

**Table T05-0257. CTC Option 2: Allow CTC For All Dependent Children  
Number of Returns and Amount Reported Compared to Current Law, 2005 <sup>1</sup>**

Cash Income Class (thousands of 2005 dollars) <sup>2,3</sup>	Current Law					Proposal					Change Due to Proposal					
	Returns		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)	Percentage	Amount (\$ millions)	Percentage	Dollars	Percentage
<b>Less than 10</b>	29	0.1	29.2	0.1	991	59	0.2	39.9	0.1	681	29	99.2	10.8	36.9	-310	-31.3
<b>10-20</b>	3,691	11.7	2,044.7	4.4	554	4,332	11.3	2,426.4	4.2	560	641	17.4	381.7	18.7	6	1.1
<b>20-30</b>	5,245	16.6	6,600.9	14.4	1,258	6,050	15.8	7,756.7	13.5	1,282	805	15.4	1,155.8	17.5	24	1.9
<b>30-40</b>	4,243	13.4	6,711.9	14.6	1,582	4,947	12.9	7,990.6	13.9	1,615	704	16.6	1,278.7	19.1	33	2.1
<b>40-50</b>	3,223	10.2	5,382.1	11.7	1,670	3,866	10.1	6,702.5	11.6	1,734	642	19.9	1,320.4	24.5	64	3.8
<b>50-75</b>	6,584	20.8	11,272.4	24.5	1,712	8,028	20.9	14,208.3	24.7	1,770	1,444	21.9	2,935.9	26.0	58	3.4
<b>75-100</b>	4,184	13.2	7,237.7	15.7	1,730	5,220	13.6	9,401.8	16.3	1,801	1,036	24.8	2,164.0	29.9	71	4.1
<b>100-200</b>	4,320	13.7	6,531.6	14.2	1,512	5,643	14.7	8,846.0	15.4	1,568	1,323	30.6	2,314.4	35.4	56	3.7
<b>200-500</b>	72	0.2	91.2	0.2	1,265	117	0.3	154.9	0.3	1,326	45	61.9	63.6	69.8	61	4.8
<b>500-1,000</b>	4	0.0	7.3	0.0	1,719	6	0.0	9.7	0.0	1,593	2	42.7	2.4	32.2	-126	-7.4
<b>More than 1,000</b>	1	0.0	1.7	0.0	1,231	2	0.0	4.1	0.0	2,278	0	29.6	2.4	140.0	1,047	85.1
<b>All</b>	31,640	100.0	45,969.3	100.0	1,453	38,323	100.0	57,620.3	100.0	1,504	6,683	21.1	11,651.0	25.3	51	3.5

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

(1) Calendar year. Under the proposal, qualifying children for the CTC are all those eligible under current law plus any dependent child not currently eligible.

(2) Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see <http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes both filing and non-filing units. Tax units that are dependents of other taxpayers are excluded from the analysis.