23,665,973	64,983,314
Tax-exempt interest.....	6,453,113	79,821,721	3,854,551	52,385,000	86,592	2,288,173	148,557	1,544,852	8,179	127,217	2,355,234	23,476,479
Ordinary dividends.....	31,043,113	219,330,668	17,829,183	143,398,362	453,045	7,322,569	1,127,046	5,278,265	34,266	207,018	11,599,574	63,124,454
Qualified dividends.....	26,409,275	158,975,193	15,251,081	105,174,233	361,716	5,430,324	888,947	3,856,620	29,005	93,693	9,878,526	44,420,322
State income tax refunds.....	22,819,648	27,569,478	14,051,987	19,585,649	495,537	604,537	2,150,447	2,025,285	16,140	26,254	6,105,537	5,327,752
Alimony received.....	436,700	8,779,355	17,363	227,009	7,664	194,716	177,748	3,640,884	0	0	233,924	4,716,748
Business or profession net income.....	16,434,476	324,880,224	8,923,891	223,474,683	263,794	6,764,117	2,407,178	29,476,021	12,137	119,727	4,827,476	65,045,676
Business or profession net loss.....	5,677,211	-60,645,941	3,477,683	-37,925,215	113,631	-2,038,004	564,793	-5,123,537	2,028	-32,103	1,519,076	-15,527,082
Sales of capital assets net gain in AGI.....	11,374,213	497,840,732	6,512,528	374,942,231	158,078	19,033,250	370,946	11,787,311	14,879	150,925	4,317,782	91,927,015
Sales of capital assets net loss in AGI.....	12,356,862	-28,568,091	7,238,556	-17,180,525	170,477	-220,495	465,355	-1,016,568	12,453	-28,960	4,470,021	-10,121,544
Sales of property other than capital assets, net gain less loss.....	1,722,608	-7,811,362	1,258,041	-3,797,620	29,784	-513,005	59,587	-680,648	1,646	933	373,551	-2,821,022
Taxable IRA distributions.....	11,259,424	162,150,226	6,625,247	109,705,469	144,712	2,035,666	430,240	5,258,640	4,775	47,501	4,054,450	45,102,949
Taxable pensions and annuities.....	25,540,246	506,269,008	14,121,399	326,719,523	377,175	7,525,768	1,480,557	18,504,477	24,664	474,397	9,536,450	153,044,843
Rent and royalty net income.....	6,169,878	96,935,938	4,127,692	68,904,219	102,488	2,205,615	240,650	2,637,373	7,049	38,376	1,692,000	23,150,355
Rent and royalty net loss.....	5,700,277	-68,545,036	3,660,105	-45,208,548	58,104	-1,034,443	433,216	-5,035,660	4,386	63,055	1,544,466	-17,203,322
Farm rental net income less loss.....	561,243	4,543,011	350,772	2,873,667	5,024	85,973	12,611	46,566	195	18	192,641	1,536,787
Partnership and S Corporation net income less loss.....	7,909,487	366,965,125	5,659,672	304,566,983	145,989	7,909,479	311,597	10,524,440	3,735	-31,597	1,788,295	43,995,819
Estate and trust net income less loss.....	604,448	10,150,173	312,320	8,275,701	8,501	1,538,880	20,956	634,580	2,395	97,215	230,277	7,603,796
Farm net income less loss.....	1,948,054	-14,846,610	1,482,404	-11,739,908	30,838	-462,119	49,288	-373,451	1,656	-40,038	383,869	-2,231,094
Unemployment compensation.....	9,532,896	43,674,694	4,289,366	20,872,625	156,098	748,587	1,706,617	7,313,487	3,657	16,917	3,377,128	14,722,069
Taxable social security benefits.....	15,015,435	168,110,210	9,496,509	121,682,033	226,312	2,278,691	341,953	2,356,188	18,009	135,014	4,932,651	41,647,285
Other income less loss.....	6,786,526	34,267,297	3,943,350	21,117,629	115,692	1,299,017	485,302	2,403,665	5,528	117,442	2,236,654	9,329,545
Total statutory adjustments.....	35,773,805	121,599,382	19,405,897	84,614,298	429,409	2,109,801	4,260,919	8,041,982	26,372	38,639	11,651,208	26,794,662
Educator expenses deduction.....	3,753,395	947,072	2,403,567	629,484	54,491	12,719	358,181	85,943	4,202	1,032	932,954	217,894
Certain business expenses of reservists, performing artists, etc.....	129,275	416,104	60,300	177,486	4,047	6,877	12,862	37,717	0	0	52,066	194,024
Health savings account deduction.....	835,619	2,209,984	583,741	1,805,400	8,957	23,627	54,353	91,780	6	35	188,561	289,141
Moving expenses adjustment.....	1,113,455	3,003,231	511,413	1,748,900	21,825	61,473	97,387	237,273	0	0	482,830	955,585
Deduction for one-half of self-employment tax.....	17,411,224	24,286,264	9,921,527	17,157,604	272,031	458,674	2,369,627	2,034,037	11,975	11,249	4,836,064	4,624,700
Payments to a Keogh plan.....	1,010,421	20,261,952	784,528	16,558,325	12,437	261,961	29,272	406,775	36	625	184,149	3,034,286
Self-employed health insurance deduction.....	3,617,716	21,193,681	2,421,840	16,854,503	51,467	250,998	182,558	828,520	749	3,264	961,101	3,256,395
Penalty on early withdrawal of savings.....	1,310,949	389,043	716,815	227,256	23,173	9,872	83,332	20,681	231	373	485,311	130,861
Alimony paid.....	580,015	9,621,349	217,358	3,584,099	28,323	575,959	** 81,704	** 1,316,874	** 218	** 377	252,629	4,144,417
IRA payments.....	2,939,675	11,665,532	1,744,816	8,553,778	25,328	111,864	160,780	439,738	1,020	785	807,731	2,559,367
Student loan interest deduction.....	9,135,508	7,730,515	4,684,785	4,165,919	0	0	794,983	604,241	3,660	3,972	3,652,080	2,956,382
Tuition and fees deduction.....	4,576,654	11,001,733	2,560,273	6,070,120	0	0	680,460	1,653,493	7,700	15,598	1,328,221	3,262,522
Domestic production activities deduction.....	501,755	7,011,197	400,147	5,789,397	7,989	206,502	12,920	143,706	18	1,650	80,682	869,942
Total itemized deductions.....	48,167,223	1,322,276,380	27,973,756	919,484,978	1,184,876	27,917,375	4,316,211	88,293,043	35,764	930,321	14,656,617	285,650,663
Medical and dental expenses deduction.....	10,155,306	76,386,568	5,377,607	39,577,568	213,829	1,062,436	853,810	3,553,520	14,477	61,943	3,695,583	32,131,101
Taxes paid deduction.....	47,836,465	467,211,515	27,918,862	341,624,716	1,165,217	9,881,116	4,283,658	24,602,254	35,764	298,339	14,432,964	90,805,809
Interest paid deduction.....	39,199,760	497,617,809	24,999,262	354,313,164	822,795	9,218,307	3,589,178	40,130,540	30,677	406,762	9,757,848	93,549,037
Contributions deduction.....	39,250,369	172,936,002	24,379,343	126,359,993	832,658	4,481,019	3,296,090	8,338,797	30,165	113,777	10,712,113	33,642,416
Casualty or theft loss deduction.....	336,746	4,348,275	197,419	2,806,277	6,485	181,702	44,347	349,329	4	763	88,492	1,011,203
Total miscellaneous deductions.....	13,561,902	120,853,477	6,927,025	68,955,986	329,955	3,676,233	1,661,969	11,683,082	13,211	5,756	4,629,742	36,483,417
Basic standard deduction.....	91,780,792	663,412,108	24,932,896	271,584,671	1,432,223	7,769,281	16,664,247	133,144,350	42,928	467,182	48,708,499	250,446,623
Additional standard deduction.....	12,523,644	19,941,237	6,381,592	11,581,379	122,295	129,398	365,545	497,222	8,096	9,554	5,646,116	7,723,683
Real Estate Tax Deduction.....	15,723,821	11,267,483	10,589,510	8,970,477	198,085	88,251	1,300,939	579,466	21,742	9,935	3,613,544	1,619,354
Taxable income.....	107,994,637	5,652,925,474	45,146,093	3,845,228,930	2,276,425	117,881,529	13,609,301	316,216,637	56,378	2,395,375	46,906,440	1,371,603,003
Alternative minimum tax.....	3,935,248	25,649,084	2,947,091	20,363,125	162,679	922,395	292,738	1,056,639	1,305	11,342	531,435	3,295,583
Total tax credits [1].....	55,228,850	75,351,876	26,477,775	49,606,325	844,414	2,004,574	11,320,506	11,847,263	38,735	46,867	16,547,418	11,846,847
Foreign tax credit.....	6,708,279	16,572,321	4,266,426	11,685,545	114,167	1,303,079	164,273	722,857	9,996	5,162	2,153,417	2,855,678
Child care credit.....	6,587,103	3,526,697	4,103,280	2,148,875	31,925	18,695	2,255,985	1,249,534	4,908	1,599	191,004	107,995
Credit for the elderly or disabled.....	75,488	10,070	17,673	1,348	3	2	* 2,690	* 147	0	0	* 55,122	* 8,574
Education credits.....	7,740,979	7,632,594	3,869,682	4,460,857	0	0	978,256	894,325	3,668	1,820	2,889,373	2,275,592
Retirement savings contribution credit.....	5,961,299	977,386	2,549,312	508,035	81,952	10,367	1,651,545	256,660	0	0	1,678,490	202,324
Child tax credit.....	25,173,769	30,537,638	15,288,371	21,965,678	358,757	405,433	8,409,613	7,257,518	22,828	26,544	1,094,200	882,465
Residential energy credit.....	225,733	216,687	136,159	149,284	6,076	6,828	33,975	23,653	0	0	49,523	36,923
Alternative motor vehicle credit.....	31,803	48,798	18,334	29,437	652	191	* 1,637	* 1,906	0	0	* 11,180	* 17,263
Earned income credit used to offset income tax before credits.....	3,382,492	970,587	333,010	91,721	0	0	1,669,524	664,621	6,245	3,192	1,373,713	211,053
Prior year minimum tax credit.....	415,592	945,226	323,067	788,725	6,244	13,548	15,525	21,173	1,064	4,807	69,692	116,973
General business credit.....	303,756	1,649,280	233,001	1,336,804	4,039	43,775	10,091	52,749	10	17	56,615	215,935
Income tax after credits.....	90,659,908	1,031,580,708	39,683,132	734,117,595	2,104,690	23,637,611	6,620,478	38,899,116	39,149	384,092	42,212,460	234,542,295
Total income tax.....	90,660,104	1,031,580,923	39,683,132	734,117,801	2,104,690	23,637,611	6,620,673	38,899,125	39,149	384,092	42,212,461	234,542,295
Total tax liability.....	94,860,968	1,080,063,158	41,462,008	769,377,325	2,185,122	24,711,421	6,919,985	40,968,202	44,094	400,470		

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

Item	All returns [1]		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	142,978,806	8,687,718,769	54,065,030	5,763,122,600	2,730,935	170,927,099	21,169,039	673,041,469	86,923	4,937,327	64,926,879	2,075,690,274
Salaries and wages.....	120,844,802	5,842,269,820	46,117,047	3,725,794,460	2,267,037	95,697,914	19,514,727	578,614,724	66,096	2,643,377	52,879,895	1,439,519,345
Taxable interest.....	64,505,131	268,058,182	35,381,249	177,869,465	972,749	7,804,392	3,896,669	6,201,721	57,689	317,271	24,196,775	75,865,332
Tax-exempt interest.....	6,321,596	79,351,341	3,798,641	52,626,605	98,149	2,611,290	167,070	1,518,028	7,720	91,481	2,250,017	22,503,936
Ordinary dividends.....	32,006,152	237,052,127	18,429,003	156,106,918	453,439	6,936,223	1,212,610	5,209,337	28,329	299,737	11,882,771	68,499,912
Qualified dividends.....	27,145,274	155,872,285	15,697,434	103,953,649	359,149	4,683,608	956,999	3,308,078	26,301	160,196	10,105,391	43,766,755
State income tax refunds.....	23,592,999	27,046,648	14,657,263	19,377,349	484,464	559,955	2,252,559	1,982,660	16,308	28,280	6,182,405	5,098,404
Alimony received.....	457,308	8,759,334	25,336	240,152	9,369	195,036	187,235	3,554,167	--	--	235,368	4,769,979
Business or profession net income.....	16,932,476	334,585,650	9,360,172	231,512,966	274,830	6,316,511	2,345,897	29,424,247	8,956	199,933	4,942,621	67,131,993
Business or profession net loss.....	5,696,992	-54,849,389	3,523,896	-34,926,883	109,730	-1,525,330	540,103	-4,449,426	2,367	-19,912	1,520,897	-13,927,839
Sales of capital assets net gain in AGI.....	19,598,001	924,164,263	11,152,660	684,431,756	270,445	38,687,237	713,517	21,511,692	19,186	428,828	7,442,193	179,170,750
Sales of capital assets net loss in AGI.....	7,558,240	-16,508,394	4,445,855	-9,983,273	107,325	-140,150	309,844	-645,768	2,271	-6,503	2,692,345	-5,732,701
Sales of property other than capital assets, net gain less loss.....	1,751,136	4,356,742	1,265,357	4,354,962	22,739	94,990	51,814	-167,882	682	3,824	410,544	70,848
Taxable IRA distributions.....	10,683,225	147,959,327	6,419,580	104,064,933	138,186	1,650,613	422,724	4,552,579	7,727	130,490	3,695,009	37,560,712
Taxable pensions and annuities.....	25,180,637	490,581,465	14,001,072	317,549,903	378,039	7,497,313	14,999,514	18,069,747	33,608	655,266	9,268,405	146,899,237
Rent and royalty net income.....	5,973,800	83,567,321	4,031,492	59,639,837	92,919	1,810,253	216,275	2,196,765	5,290	24,944	1,627,824	19,898,522
Rent and royalty net loss.....	5,629,725	-66,465,091	3,655,947	-44,265,145	57,935	-1,024,242	412,970	-4,632,916	6,311	61,757	1,496,562	-16,481,031
Farm rental net income less loss.....	544,468	3,401,393	348,712	2,161,911	4,145	34,185	10,938	35,545	--	--	180,673	1,169,752
Partnership and S Corporation net income less loss.....	7,944,991	414,705,210	5,720,988	346,313,283	151,672	12,017,827	322,143	10,843,582	2,767	130,294	1,747,421	45,400,225
Estate and trust net income less loss.....	590,711	18,106,895	297,076	6,564,150	10,621	636,601	17,895	646,775	398	92,544	264,731	7,966,825
Farm net income less loss.....	1,977,943	-14,693,259	1,547,178	-11,913,362	22,782	-238,774	47,679	-373,629	927	-46,452	359,377	-2,121,042
Unemployment compensation.....	7,622,280	29,415,079	3,433,714	14,098,297	133,165	489,307	1,374,830	5,021,033	3,576	13,310	2,676,996	9,793,132
Taxable social security benefits.....	15,011,961	167,186,633	9,445,063	120,777,149	218,085	2,445,798	338,360	2,491,756	16,767	146,639	4,993,866	41,625,291
Other income less loss.....	6,607,358	36,140,255	3,610,278	23,732,322	93,908	727,473	471,345	2,190,496	4,582	84,096	2,125,445	9,405,868
Total statutory adjustments.....	36,050,434	123,020,191	19,753,127	86,099,597	422,112	1,813,801	4,288,587	8,324,622	20,515	57,966	11,566,093	26,724,206
Educator expenses deduction.....	3,654,214	925,997	2,365,208	622,538	58,072	13,946	349,043	83,951	3,246	746	878,646	204,817
Certain business expenses of reservists, performing artists, etc.....	135,102	420,756	72,345	170,003	2,638	926	10,728	39,626	--	--	49,391	210,201
Health savings account deduction.....	592,526	1,500,881	404,350	1,220,144	6,509	12,343	30,841	54,325	8	46	150,817	214,023
Moving expenses adjustment.....	1,119,044	2,903,022	531,491	1,746,959	18,253	32,213	88,438	198,549	315	26	480,547	925,274
Deduction for one-half of self-employment tax.....	17,840,382	24,759,998	10,324,149	17,539,659	271,816	432,663	2,324,857	2,070,790	9,359	15,424	4,910,200	4,701,544
Payments to a Keogh plan.....	1,191,135	22,262,415	915,225	17,982,127	15,650	248,349	43,247	613,901	313	6,271	216,700	3,411,768
Self-employed health insurance deduction.....	3,838,721	21,283,306	2,589,762	16,912,238	55,802	258,874	191,729	806,633	1,860	15,695	999,568	3,289,865
Penalty on early withdrawal of savings.....	1,164,446	352,592	621,225	194,446	14,973	3,306	99,543	21,569	1,153	298	427,552	132,974
Alimony paid.....	599,587	9,496,674	232,962	3,574,203	25,585	476,810	94,867	1,561,112	--	--	246,174	3,884,549
IRA payments.....	3,299,773	12,876,504	2,091,154	9,524,593	33,694	92,191	239,500	598,654	786	2,392	934,638	2,658,673
Student loan interest deduction.....	9,091,081	7,463,755	4,633,735	4,033,651	--	--	89,745	585,793	5,646	2,392	3,591,955	2,841,918
Tuition and fees deduction.....	4,543,382	10,578,961	2,520,021	5,922,633	--	--	666,195	1,489,203	3,064	7,977	1,354,102	3,159,147
Domestic production activities deduction.....	478,999	6,780,483	384,448	5,705,149	6,408	186,931	10,103	118,602	332	6,698	77,707	763,103
Medical savings account deduction.....	10,972	21,748	7,367	17,106	80	108	"339	"833	--	--	"3,186	"3,701
Total itemized deductions.....	50,544,470	1,333,036,542	29,587,426	928,559,089	1,185,837	27,013,079	4,645,274	91,684,382	35,349	964,700	15,099,583	284,815,290
Medical and dental expenses deduction.....	10,520,269	76,347,462	5,618,709	39,275,299	208,114	962,202	3,786,450	10,435	40,157	3,735,006	32,283,354	
Taxes paid deduction.....	50,118,657	465,880,541	29,507,693	342,794,160	1,165,331	9,397,573	4,599,480	24,948,927	35,348	319,391	14,810,805	86,420,490
Interest paid deduction.....	41,282,875	524,790,200	26,539,967	375,291,556	845,776	9,951,503	3,839,581	43,023,171	31,858	449,834	10,025,694	96,074,135
Contributions deduction.....	41,119,033	193,603,968	25,744,374	141,904,331	843,195	5,411,159	3,458,237	8,779,535	27,126	101,754	11,046,101	37,407,188
Casualty or theft loss deduction.....	107,474	2,337,018	51,535	1,437,850	2,993	166,215	12,283	128,142	--	--	40,663	604,710
Total miscellaneous deductions.....	13,959,883	109,179,225	7,175,991	60,206,287	317,760	2,454,318	1,799,709	11,775,673	7,760	74,414	4,658,663	34,688,533
Basic standard deduction.....	90,510,904	635,824,934	23,906,603	255,409,451	1,444,981	7,679,895	16,416,723	128,603,777	50,544	540,305	48,692,053	243,591,506
Additional standard deduction.....	11,703,100	18,356,722	5,978,095	10,841,458	111,300	117,468	314,919	413,375	7,858	8,251	5,290,927	6,976,173
Taxable income.....	110,530,290	6,063,263,892	46,187,891	4,173,102,050	2,316,588	133,247,649	13,909,541	321,557,629	59,885	3,127,864	48,059,325	1,432,228,701
Alternative minimum tax.....	4,108,964	24,109,512	3,079,143	18,911,102	161,284	764,053	297,635	988,028	2,666	16,050	56,326	330,279
Total tax credits [2].....	48,090,578	63,778,784	25,961,245	43,744,660	619,362	1,851,446	11,352,895	11,243,219	47,780	51,960	10,109,296	6,887,499
Child care credit.....	6,491,844	3,483,152	4,020,086	2,107,042	29,890	17,261	2,267,287	1,262,949	4,983	2,638	169,597	93,262
Credit for the elderly or disabled.....	89,767	12,469	14,410	2,196	644	39	"3,995	"276	--	--	"70,718	"9,957
Education credits.....	7,435,044	6,910,412	3,763,205	4,018,412	--	--	859,064	766,139	7,925	7,043	2,804,850	2,118,818
Residential energy credit.....	4,326,398	1,007,577	2,991,345	701,066	67,120	13,113	319,617	78,806	4,154	1,272	944,162	213,320
Foreign tax credit.....	7,642,644	15,435,196	4,628,899	10,810,161	114,915	1,306,755	215,119	564,832	12,513	5,342	2,671,197	2,748,105
Child tax credit.....	25,889,333	31,556,822	15,824,754	22,748,696	359,108	423,303	8,645,800	7,531,144	27,298	33,240	1,033,093	819,899
Retirement savings contribution credit.....	5,862,206	976,846	2,564,684	526,464	89,169	9,203	1,667,655	246,272	--	--	1,540,698	194,657
Alternative motor vehicle credit.....	157,814	184,661	114,669	133,065	2,285	2,695	4,003	5,119	--	--	36,857	43,783
Earned income credit used to offset income tax before credits.....	3,420,158	933,968	308,422	81,983	--	--	1,690,901	646,747	3,286	2,048	1,417,549	203,189
Prior year minimum tax credit.....	395,359	1,034,675	256,930	852,581	5,282	22,178	26,724	27,014	96	240	66,527	132,661
General business credit.....	230,821	845,539	168,069	645,249	1,816	32,556	6,448	14,782	20	73	54,469	152,880
Empowerment zone and community renewal employment credit.....	29,219	116,603	23,250	93,643	2,044	4,706	596	4,443	9	32	3,319	13,779
Income tax after credits.....	96,272,957	1,115,759,794	41,476,788	800,137,392	2,210,426	26,192,608	7,009,605	39,886,875	43,718	522,816	45,532,420	249,020,103
Total income tax.....	96,269,751	1,115,601,803	41,473,962	800,006,288	2,210,425	26,187,245	7,009,557	39,882,667	43,718	522,816	45,532,089	249,002,787
Total tax liability.....	100,427,087	1,165,642,299	43,214,023	836,331,385	2,296,939	27,193,401	7,317,915</					

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

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	138,394,754	8,030,842,945	53,294,930	5,346,722,611	2,524,941	150,783,348	20,669,369	630,183,874	74,771	3,462,218	61,830,743	1,899,690,895
Salaries and wages.....	116,379,376	5,469,370,119	45,260,173	3,507,347,497	2,115,689	85,874,944	19,131,537	544,471,865	60,931	2,229,537	49,811,047	1,329,446,276
Taxable interest.....	62,401,235	222,707,445	34,613,103	147,191,414	925,084	6,170,536	3,711,302	4,884,669	43,839	139,229	23,107,907	64,322,196
Tax-exempt interest.....	6,038,822	72,970,971	3,614,189	47,865,479	87,984	2,183,605	154,759	1,146,486	2,519	45,886	2,179,551	57,297,811
Ordinary dividends.....	31,619,775	199,359,146	18,338,546	132,033,394	402,629	5,785,705	1,186,739	4,166,792	19,107	75,444	11,672,753	57,297,811
Qualified dividends.....	26,584,184	137,195,800	15,463,746	92,321,802	327,156	3,895,018	941,719	2,828,531	14,259	34,478	9,837,303	38,115,970
State income tax refunds.....	22,964,214	24,206,006	14,297,903	17,160,528	474,182	510,868	2,112,321	1,780,580	9,654	9,331	6,070,155	4,744,699
Alimony received.....	441,514	8,120,381	19,366	242,077	9,422	179,728	183,014	3,505,847	--	--	229,712	4,192,730
Business or profession net income.....	16,209,687	330,265,386	9,184,565	230,790,856	260,910	9,894,947	2,117,182	26,743,751	7,277	83,127	4,639,753	62,752,706
Business or profession net loss.....	5,446,722	48,738,126	3,418,382	31,321,639	102,622	915,723	485,245	3,980,995	1,936	3,950	1,438,537	11,833,819
Sales of capital assets net gain in AGI.....	18,026,214	798,214,029	10,312,940	592,832,283	225,465	28,949,451	640,984	18,732,181	12,673	480,686	6,834,151	157,219,429
Sales of capital assets net loss in AGI.....	8,641,990	18,751,674	5,079,847	11,375,620	135,448	168,855	326,329	689,551	4,422	5,654	3,095,945	6,511,995
Sales of property other than capital assets, net gain less loss.....	1,778,803	4,201,647	1,305,308	3,892,162	35,789	103,992	44,316	-186,570	1,544	1,008	391,846	391,055
Taxable IRA distributions.....	9,965,065	124,705,562	5,968,846	86,008,142	105,921	1,339,932	400,074	4,045,758	6,602	74,513	3,483,622	33,237,208
Taxable pensions and annuities.....	24,098,220	450,454,465	13,561,426	293,482,565	348,593	6,498,750	1,394,148	16,712,822	22,338	364,089	8,771,716	133,396,239
Rent and royalty net income.....	5,787,074	79,570,209	3,935,757	56,976,161	87,911	1,724,572	210,741	2,227,998	4,275	32,797	1,548,390	18,608,681
Rent and royalty net loss.....	5,353,497	59,174,928	3,469,206	39,239,795	55,352	799,075	392,280	4,316,342	5,831	102,715	1,430,828	14,717,001
Farm rental net income less loss.....	588,698	2,997,397	371,045	1,848,782	5,590	45,163	11,311	33,390	--	--	200,752	1,069,521
Partnership and S Corporation net income less loss.....	7,619,301	425,477,314	5,497,356	351,601,958	137,528	10,552,930	272,146	11,469,070	2,187	7,923	1,710,084	51,845,431
Estate and trust net income less loss.....	595,604	17,183,423	300,771	6,478,848	6,280	1,086,812	23,519	718,099	207	32,137	264,846	6,867,527
Farm net income less loss.....	1,959,273	-15,331,319	1,534,960	-12,633,882	19,057	-271,966	44,947	-336,535	1,574	-8,717	357,835	-2,080,228
Unemployment compensation.....	7,375,438	26,523,658	3,405,011	12,975,118	116,182	466,730	1,407,054	4,789,181	2,433	4,859	2,447,757	8,287,786
Taxable social security benefits.....	13,749,185	144,403,839	8,748,038	104,335,086	195,665	1,889,192	316,573	2,222,778	9,791	58,867	4,480,118	35,897,916
Other income less loss.....	6,176,952	29,938,461	3,652,753	20,232,130	103,781	703,658	495,716	1,051,320	5,745	54,798	1,918,957	7,896,556
Total statutory adjustments.....	33,980,524	113,845,357	19,037,651	80,007,187	404,498	1,724,458	3,848,555	7,421,055	16,603	27,880	10,673,217	24,684,777
Medical savings account deduction.....	18,668	35,106	12,968	27,121	79	117	*40	*130	--	--	*5,581	*7,737
Certain business expenses of reservist, performing artists, etc.....	120,468	368,258	64,691	163,214	2,650	762	10,221	21,557	--	--	42,907	182,724
Health savings account deduction.....	358,968	868,560	271,394	737,973	1,695	4,946	11,121	18,339	--	--	74,758	107,301
Moving expenses adjustment.....	1,082,576	3,159,251	546,414	1,923,668	23,067	82,806	83,508	191,074	1,623	3,861	427,963	957,842
Deduction for self-employment tax.....	17,074,708	23,925,376	10,066,265	17,115,152	266,211	461,088	2,108,640	1,920,952	7,818	4,885	4,625,774	4,423,298
Payments to a Keogh plan.....	1,228,299	22,011,551	945,356	17,645,484	14,499	226,315	47,499	686,449	49	2,167	220,896	3,451,136
Self-employed health insurance deduction.....	3,804,190	20,302,533	2,571,735	16,139,023	50,353	222,520	196,145	772,781	1,511	2,847	984,447	3,165,362
Penalty on early withdrawal of savings.....	1,164,171	429,850	663,026	252,001	15,847	4,394	82,747	29,878	566	9	401,995	143,567
Alimony paid.....	585,286	9,115,764	238,277	3,638,433	28,862	485,050	82,324	1,236,258	--	--	235,823	3,766,212
IRA payments.....	3,230,531	12,533,506	2,056,753	9,289,852	31,910	88,895	226,181	509,618	394	1,931	915,292	2,653,021
Student loan interest deduction.....	8,540,900	6,156,865	4,450,990	3,463,486	--	--	792,390	484,744	2,017	1,251	3,294,963	2,207,385
Jury duty pay deduction.....	57,259	51,814	30,793	16,553	1,002	36	*6,959	*20,378	--	--	*18,504	*14,846
Domestic production activities deduction.....	421,128	3,303,121	239,122	2,732,627	6,620	113,284	11,640	62,954	201	1,324	63,544	392,931
Educator expenses deduction.....	3,166,931	805,568	1,127,200	559,872	49,061	11,929	253,986	60,996	2,243	561	734,441	172,211
Tuition and fees deduction.....	4,015,828	9,620,615	2,329,108	5,526,950	--	--	556,511	1,290,162	2,886	9,042	1,127,324	2,794,461
Total itemized deductions.....	49,123,555	1,229,237,288	28,934,283	859,077,233	1,193,892	24,245,099	4,497,298	84,884,598	22,174	523,648	14,475,908	260,506,710
Medical and dental expenses deduction.....	10,208,792	70,704,272	5,527,496	37,045,862	198,542	881,003	870,723	3,306,803	6,552	39,718	3,605,479	29,431,606
Taxes paid deduction.....	48,660,923	432,774,100	28,856,871	318,838,613	1,166,798	8,335,769	4,412,260	22,925,417	22,172	189,966	14,202,822	82,484,335
Interest paid deduction.....	40,284,927	470,474,844	25,955,455	337,640,907	853,228	8,817,656	3,763,080	38,824,164	18,520	215,374	9,694,644	84,976,744
Contributions deduction.....	41,437,749	186,846,644	25,878,929	137,208,329	859,873	4,613,504	3,522,484	8,971,560	19,086	59,887	11,157,377	35,793,385
Casualty or theft loss deduction.....	206,287	5,135,555	100,983	3,272,748	6,816	9,498	26,499	741,880	--	--	71,989	1,021,438
Total miscellaneous deductions.....	13,484,217	98,654,116	6,995,492	54,237,813	311,157	2,581,517	1,710,043	10,788,687	6,375	32,104	4,461,149	31,013,996
Basic standard deduction.....	86,583,732	590,487,763	23,562,712	242,416,352	1,253,567	6,419,326	16,021,055	120,769,703	50,801	523,098	45,695,598	220,359,285
Additional standard deduction.....	11,261,327	16,976,422	5,855,905	10,147,411	98,875	100,915	302,135	383,493	5,019	6,999,394	6,339,584	
Taxable income.....	106,667,402	5,579,145,443	45,342,924	3,846,569,779	2,175,262	117,259,953	13,521,172	301,046,295	46,557	2,179,965	45,581,486	1,312,089,451
Alternative minimum tax.....	3,966,540	21,564,586	3,010,678	17,061,859	151,271	706,398	284,824	848,096	1,737	7,526	518,029	2,940,707
Total tax credits [1].....	46,091,502	589,931,971	25,465,181	40,975,646	584,597	1,267,902	10,999,324	10,836,175	36,458	483,837	9,005,941	5,815,412
Foreign tax credit.....	6,418,317	10,958,470	3,992,998	7,829,202	92,904	778,011	165,325	428,761	7,220	3,483	2,159,869	1,919,012
Child care credit.....	6,466,792	3,486,637	3,977,591	2,071,742	32,115	19,689	2,315,480	1,318,674	4,447	3,001	137,159	73,531
Credit for the elderly or disabled.....	98,261	14,571	16,385	1,668	--	--	*5,037	*462	--	--	*76,839	*12,441
Education credit.....	7,725,138	7,022,420	3,903,724	4,087,569	--	--	997,121	849,427	2,017	1,723	2,822,275	2,083,700
Retirement savings contribution credit.....	5,192,133	893,957	2,334,532	497,438	73,346	8,829	1,480,408	220,291	1,007	201	1,302,841	167,197
Residential energy credit.....	4,344,189	1,000,149	862,883	729,471	86,030	18,796	322,105	72,441	1,812	303	851,359	179,138
Child tax credit.....	25,741,511	31,741,551	16,104,301	23,331,116	358,829	393,189	8,373,700	7,267,647	27,133	30,344	877,548	719,256
Alternative motor vehicle credit.....	25,300	50,035	19,847	36,767	646	1,094	*10	*18	--	--	*4,798	*12,157
Earned income credit used to offset income tax before credits.....	2,960,172	797,162	245,594	64,712	--	--	1,495,674	563,020	5,299	1,976	1,213,605	167,455
Minimum tax credit.....	359,098	1,032,247	269,125	838,863	5,966	18,008	14,069	15,049	16	624	69,921	159,703
General business credit.....	386,681	1,302,464	273,886	984,607	1,793	23,780	14,889	31,864	154	1,625	95,959	260,588
Empowerment zone and community renewal employment credit.....	32,209	120,603	26,750	97,609	265	2,771	1,058	4,875	11	58	4,124	15,290
Income tax after credits.....	92,740,926	1,023,916,399	40,551,555	733,816,730	2,059,183	23,979,148	6,747,004	36,833,734	32,077	336,150	43,351,107	228,950,637
Total income tax.....	92,740,927	1,023,920,139	40,551,555	733,818,888	2,059,183	23,979,148	6,747,004	36,833,734	32,077	336,150	43,351,108	228,952,219
Total tax liability.....	96,815,											

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

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit.....	134,372,678	7,422,495,663	52,505,729	4,948,002,076	2,462,804	134,515,546	19,985,059	587,679,205	71,111	3,881,109	59,347,974	1,748,417,727
Salaries and wages.....	114,070,880	5,155,407,373	44,852,685	3,315,897,279	2,063,233	82,262,823	18,556,466	512,915,733	56,156	2,218,950	48,542,339	1,242,112,588
Taxable interest.....	59,249,357	162,432,720	33,412,686	105,924,436	861,101	4,464,417	3,521,584	3,775,447	42,984	112,209	21,411,001	48,156,212
Tax-exempt interest.....	4,497,973	57,693,924	2,654,309	36,741,974	75,209	1,731,190	102,953	940,442	4,895	109,274	1,660,608	18,171,045
Ordinary dividends.....	31,175,376	166,482,004	18,192,894	108,780,268	417,761	4,503,967	1,182,602	3,882,488	24,061	215,937	11,358,059	49,099,344
Qualified dividends.....	25,853,686	118,980,474	15,174,338	79,133,422	325,743	3,266,491	893,082	2,732,511	18,754	133,831	9,441,768	33,714,220
State income tax refunds.....	22,110,769	22,204,760	13,912,129	15,880,618	469,202	408,711	2,036,776	1,667,072	13,540	13,647	5,679,122	4,234,713
Alimony received.....	457,488	7,979,270	19,968	209,841	8,331	122,745	188,191	3,094,418	--	--	240,998	4,552,266
Business or profession net income.....	15,748,896	314,717,429	9,044,654	223,352,182	267,811	6,117,655	2,028,221	24,777,278	5,336	129,374	4,402,874	60,340,940
Business or profession net loss.....	5,308,433	45,016,373	3,353,525	29,179,717	94,736	1,323,088	448,581	3,621,402	1,147	8,067	1,410,445	10,884,100
Sales of capital assets net gain in AGI.....	16,173,145	690,152,119	9,449,718	510,578,843	222,048	22,881,857	567,086	15,772,876	13,668	282,809	5,920,624	140,635,734
Sales of capital assets net loss in AGI.....	10,022,532	22,136,901	5,869,296	13,283,082	136,325	173,801	402,410	825,058	8,643	15,641	3,605,857	7,839,319
Sales of property other than capital assets.....	1,777,203	3,662,932	1,292,706	3,214,401	26,031	89,392	64,256	65,632	1,303	-14,551	392,907	308,058
Taxable IRA distributions.....	9,387,189	112,277,199	5,668,633	76,997,331	95,818	1,358,527	360,107	3,520,760	6,879	36,101	3,255,752	30,364,480
Table pensions and annuities.....	23,247,374	420,144,855	13,155,940	277,296,982	323,347	5,588,659	1,383,339	15,107,637	18,987	369,604	8,365,761	121,781,974
Rent and royalty net income.....	5,849,700	77,876,673	3,989,658	56,018,326	88,229	1,605,010	219,904	1,966,878	2,535	52,117	1,549,374	18,234,342
Rent and royalty net loss.....	5,275,197	52,674,061	3,486,565	35,569,125	59,486	814,529	374,401	3,810,380	2,801	56,960	1,351,943	12,423,667
Farm rental net income less loss.....	592,529	3,021,596	376,588	1,941,848	3,505	36,369	10,777	36,125	--	--	201,658	1,007,254
Partnership and S Corporation net income less loss.....	7,531,493	402,326,718	5,432,013	331,970,909	126,964	10,745,349	268,252	9,941,041	2,461	433,470	1,701,821	49,235,949
Estate and trust net income less loss.....	529,217	16,484,059	263,201	8,266,558	8,478	1,054,059	14,266	524,363	995	86,416	242,277	6,552,662
Farm net income less loss.....	1,981,249	-12,168,786	1,549,951	-9,720,897	18,579	-267,306	44,912	-224,011	1,387	-4,523	366,421	-1,952,049
Unemployment compensation.....	7,887,700	27,857,367	3,664,922	13,991,213	113,543	460,439	1,466,238	4,745,862	624	595	2,642,373	8,659,257
Taxable social security benefits.....	10,860,754	124,829,069	6,182,355	91,274,502	191,985	1,897,748	2,933,594	1,965,898	8,634	66,514	3,984,456	29,624,408
Other income less loss.....	6,811,025	26,863,382	3,967,458	18,034,407	110,531	633,455	589,866	895,571	4,474	75,182	2,136,996	7,224,767
Total statutory adjustments.....	33,591,124	109,396,547	18,874,370	76,613,763	422,684	1,625,073	3,873,760	7,315,765	14,475	35,696	10,405,834	23,806,249
Educator expenses deduction.....	3,503,719	877,796	2,303,038	596,238	58,452	13,895	**341,250	**90,359	**998	**246	810,678	189,215
Certain business expenses of reservist, performing artists, etc.....	100,111	285,073	49,878	133,954	4,650	11,707	10,610	40,751	--	--	34,973	98,661
Health savings account deduction.....	215,781	510,690	156,144	429,606	1,744	4,267	--	--	--	--	47,194	64,661
Moving expenses adjustment.....	1,134,137	3,076,563	564,139	1,875,898	26,442	59,661	95,830	229,550	--	--	447,727	911,454
IRA payments.....	3,256,066	12,003,037	2,074,818	8,876,412	28,749	94,545	216,910	451,411	1,452	2,193	934,137	2,578,477
Student loan interest deduction.....	8,072,896	5,052,720	4,224,196	2,863,728	--	--	755,624	433,715	1,301	885	3,091,575	1,754,392
Tuition and fees deduction.....	4,696,013	10,846,990	2,661,306	6,279,958	--	--	726,300	1,639,927	7,192	10,848	1,301,215	2,916,455
Domestic production activities deduction.....	336,959	2,360,983	265,986	1,955,113	5,673	73,662	6,489	49,757	147	696	57,663	281,755
Payments to a Keogh plan.....	1,256,900	21,268,404	972,188	16,995,601	14,443	213,459	39,404	551,676	60	1,590	230,804	3,506,077
Deduction for self-employment tax.....	16,694,655	22,733,881	9,939,882	16,405,980	277,483	413,704	2,012,807	1,694,326	6,152	6,919	4,458,331	4,212,951
Self-employed health insurance deduction.....	3,901,082	19,645,889	2,599,308	15,501,352	54,976	244,063	202,059	755,277	1,477	6,986	1,043,261	3,138,210
Penalty on early withdrawal of savings.....	805,625	265,870	444,830	120,051	14,350	2,495	**	**	**	**	285,626	132,551
Alimony paid.....	588,643	8,954,038	225,445	3,539,934	28,912	447,504	**152,326	**1,261,567	**78	**5,532	242,521	3,711,273
Medical savings account deduction.....	18,808	41,341	14,701	36,234	--	--	**536	**905	--	--	**571	**4,202
Total itemized deductions.....	47,755,427	1,121,810,935	28,296,436	782,555,986	1,159,594	22,065,892	4,305,419	76,811,422	25,519	689,508	13,966,458	239,688,127
Medical and dental expenses deduction.....	9,917,189	67,353,932	5,340,388	35,126,767	195,277	905,778	857,392	3,145,937	6,925	49,897	3,517,207	28,123,553
Taxes paid deduction.....	47,353,480	400,390,045	28,216,489	295,630,627	1,139,452	7,750,425	4,249,932	21,206,872	25,518	229,195	13,722,990	75,572,926
Interest paid deduction.....	39,015,536	405,718,259	25,370,079	292,470,582	820,095	5,597,210	3,544,158	32,204,552	21,718	249,983	9,259,487	73,195,952
Contributions deduction.....	41,381,465	183,390,686	25,824,830	134,519,587	888,087	4,917,333	3,550,794	9,311,698	22,702	135,455	11,095,052	34,506,614
Casualty or theft loss deduction.....	813,976	14,984,169	494,666	9,797,939	15,045	206,782	100,430	1,535,325	*3	*970	203,831	3,443,152
Total miscellaneous deductions.....	13,506,352	95,297,457	7,036,094	52,629,383	310,279	2,021,891	1,701,151	10,309,455	5,089	54,167	4,453,740	30,282,560
Basic standard deduction.....	84,841,222	564,186,053	23,676,473	236,501,237	1,228,466	6,111,008	15,540,936	113,335,292	44,586	445,560	44,350,762	207,792,957
Additional standard deduction.....	10,996,440	16,561,658	5,775,358	9,953,879	84,934	85,035	321,814	408,194	5,955	5,955	4,808,379	6,108,956
Taxable income.....	104,330,653	5,137,165,874	44,958,044	3,549,102,642	2,108,481	102,778,324	13,213,465	280,605,827	45,387	2,603,329	44,005,276	1,202,075,752
Alternative minimum tax.....	4,004,756	17,421,071	3,082,794	13,702,893	165,945	556,776	287,867	749,840	1,026	6,253	467,124	2,405,308
Total tax credits.....	42,246,181	55,316,421	23,664,244	38,875,612	514,055	1,176,084	10,576,906	10,241,962	31,031	41,205	7,459,946	4,981,559
Child care credit.....	6,500,596	3,462,104	4,029,716	2,074,511	31,830	18,249	2,313,086	1,301,656	5,598	3,036	120,366	64,653
Credit for the elderly or disabled.....	101,627	14,127	23,063	2,271	1,005	185	**	**521	--	--	**72,533	**11,190
Child tax credit.....	25,950,568	32,047,620	16,509,472	23,906,417	362,028	397,832	8,199,685	7,014,975	21,859	24,558	857,255	703,838
Education credit.....	7,057,251	6,119,631	3,697,529	3,674,953	--	--	813,104	688,927	4,246	4,350	2,542,372	1,751,401
Retirement savings contribution credit.....	5,293,605	944,531	2,531,177	547,129	71,104	7,450	1,457,101	217,536	998	66	1,233,225	172,350
Foreign tax credit.....	5,398,046	9,361,989	3,403,782	6,520,068	88,271	692,224	145,387	396,037	4,328	7,668	1,756,278	1,745,991
Earned income credit used to offset income tax before credits.....	2,896,347	745,322	265,486	66,126	--	--	1,468,702	533,759	3,652	656	1,158,508	144,781
Minimum tax credit.....	290,376	1,081,252	215,561	870,382	4,608	30,208	11,644	24,302	174	22	58,389	156,337
General business credit.....	251,386	877,850	179,616	699,057	1,405	21,401	5,414	14,096	*5	*76	64,945	143,221
Empowerment zone and renewal community employment credit.....	30,487	127,790	23,930	96,443	565	6,607	373	489	*8	*591	5,611	23,660
Nonconventional source fuel credit.....	*4,712	*35,610	*1,506	*18,319	*23	*417	*10	*6	--	--	*3,173	*16,868
Income tax after credits.....	90,593,079	934,835,345	40,081,458	671,177,225	2,004,781	20,344,814	6,572,893	34,023,646	33,793	489,948	41,900,154	208,799,712
Total tax after tax credits.....	90,593,081	934,835,345	40,081,459	671,177,610	2,004,781	20,344,814	6,572,893	34,023,652	33,793	489,948	41,900,155	208,799,745
Total tax liability.....	94,408,548	980,259,132	41,737,154	704,392,666	2,079,838	21,269,642	6,837,741	35,988,624	33,801	501,816	43,720,014	218,096,384
Total tax payments.....	122,684,049	1,083,700,046	49,239,746	751,740,983	2,164,726	21,880,354	18,088,544	63,237,763	58,321	573,616	53,132,720	