

**Table T05-0206. Option 3: Index CDCTC For Inflation
Number of Returns and Amount Reported By Applicable Credit Rate, 2015 ¹**

Credit Rate	All Returns					Married Filing Joint Returns					Single and Head of Household Returns ²				
	Number		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)	Returns		Reported Credit		Average Credit (\$)
	Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total		Number (thousands)	Percent Of Total	Amount (\$ millions)	Percent Of Total	
0.20	5,301	73.9	3,462.7	72.3	653	3,660	96.9	2,331.4	97.4	637	1,641	48.3	1,131.3	47.3	690
0.21	163	2.3	111.7	2.3	686	31	0.8	14.5	0.6	474	132	3.9	97.2	4.1	734
0.22	214	3.0	140.5	2.9	655	17	0.5	14.0	0.6	815	197	5.8	126.5	5.3	641
0.23	166	2.3	124.1	2.6	750	26	0.7	13.2	0.6	505	139	4.1	110.9	4.6	796
0.24	105	1.5	80.1	1.7	759	5	0.1	2.1	0.1	406	100	3.0	78.0	3.3	777
0.25	166	2.3	126.6	2.6	762	4	0.1	2.6	0.1	606	162	4.8	124.0	5.2	766
0.26	137	1.9	102.2	2.1	746	12	0.3	4.6	0.2	391	125	3.7	97.6	4.1	780
0.27	178	2.5	131.7	2.8	739	5	0.1	3.1	0.1	609	173	5.1	128.7	5.4	743
0.28	140	1.9	116.2	2.4	832	11	0.3	5.3	0.2	491	129	3.8	110.9	4.6	860
0.29	110	1.5	86.9	1.8	789	0	0.0	0.1	0.0	509	110	3.2	86.7	3.6	789
0.30	142	2.0	115.6	2.4	813	2	0.0	1.1	0.0	675	141	4.1	114.5	4.8	814
0.31	86	1.2	64.3	1.3	745	0	0.0	0.0	0.0	0	86	2.5	64.3	2.7	745
0.32	94	1.3	66.4	1.4	710	3	0.1	0.4	0.0	105	90	2.6	66.0	2.8	733
0.33	70	1.0	26.0	0.5	372	0	0.0	0.0	0.0	0	70	2.1	26.0	1.1	372
0.34	75	1.0	26.6	0.6	354	0	0.0	0.0	0.0	0	75	2.2	26.6	1.1	354
0.35	29	0.4	5.6	0.1	192	0	0.0	0.6	0.0	2,546	29	0.9	5.0	0.2	173
All	7,177	100.0	4,787.3	100.0	667	3,777	100.0	2,393.0	100.0	634	3,400	100.0	2,394.3	100.0	704

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-2).

(1) Calendar year. Proposal includes the effects of allowing the CDCTC regardless of tentative AMT and making the EGTRRA changes permanent. Proposal indexes the maximum eligible expenses and the AGI level at which the credit rate begins to phase down, effective 01/01/06.

(2) Also includes married individuals filing a separate return.