20-Dec-22

Tax Year 2020 Individual Income Tax, All Returns: Tax Credits, by Size of Adjusted Gross Income

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

Size of adjusted gross income	All returns	Tax credits													
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit		Child tax credit		Residential energy credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**164,358,792**	**69,357,133**	**150,784,746**	**9,200,635**	**21,624,553**	**5,049,685**	**2,826,870**	**7,418,821**	**7,880,608**	**9,401,147**	**1,749,685**	**39,330,076**	**84,414,634**	**2,290,640**	**3,901,324**
No adjusted gross income	5,259,989	5,914	32,060	208	63	** * 20	** * 13	** ** 2,201	** ** 1,670	1,015	782	2,681	3,746	** ** 1,060	** ** 1,489
$1 under $5,000	10,356,653	25,533	1,235	18,440	207	**	**	** **	** **	* 38	* 27	* 5,049	* 726	0	0
$5,000 under $10,000	10,107,829	33,708	6,054	26,099	2,205	0	0	* **	* **	* * 2,042	* * 883	* 2,004	* 489	** **	** **
$10,000 under $15,000	10,580,466	2,211,624	244,634	38,552	4,684	11,009	1,453	240,834	31,629	229,819	23,472	197,586	26,527	* 6,007	* 562
$15,000 under $20,000	10,023,674	3,722,596	1,348,391	103,270	7,688	33,055	7,499	595,890	260,275	690,268	170,576	849,192	240,656	29,834	10,020
$20,000 under $25,000	9,725,840	4,806,801	2,655,081	108,302	16,173	131,236	47,239	661,215	484,272	1,199,281	182,304	2,029,874	899,960	39,418	25,284
$25,000 under $30,000	9,515,795	5,727,182	4,239,421	147,251	27,323	222,372	119,495	669,090	609,090	1,899,556	346,136	2,685,253	1,909,674	56,440	35,471
$30,000 under $40,000	16,776,306	8,659,202	10,844,904	347,475	61,058	497,670	289,837	1,035,773	1,138,491	2,322,517	509,514	5,097,621	6,244,667	161,041	104,294
$40,000 under $50,000	13,154,096	6,146,605	10,469,874	416,055	100,507	395,089	223,119	731,659	854,888	1,565,246	261,272	3,952,843	7,066,011	149,781	150,581
$50,000 under $75,000	22,602,996	11,005,814	23,326,798	1,186,306	348,486	717,049	396,565	1,220,417	1,530,399	1,491,363	254,719	6,857,881	16,176,891	471,256	625,228
$75,000 under $100,000	14,379,692	7,728,220	19,717,455	1,082,196	284,860	677,446	387,944	875,811	1,062,604	0	0	5,024,573	14,321,566	394,035	608,977
$100,000 under $200,000	22,415,415	13,290,521	41,169,087	2,722,680	1,597,753	1,551,629	903,091	1,385,929	1,907,290	0	0	9,275,078	27,424,853	682,375	1,476,942
$200,000 under $500,000	7,615,358	4,899,215	15,958,624	2,063,651	3,440,676	685,922	380,181	0	0	0	0	3,341,325	10,085,134	252,235	647,854
$500,000 under $1,000,000	1,237,975	679,479	4,359,903	570,120	3,286,979	97,098	52,130	0	0	0	0	9,116	13,735	** 47,160	** 214,623
$1,000,000 under $1,500,000	272,680	174,525	2,188,942	153,029	1,650,247	17,624	10,230	0	0	0	0	0	0	**	**
$1,500,000 under $2,000,000	108,913	73,743	1,477,720	66,267	1,096,121	4,940	3,088	0	0	0	0	0	0	**	**
$2,000,000 under $5,000,000	157,974	113,035	4,007,329	101,985	2,979,880	5,857	3,844	0	0	0	0	0	0	**	**
$5,000,000 under $10,000,000	40,567	31,498	2,408,834	28,674	1,812,100	1,151	769	0	0	0	0	0	0	**	**
$10,000,000 or more	26,576	21,920	6,328,400	20,076	4,907,541	518	374	0	0	0	0	0	0	**	**
Taxable returns, total	**102,960,476**	**45,723,562**	**112,845,881**	**8,676,399**	**19,406,198**	**3,458,611**	**1,895,597**	**4,023,783**	**4,606,869**	**4,903,311**	**743,647**	**23,820,479**	**60,116,813**	**1,810,562**	**2,658,027**
Nontaxable returns, total	**61,398,316**	**23,633,571**	**37,938,865**	**524,237**	**2,218,356**	**1,591,074**	**931,274**	**3,395,038**	**3,273,739**	**4,497,836**	**1,006,037**	**15,509,597**	**24,297,821**	**480,079**	**1,243,297**

Size of adjusted gross income	Tax credits													
	General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled		Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**433,065**	**4,932,175**	**148,294**	**1,362,613**	**64,773**	**321,764**	**45,677**	**4,265**	**18,183**	**48,221**	**28,519**	**9,801**	**61,793**	**313,118**
No adjusted gross income	** 782	** 23,478	** 26	** 28	0	0	2,791	895	0	0	0	0	**	**
$1 under $5,000	0	0	0	0	0	0	0	0	0	0	0	0	**	**
$5,000 under $10,000	1,004	406	**	**	0	0	0	0	0	0	0	0	**	**
$10,000 under $15,000	**	**	**	**	0	0	8,039	535	0	0	0	0	** 5,005	** 2,147
$15,000 under $20,000	**	**	**	**	0	0	34,845	2,835	0	0	0	0	**	**
$20,000 under $25,000	** 3,307	** 3,431	** 1,003	** 729	0	0	0	0	**	**	**	**	**	**
$25,000 under $30,000	** 1,847	** 758	** 1,034	** 541	0	0	0	0	**	**	**	**	**	**
$30,000 under $40,000	7,049	10,215	* 271	* 36	* 4,015	* 3,829	0	0	** 7,005	** 9,855	**	**	* 4,155	* 7,160
$40,000 under $50,000	11,130	17,134	3,425	7,019	* 3,014	* 3,454	0	0	** 3,014	** 7,722	**	**	*	*
$50,000 under $75,000	** 37,885	** 73,862	8,145	15,413	22,115	60,459	0	0	** 4,005	** 14,630	**	**	** 9,302	** 35,931
$75,000 under $100,000	26,602	55,641	6,589	15,603	13,071	60,299	0	0	** 1,012	** 1,321	** 5,208	** 1,373	** 8,042	** 46,201
$100,000 under $200,000	87,172	294,040	25,534	118,009	21,229	176,882	0	0	1,448	5,184	18,653	6,191	12,851	66,006
$200,000 under $500,000	109,220	687,568	66,201	360,749	** 1,328	** 16,841	0	0	** 1,079	** 5,950	**	**	** 15,708	** 111,314
$500,000 under $1,000,000	61,754	574,572	22,828	242,271	0	0	0	0	** 495	** 2,816	** 3,379	** 1,499	** 4,307	** 28,632
$1,000,000 under $1,500,000	26,468	386,094	5,321	104,640	0	0	0	0	**	**	** 696	** 440	1,063	7,019
$1,500,000 under $2,000,000	13,893	296,817	2,092	60,424	0	0	0	0	* 25	* 103	195	113	426	2,649
$2,000,000 under $5,000,000	26,722	787,953	3,706	198,726	0	0	0	0	58	380	310	142	590	3,674
$5,000,000 under $10,000,000	9,710	497,509	1,232	81,929	**	**	0	0	** 28	** 169	61	33	194	1,367
$10,000,000 or more	8,519	1,222,697	886	156,496	0	0	0	0	13	91	* 15	* 8	149	1,018
Taxable returns, total	**378,875**	**4,714,243**	**131,450**	**1,295,767**	**12,851**	**66,815**	**23,709**	**2,470**	**7,842**	**22,843**	**27,078**	**9,544**	**41,648**	**247,747**
Nontaxable returns, total	**54,190**	**217,933**	**16,844**	**66,846**	**51,922**	**254,949**	**21,968**	**1,795**	**10,341**	**25,377**	**1,441**	**257**	**20,145**	**65,372**

	Tax credits				Total refundable credits										
	Mortgage interest credit		Other tax credits		Total [1]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Recovery reb
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
All returns, total	**94,293**	**153,078**	**7,854**	**43,220**	**59,345,955**	**148,169,547**	**26,025,709**	**59,239,684**	**19,119,249**	**33,664,804**	**6,481,440**	**5,654,475**	**2,223,362**	**2,149,299**	**31,096,185**
No adjusted gross income	**	**	** 5,766	** 10,677	3,521,596	5,825,766	329,360	482,584	164,791	305,306	125,437	113,541	152,012	214,769	3,061,818
$1 under $5,000	**	**	0	0	4,890,977	7,501,328	2,665,643	2,082,930	551,374	468,891	286,806	241,278	168,788	135,748	2,921,911
$5,000 under $10,000	**	**	0	0	5,394,676	10,492,585	3,491,536	4,760,271	1,094,712	1,183,134	367,711	310,729	233,933	158,585	2,562,354
$10,000 under $15,000	**	**	0	0	6,492,027	16,979,688	4,605,284	9,230,113	1,948,493	2,848,043	522,201	456,076	326,542	217,892	2,568,035
$15,000 under $20,000	** 3,013	** 2,491	0	0	5,162,260	19,371,852	2,969,373	11,054,758	2,260,721	3,924,090	521,835	436,017	286,860	202,922	2,283,454
$20,000 under $25,000	**	**	0	0	4,536,113	18,219,799	2,573,195	10,133,674	2,340,090	4,358,784	498,041	422,178	256,332	221,273	1,937,306
$25,000 under $30,000	**	**	0	0	4,286,711	16,694,622	2,587,027	8,879,654	2,464,846	4,644,965	463,649	377,185	213,094	183,770	1,628,921
$30,000 under $40,000	7,018	9,052	0	0	6,931,969	22,007,704	4,481,084	9,995,778	3,968,903	7,418,333	685,238	585,334	249,470	292,244	2,399,602
$40,000 under $50,000	9,017	12,392	0	0	4,058,245	9,891,239	1,978,899	2,436,717	2,030,806	4,227,116	427,045	364,604	173,595	215,477	1,764,260
$50,000 under $75,000	38,094	50,474	**	**	5,463,986	9,155,402	344,310	183,204	1,842,944	3,486,781	831,965	750,247	136,962	236,470	3,261,656
$75,000 under $100,000	17,386	39,103	**	**	3,314,537	3,996,225	0	0	350,028	555,678	584,788	503,477	24,662	60,050	2,510,609
$100,000 under $200,000	18,085	34,943	*	*	5,148,506	7,690,570	0	0	94,813	221,821	1,166,723	1,093,811	1,112	10,100	4,102,947
$200,000 under $500,000	** 1,498	** 4,081	** 2,087	** 32,543	134,890	230,614	0	0	6,721	21,856	0	0	0	0	93,312
$500,000 under $1,000,000	** 182	** 544	**	**	6,136	26,978	0	0	8	6	0	0	0	0	0
$1,000,000 under $1,500,000	**	**	**	**	* 1,074	* 4,150	0	0	0	0	0	0	0	0	0
$1,500,000 under $2,000,000	**	**	**	**	360	1,619	0	0	0	0	0	0	0	0	0
$2,000,000 under $5,000,000	**	**	**	**	651	2,992	0	0	0	0	0	0	0	0	0
$5,000,000 under $10,000,000	**	**	**	**	162	824	0	0	0	0	0	0	0	0	0
$10,000,000 or more	**	**	**	**	80	75,590	0	0	0	0	0	0	0	0	0
Taxable returns, total	**76,929**	**113,452**	**7,813**	**41,958**	**15,607,156**	**16,900,266**	**1,007,423**	**245,194**	**338**	**292**	**2,554,887**	**2,145,860**	**445,795**	**180,466**	**11,761,950**
Nontaxable returns, total	**17,364**	**39,627**	**41**	**1,262**	**43,738,799**	**131,269,281**	**25,018,286**	**58,994,490**	**19,118,911**	**33,664,512**	**3,926,553**	**3,508,616**	**1,777,567**	**1,968,833**	**19,334,234**

Size of adjusted gross income	Total refundable credits		Refundable credits used to offset income tax before credits							
	Qualified sick and family leave credit		Total [1]		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Recovery rebate credit used to offset income tax before credits [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	**998,868**	**1,911,053**	**22,173,883**	**21,194,262**	**2,746,010**	**684,095**	**3,246,925**	**2,508,483**	**15,971,092**	**17,061,657**
No adjusted gross income	17,358	31,612	2,482	2,574	*	*	* 236	* 236	2,234	2,326
$1 under $5,000	** 58,467	** 24,398	**	**	**	**	**	**	**	**
$5,000 under $10,000	** 78,058	** 73,957	**	**	**	**	**	**	0	0
$10,000 under $15,000	133,418	151,141	1,560,014	155,716	1,038,659	84,515	0	0	** 580,394	** 68,292
$15,000 under $20,000	112,293	183,749	1,692,360	646,257	324,079	15,873	36,046	4,194	1,277,193	586,857
$20,000 under $25,000	85,945	150,506	1,282,162	993,640	65,044	19,748	71,105	14,032	1,058,095	907,392
$25,000 under $30,000	82,821	173,218	1,422,338	1,187,799	178,597	73,161	209,217	60,226	923,817	996,275
$30,000 under $40,000	108,403	245,798	2,654,692	2,461,933	740,455	389,275	344,518	230,543	1,488,634	1,719,735
$40,000 under $50,000	59,147	124,269	1,942,099	1,762,505	377,105	96,523	254,926	183,245	1,281,902	1,397,182
$50,000 under $75,000	85,487	189,258	3,515,611	3,742,835	22,070	4,999	636,198	501,978	2,813,891	3,120,850
$75,000 under $100,000	55,847	170,903	2,927,566	2,829,485	0	0	538,422	437,406	2,403,739	2,297,150
$100,000 under $200,000	79,057	195,698	5,034,855	7,150,566	0	0	1,156,257	1,076,623	4,048,263	5,921,601
$200,000 under $500,000	34,535	160,707	137,378	235,001	0	0	0	0	92,929	43,995
$500,000 under $1,000,000	* 6,053	* 26,394	*	*	0	0	0	0	0	0
$1,000,000 under $1,500,000	* 898	* 4,108	* 1,074	* 4,150	0	0	0	0	0	0
$1,500,000 under $2,000,000	334	1,521	360	1,619	0	0	0	0	0	0
$2,000,000 under $5,000,000	582	2,813	651	2,945	0	0	0	0	0	0
$5,000,000 under $10,000,000	128	661	162	824	0	0	0	0	0	0
$10,000,000 or more	37	341	79	16,413	0	0	0	0	0	0
Taxable returns, total	**252,373**	**441,784**	**15,607,156**	**16,900,240**	**1,007,423**	**245,194**	**2,554,887**	**2,145,860**	**11,761,950**	**13,867,058**
Nontaxable returns, total	**746,495**	**1,469,269**	**6,566,726**	**4,294,022**	**1,738,587**	**438,901**	**692,038**	**362,623**	**4,209,142**	**3,194,599**

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

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

[1] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

[2] Less than $500.

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

Source: IRS, Statistics of Income Division, Publication 1304, Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2020 (Filing Year 2021). November 2022.