

Table T05-0213. Option 4: Make CDCTC Fully Refundable
Number of Returns and Amount Reported By Applicable Credit Rate, 2005 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	4,206	53.3	2,206.2	44.5	525	3,508	87.3	1,802.1	87.0	514	698	18.0	404.2	14.0	579
0.21	108	1.4	57.4	1.2	530	59	1.5	29.1	1.4	492	49	1.3	28.3	1.0	575
0.22	99	1.3	57.7	1.2	581	33	0.8	19.7	0.9	593	66	1.7	38.0	1.3	575
0.23	125	1.6	74.7	1.5	598	44	1.1	20.7	1.0	466	80	2.1	54.0	1.9	671
0.24	169	2.1	106.3	2.1	629	55	1.4	27.1	1.3	491	114	2.9	79.2	2.7	696
0.25	176	2.2	105.1	2.1	598	50	1.2	27.3	1.3	544	125	3.2	77.8	2.7	620
0.26	210	2.7	128.9	2.6	614	50	1.2	27.5	1.3	549	160	4.1	101.4	3.5	635
0.27	223	2.8	148.1	3.0	664	31	0.8	19.9	1.0	636	192	4.9	128.2	4.4	669
0.28	171	2.2	119.8	2.4	700	32	0.8	13.6	0.7	431	139	3.6	106.2	3.7	762
0.29	191	2.4	143.5	2.9	750	14	0.4	9.4	0.5	670	177	4.6	134.1	4.6	756
0.30	171	2.2	114.7	2.3	670	21	0.5	9.2	0.4	433	150	3.9	105.6	3.7	703
0.31	194	2.5	152.7	3.1	789	21	0.5	10.1	0.5	481	173	4.5	142.6	4.9	826
0.32	129	1.6	106.4	2.1	824	11	0.3	6.5	0.3	583	118	3.0	100.0	3.5	847
0.33	177	2.2	152.2	3.1	861	13	0.3	8.5	0.4	649	164	4.2	143.7	5.0	878
0.34	203	2.6	186.6	3.8	919	17	0.4	11.9	0.6	684	186	4.8	174.7	6.0	941
0.35	1,337	16.9	1,102.4	22.2	825	56	1.4	30.0	1.4	535	1,281	33.1	1,072.4	37.1	837
All	7,889	100.0	4,962.8	100.0	629	4,017	100.0	2,072.4	100.0	516	3,872	100.0	2,890.3	100.0	746

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0305-2).
 (1) Calendar year. Option 4 also indexes the CDCTC for inflation but not until 01/01/06.
 (2) Also includes married individuals filing a separate return.