



**Statistics of Income**

# Individual Income Tax Returns Complete Report

# 2017



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Department  
of the  
Treasury  
Internal  
Revenue  
Service

# Individual Income Tax Returns 2017

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications by tax status, size of adjusted gross income, marital status, type of tax computation and age.

The Statistics of Income Division also makes this report and the results of its other studies available on the Internet. You can sample these products by visiting SOI's Internet site at <http://www.irs.gov/statistics>. Most of the tables included in this publication are available there in Microsoft Excel format.

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# Section 1

# Introduction and Changes in Law

**T**his report contains complete individual income tax data for Tax Year 2017. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 152.9 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2017.

Table A presents selected income and tax items for Tax Years 2013 through 2017 as they appear on the forms and provides the percentage change between 2016 and 2017 for each item. When comparing income and tax items for different years, it is important to consider any tax law changes that affect the data. The tax law changes are explained further later in this section. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U). For Tax Year 2017, the number of

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*Michael Parisi is responsible for the text and production of this report. This report was prepared under the direction of Michael Strudler, Chief, Individual Returns Processing & Data Perfection Section, and Michael Weber, Chief, Individual & Tax-Exempt Special Studies Section.*

individual tax returns filed increased by 2.6 million, or 1.8 percent. Adjusted gross income (AGI) rose 7.7 percent from 2016 to 2017. This large increase in AGI was reflected in increases in most components of income, including increases in salaries and wages (5.0 percent), taxable pensions and annuities (5.1 percent), net capital gains (37.3 percent), partnership and S corporation, estates, trusts, royalties, etc. net income less loss (8.6 percent), and ordinary dividends (11.1 percent). (Qualified dividends increased 7.3 percent.) Taxable income also increased appreciably by 9.3 percent to \$8.0 trillion for 2017. Moreover, total tax liability increased by 10.9 percent to \$1.7 trillion.

This report is divided into eight sections. The remainder of this section (Section 1) explains the requirements for filing and changes in the law for 2017. Section 2 offers a brief analysis of the data; Section 3 discusses tax rates and computation of total income tax, and is followed by tables of detailed aggregate statistics on individual tax returns (Section 4). Section 5 provides explanations of the terms used in the tables. Section 6 describes the sample of individual income tax returns upon which the statistics are based. The key individual income tax forms appear in Section 7, and the report ends with a subject index (Section 8).

**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017**

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns</b>	<b>147,351,299</b>	<b>148,606,578</b>	<b>150,493,263</b>	<b>150,272,157</b>	<b>152,903,231</b>	<b>1.8</b>
Electronically filed returns	125,317,980	128,118,903	131,279,367	131,618,295	135,016,593	2.6
Form 1040 returns	84,654,613	84,921,477	85,937,245	86,489,022	88,437,257	2.3
Electronically filed returns	69,350,524	70,440,578	72,161,422	73,560,523	75,826,047	3.1
Form 1040A returns	39,406,366	40,466,308	40,701,100	40,007,370	39,621,455	-1.0
Electronically filed returns	35,890,253	37,206,180	37,738,135	36,945,040	36,842,523	-0.3
Form 1040EZ returns	23,290,320	23,218,794	23,854,918	23,775,765	24,844,519	4.5
Electronically filed returns	20,077,203	20,472,145	21,379,809	21,112,732	22,348,023	5.9
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[2]
Salaries and wages: Number of returns	122,189,100	123,139,886	124,591,428	124,472,109	126,264,481	1.4
Amount	6,475,380,882	6,784,947,852	7,112,222,959	7,217,425,529	7,577,563,943	5.0
Taxable interest: Number of returns	44,920,763	43,334,329	42,636,696	42,583,038	44,193,009	3.8
Amount	100,648,711	93,894,280	95,881,223	96,640,233	106,055,367	9.7
Tax-exempt interest [3]: Number of returns	5,987,263	5,799,616	5,827,038	6,069,076	6,163,387	1.6
Amount	68,099,984	62,473,659	61,871,455	60,652,535	60,058,772	-1.0
Ordinary dividends: Number of returns	27,688,374	27,651,681	27,607,044	27,469,569	28,171,331	2.6
Amount	214,972,683	254,702,232	260,252,720	254,065,327	282,336,042	11.1
Qualified dividends [3]: Number of returns	25,493,503	25,702,423	25,755,976	25,630,375	26,216,041	2.3
Amount	158,069,115	192,447,711	203,187,788	202,033,967	216,846,966	7.3
State income tax refunds: Number of returns	21,309,106	20,791,909	20,256,512	20,819,955	19,990,503	-4.0
Amount	27,850,899	30,088,465	31,110,732	33,468,377	34,292,386	2.5
Alimony received: Number of returns	436,667	435,510	414,420	415,515	414,044	-0.4
Amount	9,229,979	10,052,345	10,077,086	10,468,433	10,381,660	-0.8
Business or profession net income less loss: Number of returns	23,529,912	24,073,449	24,726,925	25,063,932	25,898,833	3.3
Amount	302,072,545	317,258,762	331,814,301	328,082,028	346,372,148	5.6
Net capital gain less loss: Number of returns	20,539,234	20,189,886	19,954,555	20,124,401	21,169,727	5.2
Amount	483,413,657	687,387,778	694,951,773	614,215,454	843,115,530	37.3
Capital gain distributions reported on Form 1040: Number of returns	3,454,143	4,077,657	4,323,250	3,918,379	4,229,823	7.9
Amount	6,207,123	11,260,843	11,563,203	6,759,530	11,371,193	68.2
Sales of property other than capital assets, net gain less loss: Number of returns	2,138,829	2,288,854	2,216,693	2,082,418	2,110,046	1.3
Amount	1,029,266	8,972,556	11,943,053	6,292,584	12,736,896	102.4
Total Individual Retirement Arrangement (IRA) distributions [3]: Number of returns	14,051,217	14,381,491	14,891,500	15,191,877	15,904,756	4.7
Amount	260,594,003	278,901,188	295,038,269	300,215,312	332,071,488	10.6
Taxable IRA distributions: Number of returns	13,331,179	13,653,703	14,159,018	14,386,567	15,117,193	5.1
Amount	213,602,353	235,005,032	253,213,041	257,507,903	286,496,949	11.3
Total pensions and annuities [3]: Number of returns	30,013,724	30,663,195	30,754,854	30,335,768	30,610,779	0.9
Amount	1,048,215,251	1,110,596,904	1,169,067,148	1,108,027,133	1,171,791,907	5.8
Taxable pensions and annuities: Number of returns	27,755,892	28,143,561	28,199,160	27,860,995	28,264,910	1.4
Amount	638,659,076	663,223,262	689,991,999	693,626,543	729,187,412	5.1
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,408,198	17,519,383	17,522,047	17,227,483	17,434,335	1.2
Amount	613,541,466	679,383,869	713,237,701	706,486,715	766,936,736	8.6
Farm net income less loss: Number of returns	1,812,920	1,784,483	1,799,627	1,750,996	1,789,262	2.2
Amount	-7,798,270	-8,276,215	-13,963,784	-17,666,030	-19,166,242	8.5
Unemployment compensation: Number of returns	9,287,183	7,451,378	6,206,841	5,567,058	5,204,253	-6.5
Amount	51,923,279	33,288,898	27,225,383	25,420,264	23,946,035	-5.8
Total social security benefits [3]: Number of returns	27,070,833	27,401,498	28,087,514	28,329,015	28,967,603	2.3
Amount	553,542,772	575,126,918	605,152,093	619,856,114	644,989,570	4.1
Taxable social security benefits: Number of returns	18,507,324	19,018,684	19,661,104	19,966,525	20,929,431	4.8
Amount	243,327,448	261,155,940	277,411,075	285,939,053	309,539,629	8.3
Foreign-earned income exclusion [4]: Number of returns	470,341	453,226	467,971	476,275	451,529	-5.2
Amount	29,022,294	28,173,396	29,340,385	29,187,724	28,162,667	-3.5
Net operating loss [4]: Number of returns	1,211,607	1,201,450	1,138,112	1,110,108	1,162,526	4.7
Amount	189,041,342	196,186,760	197,513,363	185,805,020	213,363,983	14.8

Footnotes at end of table.

**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
Cancellation of debt [4]: Number of returns	770,756	740,343	678,073	603,498	564,943	-6.4
Amount	10,013,641	9,228,543	6,954,736	5,424,398	6,247,497	15.2
Taxable health savings account distributions [4]: Number of returns	267,565	298,878	267,614	300,921	287,867	-4.3
Amount	349,147	353,121	327,192	370,066	384,201	3.8
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [4]	N/A	N/A	N/A	N/A	34,088	[2]
Amount	N/A	N/A	N/A	N/A	11,219,164	[2]
Gambling earnings [4]: Number of returns	1,918,174	1,871,259	1,934,196	1,974,960	2,094,093	6.0
Amount	29,978,207	29,496,416	32,967,078	31,573,883	32,579,689	3.2
Other income less loss [4]: Number of returns	6,809,924	6,377,417	6,454,478	6,228,170	6,434,957	3.3
Amount	37,172,318	39,155,702	40,075,330	38,244,843	40,011,966	4.6
Total income: Number of returns	146,879,226	148,100,814	149,937,727	149,737,071	152,396,024	1.8
Amount	9,233,510,773	9,916,219,526	10,360,403,054	10,379,352,389	11,170,081,552	7.6
Educator expenses: Number of returns	3,837,716	3,767,882	3,721,168	3,853,148	3,611,716	-6.3
Amount	964,331	959,210	950,200	982,698	930,641	-5.3
Certain business expenses of reservists, performing artists, etc.: Number of returns	156,555	152,356	169,246	157,254	147,070	-6.5
Amount	587,084	537,293	579,419	605,289	765,539	26.5
Health savings account deduction: Number of returns	1,194,511	1,361,357	1,391,655	1,721,015	1,857,859	8.0
Amount	3,716,404	4,105,729	4,322,792	4,966,885	5,350,980	7.7
Moving expenses: Number of returns	1,244,377	1,128,284	1,133,792	1,114,665	1,082,452	-2.9
Amount	3,560,922	3,444,883	3,692,173	3,486,633	3,467,230	-0.6
Deductible part of self-employment tax: Number of returns	18,874,760	19,351,496	19,632,701	19,582,832	20,063,996	2.5
Amount	27,911,733	29,287,458	30,106,835	29,865,683	31,914,949	6.9
Payments to a Keogh plan: Number of returns	954,877	989,517	1,012,285	988,523	1,012,095	2.4
Amount	22,407,806	23,214,590	24,378,156	24,682,986	25,821,484	4.6
Self-employed health insurance: Number of returns	3,995,573	4,185,169	4,098,181	4,057,011	4,109,643	1.3
Amount	27,139,425	28,112,970	28,852,216	30,112,335	31,709,190	5.3
Penalty on early withdrawal of savings: Number of returns	690,780	611,626	466,686	415,627	410,906	-1.1
Amount	221,210	140,135	76,848	107,969	123,924	14.8
Alimony paid adjustment: Number of returns	651,544	607,972	598,888	586,253	586,323	[5]
Amount	11,761,438	11,808,353	12,345,177	12,638,957	13,436,431	6.3
Total taxpayer IRA adjustment: Number of returns	2,713,320	2,707,651	2,641,368	2,667,003	2,637,519	-1.1
Amount	12,972,665	13,229,272	13,043,934	13,387,326	13,427,254	0.3
Student loan interest deduction: Number of returns	11,460,120	12,083,228	12,371,155	12,396,180	12,563,850	1.4
Amount	11,617,865	12,812,975	13,438,377	13,446,150	13,687,484	1.8
Tuition and fees deduction: Number of returns	1,892,785	1,747,322	1,655,586	1,687,102	1,109,292	-34.2
Amount	4,340,736	3,871,885	3,918,501	3,910,226	2,584,883	-33.9
Domestic production activities deduction: Number of returns	717,374	698,915	695,859	719,622	789,696	9.7
Amount	11,228,603	11,975,861	12,791,597	13,376,710	15,126,066	13.1
Archer medical savings account deduction: Number of returns	3,391	5,355	4,593	3,712	3,385	-8.8
Amount	5,821	7,597	3,686	6,922	4,715	-31.9
Foreign housing deductions: Number of returns	4,344	3,922	5,161	4,298	3,869	-10.0
Amount	82,738	93,810	123,874	78,285	84,317	7.7
Other adjustments: Number of returns	141,877	125,339	132,019	129,850	126,695	-2.4
Amount	1,363,291	1,582,095	1,469,167	1,758,856	1,746,310	-0.7
Total statutory adjustments: Number of returns	37,665,545	38,386,756	38,586,372	38,858,066	39,090,129	0.6
Amount	139,882,070	145,184,115	150,092,952	153,413,910	160,181,396	4.4
Adjusted gross income or loss (AGI): Amount	9,093,628,703	9,771,035,412	10,210,310,102	10,225,938,480	11,009,900,155	7.7
Total itemized deductions: Number of returns	44,330,496	43,965,083	44,567,263	45,153,109	46,852,675	3.8
Amount	1,188,594,808	1,206,705,085	1,257,437,010	1,293,399,294	1,402,091,664	8.4
Total standard deduction: Number of returns	100,898,698	102,594,719	103,844,288	103,013,095	104,013,115	1.0
Amount	848,649,935	876,239,898	900,609,447	893,666,363	906,750,425	1.5
Basic standard deduction: Number of returns	100,898,698	102,594,719	103,844,288	103,013,095	104,013,115	1.0
Amount	823,062,803	849,367,894	872,463,128	865,094,185	876,178,475	1.3
Additional standard deduction: Number of returns	14,286,968	14,809,962	15,097,206	15,316,052	15,749,465	2.8
Amount	25,583,178	26,869,072	28,146,319	28,572,178	29,364,857	2.8

Footnotes at end of table.



**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	N/A	N/A	N/A	93,023	[2]
Amount	N/A	N/A	N/A	N/A	1,207,093	[2]
AGI less deductions: Number of returns	128,744,167	130,292,076	131,970,884	131,943,664	134,881,306	2.2
Amount	7,322,508,136	7,949,698,605	8,321,044,011	8,308,668,214	9,002,110,047	8.3
Number of exemptions	289,929,032	290,411,990	291,938,777	289,752,892	292,661,182	1.0
Exemption amount	1,107,723,027	1,121,602,989	1,140,740,415	1,146,205,770	1,155,506,023	0.8
Taxable income: Number of returns	110,502,800	112,657,629	114,871,989	115,520,564	119,045,254	3.1
Amount	6,387,828,476	6,997,855,643	7,350,295,492	7,330,108,634	8,008,418,180	9.3
Capital construction fund reduction: Number of returns	142	1,225	1,149	2,206	3,358	52.2
Amount	101,730	106,245	145,790	83,289	131,381	57.7
Tax from table, rate schedules, etc.: Number of returns	109,535,332	111,650,725	113,870,016	114,596,286	118,014,807	3.0
Amount	1,265,680,238	1,402,408,892	1,482,236,627	1,470,688,398	1,622,635,040	10.3
Additional taxes: Number of returns	7,449	11,003	5,409	7,175	8,715	21.5
Amount	13,473	34,012	8,787	3,739	21,093	464.1
Alternative minimum tax: Number of returns	3,940,304	4,277,624	4,467,806	4,634,301	5,075,419	9.5
Amount	27,426,374	28,645,905	31,165,616	31,016,377	36,404,112	17.4
Excess advance premium tax credit repayment: Number of returns	N/A	1,803,176	3,292,753	3,455,370	3,419,815	-1.0
Amount	N/A	1,431,168	2,699,501	3,146,320	3,703,793	17.7
Income tax before credits: Number of returns	109,571,667	111,969,378	114,482,785	115,181,685	118,644,112	3.0
Amount	1,293,164,218	1,432,797,923	1,516,165,675	1,504,894,843	1,662,837,203	10.5
Child care credit: Number of returns	6,315,706	6,340,882	6,344,325	6,469,075	6,469,236	[5]
Amount	3,458,946	3,504,960	3,585,379	3,635,193	3,718,771	2.3
Credit for elderly or disabled: Number of returns	76,856	67,260	50,569	60,310	63,417	5.2
Amount	9,493	7,704	6,397	6,563	6,995	6.6
Education credits: Number of returns	10,196,811	9,909,977	9,606,011	8,997,968	8,751,052	-2.7
Amount	10,645,809	10,445,440	10,234,109	9,653,056	9,353,087	-3.1
Residential energy credit: Number of returns	3,036,039	2,663,702	2,592,967	2,613,477	1,577,700	-39.6
Amount	1,613,800	1,638,353	2,087,749	2,336,382	2,124,782	-9.1
Foreign tax credit: Number of returns	7,487,567	7,958,139	7,968,489	7,798,027	8,651,605	10.9
Amount	20,237,697	21,648,047	22,560,125	20,090,076	21,757,425	8.3
Child tax credit: Number of returns	22,563,277	22,394,927	22,376,889	22,096,901	22,075,218	-0.1
Amount	27,233,304	27,201,568	27,099,975	26,800,252	26,876,793	0.3
Retirement savings contributions credit: Number of returns	7,411,730	7,917,829	8,108,729	8,457,550	8,712,026	3.0
Amount	1,316,999	1,380,719	1,441,212	1,536,316	1,564,066	1.8
Mortgage interest credit: Number of returns	58,410	63,308	77,700	83,665	96,168	14.9
Amount	73,709	87,280	99,211	116,318	136,066	17.0
Adoption credit: Number of returns	55,036	73,951	63,960	66,250	79,670	20.3
Amount	229,567	355,110	251,235	290,168	404,117	39.3
General business credit: Number of returns	462,100	348,214	334,152	352,327	409,870	16.3
Amount	3,064,587	3,137,282	3,616,120	4,130,911	4,803,015	16.3
Prior-year minimum tax credit: Number of returns	322,422	316,171	306,716	321,280	293,466	-8.7
Amount	1,004,548	963,909	972,621	906,916	1,046,335	15.4
Alternative motor vehicle credit: Number of returns	3,994	3,000	9,330	10,623	13,776	29.7
Amount	12,568	8,801	20,082	26,867	49,233	83.2
Qualified electric vehicle credit: Number of returns	* 308	* 294	* 3	[10]	* 2,011	[2]
Amount	* 760	* 627	* 8	[10]	* 5,441	[2]
Alternative fuel vehicle refueling property credit: Number of returns	13,389	6,425	3,740	8,486	9,523	12.2
Amount	6,583	4,723	1,518	2,309	3,012	30.4
Qualified plug-in electric vehicle credit: Number of returns	43,009	46,593	42,868	57,066	91,406	60.2
Amount	231,050	263,260	251,617	375,125	536,989	43.1
Total credits [6]: Number of returns	45,659,219	46,046,121	46,014,561	45,578,703	45,853,705	0.6
Amount	69,158,711	70,705,253	72,249,107	69,954,193	72,466,840	3.6
Income tax after credits: Number of returns	97,731,379	100,184,005	103,074,540	103,940,307	107,784,100	3.7
Amount	1,224,005,507	1,362,092,670	1,443,916,568	1,434,940,650	1,590,370,363	10.8

Footnotes at end of table.

**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
Self-employment tax: Number of returns	18,874,760	19,351,496	19,632,701	19,582,832	20,063,996	2.5
Amount	55,533,464	58,467,503	60,173,787	59,702,415	63,809,922	6.9
Social security, Medicare tax on tip income not reported: Number of returns	128,848	100,916	102,074	115,870	94,039	-18.8
Amount	30,440	20,816	18,751	19,302	16,333	-15.4
Uncollected social security tax: Number of returns	42,198	36,211	31,440	41,751	34,712	-16.9
Amount	19,565	16,557	18,926	19,368	23,900	23.4
Tax on qualified retirement plans: Number of returns	5,726,292	5,725,795	5,453,565	5,170,222	5,112,100	-1.1
Amount	5,873,596	5,840,378	5,975,801	5,489,009	5,663,889	3.2
Advanced earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Household employment taxes: Number of returns	202,208	196,098	190,852	180,899	196,669	8.7
Amount	1,077,915	1,082,019	1,134,672	1,120,961	1,152,924	2.9
First-time homebuyer credit repayment: Number of returns	830,760	764,493	716,735	635,787	585,006	-8.0
Amount	444,923	417,495	422,385	344,538	305,273	-11.4
Health care individual responsibility payment: Number of returns	N/A	8,061,604	6,691,982	4,955,223	4,606,271	-7.0
Amount	N/A	1,694,088	3,109,377	3,605,571	3,564,345	-1.1
Recapture taxes: Number of returns	24,106	4,831	* 2,066	* 3,977	1,489	-62.6
Amount	50,246	737	* 5,555	* 1,649	1,331	-19.3
COBRA premium assistance recapture: Number of returns	1,318	0	* 12	0	* 41	[2]
Amount	1,929	0	* 442	0	* 1	[2]
Total tax liability [7]: Number of returns	107,288,652	111,434,913	113,453,651	113,767,178	117,316,073	3.1
Amount	1,310,217,474	1,460,030,577	1,545,647,949	1,533,231,232	1,700,461,116	10.9
Income tax withheld: Number of returns	129,050,127	130,225,475	132,257,828	132,707,205	135,130,601	1.8
Amount	1,058,455,303	1,126,411,434	1,197,083,155	1,222,368,779	1,307,337,120	7.0
Estimated tax payments: Number of returns	9,274,202	9,346,366	9,611,498	9,522,188	9,644,085	1.3
Amount	289,350,412	334,458,863	372,286,086	360,039,051	388,704,109	8.0
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Earned income credit: Number of returns	28,821,785	28,537,908	28,081,708	27,382,904	27,030,382	-1.3
Amount	68,081,720	68,339,181	68,524,975	66,723,338	66,442,810	-0.4
Nontaxable combat pay election: Number of returns	9,967	10,024	1,993	4,016	10,047	150.2
Amount	152,284	140,810	27,797	50,398	147,263	192.2
Additional child tax credit: Number of returns	20,727,634	20,225,421	19,705,356	18,921,435	18,341,984	-3.1
Amount	27,855,164	27,062,605	26,590,109	25,373,304	24,506,747	-3.4
American opportunity credit: Number of returns	10,399,178	10,190,997	9,629,945	8,763,285	8,068,544	-7.9
Amount	9,252,951	9,111,582	8,623,424	7,864,516	7,143,602	-9.2
Net premium tax credit: Number of returns	N/A	1,499,446	2,343,256	2,644,433	2,471,815	-6.5
Amount	N/A	1,010,733	1,544,319	1,919,003	1,898,795	-1.1
Payment with an extension request: Number of returns	1,867,825	2,026,322	1,844,872	1,757,247	2,018,154	14.8
Amount	100,656,094	125,325,287	115,820,220	107,697,307	145,595,975	35.2
Excess social security tax withheld: Number of returns	1,357,741	1,458,542	1,567,122	1,583,531	1,467,562	-7.3
Amount	2,520,819	2,890,863	3,082,121	3,183,701	3,156,673	-0.8
Form 4136—Credit for Federal tax on gasoline and special fuels: Number of returns	351,572	353,397	308,753	293,699	288,899	-1.6
Amount	167,708	148,234	108,911	116,955	133,757	14.4
Other payments: Form 2439—Regulated investment company credit: Number of returns	8,724	14,010	2,793	3,168	6,840	115.9
Amount	63,529	44,117	5,990	1,329	2,923	119.9
Form 8885—Health coverage tax credit: Number of returns	13,693	N/A	20,795	33,218	28,302	-14.8
Amount	52,281	N/A	53,394	63,872	35,103	-45.0
Form 8801—Refundable prior-year minimum tax credit: Number of returns	[8] 3,289	N/A	N/A	N/A	N/A	[2]
Amount	[8] 7,832	N/A	N/A	N/A	N/A	[2]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	N/A	N/A	N/A	N/A	4,313	[2]
Amount	N/A	N/A	N/A	N/A	2,184,435	[2]

Footnotes at end of table.

**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples —money amounts are in thousands of dollars]

Item [1]	Current dollars					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(1)	(2)	(3)	(4)	(5)	(6)
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Total payments: Number of returns	138,827,397	140,034,277	141,929,894	141,991,052	144,314,861	1.6
Amount	1,556,654,116	1,694,889,272	1,793,824,737	1,795,410,655	1,947,321,713	8.5
Overpayment, total: Number of returns	115,557,210	114,884,430	116,278,024	116,686,358	117,024,435	0.3
Amount	383,862,380	389,859,873	408,707,508	414,634,926	425,037,489	2.5
Overpayment refunded: Number of returns	112,747,598	112,004,413	113,212,358	113,547,753	113,957,919	0.4
Amount	320,596,496	319,643,133	329,830,398	334,914,071	339,178,097	1.3
Refund credited to next year: Number of returns	3,812,435	3,724,653	4,045,015	4,126,830	3,919,570	-5.0
Amount	63,265,884	70,216,740	78,877,110	79,720,854	85,859,391	7.7
Tax due at time of filing: Number of returns	26,480,680	28,675,288	29,180,466	28,675,667	30,964,788	8.0
Amount	138,444,235	156,177,870	161,798,546	154,021,961	179,955,564	16.8
Predetermined estimated tax penalty: Number of returns	8,543,611	9,327,132	9,835,683	9,481,106	10,098,860	6.5
Amount	1,018,498	1,176,691	1,267,826	1,566,459	1,778,672	13.5

Footnotes at end of table.

**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns</b>	<b>147,351,299</b>	<b>148,606,578</b>	<b>150,493,263</b>	<b>150,272,157</b>	<b>152,903,231</b>	<b>1.8</b>
Electronically filed returns	125,317,980	128,118,903	131,279,367	131,618,295	135,016,593	2.6
Form 1040 returns	84,654,613	84,921,477	85,937,245	86,489,022	88,437,257	2.3
Electronically filed returns	69,350,524	70,440,578	72,161,422	73,560,523	75,826,047	3.1
Form 1040A returns	39,406,366	40,466,308	40,701,100	40,007,370	39,621,455	-1.0
Electronically filed returns	35,890,253	37,206,180	37,738,135	36,945,040	36,842,523	-0.3
Form 1040EZ returns	23,290,320	23,218,794	23,854,918	23,775,765	24,844,519	4.5
Electronically filed returns	20,077,203	20,472,145	21,379,809	21,112,732	22,348,023	5.9
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[2]
Salaries and wages: Number of returns	122,189,100	123,139,886	124,591,428	124,472,109	126,264,481	1.4
Amount	3,633,771,539	3,746,520,073	3,922,902,901	3,931,059,656	4,041,367,436	2.8
Taxable interest: Number of returns	44,920,763	43,334,329	42,636,696	42,583,038	44,193,009	3.8
Amount	56,480,758	51,846,648	52,885,396	52,636,292	56,562,862	7.5
Tax-exempt interest [3]: Number of returns	5,987,263	5,799,616	5,827,038	6,069,076	6,163,387	1.6
Amount	38,215,479	34,496,775	34,126,561	33,035,150	32,031,345	-3.0
Ordinary dividends: Number of returns	27,688,374	27,651,681	27,607,044	27,469,569	28,171,331	2.6
Amount	120,635,625	140,641,763	143,548,108	138,379,808	150,579,222	8.8
Qualified dividends [3]: Number of returns	25,493,503	25,702,423	25,755,976	25,630,375	26,216,041	2.3
Amount	88,703,207	106,265,992	112,072,691	110,040,287	115,651,715	5.1
State income tax refunds: Number of returns	21,309,106	20,791,909	20,256,512	20,819,955	19,990,503	-4.0
Amount	15,629,012	16,614,282	17,159,808	18,228,964	18,289,273	0.3
Alimony received: Number of returns	436,667	435,510	414,420	415,515	414,044	-0.4
Amount	5,179,562	5,550,715	5,558,238	5,701,761	5,536,885	-2.9
Business or profession net income less loss: Number of returns	23,529,912	24,073,449	24,726,925	25,063,932	25,898,833	3.3
Amount	169,513,213	175,184,297	183,019,471	178,693,915	184,731,812	3.4
Net capital gain less loss: Number of returns	20,539,234	20,189,886	19,954,555	20,124,401	21,169,727	5.2
Amount	271,275,902	379,562,550	383,315,926	334,540,008	449,661,616	34.4
Capital gain distributions reported on Form 1040: Number of returns	3,454,143	4,077,657	4,323,250	3,918,379	4,229,823	7.9
Amount	3,483,234	6,218,025	6,377,939	3,681,661	6,064,636	64.7
Sales of property other than capital assets, net gain less loss: Number of returns	2,138,829	2,288,854	2,216,693	2,082,418	2,110,046	1.3
Amount	577,590	4,954,476	6,587,453	3,427,333	6,793,011	98.2
Total Individual Retirement Arrangement (IRA) distributions [3]: Number of returns	14,051,217	14,381,491	14,891,500	15,191,877	15,904,756	4.7
Amount	146,236,814	154,003,969	162,734,842	163,515,965	177,104,794	8.3
Taxable IRA distributions: Number of returns	13,331,179	13,653,703	14,159,018	14,386,567	15,117,193	5.1
Amount	119,866,640	129,765,341	139,665,218	140,254,849	152,798,373	8.9
Total pensions and annuities [3]: Number of returns	30,013,724	30,663,195	30,754,854	30,335,768	30,610,779	0.9
Amount	588,224,047	613,250,637	644,824,682	603,500,617	624,955,684	3.6
Taxable pensions and annuities: Number of returns	27,755,892	28,143,561	28,199,160	27,860,995	28,264,910	1.4
Amount	358,394,543	366,219,361	380,580,253	377,792,235	388,899,953	2.9
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,408,198	17,519,383	17,522,047	17,227,483	17,434,335	1.2
Amount	344,299,364	375,142,943	393,401,931	384,796,686	409,032,926	6.3
Farm net income less loss: Number of returns	1,812,920	1,784,483	1,799,627	1,750,996	1,789,262	2.2
Amount	-4,376,134	-4,569,970	-7,702,032	-9,622,021	-10,221,996	6.2
Unemployment compensation: Number of returns	9,287,183	7,451,378	6,206,841	5,567,058	5,204,253	-6.5
Amount	29,137,643	18,381,501	15,016,758	13,845,460	12,771,219	-7.8
Total social security benefits [3]: Number of returns	27,070,833	27,401,498	28,087,514	28,329,015	28,967,603	2.3
Amount	310,630,063	317,574,223	333,784,938	337,612,263	343,994,437	1.9
Taxable social security benefits: Number of returns	18,507,324	19,018,684	19,661,104	19,966,525	20,929,431	4.8
Amount	136,547,389	144,205,378	153,012,176	155,740,225	165,087,802	6.0
Foreign-earned income exclusion [4]: Number of returns	470,341	453,226	467,971	476,275	451,529	-5.2
Amount	16,286,360	15,556,817	16,183,334	15,897,453	15,020,089	-5.5
Net operating loss [4]: Number of returns	1,211,607	1,201,450	1,138,112	1,110,108	1,162,526	4.7
Amount	106,083,806	108,330,624	108,942,837	101,200,991	113,794,124	12.4

Footnotes at end of table.

**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
Cancellation of debt [4]: Number of returns	770,756	740,343	678,073	603,498	564,943	-6.4
Amount	5,619,327	5,095,827	3,836,038	2,954,465	3,331,998	12.8
Taxable health savings account distributions [4]: Number of returns	267,565	298,878	267,614	300,921	287,867	-4.3
Amount	195,930	194,987	180,470	201,561	204,907	1.7
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [4]	N/A	N/A	N/A	N/A	34,088	[2]
Amount	N/A	N/A	N/A	N/A	5,983,554	[2]
Gambling earnings [4]: Number of returns	1,918,174	1,871,259	1,934,196	1,974,960	2,094,093	6.0
Amount	16,822,787	16,287,364	18,183,716	17,197,104	17,375,834	1.0
Other income less loss [4]: Number of returns	6,809,924	6,377,417	6,454,478	6,228,170	6,434,957	3.3
Amount	20,859,887	21,621,039	22,104,429	20,830,525	21,339,715	2.4
Total income: Number of returns	146,879,226	148,100,814	149,937,727	149,737,071	152,396,024	1.8
Amount	5,181,543,644	5,475,549,158	5,714,508,028	5,653,242,042	5,957,376,828	5.4
Educator expenses: Number of returns	3,837,716	3,767,882	3,721,168	3,853,148	3,611,716	-6.3
Amount	541,151	529,658	524,104	535,239	496,342	-7.3
Certain business expenses of reservists, performing artists, etc.: Number of returns	156,555	152,356	169,246	157,254	147,070	-6.5
Amount	329,452	296,683	319,591	329,678	408,287	23.8
Health savings account deduction: Number of returns	1,194,511	1,361,357	1,391,655	1,721,015	1,857,859	8.0
Amount	2,085,524	2,267,106	2,384,331	2,705,275	2,853,856	5.5
Moving expenses: Number of returns	1,244,377	1,128,284	1,133,792	1,114,665	1,082,452	-2.9
Amount	1,998,273	1,902,199	2,036,499	1,899,038	1,849,189	-2.6
Deductible part of self-employment tax: Number of returns	18,874,760	19,351,496	19,632,701	19,582,832	20,063,996	2.5
Amount	15,663,150	16,171,981	16,606,087	16,266,712	17,021,306	4.6
Payments to a Keogh plan: Number of returns	954,877	989,517	1,012,285	988,523	1,012,095	2.4
Amount	12,574,526	12,818,658	13,446,308	13,443,892	13,771,458	2.4
Self-employed health insurance: Number of returns	3,995,573	4,185,169	4,098,181	4,057,011	4,109,643	1.3
Amount	15,229,756	15,523,451	15,914,074	16,401,054	16,911,568	3.1
Penalty on early withdrawal of savings: Number of returns	690,780	611,626	466,686	415,627	410,906	-1.1
Amount	124,136	77,380	42,387	58,807	66,093	12.4
Alimony paid adjustment: Number of returns	651,544	607,972	598,888	586,253	586,323	[5]
Amount	6,600,134	6,520,350	6,809,254	6,883,964	7,166,097	4.1
Total taxpayer IRA adjustment: Number of returns	2,713,320	2,707,651	2,641,368	2,667,003	2,637,519	-1.1
Amount	7,279,834	7,304,954	7,194,669	7,291,572	7,161,202	-1.8
Student loan interest deduction: Number of returns	11,460,120	12,083,228	12,371,155	12,396,180	12,563,850	1.4
Amount	6,519,565	7,075,083	7,412,232	7,323,611	7,299,991	-0.3
Tuition and fees deduction: Number of returns	1,892,785	1,747,322	1,655,586	1,687,102	1,109,292	-34.2
Amount	2,435,879	2,137,982	2,161,335	2,129,753	1,378,604	-35.3
Domestic production activities deduction: Number of returns	717,374	698,915	695,859	719,622	789,696	9.7
Amount	6,301,124	6,612,844	7,055,486	7,285,790	8,067,235	10.7
Archer medical savings account deduction: Number of returns	3,391	5,355	4,593	3,712	3,385	-8.8
Amount	3,267	4,195	2,033	3,770	2,515	-33.3
Foreign housing deductions: Number of returns	4,344	3,922	5,161	4,298	3,869	-10.0
Amount	46,430	51,800	68,325	42,639	44,969	5.5
Other adjustments: Number of returns	141,877	125,339	132,019	129,850	126,695	-2.4
Amount	765,034	873,603	810,351	957,983	931,365	-2.8
Total statutory adjustments: Number of returns	37,665,545	38,386,756	38,586,372	38,858,066	39,090,129	0.6
Amount	78,497,233	80,167,927	82,787,067	83,558,775	85,430,078	2.2
Adjusted gross income or loss (AGI): Amount	5,103,046,410	5,395,381,232	5,631,720,961	5,569,683,268	5,871,946,749	5.4
Total itemized deductions: Number of returns	44,330,496	43,965,083	44,567,263	45,153,109	46,852,675	3.8
Amount	667,000,453	666,319,760	693,567,022	704,465,846	747,782,221	6.1
Total standard deduction: Number of returns	100,898,698	102,594,719	103,844,288	103,013,095	104,013,115	1.0
Amount	476,234,531	483,843,124	496,750,936	486,746,385	483,600,227	-0.6
Basic standard deduction: Number of returns	100,898,698	102,594,719	103,844,288	103,013,095	104,013,115	1.0
Amount	461,875,871	469,004,911	481,226,215	471,184,197	467,295,187	-0.8
Additional standard deduction: Number of returns	14,286,968	14,809,962	15,097,206	15,316,052	15,749,465	2.8
Amount	14,356,441	14,836,594	15,524,721	15,562,188	15,661,257	0.6

Footnotes at end of table.

**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	N/A	N/A	N/A	93,023	[2]
Amount	N/A	N/A	N/A	N/A	643,783	[2]
AGI less deductions: Number of returns	128,744,167	130,292,076	131,970,884	131,943,664	134,881,306	2.2
Amount	4,109,151,591	4,389,673,443	4,589,654,722	4,525,418,417	4,801,125,358	6.1
Number of exemptions	289,929,032	290,411,990	291,938,777	289,752,892	292,661,182	1.0
Exemption amount	621,617,860	619,327,990	629,200,450	624,295,082	616,269,879	-1.3
Taxable income: Number of returns	110,502,800	112,657,629	114,871,989	115,520,564	119,045,254	3.1
Amount	3,584,639,998	3,864,083,734	4,054,217,039	3,992,433,897	4,271,156,363	7.0
Capital construction fund reduction: Number of returns	142	1,225	1,149	2,206	3,358	52.2
Amount	57,088	58,666	80,414	45,364	70,070	54.5
Tax from table, rate schedules, etc.: Number of returns	109,535,332	111,650,725	113,870,016	114,596,286	118,014,807	3.0
Amount	710,258,270	774,383,706	817,560,191	801,028,539	865,405,355	8.0
Additional taxes: Number of returns	7,449	11,003	5,409	7,175	8,715	21.5
Amount	7,561	18,781	4,847	2,036	11,250	452.4
Alternative minimum tax: Number of returns	3,940,304	4,277,624	4,467,806	4,634,301	5,075,419	9.5
Amount	15,390,782	15,817,728	17,190,081	16,893,452	19,415,526	14.9
Excess advance premium tax credit repayment: Number of returns	N/A	1,803,176	3,292,753	3,455,370	3,419,815	-1.0
Amount	N/A	790,264	1,488,969	1,713,682	1,975,356	15.3
Income tax before credits: Number of returns	109,571,667	111,969,378	114,482,785	115,181,685	118,644,112	3.0
Amount	725,681,379	791,163,955	836,274,504	819,659,501	886,846,508	8.2
Child care credit: Number of returns	6,315,706	6,340,882	6,344,325	6,469,075	6,469,236	[5]
Amount	1,941,047	1,935,373	1,977,595	1,979,953	1,983,345	0.2
Credit for elderly or disabled: Number of returns	76,856	67,260	50,569	60,310	63,417	5.2
Amount	5,327	4,254	3,528	3,575	3,731	4.4
Education credits: Number of returns	10,196,811	9,909,977	9,606,011	8,997,968	8,751,052	-2.7
Amount	5,974,079	5,767,775	5,644,848	5,257,656	4,988,313	-5.1
Residential energy credit: Number of returns	3,036,039	2,663,702	2,592,967	2,613,477	1,577,700	-39.6
Amount	905,612	904,668	1,151,544	1,272,539	1,133,217	-10.9
Foreign tax credit: Number of returns	7,487,567	7,958,139	7,968,489	7,798,027	8,651,605	10.9
Amount	11,356,732	11,953,643	12,443,533	10,942,307	11,603,960	6.0
Child tax credit: Number of returns	22,563,277	22,394,927	22,376,889	22,096,901	22,075,218	-0.1
Amount	15,282,438	15,020,192	14,947,587	14,597,087	14,334,290	-1.8
Retirement savings contributions credit: Number of returns	7,411,730	7,917,829	8,108,729	8,457,550	8,712,026	3.0
Amount	739,057	762,407	794,932	836,773	834,169	-0.3
Mortgage interest credit: Number of returns	58,410	63,308	77,700	83,665	96,168	14.9
Amount	41,363	48,194	54,722	63,354	72,569	14.5
Adoption credit: Number of returns	55,036	73,951	63,960	66,250	79,670	20.3
Amount	128,825	196,085	138,574	158,044	215,529	36.4
General business credit: Number of returns	462,100	348,214	334,152	352,327	409,870	16.3
Amount	1,719,746	1,732,348	1,994,550	2,249,952	2,561,608	13.9
Prior-year minimum tax credit: Number of returns	322,422	316,171	306,716	321,280	293,466	-8.7
Amount	563,719	532,252	536,470	493,963	558,045	13.0
Alternative motor vehicle credit: Number of returns	3,994	3,000	9,330	10,623	13,776	29.7
Amount	7,053	4,860	11,077	14,633	26,258	79.4
Qualified electric vehicle credit: Number of returns	* 308	* 294	* 3	* [10]	* 2,011	[2]
Amount	* 426	* 346	* 4	* [10]	* 2,902	[2]
Alternative fuel vehicle refueling property credit: Number of returns	13,389	6,425	3,740	8,486	9,523	12.2
Amount	3,694	2,608	837	1,258	1,606	27.7
Qualified plug-in electric vehicle credit: Number of returns	43,009	46,593	42,868	57,066	91,406	60.2
Amount	129,658	145,367	138,785	204,316	286,394	40.2
Total credits [6]: Number of returns	45,659,219	46,046,121	46,014,561	45,578,703	45,853,705	0.6
Amount	38,809,602	39,042,105	39,850,583	38,101,412	38,648,981	1.4
Income tax after credits: Number of returns	97,731,379	100,184,005	103,074,540	103,940,307	107,784,100	3.7
Amount	686,871,777	752,121,850	796,423,921	781,558,088	848,197,527	8.5

Footnotes at end of table.

**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
Self-employment tax: Number of returns	18,874,760	19,351,496	19,632,701	19,582,832	20,063,996	2.5
Amount	31,163,560	32,284,651	33,190,175	32,517,655	34,031,958	4.7
Social security, Medicare tax on tip income not reported: Number of returns	128,848	100,916	102,074	115,870	94,039	-18.8
Amount	17,082	11,494	10,343	10,513	8,711	-17.1
Uncollected social security tax: Number of returns	42,198	36,211	31,440	41,751	34,712	-16.9
Amount	10,979	9,142	10,439	10,549	12,747	20.8
Tax on qualified retirement plans: Number of returns	5,726,292	5,725,795	5,453,565	5,170,222	5,112,100	-1.1
Amount	3,296,070	3,224,946	3,296,084	2,989,656	3,020,741	1.0
Advanced earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Household employment taxes: Number of returns	202,208	196,098	190,852	180,899	196,669	8.7
Amount	604,891	597,470	625,853	610,545	614,893	0.7
First-time homebuyer credit repayment: Number of returns	830,760	764,493	716,735	635,787	585,006	-8.0
Amount	249,676	230,533	232,976	187,657	162,812	-13.2
Health care individual responsibility payment: Number of returns	N/A	8,061,604	6,691,982	4,955,223	4,606,271	-7.0
Amount	N/A	935,443	1,715,045	1,963,819	1,900,984	-3.2
Recapture taxes: Number of returns	24,106	4,831	2,066	3,977	1,489	-62.6
Amount	28,196	407	3,064	898	710	-21.0
COBRA premium assistance recapture: Number of returns	1,318	0	12	0	* 41	[2]
Amount	1,082	0	244	0	* 1	[2]
Total tax liability [7]: Number of returns	107,288,652	111,434,913	113,453,651	113,767,178	117,316,073	3.1
Amount	735,251,108	806,201,313	852,536,100	835,093,264	906,912,595	8.6
Income tax withheld: Number of returns	129,050,127	130,225,475	132,257,828	132,707,205	135,130,601	1.8
Amount	593,970,428	621,983,122	660,277,526	665,778,202	697,246,464	4.7
Estimated tax payments: Number of returns	9,274,202	9,346,366	9,611,498	9,522,188	9,644,085	1.3
Amount	162,373,969	184,681,868	205,342,574	196,099,701	207,308,858	5.7
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Earned income credit: Number of returns	28,821,785	28,537,908	28,081,708	27,382,904	27,030,382	-1.3
Amount	38,205,230	37,735,605	37,796,456	36,341,687	35,436,165	-2.5
Nontaxable combat pay election: Number of returns	9,967	10,024	1,993	4,016	10,047	150.2
Amount	85,457	77,753	15,332	27,450	78,540	186.1
Additional child tax credit: Number of returns	20,727,634	20,225,421	19,705,356	18,921,435	18,341,984	-3.1
Amount	15,631,405	14,943,459	14,666,359	13,819,882	13,070,265	-5.4
American opportunity credit: Number of returns	10,399,178	10,190,997	9,629,945	8,763,285	8,068,544	-7.9
Amount	5,192,453	5,031,244	4,756,439	4,283,505	3,809,921	-11.1
Net premium tax credit: Number of returns	N/A	1,499,446	2,343,256	2,644,433	2,471,815	-6.5
Amount	N/A	558,108	851,803	1,045,209	1,012,691	-3.1
Payment with an extension request: Number of returns	1,867,825	2,026,322	1,844,872	1,757,247	2,018,154	14.8
Amount	56,484,901	69,202,257	63,883,188	58,658,664	77,651,187	32.4
Excess social security tax withheld: Number of returns	1,357,741	1,458,542	1,567,122	1,583,531	1,467,562	-7.3
Amount	1,414,601	1,596,280	1,700,012	1,734,042	1,683,559	-2.9
Form 4136—Credit for Federal tax on gasoline and special fuels: Number of returns	351,572	353,397	308,753	293,699	288,899	-1.6
Amount	94,112	81,852	60,072	63,701	71,337	12.0
Other payments: Form 2439—Regulated investment company credit: Number of returns	8,724	14,010	2,793	3,168	6,840	115.9
Amount	35,650	24,361	3,304	724	1,559	115.4
Form 8885—Health coverage tax credit: Number of returns	13,693	N/A	20,795	33,218	28,302	-14.8
Amount	29,338	N/A	29,451	34,789	18,722	-46.2
Form 8801—Refundable prior-year minimum tax credit: Number of returns	[8] 3,289	N/A	N/A	N/A	N/A	[2]
Amount	[8] 4,395	N/A	N/A	N/A	N/A	[2]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	N/A	N/A	N/A	N/A	4,313	[2]
Amount	N/A	N/A	N/A	N/A	1,165,032	[2]

Footnotes at end of table.



**Table A. All Individual Income Tax Returns: Selected Income and Tax Items in Current and Constant 1990 Dollars, Tax Years 2013–2017—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item [1]	Constant 1990 dollars [9]					Percent change, 2016 to 2017
	2013	2014	2015	2016	2017	
	(7)	(8)	(9)	(10)	(11)	(12)
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[2]
Amount	N/A	N/A	N/A	N/A	N/A	[2]
Total payments: Number of returns	138,827,397	140,034,277	141,929,894	141,991,052	144,314,861	1.6
Amount	873,543,275	935,885,849	989,423,462	977,892,514	1,038,571,580	6.2
Overpayment, total: Number of returns	115,557,210	114,884,430	116,278,024	116,686,358	117,024,435	0.3
Amount	215,410,988	215,273,260	225,431,609	225,836,016	226,686,661	0.4
Overpayment refunded: Number of returns	112,747,598	112,004,413	113,212,358	113,547,753	113,957,919	0.4
Amount	179,908,247	176,500,902	181,925,206	182,415,071	180,894,985	-0.8
Refund credited to next year: Number of returns	3,812,435	3,724,653	4,045,015	4,126,830	3,919,570	-5.0
Amount	35,502,741	38,772,358	43,506,404	43,420,944	45,791,675	5.5
Tax due at time of filing: Number of returns	26,480,680	28,675,288	29,180,466	28,675,667	30,964,788	8.0
Amount	77,690,368	86,238,470	89,243,544	83,889,957	95,976,301	14.4
Predetermined estimated tax penalty: Number of returns	8,543,611	9,327,132	9,835,683	9,481,106	10,098,860	6.5
Amount	571,548	649,747	699,297	853,191	948,625	11.2

N/A—Not applicable.

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

[1] All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 4.

[2] Percentage not computed.

[3] Not included in total income.

[4] Included in the line for other income less loss on Form 1040.

[5] Less than 0.05 percent.

[6] Total credits includes the values for "other credits" not tabulated here.

[7] Total tax liability includes the values for "other taxes" not tabulated here.

[8] Data from prior-year returns.

[9] Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990 = 100 when 1990 CPI-U = 130.7; 2017 CPI-U = 245.120; 2016 CPI-U = 240.007; 2015 CPI-U = 237.017; 2014 CPI-U = 236.736; 2013 CPI-U = 232.957; 2012 CPI-U = 229.594; 2011 CPI-U = 224.939; 2010 CPI-U = 218.056; 2009 CPI-U = 214.537; 2008 CPI-U = 215.303; 2007 CPI-U = 207.342; 2006 CPI-U = 201.6; 2005 CPI-U = 195.3; 2004 CPI-U = 188.9; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6; 1998 CPI-U = 163.9; 1997 CPI-U = 160.5; 1996 CPI-U = 156.9; 1995 CPI-U = 152.4; 1994 CPI-U = 148.2; 1993 CPI-U = 144.5; 1992 CPI-U = 140.3; 1991 CPI-U = 136.2.[9] Includes Form 1040 Telefile.

[10] Data deleted to prevent disclosure of certain taxpayer information.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.



### Requirements for Filing

The filing requirements for Tax Year 2017 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income comprised all income received in the form of money, goods, property, and services that was not expressly exempt from tax, including any income from sources outside the United States or from the sale of a taxpayer’s main home (even if the taxpayer could have excluded part or all of it). Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2017 if he or she:

1. was liable for any of the following taxes:
  - alternative minimum tax;
  - additional tax on a qualified plan, including an individual retirement arrangement (IRA) or other tax-favored account (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Form 5329, *Additional Taxes on Qualified Plans (including IRAs) and Other Tax-Favored Accounts*);

- household employment taxes (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Schedule H, *Household Employment Taxes*);
  - Social Security or Medicare tax on unreported tip income; uncollected Social Security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
  - tax from the recapture of various credits, including investment credits, low-income housing credits, or first-time homebuyer credit, received health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage MSA distributions.
2. had net earnings from self-employment of at least \$400.
  3. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer Social Security and Medicare taxes.
  4. had advance payments of the premium tax credit made for the taxpayer, their spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.

Data shown in this report include tax returns of individuals who were not required to file but nevertheless did so for any number of possible reasons. For example, an individual

<b>Figure 1. General Filing Requirements, Tax Year 2017</b>			
<b>Marital Status</b>	<b>Filing Status</b>	<b>Age</b>	<b>Gross Income</b>
Single (including divorced and legally separated)	Single	Under 65 65 or older	\$10,400 \$11,950
	Head of household	Under 65 65 or older	\$13,400 \$14,950
Married with a child and living apart from spouse during the last six months of 2017	Head of household	Under 65 65 or older	\$13,400 \$14,950
Married and living with spouse at the end of 2017 (or on the date spouse died)	Married, joint return	Under 65 (both spouses)	\$20,800
		65 or older (one spouse)	\$22,050
		65 or older (both spouses)	\$23,300
	Married, separate return	Any age	\$4,050
Married and not living with spouse at the end of 2017 (or on the date spouse died)	Married, joint or separate return	Any age	\$4,050
Widowed in 2015 or 2016 and not remarried in 2017	Single	Under 65 65 or older	\$10,400 \$11,950
	Head of household	Under 65 65 or older	\$13,400 \$14,950
	Qualifying widow(er) with dependent child	Under 65 65 or older	\$16,750 \$18,000

**Figure 2. Filing Requirements for Children and Other Dependents, Tax Year 2017**

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust.

**Earned income** includes wages, tips, professional fees, and taxable scholarship and fellowship grants.

**Gross income** is the total of unearned and earned income.

**1. Single dependents under 65 must file a return if-**

- Earned income was more than \$6,350, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of (a) \$1,050 or (b) earned income (up to \$6,000) plus \$350.

**2. Single dependents 65 or older or blind must file a return if-**

- Earned income was more than \$7,900 (\$9,450 if 65 or older and blind), or
- Unearned income was more than \$2,600 (\$4,150 if 65 or older and blind), or
- Gross income was more than \$2,600 (\$4,150 if 65 or older and blind), or the total of earned income (up to \$6,000) plus \$1,900 (\$3,450 if 65 or older and blind), whichever is larger.

**3. Married dependents under 65 must file a return if-**

- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.
- Earned income was more than \$6,350, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of \$1,050 or earned income (up to \$6,000) plus \$350.

**4. Married dependents 65 or older or blind must file a return if-**

- Earned income was more than \$7,600 (\$8,850 if 65 or older and blind), or
- Unearned income was more than \$2,300 (\$3,550 if 65 or older and blind), or
- Gross income was more than \$2,300 (\$3,550 if 65 or older and blind), or the total of earned income (up to \$6,000) plus \$1,600 (\$2,850 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

might have filed a return to obtain a refund of tax withheld, or to claim the earned income credit or additional child tax credit.

**Changes in Law, Inflationary Adjustments, or Administrative Procedures**

Major changes in effect for Tax Year 2017 that influenced the Statistics of Income data are listed below. (Section 5, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.)

**Alternative minimum tax (AMT)**

For Tax Year 2017, the maximum AMT exemption increased from \$83,800 to \$84,500 for a married couple filing a joint return, from \$53,900 to \$54,300 for single filers and heads of household, and from \$41,900 to \$42,250 for a married person

filing separately. Also, for 2017, the 26-percent tax rate applied to the first \$187,800 (\$93,900 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$186,300 (\$93,150) of such income.

**Disaster tax relief**

For Tax Year 2017, disaster tax relief was enacted for those taxpayers impacted by certain Presidentially declared disasters. Some examples of the tax benefits provided by the relief included increased standard deductions based on qualified disaster losses, election to use 2016 earned income to figure 2017 EIC and additional child tax credits, qualified charitable contributions, and disaster losses not subject to AGI limitations, and a deduction against the AMT of any net qualified disaster loss, even if taxpayer claimed the standard deduction.

### Earned income credit (EIC)

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have received and still claim the credit. The maximum credit for taxpayers with no qualifying children rose slightly to \$510 from \$506. For these taxpayers, earned income and AGI had to be less than \$15,010 (\$20,600 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,373 to \$3,400, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,572 to \$5,616. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$39,617 (\$45,207 for married filing jointly) for one qualifying child, or less than \$45,007 (\$50,597 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,269 to \$6,318. For these taxpayers, earned income and AGI had to be less than \$48,340 (\$53,930 if married filing jointly) to be eligible for the EIC. The maximum amount of investment income (interest, dividends, and capital gain income) a taxpayer could have and still claim the credit was \$3,450 for the year. For 2017, if two taxpayers could have claimed a qualifying child, the taxpayer that did not claim the qualifying child was now able to claim the EIC without a qualifying child.

### Exemption amount

For Tax Year 2017, the personal exemption amount remained \$4,050. For 2017, the amount was reduced if the taxpayer's AGI was more than \$156,900 (\$155,650 in 2016) for married filing separately, \$261,500 (\$259,400 in 2016) for single, \$287,650 (\$285,350 in 2016) for head of household, and \$313,800 (\$311,300 in 2016) for married filing jointly.

### Foreign-earned income exclusion

For 2017, the exclusion increased to \$102,100, from \$101,300 for 2016.

### Foreign housing deduction

For 2017, the foreign housing deduction was limited to \$30,630 for most locations; for 2016, it was limited to \$30,390.

### Health savings account (HSA) deduction

A deduction for contributions to a health savings account was limited to \$3,400, or \$6,750 for family coverage. This was an increase from \$3,350 for self-only coverage for 2016. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were age 55 or older).

### Individual retirement arrangement (IRA) deduction

For taxpayers covered by a retirement plan, the traditional IRA deduction phased out between \$99,000 and \$119,000 of

modified AGI for married persons filing jointly and surviving spouses; and between \$62,000 and \$72,000 for single filers, heads of household, or married filing separately taxpayers living apart. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between a modified AGI of \$186,000 and \$196,000, up from \$184,000 and \$194,000 in 2016. The contributions were limited to the lesser of \$5,500 (\$11,000 if married filing jointly), or the taxpayer's compensation for the year was subject to an excise tax equal to 6 percent of the excess contribution. If any taxpayer was age 50 or older, these limits were \$1,000 higher per taxpayer.

### Itemized deductions

For 2017, a taxpayer could have had their itemized deductions limited if adjusted gross income was more than \$156,900 for married filing separately, \$261,500 for single, \$287,650 for head of household, and \$313,800 for married filing jointly. The corresponding amounts for 2016 were \$155,650 for married filing separately, \$259,400 for single, \$285,350 for head of household, and \$311,300 for married filing jointly. This limit of itemized deductions did not apply for the alternative minimum tax.

### Retirement savings contribution credit

A taxpayer could take a credit for qualified retirement savings contributions if their adjusted gross income was less than or equal to \$31,000 if single, qualified widow(er), or married filing separately (\$46,500 if head of household, \$62,000 if married filing jointly). For 2016, AGI had to be less than \$30,750 (\$46,125 if head of household, \$61,500 if married filing jointly). For 2017, the maximum credit was \$1,000 (\$2,000 for married filing jointly). Section 965 deferred foreign income. Beginning in 2017, a taxpayer who owned (directly or indirectly) certain foreign corporations, may have had to include on their return certain deferred foreign income. The income was included on the Form 1040, line 21, other net income or loss. In 2017, some 33,088 returns had Internal Revenue Code section 965 deferred foreign income for a total of \$11.2 billion.

### Standard deduction amount

The standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was higher for 2017 than it was for 2016. The amount depended on filing status, being 65 or older or blind, and whether an exemption could be claimed for a taxpayer by another person. For 2017, the standard deduction increased to \$12,700 for joint filers, up from \$12,600 for 2016. For single filers and married filing separate filers, the deduction amount increased to \$6,350, up from \$6,300. For heads of households, the deduction was \$9,350, up from \$9,300.

## Section 2

# Individual Income Tax Returns, 2017

**T**axpayers filed 152.9 million individual income tax returns for Tax Year (TY) 2017, an increase of 1.8 percent from the 150.3 million returns filed for TY 2016. Total income reported on these returns totaled \$11.2 trillion, a 7.6-percent increase from the previous year. Salaries and wages, the largest component of total income (67.8 percent in 2017), rose 5.0 percent from 2016 to \$7.6 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), increased 4.4 percent to \$160.2 billion. AGI rose 7.7 percent to \$11.0 trillion for the year. Total income tax rose 11.0 percent to \$1.6 trillion. After subtracting the refundable portion of refundable credits and the portion that offsets all other taxes from total income tax, total income tax was \$1.5 trillion, and the effective tax rate increased 0.5 percentage points to 13.7 percent for 2017.

### Total Income

Total income increased 7.6 percent to \$11.2 trillion for 2017 (Figure A). Salaries and wages, the largest component of total income, increased 5.0 percent, from \$7.2 trillion to \$7.6 trillion. Within total income, the share of salaries and wages decreased to 67.8 percent for 2017, down from 69.5 percent for 2016. One of the largest components of total income, net capital gains (less loss), showed a substantial increase of 37.6 percent for 2017. Capital gain distributions, a component of net capital gains, rose 72.3 percent. Taxpayers reported capital gain distributions on either Schedule D with other sales of capital assets or alone on Forms 1040 or 1040A. For 2017, net capital gains less loss was the second largest component of total income (7.6 percent) as it was in 2015 and previous years. In 2016, both taxable pensions and partnership and S corporation net income less loss passed net capital gains less loss in percent of total income.

This large increase in total income was reflected in increases in most other components of income in addition to salaries and wages and net capital gains, including increases

in partnership and S corporation net income less loss (8.2 percent) and ordinary dividends (11.1 percent). (Qualified dividends increased 7.3 percent.)

In general, all retirement income items increased for 2017. These retirement income items include the taxable portions of individual retirement account (IRA) distributions (up 11.3 percent), Social Security benefits (up 8.3 percent), and pensions and annuities (up 5.1 percent).

A notable change in other total income items was in unemployment compensation, which decreased 5.8 percent to \$23.9 billion as the number of returns claiming unemployment fell 6.5 percent to 5.2 million.

### Statutory Adjustments

Statutory adjustments increased 4.4 percent to \$160.2 billion for 2017 (Figure B). The three largest adjustments were all related to self-employment (deductible part of self-employment tax, self-employed health insurance, and payments to a self-employed retirement plan). These three items together increased 5.7 percent and accounted for 55.8 percent of the total statutory adjustments. Taxpayers subtract these adjustments from total income when computing adjusted gross income. For 2017, taxpayers filed 152.9 million tax returns with a reported AGI of \$11.0 trillion, a 7.7-percent increase from the previous year.

### Deductions

Total deductions (the sum of the total standard deduction and total itemized deductions) increased 5.6 percent to \$2.3 trillion (Figure C). The number of returns claiming a standard deduction increased 1.0 percent for 2017, accounting for 68.0 percent of all returns filed. The average standard deduction for 2017 (\$8,718) increased slightly over the 2016 average (\$8,675).

Taxpayers claimed itemized deductions on 30.6 percent of all returns filed, representing 60.7 percent of the total deduction amount for the year.<sup>1</sup> The average for total itemized

<sup>1</sup> Of the 152,903,231 total returns filed, 1.3 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported, or taxpayers were married filing separately with no deductions but spouse itemized on their returns.

**Figure A. Individual Income Tax Returns: Total Income and Selected Sources of Income, Tax Years 2016 and 2017**

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2016		2017		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total income [1]</b>	<b>149,737</b>	<b>10,379,352</b>	<b>152,396</b>	<b>11,170,082</b>	<b>1.8</b>	<b>7.6</b>
Salaries and wages	124,472	7,217,426	126,264	7,577,564	1.4	5.0
Taxable interest	42,583	96,640	44,193	106,055	3.8	9.7
Ordinary dividends	27,470	254,065	28,171	282,336	2.6	11.1
Qualified dividends	25,630	202,034	26,216	216,847	2.3	7.3
Business or profession net income (less loss)	25,064	328,082	25,899	346,372	3.3	5.6
Business or profession net income	18,961	389,079	19,436	416,010	2.5	6.9
Business or profession net loss	6,103	60,997	6,463	69,638	5.9	14.2
Net capital gain (less loss) [2]	24,043	620,975	21,170	854,487	-11.9	37.6
Net capital gain	14,988	641,101	13,699	871,266	-8.6	35.9
Net capital gain loss	9,054	20,126	7,471	16,779	-17.5	-16.6
Capital gain distributions [3]	13,233	42,534	14,173	73,274	7.1	72.3
Sales of property other than capital assets, net gain (less loss)	2,082	6,293	2,110	12,737	1.3	102.4
Sales of property other than capital assets, net gain	978	27,611	996	34,607	1.9	25.3
Sales of property other than capital assets, net loss	1,105	21,319	1,114	21,870	0.9	2.6
Total rental and royalty net income (less loss) [4]	10,986	51,250	10,839	55,529	-1.3	8.3
Total rental and royalty net income	6,677	98,193	6,637	104,771	-0.6	6.7
Total rental and royalty net loss	4,308	46,943	4,202	49,241	-2.5	4.9
Partnership and S corporation net income (less loss)	8,711	628,666	9,113	680,280	4.6	8.2
Partnership and S corporation net income	6,038	754,312	6,240	833,430	3.4	10.5
Partnership and S corporation net loss	2,673	125,646	2,873	153,150	7.5	21.9
Estate and trust net income (less loss)	652	26,571	663	39,083	1.7	47.1
Estate and trust net income	603	30,428	605	35,105	0.3	15.4
Estate and trust net loss	49	3,857	58	-3,978	18.3	-203.1
Farm net income (less loss)	1,751	-17,666	1,789	-19,166	2.2	-8.5
Farm net income	481	11,506	481	11,222	-0.0	-2.5
Farm net loss	1,270	29,172	1,308	30,388	3.0	4.2
Unemployment compensation	5,567	25,420	5,204	23,946	-6.5	-5.8
Taxable social security benefits	19,967	285,939	20,929	309,540	4.8	8.3
Taxable pensions and annuities	27,861	693,627	28,265	729,187	1.4	5.1
Taxable Individual Retirement Account distributions	14,387	257,508	15,117	286,497	5.1	11.3
Net operating loss	1,110	185,805	1,163	213,364	4.7	14.8
Other net income (less loss) [5]	6,228	38,245	6,435	40,012	3.3	4.6
Other net income	5,898	45,214	6,119	46,591	3.7	3.0
Other net loss	330	6,969	316	6,579	-4.3	-5.6

[1] Sources of total income shown are not comprehensive and, therefore, do not add to total income.

[2] Includes capital gain distributions.

[3] Includes both Schedule D and Form 1040 capital gain distributions.

[4] Includes farm rental net income (less loss) and Real Estate Mortgage Investment Conduit (REMIC) residual holder taxable income or loss.

[5] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses (shown separately in this figure), foreign-earned income exclusions, and cancellation of debt, taxable health savings account distributions, gambling earnings, and Section 965 income (not shown separately in this figure).

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

deductions (after limitation) was \$29,926 for 2017, up from the \$28,645 average total claimed for 2016. The number of returns with itemized deductions increased 3.8 percent to 46.9 million returns. Table 2.1 presents detailed statistics for individual returns with itemized deductions, by type of deduction and size of AGI.

The largest itemized deduction for 2017 was taxes paid, followed by interest paid and charitable contributions. Taxes paid increased 10.4 percent to \$624.8 billion, accounting for 42.9 percent of total itemized deductions for the year. Interest paid, the second largest itemized deduction, increased to \$313.9 billion (up 2.9 percent) for 2017 and made up 21.6 percent of

total itemized deductions. For 2017, the number of returns reporting the largest component of the interest paid deduction, home mortgage interest, increased 2.5 percent, while the amount reported increased 3.4 percent to \$292.6 billion. The deduction for charitable contributions rose 9.5 percent to \$256.1 billion, with more than a third of this growth due to the increase in other than cash contributions (a 10.7-percent increase) to \$88.1 billion. The number of returns taking the deduction for charitable contributions increased 2.8 percent.

For 2017, the number of personal exemptions for taxpayers and dependents increased to 292.7 million, while the amount increased 0.8 percent to \$1,155.5 billion.



**Figure B. Individual Income Tax Returns: Statutory Adjustments, Tax Years 2016 and 2017**

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2016		2017		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total statutory adjustments</b>	<b>38,858</b>	<b>153,414</b>	<b>39,090</b>	<b>160,181</b>	<b>0.6</b>	<b>4.4</b>
Payments to an Individual Retirement Account	2,667	13,387	2,638	13,427	-1.1	0.3
Educator expenses deduction	3,853	983	3,612	931	-6.3	-5.3
Certain business expenses of reservists, performing artists, etc.	157	605	147	766	-6.5	26.5
Moving expenses adjustment	1,115	3,487	1,082	3,467	-2.9	-0.6
Student loan interest deduction	12,396	13,446	12,564	13,687	1.4	1.8
Tuition and fees deduction	1,687	3,910	1,109	2,585	-34.2	-33.9
Health savings account deduction	1,721	4,967	1,858	5,351	8.0	7.7
Deductible part of self-employment tax	19,583	29,866	20,064	31,915	2.5	6.9
Self-employed health insurance deduction	4,057	30,112	4,110	31,709	1.3	5.3
Payments to a self-employed retirement (Keogh) plan	989	24,683	1,012	25,821	2.4	4.6
Penalty on early withdrawal of savings	416	108	411	124	-1.1	14.8
Alimony paid	586	12,639	586	13,436	0.0	6.3
Domestic production activities deduction	720	13,377	790	15,126	9.7	13.1
Other adjustments [1]	n.a.	1,844	n.a.	1,835	[2]	-0.5
<b>Adjusted gross income (less deficit)</b>	<b>150,272</b>	<b>10,225,938</b>	<b>152,903</b>	<b>11,009,900</b>	<b>1.8</b>	<b>7.7</b>

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2016 and 2017.

[2] Percentage not computed.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Figure C. Individual Income Tax Returns: Selected Itemized Deductions, Standard Deduction, Exemptions and Taxable Income, Tax Years 2016 and 2017**

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2016		2017		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total deductions [1]</b>	<b>148,166</b>	<b>2,187,066</b>	<b>150,866</b>	<b>2,308,842</b>	<b>1.8</b>	<b>5.6</b>
<b>Total standard deduction [2]</b>	<b>103,013</b>	<b>893,666</b>	<b>104,013</b>	<b>906,750</b>	<b>1.0</b>	<b>1.5</b>
Basic standard deduction	103,013	865,094	104,013	876,178	1.0	1.3
Additional standard deduction	15,316	28,572	15,749	29,365	2.8	2.8
<b>Total itemized deductions before limitation</b>	<b>45,153</b>	<b>1,339,134</b>	<b>46,853</b>	<b>1,456,629</b>	<b>3.8</b>	<b>8.8</b>
Medical and dental expenses after AGI limitation	8,934	90,195	10,171	102,533	13.8	13.7
Taxes paid [3]	44,803	566,098	46,431	624,821	3.6	10.4
State and local income taxes	33,423	337,680	34,175	368,655	2.2	9.2
State and local general sales taxes	9,746	18,328	10,932	20,735	12.2	13.1
Interest paid [4]	33,485	304,997	34,327	313,944	2.5	2.9
Home mortgage interest	32,933	282,953	33,746	292,558	2.5	3.4
Charitable contributions	36,937	233,867	37,979	256,065	2.8	9.5
Other than cash contributions	22,969	79,569	23,184	88,062	0.9	10.7
Casualty and theft losses	154	5,187	113	2,765	-26.5	-46.7
Miscellaneous deductions after 2-percent AGI limitation	13,014	115,544	13,300	121,291	2.2	5.0
Gambling losses and other unlimited miscellaneous deductions	1,238	23,245	1,723	35,210	39.1	51.5
<b>Itemized deductions in excess of limitation</b>	<b>2,981</b>	<b>45,734</b>	<b>3,310</b>	<b>54,537</b>	<b>11.0</b>	<b>19.2</b>
<b>Total itemized deductions</b>	<b>45,153</b>	<b>1,293,399</b>	<b>46,853</b>	<b>1,402,092</b>	<b>3.8</b>	<b>8.4</b>
<b>Exemptions [5]</b>	<b>289,753</b>	<b>1,146,206</b>	<b>292,661</b>	<b>1,155,506</b>	<b>1.0</b>	<b>0.8</b>
<b>Taxable income</b>	<b>115,521</b>	<b>7,330,109</b>	<b>119,045</b>	<b>8,008,418</b>	<b>3.1</b>	<b>9.3</b>

[1] Returns with no adjusted gross income or a return filed as married filing separately and the spouse itemizing did not need to claim either a standard deduction or itemized deduction. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

[2] For Tax Year 2017 included the disaster loss deduction.

[3] Includes real estate taxes, personal property taxes, and other taxes not shown separately.

[4] Includes investment interest, deductible mortgage "points," and qualified mortgage insurance premiums not shown separately.

[5] The number of returns columns represent the number of exemptions.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

Taxpayers subtract deductions (either itemized or standard) and exemptions from AGI to arrive at taxable income. With the large increase in AGI, the modest increase in total deductions, and the small increase in exemptions, total taxable income rose 9.3 percent to \$8.0 trillion for 2017.

### Tax Credits

Tax credits are used to offset taxes. Certain tax credits are also refundable in that if the credit exceeds the total tax owed, the excess credit can be refunded to the taxpayer. Figure D lists tax credits in two groups—nonrefundable and refundable. Furthermore, for the refundable credits, the figure shows the amounts of credit that offset income taxes owed, the amount used to offset other taxes, and the amounts of refundable tax credits that are refundable.

Total tax credits (used to offset income tax before credits) increased 3.2 percent to \$77.8 billion for 2017. As noted above, these total tax credits exclude the “refundable” portions of the child tax credit, American opportunity tax credit, regulated investment company credit, earned income credit (EIC), and

net premium tax credit, as well as any amount of these credits used to offset any other taxes.

Overall, the child tax credit was the largest credit claimed, followed by the foreign tax credit. Some 22.1 million taxpayers claimed the child tax credit for a total of \$26.9 billion, accounting for 34.5 percent of the total tax credits reported for 2017. The foreign tax credit increased to \$21.8 billion, accounting for 28.0 percent of the total tax credits reported for the year despite only being claimed on 5.7 percent (8.7 million) of all individual tax returns filed.

Refundable credits were broken out into three parts: the portion used to offset income tax before credits, the portion used to offset all other taxes, and the refundable portion. The first portion, which was included in total tax credits, offsets income tax before credits. The second portion offsets all other taxes besides income tax, such as the self-employment tax. The IRS treated the last portion, the refundable portion, as a refund and paid it directly to taxpayers who had no tax against which to apply the credits, or whose credits exceeded income

**Figure D. Individual Income Tax Returns: Total Tax Credits and Income Tax Before and After Credits, Tax Years 2016 and 2017**

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2016		2017		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Income tax before credits</b>	<b>115,182</b>	<b>1,504,895</b>	<b>118,644</b>	<b>1,662,837</b>	<b>3.0</b>	<b>10.5</b>
<b>Total tax credits [1]</b>	<b>48,478</b>	<b>75,381</b>	<b>48,849</b>	<b>77,829</b>	<b>0.8</b>	<b>3.2</b>
Child care credit	6,469	3,635	6,469	3,719	[4]	2.3
Foreign tax credit	7,798	20,090	8,652	21,757	10.9	8.3
General business credit	352	4,131	410	4,803	16.3	16.3
Prior-year minimum tax credit	321	907	293	1,046	-8.7	15.4
Nonrefundable education credits	8,998	9,653	8,751	9,353	-2.7	-3.1
Retirement savings contribution credit	8,458	1,536	8,712	1,564	3.0	1.8
Child tax credit [2]	22,097	26,800	22,075	26,877	-0.1	0.3
Residential energy credits	2,613	2,336	1,578	2,125	-39.6	-9.1
<b>Total refundable credits [3]</b>	<b>38,019</b>	<b>101,946</b>	<b>36,944</b>	<b>100,030</b>	<b>-2.8</b>	<b>-1.9</b>
Earned income credit, total	27,383	66,723	27,030	66,443	-1.3	-0.4
American opportunity credit, total	8,763	7,865	8,069	7,144	-7.9	-9.2
Additional child tax credit, total	18,921	25,373	18,342	24,507	-3.1	-3.4
<b>Total refundable credits used to offset income tax before credits [3]</b>	<b>9,637</b>	<b>5,427</b>	<b>9,685</b>	<b>5,362</b>	<b>0.5</b>	<b>-1.2</b>
Earned income credit, used to offset income tax before credits	4,437	1,403	4,654	1,516	4.9	8.1
American opportunity credit, used to offset income tax before credits	4,462	3,628	4,295	3,452	-3.7	-4.8
<b>Total refundable credits used to offset all other taxes [3]</b>	<b>9,100</b>	<b>10,238</b>	<b>8,742</b>	<b>10,045</b>	<b>-3.9</b>	<b>-1.9</b>
Earned income credit, used to offset all other taxes	7,597	8,266	7,332	8,176	-3.5	-1.1
American opportunity credit, used to offset all other taxes	563	301	470	252	-16.6	-16.5
Additional child credit, used to offset all other taxes	1,317	1,317	1,225	1,223	-7.0	-7.1
<b>Total refundable credits, refundable portion [3]</b>	<b>29,138</b>	<b>86,280</b>	<b>28,231</b>	<b>84,623</b>	<b>-3.1</b>	<b>-1.9</b>
Earned income credit, refundable portion	23,353	57,054	23,051	56,751	-1.3	-0.5
American opportunity credit, refundable portion	4,611	3,935	4,101	3,440	-11.1	-12.6
Additional child credit, refundable portion	18,156	24,057	17,615	23,284	-3.0	-3.2
<b>Income tax after credits</b>	<b>100,038</b>	<b>1,426,595</b>	<b>103,730</b>	<b>1,581,523</b>	<b>3.7</b>	<b>10.9</b>

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit, which totaled \$25.4 billion for 2016 and \$24.5 billion for 2017.

[3] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.

[4] Less than 0.05 percent.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

tax (and other income-related taxes). The last two portions of refundable credits were not included in total tax credits.

In total, taxpayers claimed \$100.0 billion in refundable tax credits. Of this, \$5.4 billion was applied against income taxes and \$10.0 billion against all other taxes. The remaining \$84.6 billion in refundable credits was refunded to taxpayers. The portion applied against income taxes accounted for 5.4 percent of total refundable credits. Of this, the American opportunity credit accounted for 64.4 percent. The portion used to offset all other taxes accounted for 10.0 percent of the total, while the last portion, the refundable portion, was the largest component at 84.6 percent. The refundable amount of the additional child tax credit (\$23.3 billion), along with the EIC (\$56.8 billion), made up nearly all (94.6 percent) of this refundable portion.

A taxpayer could use a few other refundable credits besides the child tax credit and EIC to offset taxes. The largest of these other credits was the American opportunity credit, which taxpayers claimed on 8.1 million returns for a total of \$7.1 billion. Of these returns, 4.1 million returns (a 11.1-percent decline from 2016) claimed a refundable amount of \$3.4 billion (12.6-percent decline from 2016).<sup>2</sup>

### Total Income Tax and Average Tax Rates

Total income tax, as presented in these statistics, is the sum of income tax after credits (including the subtraction of refundable credits such as the EIC, American opportunity credit, net premium tax credit, and regulated investment company credit) plus the net investment income tax and tax on accumulation distribution of trusts from Form 4970. With the large increase in taxable income and despite the increase in total tax credits, total income tax significantly increased 11.0 percent to \$1.6 trillion for 2017 (Figure E).

For 2017, the tax generated by the alternative minimum tax (AMT) increased 17.4 percent to \$36.4 billion. Similarly, the number of returns with AMT liability increased, rising 9.5 percent to 5.1 million. Like the AMT, the net investment income tax showed a double-digit increase for 2017. The amount of this tax rose by 30.2 percent to \$25.3 billion, while the number of returns on which it was applied increased 16.5 percent. This was largely due to the increase in net capital gains cited above.

The average tax rate (total income tax divided by AGI for all returns) was 14.6 percent for 2017 (Figure F), a difference of 0.5 percent more than for 2016. Since by our definition total income tax is limited to zero (it cannot be negative), this calculation does not account for the impact of refundable credits, which have the potential effect of creating a negative tax liability for some taxpayers. Accounting for this (subtracting the portion of refundable credits that offset all other taxes and the refundable portion of credits from total income tax), the average tax rate was 13.7 percent, an equal difference of 0.5 percent more than that for 2016. There was little to no difference in average tax rates with or without accounting for refundable credits for taxpayers with AGI of \$50,000 or more, while the rates for taxpayers with AGI under \$50,000 were markedly different. The greatest disparities in rates were in the \$1 under \$10,000 AGI class (9.1 percentage-point difference) and \$10,000 under \$20,000 AGI class (12.1 percentage-point difference), due to the propensity for refundable credits in these AGI classes.

Average tax rate peaked at 28.7 percent for returns in the AGI class \$2 million under \$5 million. For the classes above this level, the average tax rates declined to a low of 25.6

**Figure E. Individual Income Tax Returns: Total Income Tax, Tax Years 2016 and 2017**

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	2016		2017		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Total income tax</b>	<b>100,052</b>	<b>1,446,048</b>	<b>103,747</b>	<b>1,605,282</b>	<b>3.7</b>	<b>11.0</b>
Alternative minimum tax	4,634	31,016	5,075	36,404	9.5	17.4
Net investment income tax	3,854	19,451	4,490	25,324	16.5	30.2
All other taxes	34,102	81,984	34,462	88,470	1.1	7.9
Self-employment tax	19,583	59,702	20,064	63,810	2.5	6.9
Penalty tax on qualified retirement plans	5,170	5,489	5,112	5,664	-1.1	3.2
Health care individual responsibility payment	4,955	3,606	4,606	3,564	-7.0	-1.1
Additional medicare tax	3,648	8,011	3,990	8,942	9.4	11.6
Total tax liability	104,777	1,517,277	108,458	1,682,608	3.5	10.9

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

<sup>2</sup> To determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.



**Figure F. Individual Income Tax Returns: Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2016 and 2017**

[Number of returns is in thousands—money amounts are in millions of dollars]

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [4]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Tax Year 2017:</b>								
Number of returns	152,903	2,030	20,542	22,260	18,808	27,125	34,467	19,951
Adjusted gross income (less deficit)	11,009,900	-232,238	106,678	331,099	466,669	1,062,968	2,457,203	2,707,841
Percent of AGI subject to reduced rate [1]	9.7	[5]	2.0	1.4	1.1	1.3	2.1	3.7
Total income tax	1,605,282	199	400	4,897	15,420	59,757	218,619	340,993
Refundable credits to offset all other taxes	10,045	129	1,184	4,429	2,102	1,755	425	21
Refundable credits refundable portion	84,623	515	8,491	35,527	24,761	13,650	1,620	60
Total income tax minus refundable credits [2, 3]	1,510,614	-445	-9,275	-35,058	-11,443	44,352	216,575	340,911
Average tax rate:								
Total income tax as a percentage of AGI	14.6	[5]	0.4	1.5	3.3	5.6	8.9	12.6
Total income tax minus refundable credits as a percentage of AGI	13.7	[5]	-8.7	-10.6	-2.5	4.2	8.8	12.6
<b>Tax Year 2016:</b>								
Number of returns	150,272	2,093	20,988	22,745	18,735	26,753	33,199	18,858
Adjusted gross income (less deficit)	10,225,938	-201,506	109,318	338,004	464,947	1,047,405	2,367,475	2,552,481
Percent of AGI subject to reduced rate [1]	8.0	[5]	1.3	1.1	1.0	1.0	1.6	3.2
Total income tax	1,446,048	130	378	4,875	15,108	58,168	209,856	321,564
Refundable credits to offset all other taxes	10,238	123	1,240	4,531	2,088	1,833	410	13
Refundable credits refundable portion	86,280	442	9,228	36,974	24,475	13,514	1,584	64
Total income tax minus refundable credits [2, 3]	1,349,529	-434	-10,090	-36,631	-11,455	42,820	207,862	321,487
Average tax rate:								
Total income tax as a percentage of AGI	14.1	[5]	0.3	1.4	3.2	5.6	8.9	12.6
Total income tax minus refundable credits as a percentage of AGI	13.2	[5]	-9.2	-10.8	-2.5	4.1	8.8	12.6
Tax year, item	Size of adjusted gross income—continued							
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>Tax Year 2017:</b>								
Number of returns	6,215,046	1,010,203	222,611	90,527	129,868	31,628	20,223	
Adjusted gross income (less deficit)	1,770,816	679,942	268,741	155,813	386,044	216,164	632,163	
Percent of AGI subject to reduced rate [1]	8.6	15.0	19.8	23.3	28.7	36.8	53.4	
Total income tax	339,963	172,977	74,270	44,168	110,730	61,275	161,613	
Refundable credits to offset all other taxes	[6]	--	--	--	--	--	--	
Refundable credits refundable portion	[6]	--	--	--	--	--	--	
Total income tax minus refundable credits [2, 3]	339,963	172,977	74,270	44,168	110,730	61,275	161,613	
Average tax rate:								
Total income tax as a percentage of AGI	19.2	25.4	27.6	28.3	28.7	28.3	25.6	
Total income tax minus refundable credits as a percentage of AGI	19.2	25.4	27.6	28.3	28.7	28.3	25.6	
<b>Tax Year 2016:</b>								
Number of returns	5,583	893	193	78	111	27	16	
Adjusted gross income (less deficit)	1,588,349	599,624	232,560	133,633	329,911	181,670	482,067	
Percent of AGI subject to reduced rate [1]	7.0	12.5	17.2	20.0	25.6	34.5	53.7	
Total income tax	308,249	154,658	65,170	38,631	95,956	51,950	121,356	
Refundable credits to offset all other taxes	[6]	--	--	--	--	--	--	
Refundable credits refundable portion	[6]	--	--	--	--	--	--	
Total income tax minus refundable credits [2, 3]	308,249	154,658	65,170	38,631	95,956	51,950	121,356	
Average tax rate:								
Total income tax as a percentage of AGI	19.4	25.8	28.0	28.9	29.1	28.6	25.2	
Total income tax minus refundable credits as a percentage of AGI	19.4	25.8	28.0	28.9	29.1	28.6	25.2	

[1] Includes the amount of long-term capital gains and qualified dividends

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

[3] Includes net premium tax credit, regulated investment company credit, health coverage tax credit, and prior-year returns claiming the refundable prior-year minimum tax credit.

[4] Includes returns with adjusted gross deficit.

[5] Percentage not computed.

[6] Less than \$500,000.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

percent for taxpayers with AGI of \$10 million or more. The main reason for this decline was that individuals in the classes above \$5 million or more tended to report a larger percentage of their AGI as long-term capital gains (in excess of short-term losses) and qualified dividends, compared to individuals in the lower AGI classes. This income was taxed at a maximum rate of 20 percent (23.8 percent including the net investment tax) as opposed to up to a 39.6-percent rate for ordinary income (43.4 percent including the net investment tax). For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 23.3 percent of their income as capital gains and dividends facing lower rates, this share increased in each succeeding class, reaching 53.4 percent for those individuals reporting AGI of \$10 million or more. More historical data on average tax rates are available in Section 3, Individual Income Tax Rates. In addition, a historical overview of different tax periods is provided there for more perspective.

### Affordable Care Act

A major tax law change, the implementation of certain provisions of the Affordable Care Act (ACA) (Public Law 111-148) took effect in 2014. The ACA contained comprehensive health insurance reforms and included tax provisions that affected individuals. The ACA established the premium tax credit (PTC) for taxpayers who enroll in a qualified health plan (QHP) offered through a Marketplace. The PTC provided financial assistance to help pay QHP premiums by reducing the amount of tax owed or providing a refund. The PTC was claimed at the time the taxpayer filed his or her return. The Advance Premium Tax Credit (APTC) was a payment during the year to the taxpayer's insurance provider that paid for part or all of the premiums. A taxpayer's APTC eligibility was based on the Marketplace's estimate of the PTC that the taxpayer would be able to claim on his or her tax return. Differences between the APTC that was paid during the year and final value of the PTC are reconciled on Form 8962, *Premium Tax Credit*, filed with the taxpayer's return. If the APTC was more than the PTC,

the taxpayer had to repay this excess, subject to a limit. If the PTC was more than the APTC, the excess was used to reduce the taxpayer's tax payment or increased the taxpayer's refund.

The total premium tax credit was taken on 5.3 million returns on the Form 8962 in 2017 (a decrease of 1.7 percent from 2016), for a total of \$28.8 billion (up 29.6 percent) (Figure G). Also in 2017, some 6.1 million returns (down 1.6 percent) reported an APTC on Form 8962, totaling \$32.0 billion (up 30.3 percent). When the PTC and APTC were reconciled, 2.5 million returns (a 6.5-percent decrease) received a net PTC totaling \$1.9 billion (down 1.1 percent), and 3.4 million returns (down 1.0 percent) had to repay excess APTCs of \$3.7 billion (up 17.7 percent). These data do not reflect amended returns or errors that were corrected after initial processing.

The Affordable Care Act required that individuals have health care coverage for 2017, qualify for a health coverage exemption, or make a shared responsibility payment with a tax return. A health care individual responsibility payment was made on 4.6 million returns, down 7.0 percent from the 5.0 million returns in 2016. The health care individual responsibility payment totaled \$3.6 billion, an average of \$774 per tax return paying this penalty. In 2016, the health care individual responsibility payment totaled \$3.6 billion, for an average of \$728 per tax return paying the penalty. (Other ACA tax provisions, like the credit for small employer health insurance premiums and the additional Medicare tax, took effect in earlier years.)

For more 2017 changes in law and Internal Revenue Service administrative changes, see Section 1 of this publication. In Section 5 find definitions for all items appearing in tables. All the statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2018. For more information on the data sources and limitations, see Section 6.

**Figure G. Individual Income Tax Returns: Affordable Care Act Items, Tax Years 2016 and 2017**

[Money amounts are in thousands of dollars]

Item	2016		2017		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total premium tax credit	5,426,187	22,183,074	5,335,602	28,756,374	-1.7	29.6
Advance payment of premium tax credit	6,156,456	24,537,138	6,058,538	31,961,038	-1.6	30.3
Net premium tax credit	2,644,433	1,919,003	2,471,815	1,898,795	-6.5	-1.1
Excess advance premium tax credit repayment	3,455,370	3,146,320	3,419,815	3,703,793	-1.0	17.7
Health care individual responsibility payment	4,955,223	3,605,571	4,606,271	3,564,345	-7.0	-1.1

NOTE: Data in the figure do not reflect amended returns or errors that were corrected after initial processing.  
SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

## Section 3

# Individual Income Tax Rates, 2017

This section discusses the individual income tax rates and the computation of “total income tax” for 2017. It provides explanations of selected terms and describes the income tax structure, certain tax law changes, income and tax concepts (“modified” taxable income and marginal tax rates), and the computation of “alternative minimum taxable income.”

### Income Tax Rates

This part focuses on two distinct tax rates: average tax rates and marginal tax rates. *Average tax rates* are calculated by dividing some measure of tax by some measure of income. For the statistics provided here within, the average tax rate is “total income tax” (see Explanation of Terms section) divided by adjusted gross income (AGI) reported on returns showing income tax liability.

Measures of *marginal tax rates* focus on determining the tax rate imposed on the last (or next) dollar of income received by a taxpayer. They are the statutory rate at which the last dollar of taxable income received by a taxpayer is taxed. (See Income and Tax Concepts in this section for a more detailed explanation.) A more detailed description of the measurement of average and marginal tax rates and a discussion of the statistics based on these rates for 2017 are found below.

Figure A presents statistics for 1986 through 2017 on income (based on each year’s definition of AGI) and taxes reported. These tax years can be partitioned into nine distinct periods:

1) *Tax Year 1986*—This was the last year under the Economic Recovery Tax Act of 1981 (ERTA81). The tax bracket boundaries, personal exemptions, and standard deductions were indexed for inflation, and the maximum tax rate was 50 percent.

2) *Tax Year 1987*—This was the first year under the Tax Reform Act of 1986 (TRA86). For 1987, a 1-year, transitional, five-rate tax bracket structure was established with a partial phase-in of new provisions that broadened the definition of AGI. The maximum tax rate was 38.5 percent.

3) *Tax Years 1988 through 1990*—During this period there was effectively a three-rate tax bracket structure.<sup>1</sup> The phase-in of the provisions of TRA86 continued with a maximum tax rate of 33 percent.

4) *Tax Years 1991 and 1992*—These years brought a three-rate tax bracket structure (with a maximum tax rate of 31 percent), a limitation on some itemized deductions, and a phase-out of personal exemptions for some upper-income taxpayers.

5) *Tax Years 1993 through 1996*—This period had a five-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent), a limitation on some itemized deductions, and a phase-out of personal exemptions for some upper-income taxpayers.

6) *Tax Years 1997 through 2000*—These years were subject to the Taxpayer Relief Act of 1997, which added three new capital gain tax rates to the previous rate structure to form a new eight-rate tax bracket structure (with a maximum statutory tax rate of 39.6 percent). For a more detailed description of the capital gain rates, see Income and Tax Concepts below.

7) *Tax Years 2001 through 2008*—This period was affected mainly by two new laws, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA). EGTRRA included a new

<sup>1</sup> For Tax Years 1988 through 1990, the tax rate schedules provided only two basic rates: 15 percent and 28 percent. However, taxable income over certain levels was subject to a 33-percent tax rate to phase out the benefit of the 15-percent tax bracket (as compared to the 28-percent rate) and the deduction for personal exemptions. At the taxable income level where these benefits were completely phased out, the tax rate returned to 28 percent.

**Figure A. Total Number of Individual Income Tax Returns, and Selected Income and Tax Items for Taxable Returns, Tax Years 1986–2017**

[Money amounts are in billions of dollars, except where indicated]

Tax year	Total number of returns	Taxable returns								
		Number of returns	As a percentage of total returns [1]	Adjusted gross income (less deficit)	Total income tax	Average tax rate (percent) [2],[3]	Average per return (whole dollars) [3]			
							Current dollars		Constant dollars [4]	
							Adjusted gross income (less deficit)	Total income tax	Adjusted gross income (less deficit)	Total income tax
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Using each tax year's adjusted gross income (less deficit)										
1986	103,045,170	83,967,413	81.5	2,440	367	15.1	29,062	4,374	26,516	3,991
1987	106,996,270	86,723,796	81.1	2,701	369	13.7	31,142	4,257	27,414	3,747
1988	109,708,280	87,135,332	79.4	2,990	413	13.8	34,313	4,738	29,005	4,005
1989	112,135,673	89,178,355	79.5	3,158	433	13.7	35,415	4,855	28,560	3,915
1990	113,717,138	89,862,434	79.0	3,299	447	13.6	36,711	4,976	28,088	3,807
1991	114,730,123	88,733,587	77.3	3,337	448	13.4	37,603	5,054	27,609	3,711
1992	113,604,503	86,731,946	76.3	3,484	476	13.7	40,168	5,491	28,630	3,914
1993	114,601,819	86,435,367	75.4	3,564	503	14.1	41,233	5,817	28,535	4,026
1994	115,943,131	87,619,446	75.6	3,737	535	14.3	42,646	6,104	28,776	4,119
1995	118,218,327	89,252,989	75.5	4,008	588	14.7	44,901	6,593	29,463	4,326
1996	120,351,208	90,929,350	75.6	4,342	658	15.2	47,750	7,239	30,433	4,614
1997	122,421,991	93,471,200	76.4	4,765	731	15.3	50,980	7,824	31,763	4,875
1998	124,770,662	93,047,898	74.6	5,160	789	15.3	55,458	8,475	33,836	5,171
1999	127,075,145	94,546,080	74.4	5,581	877	15.7	59,028	9,280	35,431	5,570
2000	129,373,500	96,817,603	74.8	6,083	981	16.1	62,832	10,129	36,488	5,882
2001	130,255,237	94,763,530	72.8	5,847	888	15.2	61,702	9,370	34,840	5,291
2002	130,076,443	90,963,896	69.9	5,641	797	14.1	62,015	8,762	34,472	4,870
2003	130,423,626	88,921,904	68.2	5,747	748	13.0	64,625	8,412	35,122	4,572
2004	132,226,042	89,101,934	67.4	6,266	832	13.3	70,318	9,337	37,225	4,943
2005	134,372,678	90,593,081	67.4	6,857	935	13.6	75,687	10,319	38,754	5,284
2006	[5] 138,394,754	92,740,927	67.0	7,439	1,024	13.8	80,218	11,041	39,791	5,477
2007	[6] 142,978,806	96,272,958	67.3	8,072	1,116	13.8	83,851	11,588	40,449	5,590
2008	142,450,569	90,660,104	63.6	7,583	1,032	13.6	83,647	11,379	38,851	5,285
2009	140,494,127	81,890,189	58.3	6,778	866	12.8	82,765	10,575	38,579	4,929
2010	142,892,051	84,475,933	59.1	7,246	952	13.1	85,778	11,266	39,338	5,166
2011	145,370,240	91,694,201	63.1	7,693	1,046	13.6	83,901	11,402	37,299	5,069
2012	144,928,472	93,109,721	64.2	8,442	1,188	14.1	90,669	12,759	39,491	5,557
2013	147,351,299	94,532,494	64.2	8,426	1,235	14.7	89,133	13,065	38,261	5,608
2014	148,606,578	96,544,079	65.0	9,103	1,378	15.1	94,285	14,271	39,827	6,028
2015	150,493,263	99,040,729	65.8	9,551	1,458	15.3	96,433	14,720	40,686	6,211
2016	150,272,157	100,052,490	66.6	10,226	1,446	14.1	102,206	14,453	42,584	6,022
2017	152,903,231	103,747,043	67.9	10,395	1,605	15.4	100,197	15,473	40,877	6,312

[1] Number of taxable returns (column 2) divided by total number of returns (column 1).

[2] Average tax rate is "total income tax" (column 5) divided by "adjusted gross income (less deficit)" (column 4).

[3] The average adjusted gross income (less deficit), average total income tax, and average tax rate were calculated from unrounded data.

[4] Constant dollars were calculated using the U.S. Bureau of Labor Statistics' consumer price index for urban consumers (CPI-U, 1982-84=100). For 2017, the CPI-U = 245.120.

[5] Includes 742,859 Form 1040 EZ-T returns. This form existed for only Tax Year 2006.

[6] The total number of returns does not include the returns filed by individuals only to receive the economic stimulus payment and who had no other reason to file.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

10-percent tax rate bracket, as well as reductions in tax rates for brackets higher than 15 percent of one-half percentage point for 2001 and 1 percentage point for 2002. It also included increases in the child tax credit and an increase in alternative minimum tax exemptions. Under JGTRRA, Tax Year 2003 saw additional rate reductions (accelerations of EGTRRA's phased-in reductions) in ordinary marginal tax rates higher than the 15-percent rate, as well as expansions to income thresholds in the rates from 15 percent and below. The rate for most long-term capital gains was reduced from 20 percent to 15 percent; further, qualified dividends were taxed at this same 15-percent rate. Beginning in 2004, the Working Families Tax Relief Act increased the additional child tax credit refundable rate from 10 percent to 15 percent. Under EGTRRA, beginning

in 2006, the complete phase-out of personal exemptions and the limitation on some itemized deductions for upper-income taxpayers were modified to limit the maximum phase-out to two-thirds of both the exemption amount and the itemized deduction limitation amount. For 2008, the limit was changed to one-third.

8) *Tax Years 2009 through 2012*—Beginning in 2009, the American Recovery and Reinvestment Act (ARRA) temporarily increased the earned income credit by modifying calculations on qualifying earned income amounts and phase-out ranges. The Act increased eligibility for receiving the refundable portion of the child tax credit for 2009 and 2010 by lowering the earned income floor from \$8,500 to \$3,000. For 2009 and 2010 the ARRA provided an American

opportunity tax credit of up to \$2,500 per student of the cost of tuition and related expenses. For those same years, ARRA also included other selected major individual income tax provisions: a temporary refundable first-time homebuyers credit of up to \$8,000, which expired July 31, 2011; a temporary suspension of Federal income tax on the first \$2,400 of unemployment compensation for 2009; an additional deduction for State sales and excise taxes on the purchase of certain motor vehicles; a \$250 credit for certain government retirees; an aggregate cap of \$1,500 on residential energy credits for 2009 and 2010; and a 2-year making-work-pay refundable tax credit of up to \$400 for working individuals and \$800 for working families. For 2011, the Tax Relief and Job Creation Act (TRJCA) of 2010 continued both the American Opportunity credit and increased eligibility for receiving the refundable portion of the child tax credit. At the same time, TRJCA reduced the maximum amount for residential energy credits from \$1,500 to a lifetime limit of \$500. The other provisions of the ARRA cited above have been eliminated for 2011 and beyond.

- 9) *Tax Years 2013 through 2017*—Beginning in 2013, a new tax law reinstated the top tax bracket of 39.6 percent. The 15-percent maximum tax rate on net capital gain and qualified dividends increased to 20 percent for certain high taxable income taxpayers. Additionally, in this period a new net investment income tax was created. Taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single taxpayers or heads of household.

### Marginal Tax Rate Classifications

A return's marginal tax rate is the highest statutory tax rate bracket applicable to that tax return. The marginal tax rate statistics presented in this publication are based on all individual income tax returns, as well as returns that show a positive taxable income amount based on "tax generated" (see Explanation of Terms section) and items of income that were subject to the regular income tax, generally those included in AGI (Figure B, Table 3.4).<sup>2,3</sup> Income and Tax Concepts (below) provides an example showing how different portions of taxable income

are taxed at different rates and explains the determination of the marginal tax rate bracket into which a return is assumed to fall. Table 3.5 contains additional data based on ordinary tax rates and presents statistics on the income and tax generated at each ordinary tax rate by size of AGI.

Figure B presents the amounts and percentages of modified taxable income and income tax generated (before alternative minimum tax and reduction by tax credits, including the earned income credit) by the marginal tax rate categories (defined in Income and Tax Concepts, below).

Returns in the "15-percent" (ordinary income) marginal tax rate bracket made up the largest share of returns for 2017 (29.7 percent). These returns reported 17.6 percent of modified taxable income for 2017 and generated 11.2 percent of income tax (before credits and excluding the AMT). Conversely, taxpayers' highest "39.6-percent" (ordinary income) marginal rate accounted for only 0.7 percent of returns but reported 19.7 percent of the modified taxable income and 31.8 percent of the tax generated (the largest of any tax bracket). The "0-percent" (ordinary income) marginal rate bracket had the second largest share of returns at 22.1 percent. These returns had no modified taxable income and consequently generated zero tax dollars. With an 18.1-percent share of returns, the "25-percent" (ordinary income) marginal rate bracket reported the largest percentage (28.5) of total modified taxable income and second highest percentage of income tax generated (23.9). The "10-percent" (ordinary income) marginal rate bracket reported the fourth largest share of returns at 17.6 percent. However, such returns accounted for only 2.1 percent of modified income and 1.0 percent of income tax generated. Returns in the "28-percent" (ordinary income) marginal rate bracket represented only 3.8 percent of the total share of returns and accounted for 12.3 percent of the modified taxable income and 12.8 percent of generated income tax. Returns in the "33-percent" (ordinary income) marginal rate bracket represented only 1.5 percent of returns but accounted for 9.1 percent of the modified taxable income and 10.9 percent of the tax generated. Returns in the "35-percent" (ordinary income) marginal rate bracket represented the smallest share of ordinary tax rate returns at 0.1 percent and accounted for 1.3 percent of the modified taxable income and 1.7 percent of the tax generated. Returns in the capital gain and dividends 0-percent, 15-percent, 20-percent, 25-percent, and 28-percent tax brackets represented 6.1 percent of returns and reported a total of 9.3 percent of modified taxable income and 6.6 percent of the tax.

<sup>2</sup> Marginal tax rate as cited in this article is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT, net investment tax, or tax credits.

<sup>3</sup> Tax generated does not include certain other taxes reported on the individual income tax return, such as self-employment tax (the Social Security and Medicare tax on income from self-employment); the Social Security tax on certain tip income; household employment taxes; tax from the recapture of prior-year investment, low-income housing, or other credits; penalty tax applicable to early withdrawals from an individual retirement arrangement (IRA) or other qualified retirement plans; and tax on trusts, accumulation, and distributions. The statistics for "total tax liability," shown in Table 3.3, include these taxes.



**Figure B. All Individual Income Tax Returns: Tax Generated at All Rates on Returns with the Indicated Marginal Tax Rate, Tax Years 2016 and 2017**

[Money amounts are in thousands of dollars]

Marginal tax rate classes [1]	Number of returns		Modified taxable income [2]		Tax generated	
	Number	Percent of total	Amount	Percent of total	Amount	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)
2017						
<b>All tax rates</b>	<b>152,903,231</b>	<b>100.0</b>	<b>7,995,026,111</b>	<b>100.0</b>	<b>1,621,036,058</b>	<b>100.0</b>
0 percent	33,867,872	22.1	0	0.0	0	0.0
0 percent (capital gains)	1,020,613	0.7	10,592,862	0.1	0	0.0
10 percent	26,928,688	17.6	171,305,974	2.1	16,087,549	1.0
10 percent (Form 8814) [3]	12,090	[4]	43,886	[4]	702	[4]
15 percent	45,353,428	29.7	1,405,534,969	17.6	180,944,291	11.2
15 percent (capital gains) [5]	7,764,631	5.1	422,563,630	5.3	49,018,523	3.0
20 percent (capital gains) [5]	68,591	[4]	207,290,958	2.6	39,360,979	2.4
25 percent	27,608,625	18.1	2,277,666,745	28.5	387,586,525	23.9
25 percent (capital gains)	517,720	0.3	95,400,560	1.2	16,874,569	1.0
28 percent	5,835,443	3.8	983,717,224	12.3	206,762,457	12.8
28 percent (capital gains)	12,040	[4]	8,877,501	0.1	1,887,278	0.1
33 percent	2,271,473	1.5	724,812,647	9.1	177,025,203	10.9
35 percent	216,615	0.1	105,820,956	1.3	28,216,573	1.7
39.6 percent	1,109,602	0.7	1,576,425,390	19.7	516,234,094	31.8
Form 8615 [6]	315,802	0.2	4,972,807	0.1	1,037,315	0.1
2016						
<b>All tax rates</b>	<b>150,272,157</b>	<b>100.0</b>	<b>7,330,698,852</b>	<b>100.0</b>	<b>1,470,665,532</b>	<b>100.0</b>
0 percent	34,769,282	23.1	0	0.0	0	0.0
0 percent (capital gains)	906,588	0.6	8,365,866	0.1	0	0.0
10 percent	27,090,135	18.0	170,948,932	2.3	16,133,685	1.1
10 percent (Form 8814) [3]	1,252	[4]	3,920	[4]	195	[4]
15 percent	44,228,318	29.4	1,364,893,117	18.6	175,649,166	11.9
15 percent (capital gains) [5]	7,540,254	5.0	389,248,564	5.3	45,495,578	3.1
20 percent (capital gains) [5]	53,492	[4]	164,811,905	2.2	31,325,043	2.1
25 percent	26,305,749	17.5	2,151,687,693	29.4	366,272,084	24.9
25 percent (capital gains)	396,637	0.3	70,320,890	1.0	12,541,993	0.9
28 percent	5,381,785	3.6	889,344,280	12.1	187,446,393	12.7
28 percent (capital gains)	16,313	[4]	6,239,437	0.1	1,321,641	0.1
33 percent	2,089,734	1.4	654,324,627	8.9	160,649,622	10.9
35 percent	210,110	0.1	98,729,577	1.3	26,501,228	1.8
39.6 percent	1,017,009	0.7	1,358,020,521	18.5	446,515,296	30.4
Form 8615 [6]	265,500	0.2	3,759,522	0.1	813,606	0.1

[1] For explanation of marginal tax rate, see Income and Tax Concepts, below.

[2] More information about modified taxable income is provided below under Income and Tax Concepts.

[3] Form 8814 was filed for a dependent child, meeting certain age requirements, for whom the parents made an election to report the child's investment income on the parents' tax return.

This rate classification is comprised of those returns with a tax liability only from the dependent's income.

[4] Less than 0.05 percent.

[5] The 15 and 20 percent capital gains rates also include qualified dividends.

[6] Form 8615 was filed for a child meeting certain age requirements, to report the child's investment income. The returns in this category are not distributed by tax rate.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

## Components of Total Income Tax

### Regular Tax

Regular tax is generally tax determined from a taxpayer's taxable income based on statutory tax rates. It does not include the alternative minimum tax (AMT), nor does it exclude allowable tax credits. Figure C illustrates the derivation of the aggregate tax generated for 2016 and 2017 returns. Table 3.4 includes two tax amounts: "tax generated" and "income tax after credits." Figure A includes an additional measure of tax, "total income tax," which also includes distributed tax on trust accumulations and the net investment income tax.

In 2017, the tax generated by applying statutory ordinary income and capital gain tax rates to modified taxable income was \$1.62 trillion, a 10.2-percent increase from 2016

(Figure C and column 5 of Table 3.4). For most taxpayers, tax generated was equal to income tax before credits. However, for some taxpayers, income tax before credits included the AMT, an excess advance premium tax credit repayment, and/or special taxes on lump-sum distributions from qualified retirement plans (when a 10-year averaging method was used) (see Alternative Minimum Tax, below, for explanation).<sup>4</sup> For returns with modified taxable income, Table 3.1 shows estimates of income tax before credits by type of tax computation. It compares the amount of tax before credits—assuming that all taxable income is subject to regular tax rates—with the amount of tax before credits actually computed after reflecting both regular tax rates and any special tax computations that the taxpayer is either permitted or required to make. In particular, qualified dividends and long-term capital gains are

<sup>4</sup> The income amounts on which these special computations for lump-sum distributions were based were not reflected in current-year AGI or current-year taxable income.

**Figure C. Derivation of Total Individual Income Tax as Shown in Statistics of Income Data, Tax Years 2016 and 2017**

[Money amounts are in billions of dollars]

Item	2016	2017	Percentage change
	(1)	(2)	(3)
<b>Tax generated from tax rate schedules or tax table</b>	<b>1,470.7</b>	<b>1,621.0</b>	<b>10.2</b>
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	31.0	36.4	17.4
Excess advance premium tax credit repayment	3.1	3.7	17.7
EQUALS:			
<b>Income tax before credits</b>	<b>1,504.9</b>	<b>1,662.8</b>	<b>10.5</b>
LESS: Tax credits, total [3]	75.4	77.8	3.2
Child-care credit	3.6	3.7	2.3
Child tax credit [3]	26.8	26.9	0.3
Nonrefundable education credit	9.7	9.4	-3.1
Foreign tax credit	20.1	21.8	8.3
General business credit	4.1	4.8	16.3
Earned income credit (limited to the amount needed to reduce total income tax to zero)	1.4	1.5	8.1
Credit for prior-year minimum tax	0.9	1.0	15.4
Retirement savings contribution credit	1.5	1.6	1.8
Other credits [4]	7.2	7.2	-0.4
EQUALS:			
<b>Income tax after credits [5]</b>	<b>1,426.6</b>	<b>1,581.5</b>	<b>10.9</b>
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	19.5	25.3	30.2
EQUALS:			
<b>Total income tax</b>	<b>1,446.0</b>	<b>1,605.3</b>	<b>11.0</b>
LESS: Refundable credits [6]	101.9	94.7	-7.1
<b>Total income tax minus refundable credits [5]</b>	<b>1,344.1</b>	<b>1,510.6</b>	<b>12.4</b>

[1] Less than \$0.05 billion.

[2] Percentage not computed.

[3] Does not include the additional child tax credit. For 2016 it was \$25.4 billion, which was refunded to taxpayers and not included in total income tax.

[4] Includes credits listed separately in Table 3.3 of Publication 1304.

[5] Does not include excess advance premium tax credit repayment amount.

[6] Includes credits used to offset other taxes.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

generally subject to lower tax rates, and certain dependent tax filers are required to compute their tax as if their income were the marginal income of their parents or guardian.<sup>5</sup> The capital gain computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2017, some 95.0 million returns had their tax before credits computed using only regular income tax rates; this was an increase of 2.6 percent over the 92.6 million for 2016 that used only regular tax computations. The top portion of Table 3.1 shows the data for these returns. Since these returns did not use any special tax computations, the difference due to special computation (shown in columns 4 and 8) is zero.

As shown in the bottom portion of Table 3.1, for 2017, the tax liability for 23.7 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers filing these tax returns paid \$152.2 billion (column 8) less in

tax before credits than they would have paid if they had not received the benefits of the lower tax rates for qualified dividends and capital gains. For these taxpayers, the average tax savings was \$6,417.

As shown in the middle portion of Table 3.1, for 2017, there were 0.3 million tax returns filed by dependents under age 18 (or under 24 for full-time students) with Form 8615, *Tax for Certain Children Who Have Unearned Income*, for reporting investment income greater than \$2,100. Form 8615 was used to compute the dependents' tax as if the dependents' income was the marginal income of the parent or guardian. This mandatory calculation can result in no change or an increase in tax before credits; it cannot lower the dependent's tax before credits. Thus, for Form 8615 filers, the difference in tax before credits due to special computations (column 8) reflects the combination of the lower tax from use of the special tax rates for

<sup>5</sup> Dependents with income over \$2,100 other than earned income could file their own returns but were required to calculate their tax on other than earned income in excess of \$2,100, as if it were their parent's or guardian's marginal income. Form 8615 was used to compute the higher tax. For dependents with only modest amounts of investment income (less than \$10,500), the parent or guardian could elect to include the dependent's income on the parent's tax return and fill out Form 8814 for the dependent's income, relieving the dependent of having to file his or her own tax return.

dividends and capital gains and the possibly higher tax from the required Form 8615 tax computation. The combination of the two offsetting provisions increased taxes by \$62.9 million for 2017 due to a tax reduction of \$329.3 million from use of dividend and capital gains, and a tax increase of \$392.2 million from the Form 8615 tax computation (Table 3.1A).

**Alternative Minimum Tax**

The Revenue Act of 1978 established the alternative minimum tax (AMT) to ensure that taxpayers who might otherwise be able to legally reduce or eliminate their tax burdens, paid a minimum amount of income tax. The AMT provisions may recapture some of the tax reductions under the ordinary income tax. Form 6251, *Alternative Minimum Tax—Individuals*, is

used to calculate AMT. (See Computation of Alternative Minimum Taxable Income, below, for an explanation of the computation of income for AMT purposes.)

Some taxpayers included, or were required to include, Form 6251 with their individual income tax returns, even though their tax liability was not increased due to the AMT (Figure D). For 2017, AMT liability increased 17.4 percent to \$36.4 billion, from \$31.0 billion in 2016. The number of returns subject to paying the AMT increased by 0.4 million for the period.<sup>6</sup> (NOTE: Some 0.6 million more Forms 6251 were filed, but only 0.4 million were subject to paying AMT.) Alternative minimum taxable income (AMTI) for all returns filing a Form 6251 increased 15.4 percent to \$3.2 trillion for 2017.

**Figure D. Individual Income Tax Returns with Alternative Minimum Tax Computation Reported on Form 6251: Total Adjustments and Preferences, and Alternative Minimum Taxable Income and Tax, by Size of Adjusted Gross Income, Tax Years 2016 and 2017**

[Money amounts are in thousands of dollars]

Size of adjusted gross income	Total AMT adjustments and preferences [1]		Alternative minimum taxable income [1]		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Tax Year 2017</b>						
<b>All returns</b>	<b>9,187,111</b>	<b>318,989,507</b>	<b>10,771,653</b>	<b>3,180,013,246</b>	<b>5,075,419</b>	<b>36,404,112</b>
Under \$1 [2]	138,056	4,689,592	171,162	27,696,904	4,272	223,607
\$1 under \$10,000	134,332	419,119	385,841	1,384,671	32	7,394
\$10,000 under \$20,000	151,982	447,787	342,720	4,252,214	3,195	4,370
\$20,000 under \$30,000	143,263	567,453	280,362	5,878,473	5,257	11,667
\$30,000 under \$40,000	174,120	642,378	296,358	8,972,406	191	2,264
\$40,000 under \$50,000	194,049	1,212,144	319,261	12,783,182	1,222	1,845
\$50,000 under \$75,000	544,369	4,434,237	793,594	44,893,520	28,633	36,061
\$75,000 under \$100,000	579,080	6,061,436	726,912	57,456,680	66,613	106,329
\$100,000 under \$200,000	2,046,750	38,603,587	2,253,582	304,057,788	701,767	1,913,854
\$200,000 under \$500,000	4,064,732	117,005,402	4,158,221	1,189,155,059	3,641,555	18,961,771
\$500,000 under \$1,000,000	707,443	42,790,710	726,194	446,186,566	517,809	6,679,998
\$1,000,000 or more	308,934	102,115,662	317,447	1,132,689,591	104,873	8,454,951
<b>Tax Year 2016</b>						
<b>All returns</b>	<b>8,585,850</b>	<b>280,246,849</b>	<b>10,209,764</b>	<b>2,756,729,838</b>	<b>4,634,301</b>	<b>31,016,377</b>
Under \$1 [2]	147,466	4,081,058	191,142	-21,087,029	6,636	152,121
\$1 under \$10,000	128,257	347,593	418,580	1,550,479	50	865
\$10,000 under \$20,000	157,968	693,142	348,667	4,273,377	8,226	6,651
\$20,000 under \$30,000	148,444	680,795	302,126	6,323,291	4,415	8,163
\$30,000 under \$40,000	186,428	1,006,168	329,470	10,057,433	2,419	18,739
\$40,000 under \$50,000	175,185	1,042,344	299,906	11,950,574	2,597	4,835
\$50,000 under \$75,000	562,664	5,013,950	795,482	44,914,798	41,640	80,448
\$75,000 under \$100,000	591,785	6,125,104	750,320	60,088,016	69,550	86,275
\$100,000 under \$200,000	1,937,606	35,980,304	2,118,303	284,231,086	684,765	1,624,983
\$200,000 under \$500,000	3,686,093	105,103,761	3,769,755	1,076,157,429	3,312,722	16,948,193
\$500,000 under \$1,000,000	608,338	36,566,926	623,240	381,955,135	421,262	5,367,526
\$1,000,000 or more	255,616	83,605,704	262,774	896,315,250	80,016	6,717,578

[1] See Figures F and G for the calculation of alternative minimum taxable income and the list of alternative minimum tax adjustments and preferences. See also Form 6251, *Alternative Minimum Tax—Individuals*.

[2] Includes returns with adjusted gross deficit.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

<sup>6</sup> Other tax returns may not have had AMT liability, but the size of their tax credits, for example their general business credits, may have been reduced because of the AMT.



## Net Investment Tax

In 2013, the Affordable Care Act created a new net investment income tax. Taxpayers paid a net investment income tax of 3.8 percent on the smaller of (a) net investment income or (b) the excess of the taxpayer's modified adjusted gross income over \$125,000 for married filing separately filers, \$250,000 for married filing jointly filers, and \$200,000 for single filers or heads of household. For 2017, the net investment income tax totaled \$25.3 billion dollars and was taken on 4.5 million returns.

## Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2017 were generally based on the amount of "gross income," filing status, age, dependency, and blindness (see Introduction and Changes in Law, section 1). Generally, the minimum level of income for which a return was required to be filed equaled the sum of the standard deduction for the particular filing status and the amount of the personal exemption deduction allowed for the taxpayer or taxpayers (but not for any dependents). In addition to the general filing requirements, individuals were required to file a return for Tax Year 2017 if they had net earnings from self-employment of at least \$400; liability for Social Security or Medicare tax on unreported tip income; Social Security, Medicare, or Railroad Retirement tax on reported tip income or group-term life insurance; "alternative minimum tax"; tax on qualified retirement plan distributions, including an individual retirement arrangement (IRA) or a medical savings account (MSA); tax on the recapture of investment credit, education credit, low-income housing credit, or a few other business credits; recapture tax on the disposition of a home purchased with a Federally subsidized mortgage; wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from Social Security taxes; or had advance payments of the premium tax credit made for the taxpayer, their spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.

Gross income includes all income received as money, goods, property, or services that was not expressly exempt from tax.<sup>7</sup> Adjusted gross income (AGI) is equal to gross income less deductions for certain expenses. "Taxable income," the base on which income tax before credits is computed, equals AGI less the amount for personal exemptions and less either total allowable itemized deductions for taxpayers who itemize deductions or the standard deduction (including the additional amounts for age and blindness) for all other taxpayers. Income

tax before credits is calculated from taxable income using: tax tables or tax rate schedules, both of which vary with taxpayer filing status (single, married filing jointly, surviving spouse, married filing separately, and head of household); Form 8615 or Form 8814 for children's investment income; Schedule J for farmers and fishermen to income-average; foreign-earned income worksheet; Schedule D and Qualified Dividends worksheet for net long-term capital gains and qualified dividends; or some combination of the above (see Explanation of Terms for definitions for above items). For 2017, the tax rates for each filing status were 0 percent, 10 percent, 15 percent, 25 percent, 26 percent, 28 percent, 33 percent, 35 percent, and a top tax of 39.6 percent. The tax rates of 0 percent, 15 percent, 20 percent, 25 percent, and 28 percent were used for qualified dividends and net long-term capital gains (in excess of net short-term capital losses), as well as ordinary income. The 26-percent tax rate was only for the alternative minimum tax. Income tax before credits includes any alternative minimum tax.<sup>8</sup>

To calculate their Federal income tax liability for 2017, taxpayers used either the tax table or the tax rate schedules. Taxpayers with taxable income less than \$100,000 were required to use the tax table, whereas those with taxable income of \$100,000 or more were required to use the tax rate schedules. The tax table was based on income tax "brackets" up to \$50 wide.<sup>9</sup> The tax within each bracket was based on the tax calculated at the midpoint of the bracket and then rounded to the nearest whole dollar. As a result, the tax tables and the tax rate schedules could produce different amounts of tax for the same amount of taxable income. Use of the tax tables could have produced either a slightly higher or lower amount of tax than that produced by the tax rate schedules.

## Income and Tax Concepts

As discussed in Income Tax Structure above, gross income is all income received that is not specifically excluded. Total income is the net amount of gross income after certain expenses (e.g., business or rent and royalty expenses) have been deducted. Adjusted gross income (AGI) is total income less statutory adjustments to income (e.g., deductible contributions to an IRA or Keogh plan).

## Modified Taxable Income

This concept is relevant only for "prior-year returns" (about 4.3 million returns), certain farm sole proprietor returns using income-averaging on Schedule J, *Income Averaging for Farmers and Fishermen* (about 62,000 returns), those returns

<sup>7</sup> As defined under section 61 of the Internal Revenue Code, gross income includes amounts from wages and salaries, interest and dividends, alimony, bartering income, canceled debt income, gambling winnings, rents and royalties, and gains from property sales or exchanges, as well as gross income from sole proprietorships and farming, income from partnerships and S corporations, and distributions from estates and trusts. This definition of gross income is slightly different from that of Form 1040, *U.S. Individual Income Tax Return*, and the concept of "total income," which is a component of the adjusted gross income (AGI) calculation on Form 1040. Total income includes net amounts rather than gross amounts (income prior to deductions) from such items as business income and rents and royalties.

<sup>8</sup> Income tax before credits includes tax on lump-sum distributions from qualified retirement plans and excess advance premium tax credit repayment.

<sup>9</sup> For taxable income between \$0 and \$5 and between \$5 and \$25, the tax brackets were \$5 and \$10 wide, respectively. For taxable income between \$25 and \$3,000, the brackets were \$25 wide. For taxable income above \$3,000, the brackets were \$50 wide.

with foreign-earned income having to use a worksheet to determine their taxes (about 166,000 returns), returns with Form 962 election for domestic shareholder of foreign controlled corporations (about 2,200 returns), or returns reporting repatriated deferred (section 965) income as shareholders of certain foreign corporations (about 5,500 returns). For all other returns, modified taxable income is identical to taxable income.

This is the term used in the statistics to describe “income subject to tax,” the actual base on which tax is computed. Each year, a small number of returns for prior tax years are filed during the same calendar year in which the tax returns for the current tax year are being selected for the Statistics of Income sample. Some of these returns are selected for the sample and act as proxies for returns for the current tax year that will be filed during a later calendar year. The tax on these returns is based on a previous year’s tax law (which may reflect different tax rates and income concepts). For the statistics in this publication, the taxable incomes reported on these prior-year returns and those filed with a Schedule J or foreign-earned income are modified to equal an amount necessary to generate the tax shown on these returns using current-year rates.

**Marginal Tax Rates**

Under the progressive U.S. income tax rate structure, different portions of taxable income are taxed at different rates. Figure E illustrates how income tax is determined for a single taxpayer with AGI of \$485,000 who used the standard deduction. As shown in the example, seven different tax rates were applied to the taxable income to arrive at total tax. For purposes of this article, the tax rate applied to the last dollar of income (given certain assumptions about which source of income provided the last dollar of income subject to tax) is the marginal tax rate for that return. In the example, the marginal tax rate is 39.6 percent.

**Figure E. Individual Income Tax Calculation for a Single Taxpayer With One Exemption Who Used the Standard Deduction, Tax Year 2017**

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	485,000
Less: Exemption	4,050
Standard deduction	6,350
Equals: Taxable income	474,600
Tax based on tax rates for single taxpayers:	
First \$9,325 taxed at 10 percent	933
Next \$28,625 taxed at 15 percent	4,294
Next \$53,950 taxed at 25 percent	13,488
Next \$99,750 taxed at 28 percent	27,930
Next \$225,050 taxed at 33 percent	74,267
Next \$1,700 taxed at 35 percent	595
Next \$56,200 taxed at 39.6 percent	22,255
<b>Total tax from tax rate schedule</b>	<b>143,760</b>

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

Since the individual income tax structure includes various types of income, deductions, exclusions, credits, and taxes that are not subject to the same treatment under tax laws, the marginal tax rate is not always apparent. For instance, investment income of a dependent under age 18 in excess of a specific amount is treated differently than salaries and wages of the same dependent (see Introduction and Changes in Law, section 1, on tax on child’s investment income). The investment income in excess of \$2,100 was taxed at the marginal tax rate of the parents, whereas the salaries and wages were taxed at the dependent’s own rate.

Calculating marginal tax rates for a specific individual income tax return generally depends both on the types and amounts of income reported and the assumptions made about the order in which the income is taxed, in particular, which type of income is assumed to be received “last.” Additional complexity is added by the presence of such items as the alternative minimum tax and various tax credits.

For this publication, it is assumed that the income taxed at the marginal (highest) rate was the “last” income received. The alternative minimum tax and income tax credits, such as the earned income credit, are excluded in determining the marginal tax rates. The marginal tax rate is defined as follows:

- 1) If a return showed taxable income, the marginal tax rate of the return was the highest statutory rate at which any amount of taxable income reported on the return was taxed.
- 2) If the return had no taxable income except for net long-term capital gains or qualified dividends and that amount was less than or equal to the 15-percent tax bracket limit, the return was defined as having a “0-percent” marginal tax rate. If the return had taxable income (from other than net long-term capital gains) to which only the 15-percent tax rate applied, as well as net long-term capital gains to which the 20-percent or 25-percent rate on the net gain applied, the return was defined as having a marginal tax rate equal to the maximum rate at which the net gains were taxed. If the return had taxable income (from other than net long-term capital gains) to which the 25-percent tax rate applied as the highest rate, as well as net long-term capital gains to which the maximum 28-percent rate on net gain applied, the return was defined as having a “28-percent” marginal tax rate. However, if the return had taxable income (from other than net long-term capital gains) above the maximum amount to which the 25-percent rate applied, as well as net long-term capital gains to which the 28-percent rate on the net gain applied, the return was classified as having the highest rate at which any amount of taxable income reported on the return was taxed.

- 3) For returns of dependents with a Form 8615 attached when use of this form resulted in taxation of some of the dependent's income as if it were that of the parents, the return was classified as having a "Form 8615" marginal tax rate (the returns in the Form 8615 classification are not distributed by tax rate).
- 4) For returns of parents choosing to report interest, dividend, and capital gain distribution income of their dependents under age 18 (or under 24 if students) on their own (i.e., the parents') return using Form 8814, when the dependent's income generated the only tax liability on the parents' return, the return was classified with a "Form 8814" marginal tax rate of 10 percent.

The classification of returns into marginal tax rate categories for Statistics of Income purposes was essentially a function of filing status, size of taxable income, presence of net long-term capital gains (in excess of net short-term capital losses) and/or qualified dividends, and presence of Form 8615 or Form 8814. Returns were classified into one of the following 15 mutually exclusive marginal tax rate categories: (1) 0-percent rate; (2) 0 percent (capital gains); (3) 10-percent rate; (4) Form 8814 (10-percent rate with no tax liability other than that generated by the dependent's income); (5) 15-percent rate; (6) 15 percent (capital gains); (7) 20-percent rate (capital gains); (8) 25-percent rate; (9) 25 percent (capital gains); (10) 28-percent rate; (11) 28 percent (capital gains); (12) 33-percent rate; (13) 35-percent rate; (14) 39.6-percent rate; and (15) Form 8615 (with income taxed at any rate).

Table 3.4 presents statistics by marginal tax rate classification and filing status for returns with modified taxable income. For each marginal rate classification, modified taxable income and "income tax generated" were computed "at all rates" and "at marginal rate." The "at all rates" computations (columns 3 and 5) show the total amount of modified taxable income or tax generated, tabulated by the marginal tax rate specified; each tax rate classification is mutually exclusive. The "at marginal rate" computations (columns 4 and 6) report the specific amounts of modified taxable income taxed and the tax generated at the marginal tax rate shown, for all returns in each of the marginal rate classifications. Although the alternative minimum tax (AMT) was not included in the determination of the marginal tax rate, we show at what rate individuals with AMT have been classified and the amount of AMT that was paid (columns 10 and 11). For example, consider returns in the "returns of married persons filing jointly and returns of surviving spouses" filing status that were included in the "33-percent" marginal tax rate classification. The total modified taxable income for the estimated 1,729,521 returns in this classification "at all rates" was \$575.7 billion (column 3), and the total tax generated was \$138.9 billion (column 5). Approximately \$117.7 billion (column 4) of the modified

taxable income were subject to tax at the marginal tax rate of 33 percent. This modified taxable income generated \$38.8 billion (column 6) in tax at the 33-percent tax rate with the remainder generated at some or all of the lower tax rates. Some 1,414,561 returns (81.8 percent) paid AMT.

Table 3.5 provides statistics on the tax generated (regular tax before credits), in total and at each tax rate bracket, for returns with modified taxable income. Returns in this table are classified by size of AGI. The tax generated at each tax rate was computed based on the modified taxable income for each individual return.

For example, the 6.2 million returns included in the "\$200,000 under \$500,000" income-size classification showed total modified taxable income of \$1,451.8 billion and generated total tax of \$322.8 billion. Of this \$1,451.8 billion of modified taxable income, \$106.4 billion were taxed at 10-percent (ordinary tax rate); \$322.1 billion were taxed at 15-percent (ordinary tax rate); \$425.7 billion were taxed at the 25-percent (ordinary tax) rate; \$300.0 billion were taxed at the 28-percent (ordinary tax) rate; \$158.3 billion were taxed at the 33-percent rate; \$2.6 billion were taxed at the 35-percent rate; and \$2.3 billion were taxed at the 39.6-percent rate. Approximately \$9.5 billion were taxed at the 0-percent (capital gains) rate; \$118.3 billion were taxed at the 15-percent capital gain and qualified dividend rate; \$0.7 billion were taxed at the 20-percent capital gain rate; \$5.1 billion were taxed at the 25-percent capital gain rate; \$0.1 billion were taxed at the 28-percent capital gain rate; and the remainder from tax related to Forms 8814 and 8615.

Table 3.6 presents statistics on the income and tax generated at each tax rate, by filing status, for returns with modified taxable income. Almost 2.9 million of the 47.1 million returns of married persons filing jointly (including surviving spouses) with modified taxable income had some income taxed at the 33-percent tax rate. For these returns, the taxable income subject to this rate was \$323.3 billion, and the tax generated was \$106.7 billion. Computation of Alternative Minimum Taxable Income

Alternative Minimum Taxable Income (AMTI) was computed by adding certain "tax preferences" (i.e., deduction or exclusion amounts identified as potential sources of tax savings disallowed for AMT purposes) and "adjustments" (i.e., regular tax deduction amounts recomputed or excluded for AMT purposes) to taxable income before any deductions were taken for personal exemptions (Figures F and G). The "net operating loss deduction" was recomputed to allow for the exclusion of the "tax preference items" and "adjustments" used to reduce regular tax liability. The recomputed net operating loss deduction, termed the "alternative net operating loss deduction," was limited to 90 percent of AMTI (with certain minor exceptions for 2017).

AMTI was reduced by an exemption amount that depended on the filing status of the individual and was subject to phase-out at higher AMTI levels (see Alternative Minimum Tax definition in Explanation of Terms). After reduction by the exemption, the first \$187,800 (\$93,900 if married filing separately) of the remaining AMTI was subject to tax at a 26-percent rate, with any excess taxed at a 28-percent rate. However, capital gains and qualified dividends (recalculated for AMT purposes) that were taxed at lower rates (0 percent, 15

percent, 20 percent, and 25 percent) were taxed at these same rates for the AMT, with the rest of AMTI being taxed at the rates mentioned above (26 percent or 28 percent). The resulting tax was reduced by the “alternative minimum tax foreign tax credit,” which produced a “tentative minimum tax.” Tentative minimum tax was further reduced by the individual’s regular tax before credits (excluding tax on lump-sum distributions from qualified retirement plans) less the foreign tax credit (for regular tax purposes) to yield the alternative minimum tax.

**Figure F. Individual Income Tax Returns: Calculation of Alternative Minimum Taxable Income, Tax Year 2017**

	Taxable income before deduction for personal exemptions
PLUS:	Adjustments and preferences (see Figure G)
PLUS:	Net operating loss deduction
MINUS:	Alternative tax net operating loss deduction [1]
EQUALS:	Alternative minimum taxable income

[1] Limited to 90 percent of AMTI except for minor exceptions.  
 SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

Dependents under the age of 18 and certain children under 24 with investment income over a certain amount who filed their own returns were subject to special rules for AMT purposes. These rules required that the dependents pay the same amount of AMT as their parents would have paid if the parents included the dependents’ incomes on their own tax returns. (Dependents filing their own returns were limited to an AMT exemption of \$7,500 plus their “earned incomes.” The dependent’s AMT could be reduced if the parents had regular tax greater than the child’s own tentative minimum tax, or if any other dependent under age 18 and certain children under 24 of the same parents had regular tax greater than this dependent’s own tentative minimum tax.)



**Figure G. Individual Income Tax Returns: Alternative Minimum Tax Adjustments and Preferences, Tax Year 2017**

- The standard deduction for taxpayers who filed Schedule A to claim an increased standard deduction due to a loss related to property in a Presidentially declared disaster area
- Deductions for State and local income, sales, real estate, personal property, and foreign taxes
- Subtraction of taxable refund reported on Form 1040
- Home mortgage interest adjustment on the worksheet from the Form 6251, *Alternative Minimum Tax — Individuals*, instructions
- Miscellaneous itemized deductions subject to the 2-percent-of-AGI limitation
- Subtraction of overall limit on itemized deductions
- Investment interest expense (the result could be negative)
- Excess of percentage depletion deduction for sections 611 and 613 property over the adjusted basis (the result could be negative)
- Deduction for net operating loss from Form 1040, *U.S. Individual Income Tax Return*
- Tax-exempt interest from private activity bonds issued before 2009 and after August 7, 1986, or after 2010
- Excluded gain, under the section 1202 gain on qualified small business stock held more than 5 years, multiplied by 7 percent if sold after May 5, 2003
- Incentive stock options which were exercised after 1987 (the amount by which the value of the option when exercised exceeded the price paid by the taxpayer; the result could be negative)
- Difference between income distributions to beneficiaries of estates and trusts for regular tax purposes and the amounts refigured for alternative minimum tax (AMT) purposes (the result could be negative)
  - Electing large partnerships, enter the amount from Schedule K-1 (Form 1065-B), box 6
- Adjustment of gain or loss on property, the basis of which was affected by accelerated depreciation or rapid amortization and which was reduced for AMT purposes (the result could be negative)
- Excess of depreciation on property placed in service after 1986 over less liberal methods allowed for AMT purposes (straight-line or 150-percent declining balance method, depending on the type of property; the result could be negative)
- Passive activity gains and losses allowed for regular tax purposes for activities acquired before October 23, 1986, taking into account AMT adjustments and preference items and any AMT prior-year unallowed losses (the result could be negative)
- Adjustment for refigured loss from activities in which allowable losses from partnerships or S Corporations were limited by "at-risk" and other rules, taking into account AMT adjustments and preference items (the result could be negative)
- Excess of circulation expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Deferred income from long-term contracts entered into after February 28, 1986, with certain exceptions and limitations (the result could be negative)
- Excess of mining exploration and development costs paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Excess of research and experimental expenditures paid or incurred after 1986 over allowable amortization if the expenditures were capitalized (the result could be negative)
- Adjustment from disallowing the installment sales method of accounting for sales of inventory and stock in trade after March 1, 1986, with certain exceptions (the result is negative)
- Amount by which excess intangible drilling costs deducted currently over allowable amortization (if these costs were capitalized) was more than 65 percent of the taxpayer's "net income" from oil, gas, and geothermal wells, with exceptions for independent oil producers and royalty owners
  - Excess of accelerated depreciation on property placed in service using pre-1987 rules over straight-line depreciation as refigured for AMT purposes
- Adjustment for taxable distributions received from a cooperative (total AMT patronage dividend and per-unit retain allocation adjustment)
- Excess of rapid amortization of pollution control facilities placed in service after 1986 over otherwise allowable depreciation (the result could be negative)
- Adjustment for charitable contributions of certain property for which section 170(e) of the Internal Revenue Code applies
- Adjustment for alcohol and cellulosic biofuel fuels credit and biodiesel and renewable diesel fuels credit included in taxable income (the amount is included as a negative)
- Adjustment for refigured tax shelter farm gains or losses, taking into account AMT adjustments and preference items (the result could be negative)
- Related adjustments, refigured for AMT purposes, including section 179 expense deduction, expenses for business or rental use of the home, conservation expenses, taxable Individual Retirement Arrangement (IRA) distributions, self-employed health insurance deduction, Keogh retirement plan or self-employed SEP deduction, and IRA deductions (the result could be negative)
- Subtraction for alternative tax net operating loss deduction

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

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# Section 4

# Basic Tables

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*Lisa Russ and Michael Parisi were responsible for programming the Basic Tables. Tables 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Testa and Tracy Haines. Review of tables was performed by Michael Parisi and Justin Bryan.*

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**Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated]

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns (1)	Percent of total (2)	Adjusted gross income less deficit (4)		Average (dollars) (5)	Number of returns (6)	Percent of total (7)	Adjusted gross income less deficit (9)		Taxable income (10)
			Amount (3)	Percent of total (4)				Amount (8)	Percent of total (9)	
<b>Accumulated from smallest size of adjusted gross income</b>										
No adjusted gross income	2,030,316	1.3	-232,238,464	[1]	-114,385	3,445	[2]	-11,664,646	[1]	0
\$1 under \$5,000	9,752,106	6.4	25,230,099	0.2	2,587	187,314	0.2	585,986	[2]	186,663
\$1 under \$10,000	20,541,669	13.4	106,677,760	1.0	5,193	2,110,164	2.0	15,785,919	0.2	2,109,492
\$1 under \$15,000	32,136,306	21.0	251,678,929	2.3	7,832	6,377,368	6.1	70,647,258	0.7	6,376,635
\$1 under \$20,000	42,801,576	28.0	437,776,722	4.0	10,228	11,600,960	11.2	162,033,974	1.6	11,600,120
\$1 under \$25,000	52,785,405	34.5	661,994,848	6.0	12,541	17,100,587	16.5	285,984,680	2.8	17,097,701
\$1 under \$30,000	61,609,953	40.3	904,445,745	8.2	14,680	22,620,418	21.8	437,756,211	4.2	22,617,392
\$1 under \$40,000	76,818,962	50.2	1,434,075,704	13.0	18,668	33,525,246	32.3	819,507,063	7.9	33,522,179
\$1 under \$50,000	88,734,561	58.0	1,967,413,464	17.9	22,172	43,479,934	41.9	1,266,102,620	12.2	43,475,631
\$1 under \$75,000	109,693,007	71.7	3,254,261,537	29.6	29,667	63,036,014	60.8	2,470,427,179	23.8	63,028,485
\$1 under \$100,000	123,201,360	80.6	4,424,615,995	40.2	35,914	76,250,152	73.5	3,615,702,157	34.8	76,242,042
\$1 under \$200,000	143,152,810	93.6	7,132,456,953	64.8	49,824	96,036,742	92.6	6,302,586,298	60.6	96,020,773
\$1 under \$500,000	149,367,856	97.7	8,903,272,523	80.9	59,606	102,240,151	98.5	8,070,362,325	77.6	102,217,308
\$1 under \$1,000,000	150,378,059	98.3	9,583,214,108	87.0	63,727	103,249,233	99.5	8,749,547,615	84.2	103,225,379
\$1 under \$1,500,000	150,600,670	98.5	9,851,955,016	89.5	65,418	103,471,603	99.7	9,017,997,825	86.8	103,447,395
\$1 under \$2,000,000	150,691,197	98.6	10,007,768,371	90.9	66,412	103,562,046	99.8	9,173,665,627	88.2	103,537,709
\$1 under \$5,000,000	150,821,065	98.6	10,393,812,067	94.4	68,915	103,691,787	99.9	9,559,309,829	92.0	103,667,204
\$1 under \$10,000,000	150,852,693	98.7	10,609,975,604	96.4	70,333	103,723,389	100.0	9,775,306,416	94.0	103,698,750
\$1 or more	150,872,916	98.7	11,242,138,620	102.1	74,514	103,743,598	100.0	10,406,806,327	100.1	103,718,924
<b>All returns</b>	<b>152,903,231</b>	<b>100.0</b>	<b>11,009,900,155</b>	<b>100.0</b>	<b>72,006</b>	<b>103,747,043</b>	<b>100.0</b>	<b>10,395,141,681</b>	<b>100.0</b>	<b>103,718,925</b>
	Taxable returns—continued									
Size and accumulated size of adjusted gross income	Income tax after credits					Total income tax				
	Amount (11)	Percent of total (12)	Number of returns (13)	Amount (14)	Percent of total (15)	Amount (16)	Total (17)	Percent of taxable income (18)	Adjusted gross income less deficit (19)	Average total income tax (dollars) (20)
No adjusted gross income	0	0.0	3,436	198,231	[2]	198,770	[2]	[1]	[1]	57,698
\$1 under \$5,000	271,522	[2]	187,314	31,956	[2]	31,956	[2]	11.8	5.5	171
\$1 under \$10,000	3,845,105	[2]	2,110,164	400,020	[2]	400,020	[2]	10.4	2.5	190
\$1 under \$15,000	18,782,255	0.2	6,377,368	1,791,677	0.1	1,791,677	0.1	9.5	2.5	281
\$1 under \$20,000	55,360,893	0.7	11,600,960	5,297,198	0.3	5,297,198	0.3	9.6	3.3	457
\$1 under \$25,000	114,734,972	1.5	17,100,587	11,611,454	0.7	11,611,454	0.7	10.1	4.1	679
\$1 under \$30,000	195,145,965	2.5	22,620,418	20,716,757	1.3	20,716,757	1.3	10.6	4.7	916
\$1 under \$40,000	422,764,733	5.4	33,525,246	46,883,309	3.0	46,883,309	2.9	11.1	5.7	1,398
\$1 under \$50,000	708,515,614	9.0	43,478,922	80,473,595	5.1	80,473,595	5.0	11.4	6.4	1,851
\$1 under \$75,000	1,520,049,701	19.3	63,036,002	186,128,560	11.8	186,128,568	11.6	12.2	7.5	2,953
\$1 under \$100,000	2,332,152,962	29.7	76,249,829	299,094,889	18.9	299,092,997	18.6	12.8	8.3	3,923
\$1 under \$200,000	4,364,321,233	55.5	96,033,173	640,053,641	40.5	640,085,720	39.9	14.7	10.2	6,666
\$1 under \$500,000	5,814,232,333	74.0	102,226,216	976,787,459	61.8	980,048,607	61.1	16.9	12.1	9,585
\$1 under \$1,000,000	6,409,727,095	81.6	103,233,467	1,145,978,025	72.5	1,153,026,065	71.8	18.0	13.2	11,167
\$1 under \$1,500,000	6,646,618,646	84.6	103,455,519	1,218,326,288	77.0	1,227,296,467	76.5	18.5	13.6	11,861
\$1 under \$2,000,000	6,784,167,789	86.3	103,545,519	1,261,238,948	79.7	1,271,464,804	79.2	18.7	13.9	12,277
\$1 under \$5,000,000	7,124,846,885	90.7	103,674,961	1,368,501,659	86.5	1,382,194,982	86.1	19.4	14.5	13,330
\$1 under \$10,000,000	7,315,485,005	93.1	103,706,482	1,427,678,327	90.3	1,443,469,630	89.9	19.7	14.8	13,917
\$1 or more	7,857,396,106	100.0	103,726,633	1,581,315,782	100.0	1,605,062,998	100.0	20.4	15.4	15,472
<b>All returns</b>	<b>7,857,396,108</b>	<b>100.0</b>	<b>103,730,070</b>	<b>1,581,514,014</b>	<b>100.0</b>	<b>1,605,281,768</b>	<b>100.0</b>	<b>20.4</b>	<b>15.4</b>	<b>15,473</b>

Footnotes at end of table.

**Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated]

Size and accumulated size of adjusted gross income	All returns										Taxable returns		
	Number of returns			Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns		
	(1)	(2)	(3)	Amount	Percent of total	Average (dollars)			Amount	Percent of total			
<b>Accumulated from largest size of adjusted gross income</b>													
\$10,000,000 or more	20,223	[2]	632,163,016	5.7	31,259,606	20,209	[2]	631,499,911	6.1	20,174			
\$5,000,000 or more	51,851	[2]	848,326,563	7.7	16,360,852	51,811	[2]	847,496,498	8.2	51,720			
\$2,000,000 or more	181,719	0.1	1,234,370,249	11.2	6,792,742	181,552	0.2	1,233,140,700	11.9	181,215			
\$1,500,000 or more	272,246	0.2	1,390,183,604	12.6	5,106,351	271,995	0.3	1,388,808,502	13.4	271,529			
\$1,000,000 or more	494,857	0.3	1,658,924,512	15.1	3,352,331	494,365	0.5	1,657,258,712	15.9	493,545			
\$500,000 or more	1,505,060	1.0	2,338,866,097	21.2	1,554,002	1,503,447	1.4	2,336,444,002	22.5	1,501,616			
\$200,000 or more	7,720,106	5.0	4,109,681,667	37.3	532,335	7,706,856	7.4	4,104,220,029	39.5	7,698,151			
\$100,000 or more	27,671,556	18.1	6,817,522,625	61.9	246,373	27,493,446	26.5	6,791,104,170	65.3	27,476,882			
\$75,000 or more	41,179,909	26.9	7,987,877,083	72.6	193,975	40,707,584	39.2	7,936,379,148	76.3	40,690,439			
\$50,000 or more	62,138,355	40.6	9,274,725,156	84.2	149,259	60,263,664	58.1	9,140,703,707	87.9	60,243,293			
\$40,000 or more	74,053,954	48.4	9,808,062,916	89.1	132,445	70,218,352	67.7	9,587,299,264	92.2	70,196,745			
\$30,000 or more	89,262,963	58.4	10,337,692,875	93.9	115,812	81,123,180	78.2	9,969,050,116	95.9	81,101,542			
\$25,000 or more	98,087,511	64.2	10,580,143,772	96.1	107,864	86,643,011	83.5	10,120,821,647	97.4	86,621,223			
\$20,000 or more	108,071,340	70.7	10,804,361,898	98.1	99,974	92,142,638	88.8	10,244,772,353	98.6	92,118,804			
\$15,000 or more	118,736,610	77.7	10,990,459,691	99.8	92,562	97,366,230	93.8	10,336,159,069	99.4	97,342,269			
\$10,000 or more	130,331,247	85.2	11,135,460,860	101.1	85,440	101,633,434	98.0	10,391,020,408	100.0	101,609,432			
\$75,000 or more	141,120,810	92.3	11,216,908,521	101.9	79,484	103,556,284	99.8	10,406,220,341	100.1	103,532,261			
\$1 or more	150,872,916	98.7	11,242,138,620	102.1	74,514	103,743,698	100.0	10,406,806,327	100.1	103,718,924			
<b>All returns</b>	<b>152,903,231</b>	<b>100.0</b>	<b>11,009,900,155</b>	<b>100.0</b>	<b>72,006</b>	<b>103,747,043</b>	<b>100.0</b>	<b>10,395,141,681</b>	<b>100.0</b>	<b>103,718,925</b>			
	Taxable returns—continued												
Size and accumulated size of adjusted gross income	Taxable income—continued			Income tax after credits			Total income tax			Average total income tax (dollars)			
	Amount	Percent of total	Number of returns	Amount	Percent of total	Number of returns	Percent of		Adjusted gross income less deficit				
							Taxable income	deficit					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)			
\$10,000,000 or more	541,911,101	6.9	20,151	153,637,455	9.7	161,613,368	10.1	29.8	25.6	7,997,099			
\$5,000,000 or more	732,549,221	9.3	51,672	212,814,123	13.5	222,888,016	13.9	30.4	26.3	4,301,944			
\$2,000,000 or more	1,073,228,317	13.7	181,114	320,076,834	20.2	333,618,194	20.8	31.1	27.1	1,837,590			
\$1,500,000 or more	1,210,777,460	15.4	271,305	362,989,494	23.0	377,786,631	23.5	31.2	27.2	1,388,947			
\$1,000,000 or more	1,447,669,011	18.4	493,166	435,337,757	27.5	452,056,933	28.2	31.2	27.3	914,419			
\$500,000 or more	2,043,163,773	26.0	1,500,417	604,528,323	38.2	625,034,391	38.9	30.6	26.8	415,734			
\$200,000 or more	3,493,074,873	44.5	7,693,460	941,262,141	59.5	964,997,278	60.1	27.6	23.5	125,213			
\$100,000 or more	5,525,243,144	70.3	27,477,804	1,282,220,893	81.1	1,305,950,001	81.4	23.6	19.2	47,502			
\$75,000 or more	6,337,346,405	80.7	40,691,631	1,395,187,222	88.2	1,418,956,410	88.4	22.4	17.9	34,857			
\$50,000 or more	7,148,880,492	91.0	60,247,711	1,500,842,187	94.9	1,524,609,236	95.0	21.3	16.7	25,299			
\$40,000 or more	7,434,631,373	94.6	70,201,387	1,534,432,473	97.1	1,558,199,635	97.1	21.0	16.3	22,191			
\$30,000 or more	7,662,250,141	97.5	81,106,215	1,560,599,025	98.7	1,584,366,241	98.7	20.7	15.9	19,530			
\$25,000 or more	7,742,661,134	98.5	86,626,046	1,569,704,328	99.3	1,593,471,544	99.3	20.6	15.7	18,391			
\$20,000 or more	7,802,035,213	99.3	92,125,673	1,576,018,584	99.7	1,599,785,800	99.7	20.5	15.6	17,362			
\$15,000 or more	7,838,613,851	99.8	97,349,265	1,579,524,105	99.9	1,603,291,321	99.9	20.5	15.5	16,467			
\$10,000 or more	7,853,551,001	100.0	101,616,469	1,580,915,762	100.0	1,604,682,978	100.0	20.4	15.4	15,789			
\$5,000 or more	7,857,124,584	100.0	103,539,319	1,581,283,826	100.0	1,605,051,042	100.0	20.4	15.4	15,499			
\$1 or more	7,857,396,106	100.0	103,726,633	1,581,315,782	100.0	1,605,082,998	100.0	20.4	15.4	15,472			
<b>All returns</b>	<b>7,857,396,108</b>	<b>100.0</b>	<b>103,730,070</b>	<b>1,581,514,014</b>	<b>100.0</b>	<b>1,605,281,768</b>	<b>100.0</b>	<b>20.4</b>	<b>15.4</b>	<b>15,473</b>			

[1] Percentage not computed.  
 [2] Less than 0.05 percent.  
 NOTE: Detail may not add to totals because of rounding.  
 SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 1.2. All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns												Total income tax	
	Number of returns		Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount
	(1)	(2)			(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
<b>All returns, total</b>	<b>152,903,231</b>	<b>11,009,900,155</b>	<b>1,155,506,023</b>	<b>46,852,675</b>	<b>1,402,091,664</b>	<b>104,013,115</b>	<b>906,750,425</b>	<b>119,045,254</b>	<b>8,008,418,180</b>	<b>103,730,078</b>	<b>1,581,523,123</b>	<b>103,747,043</b>	<b>1,605,281,768</b>	
No adjusted gross income (includes deficits)	2,030,316	-232,238,464	12,485,824	0	0	0	0	0	0	0	* 198,232	3,445	198,770	
\$1 under \$5,000	9,752,106	25,230,059	29,640,281	270,768	4,536,477	9,481,337	53,240,980	328,424	370,804	187,314	31,956	187,314	31,956	
\$5,000 under \$10,000	10,789,563	81,447,661	48,169,834	414,666	6,468,705	10,373,892	76,934,541	1,971,076	3,663,625	1,922,850	368,064	1,922,850	368,064	
\$10,000 under \$15,000	11,594,637	145,001,169	72,890,985	658,059	10,199,342	10,936,578	87,417,597	5,911,175	17,969,255	4,267,204	1,391,657	4,267,204	1,391,657	
\$15,000 under \$20,000	10,665,270	186,097,793	74,580,904	765,996	11,804,069	9,898,273	82,063,650	6,683,526	43,302,838	5,223,592	3,505,521	5,223,592	3,505,521	
\$20,000 under \$25,000	9,963,829	224,218,126	71,980,229	922,854	15,659,343	9,059,959	76,457,727	7,826,994	71,912,367	5,499,627	6,314,256	5,499,627	6,314,256	
\$25,000 under \$30,000	8,824,548	242,450,897	64,189,893	1,102,938	17,961,510	7,720,595	65,651,580	8,044,112	99,462,775	5,519,831	9,105,303	5,519,831	9,105,303	
\$30,000 under \$40,000	15,209,009	529,629,959	114,973,334	2,495,609	41,892,357	12,711,390	110,643,912	14,654,879	266,441,069	10,904,828	26,166,552	10,904,828	26,166,606	
\$40,000 under \$50,000	11,915,599	533,337,760	92,561,612	2,996,148	50,145,473	8,919,451	80,909,966	11,745,319	311,873,931	9,953,676	33,590,286	9,954,688	33,590,399	
\$50,000 under \$75,000	20,958,446	1,286,848,073	175,218,767	7,756,875	143,420,695	13,201,570	132,947,568	20,804,807	838,281,627	19,556,080	105,654,965	19,556,080	105,652,826	
\$75,000 under \$100,000	13,508,353	1,170,354,458	127,249,067	7,145,918	151,060,610	6,361,440	73,727,784	13,458,805	820,354,914	13,213,827	112,966,329	13,214,138	112,966,409	
\$100,000 under \$200,000	19,951,450	2,707,840,958	212,168,518	15,125,862	398,135,836	4,825,573	60,277,916	19,908,357	2,040,315,252	19,784,344	340,958,752	19,786,590	340,992,723	
\$200,000 under \$500,000	6,215,046	1,770,815,570	59,396,755	5,804,404	256,190,091	410,627	5,067,427	6,205,028	1,451,487,369	6,193,044	336,733,823	6,203,409	339,962,887	
\$500,000 under \$1,000,000	1,010,203	679,941,585	0	939,924	83,566,974	70,237	853,015	1,008,882	595,998,605	1,007,251	169,190,566	1,009,082	172,977,458	
\$1,000,000 under \$1,500,000	222,611	268,740,908	0	202,347	31,639,413	20,262	250,563	222,181	237,076,403	221,861	72,348,263	222,370	74,270,402	
\$1,500,000 under \$2,000,000	90,527	155,813,355	0	82,008	18,178,588	8,516	115,486	90,364	137,631,139	90,191	42,912,660	90,443	44,168,337	
\$2,000,000 under \$5,000,000	129,868	386,043,696	0	118,718	45,302,872	11,150	154,254	129,579	340,927,910	129,442	107,262,711	129,741	110,730,178	
\$5,000,000 under \$10,000,000	31,628	216,163,537	0	29,949	25,576,403	1,679	22,839	31,563	190,730,220	31,525	59,177,780	31,602	61,274,648	
\$10,000,000 or more	20,223	632,163,016	0	19,634	90,352,905	588	13,641	20,183	542,018,079	20,153	153,645,447	20,209	161,613,368	
<b>Taxable returns, total</b>	<b>103,747,043</b>	<b>10,395,141,681</b>	<b>742,499,474</b>	<b>41,675,336</b>	<b>1,263,812,872</b>	<b>62,066,206</b>	<b>546,674,153</b>	<b>103,718,925</b>	<b>7,857,396,108</b>	<b>103,730,070</b>	<b>1,581,514,014</b>	<b>103,747,043</b>	<b>1,605,281,768</b>	
No adjusted gross income (includes deficits)	3,445	-11,664,646	31,955	0	0	0	0	0	0	0	* 198,232	3,445	198,770	
\$1 under \$5,000	187,314	585,996	2,706	6,243	21,008	181,070	301,037	186,663	271,522	187,314	31,956	187,314	31,956	
\$5,000 under \$10,000	1,922,850	15,199,933	44,883	20,150	42,692	1,902,700	11,540,090	1,922,829	3,573,583	1,922,850	368,064	1,922,850	368,064	
\$10,000 under \$15,000	4,267,204	54,861,339	12,134,181	68,707	467,686	4,198,496	27,330,578	4,267,143	14,937,150	4,267,204	1,391,657	4,267,204	1,391,657	
\$15,000 under \$20,000	5,223,592	91,386,716	19,409,356	307,199	2,974,514	4,916,393	32,427,422	5,223,485	36,578,638	5,223,592	3,505,521	5,223,592	3,505,521	
\$20,000 under \$25,000	5,499,627	123,960,706	23,851,754	420,795	4,660,955	5,078,833	36,065,819	5,497,581	59,374,079	5,499,627	6,314,256	5,499,627	6,314,256	
\$25,000 under \$30,000	5,519,831	151,771,531	26,251,538	686,804	8,491,991	4,833,027	36,628,780	5,519,681	80,410,993	5,519,831	9,105,303	5,519,831	9,105,303	
\$30,000 under \$40,000	10,904,828	381,750,852	57,697,153	1,712,967	23,591,609	9,190,856	72,847,953	10,904,797	227,618,768	10,904,828	26,166,552	10,904,828	26,166,606	
\$40,000 under \$50,000	9,954,688	446,595,557	61,254,743	2,384,830	34,489,589	7,569,858	65,115,968	9,953,452	285,750,881	9,953,676	33,590,286	9,954,688	33,590,399	
\$50,000 under \$75,000	19,556,080	1,204,324,559	150,046,356	6,998,703	117,922,240	12,857,376	124,863,729	19,552,854	811,534,087	19,556,080	105,654,965	19,556,080	105,652,826	
\$75,000 under \$100,000	13,214,138	1,145,274,978	122,477,661	6,899,440	137,566,668	6,313,703	73,138,331	13,213,557	812,103,261	13,213,827	112,966,329	13,214,138	112,966,409	
\$100,000 under \$200,000	19,786,590	2,686,894,141	210,006,884	14,981,112	386,024,246	4,805,469	59,998,579	19,778,731	2,032,166,271	19,784,344	340,958,752	19,786,590	340,992,723	
\$200,000 under \$500,000	6,203,409	1,767,776,027	59,290,312	5,796,641	254,488,432	406,768	5,016,403	6,196,535	1,449,911,100	6,193,044	336,733,823	6,203,409	339,962,887	
\$500,000 under \$1,000,000	1,009,082	679,185,290	0	939,371	83,215,104	69,671	846,830	1,008,071	595,494,762	1,007,251	169,190,561	1,009,082	172,977,458	
\$1,000,000 or more	494,365	1,657,258,712	0	452,374	209,876,148	41,986	554,631	493,545	1,447,669,011	493,166	435,337,759	494,365	452,056,934	
<b>Nontaxable returns, total</b>	<b>49,156,189</b>	<b>614,758,474</b>	<b>413,006,549</b>	<b>5,177,339</b>	<b>138,278,791</b>	<b>41,946,908</b>	<b>360,076,273</b>	<b>15,328,330</b>	<b>151,022,072</b>	<b>* 8</b>	<b>* 9,108</b>	<b>0</b>	<b>0</b>	

Footnotes at end of table.

**Table 1.2. All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of married persons filing jointly and returns of surviving spouses												Total income tax					
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns		Amount	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)					
<b>All returns, total</b>	<b>54,774,397</b>	<b>7,107,018,406</b>	<b>635,273,544</b>	<b>25,981,206</b>	<b>953,091,760</b>	<b>28,141,876</b>	<b>375,521,269</b>	<b>47,080,672</b>	<b>5,374,422,986</b>	<b>42,621,736</b>	<b>1,117,207,064</b>	<b>42,630,889</b>	<b>1,135,171,427</b>					
No adjusted gross income (includes deficits)	650,312	-141,168,510	6,669,315	0	0	0	0	0	0	2,119	138,698	2,124	139,087					
\$1 under \$5,000	730,179	1,734,531	6,887,260	58,490	1,412,414	671,689	9,327,615	0	0	* 7	* 6,724	* 7	* 6,724					
\$5,000 under \$10,000	964,726	7,414,723	9,884,938	84,000	1,840,581	880,718	12,157,596	0	0	** 59	** 366	** 59	** 366					
\$10,000 under \$15,000	1,320,912	16,675,086	14,812,215	122,636	2,781,622	1,198,276	16,350,740	0	0	**	**	**	**					
\$15,000 under \$20,000	1,521,743	26,597,577	17,784,455	118,837	2,642,720	1,403,905	19,042,628	* 6,011	* 13,387	* 5,027	* 1,641	* 5,027	* 1,641					
\$20,000 under \$25,000	1,797,799	40,521,548	21,772,000	198,660	4,276,316	1,599,139	21,443,675	487,694	809,239	358,276	74,231	358,276	74,231					
\$25,000 under \$30,000	1,657,652	45,578,276	20,100,655	202,817	4,541,970	1,454,836	19,442,990	1,098,488	4,756,536	667,823	309,670	667,823	309,670					
\$30,000 under \$40,000	3,456,996	121,468,142	43,121,268	553,984	12,177,703	2,903,012	38,582,045	3,059,641	30,180,582	1,627,143	1,737,178	1,627,143	1,737,178					
\$40,000 under \$50,000	3,372,258	151,630,288	42,204,184	670,208	14,765,711	2,702,050	35,647,260	3,271,499	60,086,182	2,121,027	4,101,945	2,121,027	4,101,945					
\$50,000 under \$75,000	8,786,118	549,138,688	107,269,413	2,533,199	56,609,304	6,252,918	82,473,773	8,710,560	303,919,922	7,710,590	28,811,790	7,710,590	28,811,790					
\$75,000 under \$100,000	8,396,454	732,474,203	99,713,975	3,822,346	87,864,530	4,574,109	60,683,817	8,365,320	485,374,915	8,158,637	54,818,704	8,158,637	54,818,704					
\$100,000 under \$200,000	15,538,630	2,129,876,057	188,954,074	11,451,687	310,064,582	4,086,943	54,696,241	15,509,288	1,578,019,257	15,408,680	247,157,875	15,408,680	247,157,875					
\$200,000 under \$500,000	5,303,488	1,510,406,512	56,089,793	4,974,896	219,222,865	328,590	4,467,017	5,296,565	1,231,619,142	5,288,217	281,281,549	5,294,947	283,517,340					
\$500,000 under \$1,000,000	864,399	581,645,781	0	811,992	70,791,093	52,407	715,585	863,542	510,432,484	862,482	145,328,279	863,776	148,224,509					
\$1,000,000 under \$1,500,000	187,207	225,706,346	0	171,545	26,060,873	15,662	216,279	186,907	199,609,187	186,710	61,287,239	187,087	62,775,176					
\$1,500,000 under \$2,000,000	75,877	130,557,995	0	68,910	14,904,351	6,966	104,050	75,756	115,665,001	75,655	36,250,832	75,827	37,217,687					
\$2,000,000 under \$5,000,000	107,321	318,780,573	0	98,419	36,584,009	8,902	137,100	107,139	282,290,539	107,056	89,366,774	107,252	92,072,171					
\$5,000,000 under \$10,000,000	26,083	178,101,595	0	24,781	20,675,718	1,302	20,163	26,046	157,496,078	26,020	49,084,161	26,068	50,734,152					
\$10,000,000 or more	16,242	479,879,025	0	15,799	65,875,398	452	12,696	16,218	414,158,934	16,208	117,449,409	16,234	123,468,084					
<b>Taxable returns, total</b>	<b>42,630,889</b>	<b>6,905,231,824</b>	<b>466,387,893</b>	<b>23,830,796</b>	<b>885,925,240</b>	<b>18,797,969</b>	<b>251,177,840</b>	<b>42,615,422</b>	<b>5,311,654,696</b>	<b>42,621,729</b>	<b>1,117,197,959</b>	<b>42,630,889</b>	<b>1,135,171,427</b>					
No adjusted gross income (includes deficits)	2,124	-7,941,016	25,294	0	0	0	0	0	0	2,119	138,698	2,124	139,087					
\$1 under \$5,000	* 7	* 12	* 110	* 7	* 2,691	0	0	0	0	* 7	* 6,724	* 7	* 6,724					
\$5,000 under \$10,000	** 59	** 661	** 488	** 59	** 8,056	0	0	0	0	** 59	** 366	** 59	** 366					
\$10,000 under \$15,000	**	**	**	**	**	0	0	0	0	**	**	**	**					
\$15,000 under \$20,000	* 5,027	* 92,470	* 16,328	* 18	* 1,957	* 5,010	* 64,779	* 5,010	* 11,208	* 5,027	* 1,641	* 5,027	* 1,641					
\$20,000 under \$25,000	358,276	8,359,295	2,885,309	8,736	130,935	349,540	4,734,164	356,230	610,787	358,276	74,231	358,276	74,231					
\$25,000 under \$30,000	667,823	18,387,391	5,546,144	51,555	857,349	616,268	8,585,350	667,782	3,399,336	667,823	309,670	667,823	309,670					
\$30,000 under \$40,000	1,627,143	57,454,990	13,900,835	247,354	4,524,222	1,379,790	19,011,205	1,627,132	20,019,417	1,627,143	1,737,178	1,627,143	1,737,178					
\$40,000 under \$50,000	2,121,027	95,912,552	19,995,305	372,097	7,493,424	1,748,930	23,479,076	2,120,920	44,951,491	2,121,027	4,101,945	2,121,027	4,101,945					
\$50,000 under \$75,000	7,710,590	485,753,668	85,767,815	2,029,168	41,839,664	5,681,422	75,081,418	7,709,440	283,083,416	7,710,590	28,811,790	7,710,590	28,811,790					
\$75,000 under \$100,000	8,158,941	712,223,125	95,286,621	3,626,937	78,451,673	4,532,005	60,133,181	8,158,553	478,355,044	8,158,637	54,818,704	8,158,941	54,818,778					
\$100,000 under \$200,000	15,408,681	2,113,513,173	186,970,633	11,335,576	300,951,929	4,073,105	54,469,060	15,404,880	1,571,577,314	15,408,680	247,157,875	15,408,681	247,160,854					
\$200,000 under \$500,000	5,294,947	1,508,249,210	55,993,011	4,968,342	217,792,762	326,605	4,429,351	5,290,508	1,230,681,644	5,288,217	281,281,549	5,294,947	283,517,340					
\$500,000 under \$1,000,000	863,776	581,225,320	0	811,654	70,573,861	52,122	711,404	863,084	510,152,492	862,482	145,328,279	863,776	148,224,509					
\$1,000,000 or more	412,468	1,332,000,983	0	379,296	163,296,718	33,172	488,853	411,884	1,168,812,547	411,643	353,429,310	412,468	368,267,270					
<b>Nontaxable returns, total</b>	<b>12,143,507</b>	<b>201,786,582</b>	<b>168,885,652</b>	<b>2,150,409</b>	<b>67,166,520</b>	<b>9,343,907</b>	<b>124,343,430</b>	<b>4,465,251</b>	<b>62,768,287</b>	<b>* 8</b>	<b>* 9,108</b>	<b>0</b>	<b>0</b>					

Footnotes at end of table.

**Table 1.2. All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of married persons filing separately															
	Number of returns		Adjusted gross income less deficit		Exemption amount		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)			
<b>All returns, total</b>	<b>3,212,807</b>	<b>218,411,124</b>	<b>16,769,469</b>	<b>1,268,867</b>	<b>32,560,030</b>	<b>1,844,837</b>	<b>12,021,267</b>	<b>2,791,402</b>	<b>175,809,336</b>	<b>2,648,650</b>	<b>36,958,653</b>	<b>2,652,819</b>	<b>37,680,856</b>			
No adjusted gross income (includes deficits)	93,987	-15,856,408	445,446	0	0	0	0	0	0	323	14,344	323	14,337			
\$1 under \$5,000	107,779	216,608	452,453	6,699	63,190	101,079	649,904	**	**	* 1,650	* 11	* 1,650	* 11			
\$5,000 under \$10,000	144,723	1,073,039	664,869	24,327	146,507	120,396	788,898	** 10,044	** 20,806	** 104,807	** 26,749	** 104,807	** 26,749			
\$10,000 under \$15,000	151,753	1,893,925	765,988	21,773	211,969	129,981	848,290	109,383	272,590	**	**	**	**			
\$15,000 under \$20,000	165,662	2,915,132	855,037	22,478	166,811	143,184	930,479	153,044	1,011,310	133,541	86,717	133,541	86,717			
\$20,000 under \$25,000	208,854	4,702,577	1,089,558	26,180	392,003	181,658	1,179,388	200,548	2,179,829	171,137	214,490	171,137	214,490			
\$25,000 under \$30,000	237,759	6,543,438	1,243,576	47,587	587,303	189,156	1,221,826	230,670	3,516,520	214,567	378,923	214,567	378,923			
\$30,000 under \$40,000	441,031	15,392,628	2,429,916	122,572	1,445,574	316,448	2,057,524	434,712	9,492,205	406,964	1,113,774	406,964	1,113,927			
\$40,000 under \$50,000	396,157	17,777,505	2,064,978	152,382	2,005,298	243,776	1,610,111	391,813	12,113,631	378,809	1,513,562	378,809	1,513,675			
\$50,000 under \$75,000	635,460	38,408,740	3,822,262	368,155	5,213,665	277,306	1,733,014	633,267	27,664,446	622,902	4,036,698	622,902	4,037,223			
\$75,000 under \$100,000	285,591	24,571,590	1,530,994	193,569	3,472,545	91,028	603,810	285,564	18,971,845	279,907	3,393,206	279,913	3,393,211			
\$100,000 under \$200,000	271,847	35,011,092	1,396,367	220,110	5,284,689	51,722	338,321	270,471	28,237,125	283,928	5,801,628	283,928	5,830,898			
\$200,000 under \$500,000	51,414	15,162,196	7,028	45,028	1,957,229	6,373	41,584	51,270	13,182,680	49,657	3,519,452	50,417	3,587,497			
\$500,000 under \$1,000,000	10,784	7,487,107	0	8,712	1,227,136	2,030	13,504	10,664	6,370,439	10,573	1,758,395	10,656	1,838,847			
\$1,000,000 under \$1,500,000	3,100	3,796,659	0	2,867	570,688	231	1,516	3,077	3,244,912	3,070	1,023,419	3,070	1,029,224			
\$1,500,000 under \$2,000,000	1,891	3,251,738	0	1,738	510,266	150	970	1,889	2,741,511	1,861	862,100	1,885	894,527			
\$2,000,000 under \$5,000,000	3,165	9,647,563	0	2,911	1,414,743	253	1,693	3,146	8,245,145	3,132	2,515,348	3,149	2,593,826			
\$5,000,000 under \$10,000,000	994	6,862,172	0	947	960,128	47	307	987	5,917,225	978	1,778,467	991	1,845,079			
\$10,000,000 or more	855	39,553,823	0	834	6,930,286	20	127	852	32,627,118	843	8,921,371	853	9,281,795			
<b>Taxable returns, total</b>	<b>2,652,819</b>	<b>224,374,182</b>	<b>13,293,890</b>	<b>1,174,279</b>	<b>30,493,755</b>	<b>1,476,163</b>	<b>9,615,867</b>	<b>2,649,186</b>	<b>172,967,405</b>	<b>2,648,650</b>	<b>36,958,653</b>	<b>2,652,819</b>	<b>37,680,856</b>			
No adjusted gross income (includes deficits)	323	-1,554,670	1,923	0	0	0	0	0	0	323	14,344	323	14,337			
\$1 under \$5,000	* 1,650	* 1,987	* 2,596	**	**	**	**	**	**	* 1,650	* 11	* 1,650	* 11			
\$5,000 under \$10,000	** 104,807	** 1,300,516	** 424,304	** 16,859	** 36,612	** 89,597	** 573,564	** 105,813	** 272,925	** 104,807	** 26,749	** 104,807	** 26,749			
\$10,000 under \$15,000	**	**	**	**	**	**	**	**	**	**	**	**	**			
\$15,000 under \$20,000	133,541	2,351,017	572,935	14,776	88,384	118,765	771,669	133,541	918,028	133,541	86,717	133,541	86,717			
\$20,000 under \$25,000	171,137	3,864,438	753,075	18,778	137,686	152,359	989,617	171,137	1,984,060	171,137	214,490	171,137	214,490			
\$25,000 under \$30,000	214,567	5,899,696	982,576	38,473	403,441	176,094	1,137,626	214,567	3,376,053	214,567	378,923	214,567	378,923			
\$30,000 under \$40,000	406,964	14,209,570	2,027,583	110,738	1,157,072	295,221	1,921,567	406,964	9,103,358	406,964	1,113,774	406,964	1,113,927			
\$40,000 under \$50,000	379,821	17,037,862	1,917,285	141,084	1,681,550	238,737	1,575,591	379,719	11,865,215	378,809	1,513,562	379,821	1,513,675			
\$50,000 under \$75,000	622,902	37,685,061	3,734,680	362,943	5,038,502	289,959	1,685,164	621,882	27,244,909	622,902	4,036,698	622,902	4,037,223			
\$75,000 under \$100,000	279,913	24,079,824	1,495,733	191,123	3,324,315	87,796	583,349	279,913	18,676,428	279,907	3,393,206	279,913	3,393,211			
\$100,000 under \$200,000	266,173	34,251,608	1,374,297	216,729	5,170,445	49,434	323,793	264,859	27,618,899	263,928	5,801,628	266,173	5,830,898			
\$200,000 under \$500,000	50,417	14,880,998	6,902	44,832	1,925,832	5,585	36,550	50,330	12,928,755	49,657	3,519,452	50,417	3,587,497			
\$500,000 under \$1,000,000	10,656	7,398,879	0	8,673	1,207,395	1,943	12,949	10,554	6,296,132	10,573	1,758,395	10,656	1,838,847			
\$1,000,000 or more	9,948	62,967,394	0	9,271	10,322,521	672	4,427	9,907	52,682,644	9,885	15,100,706	9,948	15,644,452			
<b>Nontaxable returns, total</b>	<b>559,987</b>	<b>-5,963,058</b>	<b>3,474,580</b>	<b>94,589</b>	<b>2,066,275</b>	<b>368,675</b>	<b>2,405,399</b>	<b>142,216</b>	<b>2,841,931</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			

Footnotes at end of table.





**Table 1.2. All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns of single persons												Total income tax	
	Number of returns (63)	Adjusted gross income less deficit (54)	Exemption amount (55)	Total itemized deductions (56)		Standard deduction (58)		Taxable income (60)		Income tax after credits (62)		Number of returns (64)	Amount (65)	
				Number of returns	Amount (57)	Number of returns	Amount (59)	Number of returns	Amount (61)	Number of returns	Amount (63)			
<b>All returns, total</b>	<b>73,021,932</b>	<b>2,807,841,859</b>	<b>274,969,542</b>	<b>15,613,746</b>	<b>326,005,334</b>	<b>56,204,866</b>	<b>351,758,583</b>	<b>54,785,300</b>	<b>2,003,139,865</b>	<b>50,606,866</b>	<b>362,265,564</b>	<b>50,610,150</b>	<b>366,760,474</b>	
No adjusted gross income (includes deficits)	1,202,315	-67,820,866	4,570,647	0	0	0	0	0	0	910	25,221	913	40,429	
\$1 under \$5,000	8,422,434	21,854,965	17,368,682	196,346	2,921,930	8,226,088	38,719,676	**	**	185,657	25,221	185,657	25,221	
\$5,000 under \$10,000	8,354,084	62,299,768	24,536,419	295,453	4,248,035	8,057,626	51,612,837	**	**	1,914,807	365,862	1,914,807	365,862	
\$10,000 under \$15,000	7,508,038	93,309,016	29,124,761	473,061	6,609,582	7,034,977	46,062,136	5,782,864	17,280,773	4,166,056	1,366,440	4,166,056	1,366,440	
\$15,000 under \$20,000	6,275,620	109,390,133	26,059,845	557,420	7,962,465	5,718,200	37,398,751	5,889,702	40,375,714	5,006,621	3,398,163	5,006,621	3,398,163	
\$20,000 under \$25,000	5,619,627	126,161,013	23,825,880	590,255	9,327,222	5,029,372	32,711,458	5,470,303	62,154,546	4,796,704	5,948,879	4,796,704	5,948,879	
\$25,000 under \$30,000	4,879,918	134,023,615	21,039,610	705,972	10,468,844	4,173,946	27,118,919	4,806,792	76,454,051	4,411,382	8,228,648	4,411,382	8,228,648	
\$30,000 under \$40,000	8,056,894	280,093,848	34,623,077	1,424,469	21,761,452	6,632,425	43,190,447	7,971,313	181,811,478	7,732,406	21,948,766	7,732,406	21,948,766	
\$40,000 under \$50,000	6,021,209	269,196,468	25,656,390	1,664,177	24,326,659	4,357,032	38,435,539	5,979,935	191,532,771	5,899,583	24,692,790	5,899,583	24,692,790	
\$50,000 under \$75,000	8,817,515	534,330,884	36,861,439	3,753,804	60,678,758	5,063,711	33,496,658	8,760,843	404,842,564	8,699,245	62,598,350	8,699,245	62,598,350	
\$75,000 under \$100,000	3,751,264	321,445,323	15,689,658	2,447,022	45,631,458	1,304,242	8,738,390	3,733,256	252,221,191	3,708,933	45,687,112	3,708,933	45,687,112	
\$100,000 under \$200,000	3,243,701	426,487,477	13,508,691	2,717,171	62,116,380	526,529	3,714,114	3,235,580	347,431,535	3,220,378	71,304,774	3,220,378	71,304,774	
\$200,000 under \$500,000	699,528	199,538,488	2,104,443	638,517	28,798,751	61,012	419,238	697,032	169,502,858	695,225	41,978,479	698,069	42,805,956	
\$500,000 under \$1,000,000	110,266	74,272,730	0	96,890	9,515,384	13,376	96,146	109,951	64,716,818	109,755	18,044,751	110,006	18,754,284	
\$1,000,000 under \$1,500,000	26,192	31,840,325	0	22,926	4,197,446	3,266	22,448	26,097	27,640,470	26,073	8,158,607	26,125	8,541,793	
\$1,500,000 under \$2,000,000	10,635	18,370,154	0	9,549	2,312,168	1,086	7,526	10,598	16,054,892	10,578	4,829,255	10,614	5,060,476	
\$2,000,000 under \$5,000,000	16,163	47,966,912	0	14,544	6,248,470	1,619	11,921	16,082	41,797,721	16,063	12,722,129	16,133	13,329,753	
\$5,000,000 under \$10,000,000	3,882	26,562,177	0	3,619	3,491,314	263	1,738	3,862	23,129,199	3,862	7,018,814	3,876	7,359,922	
\$10,000,000 or more	2,646	98,519,428	0	2,549	15,389,017	97	640	2,633	83,179,676	2,627	23,908,051	2,642	25,305,011	
<b>Taxable returns, total</b>	<b>50,610,150</b>	<b>2,681,317,098</b>	<b>191,307,412</b>	<b>13,687,935</b>	<b>277,235,358</b>	<b>36,921,302</b>	<b>239,894,732</b>	<b>50,603,741</b>	<b>1,975,340,046</b>	<b>50,606,866</b>	<b>362,265,564</b>	<b>50,610,150</b>	<b>366,760,474</b>	
No adjusted gross income (includes deficits)	913	-1,922,173	3,962	0	0	0	0	0	0	910	40,473	913	40,629	
\$1 under \$5,000	185,657	583,986	0	**	**	**	**	**	**	185,657	25,221	185,657	25,221	
\$5,000 under \$10,000	1,914,807	15,138,151	16,328	**	**	**	**	**	**	1,914,807	365,862	1,914,807	365,862	
\$10,000 under \$15,000	4,166,056	53,560,478	11,720,429	59,471	4,354,477	4,106,585	26,724,043	4,166,044	14,681,495	4,166,056	1,366,440	4,166,056	1,366,440	
\$15,000 under \$20,000	5,006,621	87,500,305	18,307,290	289,352	2,853,810	4,717,270	30,879,220	5,006,574	35,460,985	5,006,621	3,398,163	5,006,621	3,398,163	
\$20,000 under \$25,000	4,796,704	107,815,636	18,845,128	387,235	4,316,363	4,409,469	28,729,481	4,796,704	55,924,664	4,796,704	5,948,879	4,796,704	5,948,879	
\$25,000 under \$30,000	4,411,382	121,245,959	17,903,008	572,345	6,898,473	3,839,037	24,977,098	4,411,274	71,476,365	4,411,382	8,228,648	4,411,382	8,228,648	
\$30,000 under \$40,000	7,732,406	269,101,666	32,246,700	1,250,063	16,444,022	6,482,343	42,193,933	7,732,387	178,220,944	7,732,406	21,948,766	7,732,406	21,948,766	
\$40,000 under \$50,000	5,899,583	263,849,929	24,919,323	1,569,812	20,720,587	4,329,771	28,253,591	5,898,556	189,963,532	5,899,583	24,692,790	5,899,583	24,692,790	
\$50,000 under \$75,000	8,699,245	527,157,191	36,321,162	3,650,086	54,337,611	5,049,158	33,327,745	8,698,188	403,175,677	8,699,245	62,598,350	8,699,245	62,598,350	
\$75,000 under \$100,000	3,708,933	317,811,765	15,505,980	2,406,058	42,012,113	1,302,875	8,729,703	3,708,742	251,571,415	3,708,933	45,687,112	3,708,933	45,687,112	
\$100,000 under \$200,000	3,220,378	423,408,798	13,418,097	2,697,200	59,820,226	523,178	3,692,344	3,219,739	346,512,041	3,220,378	71,304,774	3,220,378	71,304,774	
\$200,000 under \$500,000	698,069	199,122,065	2,100,005	637,767	28,584,848	60,303	414,436	696,071	168,255,746	695,225	41,978,479	698,069	42,805,956	
\$500,000 under \$1,000,000	110,006	74,098,086	0	96,746	9,417,579	13,260	95,429	109,799	64,624,886	109,755	18,044,751	110,006	18,754,284	
\$1,000,000 or more	59,390	222,845,256	0	53,096	31,345,701	6,293	44,032	59,209	191,647,982	59,203	56,636,856	59,390	59,595,954	
<b>Nontaxable returns, total</b>	<b>22,411,782</b>	<b>126,524,760</b>	<b>83,662,130</b>	<b>1,925,810</b>	<b>48,769,977</b>	<b>19,283,565</b>	<b>111,863,851</b>	<b>4,181,559</b>	<b>27,799,818</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

\*\* Data combined to prevent disclosure of taxpayer information.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.



**Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns		Returns of married persons filing jointly and returns of surviving spouses		Returns of married persons filing separately		Returns of heads of households		Returns of single persons	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)
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	152,398,024	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	56,975,783	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	26,228,684
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	102,883	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	20,115,554
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	4,355,580	10,067,100	131,158	152,831	322,787	737,931	2,661,717	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	-354,200	501,320	2,571,545
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
Taxable pensions and annuities	28,264,910	729,187,412	15,198,323	461,431,096	467,836	11,396,274	1,635,214	28,602,711	10,963,537	227,757,331
Total rental and royalty net income	6,636,734	104,770,745	4,228,393	72,370,151	138,285	2,306,217	289,058	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	2,129,514	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	365,089	930,726	4,105,912	1,894,230	8,315,518
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	77,874,040
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
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
Repariated deferred (section 965) income as shareholders of certain foreign corporations	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	10,775,686
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	3,611,716	930,641	2,290,692	616,946	91,254	22,274	389,923	95,054	839,847	196,367
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	287,005
Health savings account deduction	1,857,859	5,350,980	1,216,680	4,255,166	32,331	56,948	157,478	273,094	451,370	785,753
Moving expenses adjustment	1,082,452	3,467,230	459,903	1,866,400	30,547	98,637	92,337	301,509	489,665	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	726,070	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	7,409	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	256,563	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

Footnotes at end of table.

**Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2017 (Filing Year 2018) —Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns		Returns of married persons filing jointly and returns of 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
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	**	**	**	**
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	1,536,626	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	1,249,410	13,993,863	3,929,418	33,863,806	15,355,582	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	11,692,353	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	465,045,994	54,785,300	2,003,139,865
Alternative minimum tax	5,075,419	36,404,112	3,761,189	27,932,040	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	21,757,425	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	11,769	2,204,408	1,240,743	170,165	88,001
Nonrefundable education credit	8,751,052	9,953,087	4,142,750	5,267,009	0	0	1,455,941	1,451,833	3,152,361	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	6,523	910	**	**	** 1,040	** 40	55,854	6,046
Alternative motor vehicle credit	13,776	49,233	5,593	23,563	0	0	* 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	* 2,050	* 299
Qualified plug-in electric vehicle credit	91,406	536,989	71,380	440,718	4,128	25,470	3,469	10,974	12,430	59,828
Earned income credit used to offset income tax before credits	4,654,352	1,516,410	543,860	197,001	0	0	2,128,717	997,711	1,981,775	321,698
American opportunity credit used to offset income tax before credits	4,294,946	3,452,338	2,682,466	2,405,903	0	0	615,556	448,057	996,925	598,378
Mortgage interest credit	96,168	136,066	38,866	55,912	* 4,003	* 5,183	13,077	11,762	40,221	63,210
Other tax credits	5,415	80,712	4,223	27,675	**	**	** 62	** 49,119	1,131	3,918
Income tax after credits	103,730,078	1,581,523,123	42,621,736	1,117,207,064	2,648,650	36,958,653	7,852,827	65,091,842	50,606,866	362,265,564
Total income tax	103,747,043	1,605,281,768	42,630,889	1,135,171,427	2,652,819	37,680,856	7,853,184	65,689,011	50,610,150	366,760,474
Total tax liability	108,457,505	1,682,608,158	44,490,349	1,190,032,840	2,735,541	39,433,288	8,208,464	69,526,430	53,023,151	383,615,601
Total tax payments	138,284,725	1,845,104,136	50,796,607	1,265,117,753	2,797,041	41,347,091	19,329,419	106,337,553	85,361,658	432,301,739
Income tax withheld	135,130,601	1,307,337,120	49,383,748	850,782,061	2,711,337	23,638,812	19,186,720	92,914,043	63,848,796	340,002,204
Estimated tax payments	9,644,985	388,704,109	6,075,719	300,842,767	162,807	11,458,045	260,551	9,503,962	3,145,009	66,899,335
Overpayment refunded	113,957,919	339,178,097	36,126,670	155,197,234	1,778,095	4,125,827	20,236,042	92,985,071	55,817,112	86,869,964
Tax due at time of filing	30,964,788	179,955,564	15,463,599	124,146,023	1,144,369	5,532,455	1,429,223	7,264,557	12,927,598	43,012,529

\* 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] Not included in total income.

[2] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. These credits are not shown separately.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
											Number of returns	Amount
<b>All returns, total</b>	<b>152,903,231</b>	<b>11,009,900,155</b>	<b>152,396,024</b>	<b>11,170,081,552</b>	<b>126,264,481</b>	<b>7,577,563,943</b>	<b>44,193,009</b>	<b>106,055,367</b>	<b>6,163,387</b>	<b>60,058,772</b>		
No adjusted gross income	2,030,316	-232,238,464	1,523,109	-229,525,858	546,172	20,869,123	637,589	5,738,414	94,888	2,056,299		
\$1 under \$5,000	9,752,106	25,230,099	9,752,106	26,380,904	6,952,571	24,755,737	1,478,589	574,920	90,963	210,554		
\$5,000 under \$10,000	10,789,563	81,447,661	10,789,563	83,639,225	8,269,276	61,751,519	1,334,991	750,884	91,423	173,600		
\$10,000 under \$15,000	11,594,637	145,001,169	11,594,637	148,045,989	8,640,300	102,641,467	1,452,616	910,294	109,738	347,104		
\$15,000 under \$20,000	10,665,270	186,097,793	10,665,270	189,145,474	8,574,161	144,870,411	1,366,790	1,023,518	109,091	289,515		
\$20,000 under \$25,000	9,983,829	224,218,126	9,983,829	227,370,254	8,364,949	182,708,792	1,433,085	1,022,021	112,733	459,698		
\$25,000 under \$30,000	8,824,548	242,450,897	8,824,548	245,375,268	7,546,010	200,080,435	1,326,946	941,757	118,201	606,481		
\$30,000 under \$40,000	15,209,009	529,629,959	15,209,009	536,488,556	13,247,533	441,282,302	2,719,924	1,942,630	257,328	1,025,279		
\$40,000 under \$50,000	11,915,599	533,337,760	11,915,599	540,301,248	10,403,747	437,485,582	2,704,026	1,735,295	245,013	1,148,689		
\$50,000 under \$75,000	20,958,446	1,286,848,073	20,958,446	1,302,279,086	17,936,912	1,000,500,360	6,608,661	5,574,683	890,685	3,278,497		
\$75,000 under \$100,000	13,508,353	1,170,354,458	13,508,353	1,184,345,204	11,528,881	870,406,373	5,854,757	5,046,194	722,569	3,183,252		
\$100,000 under \$200,000	19,951,450	2,707,840,958	19,951,450	2,741,403,962	17,460,941	2,015,029,480	11,121,958	14,295,833	1,676,034	10,009,538		
\$200,000 under \$500,000	6,215,046	1,770,815,570	6,215,046	1,801,732,037	5,511,434	1,206,754,121	4,755,311	14,390,980	1,217,306	12,323,198		
\$500,000 under \$1,000,000	1,010,203	679,941,585	1,010,203	694,485,339	871,177	379,375,686	918,148	8,601,677	361,763	7,175,409		
\$1,000,000 under \$1,500,000	222,611	268,740,908	222,611	274,062,639	187,004	121,320,814	213,278	4,459,093	103,915	3,092,532		
\$1,500,000 under \$2,000,000	90,527	156,813,355	90,527	158,466,074	74,469	62,643,611	87,836	2,988,390	48,093	2,097,211		
\$2,000,000 under \$5,000,000	129,868	386,043,696	129,868	391,801,795	106,641	134,372,608	127,158	8,879,902	76,588	5,032,411		
\$5,000,000 under \$10,000,000	31,628	216,163,537	31,628	218,442,252	25,938	64,755,746	31,277	5,684,017	21,519	2,587,451		
\$10,000,000 or more	20,223	632,163,016	20,223	635,842,104	16,364	105,959,775	20,088	21,494,866	15,537	4,962,054		
<b>Taxable returns, total</b>	<b>103,747,043</b>	<b>10,395,141,681</b>	<b>103,747,043</b>	<b>10,534,744,411</b>	<b>89,214,449</b>	<b>6,896,584,663</b>	<b>36,571,520</b>	<b>94,666,463</b>	<b>5,371,886</b>	<b>53,459,639</b>		
No adjusted gross income	3,445	-11,664,646	3,445	-11,623,809	1,930	442,067	3,161	588,890	1,136	161,835		
\$1 under \$5,000	187,314	585,986	187,314	588,162	74,218	202,723	75,371	39,273	* 3,023	* 2,902		
\$5,000 under \$10,000	1,922,850	15,199,933	1,922,850	15,233,881	1,841,749	14,112,876	184,699	46,612	12,104	17,558		
\$10,000 under \$15,000	4,267,204	54,861,339	4,267,204	55,407,811	3,567,846	44,555,663	432,259	215,299	25,264	70,806		
\$15,000 under \$20,000	5,223,592	91,386,716	5,223,592	92,326,217	4,362,242	74,038,318	639,916	443,397	36,443	84,595		
\$20,000 under \$25,000	5,499,627	123,950,706	5,499,627	125,525,792	4,614,425	100,941,912	770,627	433,997	53,510	286,421		
\$25,000 under \$30,000	5,519,831	151,771,531	5,519,831	153,412,289	4,601,401	121,161,751	966,807	736,632	71,622	265,519		
\$30,000 under \$40,000	10,904,828	381,750,852	10,904,828	386,131,008	9,319,092	310,125,118	2,140,099	1,564,970	190,641	597,869		
\$40,000 under \$50,000	9,954,688	446,595,557	9,954,688	451,999,652	8,630,702	363,196,206	2,309,447	1,430,290	205,070	718,740		
\$50,000 under \$75,000	19,556,080	1,204,324,559	19,556,080	1,218,026,080	16,794,336	934,330,950	6,188,584	4,975,112	608,242	2,282,873		
\$75,000 under \$100,000	13,214,138	1,145,274,978	13,214,138	1,158,443,998	11,321,621	855,553,462	5,700,071	4,662,861	686,171	2,656,594		
\$100,000 under \$200,000	19,786,590	2,686,884,141	19,786,590	2,719,975,402	17,361,065	2,005,392,539	11,015,739	13,836,822	1,636,873	9,179,670		
\$200,000 under \$500,000	6,203,409	1,767,776,027	6,203,409	1,798,629,187	5,503,403	1,204,982,857	4,747,856	14,259,430	1,214,543	12,202,592		
\$500,000 under \$1,000,000	1,009,082	679,185,290	1,009,082	693,723,045	870,328	378,909,123	917,548	8,573,897	361,663	7,170,226		
\$1,000,000 or more	494,365	1,657,258,712	494,365	1,676,945,697	410,072	488,639,099	479,335	43,308,981	265,581	17,761,450		
<b>Nontaxable returns, total</b>	<b>49,156,189</b>	<b>614,758,474</b>	<b>48,648,981</b>	<b>635,337,140</b>	<b>37,050,032</b>	<b>680,979,280</b>	<b>7,621,469</b>	<b>11,388,905</b>	<b>791,501</b>	<b>6,599,133</b>		

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Ordinary dividends		Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession	
	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)
<b>All returns, total</b>	<b>28,171,331</b>	<b>282,336,042</b>	<b>26,216,041</b>	<b>216,846,966</b>	<b>19,990,503</b>	<b>34,292,386</b>	<b>414,044</b>	<b>10,381,660</b>	<b>19,436,036</b>	<b>416,010,104</b>
No adjusted gross income	445,436	5,326,089	405,957	3,689,805	57,449	354,157	2,980	75,732	234,776	4,474,447
\$1 under \$5,000	918,786	970,998	836,882	611,124	63,200	37,642	* 3,015	* 4,623	1,293,093	3,452,863
\$5,000 under \$10,000	815,099	1,282,506	741,232	797,519	82,916	68,321	12,347	70,112	1,720,044	11,769,450
\$10,000 under \$15,000	875,416	1,834,544	793,549	1,224,706	131,673	102,694	26,655	230,540	2,396,027	24,922,857
\$15,000 under \$20,000	794,490	1,830,363	720,464	1,163,321	145,723	106,197	22,401	228,365	1,546,892	19,024,630
\$20,000 under \$25,000	775,451	1,903,404	701,956	1,185,777	206,638	126,191	22,184	259,897	1,083,271	15,191,597
\$25,000 under \$30,000	744,390	1,924,456	677,564	1,300,283	294,244	184,633	32,377	359,136	814,141	12,136,111
\$30,000 under \$40,000	1,499,953	4,106,378	1,362,555	2,736,705	782,838	547,720	57,369	684,108	1,290,843	20,836,757
\$40,000 under \$50,000	1,448,472	3,903,451	1,329,209	2,710,472	1,080,016	779,700	46,709	810,612	1,201,249	18,971,007
\$50,000 under \$75,000	3,812,081	13,168,278	3,499,335	9,140,591	3,346,658	2,567,233	92,360	1,969,665	2,113,733	37,175,546
\$75,000 under \$100,000	3,510,707	15,424,556	3,279,130	10,921,996	3,488,418	3,336,790	42,512	1,648,970	2,175,827	35,036,180
\$100,000 under \$200,000	7,416,984	46,748,395	6,953,253	35,284,154	7,460,327	8,898,642	36,207	2,175,827	2,707,033	77,353,406
\$200,000 under \$500,000	3,869,169	63,605,486	3,709,204	42,430,273	2,247,261	5,025,774	14,430	1,701,391	1,094,067	75,764,812
\$500,000 under \$1,000,000	810,519	28,937,256	783,909	23,048,015	388,093	2,540,934	2,029	401,287	197,908	27,050,203
\$1,000,000 under \$1,500,000	188,882	13,010,147	182,598	10,275,237	102,795	1,413,600	212	70,106	43,650	9,367,386
\$1,500,000 under \$2,000,000	79,972	8,391,122	77,733	6,536,396	44,441	928,696	* 62	* 45,185	17,318	5,021,577
\$2,000,000 under \$5,000,000	116,753	22,009,340	113,906	17,366,480	67,707	2,384,849	150	66,358	23,652	8,999,403
\$5,000,000 under \$10,000,000	29,452	13,243,761	28,700	10,582,357	18,086	1,365,896	32	40,595	5,746	3,610,067
\$10,000,000 or more	19,317	44,715,512	18,906	35,841,754	12,120	3,532,718	13	15,334	3,626	5,852,804
<b>Taxable returns, total</b>	<b>23,631,731</b>	<b>259,247,609</b>	<b>22,057,485</b>	<b>200,492,264</b>	<b>18,654,056</b>	<b>32,571,242</b>	<b>321,486</b>	<b>9,367,425</b>	<b>10,808,416</b>	<b>320,248,407</b>
No adjusted gross income	2,406	467,877	2,225	331,083	277	8,658	0	0	833	218,375
\$1 under \$5,000	81,179	101,520	76,836	67,765	0	0	0	0	* 8,010	* 16,012
\$5,000 under \$10,000	155,646	207,227	140,559	130,197	* 3,018	* 3,258	0	0	76,139	256,412
\$10,000 under \$15,000	233,557	254,939	208,080	157,094	26,709	12,810	11,056	99,634	337,047	3,078,161
\$15,000 under \$20,000	357,804	466,474	320,624	265,532	58,038	27,659	13,258	166,441	404,713	4,222,834
\$20,000 under \$25,000	409,550	656,383	367,148	394,950	119,855	57,015	13,146	183,827	460,746	5,884,901
\$25,000 under \$30,000	533,310	869,171	483,360	526,849	197,773	102,092	15,272	175,935	401,290	5,377,438
\$30,000 under \$40,000	1,202,594	2,384,127	1,087,542	1,447,269	556,654	333,033	44,203	526,448	743,445	10,894,181
\$40,000 under \$50,000	1,264,184	2,616,377	1,160,151	1,754,066	904,969	580,996	40,625	654,975	851,925	12,833,751
\$50,000 under \$75,000	3,551,820	10,581,565	3,254,648	7,229,632	3,121,738	2,312,055	88,351	1,874,042	1,862,515	32,346,081
\$75,000 under \$100,000	3,403,767	13,410,662	3,177,913	9,473,336	3,396,953	3,177,317	42,464	1,172,163	1,601,615	33,585,493
\$100,000 under \$200,000	7,328,544	44,069,516	6,869,597	33,274,447	7,419,444	8,795,921	36,202	2,175,574	2,676,180	76,150,414
\$200,000 under \$500,000	3,863,169	53,273,168	3,703,642	42,183,412	2,245,519	5,000,227	14,412	1,699,528	1,092,267	75,574,199
\$500,000 under \$1,000,000	810,065	28,902,949	783,520	23,020,871	368,008	2,537,873	2,027	401,281	197,750	27,004,433
\$1,000,000 or more	434,138	100,985,655	421,640	80,235,762	245,101	9,622,328	469	237,577	93,939	32,805,764
<b>Nontaxable returns, total</b>	<b>4,539,600</b>	<b>23,088,433</b>	<b>4,158,556</b>	<b>16,354,703</b>	<b>1,336,447</b>	<b>1,721,143</b>	<b>92,559</b>	<b>1,014,235</b>	<b>8,627,621</b>	<b>95,761,697</b>

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Business or profession		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D [2]		Sales of property other than capital assets			
	Net loss		Amount		Taxable net gain		Taxable net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b>	<b>6,462,796</b>	<b>69,637,956</b>	<b>4,229,823</b>	<b>11,371,193</b>	<b>13,698,506</b>	<b>859,894,631</b>	<b>7,471,221</b>	<b>16,779,101</b>	<b>995,719</b>	<b>34,607,320</b>
No adjusted gross income	461,725	15,934,756	25,405	38,111	182,569	19,191,607	417,499	1,079,017	62,108	2,290,669
\$1 under \$5,000	124,694	780,472	224,647	176,073	255,061	580,316	291,546	562,606	21,166	170,143
\$5,000 under \$10,000	221,353	2,034,318	146,426	197,408	324,549	879,902	264,552	547,009	13,353	70,745
\$10,000 under \$15,000	294,830	2,435,240	150,523	209,043	347,534	1,475,473	234,246	516,537	18,216	82,037
\$15,000 under \$20,000	400,894	3,943,899	142,742	224,589	305,884	1,325,812	204,769	441,066	18,553	148,140
\$20,000 under \$25,000	375,440	3,705,656	123,711	235,839	324,651	1,712,450	190,269	415,082	10,964	93,743
\$25,000 under \$30,000	327,618	2,690,953	142,406	269,750	313,023	1,508,109	205,169	437,005	17,042	88,594
\$30,000 under \$40,000	604,919	4,917,988	256,649	467,237	610,424	3,799,333	380,801	821,100	36,339	307,104
\$40,000 under \$50,000	470,552	3,426,260	272,320	510,438	637,343	4,655,431	328,643	702,183	36,868	385,359
\$50,000 under \$75,000	911,378	6,251,731	663,684	1,296,849	1,693,384	13,508,802	922,328	2,039,924	101,780	979,593
\$75,000 under \$100,000	665,439	4,434,677	574,246	1,547,728	1,673,930	18,527,349	879,878	1,940,970	92,455	957,921
\$100,000 under \$200,000	1,130,326	8,450,413	1,082,559	3,633,746	3,748,985	66,274,073	1,802,059	4,040,570	221,931	2,756,152
\$200,000 under \$500,000	381,234	4,585,651	374,338	2,103,407	2,366,587	109,971,765	1,032,204	2,397,176	181,346	3,369,488
\$500,000 under \$1,000,000	58,259	1,580,644	41,019	320,613	575,245	79,424,756	213,262	551,502	80,275	2,398,345
\$1,000,000 under \$1,500,000	13,821	745,577	5,508	54,045	142,145	42,974,938	49,190	134,937	28,479	1,297,248
\$1,500,000 under \$2,000,000	5,997	432,731	1,749	23,743	61,878	29,813,179	19,722	54,399	14,387	783,855
\$2,000,000 under \$5,000,000	9,583	1,160,443	1,588	43,617	93,801	93,502,832	26,547	73,683	25,646	2,158,480
\$5,000,000 under \$10,000,000	2,617	682,670	251	14,992	24,609	68,993,824	5,645	16,068	8,083	1,742,405
\$10,000,000 or more	2,118	1,443,875	53	3,965	16,902	301,774,681	2,893	8,267	6,730	14,527,300
<b>Taxable returns, total</b>	<b>4,273,089</b>	<b>37,081,766</b>	<b>3,559,831</b>	<b>10,128,478</b>	<b>11,691,572</b>	<b>823,421,276</b>	<b>5,794,082</b>	<b>12,882,826</b>	<b>793,000</b>	<b>31,266,239</b>
No adjusted gross income	568	210,800	* 9	* 5	1,673	3,204,009	1,233	3,403	730	306,910
\$1 under \$5,000	0	0	32,202	51,914	34,261	70,307	7,314	10,608	* 2,109	* 762
\$5,000 under \$10,000	7,026	43,429	40,261	66,766	84,628	235,970	18,216	18,767	* 18	* 2,734
\$10,000 under \$15,000	68,736	454,939	56,351	57,630	92,625	282,882	49,779	93,663	* 4,385	* 13,685
\$15,000 under \$20,000	123,969	896,350	75,702	79,454	115,836	337,585	77,191	158,017	5,361	59,058
\$20,000 under \$25,000	162,018	1,395,810	61,550	76,563	155,467	456,811	102,546	202,889	3,526	38,168
\$25,000 under \$30,000	169,179	1,324,572	109,756	167,698	191,769	545,335	142,692	280,111	8,884	59,879
\$30,000 under \$40,000	322,621	2,179,003	232,538	343,057	420,414	1,493,484	297,420	618,089	14,721	134,941
\$40,000 under \$50,000	362,780	2,463,972	247,378	416,891	524,540	2,762,881	276,876	580,820	23,460	210,978
\$50,000 under \$75,000	820,598	5,295,619	634,636	1,212,786	1,514,532	10,204,738	843,436	1,842,828	89,202	792,125
\$75,000 under \$100,000	645,367	4,063,172	566,437	1,476,466	1,595,070	15,769,074	856,014	1,876,532	82,020	881,543
\$100,000 under \$200,000	1,117,506	8,179,516	1,078,677	3,618,640	3,683,828	62,352,029	1,775,194	3,969,777	214,507	2,532,627
\$200,000 under \$500,000	380,435	4,539,303	374,176	2,101,502	2,362,652	109,471,155	1,029,519	2,390,083	180,551	3,337,901
\$500,000 under \$1,000,000	58,181	1,576,566	41,010	320,556	575,059	79,361,251	212,842	550,383	80,238	2,396,279
\$1,000,000 or more	34,105	4,458,714	9,147	138,549	339,219	536,873,765	103,810	286,857	83,289	20,498,650
<b>Nontaxable returns, total</b>	<b>2,189,707</b>	<b>32,556,190</b>	<b>669,993</b>	<b>1,242,715</b>	<b>2,006,934</b>	<b>36,473,355</b>	<b>1,677,138</b>	<b>3,896,275</b>	<b>202,719</b>	<b>3,341,081</b>

Footnotes at end of table.



**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of property other than capital assets		Taxable Individual Retirement Arrangement (IRA) distributions		Pensions and annuities		Taxable		Rent	
	Net loss		Amount		Total [1]		Amount		Net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b>	<b>1,114,327</b>	<b>21,870,425</b>	<b>15,117,193</b>	<b>286,496,949</b>	<b>30,610,779</b>	<b>1,171,791,907</b>	<b>28,264,910</b>	<b>729,187,412</b>	<b>5,061,318</b>	<b>81,668,137</b>
No adjusted gross income	99,701	9,096,806	154,861	2,881,681	279,767	7,953,715	224,229	3,450,032	124,931	2,304,040
\$1 under \$5,000	22,929	172,738	360,510	1,030,857	724,306	5,250,825	667,768	2,044,035	111,781	440,874
\$5,000 under \$10,000	23,648	143,762	580,646	2,755,971	1,208,473	10,211,529	1,172,034	6,764,194	152,020	877,986
\$10,000 under \$15,000	21,110	275,347	700,006	4,185,806	1,573,498	18,171,930	1,519,745	13,286,828	224,188	1,361,573
\$15,000 under \$20,000	24,146	254,324	642,567	4,855,306	1,545,385	20,721,157	1,483,025	16,083,640	180,586	1,447,906
\$20,000 under \$25,000	22,917	181,497	647,726	5,774,035	1,507,057	23,912,287	1,443,315	18,207,689	157,013	1,073,742
\$25,000 under \$30,000	20,644	125,002	569,831	5,290,890	1,360,383	23,998,290	1,290,988	18,587,384	137,482	1,161,992
\$30,000 under \$40,000	47,748	221,906	1,081,390	11,230,187	2,496,150	48,794,181	2,355,890	38,154,505	260,194	2,138,763
\$40,000 under \$50,000	46,896	255,102	979,806	11,227,910	2,203,783	51,533,778	2,047,750	40,252,718	254,023	2,335,564
\$50,000 under \$75,000	102,053	1,192,663	2,440,339	33,614,710	5,129,174	158,863,197	4,839,695	119,266,513	675,603	6,287,382
\$75,000 under \$100,000	112,794	866,229	2,100,603	38,662,104	4,060,177	166,773,240	3,762,562	115,731,361	622,408	6,461,903
\$100,000 under \$200,000	235,419	1,975,118	3,420,416	94,232,018	6,326,557	372,883,554	5,697,263	236,168,713	1,262,895	18,547,501
\$200,000 under \$500,000	189,046	2,242,044	1,182,800	54,407,317	1,838,752	195,414,646	1,499,958	84,987,043	665,966	17,899,296
\$500,000 under \$1,000,000	77,055	1,102,064	175,741	10,838,110	240,808	41,237,548	176,443	10,222,967	148,518	8,138,650
\$1,000,000 under \$1,500,000	26,551	537,953	37,035	2,105,403	52,066	10,150,853	37,989	2,565,044	36,690	2,959,628
\$1,500,000 under \$2,000,000	12,206	380,488	14,616	886,635	21,292	4,472,303	15,292	920,689	15,435	1,647,150
\$2,000,000 under \$5,000,000	19,644	933,166	20,720	1,450,987	30,807	7,144,885	22,185	1,474,031	22,618	3,561,674
\$5,000,000 under \$10,000,000	5,714	463,496	4,784	529,937	7,500	2,160,456	5,262	506,151	5,443	1,319,556
\$10,000,000 or more	4,106	1,450,721	2,795	537,086	4,844	2,143,532	3,559	503,877	3,523	1,702,958
<b>Taxable returns, total</b>	<b>832,334</b>	<b>10,976,877</b>	<b>12,351,794</b>	<b>264,247,845</b>	<b>24,844,198</b>	<b>1,093,788,120</b>	<b>22,857,570</b>	<b>681,436,146</b>	<b>4,019,546</b>	<b>72,548,644</b>
No adjusted gross income	550	239,897	557	50,525	851	110,255	546	68,045	938	129,591
\$1 under \$5,000	* 2,022	* 5,454	9,591	23,631	12,365	110,166	12,365	41,045	* 6	* 1,854
\$5,000 under \$10,000	0	0	* 5,043	* 15,303	33,192	114,813	30,177	109,445	* 1,009	* 1,630
\$10,000 under \$15,000	* 4,269	* 11,072	184,842	1,127,155	546,481	6,454,062	529,402	5,284,684	56,034	312,582
\$15,000 under \$20,000	* 6,045	* 73,139	305,756	2,315,441	805,050	10,627,840	778,272	8,893,414	57,289	474,922
\$20,000 under \$25,000	* 6,555	* 26,889	360,048	3,137,812	893,575	15,439,092	856,820	11,759,561	73,876	552,224
\$25,000 under \$30,000	6,574	51,519	449,590	4,316,947	1,066,949	19,445,231	1,017,208	15,885,623	85,966	728,515
\$30,000 under \$40,000	23,590	57,800	920,557	9,608,945	2,128,884	43,628,479	2,023,971	35,056,990	192,709	1,504,947
\$40,000 under \$50,000	31,490	77,277	920,730	10,582,372	1,989,684	47,093,952	1,857,439	37,774,075	204,532	1,816,811
\$50,000 under \$75,000	84,485	932,408	2,322,953	31,834,671	4,923,846	154,437,623	4,656,793	116,401,305	607,273	5,447,011
\$75,000 under \$100,000	103,908	678,185	2,054,210	37,358,604	3,973,824	163,086,667	3,683,798	114,365,054	599,879	6,165,613
\$100,000 under \$200,000	229,388	1,785,172	3,381,609	93,260,691	6,276,042	370,797,817	5,652,403	234,723,286	1,243,129	18,249,509
\$200,000 under \$500,000	188,286	2,196,551	1,180,696	54,283,648	1,836,272	195,154,653	1,497,762	84,899,762	664,809	17,850,674
\$500,000 under \$1,000,000	76,995	1,095,942	175,679	10,827,761	240,715	41,229,246	176,362	10,218,500	148,426	8,132,594
\$1,000,000 or more	68,176	3,745,021	79,932	5,504,338	116,468	26,058,223	84,252	5,965,359	83,671	11,180,168
<b>Non-taxable returns, total</b>	<b>281,993</b>	<b>10,893,548</b>	<b>2,765,399</b>	<b>22,249,105</b>	<b>5,766,581</b>	<b>78,003,787</b>	<b>5,407,340</b>	<b>47,751,266</b>	<b>1,041,771</b>	<b>9,119,493</b>

Footnotes at end of table.



**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Rent			Royalty			Farm rental		
	Net loss (includes nondeductible loss)		Net income	Net loss		Net income	Net loss		Net income
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount	
<b>All returns, total</b>	<b>5,078,860</b>	<b>56,765,217</b>	<b>1,938,087</b>	<b>21,299,165</b>	<b>86,673</b>	<b>424,496</b>	<b>373,713</b>	<b>4,510,415</b>	<b>660,311</b>
No adjusted gross income	244,923	6,283,968	57,374	762,564	1,925	38,632	9,511	147,213	5,432
\$1 under \$5,000	61,269	656,480	52,152	79,499	* 24	* 677	7,932	16,702	** 6,321
\$5,000 under \$10,000	91,032	763,278	60,557	73,761	* 3,754	* 2,275	9,110	48,528	**
\$10,000 under \$15,000	111,529	854,890	47,303	107,687	* 1,016	* 168	11,477	34,094	**
\$15,000 under \$20,000	99,992	746,691	41,780	159,361	* 2,014	* 831	14,654	118,964	* 4,217
\$20,000 under \$25,000	126,255	743,305	48,746	115,327	** 1,334	** 2,366	16,579	116,894	* 2,871
\$25,000 under \$30,000	114,551	1,039,286	55,442	119,804	**	**	16,707	94,665	* 4,289
\$30,000 under \$40,000	292,477	2,414,177	107,405	257,723	* 6,005	* 4,788	17,426	206,884	* 4,038
\$40,000 under \$50,000	281,829	2,386,305	90,387	440,751	* 3,004	* 6,277	17,042	148,307	8,159
\$50,000 under \$75,000	691,520	5,574,254	208,619	831,863	9,741	13,662	68,283	650,005	* 3,789
\$75,000 under \$100,000	679,202	6,182,313	232,604	790,023	10,207	36,059	48,145	624,232	9,493
\$100,000 under \$200,000	1,310,989	12,305,121	457,424	3,356,943	22,623	90,957	98,185	1,336,991	23,635
\$200,000 under \$500,000	744,650	9,880,086	288,397	3,539,064	13,010	27,957	29,599	669,345	3,646
\$500,000 under \$1,000,000	148,189	3,103,312	94,512	2,678,744	5,479	42,088	6,286	161,698	1,758
\$1,000,000 under \$1,500,000	36,085	1,124,165	30,807	1,463,281	1,846	17,326	1,254	46,954	471
\$1,500,000 under \$2,000,000	14,671	529,965	15,716	910,036	978	3,921	473	42,485	293
\$2,000,000 under \$5,000,000	20,994	1,090,409	30,051	2,070,207	2,323	30,519	759	20,540	296
\$5,000,000 under \$10,000,000	5,097	428,408	10,115	1,063,378	725	25,862	153	10,195	107
\$10,000,000 or more	3,604	658,804	8,694	2,479,146	663	80,129	136	15,721	63
<b>Taxable returns, total</b>	<b>4,068,699</b>	<b>43,232,515</b>	<b>1,596,455</b>	<b>19,870,064</b>	<b>75,105</b>	<b>367,908</b>	<b>300,667</b>	<b>4,063,398</b>	<b>65,931</b>
No adjusted gross income	** 1,483	** 146,424	625	79,157	58	1,546	29	62,337	* 3
\$1 under \$5,000	**	**	** 3,572	** 718	0	0	0	0	0
\$5,000 under \$10,000	* 7	* 14	**	**	** 2,013	** 259	0	0	0
\$10,000 under \$15,000	14,315	95,236	* 8,037	* 37,996	**	**	** 7,981	** 67,547	* 3
\$15,000 under \$20,000	31,342	199,191	20,268	53,122	**	**	**	**	* 2,028
\$20,000 under \$25,000	46,461	259,020	22,808	43,000	0	0	* 6,976	* 41,965	* 11,455
\$25,000 under \$30,000	59,589	546,555	38,537	96,980	** 7,382	** 10,947	12,537	82,088	* 2,006
\$30,000 under \$40,000	188,455	1,355,114	86,304	210,032	**	**	15,835	197,417	* 7,051
\$40,000 under \$50,000	209,642	1,591,576	77,684	384,964	**	**	12,988	144,631	* 3,785
\$50,000 under \$75,000	606,266	4,681,817	197,188	790,073	9,721	13,543	60,106	589,860	9,487
\$75,000 under \$100,000	647,785	5,700,824	222,111	734,545	9,881	34,559	47,829	620,496	9,603
\$100,000 under \$200,000	1,292,200	11,914,989	442,147	3,249,936	21,100	80,342	97,783	1,311,651	23,317
\$200,000 under \$500,000	742,832	9,826,329	287,381	3,528,434	12,943	27,137	29,545	687,900	3,590
\$500,000 under \$1,000,000	147,958	3,093,787	94,452	2,677,123	5,474	42,065	6,284	161,615	1,757
\$1,000,000 or more	80,364	3,821,639	95,340	7,983,982	6,532	157,511	2,774	135,890	1,228
<b>Non-taxable returns, total</b>	<b>1,010,162</b>	<b>13,532,702</b>	<b>341,632</b>	<b>1,429,101</b>	<b>11,568</b>	<b>56,588</b>	<b>73,046</b>	<b>427,017</b>	<b>23,302</b>

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total rental and royalty						Partnership and S corporation						Estate and trust					
	Net income		Net loss		Net income		Net loss		Net income		Net loss		Net income		Net loss			
	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)		
<b>All returns, total</b>	<b>6,636,734</b>	<b>104,770,745</b>	<b>4,201,919</b>	<b>49,241,288</b>	<b>6,240,408</b>	<b>833,430,151</b>	<b>2,872,745</b>	<b>153,150,406</b>	<b>604,796</b>	<b>35,105,233</b>	<b>57,812</b>	<b>3,977,699</b>						
No adjusted gross income	154,001	2,983,809	251,602	7,071,002	89,178	6,725,120	313,241	62,650,497	13,838	588,823	4,310	1,705,259						
\$1 under \$5,000	162,045	527,355	61,737	499,148	73,454	240,702	60,506	735,403	9,225	13,167	* 1,113	* 3,040						
\$5,000 under \$10,000	212,382	979,685	93,297	787,760	92,439	686,865	69,107	667,230	11,069	46,488	* 14	* 1,656						
\$10,000 under \$15,000	267,149	1,446,142	110,233	804,907	115,968	1,042,515	59,219	737,049	13,779	72,556	* 4,230	* 5,186						
\$15,000 under \$20,000	226,170	1,691,023	96,578	686,871	101,344	1,064,545	54,968	532,507	9,362	67,417	* 1,120	* 721						
\$20,000 under \$25,000	207,411	1,287,194	123,693	741,067	138,864	1,716,869	54,237	710,376	11,079	91,542	* 3	* 6						
\$25,000 under \$30,000	197,828	1,367,647	115,426	1,016,672	122,819	1,576,551	65,233	805,577	14,142	103,399	* 1,544	* 39,490						
\$30,000 under \$40,000	357,569	2,587,458	295,731	2,522,427	279,552	4,795,472	115,428	1,720,413	20,254	215,539	3,543	18,171						
\$40,000 under \$50,000	334,197	2,862,359	275,972	2,227,365	261,439	4,885,663	137,185	2,200,704	23,589	328,262	* 2,121	* 26,320						
\$50,000 under \$75,000	874,400	7,673,446	677,880	5,744,095	623,153	14,200,026	324,532	4,611,892	60,177	767,873	2,566	27,622						
\$75,000 under \$100,000	822,371	7,718,817	678,873	6,352,705	642,516	18,152,097	311,410	3,622,695	72,083	1,326,428	6,281	31,645						
\$100,000 under \$200,000	1,635,631	22,531,818	1,028,434	9,190,603	1,646,657	71,515,726	701,622	10,487,946	174,775	3,523,827	10,614	124,383						
\$200,000 under \$500,000	828,982	21,309,906	269,380	6,367,329	1,328,248	150,290,571	406,948	11,619,566	112,086	6,044,429	8,299	168,808						
\$500,000 under \$1,000,000	208,277	10,736,593	70,988	2,141,535	443,879	132,021,848	111,970	6,945,597	30,292	3,107,692	4,644	118,132						
\$1,000,000 under \$1,500,000	56,452	4,407,802	20,740	875,698	121,853	71,201,820	31,954	3,604,348	9,952	1,868,292	2,069	162,988						
\$1,500,000 under \$2,000,000	26,077	2,566,264	9,454	413,182	51,640	43,763,972	15,383	2,593,751	5,199	1,446,940	999	111,247						
\$2,000,000 under \$5,000,000	43,616	5,581,252	14,946	879,484	76,700	111,793,721	25,811	7,767,942	9,001	4,173,001	2,284	264,669						
\$5,000,000 under \$10,000,000	12,640	2,373,360	3,921	365,787	18,695	56,536,444	7,902	5,485,485	2,723	2,754,205	928	208,878						
\$10,000,000 or more	9,537	4,158,816	3,034	553,653	12,010	141,219,605	6,089	25,651,529	2,170	8,565,354	1,132	959,478						
<b>Taxable returns, total</b>	<b>5,306,477</b>	<b>94,215,685</b>	<b>3,196,327</b>	<b>34,950,918</b>	<b>5,414,108</b>	<b>815,942,326</b>	<b>2,060,693</b>	<b>81,620,218</b>	<b>526,826</b>	<b>34,105,603</b>	<b>45,908</b>	<b>2,218,694</b>						
No adjusted gross income	1,291	261,869	864	140,334	1,405	1,866,029	1,275	1,885,140	229	126,708	** 1,139	** 93,617						
\$1 under \$5,000	* 3,033	* 2,571	0	0	9,700	20,036	* 1,023	* 4,044	** 7,035	** 9,402	**	**						
\$5,000 under \$10,000	* 1,554	* 1,629	* 7	* 14	10,072	27,153	* 2,017	* 4,126	**	**	**	**						
\$10,000 under \$15,000	63,013	347,031	14,785	104,788	36,992	363,123	9,412	48,146	* 7,028	* 44,136	0	0						
\$15,000 under \$20,000	81,270	577,278	32,488	197,140	45,180	547,279	17,653	101,803	* 3,034	* 25,669	* 1,116	* 279						
\$20,000 under \$25,000	98,269	623,129	45,646	262,854	62,249	805,677	14,469	104,558	* 6,396	* 72,752	0	0						
\$25,000 under \$30,000	128,375	899,153	58,474	562,582	75,271	986,816	25,530	254,824	* 7,048	* 67,083	** 4,038	** 54,859						
\$30,000 under \$40,000	278,122	1,895,525	190,846	1,415,359	170,903	2,909,574	59,751	650,082	17,941	192,787	**	**						
\$40,000 under \$50,000	275,018	2,308,195	205,777	1,454,870	196,587	3,509,988	94,306	1,060,807	18,231	283,540	* 2,109	* 26,201						
\$50,000 under \$75,000	793,057	6,750,310	595,248	4,669,886	533,570	11,825,130	267,841	2,631,700	52,152	724,244	* 1,339	* 846						
\$75,000 under \$100,000	792,265	7,375,575	647,765	5,796,372	603,942	16,581,078	281,058	2,842,082	66,953	1,241,232	5,942	22,350						
\$100,000 under \$200,000	1,607,617	22,117,054	1,012,980	8,821,123	1,617,226	70,159,173	682,591	8,848,386	169,682	3,380,825	9,987	58,074						
\$200,000 under \$500,000	827,176	21,252,496	268,498	6,317,671	1,326,477	150,108,697	404,899	11,261,841	111,786	6,027,750	8,205	149,368						
\$500,000 under \$1,000,000	208,164	10,729,124	70,898	2,129,834	443,730	131,966,466	111,833	6,903,435	30,280	3,107,221	4,630	114,294						
\$1,000,000 or more	148,251	19,074,746	52,051	3,078,090	280,804	424,266,106	87,034	45,019,244	29,032	18,802,254	7,403	1,698,808						
<b>Non-taxable returns, total</b>	<b>1,330,257</b>	<b>10,555,060</b>	<b>1,005,592</b>	<b>14,290,370</b>	<b>826,300</b>	<b>17,487,825</b>	<b>812,052</b>	<b>71,530,188</b>	<b>77,970</b>	<b>999,630</b>	<b>11,904</b>	<b>1,759,004</b>						

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Net income			Farm			Unemployment compensation			Social security benefits			Taxable Amount	
	Net income		Number of returns (63)	Net loss		Number of returns (65)	Amount		Number of returns (67)	Amount		Number of returns (70)		Number of returns (71)
	Number of returns (63)	Amount (64)		Number of returns (65)	Amount (66)		Number of returns (67)	Amount (68)		Number of returns (70)	Amount (72)			
<b>All returns, total</b>	<b>481,113</b>	<b>11,222,173</b>	<b>1,308,149</b>	<b>30,388,415</b>	<b>5,204,253</b>	<b>23,946,035</b>	<b>28,967,603</b>	<b>644,989,570</b>	<b>20,929,431</b>	<b>309,539,629</b>				
No adjusted gross income	26,863	460,884	127,555	6,808,089	13,694	58,104	893,034	18,286,212	6,629	28,617				
\$1 under \$5,000	22,211	87,427	34,345	527,997	49,300	100,669	1,871,793	33,167,447	19,068	81,871				
\$5,000 under \$10,000	18,723	74,995	38,594	428,470	219,781	687,078	2,000,972	37,114,006	44,872	243,551				
\$10,000 under \$15,000	18,885	129,588	38,788	535,088	359,967	1,314,023	2,201,549	41,753,457	185,390	323,074				
\$15,000 under \$20,000	22,759	242,105	37,159	678,223	428,635	1,677,307	1,836,800	35,555,521	860,783	1,049,423				
\$20,000 under \$25,000	20,564	269,866	41,196	848,179	406,253	1,736,445	1,637,535	33,489,639	1,345,904	3,116,870				
\$25,000 under \$30,000	14,717	167,248	43,910	583,929	365,489	1,629,111	1,297,421	27,215,744	1,243,664	4,545,548				
\$30,000 under \$40,000	35,754	592,488	78,206	1,443,775	661,567	3,088,947	2,202,026	46,193,861	2,200,016	13,407,599				
\$40,000 under \$50,000	24,251	418,258	81,320	1,377,176	454,393	2,246,946	1,838,614	38,155,680	1,837,609	18,230,010				
\$50,000 under \$75,000	76,709	1,395,205	219,691	3,505,686	801,843	3,971,631	4,323,996	93,596,920	4,322,960	65,701,381				
\$75,000 under \$100,000	62,445	1,553,781	197,817	2,920,845	584,622	2,785,410	3,214,006	77,224,418	3,213,007	64,116,496				
\$100,000 under \$200,000	91,109	3,119,870	257,114	4,878,219	705,260	3,677,105	4,234,271	117,674,183	4,234,224	99,970,116				
\$200,000 under \$500,000	36,900	1,712,888	80,565	2,916,162	138,664	869,950	1,146,717	36,219,795	1,146,531	30,785,150				
\$500,000 under \$1,000,000	5,679	422,189	19,286	1,058,775	12,277	83,857	177,394	6,075,048	177,386	5,163,685				
\$1,000,000 under \$1,500,000	1,724	202,988	5,701	436,913	1,402	11,830	39,871	1,390,704	39,827	1,181,596				
\$1,500,000 under \$2,000,000	541	63,081	2,148	263,671	480	3,408	16,567	588,018	16,559	499,697				
\$2,000,000 under \$5,000,000	865	197,674	3,277	535,623	536	3,565	24,884	902,381	24,853	766,436				
\$5,000,000 under \$10,000,000	272	56,042	811	214,889	72	537	6,197	230,913	6,196	196,265				
\$10,000,000 or more	153	55,596	666	426,708	19	115	3,957	155,623	3,954	132,245				
<b>Taxable returns, total</b>	<b>324,191</b>	<b>8,984,556</b>	<b>913,342</b>	<b>18,688,415</b>	<b>3,674,647</b>	<b>17,543,523</b>	<b>19,973,228</b>	<b>465,000,046</b>	<b>18,852,928</b>	<b>298,453,965</b>				
No adjusted gross income	60	21,695	**1,194	**103,921	*7	*2	995	29,268	**39	**1,153				
\$1 under \$5,000	0	0	**	**	*5,025	*11,433	24,569	316,284	**	**				
\$5,000 under \$10,000	0	0	*2,007	*4,165	12,057	28,823	35,195	386,918	*2,010	*13,428				
\$10,000 under \$15,000	4,022	29,019	*5,043	*89,835	108,501	448,503	622,783	9,896,658	74,473	134,768				
\$15,000 under \$20,000	9,432	89,793	8,252	123,265	178,850	694,768	859,764	13,962,482	472,708	586,674				
\$20,000 under \$25,000	7,603	113,921	15,806	315,804	211,435	869,743	920,901	16,917,178	828,681	2,003,147				
\$25,000 under \$30,000	8,322	74,295	29,770	370,610	213,992	898,313	1,016,396	20,949,134	986,636	3,663,326				
\$30,000 under \$40,000	22,442	354,080	50,242	834,246	428,414	1,914,348	1,899,125	40,092,575	1,898,120	11,819,787				
\$40,000 under \$50,000	13,776	198,279	57,830	888,764	359,369	1,753,709	1,699,971	35,132,958	1,698,966	16,847,837				
\$50,000 under \$75,000	64,526	1,036,411	189,386	2,800,601	730,282	3,572,994	4,158,482	90,133,379	4,157,445	63,308,245				
\$75,000 under \$100,000	59,331	1,443,280	187,469	2,669,110	570,521	2,719,266	3,136,887	75,330,541	3,135,911	62,554,419				
\$100,000 under \$200,000	88,626	2,916,100	254,148	4,662,689	702,859	3,659,180	4,185,639	116,386,902	4,185,638	98,877,363				
\$200,000 under \$500,000	36,826	1,710,337	80,322	2,890,611	138,552	869,165	1,143,814	36,127,671	1,143,674	30,707,611				
\$500,000 under \$1,000,000	5,672	422,089	19,274	1,057,231	12,274	83,824	177,288	6,072,112	177,288	5,161,302				
\$1,000,000 or more	3,564	575,258	12,600	1,877,563	2,508	19,454	91,421	3,265,986	91,338	2,774,903				
<b>Nontaxable returns, total</b>	<b>156,921</b>	<b>2,237,617</b>	<b>394,807</b>	<b>11,700,000</b>	<b>1,529,606</b>	<b>6,402,512</b>	<b>8,994,375</b>	<b>179,989,524</b>	<b>2,076,503</b>	<b>11,085,664</b>				

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Foreign-earned income exclusion			Net income			Other income			Net operating loss		Gambling earnings		Cancellation of debt	
	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	
															Net loss
<b>All returns, total</b>	<b>451,529</b>	<b>28,162,667</b>	<b>6,118,885</b>	<b>46,591,224</b>	<b>316,072</b>	<b>6,579,258</b>	<b>1,162,526</b>	<b>213,363,983</b>	<b>2,094,093</b>	<b>32,579,689</b>	<b>564,943</b>	<b>6,247,497</b>			
No adjusted gross income	126,404	5,879,077	83,670	1,368,098	23,942	1,279,492	675,975	196,733,315	26,203	343,644	16,672	1,305,906			
\$1 under \$5,000	88,723	4,695,491	312,698	341,835	15,074	313,663	84,186	654,812	56,545	119,735	6,623	13,596			
\$5,000 under \$10,000	25,103	1,105,078	258,650	816,247	9,415	98,895	70,981	674,331	48,856	188,718	10,089	36,516			
\$10,000 under \$15,000	24,858	1,409,841	284,013	933,186	11,744	251,496	44,482	504,537	84,561	340,419	11,007	36,941			
\$15,000 under \$20,000	11,246	767,447	259,916	869,080	10,884	115,287	25,052	307,149	100,452	372,762	25,586	118,349			
\$20,000 under \$25,000	27,207	1,959,817	209,827	625,655	15,521	139,617	26,705	520,593	91,894	427,090	15,563	75,223			
\$25,000 under \$30,000	13,204	884,275	213,238	1,131,838	9,311	184,496	24,080	258,450	82,309	392,542	21,152	101,082			
\$30,000 under \$40,000	14,545	971,774	382,085	1,234,365	23,907	280,275	28,885	769,667	158,944	697,351	40,164	175,930			
\$40,000 under \$50,000	14,471	1,049,712	356,174	1,080,801	15,563	170,179	25,227	426,303	171,224	1,127,617	45,973	245,367			
\$50,000 under \$75,000	21,748	1,651,049	781,096	2,808,587	39,662	501,198	42,534	887,403	326,544	2,024,312	85,044	423,487			
\$75,000 under \$100,000	15,336	1,364,958	672,812	3,300,603	35,424	457,965	32,880	987,514	278,548	2,003,225	66,310	446,272			
\$100,000 under \$200,000	34,630	3,229,793	1,401,163	8,200,680	54,855	657,984	47,126	2,444,086	474,118	5,483,145	123,793	1,155,112			
\$200,000 under \$500,000	21,194	1,946,224	618,363	7,629,240	30,746	595,433	20,559	1,806,252	153,686	5,012,468	43,914	467,547			
\$500,000 under \$1,000,000	7,649	743,723	160,002	4,410,139	10,793	382,605	7,745	1,183,626	25,662	3,506,798	19,375	291,798			
\$1,000,000 under \$1,500,000	2,360	223,730	47,387	1,914,237	3,454	174,595	2,271	646,933	6,253	1,675,643	8,684	120,662			
\$1,500,000 under \$2,000,000	926	90,966	21,555	1,207,754	1,605	86,818	1,008	409,918	2,781	946,621	5,009	86,996			
\$2,000,000 under \$5,000,000	1,466	145,978	36,506	3,448,675	2,833	275,784	1,769	1,372,589	4,031	2,657,951	11,271	272,268			
\$5,000,000 under \$10,000,000	281	26,815	10,968	1,827,258	741	111,454	614	881,719	964	1,349,587	4,478	214,763			
\$10,000,000 or more	178	16,919	8,763	3,442,944	599	502,023	447	1,894,787	519	3,910,061	4,334	659,682			
<b>Taxable returns, total</b>	<b>144,874</b>	<b>11,694,246</b>	<b>4,822,379</b>	<b>41,029,943</b>	<b>226,046</b>	<b>3,916,233</b>	<b>206,324</b>	<b>29,275,133</b>	<b>1,658,134</b>	<b>28,777,615</b>	<b>454,251</b>	<b>4,605,052</b>			
No adjusted gross income	** 665	** 58,350	818	209,297	** 365	** 17,407	** 4,202	** 17,095,234	** 7,032	** 17,041	357	295,426			
\$1 under \$5,000	**	**	51,110	71,392	**	**	**	**	**	**	** 6	* [3]			
\$5,000 under \$10,000	0	0	62,342	176,443	0	0	* 18	* 2,562	**	**	0	0			
\$10,000 under \$15,000	* 6,376	* 426,617	93,931	347,143	* 5,026	* 79,768	6,385	61,337	23,421	74,120	* 3,011	* 7,593			
\$15,000 under \$20,000	* 2,357	* 150,176	113,403	371,743	* 4,349	* 15,874	6,593	90,225	41,485	140,863	10,073	47,285			
\$20,000 under \$25,000	9,909	653,928	121,591	314,718	* 7,360	* 42,261	9,251	112,930	41,782	189,496	* 9,068	* 23,689			
\$25,000 under \$30,000	* 6,939	* 387,268	143,884	625,859	* 4,049	* 39,352	15,402	125,336	42,032	148,968	12,015	77,123			
\$30,000 under \$40,000	10,021	673,878	288,366	861,579	17,262	169,780	8,796	187,678	120,522	391,299	30,253	91,971			
\$40,000 under \$50,000	12,219	809,543	289,641	819,308	13,321	111,374	17,451	334,510	144,409	814,439	34,773	195,842			
\$50,000 under \$75,000	18,335	1,373,582	728,545	2,551,585	38,314	409,294	36,206	698,819	305,712	1,599,862	73,693	339,368			
\$75,000 under \$100,000	14,163	1,232,603	647,229	3,043,909	32,703	389,697	25,053	559,310	269,661	1,732,085	62,683	399,076			
\$100,000 under \$200,000	31,456	2,900,142	1,380,169	7,923,586	53,031	629,339	43,145	2,034,516	469,304	5,201,218	121,608	1,036,107			
\$200,000 under \$500,000	19,938	1,817,457	616,440	7,548,719	30,355	582,082	20,052	1,729,869	152,799	4,804,950	43,608	454,689			
\$500,000 under \$1,000,000	7,400	718,183	159,828	4,386,186	10,718	379,390	7,698	1,173,044	25,500	3,397,693	19,350	286,170			
\$1,000,000 or more	5,095	492,519	125,080	1,177,475	9,193	1,050,615	6,071	5,069,762	14,435	10,263,982	33,752	1,350,702			
<b>Non-taxable returns, total</b>	<b>306,655</b>	<b>16,468,421</b>	<b>1,296,506</b>	<b>5,561,281</b>	<b>90,026</b>	<b>2,663,024</b>	<b>956,202</b>	<b>184,088,850</b>	<b>435,959</b>	<b>3,802,074</b>	<b>110,692</b>	<b>1,642,445</b>			

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxable health savings account distributions			Repatriated deferred (section 965) income as shareholders of certain foreign corporation income			Total			Statutory adjustments			Certain business expenses of reservists, performing artists, etc.	Amount
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)				
											Number of returns (85)	Amount (86)		
<b>All returns, total</b>	<b>287,867</b>	<b>384,201</b>	<b>34,088</b>	<b>11,219,164</b>	<b>39,090,129</b>	<b>160,181,396</b>	<b>3,611,716</b>	<b>930,641</b>	<b>147,070</b>	<b>765,539</b>				
No adjusted gross income	881	3,477	910	154,907	457,793	2,712,607	3,893	857	** 3,848	** 40,498				
\$1 under \$5,000	0	0	** 1,011	** 1,739	1,325,013	1,150,805	9,339	2,174	**	**				
\$5,000 under \$10,000	* 2,017	* 6,570	**	**	2,034,582	2,191,564	16,056	3,314	* 5,021	* 31,287				
\$10,000 under \$15,000	* 4,006	* 1,190	**	**	2,822,642	3,044,820	44,459	10,194	* 4,032	* 42,579				
\$15,000 under \$20,000	* 4,012	* 1,964	**	**	2,176,778	3,047,681	58,020	13,481	* 6,027	* 37,366				
\$20,000 under \$25,000	* 9,053	* 9,728	**	**	1,830,872	3,152,128	79,760	18,450	10,043	94,487				
\$25,000 under \$30,000	20,112	14,859	* 7	* 35	1,671,077	2,924,371	65,829	15,219	* 6,039	* 41,572				
\$30,000 under \$40,000	29,418	42,615	** 18	** 53	3,341,629	6,858,597	237,545	57,288	15,012	122,611				
\$40,000 under \$50,000	23,141	19,726	**	**	3,125,386	6,963,489	333,704	79,194	13,096	47,589				
\$50,000 under \$75,000	61,696	61,228	2,058	52,940	6,062,314	15,431,013	640,506	159,210	26,187	90,835				
\$75,000 under \$100,000	43,511	70,626	* 52	* 1,305	4,098,160	13,990,746	617,323	163,829	17,101	80,776				
\$100,000 under \$200,000	70,845	110,274	2,555	29,015	7,221,046	33,563,003	1,261,476	346,471	32,098	95,830				
\$200,000 under \$500,000	14,949	29,545	5,119	133,405	2,148,652	30,916,467	230,187	57,631	8,193	34,705				
\$500,000 under \$1,000,000	3,528	10,208	6,808	426,899	486,129	14,543,754	11,090	2,698	** 358	** 2,850				
\$1,000,000 under \$1,500,000	293	883	3,156	382,735	122,835	5,321,731	1,363	344	**	**				
\$1,500,000 under \$2,000,000	146	514	2,053	271,318	52,240	2,652,719	535	129	* 8	* 39				
\$2,000,000 under \$5,000,000	195	541	5,045	973,667	78,856	5,758,099	525	134	** 6	** 2,515				
\$5,000,000 under \$10,000,000	37	152	2,339	1,103,511	20,319	2,278,715	79	19	**	**				
\$10,000,000 or more	28	98	2,957	7,687,633	13,806	3,679,088	27	7	**	**				
<b>Taxable returns, total</b>	<b>247,145</b>	<b>341,321</b>	<b>32,913</b>	<b>10,864,355</b>	<b>27,852,113</b>	<b>139,602,730</b>	<b>3,287,567</b>	<b>850,449</b>	<b>120,118</b>	<b>535,163</b>				
No adjusted gross income	* 7	* 33	** 1,081	** 17,202	1,725	40,837	* 3	* 1	0	0				
\$1 under \$5,000	0	0	**	**	13,036	2,175	0	0	0	0				
\$5,000 under \$10,000	0	0	0	0	87,238	33,948	* 3,011	* 402	** 3,011	** 14,815				
\$10,000 under \$15,000	0	0	0	0	496,296	546,472	19,085	4,051	**	**				
\$15,000 under \$20,000	** 3,015	** 1,543	0	0	783,985	939,501	30,137	6,884	* 5,021	* 36,260				
\$20,000 under \$25,000	**	**	0	0	954,364	1,575,086	44,188	10,256	** 11,052	** 95,557				
\$25,000 under \$30,000	11,067	6,991	0	0	1,021,480	1,640,758	38,522	8,922	**	**				
\$30,000 under \$40,000	23,081	37,561	**	**	2,314,559	4,380,156	174,534	41,229	11,048	109,155				
\$40,000 under \$50,000	19,098	16,861	0	0	2,520,638	5,404,095	280,939	66,276	10,066	27,484				
\$50,000 under \$75,000	57,358	55,516	** 2,103	** 52,749	5,574,941	13,701,521	591,929	146,778	23,156	83,195				
\$75,000 under \$100,000	43,511	70,626	**	**	3,994,307	13,169,021	605,214	160,038	16,104	32,797				
\$100,000 under \$200,000	70,841	110,272	* 2,486	* 25,749	7,170,018	33,091,261	1,256,278	344,673	32,097	95,818				
\$200,000 under \$500,000	14,941	29,522	4,953	116,749	2,145,666	30,853,160	230,113	57,612	8,190	34,677				
\$500,000 under \$1,000,000	3,528	10,208	6,776	417,160	485,900	14,537,754	11,087	2,698	* 318	* 2,583				
\$1,000,000 or more	699	2,188	15,515	10,234,746	287,961	19,686,985	2,528	632	* 54	* 2,821				
<b>Nontaxable returns, total</b>	<b>40,722</b>	<b>42,879</b>	<b>1,175</b>	<b>354,809</b>	<b>11,238,016</b>	<b>20,578,666</b>	<b>324,149</b>	<b>80,193</b>	<b>26,952</b>	<b>230,376</b>				

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments											
	Health savings account deduction		Moving expenses adjustment		Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction			
	Number of returns (95)	Amount (96)	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)		
<b>All returns, total</b>	<b>1,857,859</b>	<b>5,350,980</b>	<b>1,082,452</b>	<b>3,467,230</b>	<b>20,063,996</b>	<b>31,914,949</b>	<b>1,012,095</b>	<b>25,821,484</b>	<b>4,109,643</b>	<b>31,709,190</b>		
No adjusted gross income	10,496	49,347	12,891	64,385	249,249	316,858	3,191	154,838	106,124	594,648		
\$1 under \$5,000	* 2,139	* 5,701	17,096	64,244	1,109,273	254,682	* 2,690	* 16,312	76,114	210,369		
\$5,000 under \$10,000	10,071	22,138	28,117	91,951	1,712,078	863,359	* 1,968	* 7,858	109,068	361,393		
\$10,000 under \$15,000	16,477	24,914	27,621	67,129	2,380,310	1,796,080	10,431	29,642	130,840	366,533		
\$15,000 under \$20,000	23,869	37,681	54,815	114,769	1,534,001	1,415,957	* 3,619	* 24,741	135,232	485,112		
\$20,000 under \$25,000	47,306	69,821	47,261	119,036	1,068,527	1,130,437	* 6,636	66,065	154,529	536,931		
\$25,000 under \$30,000	50,449	56,596	62,594	100,402	800,236	909,355	* 4,152	* 19,955	140,684	537,047		
\$30,000 under \$40,000	114,584	213,819	118,973	244,696	1,331,305	1,681,895	21,904	188,534	271,964	1,187,864		
\$40,000 under \$50,000	105,583	164,704	98,624	251,021	1,201,087	1,541,861	25,989	220,942	244,128	1,288,568		
\$50,000 under \$75,000	293,600	618,076	196,441	548,534	2,187,621	3,118,298	63,380	600,888	497,695	2,936,353		
\$75,000 under \$100,000	245,659	597,990	119,355	364,361	1,725,738	2,990,900	81,751	1,076,737	434,638	2,989,268		
\$100,000 under \$200,000	530,201	1,604,395	215,482	842,511	2,910,204	6,264,414	269,401	4,739,269	852,307	7,513,677		
\$200,000 under \$500,000	292,885	1,255,515	72,462	502,506	1,344,400	5,245,744	339,693	9,600,258	620,681	7,428,864		
\$500,000 under \$1,000,000	76,695	415,551	8,484	64,161	320,887	2,004,138	111,843	5,162,647	205,178	3,094,096		
\$1,000,000 under \$1,500,000	18,952	105,760	1,210	13,087	81,248	671,347	29,364	1,672,331	56,484	895,199		
\$1,500,000 under \$2,000,000	7,091	41,260	349	4,849	34,461	363,640	12,334	741,355	24,292	402,892		
\$2,000,000 under \$5,000,000	9,251	53,539	558	7,879	50,886	694,625	17,259	1,132,279	35,836	623,935		
\$5,000,000 under \$10,000,000	1,654	9,263	78	1,149	13,315	254,779	4,040	237,090	8,441	154,295		
\$10,000,000 or more	898	4,911	41	558	9,172	396,578	2,450	129,742	5,406	102,147		
<b>Taxable returns, total</b>	<b>1,683,317</b>	<b>4,919,101</b>	<b>877,391</b>	<b>2,806,723</b>	<b>11,574,806</b>	<b>24,650,033</b>	<b>955,361</b>	<b>25,128,326</b>	<b>3,232,428</b>	<b>27,576,498</b>		
No adjusted gross income	** 1,097	** 1,058	** 1,035	** 144	1,248	11,119	79	3,149	662	8,739		
\$1 under \$5,000	**	**	**	**	10,024	1,339	0	0	0	0		
\$5,000 under \$10,000	* 3	* 11	**	**	77,184	19,293	0	0	0	0		
\$10,000 under \$15,000	* 7,068	* 7,893	15,057	23,053	336,509	223,498	* 2,306	* 7,629	29,133	81,953		
\$15,000 under \$20,000	11,093	11,044	26,644	41,418	396,122	323,627	0	0	45,618	105,828		
\$20,000 under \$25,000	23,682	25,109	34,164	79,226	446,308	436,968	** 6,072	** 59,833	79,725	233,066		
\$25,000 under \$30,000	32,642	26,742	41,188	48,047	389,802	390,551	**	**	84,949	303,675		
\$30,000 under \$40,000	68,195	111,155	84,663	164,561	756,981	873,271	10,935	60,242	174,900	689,264		
\$40,000 under \$50,000	93,444	134,449	82,493	204,138	842,022	1,027,052	21,080	163,642	183,529	946,480		
\$50,000 under \$75,000	275,610	566,482	179,435	497,896	1,915,841	2,665,468	55,829	537,181	430,421	2,387,169		
\$75,000 under \$100,000	238,521	572,235	115,170	326,338	1,671,854	2,873,970	75,223	992,895	410,025	2,768,158		
\$100,000 under \$200,000	524,845	1,578,945	214,440	828,519	2,878,633	6,182,206	267,105	4,647,786	838,360	7,366,645		
\$200,000 under \$500,000	292,598	1,253,914	72,390	501,752	1,342,498	5,237,966	339,460	9,581,969	619,575	7,414,307		
\$500,000 under \$1,000,000	76,677	415,457	8,477	64,122	320,756	2,003,214	111,829	5,161,630	205,098	3,093,106		
\$1,000,000 or more	37,842	214,705	2,235	27,508	189,024	2,380,489	65,440	3,912,370	130,433	2,178,107		
<b>Nontaxable returns, total</b>	<b>174,542</b>	<b>431,879</b>	<b>205,061</b>	<b>660,507</b>	<b>8,489,190</b>	<b>7,264,916</b>	<b>56,734</b>	<b>693,158</b>	<b>877,216</b>	<b>4,132,692</b>		

Footnotes at end of table.



**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments											
	Penalty on early withdrawal of savings		Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction			
	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)		
<b>All returns, total</b>	<b>410,906</b>	<b>123,924</b>	<b>586,323</b>	<b>13,436,431</b>	<b>2,637,519</b>	<b>13,427,254</b>	<b>12,563,850</b>	<b>13,687,484</b>	<b>1,109,292</b>	<b>2,584,883</b>		
No adjusted gross income	8,918	3,015	14,328	382,687	8,841	45,370	81,902	95,409	89,057	240,827		
\$1 under \$5,000	22,621	4,256	9,599	138,182	13,349	41,484	110,907	105,710	85,179	267,195		
\$5,000 under \$10,000	24,894	11,557	10,055	111,557	33,100	112,415	201,775	180,338	104,388	306,362		
\$10,000 under \$15,000	20,441	6,168	12,408	95,862	45,021	162,078	319,981	276,584	52,320	133,075		
\$15,000 under \$20,000	23,978	7,951	12,306	76,149	80,144	228,093	488,483	429,572	38,982	106,340		
\$20,000 under \$25,000	23,161	3,672	12,062	80,132	91,237	329,323	571,947	539,941	31,523	92,119		
\$25,000 under \$30,000	14,560	3,165	13,075	101,349	119,396	415,013	674,894	608,240	26,186	52,149		
\$30,000 under \$40,000	44,250	13,062	30,939	287,294	231,280	969,693	1,563,354	1,586,215	40,729	97,040		
\$40,000 under \$50,000	25,354	25,399	25,870	264,561	241,360	1,042,585	1,498,461	1,807,894	40,023	84,431		
\$50,000 under \$75,000	51,147	12,554	87,444	910,568	508,197	2,352,776	2,966,213	3,424,144	165,812	318,773		
\$75,000 under \$100,000	44,555	5,459	83,977	1,098,436	387,144	2,072,302	1,595,540	1,842,445	64,367	133,616		
\$100,000 under \$200,000	69,841	12,971	155,907	3,116,090	706,876	4,039,965	2,490,393	2,790,993	390,727	752,955		
\$200,000 under \$500,000	29,049	7,589	83,207	3,303,230	136,238	1,264,271	0	0	0	0		
\$500,000 under \$1,000,000	5,382	4,691	21,288	1,589,501	22,691	225,060	0	0	0	0		
\$1,000,000 under \$1,500,000	1,157	745	6,246	637,947	6,258	61,534	0	0	0	0		
\$1,500,000 under \$2,000,000	452	339	2,205	245,367	2,283	23,980	0	0	0	0		
\$2,000,000 under \$5,000,000	822	693	3,880	627,220	3,210	32,440	0	0	0	0		
\$5,000,000 under \$10,000,000	198	348	892	182,518	628	6,332	0	0	0	0		
\$10,000,000 or more	126	288	635	187,791	267	2,540	0	0	0	0		
<b>Taxable returns, total</b>	<b>301,034</b>	<b>81,577</b>	<b>520,634</b>	<b>12,468,300</b>	<b>2,262,058</b>	<b>11,801,430</b>	<b>10,688,285</b>	<b>11,932,169</b>	<b>689,209</b>	<b>1,357,166</b>		
No adjusted gross income	** 3,017	** 218	130	9,394	67	439	* 31	* 60	* 11	* 45		
\$1 under \$5,000	**	**	0	0	0	0	0	0	0	0		
\$5,000 under \$10,000	**	**	0	0	* 4,020	* 13,569	0	0	0	0		
\$10,000 under \$15,000	* 8,037	* 4,914	* 3,015	* 21,710	* 8,041	* 22,859	112,622	99,736	12,061	32,101		
\$15,000 under \$20,000	15,043	5,777	* 6,082	* 38,244	26,185	60,795	325,835	280,202	* 8,568	* 21,389		
\$20,000 under \$25,000	16,107	1,479	* 7,571	* 28,782	53,617	175,385	384,968	374,458	12,060	29,328		
\$25,000 under \$30,000	* 7,981	* 2,180	12,077	99,967	72,420	229,039	499,814	464,948	11,067	16,688		
\$30,000 under \$40,000	38,872	12,719	27,458	226,219	164,898	594,814	1,233,887	1,300,006	18,933	49,074		
\$40,000 under \$50,000	18,262	9,769	23,691	240,846	202,603	861,433	1,300,154	1,603,101	27,776	51,858		
\$50,000 under \$75,000	45,070	11,664	84,939	882,424	475,956	2,181,412	2,782,654	3,223,477	151,560	288,045		
\$75,000 under \$100,000	41,849	5,300	81,791	1,055,314	380,972	2,033,086	1,567,559	1,808,192	58,788	119,757		
\$100,000 under \$200,000	69,659	12,905	155,699	3,103,070	701,894	4,014,143	2,480,762	2,777,989	388,385	748,879		
\$200,000 under \$500,000	29,001	7,547	83,070	3,295,081	136,067	1,262,702	0	0	0	0		
\$500,000 under \$1,000,000	5,381	4,691	21,261	1,587,718	22,674	224,942	0	0	0	0		
\$1,000,000 or more	2,754	2,414	13,849	1,879,532	12,644	126,814	0	0	0	0		
<b>Nontaxable returns, total</b>	<b>109,871</b>	<b>42,347</b>	<b>65,690</b>	<b>968,132</b>	<b>375,462</b>	<b>1,625,824</b>	<b>1,875,565</b>	<b>1,755,315</b>	<b>420,083</b>	<b>1,227,716</b>		

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments												Basic standard deduction	
	Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction		Other adjustments				Number of returns		Amount	
	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(123)	(124)	(123)	(124)
<b>All returns, total</b>	<b>789,696</b>	<b>15,126,066</b>	<b>3,385</b>	<b>4,715</b>	<b>3,869</b>	<b>84,317</b>	<b>126,695</b>	<b>1,746,310</b>	<b>104,013,115</b>	<b>876,178,475</b>				
No adjusted gross income	24,394	710,788	0	0	** 4	** 12	** 1,952	** 16,193	0	0				
\$1 under \$5,000	9,412	37,370	0	0	**	**	**	**	9,481,337	50,945,000				
\$5,000 under \$10,000	10,293	26,665	0	0	* 4	* 59	* 6,027	* 61,311	10,373,892	74,418,849				
\$10,000 under \$15,000	13,628	24,192	0	0	* 3	* 51	* 4,317	* 9,739	10,936,578	84,613,666				
\$15,000 under \$20,000	10,702	25,378	0	0	13	99	* 5,237	* 44,991	9,898,273	79,573,526				
\$20,000 under \$25,000	5,564	18,682	0	0	* 1,015	* 6,417	* 5,060	* 46,615	9,059,959	74,381,888				
\$25,000 under \$30,000	14,217	48,195	0	0	* 4	* 92	* 7,032	* 16,022	7,720,595	63,931,030				
\$30,000 under \$40,000	30,219	157,224	** 3,166	** 3,684	* 5	* 57	9,058	49,577	12,711,390	107,693,652				
\$40,000 under \$50,000	24,001	77,945	0	0	* 6	* 139	8,164	66,655	8,919,451	78,625,675				
\$50,000 under \$75,000	69,820	239,639	0	0	* 3	* 72	19,120	100,304	13,201,570	128,337,894				
\$75,000 under \$100,000	76,317	367,523	0	0	* 9	* 128	20,980	206,976	6,361,440	70,600,064				
\$100,000 under \$200,000	189,728	961,614	**	**	1,617	39,986	28,409	439,906	4,825,573	57,056,113				
\$200,000 under \$500,000	160,724	1,860,339	** 217	** 1,032	310	6,774	9,085	349,022	410,627	4,731,141				
\$500,000 under \$1,000,000	74,529	1,816,831	**	**	337	7,599	1,538	153,317	70,237	785,497				
\$1,000,000 under \$1,500,000	25,376	1,182,053	**	**	257	11,038	318	70,038	20,262	231,314				
\$1,500,000 under \$2,000,000	13,001	807,551	**	**	100	4,158	131	17,108	8,516	99,187				
\$2,000,000 under \$5,000,000	24,446	2,513,128	**	**	128	5,476	197	66,706	11,150	128,259				
\$5,000,000 under \$10,000,000	7,550	1,420,692	0	0	35	1,205	49	11,017	1,679	19,082				
\$10,000,000 or more	5,773	2,830,258	0	0	19	955	24	20,811	588	6,639				
<b>Taxable returns, total</b>	<b>670,249</b>	<b>14,012,514</b>	<b>** 3,385</b>	<b>** 4,715</b>	<b>2,398</b>	<b>73,666</b>	<b>95,326</b>	<b>1,405,385</b>	<b>62,066,206</b>	<b>526,276,426</b>				
No adjusted gross income	** 1,038	** 7,284	0	0	0	0	** 1,007	** 229	0	0				
\$1 under \$5,000	**	**	0	0	0	0	0	0	181,070	294,789				
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	1,902,700	11,532,301				
\$10,000 under \$15,000	* 1,189	* 2,726	0	0	0	0	**	**	4,198,496	26,553,815				
\$15,000 under \$20,000	* 3,102	* 4,188	0	0	0	0	* 3,015	* 3,842	4,916,393	31,396,065				
\$20,000 under \$25,000	2,438	2,034	0	0	0	0	* 3,035	* 3,615	5,078,833	34,926,453				
\$25,000 under \$30,000	9,413	29,716	0	0	0	0	* 5,021	* 10,273	4,833,027	35,171,089				
\$30,000 under \$40,000	12,884	106,417	** 3,166	** 3,684	0	0	* 6,042	* 40,806	9,190,856	70,199,807				
\$40,000 under \$50,000	14,755	29,128	0	0	0	0	* 3,030	* 38,438	7,569,858	62,912,714				
\$50,000 under \$75,000	56,103	179,393	0	0	0	0	15,109	50,937	12,557,376	120,468,574				
\$75,000 under \$100,000	72,040	321,091	0	0	0	0	19,336	99,848	6,313,703	70,026,578				
\$100,000 under \$200,000	186,387	910,165	**	**	** 1,537	** 43,765	28,404	439,894	4,805,469	56,836,978				
\$200,000 under \$500,000	160,273	1,850,988	** 217	** 1,032	**	**	9,072	348,634	406,768	4,692,997				
\$500,000 under \$1,000,000	74,498	1,816,171	**	**	* 326	* 7,241	1,537	153,303	69,671	779,906				
\$1,000,000 or more	76,128	8,753,215	**	**	536	22,681	716	185,565	41,986	482,361				
<b>Nontaxable returns, total</b>	<b>119,447</b>	<b>1,113,552</b>	<b>**</b>	<b>**</b>	<b>1,470</b>	<b>10,630</b>	<b>31,370</b>	<b>340,925</b>	<b>41,946,908</b>	<b>349,902,048</b>				

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Additional standard deduction		Disaster loss deduction		Total itemized deductions		Exemptions		Capital construction fund reduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)
<b>All returns, total</b>	<b>15,749,465</b>	<b>29,364,857</b>	<b>93,023</b>	<b>1,207,093</b>	<b>46,852,675</b>	<b>1,402,091,664</b>	<b>292,661,182</b>	<b>1,155,506,023</b>	<b>3,358</b>	<b>131,381</b>
No adjusted gross income	0	0	0	0	0	0	3,084,499	12,485,824	** 2,012	** 10,729
\$1 under \$5,000	1,304,883	2,295,177	** 3,847	** 22,375	270,768	4,536,477	7,320,863	29,640,281	**	**
\$5,000 under \$10,000	1,421,165	2,502,003	**	**	414,666	6,468,705	11,895,997	48,169,834	**	**
\$10,000 under \$15,000	1,587,227	2,796,050	**	**	658,059	10,199,342	18,000,014	72,890,985	**	**
\$15,000 under \$20,000	1,313,643	2,402,984	* 4,012	* 87,140	765,996	11,804,069	18,417,054	74,580,904	0	0
\$20,000 under \$25,000	1,108,710	2,062,096	* 5,021	* 13,743	922,854	15,659,343	17,775,700	71,980,229	0	0
\$25,000 under \$30,000	921,494	1,709,016	* 4,020	* 11,533	1,102,938	17,961,510	15,851,270	64,189,893	0	0
\$30,000 under \$40,000	1,496,060	2,785,915	10,385	164,345	2,495,609	41,892,357	28,391,761	114,973,334	** 1,224	** 2,073
\$40,000 under \$50,000	1,160,693	2,157,190	12,133	127,101	2,996,148	50,145,473	22,857,637	92,561,612	**	**
\$50,000 under \$75,000	2,320,345	4,360,763	16,479	248,901	7,756,875	143,420,695	43,269,539	175,218,787	0	0
\$75,000 under \$100,000	1,560,517	3,104,799	* 7,704	* 22,922	7,145,918	151,060,610	31,422,125	127,249,067	0	0
\$100,000 under \$200,000	1,387,180	2,843,133	24,152	378,671	15,125,862	398,135,836	52,407,492	212,168,518	** 58	** 4,978
\$200,000 under \$500,000	136,424	284,002	3,471	52,283	5,804,404	256,190,091	17,616,156	59,396,755	**	**
\$500,000 under \$1,000,000	21,150	42,735	1,050	24,783	939,924	83,566,974	2,941,202	0	**	**
\$1,000,000 under \$1,500,000	4,590	8,744	354	10,495	202,347	31,639,413	642,405	0	0	0
\$1,500,000 under \$2,000,000	2,025	3,729	154	12,570	82,008	18,178,588	257,715	0	* 20	* 4,472
\$2,000,000 under \$5,000,000	2,800	5,447	217	20,547	118,718	45,302,872	365,060	0	* 21	* 23,217
\$5,000,000 under \$10,000,000	421	805	17	2,952	29,949	25,576,403	88,507	0	* 20	* 44,047
\$10,000,000 or more	138	271	* 6	* 6,732	19,634	90,352,905	56,186	0	* 4	* 41,865
<b>Taxable returns, total</b>	<b>10,572,545</b>	<b>19,715,767</b>	<b>69,340</b>	<b>681,960</b>	<b>41,675,336</b>	<b>1,263,812,872</b>	<b>190,661,597</b>	<b>742,499,474</b>	<b>120</b>	<b>118,516</b>
No adjusted gross income	0	0	0	0	0	0	0	0	0	0
\$1 under \$5,000	* 4,031	* 6,248	0	0	6,243	21,008	672	2,706	0	0
\$5,000 under \$10,000	* 5,025	* 7,789	0	0	20,150	42,692	11,082	44,883	0	0
\$10,000 under \$15,000	502,732	776,763	0	0	68,707	467,686	2,996,656	12,134,181	0	0
\$15,000 under \$20,000	662,386	1,031,357	0	0	307,199	2,974,514	4,793,442	19,409,356	0	0
\$20,000 under \$25,000	681,020	1,134,894	** 4,020	** 12,086	420,795	4,660,955	5,890,713	23,851,754	0	0
\$25,000 under \$30,000	786,817	1,448,078	**	**	686,804	8,491,991	6,482,942	26,251,538	0	0
\$30,000 under \$40,000	1,400,451	2,612,951	* 7,036	* 35,195	1,712,967	23,591,609	14,248,302	57,697,153	0	0
\$40,000 under \$50,000	1,120,319	2,094,529	10,108	108,725	2,384,830	34,489,589	15,126,813	61,254,743	0	0
\$50,000 under \$75,000	2,303,910	4,327,268	11,438	67,887	6,998,703	117,922,240	37,053,535	150,046,356	0	0
\$75,000 under \$100,000	1,552,103	3,088,832	* 7,704	* 22,922	6,899,440	137,566,658	30,243,921	122,477,651	0	0
\$100,000 under \$200,000	1,386,524	2,841,903	23,808	317,698	14,981,112	386,024,246	51,873,294	210,006,884	0	0
\$200,000 under \$500,000	136,151	283,503	3,430	39,903	5,796,641	254,468,432	17,585,201	59,290,312	0	0
\$500,000 under \$1,000,000	21,113	42,676	1,049	24,248	939,371	83,215,104	2,938,435	0	* 56	* 4,914
\$1,000,000 or more	9,962	18,974	748	53,296	452,374	209,876,148	1,408,697	0	64	113,601
<b>Nontaxable returns, total</b>	<b>5,176,920</b>	<b>9,649,091</b>	<b>23,683</b>	<b>525,133</b>	<b>5,177,339</b>	<b>138,278,791</b>	<b>101,999,584</b>	<b>413,006,549</b>	<b>* 3,238</b>	<b>* 12,866</b>

Footnotes at end of table.

**Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
<b>All returns, total</b>	<b>119,045,254</b>	<b>8,008,418,180</b>	<b>5,075,419</b>	<b>36,404,112</b>	<b>3,419,815</b>	<b>3,703,793</b>	<b>118,644,112</b>	<b>1,662,837,203</b>
No adjusted gross income	0	0	4,272	223,607	33,457	15,326	38,090	239,963
\$1 under \$5,000	328,424	370,804	* 7	* 6,736	67,454	20,200	258,127	53,430
\$5,000 under \$10,000	1,971,076	3,663,625	* 25	* 658	105,845	43,253	2,032,726	413,829
\$10,000 under \$15,000	5,911,175	17,569,255	* 1,067	* 457	186,909	64,420	5,861,260	1,799,725
\$15,000 under \$20,000	6,683,526	42,302,838	2,128	3,913	335,501	103,435	6,691,557	4,307,225
\$20,000 under \$25,000	7,826,994	71,912,367	* 3,097	* 4,683	402,150	161,942	7,794,819	7,928,509
\$25,000 under \$30,000	8,044,112	99,462,775	* 2,160	* 6,985	355,413	176,234	7,975,606	11,645,611
\$30,000 under \$40,000	14,654,879	266,441,069	191	2,264	642,634	458,292	14,572,071	32,626,115
\$40,000 under \$50,000	11,745,319	311,873,931	* 1,222	* 1,845	433,387	438,801	11,691,636	39,629,085
\$50,000 under \$75,000	20,804,807	838,281,627	28,633	36,061	517,347	926,767	20,729,789	118,845,725
\$75,000 under \$100,000	13,458,805	820,354,914	66,613	106,329	186,120	559,338	13,409,985	123,264,413
\$100,000 under \$200,000	19,908,357	2,040,315,252	701,767	1,913,854	130,975	604,911	19,878,587	355,081,405
\$200,000 under \$500,000	6,205,028	1,451,487,369	3,641,555	18,961,771	19,340	111,837	6,205,882	341,897,500
\$500,000 under \$1,000,000	1,008,882	595,998,605	517,809	6,679,998	2,574	14,557	1,009,529	173,764,310
\$1,000,000 under \$1,500,000	222,181	237,076,403	47,189	1,399,079	399	2,839	222,439	74,893,478
\$1,500,000 under \$2,000,000	90,364	137,631,139	18,128	736,331	87	601	90,430	44,446,124
\$2,000,000 under \$5,000,000	129,579	340,927,910	26,819	1,867,563	193	871	129,781	111,497,458
\$5,000,000 under \$10,000,000	31,563	190,730,220	7,095	1,040,727	20	135	31,597	61,362,927
\$10,000,000 or more	20,183	542,018,079	5,642	3,411,251	10	31	20,200	159,140,369
<b>Taxable returns, total</b>	<b>103,718,925</b>	<b>7,857,396,108</b>	<b>5,065,944</b>	<b>36,379,395</b>	<b>2,291,828</b>	<b>2,980,849</b>	<b>103,741,674</b>	<b>1,646,473,466</b>
No adjusted gross income	0	0	3,400	209,194	** 1,041	** 625	3,436	210,188
\$1 under \$5,000	186,663	271,522	* 7	* 6,736	**	**	187,314	33,042
\$5,000 under \$10,000	1,922,829	3,573,583	* 21	* 654	**	**	1,922,850	370,844
\$10,000 under \$15,000	4,267,143	14,937,150	* 1,066	* 456	55,300	11,750	4,267,204	1,515,026
\$15,000 under \$20,000	5,223,485	36,578,638	* 2,127	* 3,912	191,511	42,505	5,223,592	3,725,770
\$20,000 under \$25,000	5,497,581	59,374,079	* 3,086	* 4,378	248,695	87,326	5,499,627	6,619,055
\$25,000 under \$30,000	5,519,681	80,410,993	* 2,160	* 6,985	245,922	125,839	5,519,831	9,689,065
\$30,000 under \$40,000	10,904,797	227,618,768	170	2,178	473,806	362,914	10,904,828	28,667,018
\$40,000 under \$50,000	9,953,452	285,750,881	* 1,222	* 1,845	318,619	349,683	9,954,688	36,907,485
\$50,000 under \$75,000	19,552,854	811,534,087	25,164	32,521	440,992	818,333	19,587,287	115,987,287
\$75,000 under \$100,000	13,213,557	812,103,261	65,518	105,548	169,927	514,276	13,213,834	122,444,350
\$100,000 under \$200,000	19,778,731	2,032,168,271	698,183	1,911,737	123,422	536,873	19,786,277	354,067,368
\$200,000 under \$500,000	6,196,535	1,449,911,100	3,641,158	18,959,120	19,310	111,691	6,199,253	341,524,178
\$500,000 under \$1,000,000	1,008,071	595,494,762	517,790	6,679,255	2,574	14,557	1,008,730	173,602,022
\$1,000,000 or more	493,545	1,447,669,011	104,872	8,454,877	708	4,477	451,110,767	451,110,767
<b>Nontaxable returns, total</b>	<b>15,326,330</b>	<b>151,022,072</b>	<b>9,475</b>	<b>24,717</b>	<b>1,127,987</b>	<b>722,944</b>	<b>14,902,438</b>	<b>16,363,737</b>

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

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

[1] Not included in total income.

[2] See table 1.4A for more details on of sales of capital assets reported on Form 1040, Schedule D.

[3] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>All returns, total</b>	<b>0.02</b>	<b>0.08</b>	<b>0.02</b>	<b>0.08</b>	<b>0.11</b>	<b>0.17</b>	<b>0.34</b>	<b>0.83</b>	<b>0.96</b>	<b>1.33</b>	<b>0.44</b>	<b>0.64</b>
No adjusted gross income	1.57	0.62	1.50	0.63	3.06	3.42	2.53	1.67	6.19	3.38	3.09	2.38
\$1 under \$5,000	0.95	1.11	0.95	1.17	1.15	2.57	2.54	9.14	10.13	19.87	3.22	6.91
\$5,000 under \$10,000	0.90	0.92	0.90	0.93	1.04	1.23	2.69	7.87	10.30	18.71	3.44	5.94
\$10,000 under \$15,000	0.86	0.87	0.86	0.87	1.02	1.15	2.58	7.94	9.36	22.18	3.32	7.13
\$15,000 under \$20,000	0.91	0.91	0.91	0.91	1.02	1.09	2.66	7.55	9.40	14.91	3.49	6.79
\$20,000 under \$25,000	0.95	0.95	0.95	0.95	1.04	1.10	2.60	8.80	9.19	22.67	3.53	6.64
\$25,000 under \$30,000	1.01	1.02	1.01	1.02	1.10	1.14	2.70	10.38	8.96	29.61	3.59	7.23
\$30,000 under \$40,000	0.75	0.75	0.75	0.75	0.80	0.83	1.88	6.83	6.08	16.14	2.51	5.23
\$40,000 under \$50,000	0.86	0.87	0.86	0.87	0.93	0.96	1.88	6.90	6.20	17.29	2.56	5.62
\$50,000 under \$75,000	0.49	0.50	0.49	0.50	0.56	0.60	1.12	4.79	3.64	8.40	1.49	3.40
\$75,000 under \$100,000	0.73	0.73	0.73	0.73	0.81	0.85	1.21	4.67	3.55	7.73	1.58	3.64
\$100,000 under \$200,000	0.30	0.33	0.30	0.33	0.39	0.46	0.67	3.69	2.05	4.21	0.88	2.42
\$200,000 under \$500,000	0.38	0.38	0.38	0.38	0.45	0.52	0.52	2.93	1.26	3.08	0.61	1.79
\$500,000 under \$1,000,000	0.80	0.76	0.80	0.76	0.91	1.06	0.86	3.52	1.47	3.03	0.92	2.26
\$1,000,000 under \$1,500,000	1.01	1.00	1.01	1.00	1.15	1.51	1.04	3.30	1.57	3.02	1.11	2.72
\$1,500,000 under \$2,000,000	0.74	0.74	0.74	0.74	0.86	1.20	0.76	2.65	1.11	2.87	0.81	2.08
\$2,000,000 under \$5,000,000	0.47	0.41	0.47	0.41	0.55	0.77	0.48	1.37	0.65	1.52	0.50	1.18
\$5,000,000 under \$10,000,000	0.58	0.53	0.58	0.53	0.67	1.00	0.59	1.16	0.73	1.21	0.61	1.30
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.15</b>	<b>0.10</b>	<b>0.15</b>	<b>0.10</b>	<b>0.19</b>	<b>0.19</b>	<b>0.37</b>	<b>0.88</b>	<b>1.00</b>	<b>1.35</b>	<b>0.46</b>	<b>0.66</b>
No adjusted gross income	9.95	1.16	9.95	1.16	12.26	10.20	10.69	2.22	11.83	10.97	11.78	6.96
\$1 under \$5,000	7.27	7.72	7.27	7.72	11.55	23.25	11.42	20.80	57.57	95.50	11.01	15.22
\$5,000 under \$10,000	2.26	2.28	2.26	2.28	2.31	2.37	7.35	25.28	28.82	44.39	7.99	13.51
\$10,000 under \$15,000	1.49	1.50	1.49	1.50	1.64	1.74	4.78	16.14	19.67	37.06	6.49	14.77
\$15,000 under \$20,000	1.34	1.35	1.34	1.35	1.47	1.52	3.92	11.52	16.46	36.47	5.25	10.89
\$20,000 under \$25,000	1.31	1.31	1.31	1.31	1.43	1.49	3.57	11.89	13.43	34.27	4.88	9.44
\$25,000 under \$30,000	1.31	1.31	1.31	1.31	1.44	1.48	3.19	12.68	11.65	39.47	4.28	8.61
\$30,000 under \$40,000	0.90	0.91	0.90	0.91	0.98	1.01	2.13	7.91	7.13	14.80	2.82	6.05
\$40,000 under \$50,000	0.96	0.96	0.96	0.96	1.03	1.06	2.04	7.62	6.83	19.97	2.76	5.90
\$50,000 under \$75,000	0.52	0.53	0.52	0.53	0.59	0.63	1.16	5.06	3.89	9.63	1.56	3.47
\$75,000 under \$100,000	0.74	0.74	0.74	0.74	0.82	0.86	1.23	4.87	3.65	8.74	1.60	3.75
\$100,000 under \$200,000	0.31	0.33	0.31	0.33	0.39	0.46	0.68	3.61	2.08	4.51	0.88	2.47
\$200,000 under \$500,000	0.38	0.38	0.38	0.38	0.45	0.52	0.53	2.96	1.26	3.11	0.61	1.80
\$500,000 under \$1,000,000	0.80	0.76	0.80	0.76	0.91	1.06	0.86	3.53	1.47	3.03	0.92	2.26
\$1,000,000 or more	0.46	0.18	0.46	0.18	0.54	0.45	0.46	0.54	0.64	0.76	0.49	0.48
<b>Nontaxable returns, total</b>	<b>0.32</b>	<b>0.77</b>	<b>0.32</b>	<b>0.76</b>	<b>0.41</b>	<b>0.63</b>	<b>1.06</b>	<b>2.64</b>	<b>3.26</b>	<b>5.14</b>	<b>1.38</b>	<b>2.61</b>

Footnotes at end of table.

**Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession				Capital gain distributions reported on Form 1040	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Net income		Net loss		Number of returns (23)	Amount (24)
							Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)		
<b>All returns, total</b>	<b>0.45</b>	<b>0.72</b>	<b>0.57</b>	<b>0.64</b>	<b>4.79</b>	<b>6.82</b>	<b>0.36</b>	<b>0.74</b>	<b>1.01</b>	<b>1.39</b>	<b>1.43</b>	<b>3.64</b>
No adjusted gross income	3.24	2.77	8.09	6.83	37.20	42.75	4.39	5.03	2.77	2.71	14.79	24.05
\$1 under \$5,000	3.38	8.22	12.23	16.44	57.71	58.46	2.61	4.73	8.68	15.25	6.87	9.97
\$5,000 under \$10,000	3.60	6.59	10.82	21.05	28.20	30.58	2.24	2.66	6.61	9.92	8.26	13.85
\$10,000 under \$15,000	3.49	8.40	8.60	15.54	19.31	20.56	1.84	2.11	5.72	8.65	8.14	14.61
\$15,000 under \$20,000	3.66	7.98	8.18	14.26	21.04	26.62	2.40	2.84	4.90	7.01	8.34	14.55
\$20,000 under \$25,000	3.71	7.29	6.87	9.73	21.03	26.71	2.93	3.70	5.08	7.56	8.98	16.28
\$25,000 under \$30,000	3.76	8.23	5.78	11.63	17.57	21.21	3.40	4.51	5.44	8.02	8.37	16.02
\$30,000 under \$40,000	2.64	5.82	3.55	6.02	13.21	16.89	2.66	3.69	3.98	6.14	6.21	13.57
\$40,000 under \$50,000	2.68	6.34	3.02	5.13	14.51	17.78	2.76	4.10	4.52	7.29	6.03	11.81
\$50,000 under \$75,000	1.56	3.82	1.65	2.41	10.35	12.91	1.91	3.17	3.13	5.40	3.83	7.77
\$75,000 under \$100,000	1.63	4.02	1.62	2.53	15.19	19.95	2.25	3.66	3.73	6.32	4.12	9.11
\$100,000 under \$200,000	0.91	2.71	0.93	1.49	16.03	20.77	1.42	2.30	2.56	3.99	2.88	7.58
\$200,000 under \$500,000	0.63	1.98	0.98	1.79	14.06	18.61	1.30	1.98	2.49	4.57	2.80	10.68
\$500,000 under \$1,000,000	0.94	2.49	1.56	2.78	24.32	36.93	2.01	2.85	3.95	5.31	5.16	13.96
\$1,000,000 under \$1,500,000	1.13	3.08	1.64	3.10	38.24	59.74	2.46	3.59	4.44	5.34	7.86	15.78
\$1,500,000 under \$2,000,000	0.82	2.29	1.19	2.29	33.33	47.74	1.88	3.57	3.38	7.05	6.97	31.43
\$2,000,000 under \$5,000,000	0.51	1.33	0.73	1.49	16.95	31.65	1.28	2.36	2.00	2.90	5.69	24.42
\$5,000,000 under \$10,000,000	0.62	1.49	0.82	1.42	19.71	36.04	1.47	2.66	2.08	1.64	8.05	32.13
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.48</b>	<b>0.74</b>	<b>0.59</b>	<b>0.65</b>	<b>5.42</b>	<b>7.42</b>	<b>0.66</b>	<b>0.92</b>	<b>1.29</b>	<b>1.84</b>	<b>1.55</b>	<b>3.96</b>
No adjusted gross income	12.52	8.77	38.84	20.90	0.00	0.00	19.88	9.03	13.52	7.58	38.34	23.77
\$1 under \$5,000	11.33	17.05	0.00	0.00	0.00	0.00	35.32	41.77	0.00	0.00	17.66	21.77
\$5,000 under \$10,000	8.41	14.29	57.65	85.80	0.00	0.00	11.43	15.38	37.67	58.68	15.79	23.15
\$10,000 under \$15,000	6.88	17.12	19.20	29.07	30.13	32.14	5.36	6.38	11.98	17.36	13.34	26.87
\$15,000 under \$20,000	5.54	12.30	13.00	18.20	27.34	32.86	4.88	6.17	8.92	12.84	11.50	21.22
\$20,000 under \$25,000	5.15	9.88	9.10	14.49	27.11	33.58	4.58	5.96	7.79	12.84	12.76	19.48
\$25,000 under \$30,000	4.49	10.29	7.07	10.12	25.50	30.61	4.90	6.81	7.63	12.48	9.55	17.36
\$30,000 under \$40,000	2.96	6.30	4.22	7.44	15.06	19.35	3.57	5.18	5.50	8.81	6.54	11.80
\$40,000 under \$50,000	2.88	6.58	3.31	5.84	15.65	19.45	3.32	5.09	5.18	8.67	6.34	11.72
\$50,000 under \$75,000	1.62	3.83	1.72	2.52	10.58	13.27	2.06	3.44	3.32	5.76	3.92	7.88
\$75,000 under \$100,000	1.66	4.20	1.65	2.57	15.20	19.99	2.29	3.74	3.79	6.54	4.15	9.29
\$100,000 under \$200,000	0.92	2.78	0.94	1.49	16.03	20.77	1.44	2.32	2.58	4.05	2.89	7.61
\$200,000 under \$500,000	0.63	1.99	0.98	1.80	14.07	18.63	1.30	1.99	2.49	4.61	2.80	10.69
\$500,000 under \$1,000,000	0.94	2.49	1.56	2.79	24.34	36.93	2.02	2.86	3.96	5.33	5.16	13.96
\$1,000,000 or more	0.50	0.55	0.73	0.65	18.71	22.57	1.22	1.34	1.97	1.37	5.02	11.75
<b>Nontaxable returns, total</b>	<b>1.44</b>	<b>2.92</b>	<b>2.64</b>	<b>3.57</b>	<b>10.23</b>	<b>13.10</b>	<b>0.74</b>	<b>1.27</b>	<b>1.87</b>	<b>2.17</b>	<b>3.80</b>	<b>8.20</b>

Footnotes at end of table.



**Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D												Taxable Individual Retirement Arrangement (IRA) distributions	
	Taxable net gain			Taxable net loss			Net gain			Net loss			Number of returns (33)	Amount (34)
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Sales of property other than capital assets					
									Number of returns (33)	Amount (34)				
<b>All returns, total</b>	<b>0.66</b>	<b>0.38</b>	<b>0.93</b>	<b>1.00</b>	<b>2.22</b>	<b>1.37</b>	<b>2.29</b>	<b>2.57</b>	<b>0.71</b>	<b>1.06</b>				
No adjusted gross income	4.53	1.92	3.09	3.18	6.72	3.99	6.06	4.11	5.77	6.86				
\$1 under \$5,000	6.20	21.25	5.33	5.87	20.11	41.88	19.82	36.01	5.20	8.96				
\$5,000 under \$10,000	5.53	7.63	5.71	6.29	26.20	29.29	19.82	32.76	4.11	7.14				
\$10,000 under \$15,000	5.34	8.17	5.96	6.43	21.43	24.08	20.26	32.32	3.74	4.79				
\$15,000 under \$20,000	5.68	8.64	6.48	7.11	21.35	30.53	19.68	37.32	3.91	4.94				
\$20,000 under \$25,000	5.50	9.97	6.70	7.28	26.51	36.27	20.34	44.31	3.89	4.98				
\$25,000 under \$30,000	5.60	9.74	6.51	7.16	21.95	27.54	21.14	30.44	4.15	5.46				
\$30,000 under \$40,000	3.99	6.96	4.82	5.37	14.83	21.03	14.12	25.08	3.01	4.15				
\$40,000 under \$50,000	3.90	6.82	5.15	5.75	14.81	22.13	13.98	27.61	3.14	4.36				
\$50,000 under \$75,000	2.31	4.18	3.10	3.44	8.91	13.64	9.52	17.85	1.94	2.78				
\$75,000 under \$100,000	2.33	4.11	3.17	3.52	9.16	13.44	8.73	15.39	2.10	3.00				
\$100,000 under \$200,000	1.35	2.47	2.07	2.28	5.33	8.47	5.53	9.53	1.49	2.28				
\$200,000 under \$500,000	0.89	1.66	1.48	1.62	3.42	6.97	3.45	7.74	1.40	2.37				
\$500,000 under \$1,000,000	1.16	1.92	2.07	2.18	3.17	7.91	3.34	6.64	2.30	4.90				
\$1,000,000 under \$1,500,000	1.34	2.19	2.45	2.53	3.04	6.86	3.25	6.65	2.81	6.92				
\$1,500,000 under \$2,000,000	0.95	1.58	1.89	1.95	2.10	5.47	2.31	6.20	2.17	5.73				
\$2,000,000 under \$5,000,000	0.59	0.83	1.26	1.29	1.20	2.87	1.41	3.58	1.42	4.97				
\$5,000,000 under \$10,000,000	0.67	0.83	1.56	1.58	1.19	2.65	1.48	2.75	1.64	7.43				
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Taxable returns, total</b>	<b>0.69</b>	<b>0.39</b>	<b>1.07</b>	<b>1.17</b>	<b>2.43</b>	<b>1.43</b>	<b>2.58</b>	<b>3.21</b>	<b>0.77</b>	<b>1.13</b>				
No adjusted gross income	16.00	2.49	11.93	12.47	10.18	7.64	19.64	2.71	22.77	16.59				
\$1 under \$5,000	17.12	18.36	34.12	38.04	67.42	68.28	70.64	43.60	31.93	35.52				
\$5,000 under \$10,000	10.86	14.24	23.16	33.00	56.63	68.21	0.00	0.00	44.64	61.31				
\$10,000 under \$15,000	10.40	16.44	13.22	15.12	46.37	56.23	46.97	64.08	7.34	9.27				
\$15,000 under \$20,000	9.29	15.26	10.77	11.96	42.26	61.02	40.78	52.47	5.71	7.21				
\$20,000 under \$25,000	8.01	14.71	9.32	10.48	48.37	60.16	38.31	50.17	5.23	6.73				
\$25,000 under \$30,000	7.19	13.84	7.98	9.02	30.77	37.86	37.95	56.44	4.68	6.12				
\$30,000 under \$40,000	4.83	8.52	5.54	6.27	22.80	37.50	20.22	28.97	3.27	4.49				
\$40,000 under \$50,000	4.32	7.99	5.67	6.43	19.10	34.88	17.38	31.42	3.25	4.51				
\$50,000 under \$75,000	2.45	4.60	3.26	3.63	9.77	16.13	10.51	21.26	1.99	2.84				
\$75,000 under \$100,000	2.40	4.33	3.23	3.59	9.82	14.45	9.23	16.37	2.12	3.04				
\$100,000 under \$200,000	1.36	2.54	2.09	2.31	5.48	8.95	5.64	9.83	1.50	2.29				
\$200,000 under \$500,000	0.89	1.66	1.48	1.62	3.44	7.04	3.47	7.90	1.40	2.37				
\$500,000 under \$1,000,000	1.16	1.92	2.08	2.18	3.18	7.91	3.34	6.68	2.30	4.90				
\$1,000,000 or more	0.58	0.25	1.28	1.28	1.15	0.61	1.39	1.49	1.40	3.17				
<b>Nontaxable returns, total</b>	<b>2.11</b>	<b>2.29</b>	<b>2.00</b>	<b>2.07</b>	<b>5.44</b>	<b>4.59</b>	<b>4.94</b>	<b>4.02</b>	<b>1.83</b>	<b>2.81</b>				

Footnotes at end of table.

**Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**  
 [Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Pensions and annuities						Rent			Royalty		
	Total [1]		Taxable		Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
<b>All returns, total</b>	<b>0.47</b>	<b>0.89</b>	<b>0.50</b>	<b>0.71</b>	<b>1.19</b>	<b>1.43</b>	<b>1.17</b>	<b>1.36</b>	<b>1.89</b>	<b>2.98</b>	<b>8.75</b>	<b>9.14</b>
No adjusted gross income	4.47	7.79	4.81	5.50	5.53	4.28	4.32	3.54	8.04	7.75	31.50	17.66
\$1 under \$5,000	3.67	9.14	3.82	6.16	8.88	14.81	11.17	15.63	13.58	30.26	52.01	76.36
\$5,000 under \$10,000	2.85	5.59	2.89	3.58	7.90	9.55	10.02	12.73	12.60	26.40	48.73	80.23
\$10,000 under \$15,000	2.49	5.45	2.54	2.94	6.55	8.41	9.04	11.93	14.15	26.59	98.84	77.88
\$15,000 under \$20,000	2.52	4.16	2.57	3.07	7.24	8.93	9.56	12.59	15.12	34.59	70.54	28.91
\$20,000 under \$25,000	2.55	5.13	2.61	3.19	7.78	10.34	8.73	11.96	14.13	30.36	** 79.05	** 96.95
\$25,000 under \$30,000	2.69	4.55	2.76	3.35	8.31	10.89	9.07	11.47	13.21	33.12	**	**
\$30,000 under \$40,000	1.97	3.17	2.03	2.56	6.05	9.04	5.70	7.53	9.48	22.66	40.58	80.19
\$40,000 under \$50,000	2.10	3.00	2.18	2.70	6.08	8.84	5.81	8.34	10.25	28.48	57.69	79.77
\$50,000 under \$75,000	1.30	2.29	1.34	1.72	3.73	5.83	3.70	5.10	6.80	18.01	31.27	54.49
\$75,000 under \$100,000	1.49	2.75	1.55	2.00	3.83	5.95	3.70	5.15	6.32	17.99	30.03	38.18
\$100,000 under \$200,000	1.04	1.85	1.11	1.55	2.41	3.75	2.41	3.31	4.19	11.41	19.00	33.27
\$200,000 under \$500,000	1.10	2.17	1.24	1.87	1.83	3.21	1.76	2.67	2.86	8.74	13.33	26.79
\$500,000 under \$1,000,000	1.94	4.58	2.28	4.62	2.38	3.87	2.45	3.25	3.03	8.35	12.46	27.42
\$1,000,000 under \$1,500,000	2.36	5.33	2.76	6.58	2.67	4.05	2.83	4.14	2.97	10.34	12.39	35.61
\$1,500,000 under \$2,000,000	1.78	3.93	2.13	4.90	2.06	4.02	2.13	3.62	2.00	8.73	8.33	28.60
\$2,000,000 under \$5,000,000	1.15	2.73	1.36	4.14	1.30	2.35	1.39	2.59	1.10	4.51	4.18	13.08
\$5,000,000 under \$10,000,000	1.31	3.58	1.55	6.90	1.48	2.35	1.56	2.24	1.06	4.06	4.03	8.06
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.53</b>	<b>0.93</b>	<b>0.56</b>	<b>0.75</b>	<b>1.31</b>	<b>1.55</b>	<b>1.30</b>	<b>1.55</b>	<b>2.05</b>	<b>3.15</b>	<b>9.28</b>	<b>10.19</b>
No adjusted gross income	28.00	30.07	21.49	44.59	25.21	5.34	** 32.57	** 8.02	10.69	7.35	52.14	4.29
\$1 under \$5,000	28.25	60.41	28.25	30.85	91.75	91.75	**	**	** 51.21	** 69.52	0.00	0.00
\$5,000 under \$10,000	17.39	25.05	18.23	26.10	99.54	89.13	91.98	91.98	**	**	** 70.56	** 70.07
\$10,000 under \$15,000	4.26	7.04	4.33	4.83	13.24	16.41	25.66	37.05	35.34	52.44	**	**
\$15,000 under \$20,000	3.50	5.90	3.56	4.10	12.99	15.92	17.35	25.07	22.13	46.04	**	**
\$20,000 under \$25,000	3.32	7.27	3.40	4.07	11.38	14.99	14.51	19.37	20.72	42.25	0.00	0.00
\$25,000 under \$30,000	3.04	4.22	3.11	3.65	10.60	14.08	12.65	16.13	15.94	38.30	** 36.23	** 57.64
\$30,000 under \$40,000	2.14	3.26	2.20	2.68	7.08	10.57	7.15	9.68	10.63	25.99	**	**
\$40,000 under \$50,000	2.21	3.10	2.29	2.80	6.82	10.19	6.79	10.02	11.11	31.90	**	**
\$50,000 under \$75,000	1.33	2.34	1.37	1.75	3.94	6.21	3.97	5.57	7.02	18.76	31.33	54.97
\$75,000 under \$100,000	1.51	2.75	1.57	2.02	3.91	6.09	3.80	5.35	6.49	19.04	30.87	39.64
\$100,000 under \$200,000	1.04	1.86	1.11	1.56	2.44	3.80	2.44	3.35	4.28	11.69	19.74	36.81
\$200,000 under \$500,000	1.10	2.17	1.24	1.87	1.83	3.22	1.76	2.88	2.87	8.77	13.40	27.60
\$500,000 under \$1,000,000	1.94	4.58	2.28	4.62	2.38	3.87	2.45	3.26	3.03	8.36	12.47	27.44
\$1,000,000 or more	1.13	2.32	1.34	3.15	1.27	1.45	1.37	1.52	1.06	2.50	4.02	4.90
<b>Nontaxable returns, total</b>	<b>1.26</b>	<b>2.78</b>	<b>1.31</b>	<b>1.87</b>	<b>2.85</b>	<b>3.51</b>	<b>2.77</b>	<b>2.88</b>	<b>4.92</b>	<b>8.02</b>	<b>25.71</b>	<b>17.51</b>

Footnotes at end of table.

**Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Total itemized deductions		Exemptions		Capital construction fund reduction		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	Number of returns (129)	Amount (130)	Number of exemptions (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)	Number of returns (139)	Amount (140)	Number of returns (141)	Amount (142)
<b>All returns, total</b>	<b>0.30</b>	<b>0.29</b>	<b>0.16</b>	<b>0.16</b>	<b>52.44</b>	<b>15.61</b>	<b>0.12</b>	<b>0.10</b>	<b>0.68</b>	<b>0.86</b>	<b>1.67</b>	<b>3.26</b>	<b>0.12</b>	<b>0.12</b>
No adjusted gross income	0.00	0.00	1.74	1.74	** 70.60	** 71.83	0.00	0.00	11.18	8.97	15.06	21.11	13.29	8.47
\$1 under \$5,000	5.83	7.39	1.50	1.50	**	**	5.50	7.34	79.21	81.76	12.13	19.83	6.19	13.96
\$5,000 under \$10,000	4.81	6.00	1.23	1.24	**	**	2.23	2.78	43.12	56.21	9.70	13.36	2.19	3.12
\$10,000 under \$15,000	3.83	4.54	1.08	1.08	**	**	1.26	1.56	94.27	56.74	7.27	15.02	1.26	1.66
\$15,000 under \$20,000	3.56	4.67	1.11	1.11	0.00	0.00	1.17	1.29	67.17	48.30	5.44	8.29	1.17	1.32
\$20,000 under \$25,000	3.25	4.16	1.15	1.15	0.00	0.00	1.08	1.21	56.40	49.09	4.97	12.35	1.08	1.27
\$25,000 under \$30,000	2.97	3.61	1.22	1.22	0.00	0.00	1.07	1.18	65.97	64.48	5.28	6.94	1.07	1.22
\$30,000 under \$40,000	1.97	2.33	0.92	0.92	** 84.96	** 98.41	0.76	0.83	56.26	69.55	3.92	5.90	0.77	0.86
\$40,000 under \$50,000	1.79	2.11	1.06	1.06	**	**	0.87	0.92	82.79	81.77	4.76	6.84	0.87	0.95
\$50,000 under \$75,000	1.03	1.25	0.66	0.66	0.00	0.00	0.50	0.52	18.30	21.17	4.33	6.93	0.50	0.56
\$75,000 under \$100,000	1.09	1.30	0.87	0.87	0.00	0.00	0.73	0.75	12.01	16.12	7.11	10.33	0.73	0.79
\$100,000 under \$200,000	0.49	0.68	0.46	0.46	** 69.89	** 66.85	0.31	0.34	3.42	11.77	8.03	11.11	0.31	0.40
\$200,000 under \$500,000	0.42	0.57	0.49	0.56	**	**	0.38	0.40	0.65	0.99	11.43	14.82	0.38	0.42
\$500,000 under \$1,000,000	0.85	1.04	0.94	0.94	**	**	0.80	0.77	1.31	1.74	20.45	24.62	0.80	0.78
\$1,000,000 under \$1,500,000	1.08	1.45	1.18	1.18	0.00	0.00	1.01	1.02	2.42	3.26	30.13	45.37	1.01	1.04
\$1,500,000 under \$2,000,000	0.80	1.16	0.87	0.87	57.17	62.48	0.74	0.75	1.92	2.89	28.41	38.49	0.74	0.77
\$2,000,000 under \$5,000,000	0.50	0.69	0.56	0.56	44.89	46.52	0.47	0.43	1.20	1.76	15.68	18.65	0.47	0.44
\$5,000,000 under \$10,000,000	0.60	0.78	0.68	0.68	31.88	33.81	0.58	0.54	1.28	1.70	24.90	29.98	0.58	0.56
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.32</b>	<b>0.28</b>	<b>0.20</b>	<b>0.21</b>	<b>36.37</b>	<b>15.95</b>	<b>0.15</b>	<b>0.11</b>	<b>0.68</b>	<b>0.87</b>	<b>2.04</b>	<b>3.70</b>	<b>0.15</b>	<b>0.12</b>
No adjusted gross income	0.00	0.00	11.93	11.93	0.00	0.00	0.00	0.00	10.08	9.58	** 96.52	** 96.52	9.97	9.54
\$1 under \$5,000	37.86	36.15	67.49	67.47	0.00	0.00	7.30	9.11	79.21	81.76	**	**	7.27	19.03
\$5,000 under \$10,000	22.31	29.06	30.02	30.02	0.00	0.00	2.26	2.81	49.97	56.58	**	**	2.26	3.12
\$10,000 under \$15,000	12.01	13.24	1.80	1.80	0.00	0.00	1.49	1.76	94.36	58.78	13.39	23.09	1.49	1.81
\$15,000 under \$20,000	5.68	5.84	1.44	1.44	0.00	0.00	1.34	1.42	67.20	48.32	7.21	9.03	1.34	1.45
\$20,000 under \$25,000	4.85	5.07	1.40	1.40	0.00	0.00	1.31	1.38	56.60	52.24	6.33	8.55	1.31	1.43
\$25,000 under \$30,000	3.79	4.01	1.42	1.42	0.00	0.00	1.31	1.38	65.97	64.48	6.36	7.66	1.31	1.41
\$30,000 under \$40,000	2.39	2.58	1.00	1.00	0.00	0.00	0.90	0.94	62.80	72.25	4.58	6.62	0.90	0.96
\$40,000 under \$50,000	2.02	2.20	1.08	1.08	0.00	0.00	0.96	0.98	82.79	81.77	5.57	7.93	0.96	1.01
\$50,000 under \$75,000	1.09	1.22	0.67	0.67	0.00	0.00	0.52	0.55	19.60	22.80	4.70	7.53	0.52	0.58
\$75,000 under \$100,000	1.11	1.23	0.88	0.88	0.00	0.00	0.74	0.76	12.12	16.23	7.46	10.90	0.74	0.79
\$100,000 under \$200,000	0.50	0.66	0.46	0.46	0.00	0.00	0.31	0.35	3.43	11.78	8.27	11.02	0.31	0.40
\$200,000 under \$500,000	0.42	0.58	0.49	0.56	0.00	0.00	0.38	0.40	0.65	0.99	11.44	14.84	0.38	0.42
\$500,000 under \$1,000,000	0.85	1.05	0.95	0.95	72.38	67.71	0.77	0.77	1.31	1.74	20.45	24.62	0.81	0.78
\$1,000,000 or more	0.49	0.28	0.55	0.55	24.78	16.38	0.46	0.18	1.17	0.73	17.85	29.47	0.46	0.20
<b>Non-taxable returns, total</b>	<b>1.33</b>	<b>1.75</b>	<b>0.46</b>	<b>0.46</b>	<b>54.37</b>	<b>61.96</b>	<b>0.75</b>	<b>1.07</b>	<b>28.64</b>	<b>9.07</b>	<b>2.93</b>	<b>6.83</b>	<b>0.76</b>	<b>1.24</b>

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

[1] Not included in total income.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets	
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>All returns, total</b>	<b>13,698,506</b>	<b>859,894,631</b>	<b>7,471,221</b>	<b>16,779,101</b>	<b>6,681,863</b>	<b>56,760,447</b>	<b>5,634,540</b>	<b>220,032,994</b>	<b>6,938,922</b>	<b>45,698,382</b>	<b>3,713,552</b>	<b>29,070,244</b>
No adjusted gross income	182,569	19,191,607	417,499	1,079,017	84,736	1,893,305	255,932	30,670,904	107,902	1,541,963	87,761	2,222,826
\$1 under \$5,000	255,061	580,316	291,546	562,606	131,734	124,883	167,784	3,620,390	147,521	197,865	73,283	321,800
\$5,000 under \$10,000	324,549	879,902	264,552	547,009	138,074	114,490	151,833	3,876,403	155,753	192,161	72,351	429,377
\$10,000 under \$15,000	347,534	1,475,473	234,246	516,537	159,126	314,919	131,897	3,875,451	168,347	406,314	70,892	207,675
\$15,000 under \$20,000	305,884	1,325,812	204,769	441,066	125,071	168,205	115,984	3,092,258	126,724	242,990	69,668	536,799
\$20,000 under \$25,000	324,651	1,712,450	190,269	415,082	150,662	220,383	119,480	3,127,072	151,462	257,044	83,602	388,041
\$25,000 under \$30,000	313,023	1,508,109	205,169	437,005	143,742	193,398	109,198	3,183,648	151,351	332,550	60,981	317,431
\$30,000 under \$40,000	610,424	3,799,333	380,801	821,100	293,500	412,778	227,983	5,846,463	310,315	624,098	140,102	437,066
\$40,000 under \$50,000	637,343	4,655,431	328,643	702,183	287,870	612,409	208,899	6,488,828	296,899	678,537	136,347	647,503
\$50,000 under \$75,000	1,693,384	13,508,802	922,328	2,039,924	840,968	1,456,492	605,516	14,896,938	854,308	1,794,531	405,083	1,488,936
\$75,000 under \$100,000	1,673,930	18,527,349	879,878	1,940,970	798,504	1,992,857	630,675	14,051,390	828,999	2,304,264	444,881	1,964,376
\$100,000 under \$200,000	3,748,985	66,274,073	1,802,059	4,040,570	1,793,128	6,189,361	1,416,472	37,738,133	1,842,613	7,322,110	1,004,353	5,149,056
\$200,000 under \$500,000	2,366,587	109,971,765	1,032,204	2,397,176	1,250,442	9,270,955	1,030,077	38,409,294	1,299,015	10,435,745	742,602	5,249,608
\$500,000 under \$1,000,000	575,245	79,424,756	213,262	551,502	303,406	6,290,845	281,035	16,574,087	316,722	6,147,472	193,413	2,720,471
\$1,000,000 under \$1,500,000	142,145	42,974,938	49,190	134,937	75,777	3,000,676	75,318	6,525,287	77,009	2,505,371	51,405	1,197,996
\$1,500,000 under \$2,000,000	61,878	29,813,179	19,722	54,399	33,387	1,861,824	32,637	3,954,142	33,825	1,332,641	22,710	690,152
\$2,000,000 under \$5,000,000	93,801	93,502,832	26,547	73,683	49,665	5,363,345	51,350	8,166,227	49,666	3,589,479	36,633	1,833,869
\$5,000,000 under \$10,000,000	24,609	68,993,824	5,645	16,068	13,163	3,547,247	13,349	4,348,633	12,487	1,801,210	10,127	974,687
\$10,000,000 or more	16,902	301,774,681	2,893	8,267	8,928	13,742,077	9,121	11,607,447	8,004	3,992,036	7,359	2,292,635
<b>Taxable returns, total</b>	<b>11,691,572</b>	<b>823,421,276</b>	<b>5,794,082</b>	<b>12,882,826</b>	<b>5,793,362</b>	<b>53,460,327</b>	<b>4,560,311</b>	<b>158,580,999</b>	<b>5,948,426</b>	<b>42,019,857</b>	<b>3,200,527</b>	<b>23,520,568</b>
No adjusted gross income	1,673	3,204,009	1,233	3,403	719	186,461	1,230	1,126,901	734	97,296	473	49,034
\$1 under \$5,000	34,261	70,307	7,314	10,608	13,213	18,823	7,673	6,758	13,213	18,717	* 7,137	* 2,043
\$5,000 under \$10,000	84,628	235,970	18,216	18,767	39,288	23,197	14,227	32,434	40,304	25,927	12,670	4,977
\$10,000 under \$15,000	92,625	282,882	49,779	93,663	47,386	61,544	24,557	567,870	46,291	74,812	14,232	60,626
\$15,000 under \$20,000	115,836	337,585	77,191	158,017	47,004	62,388	42,935	671,786	43,593	81,612	29,390	138,267
\$20,000 under \$25,000	155,467	456,811	102,546	202,889	78,961	128,130	62,454	735,779	79,283	149,992	46,738	73,188
\$25,000 under \$30,000	191,769	545,335	142,692	280,111	89,747	70,756	69,101	1,518,042	91,519	122,203	39,052	128,806
\$30,000 under \$40,000	420,414	1,493,484	297,420	618,089	214,584	316,078	154,443	2,981,893	224,078	480,437	100,697	244,640
\$40,000 under \$50,000	524,540	2,762,881	276,876	580,820	231,913	437,414	171,005	4,654,516	236,023	467,924	112,060	373,202
\$50,000 under \$75,000	1,514,532	10,204,738	843,436	1,842,828	757,570	1,234,661	541,320	10,956,804	767,002	1,525,073	361,621	1,217,178
\$75,000 under \$100,000	1,595,070	15,769,074	856,014	1,876,532	766,668	1,893,010	598,943	11,700,455	793,897	2,164,041	426,346	1,580,422
\$100,000 under \$200,000	3,683,828	62,352,029	1,775,194	3,969,777	1,773,608	6,025,592	1,382,737	35,060,892	1,818,158	7,079,512	987,702	4,870,236
\$200,000 under \$500,000	2,362,652	109,471,155	1,029,519	2,390,083	1,248,577	9,229,348	1,027,304	37,897,137	1,296,840	10,379,212	740,965	5,173,374
\$500,000 under \$1,000,000	575,059	79,361,251	212,842	550,383	303,279	6,282,347	280,757	16,383,514	316,573	6,140,948	193,278	2,691,602
\$1,000,000 or more	339,219	536,873,765	103,810	286,857	180,845	27,494,578	181,625	34,286,219	180,919	13,212,150	128,167	6,912,972
<b>Nontaxable returns, total</b>	<b>2,006,934</b>	<b>36,473,355</b>	<b>1,677,138</b>	<b>3,896,275</b>	<b>888,501</b>	<b>3,300,120</b>	<b>1,074,229</b>	<b>61,451,996</b>	<b>990,497</b>	<b>3,678,525</b>	<b>513,025</b>	<b>5,549,676</b>

Footnotes at end of table.

**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	With basis reported and no Form 8949						With basis reported on Form 8949					
	Net short-term sales price		Net short-term cost or basis		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total</b>	<b>2,628,941</b>	<b>316,895,894</b>	<b>2,587,566</b>	<b>315,386,173</b>	<b>1,659,595</b>	<b>6,780,423</b>	<b>892,557</b>	<b>5,270,701</b>	<b>7,492,032</b>	<b>2,376,768,906</b>	<b>7,406,444</b>	<b>2,506,363,251</b>
No adjusted gross income	45,337	12,229,798	44,667	12,290,092	27,440	261,183	17,924	321,477	143,472	155,238,791	141,385	165,276,285
\$1 under \$5,000	71,717	3,868,731	71,713	3,875,433	42,391	120,865	28,316	127,567	139,065	12,765,165	135,503	13,368,396
\$5,000 under \$10,000	47,522	1,028,104	46,620	1,077,128	23,665	12,368	18,944	61,392	171,220	26,559,332	172,272	27,716,788
\$10,000 under \$15,000	65,282	1,860,483	65,796	1,888,662	40,251	44,090	23,031	72,289	156,433	13,078,753	154,075	13,361,410
\$15,000 under \$20,000	38,129	4,416,952	39,129	4,563,649	24,087	24,178	15,041	170,876	139,807	27,257,396	139,723	27,873,975
\$20,000 under \$25,000	58,878	2,934,207	56,978	2,996,602	37,460	56,351	19,510	118,747	165,005	12,072,069	164,000	12,463,291
\$25,000 under \$30,000	52,355	2,275,751	49,289	2,336,637	39,554	52,549	8,340	113,435	151,406	17,296,933	149,713	17,384,854
\$30,000 under \$40,000	119,949	2,346,099	114,896	2,329,122	79,334	95,854	36,938	78,878	297,705	29,696,657	296,889	30,493,105
\$40,000 under \$50,000	118,028	4,037,358	112,834	4,048,352	74,072	90,550	36,461	101,544	280,564	54,617,907	279,931	55,518,591
\$50,000 under \$75,000	325,395	10,976,040	321,216	10,921,765	219,671	350,568	111,679	296,294	852,803	87,810,948	824,650	91,728,051
\$75,000 under \$100,000	352,210	16,124,025	341,658	15,946,679	226,741	463,590	112,664	286,243	876,563	113,650,262	865,632	135,504,213
\$100,000 under \$200,000	683,748	61,519,970	676,141	61,507,811	432,646	1,095,105	232,673	1,082,946	2,013,129	32,743,779	1,986,540	33,623,241
\$200,000 under \$500,000	459,200	60,888,771	456,407	59,974,567	280,922	1,856,173	166,712	941,969	1,482,240	501,742,355	1,476,223	566,721,930
\$500,000 under \$1,000,000	121,703	57,960,213	121,019	57,694,580	72,172	887,269	46,872	621,636	380,631	369,817,391	379,095	399,636,308
\$1,000,000 under \$1,500,000	28,831	10,612,009	28,763	10,406,023	16,718	357,708	11,542	151,721	98,595	116,983,930	97,913	116,472,420
\$1,500,000 under \$2,000,000	12,832	6,419,273	12,782	6,342,855	7,507	166,518	5,057	90,101	43,282	72,235,036	43,168	71,719,047
\$2,000,000 under \$5,000,000	19,596	32,030,816	19,449	31,858,685	10,726	413,131	8,443	241,000	68,737	162,797,394	68,438	161,915,127
\$5,000,000 under \$10,000,000	4,933	7,989,814	4,921	7,965,711	2,614	163,275	2,216	139,172	18,462	89,910,028	18,424	87,659,716
\$10,000,000 or more	3,298	17,377,482	3,290	17,361,820	1,623	269,098	1,595	253,436	12,914	183,494,778	12,870	178,936,505
<b>Taxable returns, total</b>	<b>2,240,469</b>	<b>279,444,081</b>	<b>2,205,598</b>	<b>277,636,848</b>	<b>1,420,412</b>	<b>6,074,642</b>	<b>756,609</b>	<b>4,267,410</b>	<b>6,439,549</b>	<b>2,073,503,780</b>	<b>6,364,927</b>	<b>2,166,860,903</b>
No adjusted gross income	269	417,598	259	409,435	** 2,213	** 11,509	66	1,265	894	4,199,853	889	4,198,135
\$1 under \$5,000	* 5,025	* 56,934	* 5,025	* 55,994	**	**	* 3,015	* 1,141	14,780	617,451	14,780	602,724
\$5,000 under \$10,000	10,097	76,367	10,097	75,056	* 7,071	* 2,872	* 3,026	* 1,560	40,855	631,842	40,855	623,858
\$10,000 under \$15,000	16,203	354,150	16,688	381,083	10,916	6,833	* 5,302	* 3,766	40,210	2,009,518	39,401	2,073,313
\$15,000 under \$20,000	19,249	388,306	20,250	374,674	12,199	20,012	* 8,051	* 6,380	43,479	17,628,499	42,474	17,867,204
\$20,000 under \$25,000	38,889	1,277,846	37,884	1,248,445	22,545	45,321	14,334	15,920	79,740	2,465,554	78,735	2,413,709
\$25,000 under \$30,000	32,021	1,142,687	32,006	1,218,821	24,189	9,364	4,379	85,499	94,302	8,417,472	93,297	8,501,344
\$30,000 under \$40,000	90,568	1,867,060	85,545	1,863,905	61,374	76,485	27,160	73,330	209,417	12,809,154	209,402	12,685,195
\$40,000 under \$50,000	91,843	1,796,058	87,790	1,818,885	55,533	50,980	28,822	73,907	226,478	35,501,177	225,961	36,502,112
\$50,000 under \$75,000	285,478	8,319,901	281,147	8,271,540	193,752	285,579	88,098	237,219	762,818	75,712,455	738,682	78,668,913
\$75,000 under \$100,000	332,791	14,160,934	322,240	13,992,600	213,937	431,270	107,066	262,935	840,580	102,521,723	829,688	123,617,434
\$100,000 under \$200,000	668,605	56,601,022	660,991	56,617,670	424,945	1,029,234	225,258	1,045,882	1,984,067	317,947,197	1,957,553	320,599,318
\$200,000 under \$500,000	458,301	60,630,668	455,513	59,718,542	280,410	1,849,570	166,336	937,444	1,479,560	498,453,209	1,473,533	562,866,431
\$500,000 under \$1,000,000	121,657	57,941,044	120,973	57,672,407	72,146	885,950	46,851	617,313	380,459	369,507,609	378,926	399,326,933
\$1,000,000 or more	69,474	74,413,506	69,188	73,917,790	39,181	1,369,665	28,844	873,950	241,909	625,081,068	240,731	616,324,281
<b>Non-taxable returns, total</b>	<b>388,472</b>	<b>37,451,814</b>	<b>381,968</b>	<b>37,749,325</b>	<b>239,182</b>	<b>705,781</b>	<b>135,948</b>	<b>1,003,292</b>	<b>1,052,484</b>	<b>303,265,126</b>	<b>1,041,517</b>	<b>319,502,348</b>

Footnotes at end of table.

**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	With basis reported on Form 8849						With no basis reported					
	Net short-term adjustment		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment	
Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	
<b>All returns, total</b>	<b>1,537,764</b>	<b>141,121,072</b>	<b>4,621,411</b>	<b>29,348,075</b>	<b>2,607,012</b>	<b>2,287,461</b>	<b>684,694,154</b>	<b>1,897,744</b>	<b>683,672,824</b>	<b>212,900</b>	<b>10,559,138</b>	
No adjusted gross income	39,934	10,106,334	72,791	1,073,949	64,338	39,301	11,676,177	34,076	12,196,580	4,623	356,268	
\$1 under \$5,000	18,141	551,534	88,942	79,621	42,132	34,951	495,598	28,415	758,393	2,990	235,652	
\$5,000 under \$10,000	25,463	1,014,318	119,151	163,809	48,214	27,375	3,414,581	22,794	3,448,512	1,402	29,358	
\$10,000 under \$15,000	22,019	388,316	100,307	229,667	46,010	40,922	1,074,934	33,979	979,324	3,356	25,477	
\$15,000 under \$20,000	25,003	490,509	84,094	151,015	52,421	37,430	1,876,366	30,557	1,850,276	1,229	41,385	
\$20,000 under \$25,000	28,366	328,038	99,685	158,117	60,777	30,016	227,505	20,063	277,807	2,710	18,908	
\$25,000 under \$30,000	21,007	178,169	99,997	249,921	41,134	44,265	1,762,681	34,413	1,796,912	4,281	34,938	
\$30,000 under \$40,000	52,517	959,841	192,262	467,713	95,366	64,522	1,455,687	44,023	1,630,528	6,509	170,002	
\$40,000 under \$50,000	59,088	733,856	178,069	314,078	92,790	79,357	1,518,268	58,400	1,515,588	9,733	36,312	
\$50,000 under \$75,000	155,552	4,133,330	535,568	1,038,780	274,442	238,251	5,316,469	195,746	5,368,660	23,523	152,231	
\$75,000 under \$100,000	149,732	22,019,695	541,875	1,415,442	309,039	207,874	9,281,723	182,952	9,655,547	13,989	306,088	
\$100,000 under \$200,000	371,782	4,767,785	1,247,949	4,945,487	695,949	595,881	20,412,969	491,547	20,841,136	39,102	533,082	
\$200,000 under \$500,000	356,448	68,501,086	903,223	6,796,412	534,105	566,907	65,564,039	479,853	69,989,991	65,752	4,635,541	
\$500,000 under \$1,000,000	117,661	32,241,219	224,531	4,230,317	146,651	163,390	448,525,986	139,428	451,572,356	**33,700	**3,983,896	
\$1,000,000 under \$1,500,000	34,349	334,356	55,405	1,632,189	40,888	44,706	17,610,512	38,438	18,641,916	**	**	
\$1,500,000 under \$2,000,000	16,826	-83,741	24,351	885,440	18,054	19,927	6,003,816	17,171	5,817,647	**	**	
\$2,000,000 under \$5,000,000	28,679	336,918	37,546	2,424,125	29,786	34,638	28,836,722	30,159	28,548,136	**	**	
\$5,000,000 under \$10,000,000	8,483	-1,709,055	9,456	1,129,567	8,582	9,947	13,693,586	8,822	13,491,363	**	**	
\$10,000,000 or more	6,716	-4,151,435	6,209	1,962,426	6,334	7,800	45,966,536	6,908	45,292,151	**	**	
<b>Taxable returns, total</b>	<b>1,340,380</b>	<b>125,506,360</b>	<b>3,976,548</b>	<b>26,947,760</b>	<b>2,245,835</b>	<b>2,019,177</b>	<b>661,564,216</b>	<b>1,680,675</b>	<b>669,010,071</b>	<b>191,843</b>	<b>9,255,349</b>	
No adjusted gross income	431	31,233	530	66,012	347	512	613,160	452	609,342	80	578	
\$1 under \$5,000	*1,664	*919	11,747	16,419	*3,032	*2,107	*18,079	**3,115	**22,261	0	0	
\$5,000 under \$10,000	*3,015	*9,696	30,210	20,993	9,640	*2,024	*3,798	**	**	**5	**5,273	
\$10,000 under \$15,000	6,015	73,531	24,294	36,432	9,929	7,315	234,787	7,619	227,223	**	**	
\$15,000 under \$20,000	10,074	201,367	25,496	56,805	16,986	13,087	33,849	11,305	62,930	**2,017	**511	
\$20,000 under \$25,000	14,135	-16,740	47,219	76,856	31,508	19,724	155,029	11,787	162,964	**	**	
\$25,000 under \$30,000	9,329	136,649	58,600	89,042	26,638	29,132	919,034	24,091	904,829	*4,261	*4,295	
\$30,000 under \$40,000	38,121	80,290	137,270	358,035	66,091	43,059	380,115	30,065	369,064	*5,324	*3,746	
\$40,000 under \$50,000	46,882	975,258	144,524	231,504	73,783	62,492	1,165,596	46,915	1,163,975	6,612	33,480	
\$50,000 under \$75,000	134,402	3,145,519	481,396	873,426	243,682	213,162	4,496,756	173,002	4,327,029	22,370	-57,205	
\$75,000 under \$100,000	141,148	21,461,673	523,371	1,308,773	283,797	192,631	8,536,345	167,797	8,805,496	12,902	230,601	
\$100,000 under \$200,000	366,991	4,534,679	1,232,801	4,798,939	687,248	587,899	19,825,757	484,824	20,104,028	38,955	428,151	
\$200,000 under \$500,000	355,563	67,946,680	901,719	6,758,750	532,971	565,763	65,308,283	478,907	69,723,494	65,629	4,622,456	
\$500,000 under \$1,000,000	117,592	32,240,248	224,449	4,226,770	146,569	163,299	448,501,716	139,343	451,548,004	**33,687	**3,983,463	
\$1,000,000 or more	95,020	-5,314,642	132,921	8,029,001	103,611	116,972	111,371,911	101,455	110,979,430	**	**	
<b>Nontaxable returns, total</b>	<b>197,384</b>	<b>15,614,712</b>	<b>644,863</b>	<b>2,400,315</b>	<b>361,177</b>	<b>268,283</b>	<b>23,129,938</b>	<b>217,069</b>	<b>24,662,753</b>	<b>21,057</b>	<b>1,303,789</b>	

Footnotes at end of table.



**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	With no basis reported						With no Form 1099-B					
	Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term cost or basis		Net short-term adjustment		Net short-term gain	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
<b>All returns, total</b>	<b>1,283,162</b>	<b>5,660,753</b>	<b>716,677</b>	<b>4,080,284</b>	<b>578,944</b>	<b>283,773,648</b>	<b>565,674</b>	<b>281,935,085</b>	<b>85,547</b>	<b>-12,541</b>	<b>361,978</b>	<b>6,086,456</b>
No adjusted gross income	19,608	157,918	15,821	322,053	10,751	4,069,154	10,536	4,605,739	1,975	11,310	6,540	180,539
\$1 under \$5,000	18,033	6,220	12,625	33,362	10,285	2,664,084	9,185	2,728,875	*1,448	*26,398	8,239	6,212
\$5,000 under \$10,000	16,742	16,742	8,066	31,299	13,382	211,717	9,460	253,218	1,300	1,020	9,227	7,528
\$10,000 under \$15,000	29,745	128,015	7,585	6,927	14,761	330,302	12,280	331,641	535	21,410	11,409	21,527
\$15,000 under \$20,000	23,456	105,934	10,203	38,459	10,878	178,541	9,116	256,423	*3	*-10,634	6,197	14,060
\$20,000 under \$25,000	19,443	5,196	5,663	36,591	12,318	729,257	11,831	710,457	*1,885	*2,014	7,176	48,865
\$25,000 under \$30,000	22,726	31,045	11,490	30,339	9,833	725,981	12,846	741,530	*2,014	*600	4,455	8,288
\$30,000 under \$40,000	46,878	36,812	15,560	41,650	30,122	539,698	31,137	464,100	*4,065	*-64,096	23,495	44,631
\$40,000 under \$50,000	51,330	89,254	16,311	50,262	25,036	2,509,750	24,012	2,366,660	*4,289	*26,772	16,199	195,438
\$50,000 under \$75,000	139,268	282,129	61,357	182,089	63,226	5,477,693	63,358	5,500,798	11,000	-41,842	34,875	184,298
\$75,000 under \$100,000	105,600	201,184	74,753	288,920	64,900	5,791,021	64,035	5,842,827	8,391	139,280	42,299	303,371
\$100,000 under \$200,000	321,483	695,284	187,990	590,369	144,424	161,962,425	142,762	161,982,993	22,320	204,116	85,794	727,001
\$200,000 under \$500,000	307,141	1,037,466	200,341	827,877	110,582	13,281,253	106,842	12,800,231	18,339	61,842	69,901	1,209,886
\$500,000 under \$1,000,000	95,617	780,072	49,751	339,791	30,224	24,066,909	29,462	23,541,850	**7,983	** -385,894	18,209	682,393
\$1,000,000 under \$1,500,000	26,087	347,150	14,416	246,253	9,797	4,563,102	9,721	4,353,819	**	**	6,509	328,033
\$1,500,000 under \$2,000,000	11,109	200,985	6,890	119,733	4,954	8,674,164	5,040	8,591,843	**	**	3,033	170,368
\$2,000,000 under \$5,000,000	19,560	524,702	11,425	337,966	8,128	7,610,273	8,448	7,366,518	**	**	5,065	532,360
\$5,000,000 under \$10,000,000	5,308	330,622	3,527	212,651	2,873	3,568,374	3,228	3,428,386	**	**	1,844	323,285
\$10,000,000 or more	4,028	674,037	2,902	343,693	2,470	36,819,951	2,674	36,067,176	**	**	1,512	1,098,371
<b>Taxable returns, total</b>	<b>1,120,602</b>	<b>5,183,236</b>	<b>645,283</b>	<b>3,373,741</b>	<b>499,248</b>	<b>272,237,964</b>	<b>494,353</b>	<b>269,656,109</b>	<b>75,612</b>	<b>-33,747</b>	<b>307,297</b>	<b>5,684,562</b>
No adjusted gross income	254	15,844	210	11,448	184	576,450	175	598,352	32	24,655	115	9,032
\$1 under \$5,000	**2,022	**27	*2,106	*268	**3,027	**23,394	**3,027	**20,996	0	0	**3,026	**2,439
\$5,000 under \$10,000	**	**	*3	*111	**	**	**	**	**	**	**	**
\$10,000 under \$15,000	*7,080	*13,997	*539	*1,192	9,046	77,421	*8,041	*58,843	0	0	**8,042	**20,123
\$15,000 under \$20,000	8,056	3,902	6,270	32,978	*3,028	*14,501	*3,129	*18,373	0	0	**	**
\$20,000 under \$25,000	14,288	3,568	*2,547	*10,997	*6,908	*150,655	*6,561	*133,171	**4,556	** -60,556	*3,354	*31,500
\$25,000 under \$30,000	12,769	24,452	8,327	5,951	5,721	24,191	7,727	25,949	**	**	*2,358	*2,816
\$30,000 under \$40,000	29,421	25,657	11,283	10,860	20,455	249,064	21,473	172,655	**	**	17,109	28,656
\$40,000 under \$50,000	38,754	72,403	14,092	37,302	19,431	1,102,809	19,419	1,021,438	*3,284	*26,755	12,060	117,611
\$50,000 under \$75,000	124,365	265,056	57,885	152,534	58,663	4,992,897	59,879	5,003,164	10,991	-41,781	31,527	157,123
\$75,000 under \$100,000	98,158	187,844	66,159	226,393	62,222	5,127,391	60,543	5,170,965	8,369	134,326	39,665	289,011
\$100,000 under \$200,000	317,292	683,931	185,062	534,051	142,118	161,679,960	139,879	161,677,370	22,108	206,760	84,291	696,556
\$200,000 under \$500,000	306,508	1,030,819	199,947	823,574	110,125	13,032,374	106,346	12,539,155	18,295	61,828	69,640	1,200,152
\$500,000 under \$1,000,000	95,571	779,424	49,713	339,421	30,149	24,027,568	29,387	23,481,744	**7,977	** -385,733	18,169	681,168
\$1,000,000 or more	66,063	2,076,313	39,141	1,186,660	28,181	61,159,290	28,767	59,733,935	**	**	17,941	2,448,372
<b>Nontaxable returns, total</b>	<b>162,560</b>	<b>477,516</b>	<b>71,394</b>	<b>706,543</b>	<b>79,697</b>	<b>11,535,684</b>	<b>71,321</b>	<b>12,278,975</b>	<b>9,935</b>	<b>21,206</b>	<b>54,681</b>	<b>401,895</b>

Footnotes at end of table.

**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018) —Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	With no Form 1099-B		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term gain from partnership/S corporation		Net short-term loss from partnership/S corporation		Short-term loss carryover	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
<b>All returns, total</b>	<b>203,616</b>	<b>4,260,434</b>	<b>204,587</b>	<b>4,091,037</b>	<b>348,423</b>	<b>3,957,670</b>	<b>826,139</b>	<b>21,145,845</b>	<b>395,920</b>	<b>8,628,512</b>	<b>2,481,864</b>	<b>192,551,506</b>
No adjusted gross income	4,525	705,814	9,973	224,100	12,403	505,484	21,659	1,188,283	14,453	1,323,384	208,445	27,680,250
\$1 under \$5,000	849	44,606	* 1,282	* 1,510	5,156	8,838	8,314	35,742	2,439	44,799	120,180	3,355,187
\$5,000 under \$10,000	3,357	48,009	* 1,162	* 202	2,065	9,239	9,374	35,742	5,493	18,762	92,219	3,506,704
\$10,000 under \$15,000	3,361	1,457	5,179	4,821	2,913	6,135	9,385	6,232	7,285	27,536	79,964	3,736,554
\$15,000 under \$20,000	3,559	102,576	1,425	3,733	10,069	10,104	11,189	11,128	7,409	3,358	54,370	2,631,643
\$20,000 under \$25,000	5,603	32,888	1,074	849	32,888	17,661	9,493	30,171	3,968	11,326	46,660	2,777,725
\$25,000 under \$30,000	6,379	23,237	2,916	739	5,384	3,080	9,237	23,042	8,325	3,527	59,265	3,022,543
\$30,000 under \$40,000	8,643	33,130	4,605	5,051	10,942	8,832	20,451	11,085	9,273	14,176	101,252	5,613,846
\$40,000 under \$50,000	6,790	25,576	6,304	4,560	11,487	35,665	24,192	95,106	13,702	41,748	90,578	5,909,705
\$50,000 under \$75,000	27,933	249,245	16,427	13,448	30,541	63,882	56,486	67,867	32,163	67,601	230,804	13,695,864
\$75,000 under \$100,000	18,688	215,897	15,400	19,901	27,643	35,021	61,385	169,081	81,797	98,746	222,365	12,453,696
\$100,000 under \$200,000	51,079	543,454	42,786	87,415	56,800	171,553	195,133	631,173	81,797	275,852	539,886	33,993,010
\$200,000 under \$500,000	37,884	667,022	46,822	325,855	74,202	304,131	192,376	1,291,896	85,740	698,864	415,566	34,939,233
\$500,000 under \$1,000,000	12,416	383,608	20,968	360,114	37,603	207,038	89,630	1,224,761	46,364	500,681	127,171	14,587,400
\$1,000,000 under \$1,500,000	3,424	173,408	9,299	213,602	15,608	124,566	35,820	999,363	16,873	353,199	38,047	5,567,186
\$1,500,000 under \$2,000,000	2,487	117,797	4,525	141,532	8,650	66,430	18,539	764,895	8,512	266,239	16,937	3,308,687
\$2,000,000 under \$5,000,000	3,971	354,802	8,461	493,900	18,128	357,143	33,423	2,370,682	15,995	826,343	26,615	6,249,589
\$5,000,000 under \$10,000,000	1,317	180,094	3,158	360,153	6,289	259,161	10,816	2,031,500	5,012	765,950	6,966	2,994,451
\$10,000,000 or more	1,352	357,814	2,820	1,829,551	6,008	1,763,707	8,827	10,184,044	4,096	3,286,424	4,573	6,528,235
<b>Taxable returns, total</b>	<b>181,322</b>	<b>3,136,454</b>	<b>179,651</b>	<b>3,832,747</b>	<b>298,882</b>	<b>3,289,584</b>	<b>734,782</b>	<b>19,876,717</b>	<b>337,282</b>	<b>6,986,336</b>	<b>1,789,398</b>	<b>137,053,625</b>
No adjusted gross income	** 98	** 6,322	** 1,118	13,539	300	46,495	744	187,518	362	74,684	** 2,617	** 1,073,470
\$1 under \$5,000	**	**	**	**	**	**	**	**	**	**	**	**
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	** 4,122	** 5,419	** 3,252	** 1,076	** 5,355	** 5,428	** 3,018	* 2,407	** 2,073	** 747	* 3,117	* 30,291
\$15,000 under \$20,000	**	**	**	**	**	**	**	**	**	**	**	**
\$20,000 under \$25,000	* 3,550	* 11,772	* 3	* 13	* 548	* 1,291	* 6,267	* 5,094	* 2,610	* 4,873	15,721	554,390
\$25,000 under \$30,000	* 4,360	* 4,563	* 1,147	* 604	* 4,263	* 1,913	* 4,079	* 5,649	* 5,025	* 1,553	37,206	1,443,471
\$30,000 under \$40,000	6,367	15,060	* 2,053	* 469	4,583	7,178	9,116	3,456	6,157	6,738	60,554	2,897,121
\$40,000 under \$50,000	6,359	9,486	* 6,053	* 3,363	10,966	26,240	20,292	64,600	10,717	27,674	70,106	4,325,872
\$50,000 under \$75,000	26,731	209,171	13,936	8,752	27,192	44,944	51,812	43,698	29,691	57,636	206,047	9,979,908
\$75,000 under \$100,000	17,643	196,258	14,633	17,251	25,145	24,121	53,142	146,368	22,739	35,823	207,320	10,498,738
\$100,000 under \$200,000	49,572	487,207	41,422	67,270	54,613	94,320	189,189	577,392	75,880	195,148	520,891	31,599,770
\$200,000 under \$500,000	37,607	645,105	46,582	323,372	73,712	295,098	191,403	1,273,112	85,239	675,263	413,968	34,499,749
\$500,000 under \$1,000,000	12,382	361,385	20,955	359,461	37,556	204,853	89,564	1,217,959	46,329	493,126	126,985	14,429,963
\$1,000,000 or more	12,530	1,182,707	28,251	3,037,551	54,662	2,543,199	107,386	16,347,002	50,453	5,412,998	93,032	24,519,297
<b>Nontaxable returns, total</b>	<b>22,294</b>	<b>1,123,980</b>	<b>24,936</b>	<b>258,289</b>	<b>49,541</b>	<b>668,086</b>	<b>91,356</b>	<b>1,269,128</b>	<b>58,638</b>	<b>1,642,176</b>	<b>692,466</b>	<b>55,497,881</b>

Footnotes at end of table.

**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	Net long-term capital gain		Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		With basis reported and no Form 8949		Net long-term cost or basis	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)
<b>All returns, total</b>	<b>12,958,214</b>	<b>841,131,872</b>	<b>6,127,420</b>	<b>323,421,259</b>	<b>10,069,264</b>	<b>341,505,674</b>	<b>3,691,546</b>	<b>59,376,086</b>	<b>2,988,873</b>	<b>230,217,465</b>	<b>2,936,147</b>	<b>206,253,256</b>
No adjusted gross income	192,157	19,956,100	349,182	48,075,250	154,451	7,017,686	103,321	6,366,358	50,671	6,974,950	50,118	6,897,309
\$1 under \$5,000	240,347	627,202	240,073	6,661,771	189,918	337,175	103,815	617,664	81,414	1,619,695	78,395	1,575,472
\$5,000 under \$10,000	315,139	924,635	222,494	6,690,355	232,589	653,189	99,055	754,719	70,350	1,805,685	67,334	1,708,773
\$10,000 under \$15,000	320,372	1,451,231	204,563	7,207,226	285,946	954,869	94,827	890,441	82,007	1,734,183	81,205	1,642,247
\$15,000 under \$20,000	282,818	1,304,361	176,210	6,218,135	238,637	986,078	79,652	781,476	69,471	1,588,580	67,462	1,429,102
\$20,000 under \$25,000	297,724	1,651,111	157,179	6,089,889	225,301	1,024,215	91,555	839,150	67,549	2,086,021	64,536	2,093,628
\$25,000 under \$30,000	287,975	1,481,925	171,045	5,641,108	227,047	989,217	91,783	638,570	71,963	2,009,659	69,952	1,882,339
\$30,000 under \$40,000	558,545	3,693,637	311,650	10,277,204	445,391	2,255,347	187,520	1,436,140	143,260	3,727,440	142,400	3,625,102
\$40,000 under \$50,000	591,123	4,253,403	259,878	9,662,485	446,137	2,503,069	157,738	1,284,529	140,740	3,704,451	136,406	3,426,709
\$50,000 under \$75,000	1,562,158	13,224,171	756,101	25,792,155	1,228,591	7,715,768	449,889	3,064,087	386,907	14,433,830	374,575	13,624,875
\$75,000 under \$100,000	1,570,832	18,051,337	726,839	25,209,999	1,198,532	10,553,362	487,315	4,287,501	376,635	17,360,680	372,659	16,422,381
\$100,000 under \$200,000	3,545,922	64,898,461	1,473,969	59,005,819	2,724,504	35,010,162	978,204	11,156,150	777,099	39,425,826	765,562	36,826,458
\$200,000 under \$500,000	2,269,509	107,172,142	821,074	54,086,969	1,780,141	54,787,254	559,400	9,193,972	473,850	47,647,058	469,739	42,688,334
\$500,000 under \$1,000,000	575,237	77,135,573	173,716	21,609,639	443,456	37,169,484	132,089	5,381,523	125,807	29,976,777	124,980	24,035,719
\$1,000,000 under \$1,500,000	145,118	41,998,373	39,771	7,845,865	111,576	18,278,233	31,411	1,991,922	29,125	11,405,044	29,039	10,025,863
\$1,500,000 under \$2,000,000	63,705	29,241,772	15,811	4,093,675	49,144	11,915,384	13,633	1,343,630	13,847	6,948,639	13,756	6,131,166
\$2,000,000 under \$5,000,000	96,703	91,690,927	21,309	8,958,249	74,991	33,962,973	21,242	3,380,981	19,866	14,990,857	19,734	12,957,554
\$5,000,000 under \$10,000,000	25,534	67,474,892	4,398	3,488,609	19,520	21,131,802	5,475	1,371,421	5,002	7,732,361	5,005	6,706,430
\$10,000,000 or more	17,497	294,900,630	2,157	6,806,858	13,392	94,250,416	3,622	4,595,850	3,308	18,045,730	3,289	12,553,795
<b>Taxable returns, total</b>	<b>11,023,365</b>	<b>802,766,660</b>	<b>4,713,724</b>	<b>226,197,416</b>	<b>8,510,991</b>	<b>321,735,262</b>	<b>3,086,596</b>	<b>46,689,946</b>	<b>2,508,969</b>	<b>199,423,501</b>	<b>2,465,728</b>	<b>176,951,139</b>
No adjusted gross income	1,817	3,338,043	972	1,909,919	969	807,653	528	254,168	247	443,983	241	412,471
\$1 under \$5,000	32,257	58,987	* 6,303	* 100,283	21,247	41,358	7,722	12,338	* 7,120	* 85,736	* 7,120	* 83,456
\$5,000 under \$10,000	83,202	217,007	10,596	52,091	52,942	128,463	10,051	8,029	19,154	119,948	19,154	109,245
\$10,000 under \$15,000	79,592	239,198	42,755	956,725	63,074	211,983	21,487	81,253	19,750	296,635	19,954	300,033
\$15,000 under \$20,000	107,556	291,422	57,896	1,694,234	85,747	166,172	34,354	311,546	28,765	395,652	27,760	361,464
\$20,000 under \$25,000	137,308	374,913	80,676	2,154,274	111,650	311,019	52,988	226,088	37,271	450,433	34,267	479,915
\$25,000 under \$30,000	177,128	518,496	121,483	2,779,848	133,645	372,399	67,262	335,077	46,669	930,026	44,659	889,549
\$30,000 under \$40,000	373,596	1,252,897	246,257	6,079,258	300,287	788,514	142,083	836,120	107,723	2,331,467	105,494	2,332,671
\$40,000 under \$50,000	485,028	2,445,569	215,585	6,934,271	359,039	1,371,468	133,902	940,678	111,141	2,092,259	108,120	2,026,301
\$50,000 under \$75,000	1,390,017	9,723,907	692,819	21,385,728	1,092,193	5,715,314	409,303	2,326,883	347,278	11,126,686	335,882	10,421,020
\$75,000 under \$100,000	1,488,562	14,972,431	709,475	21,899,614	1,132,850	8,347,513	472,186	3,790,246	353,834	12,819,918	349,860	12,033,079
\$100,000 under \$200,000	3,478,428	60,603,393	1,453,270	55,246,680	2,668,936	32,434,304	969,262	10,523,589	760,277	34,996,499	748,736	32,762,872
\$200,000 under \$500,000	2,265,409	106,614,663	818,951	53,189,774	1,776,646	54,483,038	558,180	9,081,399	472,862	47,324,140	468,755	42,366,893
\$500,000 under \$1,000,000	575,034	77,022,466	173,394	21,529,869	443,267	37,112,167	131,954	5,355,886	125,748	26,913,921	124,923	23,979,895
\$1,000,000 or more	348,431	525,093,267	83,292	30,284,848	268,501	179,433,897	75,335	12,606,646	71,130	59,096,199	70,804	48,352,275
<b>Nontaxable returns, total</b>	<b>1,934,849</b>	<b>38,365,213</b>	<b>1,413,696</b>	<b>97,223,843</b>	<b>1,558,273</b>	<b>19,770,412</b>	<b>604,950</b>	<b>12,686,140</b>	<b>479,904</b>	<b>30,793,964</b>	<b>470,419</b>	<b>29,302,116</b>

Footnotes at end of table.

**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	With basis reported and no Form 8949						With basis reported on Form 8949					
	Net long-term gain		Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain	
	Number of returns (73)	Amount (74)	Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)
<b>All returns, total</b>	<b>2,105,760</b>	<b>30,190,425</b>	<b>824,637</b>	<b>6,226,828</b>	<b>8,024,949</b>	<b>730,341,959</b>	<b>7,958,607</b>	<b>675,419,968</b>	<b>1,385,038</b>	<b>6,904,659</b>	<b>5,324,468</b>	<b>79,734,071</b>
No adjusted gross income	31,595	640,468	19,251	562,826	136,543	24,432,470	135,179	24,196,957	22,942	728,379	77,331	2,126,869
\$1 under \$5,000	52,457	128,093	26,945	83,870	156,601	2,577,849	153,689	2,678,113	17,716	4,650	97,514	112,945
\$5,000 under \$10,000	55,217	122,213	11,118	25,302	188,535	5,140,889	185,413	6,227,828	19,319	1,092,318	119,914	280,412
\$10,000 under \$15,000	59,383	151,330	20,286	59,394	194,757	5,036,634	189,318	5,065,960	33,973	66,614	123,762	300,151
\$15,000 under \$20,000	45,634	200,641	18,803	43,163	167,880	5,850,303	162,958	5,679,956	21,546	-167,243	116,108	328,298
\$20,000 under \$25,000	46,872	127,655	17,650	135,262	179,268	5,770,061	176,088	5,793,348	22,911	10,489	113,066	330,553
\$25,000 under \$30,000	50,754	181,210	18,185	53,890	175,164	5,480,524	171,088	5,409,862	26,091	8,829	107,494	309,111
\$30,000 under \$40,000	92,653	334,411	42,901	232,073	334,889	10,386,821	333,877	10,258,625	49,400	136,550	210,574	737,086
\$40,000 under \$50,000	95,071	446,975	44,616	169,233	323,802	10,852,113	321,825	10,522,552	55,669	105,593	211,886	791,734
\$50,000 under \$75,000	279,463	1,231,444	95,104	420,489	958,448	34,621,783	945,858	33,447,061	136,823	62,804	605,820	2,541,339
\$75,000 under \$100,000	262,918	1,441,034	107,856	502,735	970,694	46,562,171	961,797	46,271,927	170,102	1,424,734	621,609	3,324,156
\$100,000 under \$200,000	548,851	4,162,582	221,487	1,563,837	2,174,325	116,718,637	2,162,639	111,185,258	364,591	1,808,999	1,455,795	10,921,725
\$200,000 under \$500,000	341,983	5,896,007	128,835	937,273	1,457,114	149,207,343	1,452,717	136,295,776	284,091	937,800	1,029,358	17,018,761
\$500,000 under \$1,000,000	90,271	3,486,860	** 51,600	** 1,437,480	373,258	87,727,164	372,672	78,947,342	88,693	353,071	285,150	10,781,025
\$1,000,000 under \$1,500,000	21,844	1,585,010	**	**	96,346	40,296,650	96,390	36,301,867	26,723	393,542	69,145	4,964,992
\$1,500,000 under \$2,000,000	10,126	904,338	**	**	41,757	25,458,519	41,699	22,715,518	12,375	17,226	30,690	3,117,780
\$2,000,000 under \$5,000,000	14,674	2,256,255	**	**	66,099	60,888,057	65,991	53,750,311	21,282	-71,123	47,888	8,066,909
\$5,000,000 under \$10,000,000	3,600	1,141,129	**	**	17,437	30,498,110	17,401	26,978,065	6,129	241,805	12,698	4,130,413
\$10,000,000 or more	2,394	5,752,769	**	**	12,032	62,838,864	12,009	53,693,642	4,662	-250,378	8,665	9,569,814
<b>Taxable returns, total</b>	<b>1,763,940</b>	<b>27,503,122</b>	<b>698,956</b>	<b>5,031,373</b>	<b>6,846,058</b>	<b>655,841,640</b>	<b>6,799,962</b>	<b>601,659,114</b>	<b>1,196,478</b>	<b>4,933,985</b>	<b>4,567,221</b>	<b>73,752,813</b>
No adjusted gross income	156	58,260	86	26,748	814	1,838,324	811	1,694,757	** 1,335	** -1	550	180,787
\$1 under \$5,000	* 3,560	* 4,475	* 2,555	* 2,195	16,812	234,842	16,812	234,399	**	**	10,640	10,351
\$5,000 under \$10,000	16,139	19,096	* 3,015	* 8,393	36,807	347,214	36,807	307,541	* 3,560	* 61	29,227	43,564
\$10,000 under \$15,000	13,641	13,199	* 4,776	* 16,597	44,033	780,378	42,023	738,206	* 5,036	* 944	30,743	55,701
\$15,000 under \$20,000	17,670	47,346	10,090	13,158	56,350	1,009,997	56,456	1,073,952	7,056	2,544	36,546	58,309
\$20,000 under \$25,000	24,717	42,928	11,539	72,411	92,044	2,607,867	90,034	2,605,132	10,082	328	57,175	97,984
\$25,000 under \$30,000	30,163	90,881	13,484	50,404	113,229	2,668,664	110,203	2,684,486	16,279	7,048	64,680	109,061
\$30,000 under \$40,000	64,000	154,893	34,663	156,097	225,558	5,172,982	225,550	5,252,794	28,275	44,888	128,171	207,943
\$40,000 under \$50,000	74,339	205,921	36,763	139,963	269,706	7,379,724	267,826	7,254,019	44,062	91,281	174,372	495,461
\$50,000 under \$75,000	252,460	989,220	82,292	283,554	861,620	27,535,645	849,787	26,827,842	120,906	60,513	547,853	1,868,171
\$75,000 under \$100,000	247,336	1,215,284	101,642	428,444	927,748	40,571,351	919,157	40,343,060	159,393	1,277,289	595,988	2,900,765
\$100,000 under \$200,000	535,645	3,683,838	217,898	1,470,834	2,140,338	110,176,848	2,128,661	105,269,715	357,323	1,840,012	1,429,813	10,202,839
\$200,000 under \$500,000	341,256	5,865,180	128,579	927,922	1,454,288	148,017,000	1,449,890	135,177,406	283,363	927,456	1,027,361	16,914,857
\$500,000 under \$1,000,000	90,235	3,477,106	** 51,573	** 1,434,650	373,122	87,656,052	372,536	78,876,722	88,655	351,703	285,075	10,772,647
\$1,000,000 or more	52,622	11,635,494	**	**	233,588	219,844,750	233,409	193,319,093	71,153	329,920	169,029	29,834,373
<b>Nontaxable returns, total</b>	<b>341,820</b>	<b>2,687,303</b>	<b>125,681</b>	<b>1,195,455</b>	<b>1,178,891</b>	<b>74,500,320</b>	<b>1,158,645</b>	<b>73,760,855</b>	<b>188,560</b>	<b>1,970,674</b>	<b>757,247</b>	<b>5,981,258</b>

Footnotes at end of table.

**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	With basis reported on Form 8949						With no basis reported						Sales of capital assets reported on Form 1040, Schedule D					
	Net long-term loss		Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss							
	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)						
<b>All returns, total</b>	<b>2,509,843</b>	<b>17,907,421</b>	<b>6,943,205</b>	<b>510,983,094</b>	<b>6,447,652</b>	<b>393,361,026</b>	<b>336,119</b>	<b>2,592,981</b>	<b>5,062,702</b>	<b>137,128,503</b>	<b>1,529,137</b>	<b>16,913,454</b>						
No adjusted gross income	56,114	1,162,978	125,905	16,446,301	118,044	16,395,850	7,861	667,185	78,442	2,312,193	39,669	1,594,556						
\$1 under \$5,000	52,354	208,568	121,432	1,894,661	114,352	1,968,705	2,892	21,354	77,699	104,933	35,242	157,923						
\$5,000 under \$10,000	61,918	255,033	142,698	1,803,707	130,781	1,907,266	7,174	-12,152	99,628	205,868	39,835	321,578						
\$10,000 under \$15,000	62,898	282,863	176,785	3,806,891	160,639	3,819,028	3,479	-3,190	123,674	390,354	42,505	405,683						
\$15,000 under \$20,000	47,804	325,193	156,438	2,891,351	140,493	2,653,752	4,121	-4,194	114,715	431,580	33,341	198,176						
\$20,000 under \$25,000	62,530	343,352	141,911	2,918,408	128,462	2,567,213	5,088	7,838	102,046	496,699	31,626	137,667						
\$25,000 under \$30,000	60,425	229,621	147,175	4,093,168	134,411	3,735,030	6,399	-118,845	104,571	419,310	36,228	180,016						
\$30,000 under \$40,000	114,311	472,340	299,351	6,127,778	262,135	5,470,379	7,761	9,833	216,909	1,003,797	63,516	336,565						
\$40,000 under \$50,000	100,572	356,580	288,840	6,246,348	261,960	5,739,129	13,459	-35,399	202,412	845,589	61,760	373,770						
\$50,000 under \$75,000	319,292	1,303,812	788,700	23,204,441	716,993	21,071,688	30,730	3,466	571,835	3,011,049	167,576	874,830						
\$75,000 under \$100,000	326,518	1,609,179	807,448	25,371,812	749,988	22,254,117	33,601	-66,109	570,622	4,239,675	191,256	1,189,089						
\$100,000 under \$200,000	675,649	3,579,347	1,915,303	79,958,736	1,786,385	67,187,825	84,975	-135,501	1,426,691	15,674,891	399,064	3,039,480						
\$200,000 under \$500,000	404,946	3,169,395	1,275,425	102,075,563	1,211,114	89,834,315	79,101	6,171,153	958,872	21,547,098	270,350	3,134,698						
\$500,000 under \$1,000,000	103,688	1,648,132	332,746	53,631,248	317,775	41,885,742	25,722	-456,723	248,153	12,741,704	70,120	1,452,921						
\$1,000,000 under \$1,500,000	25,751	576,667	88,335	24,157,277	84,647	18,049,191	8,220	-126,747	66,458	6,618,444	18,390	637,105						
\$1,500,000 under \$2,000,000	10,436	357,553	40,016	15,654,189	38,680	11,704,217	3,863	-204,922	29,782	4,180,404	8,557	435,353						
\$2,000,000 under \$5,000,000	17,085	1,003,286	64,415	41,387,301	61,909	28,845,678	7,239	-698,662	47,821	12,731,589	13,603	889,618						
\$5,000,000 under \$10,000,000	4,447	368,564	17,683	25,567,137	16,879	17,505,823	2,423	-634,893	13,000	7,874,698	3,840	448,277						
\$10,000,000 or more	3,105	674,970	12,598	73,746,778	12,005	30,766,077	2,010	-1,790,522	9,372	42,298,629	2,659	1,108,450						
<b>Taxable returns, total</b>	<b>2,122,338</b>	<b>14,636,302</b>	<b>5,882,141</b>	<b>458,121,702</b>	<b>5,473,054</b>	<b>343,928,913</b>	<b>301,145</b>	<b>1,967,425</b>	<b>4,302,222</b>	<b>129,633,331</b>	<b>1,282,908</b>	<b>13,473,117</b>						
No adjusted gross income	254	37,984	952	1,179,609	886	940,917	** 89	** -4,008	625	293,615	** 1,840	** 63,532						
\$1 under \$5,000	* 6,172	* 9,146	15,746	277,453	15,746	257,246	**	**	13,191	24,809	**	**						
\$5,000 under \$10,000	* 7,580	* 3,829	30,769	326,662	29,753	251,448	** 5,047	** -14,933	24,727	65,472	* 5,036	* 1,527						
\$10,000 under \$15,000	8,735	12,585	44,878	583,009	40,146	511,050	**	**	31,257	89,431	10,910	21,135						
\$15,000 under \$20,000	17,888	119,720	57,594	696,514	54,579	725,614	** 4,038	** -4,998	41,339	70,057	12,224	103,572						
\$20,000 under \$25,000	33,561	94,920	66,471	1,304,466	63,243	1,179,822	**	**	42,390	172,878	20,364	48,818						
\$25,000 under \$30,000	43,299	117,834	91,590	1,784,095	82,530	1,709,924	* 3,241	* -2,984	59,705	168,082	25,843	96,895						
\$30,000 under \$40,000	89,875	242,857	202,758	2,871,467	171,721	2,716,091	7,354	-254	147,339	402,737	41,858	247,615						
\$40,000 under \$50,000	85,021	278,475	236,025	3,424,358	212,333	3,142,520	11,377	-38,307	163,094	557,050	53,105	313,520						
\$50,000 under \$75,000	283,260	1,099,855	686,719	15,788,959	621,354	14,247,333	27,209	2,617	492,267	2,221,360	148,716	677,117						
\$75,000 under \$100,000	309,249	1,395,185	753,577	20,906,380	699,683	18,708,863	31,184	-103,035	527,326	3,128,792	183,711	1,034,310						
\$100,000 under \$200,000	668,885	3,455,694	1,866,997	73,876,097	1,741,131	61,921,421	83,300	-126,163	1,387,836	14,625,269	392,491	2,796,757						
\$200,000 under \$500,000	404,133	3,147,808	1,272,493	101,350,383	1,208,265	89,198,362	78,844	6,171,408	956,687	21,428,865	269,711	3,105,442						
\$500,000 under \$1,000,000	103,626	1,641,613	332,607	53,491,905	317,643	41,768,495	25,712	-456,663	248,061	12,716,859	70,072	1,450,111						
\$1,000,000 or more	60,799	2,978,796	222,966	180,260,346	214,042	106,649,800	23,749	-3,455,256	166,379	73,668,055	47,029	3,512,765						
<b>Nontaxable returns, total</b>	<b>387,506</b>	<b>3,271,119</b>	<b>1,061,064</b>	<b>52,861,392</b>	<b>974,598</b>	<b>49,432,113</b>	<b>34,974</b>	<b>625,557</b>	<b>760,480</b>	<b>7,495,172</b>	<b>246,229</b>	<b>3,440,337</b>						

Footnotes at end of table.



**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D											
	With no Form 1099-B						With Form 1099-B					
	Net long-term sales price		Net long-term cost or basis		Net long-term adjustment		Net long-term gain		Net long-term loss			
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>2,245,669</b>	<b>617,721,595</b>	<b>2,050,456</b>	<b>454,793,865</b>	<b>949,074</b>	<b>-86,764,126</b>	<b>1,098,726</b>	<b>105,466,175</b>	<b>515,166</b>	<b>29,302,571</b>		
No adjusted gross income	56,528	20,079,353	56,467	21,039,648	19,480	-146,755	29,999	2,584,690	21,857	3,671,739		
\$1 under \$5,000	30,579	4,760,564	31,321	3,665,249	13,818	-1,271,725	12,517	28,088	6,904	204,498		
\$5,000 under \$10,000	55,512	9,571,724	46,581	7,099,386	28,319	-2,560,448	22,642	116,496	13,451	204,606		
\$10,000 under \$15,000	40,225	6,008,125	37,244	4,794,222	20,262	-1,263,371	13,854	173,885	5,953	223,353		
\$15,000 under \$20,000	47,581	6,705,725	42,690	4,246,930	21,275	-2,638,180	18,991	109,926	12,898	289,311		
\$20,000 under \$25,000	48,142	6,159,258	45,948	4,802,769	22,040	-1,510,051	16,204	102,748	10,043	256,309		
\$25,000 under \$30,000	41,289	5,639,258	37,882	4,229,283	18,199	-1,505,433	18,016	128,475	7,973	223,933		
\$30,000 under \$40,000	97,466	17,064,631	93,061	13,583,366	48,293	-3,696,373	42,511	334,959	23,967	550,068		
\$40,000 under \$50,000	92,291	14,200,890	83,909	12,999,678	35,547	-1,167,387	44,195	510,463	15,303	476,638		
\$50,000 under \$75,000	249,315	38,049,180	224,163	30,243,401	109,623	-7,338,799	109,294	1,316,932	42,689	849,951		
\$75,000 under \$100,000	272,958	51,788,741	253,002	41,186,991	125,713	-10,002,281	116,945	2,042,181	59,824	1,442,711		
\$100,000 under \$200,000	591,921	122,717,804	553,058	97,138,621	265,419	-24,301,714	277,640	6,079,650	145,464	4,802,181		
\$200,000 under \$500,000	402,528	113,373,455	355,403	88,315,786	148,530	-16,684,902	227,543	12,483,456	88,187	4,110,689		
\$500,000 under \$1,000,000	119,912	56,471,742	104,859	41,884,600	41,687	-6,161,854	78,207	11,560,593	31,930	3,135,304		
\$1,000,000 under \$1,500,000	34,569	21,493,104	29,937	15,054,985	10,693	-1,900,655	23,919	5,753,787	9,731	1,216,322		
\$1,500,000 under \$2,000,000	17,353	13,183,720	14,719	9,129,879	5,163	-804,836	12,027	4,079,748	4,984	830,744		
\$2,000,000 under \$5,000,000	29,873	30,989,561	25,300	19,665,355	9,234	-1,682,112	21,403	11,896,680	8,713	2,254,585		
\$5,000,000 under \$10,000,000	9,497	17,206,460	8,036	8,895,891	2,982	-764,389	6,890	8,436,221	2,771	890,041		
\$10,000,000 or more	8,130	62,258,299	6,877	26,817,827	2,797	-1,362,864	5,929	37,747,197	2,516	3,669,589		
<b>Taxable returns, total</b>	<b>1,879,663</b>	<b>537,559,292</b>	<b>1,712,061</b>	<b>384,883,548</b>	<b>784,481</b>	<b>-75,340,430</b>	<b>928,115</b>	<b>100,550,027</b>	<b>428,709</b>	<b>23,214,712</b>		
No adjusted gross income	541	934,786	488	759,280	** 159	** -31,091	361	307,246	** 1,254	** 162,988		
\$1 under \$5,000	* 3,027	* 13,332	* 3,027	* 7,937	**	**	** 5,036	** 11,605	**	**		
\$5,000 under \$10,000	* 3,015	* 12,601	* 3,015	* 6,549	0	0	**	**	**	**		
\$10,000 under \$15,000	6,258	360,771	6,793	214,429	** 8,235	** -785,238	* 2,570	* 61,129	* 2,216	* 38,412		
\$15,000 under \$20,000	21,863	1,575,051	20,858	998,075	**	**	* 7,398	* 7,577	* 6,238	* 92,214		
\$20,000 under \$25,000	22,465	3,027,642	22,476	1,966,030	13,099	-1,074,323	* 6,022	* 16,333	* 3,350	* 29,043		
\$25,000 under \$30,000	21,211	2,836,663	17,990	1,959,618	* 8,053	* -942,614	7,586	28,851	6,274	94,419		
\$30,000 under \$40,000	59,520	9,959,953	57,717	7,753,291	31,096	-2,363,271	25,611	125,541	13,034	282,151		
\$40,000 under \$50,000	64,948	6,617,144	59,326	6,202,146	24,377	-510,681	29,492	180,100	12,374	275,784		
\$50,000 under \$75,000	213,711	32,477,802	189,567	25,063,526	95,881	-7,044,070	87,980	916,374	35,739	546,168		
\$75,000 under \$100,000	262,471	48,522,801	244,305	38,980,581	121,442	-9,333,382	110,586	1,467,930	57,064	1,259,092		
\$100,000 under \$200,000	580,396	117,019,435	542,788	91,955,774	281,475	-23,941,607	270,611	5,618,528	142,870	4,496,473		
\$200,000 under \$500,000	401,108	112,827,503	354,182	87,808,294	148,155	-16,645,300	226,627	12,407,515	87,736	4,033,606		
\$500,000 under \$1,000,000	119,786	56,387,621	104,743	41,804,126	41,659	-6,159,020	78,126	11,543,489	31,880	3,119,014		
\$1,000,000 or more	99,332	144,986,188	84,786	79,403,893	30,850	-6,509,835	70,107	67,857,810	28,681	8,785,349		
<b>Nontaxable returns, total</b>	<b>366,016</b>	<b>80,162,303</b>	<b>338,395</b>	<b>69,910,317</b>	<b>164,593</b>	<b>-11,423,696</b>	<b>170,611</b>	<b>4,916,148</b>	<b>86,457</b>	<b>6,087,859</b>		

Footnotes at end of table.



**Table 1.4A. Returns with Income or Loss from Sales of Capital Assets Reported on Form 1040, Schedule D: Selected Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018) —Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D										Schedule D capital gain distributions		Long-term loss carryover	
	Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from forms (4684, 6781, and 8824)		Net long-term gain from partnership/S corporation		Net long-term loss from partnership/S corporation		Schedule D capital gain distributions		Long-term loss carryover			
	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)	Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)		
<b>All returns, total</b>	<b>2,198,235</b>	<b>252,372,876</b>	<b>274,408</b>	<b>4,914,641</b>	<b>1,733,162</b>	<b>247,329,012</b>	<b>466,809</b>	<b>11,797,980</b>	<b>9,942,942</b>	<b>61,903,228</b>	<b>4,908,916</b>	<b>309,313,210</b>		
No adjusted gross income	92,625	11,933,935	11,337	623,021	45,631	6,892,722	17,381	2,642,989	162,547	800,946	318,434	45,132,071		
\$1 under \$5,000	21,969	368,127	5,151	13,249	20,036	68,305	6,783	51,864	192,189	185,635	214,053	6,311,033		
\$5,000 under \$10,000	37,808	224,535	1,477	13,593	224,535	61,815	8,859	64,425	249,184	185,809	6,196,257			
\$10,000 under \$15,000	30,539	349,102	1,888	8,869	26,082	147,547	9,027	58,321	247,961	451,675	168,029	6,701,557		
\$15,000 under \$20,000	34,762	292,693	4,235	7,958	22,006	115,414	5,973	22,389	227,029	417,020	136,900	5,923,156		
\$20,000 under \$25,000	32,865	389,433	1,205	10,054	22,179	79,819	5,464	88,793	211,198	507,772	112,698	5,502,021		
\$25,000 under \$30,000	37,563	281,257	7,725	14,282	22,400	99,774	12,764	31,037	222,004	459,035	128,489	5,304,577		
\$30,000 under \$40,000	62,710	682,266	7,725	51,816	46,992	324,356	16,639	107,211	409,482	1,031,233	235,926	9,281,602		
\$40,000 under \$50,000	81,803	1,012,763	7,586	55,738	52,756	319,422	13,154	107,211	409,482	1,031,233	235,926	9,281,602		
\$50,000 under \$75,000	214,588	3,470,252	26,079	165,696	122,042	756,611	44,424	549,719	1,173,669	3,863,483	571,235	24,594,596		
\$75,000 under \$100,000	194,238	3,696,499	24,761	140,742	157,863	1,388,874	40,491	239,438	1,190,373	5,011,144	512,240	23,140,859		
\$100,000 under \$200,000	570,690	19,791,749	58,239	258,896	414,492	5,202,917	120,376	1,289,357	2,695,160	14,463,469	1,122,803	55,871,243		
\$200,000 under \$500,000	472,979	35,568,535	60,553	413,725	397,356	11,055,363	92,310	1,693,071	1,759,981	15,425,679	721,089	52,450,890		
\$500,000 under \$1,000,000	163,515	25,573,487	26,900	280,539	173,836	13,730,235	39,751	1,045,511	468,768	7,071,071	180,437	21,310,772		
\$1,000,000 under \$1,500,000	54,434	15,020,741	10,431	157,159	61,141	9,110,416	13,387	475,889	121,542	2,661,653	48,523	8,293,564		
\$1,500,000 under \$2,000,000	1,265	9,728,435	5,169	67,301	31,712	7,994,077	6,244	275,733	53,899	1,404,109	19,931	4,207,244		
\$2,000,000 under \$5,000,000	44,766	31,505,035	10,174	398,405	55,674	28,164,366	9,645	813,287	82,584	3,145,211	28,611	9,452,239		
\$5,000,000 under \$10,000,000	13,056	21,722,550	3,244	264,385	17,454	25,759,478	2,593	563,824	21,569	1,397,112	7,014	3,825,039		
\$10,000,000 or more	10,350	70,761,481	2,913	1,969,213	13,795	136,057,500	1,545	1,679,857	14,581	2,098,341	4,183	6,830,786		
<b>Taxable returns, total</b>	<b>1,828,493</b>	<b>235,461,409</b>	<b>237,951</b>	<b>4,060,388</b>	<b>1,509,921</b>	<b>239,234,595</b>	<b>395,350</b>	<b>7,377,020</b>	<b>8,447,926</b>	<b>56,754,423</b>	<b>3,670,543</b>	<b>218,490,832</b>		
No adjusted gross income	1,378	1,746,268	179	65,704	1,168	1,249,559	** 1,851	** 117,108	1,287	38,246	1,336	1,978,928		
\$1 under \$5,000	* 1,115	* 3,843	0	0	* 2,573	* 13,265	**	**	20,713	12,815	* 6,303	* 97,933		
\$5,000 under \$10,000	* 5,053	* 8,740	0	0	* 7,590	* 14,344	0	0	56,029	72,688	10,625	51,290		
\$10,000 under \$15,000	* 6,060	* 17,525	** 2,325	** 6,113	* 5,069	* 20,054	** 3,029	** 11,072	49,702	52,858	30,913	928,462		
\$15,000 under \$20,000	* 4,461	* 50,061	**	**	9,418	25,024	**	**	87,430	113,868	42,144	1,439,438		
\$20,000 under \$25,000	7,235	21,738	* 548	* 1,936	* 6,356	* 9,858	* 2,077	* 46,150	96,983	170,279	49,278	2,018,081		
\$25,000 under \$30,000	15,160	73,033	* 4,263	* 10,689	12,096	30,869	9,352	24,973	143,855	175,683	83,833	2,542,597		
\$30,000 under \$40,000	32,584	111,087	2,560	1,671	25,468	94,033	12,250	98,313	282,906	522,723	171,666	5,416,614		
\$40,000 under \$50,000	58,511	402,547	6,737	43,252	41,989	186,219	8,383	12,124	372,963	856,270	156,726	6,309,152		
\$50,000 under \$75,000	182,628	2,243,642	22,763	107,897	109,110	465,621	42,122	420,167	1,048,718	3,247,675	520,333	20,479,128		
\$75,000 under \$100,000	176,489	2,936,089	23,262	124,578	138,754	1,147,656	36,820	125,700	1,124,235	4,509,830	492,636	19,827,747		
\$100,000 under \$200,000	553,469	18,643,440	56,333	170,076	114,172	4,446,941	114,505	1,061,674	2,643,784	13,831,527	1,097,469	52,244,161		
\$200,000 under \$500,000	471,428	35,322,666	60,197	400,465	395,706	10,882,054	91,870	1,411,046	1,756,602	15,376,628	718,995	51,746,606		
\$500,000 under \$1,000,000	163,409	25,540,192	26,875	277,765	173,739	13,667,727	39,716	1,039,965	468,635	7,069,258	180,159	21,223,131		
\$1,000,000 or more	149,514	148,340,519	31,907	2,850,243	179,712	206,981,369	33,375	3,008,728	294,084	10,704,074	108,128	32,187,564		
<b>Nontaxable returns, total</b>	<b>369,742</b>	<b>16,911,467</b>	<b>36,457</b>	<b>854,254</b>	<b>223,241</b>	<b>8,094,417</b>	<b>71,459</b>	<b>4,420,960</b>	<b>1,495,016</b>	<b>5,148,805</b>	<b>1,238,373</b>	<b>90,822,378</b>		

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

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

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

As references for Forms in column headings:

Form 1099-B, Proceeds From Broker and Barter Exchange Transactions

Form 2119, Sale of Your Home

Form 4684, Casualties and Thefts

Form 4797, Sales of Business Property

Form 6781, Gains and Losses From Section 1256 Contracts and Straddles

Form 8824, Like-Kind Exchanges

Form 8949, Sales and Other Dispositions of Capital Assets.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]	Number of returns		Adjusted gross income less deficit		Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
<b>All returns</b>	<b>152,903,231</b>	<b>11,009,900,155</b>	<b>152,396,024</b>	<b>11,170,081,552</b>	<b>126,264,481</b>	<b>7,577,563,943</b>	<b>44,193,009</b>	<b>106,055,367</b>	<b>6,163,387</b>	<b>60,058,772</b>	<b>28,171,331</b>	<b>282,336,042</b>		
Under 18	2,190,701	11,736,873	2,176,634	11,786,517	1,883,863	7,978,388	226,932	123,265	33,220	67,675	262,128	947,599		
18 under 26	23,441,106	453,657,529	23,396,262	457,500,968	22,746,951	434,856,627	1,625,590	720,990	85,282	183,975	1,298,727	2,121,137		
26 under 35	27,616,304	1,370,177,419	27,540,675	1,385,253,182	26,154,981	1,275,211,141	3,742,775	2,175,253	266,211	553,259	2,243,845	6,630,215		
35 under 45	25,335,289	2,066,215,133	25,279,847	2,092,447,026	23,452,559	1,762,115,326	5,469,165	7,205,540	393,270	1,908,020	2,967,350	14,993,943		
45 under 55	24,692,090	2,530,847,221	24,622,253	2,569,615,000	22,563,591	1,980,458,508	7,133,670	17,128,749	691,946	5,272,855	4,213,593	36,649,773		
55 under 65	23,655,640	2,429,325,824	23,584,687	2,478,342,495	20,081,496	1,625,743,347	9,729,935	26,466,464	1,357,796	13,284,599	6,030,868	68,108,085		
65 and over	25,972,101	2,147,940,157	25,795,667	2,175,136,364	9,381,040	491,200,605	16,264,943	52,235,107	3,335,660	38,788,390	11,154,819	152,885,291		
Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Net income		Net loss		Capital gain distributions reported on Form 1040			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns</b>	<b>26,216,041</b>	<b>216,846,966</b>	<b>19,990,503</b>	<b>34,292,386</b>	<b>414,044</b>	<b>10,381,660</b>	<b>19,436,036</b>	<b>416,010,104</b>	<b>6,462,796</b>	<b>69,637,956</b>	<b>4,229,623</b>	<b>11,371,193</b>		
Under 18	248,488	770,970	7,873	8,675	0	0	58,743	138,029	* 5,166	* 5,224	69,945	102,195		
18 under 26	1,222,661	1,565,967	**	**	**	**	1,470,896	10,403,807	310,357	2,096,604	386,019	423,165		
26 under 35	2,114,169	5,080,319	** 2,208,651	** 2,238,858	** 12,053	** 135,355	3,525,435	47,050,641	1,043,114	9,451,192	476,467	633,887		
35 under 45	2,760,826	11,280,493	4,032,090	5,978,366	60,209	1,346,980	4,206,313	87,509,300	1,449,386	14,963,858	481,268	770,130		
45 under 55	3,905,216	27,283,052	5,065,294	8,919,448	136,737	4,073,520	3,998,335	99,577,918	1,392,944	16,278,002	631,002	1,410,527		
55 under 65	5,607,197	51,370,681	5,078,467	9,123,820	133,117	3,172,727	3,704,812	107,627,671	1,237,527	14,730,927	808,167	2,496,011		
65 and over	10,357,484	119,495,483	3,598,128	8,023,219	71,929	1,653,076	2,471,501	63,702,738	1,024,303	12,112,150	1,376,955	5,535,277		
Age [1]	Taxable net gain		Taxable net loss		Net gain		Net loss		Total [2]		Pensions and annuities			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns</b>	<b>13,698,506</b>	<b>859,894,631</b>	<b>7,471,221</b>	<b>16,779,101</b>	<b>995,719</b>	<b>34,607,320</b>	<b>1,114,327</b>	<b>21,870,425</b>	<b>15,117,193</b>	<b>286,496,949</b>	<b>30,610,779</b>	<b>1,171,791,907</b>		
Under 18	121,932	1,546,004	46,083	75,198	3,679	1,767	5,634	4,153	11,602	32,067	19,400	231,731		
18 under 26	549,742	5,016,904	228,748	307,126	15,324	111,416	21,321	133,566	60,554	227,844	458,465	1,502,204		
26 under 35	1,140,929	28,788,086	517,561	787,509	57,524	948,432	69,570	742,569	287,524	2,242,221	1,356,390	14,105,851		
35 under 45	1,549,544	90,948,168	759,033	1,483,789	121,689	3,558,194	158,338	2,716,837	521,752	6,776,251	1,826,855	40,833,507		
45 under 55	2,044,815	184,708,903	1,190,064	2,686,309	189,647	10,132,300	227,956	4,635,734	952,281	14,807,715	2,729,707	98,648,360		
55 under 65	2,910,717	234,564,091	1,633,785	3,909,492	258,875	8,492,299	273,494	6,674,139	2,383,600	46,563,808	6,341,856	337,210,456		
65 and over	5,380,827	314,322,476	3,095,948	7,529,677	348,979	11,362,913	358,014	6,963,427	10,899,880	215,847,044	17,878,105	679,259,798		

Footnotes at end of table.





**Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]	Statutory adjustments												Foreign housing deduction					
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction		Foreign housing deduction		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						
<b>All returns</b>	<b>2,637,519</b>	<b>13,427,254</b>	<b>12,563,850</b>	<b>13,687,484</b>	<b>1,109,292</b>	<b>2,584,883</b>	<b>789,696</b>	<b>15,126,066</b>	<b>3,385</b>	<b>4,715</b>	<b>3,869</b>	<b>84,317</b>						
Under 18	**	**	0	0	**	**	2,415	10,114	0	0	0	0						
18 under 26	** 105,497	** 302,574	1,710,835	1,677,533	** 207,248	** 582,584	8,177	119,116	0	0	0	0						
26 under 35	336,165	1,054,781	4,779,824	5,571,681	297,057	774,075	48,802	513,726	**	**	**	**						
35 under 45	401,458	1,564,627	2,987,182	3,127,723	207,731	407,151	116,266	1,902,165	**	**	**	**						
45 under 55	499,562	2,548,501	1,620,965	1,651,455	227,416	459,754	172,128	3,748,951	** 3,385	** 4,715	** 3,869	** 84,317						
55 under 65	887,093	5,305,955	1,105,116	1,282,452	135,669	300,499	236,144	4,867,422	**	**	**	**						
65 and over	407,743	2,650,815	359,929	376,640	34,172	60,820	205,763	3,964,573	**	**	**	**						
Age [1]	Statutory adjustments												Disaster loss deduction		Total itemized deductions		Exemptions	
	Other adjustments		Basic standard deduction		Additional standard deduction		Disaster loss deduction		Total itemized deductions		Exemptions		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						
<b>All returns</b>	<b>126,695</b>	<b>1,746,310</b>	<b>104,013,115</b>	<b>876,178,475</b>	<b>15,749,465</b>	<b>29,364,857</b>	<b>93,023</b>	<b>1,207,093</b>	<b>46,852,675</b>	<b>1,402,091,664</b>	<b>292,661,182</b>	<b>1,155,506,023</b>						
Under 18	0	0	2,121,307	7,682,671	0	0	0	0	0	297,404	73,222	296,112						
18 under 26	* 6,566	* 5,653	22,524,976	145,647,985	24,122	37,087	**	**	**	11,621,398	21,987,770	89,022,000						
26 under 35	24,960	101,268	22,052,688	182,813,067	21,159	32,529	** 12,045	** 140,331	5,337,703	109,598,967	54,492,151	219,652,342						
35 under 45	25,594	266,163	16,149,818	150,948,841	25,736	36,440	18,645	145,917	8,975,050	251,304,965	70,055,256	276,633,750						
45 under 55	24,951	491,377	13,511,621	125,959,873	74,907	98,548	25,746	280,446	10,869,879	337,354,053	60,445,534	234,263,921						
55 under 65	28,739	622,527	12,540,637	117,739,159	567,710	733,376	15,446	302,251	10,741,615	335,579,577	44,361,320	172,754,535						
65 and over	15,885	259,322	15,112,069	145,386,880	15,035,831	28,426,877	21,141	358,148	10,115,203	356,335,300	41,245,929	162,883,363						
Age [1]	Capital construction fund reduction		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits									
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)								
<b>All returns</b>	<b>3,358</b>	<b>131,381</b>	<b>119,045,254</b>	<b>8,008,418,180</b>	<b>5,075,419</b>	<b>36,404,112</b>	<b>3,419,815</b>	<b>3,703,793</b>	<b>118,644,112</b>	<b>1,662,837,203</b>								
Under 18	0	0	612,853	4,361,210	5,697	11,703	0	0	556,047	785,147								
18 under 26	**	**	15,429,516	235,144,361	17,923	90,469	178,474	69,401	15,279,283	32,607,403								
26 under 35	0	0	21,779,099	904,896,552	310,456	1,510,995	635,541	437,786	21,782,934	157,610,975								
35 under 45	** 2,069	** 15,599	20,572,898	1,444,396,851	1,177,475	6,500,040	558,080	505,390	20,598,126	296,889,966								
45 under 55	* 34	* 43,585	20,955,121	1,904,493,327	1,479,763	9,240,651	674,707	770,686	20,994,586	425,150,424								
55 under 65	1,035	53,545	20,303,676	1,897,966,528	1,170,014	9,161,963	1,043,800	1,520,355	20,372,871	421,017,448								
65 and over	* 220	* 18,652	19,392,091	1,617,159,351	914,091	9,888,289	329,213	400,175	19,060,266	328,775,840								

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 \*\* Data combined to avoid disclosure of information for specific taxpayers.  
 [1] Age for joint returns was based on the primary taxpayer's age.  
 [2] Not included in total income.  
 NOTE: Detail may not add to totals because of rounding.  
 SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.



**Table 1.6. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income									
	All returns (1)	No adjusted gross income (2)	\$1 under \$5,000 (3)	\$5,000 under \$10,000 (4)	\$10,000 under \$15,000 (5)	\$15,000 under \$20,000 (6)	\$20,000 under \$25,000 (7)	\$25,000 under \$30,000 (8)	\$30,000 under \$40,000 (9)	\$40,000 under \$50,000 (10)
<b>All returns, total</b>	<b>152,903,231</b>	<b>2,030,316</b>	<b>9,752,106</b>	<b>10,789,563</b>	<b>11,594,637</b>	<b>10,665,270</b>	<b>9,983,829</b>	<b>8,824,548</b>	<b>15,209,009</b>	<b>11,915,599</b>
Under 18	2,190,701	37,390	1,454,094	522,834	106,136	31,175	* 8,073	9,475	* 3,067	
18 under 26	23,441,106	134,908	3,879,636	4,412,635	3,667,277	2,961,164	2,317,903	1,663,805	2,013,905	1,026,416
26 under 35	27,616,304	222,908	1,045,969	1,557,275	2,264,299	2,323,298	2,280,092	2,168,835	3,857,723	2,883,590
35 under 45	25,335,289	208,386	632,356	945,234	1,455,049	1,517,204	1,512,085	1,413,642	2,763,836	2,307,965
45 under 55	24,692,090	309,563	603,978	870,847	1,133,898	1,158,113	1,248,057	1,226,884	2,424,409	2,044,374
55 under 65	23,655,640	372,337	709,140	884,130	1,097,552	1,068,973	1,187,232	1,117,415	2,117,460	1,958,447
65 and over	25,972,101	744,824	1,426,934	1,596,609	1,870,427	1,605,343	1,430,388	1,224,492	2,026,630	1,691,741
<b>Returns of married persons filing jointly and returns of surviving spouses, total</b>	<b>54,774,397</b>	<b>650,312</b>	<b>730,179</b>	<b>964,726</b>	<b>1,320,912</b>	<b>1,521,743</b>	<b>1,797,799</b>	<b>1,657,652</b>	<b>3,456,996</b>	<b>3,372,258</b>
Under 26	1,092,139	**	14,063	32,423	51,818	76,322	94,903	114,662	176,870	165,082
26 under 35	6,636,058	** 24,861	46,842	78,757	158,285	181,498	239,059	236,829	552,223	574,869
35 under 45	10,526,909	61,558	55,815	99,032	146,101	224,146	290,177	238,361	611,918	623,053
45 under 55	11,439,942	110,346	66,527	113,828	174,000	223,228	258,326	283,425	588,173	589,219
55 under 65	11,883,470	140,556	126,464	172,263	248,131	241,135	321,986	298,459	628,205	668,494
65 and over	13,195,880	312,991	420,468	468,423	542,577	575,414	593,347	505,916	899,607	751,542
<b>Returns of married persons filing separately, total</b>	<b>3,212,807</b>	<b>93,987</b>	<b>107,779</b>	<b>144,723</b>	<b>151,753</b>	<b>165,662</b>	<b>208,854</b>	<b>237,759</b>	<b>441,031</b>	<b>396,157</b>
Under 26	133,303	**	* 6,027	16,073	15,076	19,097	20,102	19,097	19,094	10,327
26 under 35	616,169	** 19,045	20,357	19,225	35,161	39,219	45,252	52,390	99,064	82,452
35 under 45	672,725	18,694	17,034	15,192	22,236	26,567	36,796	52,302	86,600	73,876
45 under 55	729,426	16,643	17,842	32,351	26,496	24,854	43,290	48,653	108,075	102,276
55 under 65	629,275	18,262	23,119	29,483	27,928	33,144	38,018	36,177	86,547	72,145
65 and over	431,909	21,344	23,402	32,399	24,857	22,783	25,396	29,140	41,651	55,082
<b>Returns of heads of households, total</b>	<b>21,894,095</b>	<b>83,702</b>	<b>491,714</b>	<b>1,326,029</b>	<b>2,613,933</b>	<b>2,702,244</b>	<b>2,357,549</b>	<b>2,049,219</b>	<b>3,254,088</b>	<b>2,125,974</b>
Under 26	2,016,091	**	84,943	289,234	412,167	383,897	314,546	196,956	194,117	82,450
26 under 35	5,607,739	** 9,767	139,761	427,181	840,869	860,780	714,421	612,250	904,258	464,995
35 under 45	6,774,706	23,267	139,058	317,502	732,286	781,321	667,432	619,037	1,096,606	774,548
45 under 55	4,800,683	25,558	80,731	171,858	409,174	448,458	398,945	379,809	694,704	537,630
55 under 65	2,040,492	17,081	25,777	78,944	153,880	177,022	203,906	183,733	296,024	215,723
65 and over	654,385	8,031	21,444	41,310	65,557	50,766	58,300	57,433	68,378	50,629
<b>Returns of single persons, total</b>	<b>73,021,932</b>	<b>1,202,315</b>	<b>8,422,434</b>	<b>8,354,084</b>	<b>7,508,038</b>	<b>6,275,620</b>	<b>5,619,627</b>	<b>4,879,918</b>	<b>8,056,894</b>	<b>6,021,209</b>
Under 26	22,390,274	164,913	5,228,697	4,597,738	3,294,352	2,513,024	1,896,425	1,342,565	1,628,871	771,624
26 under 35	14,756,338	176,621	839,010	1,032,111	1,229,984	1,241,802	1,281,360	1,267,366	2,302,178	1,761,273
35 under 45	7,360,949	104,868	420,449	513,508	554,426	485,170	517,680	503,942	968,712	836,488
45 under 55	7,722,040	157,017	438,878	552,809	524,228	461,572	547,496	534,996	1,033,457	815,250
55 under 65	9,102,403	196,439	533,780	603,440	667,611	617,672	623,321	599,046	1,106,683	1,002,085
65 and over	11,689,927	402,458	961,621	1,054,477	1,237,437	956,380	753,345	632,002	1,016,993	834,489

Footnotes at end of table.



**Table 1.6. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples]

Age, marital status [1]	Size of adjusted gross income									
	\$50,000 under \$75,000 (11)	\$75,000 under \$100,000 (12)	\$100,000 under \$200,000 (13)	\$200,000 under \$500,000 (14)	\$500,000 under \$1,000,000 (15)	\$1,000,000 under \$1,500,000 (16)	\$1,500,000 under \$2,000,000 (17)	\$2,000,000 under \$5,000,000 (18)	\$5,000,000 under \$10,000,000 (19)	\$10,000,000 or more (20)
<b>All returns, total</b>	<b>20,958,446</b>	<b>13,508,353</b>	<b>19,951,450</b>	<b>6,215,046</b>	<b>1,010,203</b>	<b>222,611</b>	<b>90,527</b>	<b>129,868</b>	<b>31,628</b>	<b>20,223</b>
Under 18	* 5,040	* 3,318	* 2,025	2,688	* 166	**	**	* 37	* 7	* 7
18 under 26	1,016,835	219,944	110,527	12,997	1,735	** 337	** 415	604	113	71
26 under 35	4,225,100	2,071,323	2,247,050	419,171	36,030	5,883	2,384	3,616	1,104	656
35 under 45	4,066,451	2,748,337	4,206,845	1,300,956	187,480	34,203	12,519	17,002	3,627	2,112
45 under 55	3,933,331	2,730,503	4,868,447	1,692,898	299,332	69,546	27,143	36,804	8,574	5,391
55 under 65	3,850,158	2,819,948	4,491,186	1,556,109	279,024	63,623	27,251	39,604	9,768	6,284
65 and over	3,861,530	2,914,980	4,025,370	1,230,228	206,436	49,018	20,814	32,201	8,435	5,702
<b>Returns of married persons filing jointly and returns of surviving spouses, total</b>	<b>8,786,118</b>	<b>8,396,454</b>	<b>15,538,630</b>	<b>5,303,488</b>	<b>864,399</b>	<b>187,207</b>	<b>75,877</b>	<b>107,321</b>	<b>26,083</b>	<b>16,242</b>
Under 26	241,758	84,667	**	2,922	* 124	**	**	84	0	* 8
26 under 35	1,457,948	1,154,822	** 1,621,697	309,870	26,624	** 3,775	** 1,454	2,083	653	339
35 under 45	1,686,732	1,767,597	3,349,214	1,147,267	166,130	29,681	10,839	14,541	3,048	1,699
45 under 55	1,657,033	1,671,554	3,848,107	1,483,647	284,760	60,253	23,710	31,940	7,315	4,551
55 under 65	1,859,427	1,840,702	3,612,504	1,360,373	239,979	54,350	23,441	33,327	8,404	5,271
65 and over	1,883,220	1,877,111	3,107,108	999,409	166,782	39,149	16,433	25,346	6,663	4,374
<b>Returns of married persons filing separately, total</b>	<b>635,460</b>	<b>285,591</b>	<b>271,847</b>	<b>51,414</b>	<b>10,784</b>	<b>3,100</b>	<b>1,891</b>	<b>3,165</b>	<b>994</b>	<b>855</b>
Under 26	* 3,015	0	0	**	0	0	0	* 3	**	**
26 under 35	118,361	46,614	39,156	** 4,494	489	* 125	**	**	** 35	** 25
35 under 45	181,347	71,685	56,239	10,485	2,264	496	** 332	** 466	128	87
45 under 55	147,152	64,925	77,895	13,571	2,554	970	621	829	231	199
55 under 65	127,314	58,185	61,940	11,730	2,405	819	556	1,001	272	231
65 and over	58,271	44,182	36,617	11,135	3,072	689	383	866	328	313
<b>Returns of heads of households, total</b>	<b>2,719,352</b>	<b>1,075,043</b>	<b>897,273</b>	<b>160,616</b>	<b>24,755</b>	<b>6,112</b>	<b>2,123</b>	<b>3,220</b>	<b>669</b>	<b>480</b>
Under 26	50,254	* 5,016	**	**	* 3	0	* 8	* 9	**	**
26 under 35	455,934	119,349	** 55,514	** 4,569	223	* 138	**	**	** 54	** 33
35 under 45	960,007	356,420	263,591	36,624	4,955	1,048	** 380	** 610	71	75
45 under 55	808,712	370,515	381,657	75,148	11,645	3,074	1,014	1,533	323	196
55 under 65	320,776	169,342	151,229	37,178	6,396	1,619	663	869	180	148
65 and over	123,670	54,401	45,281	7,096	1,532	234	58	197	41	28
<b>Returns of single persons, total</b>	<b>8,817,515</b>	<b>3,751,264</b>	<b>3,243,701</b>	<b>699,528</b>	<b>110,266</b>	<b>26,192</b>	<b>10,635</b>	<b>16,163</b>	<b>3,882</b>	<b>2,646</b>
Under 26	726,848	133,579	76,437	12,017	1,774	297	387	545	116	65
26 under 35	2,192,858	750,538	566,798	100,984	8,693	1,885	901	1,349	366	264
35 under 45	1,238,364	552,634	537,802	106,580	14,131	2,979	1,019	1,568	380	251
45 under 55	1,320,435	623,509	560,788	120,532	20,374	5,249	1,798	2,502	705	445
55 under 65	1,542,641	751,719	665,513	146,828	30,244	6,835	2,591	4,406	912	634
65 and over	1,796,369	939,286	836,363	212,588	35,050	8,946	3,941	5,792	1,404	987

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

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

[1] Age for joint returns was based on the primary taxpayer's age.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns		Adjusted gross income less deficit		Salaries and wages		Taxable interest		Tax-exempt interest		Ordinary dividends	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>9,608,072</b>	<b>73,399,804</b>	<b>8,965,290</b>	<b>64,756,276</b>	<b>883,133</b>	<b>359,367</b>	<b>69,765</b>	<b>141,444</b>	<b>865,725</b>	<b>1,793,581</b>		
No adjusted gross income	94,971	-620,215	20,044	42,828	23,465	8,402	4,286	1,857	29,132	22,442		
\$1 under \$1,000	533,262	3,15,684	426,646	268,187	58,803	4,959	* 2,545	* 137	47,505	19,195		
\$1,000 under \$2,000	989,738	1,493,653	876,771	1,308,171	74,891	9,625	* 6,030	* 4,052	89,834	53,477		
\$2,000 under \$3,000	1,006,692	2,544,941	940,792	2,333,701	81,265	14,922	** 4,021	** 5,088	85,823	48,887		
\$3,000 under \$4,000	969,984	3,374,534	927,213	3,143,530	79,039	14,770	**	**	86,140	58,423		
\$4,000 under \$5,000	854,509	3,833,733	813,758	3,548,480	75,123	17,886	* 3,011	* 698	66,622	55,316		
\$5,000 under \$10,000	2,859,007	20,534,346	2,761,375	19,275,391	253,533	52,088	14,111	13,541	210,496	244,595		
\$10,000 under \$20,000	1,823,427	24,915,563	1,771,658	23,504,277	153,465	24,854	15,663	10,982	168,884	294,471		
\$20,000 under \$30,000	329,926	7,837,203	310,552	7,136,727	39,212	7,196	* 5,043	* 5,179	38,476	108,265		
\$30,000 under \$50,000	101,578	3,723,800	91,466	3,010,922	23,160	32,990	* 5,035	* 11,047	19,142	122,789		
\$50,000 under \$200,000	40,556	3,171,597	24,147	1,141,535	17,084	46,601	8,075	35,571	20,115	513,188		
\$200,000 or more	4,421	2,274,965	869	42,528	4,092	125,092	1,944	53,292	3,556	252,531		
Size of adjusted gross income	Qualified dividends		Net income		Net loss		Capital gain distributions [2]		Sales of capital assets [2]			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
											(11)	(12)
<b>All returns</b>	<b>825,314</b>	<b>1,365,025</b>	<b>466,469</b>	<b>2,133,529</b>	<b>71,221</b>	<b>627,113</b>	<b>498,492</b>	<b>772,197</b>	<b>623,560</b>	<b>4,181,368</b>		
No adjusted gross income	25,918	17,058	4,594	9,924	** 23,405	** 394,719	**	8,930	3,190	60,142		
\$1 under \$1,000	43,484	14,762	57,083	26,691	**	**	**	8,778	35,171	10,687		
\$1,000 under \$2,000	85,814	36,672	50,061	58,058	* 5,015	* 2,632	60,351	30,557	63,297	37,706		
\$2,000 under \$3,000	83,282	39,702	45,902	84,329	* 5,010	* 13,974	44,077	30,406	58,323	61,526		
\$3,000 under \$4,000	85,135	45,562	44,078	94,533	* 6,030	* 6,032	44,794	44,154	51,327	65,350		
\$4,000 under \$5,000	65,617	39,435	30,689	89,569	* 3,003	* 631	38,770	33,687	43,239	51,881		
\$5,000 under \$10,000	195,424	160,968	122,245	429,070	16,036	78,428	124,971	168,790	164,091	377,673		
\$10,000 under \$20,000	164,863	226,216	78,612	396,134	* 5,006	* 11,055	109,779	162,912	137,966	516,152		
\$20,000 under \$30,000	34,456	89,647	15,049	143,348	** 5,033	** 40,449	18,135	48,273	26,193	207,107		
\$30,000 under \$50,000	19,142	104,886	* 9,062	* 129,371	**	**	* 6,054	* 53,930	18,134	362,061		
\$50,000 under \$200,000	19,110	397,914	8,078	222,670	* 2,019	* 50,732	11,074	142,572	19,113	1,220,240		
\$200,000 or more	3,069	192,202	1,016	449,832	664	28,463	1,475	39,210	3,516	1,210,841		

Footnotes at end of table.



**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>All returns, total</b>	<b>46,852,675</b>	<b>7,361,299,515</b>	<b>46,852,675</b>	<b>7,472,361,458</b>	<b>38,580,831</b>	<b>4,594,489,251</b>	<b>24,312,407</b>	<b>82,739,469</b>	<b>4,316,777</b>	<b>51,656,487</b>	<b>16,331,049</b>	<b>237,487,769</b>
Under \$5,000	270,768	652,056	270,768	769,491	68,387	1,092,689	157,926	156,105	19,634	113,228	95,005	246,649
\$5,000 under \$10,000	414,666	3,150,193	414,666	3,442,009	122,917	1,385,327	200,891	205,704	31,787	78,764	131,498	371,668
\$10,000 under \$15,000	658,059	8,297,822	658,059	8,674,395	266,211	3,801,194	302,417	266,505	35,987	242,814	200,209	703,071
\$15,000 under \$20,000	765,996	13,521,083	765,996	14,069,361	390,729	6,887,820	299,635	315,923	37,262	132,869	185,224	609,319
\$20,000 under \$25,000	922,854	20,819,704	922,854	21,425,514	532,595	11,789,319	360,147	391,254	41,755	247,184	202,566	717,235
\$25,000 under \$30,000	1,102,938	30,404,774	1,102,938	31,133,835	733,740	19,426,535	362,760	333,024	49,111	344,516	220,052	914,626
\$30,000 under \$35,000	1,146,858	37,316,850	1,146,858	38,248,574	821,976	25,211,607	381,123	362,729	49,880	317,290	229,263	839,565
\$35,000 under \$40,000	1,348,751	50,640,073	1,348,751	51,648,407	1,062,384	37,339,986	441,701	393,730	57,071	222,948	241,395	902,898
\$40,000 under \$45,000	1,483,933	63,001,688	1,483,933	64,235,343	1,176,132	46,644,719	486,231	383,622	54,430	325,409	251,941	1,097,819
\$45,000 under \$50,000	1,512,215	71,799,839	1,512,215	73,170,200	1,235,573	54,332,186	520,260	364,034	53,928	374,191	254,866	802,097
\$50,000 under \$55,000	1,584,643	83,170,041	1,584,643	84,536,754	1,289,845	62,165,684	581,150	470,282	72,616	261,736	304,712	1,312,813
\$55,000 under \$60,000	1,656,589	95,239,448	1,656,589	96,815,332	1,372,640	71,925,350	617,916	508,635	66,760	547,624	340,497	1,420,852
\$60,000 under \$75,000	4,515,644	304,385,232	4,515,644	308,354,623	3,661,886	220,697,516	1,815,630	1,866,671	250,329	1,562,735	1,108,824	4,684,702
\$75,000 under \$100,000	7,145,918	623,123,843	7,145,918	631,404,483	6,076,778	465,297,511	3,367,997	2,994,020	445,621	2,441,794	2,028,556	10,734,889
\$100,000 under \$200,000	15,125,862	2,098,200,790	15,125,862	2,125,176,328	13,384,772	1,596,000,587	8,658,976	10,228,632	1,314,288	8,363,331	5,739,117	37,093,426
\$200,000 under \$500,000	5,804,404	1,661,008,917	5,804,404	1,690,139,023	5,191,047	1,151,422,540	4,459,615	12,914,666	1,143,623	11,792,730	3,635,342	49,622,589
\$500,000 under \$1,000,000	939,924	631,723,229	939,924	645,563,146	817,585	359,136,651	857,632	7,982,316	343,120	6,933,778	760,629	27,012,167
\$1,000,000 under \$1,500,000	202,347	244,152,830	202,347	249,134,449	170,257	111,539,585	194,646	4,247,761	97,086	2,975,814	173,382	12,229,353
\$1,500,000 under \$2,000,000	82,008	141,146,553	82,008	143,637,645	67,550	57,339,516	79,920	2,822,140	44,723	2,018,469	73,226	7,923,769
\$2,000,000 under \$5,000,000	118,718	354,241,365	118,718	359,636,294	97,374	124,502,404	116,611	8,566,947	71,859	4,878,734	107,862	20,985,906
\$5,000,000 under \$10,000,000	29,949	204,952,205	29,949	207,164,152	24,561	62,025,552	29,691	5,564,011	20,674	2,548,695	28,050	12,916,835
\$10,000,000 or more	19,634	620,350,981	19,634	623,982,102	15,894	104,494,972	19,531	21,410,757	15,232	4,931,836	18,831	44,345,523
<b>Taxable returns, total</b>	<b>41,675,336</b>	<b>7,176,739,689</b>	<b>41,675,336</b>	<b>7,281,703,364</b>	<b>35,457,876</b>	<b>4,474,737,779</b>	<b>22,088,697</b>	<b>79,002,415</b>	<b>3,918,108</b>	<b>47,505,652</b>	<b>14,919,187</b>	<b>225,635,272</b>
<b>Nontaxable returns, total</b>	<b>5,177,339</b>	<b>184,559,826</b>	<b>5,177,339</b>	<b>190,658,094</b>	<b>3,122,954</b>	<b>119,721,472</b>	<b>2,223,710</b>	<b>3,737,054</b>	<b>398,668</b>	<b>4,150,835</b>	<b>1,411,862</b>	<b>11,852,497</b>

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
<b>All returns, total</b>	<b>15,376,685</b>	<b>184,417,188</b>	<b>18,097,868</b>	<b>32,611,088</b>	<b>177,850</b>	<b>7,121,672</b>	<b>9,489,763</b>	<b>211,215,511</b>	<b>15,155,498</b>	<b>737,465,938</b>	<b>1,351,722</b>	<b>17,413,471</b>
Under \$5,000	84,736	147,130	22,588	25,060	0	0	62,288	66,907	95,495	129,691	10,087	-106,094
\$5,000 under \$10,000	119,049	220,120	40,526	40,922	* 3,110	* 18,109	118,962	370,166	133,542	82,332	8,563	-18,104
\$10,000 under \$15,000	179,672	458,434	75,836	58,738	* 2,545	* 19,740	161,192	891,811	173,561	235,900	18,694	-174,247
\$15,000 under \$20,000	174,211	352,606	86,057	68,633	* 5,131	* 63,802	199,863	843,857	180,248	284,697	12,742	-24,134
\$20,000 under \$25,000	189,172	465,984	125,571	83,652	* 5,037	* 109,457	212,724	1,199,826	181,826	560,160	16,000	19,728
\$25,000 under \$30,000	199,138	629,714	210,455	151,328	* 5,041	* 39,616	247,106	1,700,101	213,001	351,606	14,041	-60,257
\$30,000 under \$35,000	216,867	547,135	254,428	193,445	* 4,119	* 83,040	232,774	1,985,057	219,749	541,195	15,946	651
\$35,000 under \$40,000	223,041	554,614	356,315	245,934	9,058	144,379	253,586	1,720,220	202,937	709,408	13,898	-78,336
\$40,000 under \$45,000	222,977	724,693	437,482	325,998	* 7,355	* 99,924	266,965	2,674,770	226,439	894,033	21,685	-14,681
\$45,000 under \$50,000	236,298	581,498	477,484	339,328	10,470	220,447	274,430	2,573,209	248,343	1,080,741	19,587	-20,414
\$50,000 under \$55,000	274,245	870,475	497,484	319,153	12,260	181,240	272,238	2,213,984	268,302	966,497	23,211	-83,699
\$55,000 under \$60,000	318,385	984,561	595,298	445,782	10,517	146,349	288,642	2,642,083	303,956	903,884	12,654	-5,989
\$60,000 under \$75,000	1,033,790	3,141,507	1,812,694	1,523,993	28,355	676,359	754,938	6,850,190	1,006,214	4,099,781	54,068	-103,802
\$75,000 under \$100,000	1,898,049	7,498,633	3,169,285	3,093,016	30,818	1,043,543	1,382,310	16,505,426	1,848,233	10,530,434	131,522	-26,175
\$100,000 under \$200,000	5,391,324	28,152,207	7,120,296	8,611,857	28,794	2,012,901	3,035,971	54,182,833	5,140,316	47,720,106	347,013	231,665
\$200,000 under \$500,000	3,489,565	39,248,534	2,221,663	4,979,080	12,936	1,646,465	1,388,242	65,708,974	3,524,301	95,439,813	344,957	723,659
\$500,000 under \$1,000,000	735,960	21,529,929	353,012	2,523,217	1,889	392,055	239,099	23,163,329	772,950	67,882,937	144,521	784,240
\$1,000,000 under \$1,500,000	167,827	9,626,191	101,046	1,401,464	173	69,427	52,663	7,812,099	179,832	36,790,323	51,267	699,231
\$1,500,000 under \$2,000,000	71,244	6,204,842	43,644	917,156	* 54	* 32,675	21,429	4,066,899	75,871	25,700,010	24,775	352,332
\$2,000,000 under \$5,000,000	105,308	16,585,396	66,647	2,366,044	147	66,316	30,770	7,077,150	112,119	83,377,392	42,548	1,046,522
\$5,000,000 under \$10,000,000	27,379	10,336,760	17,987	1,365,098	31	40,588	7,963	2,804,222	28,963	64,017,932	13,288	1,235,771
\$10,000,000 or more	18,447	35,576,227	12,069	3,532,190	12	15,241	5,609	4,162,398	19,300	295,167,066	10,655	13,035,606
<b>Taxable returns, total</b>	<b>14,060,115</b>	<b>175,838,972</b>	<b>17,135,664</b>	<b>31,426,352</b>	<b>155,524</b>	<b>6,792,223</b>	<b>8,081,963</b>	<b>200,636,189</b>	<b>13,742,144</b>	<b>725,033,607</b>	<b>1,195,361</b>	<b>18,139,507</b>
<b>Nontaxable returns, total</b>	<b>1,316,569</b>	<b>8,578,216</b>	<b>962,204</b>	<b>1,184,736</b>	<b>22,326</b>	<b>329,449</b>	<b>1,407,800</b>	<b>10,579,322</b>	<b>1,413,355</b>	<b>12,432,331</b>	<b>156,361</b>	<b>-726,037</b>

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions. Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>	<b>7,542,606</b>	<b>187,678,739</b>	<b>12,195,314</b>	<b>400,817,836</b>	<b>3,771,738</b>	<b>76,728,421</b>	<b>2,536,580</b>	<b>32,454,768</b>	<b>220,379</b>	<b>2,442,617</b>	<b>6,080,621</b>	<b>666,006,938</b>
Under \$5,000	43,710	265,294	67,191	291,953	21,275	94,684	19,806	237,386	**	**	29,500	-395,694
\$5,000 under \$10,000	99,652	666,253	146,655	896,222	40,583	163,099	31,237	393,556	** 5,049	** 7,675	33,411	-119,177
\$10,000 under \$15,000	143,891	930,253	249,697	2,357,232	59,636	357,953	41,342	343,024	* 4,418	* 16,553	53,595	-127,078
\$15,000 under \$20,000	136,938	1,173,113	281,271	3,332,672	52,902	497,727	34,795	311,416	* 2,656	* 12,877	42,923	-45,979
\$20,000 under \$25,000	173,838	1,762,934	309,547	4,142,349	67,113	495,476	35,956	281,182	* 5,229	* 65,222	61,620	76,554
\$25,000 under \$30,000	186,769	2,011,799	318,698	4,780,656	66,446	518,438	45,112	449,224	* 5,243	* 16,337	59,295	121,652
\$30,000 under \$35,000	174,059	1,995,319	296,266	4,946,100	62,878	548,680	69,197	691,054	* 4,537	* 52,451	58,868	308,326
\$35,000 under \$40,000	179,174	2,123,562	307,405	5,352,201	63,438	540,980	56,551	575,975	* 4,037	* 72,613	72,114	150,657
\$40,000 under \$45,000	169,624	2,187,732	334,571	6,321,112	63,931	610,078	78,230	711,317	* 3,159	* 27,859	90,436	205,767
\$45,000 under \$50,000	175,753	2,022,095	331,711	6,806,000	82,054	903,598	70,705	731,109	* 4,259	* 68,298	93,740	547,882
\$50,000 under \$55,000	218,553	2,836,311	386,990	8,505,053	74,499	889,241	80,568	727,124	3,377	31,793	96,403	625,152
\$55,000 under \$60,000	222,314	3,178,631	401,484	10,079,380	85,581	723,753	75,692	736,013	* 3,045	* 75,539	100,897	156,191
\$60,000 under \$75,000	710,165	11,016,889	1,230,034	33,891,236	266,999	2,671,833	242,653	2,459,673	23,009	175,740	295,776	2,944,101
\$75,000 under \$100,000	1,132,718	21,833,040	1,911,427	56,541,283	463,959	4,671,900	451,024	4,801,394	31,942	317,192	607,205	9,012,784
\$100,000 under \$200,000	2,451,068	69,145,993	4,025,280	163,652,968	1,212,074	17,012,033	840,567	7,976,449	79,846	861,390	1,897,188	48,307,484
\$200,000 under \$500,000	1,086,701	49,390,907	1,357,574	74,657,294	758,421	19,371,170	248,785	6,066,050	29,941	444,515	1,624,189	128,505,918
\$500,000 under \$1,000,000	163,303	10,034,146	161,535	9,019,007	193,212	9,823,402	65,859	2,021,408	6,974	118,497	522,009	116,787,798
\$1,000,000 under \$1,500,000	34,410	1,918,967	35,147	2,247,076	51,008	3,723,942	18,933	813,695	1,541	32,296	141,923	61,856,379
\$1,500,000 under \$2,000,000	13,494	853,520	14,014	815,662	23,704	2,178,106	8,787	384,164	719	22,530	61,507	37,777,926
\$2,000,000 under \$5,000,000	19,121	1,312,577	20,359	1,338,608	40,523	4,846,641	14,009	838,374	965	9,549	94,957	96,101,931
\$5,000,000 under \$10,000,000	4,609	514,502	4,992	457,166	12,163	2,209,987	3,779	355,906	243	3,797	25,361	48,971,705
\$10,000,000 or more	2,742	504,702	3,465	486,607	9,338	3,875,702	2,992	549,263	190	9,895	17,703	114,236,859
<b>Taxable returns, total</b>	<b>6,703,979</b>	<b>178,089,805</b>	<b>10,835,938</b>	<b>383,350,245</b>	<b>3,367,712</b>	<b>72,928,467</b>	<b>2,143,650</b>	<b>27,541,805</b>	<b>192,144</b>	<b>2,309,634</b>	<b>5,520,806</b>	<b>667,169,338</b>
<b>Nontaxable returns, total</b>	<b>838,628</b>	<b>9,588,935</b>	<b>1,359,376</b>	<b>17,467,592</b>	<b>404,026</b>	<b>3,799,954</b>	<b>392,930</b>	<b>4,912,953</b>	<b>28,235</b>	<b>132,982</b>	<b>559,815</b>	<b>-1,162,399</b>

Footnotes at end of table.



**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
<b>All returns, total</b>	<b>467,183</b>	<b>27,892,015</b>	<b>647,156</b>	<b>-8,341,147</b>	<b>1,734,020</b>	<b>9,126,557</b>	<b>9,762,535</b>	<b>175,564,966</b>	<b>243,767</b>	<b>13,635,346</b>	<b>302,432</b>	<b>3,561,540</b>
Under \$5,000	1,262	576	3,822	-28,438	* 4,060	* 7,413	4,775	21,677	25,729	346,406	** 3,041	** 2,573
\$5,000 under \$10,000	2,040	21,804	5,544	-68,447	13,357	48,262	14,556	86,637	24,230	425,594	**	**
\$10,000 under \$15,000	5,424	2,981	9,107	-141,605	19,242	106,694	57,019	115,948	20,111	327,014	2,269	5,370
\$15,000 under \$20,000	5,054	25,795	9,325	-175,356	32,126	150,027	227,131	330,463	9,023	192,836	* 6,185	* 25,311
\$20,000 under \$25,000	6,421	28,899	11,267	-104,496	25,696	86,708	352,621	988,879	15,773	352,799	* 2,063	* 24,139
\$25,000 under \$30,000	8,073	7,943	8,955	-100,940	49,770	273,398	354,778	1,439,471	7,878	177,570	4,115	10,529
\$30,000 under \$35,000	5,381	11,674	11,424	-132,874	45,940	225,483	322,329	1,894,915	10,345	290,720	5,186	7,555
\$35,000 under \$40,000	5,999	72,119	7,527	13,947	56,291	244,491	320,687	2,573,898	8,576	259,990	7,308	87,347
\$40,000 under \$45,000	8,897	83,708	16,666	-180,967	60,508	291,894	313,621	3,079,019	3,413	140,991	5,095	12,890
\$45,000 under \$50,000	8,991	139,021	17,411	-359,119	61,705	373,592	299,983	3,419,704	5,977	94,128	8,592	28,143
\$50,000 under \$55,000	4,239	10,464	22,392	-110,659	55,601	325,436	337,811	4,559,528	6,359	164,822	6,238	32,851
\$55,000 under \$60,000	8,364	45,142	16,388	-343,598	57,655	310,635	342,917	5,049,819	3,546	57,913	11,123	60,393
\$60,000 under \$75,000	21,364	225,693	64,392	-623,071	203,359	1,073,672	1,108,786	18,697,765	12,229	331,874	22,378	62,560
\$75,000 under \$100,000	52,369	652,267	109,600	-991,460	341,964	1,725,254	1,578,521	31,175,466	22,686	768,998	35,752	159,560
\$100,000 under \$200,000	143,784	2,429,311	200,063	-1,811,836	558,975	2,949,631	2,866,143	67,360,641	38,058	2,066,129	89,032	990,324
\$200,000 under \$500,000	112,616	5,363,446	97,953	-1,429,314	133,913	835,884	1,018,671	27,507,592	18,303	1,661,730	42,064	457,785
\$500,000 under \$1,000,000	32,572	2,646,366	21,460	-572,856	11,512	79,652	158,569	4,692,720	6,186	1,041,544	18,946	283,655
\$1,000,000 under \$1,500,000	11,000	1,470,604	6,251	-168,566	1,305	11,243	36,165	1,086,428	1,890	558,954	8,329	119,806
\$1,500,000 under \$2,000,000	5,853	1,222,309	2,341	-184,947	472	3,399	14,947	457,548	854	384,771	4,858	70,307
\$2,000,000 under \$5,000,000	10,695	3,511,047	3,458	-308,065	486	3,221	22,773	709,510	1,599	1,263,562	11,105	264,082
\$5,000,000 under \$10,000,000	3,527	2,420,776	1,032	-144,312	65	461	5,876	187,911	572	860,960	4,435	213,404
\$10,000,000 or more	3,259	7,500,068	779	-374,170	18	109	3,855	129,430	430	1,866,044	4,319	642,959
<b>Taxable returns, total</b>	<b>418,029</b>	<b>27,575,416</b>	<b>551,861</b>	<b>-6,893,139</b>	<b>1,520,803</b>	<b>7,991,516</b>	<b>8,746,981</b>	<b>167,544,005</b>	<b>115,669</b>	<b>10,320,404</b>	<b>265,974</b>	<b>3,230,201</b>
<b>Nontaxable returns, total</b>	<b>49,154</b>	<b>316,599</b>	<b>95,294</b>	<b>-1,448,009</b>	<b>213,217</b>	<b>1,135,041</b>	<b>1,015,554</b>	<b>8,020,961</b>	<b>128,098</b>	<b>3,314,942</b>	<b>36,458</b>	<b>331,340</b>

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Taxable health savings account distributions		Repatriated deferred (section 965) income as shareholders of certain foreign corporations income		Foreign-earned income exclusion		Gambling earnings		Other income less loss	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)
<b>All returns, total</b>	<b>145,910</b>	<b>203,403</b>	<b>28,770</b>	<b>9,187,608</b>	<b>75,347</b>	<b>6,518,157</b>	<b>1,106,816</b>	<b>28,114,605</b>	<b>3,114,749</b>	<b>27,914,070</b>
Under \$5,000	0	0	**	**	6,701	530,088	6,622	27,819	18,963	-15,299
\$5,000 under \$10,000	* 7	* 12	0	0	1,028	31,840	6,778	37,122	19,618	105,089
\$10,000 under \$15,000	0	0	**	**	2,040	209,746	13,726	114,421	41,597	29,297
\$15,000 under \$20,000	0	0	0	0	124	12,104	12,695	97,344	30,988	124,680
\$20,000 under \$25,000	** 8,041	** 6,868	**	**	4,706	493,923	16,909	139,254	38,285	40,392
\$25,000 under \$30,000	**	**	** 9	** 28	6,908	529,515	21,672	201,112	51,793	164,322
\$30,000 under \$35,000	**	**	* 6	* 6	397	43,944	22,451	153,910	33,769	97,906
\$35,000 under \$40,000	* 5,025	* 8,702	** 10	** 43	4,378	446,176	29,690	204,081	54,482	180,325
\$40,000 under \$45,000	* 9,068	* 11,380	**	**	1,388	112,174	24,799	267,212	57,982	203,771
\$45,000 under \$50,000	* 3,015	* 4,501	0	0	1,048	105,644	42,095	391,482	56,208	132,556
\$50,000 under \$55,000	* 9,062	* 8,849	** 5	** 21	2,057	151,524	27,520	231,109	57,580	120,912
\$55,000 under \$60,000	* 6,349	* 6,795	**	**	2,046	126,001	39,550	311,064	62,938	169,908
\$60,000 under \$75,000	12,028	15,036	* 5	* 331	6,192	602,140	100,491	957,456	222,029	519,401
\$75,000 under \$100,000	20,432	21,277	* 52	* 1,305	7,285	623,003	166,502	1,434,961	389,638	1,187,578
\$100,000 under \$200,000	55,033	80,866	2,543	28,256	12,366	1,117,442	383,404	4,973,809	1,095,334	5,234,862
\$200,000 under \$500,000	14,199	27,874	4,687	108,928	9,393	710,187	147,569	4,989,868	600,773	6,331,852
\$500,000 under \$1,000,000	3,031	9,171	6,441	300,480	4,218	384,191	24,481	3,463,794	157,771	3,566,044
\$1,000,000 under \$1,500,000	254	818	3,030	319,831	1,390	122,667	5,899	1,639,310	46,752	1,614,685
\$1,500,000 under \$2,000,000	130	501	1,941	179,392	519	51,783	2,667	921,859	21,264	1,008,283
\$2,000,000 under \$5,000,000	175	519	4,853	670,285	823	82,186	3,863	2,584,300	36,502	2,807,080
\$5,000,000 under \$10,000,000	34	136	2,264	820,692	205	19,257	931	1,249,043	11,282	1,528,795
\$10,000,000 or more	28	98	2,923	6,758,008	135	12,620	502	3,724,276	9,202	2,761,629
<b>Taxable returns, total</b>	<b>133,502</b>	<b>191,105</b>	<b>28,568</b>	<b>9,032,562</b>	<b>55,136</b>	<b>4,670,819</b>	<b>992,939</b>	<b>25,641,922</b>	<b>2,852,200</b>	<b>26,981,606</b>
<b>Nontaxable returns, total</b>	<b>12,409</b>	<b>12,297</b>	<b>202</b>	<b>155,046</b>	<b>20,212</b>	<b>1,847,338</b>	<b>113,877</b>	<b>2,472,683</b>	<b>262,549</b>	<b>932,464</b>

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Itemized deductions											
	Total statutory adjustments		Total		Itemized deductions in excess of limitation		Total after subtracting AGI limitation		Medical and dental expenses deduction		AGI limitation	
	Number of returns (59)	Amount (60)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)
<b>All returns, total</b>	<b>15,271,787</b>	<b>111,061,944</b>	<b>1,402,091,664</b>	<b>3,310,021</b>	<b>54,537,033</b>	<b>10,171,257</b>	<b>102,533,387</b>	<b>10,171,257</b>	<b>155,408,904</b>	<b>10,164,224</b>	<b>52,875,517</b>	
Under \$5,000	57,383	117,435	4,536,477	0	0	212,297	2,083,179	212,297	2,120,570	205,264	37,391	
\$5,000 under \$10,000	108,317	291,816	6,468,705	0	0	306,402	2,740,757	306,402	2,915,417	306,402	174,659	
\$10,000 under \$15,000	159,451	376,572	10,199,342	0	0	447,636	4,125,665	447,636	4,548,598	447,636	422,933	
\$15,000 under \$20,000	190,004	548,278	11,804,069	0	0	448,125	3,751,696	448,125	4,344,968	448,125	593,272	
\$20,000 under \$25,000	233,381	605,810	15,659,343	0	0	516,835	5,229,600	516,835	6,110,408	516,835	880,808	
\$25,000 under \$30,000	267,788	729,061	17,961,510	0	0	537,846	4,945,427	537,846	6,061,549	537,846	1,116,122	
\$30,000 under \$35,000	288,746	931,724	18,802,273	0	0	494,288	4,133,012	494,288	5,347,410	494,288	1,214,398	
\$35,000 under \$40,000	333,485	1,008,335	23,090,083	0	0	520,550	4,464,488	520,550	5,939,149	520,550	1,474,661	
\$40,000 under \$45,000	403,226	1,233,655	25,115,578	0	0	498,312	4,019,453	498,312	5,615,842	498,312	1,596,388	
\$45,000 under \$50,000	445,375	1,370,361	25,029,896	0	0	432,600	3,834,124	432,600	5,383,843	432,600	1,549,719	
\$50,000 under \$55,000	484,150	1,366,712	27,646,009	0	0	492,520	4,435,312	492,520	6,385,550	492,520	1,950,238	
\$55,000 under \$60,000	468,294	1,575,884	29,602,334	0	0	463,050	3,914,245	463,050	5,920,811	463,050	2,006,567	
\$60,000 under \$75,000	1,294,850	3,969,391	86,172,351	0	0	1,217,154	11,774,119	1,217,154	17,941,477	1,217,154	6,167,358	
\$75,000 under \$100,000	2,208,101	8,280,641	151,060,610	0	0	1,490,416	15,143,374	1,490,416	24,855,937	1,490,416	9,712,562	
\$100,000 under \$200,000	5,588,365	26,975,538	398,135,836	35,348	19,115	1,821,297	20,972,018	1,821,297	38,991,829	1,821,297	18,019,811	
\$200,000 under \$500,000	2,015,929	29,130,106	255,190,091	1,882,796	4,281,205	258,702	6,097,123	258,702	11,251,050	258,702	5,153,926	
\$500,000 under \$1,000,000	457,450	13,839,917	83,566,974	939,478	10,277,305	10,654	557,017	10,654	1,070,908	10,654	513,891	
\$1,000,000 under \$1,500,000	113,425	4,981,619	31,639,413	202,270	5,430,654	1,791	180,241	1,791	337,857	1,791	157,616	
\$1,500,000 under \$2,000,000	47,964	2,491,092	18,178,588	81,946	3,443,700	434	66,152	434	122,406	434	56,254	
\$2,000,000 under \$5,000,000	73,124	5,394,928	45,302,872	118,624	9,225,480	317	51,442	317	113,833	317	62,391	
\$5,000,000 under \$10,000,000	19,463	2,211,947	25,576,403	29,936	5,463,830	** 30	** 14,940	** 30	** 29,492	** 30	** 14,552	
\$10,000,000 or more	13,515	3,631,121	90,352,905	19,623	16,395,743	**	**	**	**	**	**	
<b>Taxable returns, total</b>	<b>13,703,501</b>	<b>104,963,675</b>	<b>1,263,812,872</b>	<b>3,306,862</b>	<b>54,500,600</b>	<b>7,352,854</b>	<b>60,067,029</b>	<b>7,352,854</b>	<b>106,431,474</b>	<b>7,352,854</b>	<b>46,364,445</b>	
<b>Nontaxable returns, total</b>	<b>1,568,286</b>	<b>6,098,269</b>	<b>136,278,791</b>	<b>3,159</b>	<b>36,433</b>	<b>2,818,403</b>	<b>42,466,358</b>	<b>2,818,403</b>	<b>48,977,429</b>	<b>2,811,371</b>	<b>6,511,072</b>	

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Itemized deductions														
	Total			State and local taxes			Taxes paid deduction			Real estate taxes			Personal property taxes		
	Total			Income tax			General sales tax			Real estate taxes			Personal property taxes		
	Number of returns (70)	Amount (71)	Total	Number of returns (72)	Amount (73)	Total	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	
<b>All returns, total</b>	<b>46,431,232</b>	<b>624,820,806</b>	<b>389,389,411</b>	<b>45,106,970</b>	<b>368,654,631</b>	<b>10,931,979</b>	<b>20,734,779</b>	<b>39,102,164</b>	<b>222,237,629</b>	<b>20,073,359</b>	<b>10,679,233</b>				
Under \$5,000	252,607	1,187,308	222,700	205,312	138,733	154,785	83,967	196,820	873,933	80,831	85,933				
\$5,000 under \$10,000	392,535	1,380,137	250,922	330,123	101,353	232,765	149,569	292,441	1,072,395	140,697	51,491				
\$10,000 under \$15,000	628,196	2,237,396	479,756	544,922	232,710	342,272	247,046	467,682	1,640,758	219,087	110,506				
\$15,000 under \$20,000	730,378	2,600,280	669,240	669,240	568,705	266,095	288,776	403,144	299,929	500,883	238,624				
\$20,000 under \$25,000	893,381	3,165,743	823,644	804,312	429,592	450,331	374,720	578,044	1,916,346	310,573	152,554				
\$25,000 under \$30,000	1,075,256	3,795,312	1,009,946	1,221,227	702,876	472,794	518,350	678,408	2,298,051	423,750	194,451				
\$30,000 under \$35,000	1,121,682	4,322,912	1,066,794	1,530,272	994,679	469,814	535,593	754,828	2,542,102	437,950	212,503				
\$35,000 under \$40,000	1,308,277	5,673,031	1,260,494	1,969,846	1,359,392	468,086	610,454	913,182	3,370,838	536,696	251,142				
\$40,000 under \$45,000	1,452,756	6,369,088	1,395,775	2,471,712	1,890,588	442,891	581,125	1,078,498	3,555,185	602,174	286,823				
\$45,000 under \$50,000	1,493,052	7,003,013	1,435,925	3,010,709	2,486,269	401,311	524,441	1,103,213	3,656,748	603,367	279,373				
\$50,000 under \$55,000	1,557,507	7,970,370	1,496,712	3,292,703	2,621,405	436,569	671,297	1,218,747	4,301,247	628,709	300,877				
\$55,000 under \$60,000	1,633,080	8,798,638	1,577,824	3,883,726	3,239,508	423,027	644,218	1,278,129	4,571,716	677,284	298,522				
\$60,000 under \$75,000	4,486,228	26,976,190	4,355,901	12,060,890	3,239,697	10,348,273	1,116,204	1,712,617	3,692,638	13,816,803	1,921,617				
\$75,000 under \$100,000	7,122,807	53,779,029	6,973,021	26,285,710	5,545,601	23,648,822	1,427,420	2,636,888	6,110,855	25,684,271	3,133,837				
\$100,000 under \$200,000	15,093,063	173,508,491	14,847,966	95,109,688	12,301,495	88,948,720	2,546,470	6,160,968	13,604,350	73,969,488	7,031,319				
\$200,000 under \$500,000	5,799,775	135,599,463	5,730,338	85,617,719	4,789,674	82,307,180	940,665	3,310,539	5,325,728	47,944,252	2,564,848				
\$500,000 under \$1,000,000	938,552	52,780,559	932,834	38,198,378	790,836	37,419,080	141,999	779,298	880,325	14,129,902	362,450				
\$1,000,000 under \$1,500,000	202,165	21,061,358	201,226	16,377,263	172,247	16,158,999	28,979	218,264	190,398	4,539,435	74,009				
\$1,500,000 under \$2,000,000	81,921	12,159,703	81,594	9,852,893	70,438	9,756,098	11,156	96,795	77,406	2,233,344	28,807				
\$2,000,000 under \$5,000,000	118,517	30,750,520	118,049	26,299,409	102,780	26,076,224	15,270	223,185	112,208	4,290,935	40,246				
\$5,000,000 under \$10,000,000	29,894	16,976,859	29,780	15,292,513	26,148	15,198,783	3,633	93,730	28,552	1,624,414	9,895				
\$10,000,000 or more	19,603	46,725,407	19,551	44,588,356	17,157	44,326,571	2,394	261,785	18,830	2,008,449	6,590				
<b>Taxable returns, total</b>	<b>41,436,614</b>	<b>596,342,679</b>	<b>380,653,040</b>	<b>40,516,373</b>	<b>362,515,069</b>	<b>8,620,589</b>	<b>18,137,971</b>	<b>35,372,440</b>	<b>204,134,296</b>	<b>18,152,629</b>	<b>9,386,890</b>				
<b>Nontaxable returns, total</b>	<b>4,994,618</b>	<b>26,478,127</b>	<b>8,736,371</b>	<b>4,590,597</b>	<b>6,139,562</b>	<b>2,311,390</b>	<b>2,596,809</b>	<b>3,729,724</b>	<b>18,103,333</b>	<b>1,920,730</b>	<b>1,292,343</b>				

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Itemized deductions													
	Taxes paid deduction		Total		Interest paid deduction						Paid to individuals		Deductible points	
	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Total		Home mortgage interest		Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)		
					Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)						
<b>All returns, total</b>	<b>2,555,625</b>	<b>2,514,534</b>	<b>34,327,403</b>	<b>313,944,112</b>	<b>33,746,351</b>	<b>292,557,767</b>	<b>33,362,887</b>	<b>288,041,299</b>	<b>822,579</b>	<b>4,516,489</b>	<b>2,111,692</b>	<b>1,382,936</b>		
Under \$5,000	5,727	4,742	135,863	905,316	125,168	843,155	121,501	819,284	* 4,676	* 23,871	8,811	2,968		
\$5,000 under \$10,000	11,660	5,329	213,034	1,367,400	203,835	1,299,501	202,797	1,277,953	* 3,689	* 21,549	9,649	1,427		
\$10,000 under \$15,000	18,537	6,375	348,951	2,112,627	343,558	2,032,501	337,312	1,980,496	8,792	52,005	12,183	5,897		
\$15,000 under \$20,000	26,511	16,455	377,194	2,678,998	370,437	2,588,748	366,411	2,553,063	5,077	15,685	20,048	14,502		
\$20,000 under \$25,000	42,900	41,862	433,960	2,935,335	429,351	2,838,530	423,188	2,772,212	10,499	66,318	24,884	15,405		
\$25,000 under \$30,000	43,977	81,584	545,155	3,508,274	539,021	3,406,201	527,788	3,316,096	20,625	90,105	23,912	9,113		
\$30,000 under \$35,000	48,039	38,035	640,192	4,025,733	633,451	3,905,067	617,232	3,809,419	20,375	95,648	18,618	9,833		
\$35,000 under \$40,000	69,426	81,206	779,909	4,929,194	764,877	4,716,728	752,460	4,637,124	19,494	79,603	39,040	34,289		
\$40,000 under \$45,000	69,283	55,369	959,605	6,262,481	945,334	6,049,133	933,248	5,904,541	24,807	144,593	37,569	21,142		
\$45,000 under \$50,000	69,019	56,182	959,659	6,056,498	952,194	5,857,161	936,613	5,729,782	21,911	127,379	42,698	23,053		
\$50,000 under \$55,000	77,607	75,543	1,081,539	6,890,051	1,068,653	6,596,070	1,049,506	6,448,513	25,205	147,557	44,060	35,458		
\$55,000 under \$60,000	75,705	44,674	1,129,586	7,448,242	1,121,388	7,147,531	1,107,022	7,033,318	22,876	114,213	61,661	87,049		
\$60,000 under \$75,000	219,695	145,845	3,249,903	22,533,288	3,223,650	21,738,919	3,188,410	21,395,456	73,567	343,464	157,648	116,215		
\$75,000 under \$100,000	402,978	332,989	5,491,312	42,084,075	5,443,595	40,441,689	5,384,010	39,814,317	128,185	627,372	324,248	261,102		
\$100,000 under \$200,000	871,416	627,621	12,252,685	108,901,809	12,114,603	107,346,702	12,008,835	106,010,155	281,188	1,336,547	791,064	460,569		
\$200,000 under \$500,000	396,661	395,272	4,631,570	58,901,837	4,494,151	56,956,437	4,450,547	56,212,133	118,339	744,303	386,555	227,051		
\$500,000 under \$1,000,000	71,487	143,154	744,611	14,521,291	687,037	12,465,398	677,042	12,199,901	21,687	265,497	76,878	40,457		
\$1,000,000 under \$1,500,000	14,775	68,695	156,617	3,995,393	136,458	2,913,930	133,337	2,815,068	5,477	98,862	16,519	8,010		
\$1,500,000 under \$2,000,000	6,749	40,344	63,769	1,959,456	52,995	1,173,661	51,752	1,136,155	2,066	37,506	6,038	3,774		
\$2,000,000 under \$5,000,000	9,727	103,491	92,410	3,928,231	71,240	1,647,117	69,387	1,589,825	2,867	57,291	7,362	4,123		
\$5,000,000 under \$10,000,000	2,345	42,023	23,726	1,862,252	16,278	393,558	15,777	377,126	724	16,432	1,536	891		
\$10,000,000 or more	1,403	107,745	16,151	6,136,330	9,078	220,050	8,712	209,361	453	10,688	710	608		
<b>Taxable returns, total</b>	<b>2,312,406</b>	<b>2,168,453</b>	<b>31,267,012</b>	<b>286,018,928</b>	<b>30,410,675</b>	<b>266,650,764</b>	<b>30,410,675</b>	<b>262,581,295</b>	<b>748,423</b>	<b>4,069,490</b>	<b>1,958,291</b>	<b>1,193,060</b>		
<b>Nontaxable returns, total</b>	<b>243,220</b>	<b>346,081</b>	<b>3,060,391</b>	<b>27,925,184</b>	<b>2,994,795</b>	<b>25,907,003</b>	<b>2,952,211</b>	<b>25,460,004</b>	<b>74,156</b>	<b>446,999</b>	<b>153,400</b>	<b>189,876</b>		

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Itemized deductions												
	Interest paid deduction				Total			Contributions deduction				Carryover from prior years	
	Qualified mortgage insurance premiums		Investment interest expense deduction		Number of returns (98)	Amount (99)	Cash contributions		Other than cash contributions		Number of returns (104)		Amount (105)
	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)			Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)			
<b>All returns, total</b>	<b>2,285,440</b>	<b>3,376,443</b>	<b>1,446,992</b>	<b>16,626,945</b>	<b>37,979,015</b>	<b>256,064,685</b>	<b>34,322,507</b>	<b>180,524,342</b>	<b>23,184,069</b>	<b>88,062,488</b>	<b>429,216</b>	<b>35,431,288</b>	
Under \$5,000	14,991	33,805	8,105	25,387	156,684	105,239	139,944	155,006	56,362	35,819	30,475	105,398	
\$5,000 under \$10,000	25,615	37,781	8,266	28,690	266,852	425,639	232,046	527,745	125,248	91,040	36,024	224,761	
\$10,000 under \$15,000	43,840	64,076	6,829	10,153	427,700	774,188	377,385	698,839	189,294	135,974	28,714	231,081	
\$15,000 under \$20,000	39,354	55,218	9,138	40,530	501,964	1,143,844	444,138	964,409	253,990	254,922	22,224	288,830	
\$20,000 under \$25,000	43,838	71,229	6,213	10,171	611,092	1,553,437	533,932	1,207,673	314,166	362,190	26,001	215,158	
\$25,000 under \$30,000	60,268	84,859	7,940	8,100	773,047	1,999,540	684,494	1,600,373	429,215	375,666	18,797	196,596	
\$30,000 under \$35,000	71,416	101,669	9,131	9,164	837,632	2,423,035	733,316	1,861,150	477,599	544,253	18,751	146,354	
\$35,000 under \$40,000	106,156	157,583	18,202	20,595	960,368	2,730,042	846,633	2,118,917	567,760	588,806	16,203	104,270	
\$40,000 under \$45,000	109,819	137,784	19,435	54,422	1,091,016	3,158,774	959,965	2,487,756	637,931	643,095	17,098	203,815	
\$45,000 under \$50,000	123,963	172,492	13,340	3,792	1,086,397	3,230,117	947,901	2,485,262	612,160	702,436	19,154	96,546	
\$50,000 under \$55,000	160,754	219,432	13,948	39,091	1,191,657	3,687,743	1,038,506	2,933,348	704,425	706,135	13,025	132,246	
\$55,000 under \$60,000	117,064	194,596	13,893	19,066	1,279,421	4,064,646	1,137,528	3,300,102	746,759	756,313	8,634	102,172	
\$60,000 under \$75,000	399,050	624,365	49,221	53,789	3,529,627	11,603,703	3,132,380	9,252,074	2,103,803	2,246,783	27,862	480,753	
\$75,000 under \$100,000	743,152	1,223,173	119,340	158,111	5,729,229	21,105,908	5,135,313	17,303,072	3,498,226	3,760,272	30,865	538,669	
\$100,000 under \$200,000	226,161	198,379	382,065	896,159	12,971,310	57,104,129	11,730,075	45,896,038	8,399,545	11,220,406	61,291	2,504,747	
\$200,000 under \$500,000	0	0	414,449	1,718,350	5,250,599	40,064,781	4,961,520	32,327,307	3,362,595	8,171,439	30,198	2,344,384	
\$500,000 under \$1,000,000	0	0	175,832	2,015,436	881,904	17,677,496	860,243	12,863,857	487,404	4,872,005	10,796	2,690,898	
\$1,000,000 under \$1,500,000	0	0	59,991	1,073,453	191,989	8,138,284	189,305	5,478,464	99,116	4,197,938	4,078	1,871,692	
\$1,500,000 under \$2,000,000	0	0	29,991	782,020	78,439	5,155,644	77,275	3,190,471	39,555	3,126,644	2,143	1,616,736	
\$2,000,000 under \$5,000,000	0	0	52,014	2,276,991	113,925	13,810,659	112,812	8,112,791	55,218	7,312,468	3,864	4,422,281	
\$5,000,000 under \$10,000,000	0	0	16,606	1,467,803	29,024	9,046,529	28,778	4,988,255	13,952	4,610,546	1,540	4,618,591	
\$10,000,000 or more	0	0	13,045	5,915,671	19,142	47,061,305	19,018	20,791,435	9,748	33,347,337	1,479	12,295,310	
<b>Taxable returns, total</b>	<b>1,928,263</b>	<b>2,738,869</b>	<b>1,337,715</b>	<b>15,436,215</b>	<b>34,340,559</b>	<b>242,470,625</b>	<b>31,073,027</b>	<b>169,393,762</b>	<b>21,338,396</b>	<b>85,266,385</b>	<b>214,119</b>	<b>31,599,856</b>	
<b>Nontaxable returns, total</b>	<b>357,177</b>	<b>637,574</b>	<b>109,277</b>	<b>1,190,730</b>	<b>3,638,456</b>	<b>13,594,060</b>	<b>3,249,480</b>	<b>11,130,580</b>	<b>1,845,674</b>	<b>2,794,103</b>	<b>215,097</b>	<b>3,831,433</b>	

Footnotes at end of table.



**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Itemized deductions											
	Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)		
<b>All returns, total</b>	<b>113,378</b>	<b>2,764,789</b>	<b>13,300,332</b>	<b>121,290,835</b>	<b>14,806,234</b>	<b>101,152,824</b>	<b>21,808,048</b>	<b>8,629,472</b>	<b>8,275,262</b>	<b>60,154,751</b>		
Under \$5,000	**	**	110,022	190,411	12,968	63,845	87,012	28,118	40,097	104,271		
\$5,000 under \$10,000	**	**	161,030	368,554	52,929	213,463	152,397	44,772	69,492	138,472		
\$10,000 under \$15,000	** 5,654	** 111,514	201,531	842,979	96,703	630,618	246,170	65,251	84,796	213,583		
\$15,000 under \$20,000	* 4,130	* 39,569	255,280	1,446,382	181,174	1,243,045	328,095	95,415	107,559	231,027		
\$20,000 under \$25,000	* 8,352	* 82,659	343,860	2,342,641	265,747	2,027,611	366,843	100,412	128,872	407,582		
\$25,000 under \$30,000	* 4,224	* 31,281	449,980	3,438,396	384,849	2,959,188	441,550	124,233	200,178	655,102		
\$30,000 under \$35,000	* 4,035	* 59,400	447,797	3,542,762	397,927	3,091,820	487,320	142,514	171,810	656,721		
\$35,000 under \$40,000	14,098	214,094	545,147	4,694,197	512,391	4,226,942	591,602	160,168	199,260	787,389		
\$40,000 under \$45,000	* 5,042	* 61,848	552,824	4,418,602	547,230	4,180,530	654,051	171,685	197,643	632,848		
\$45,000 under \$50,000	* 4,158	* 64,397	532,770	4,154,064	564,153	4,073,280	675,394	168,106	187,526	535,719		
\$50,000 under \$55,000	* 6,116	* 146,457	518,570	4,072,536	581,314	3,962,123	718,904	175,564	195,274	636,805		
\$55,000 under \$60,000	* 6,022	* 103,909	570,644	4,600,937	610,056	4,395,475	762,601	187,063	232,306	836,749		
\$60,000 under \$75,000	12,219	364,015	1,477,933	11,407,921	1,607,331	11,337,911	2,147,186	555,958	670,289	2,016,343		
\$75,000 under \$100,000	14,607	217,966	2,180,547	16,170,553	2,578,241	16,372,510	3,477,419	964,868	1,058,343	3,755,198		
\$100,000 under \$200,000	16,945	604,687	3,657,927	29,396,678	4,955,966	30,568,624	7,378,474	2,313,812	2,504,336	10,426,649		
\$200,000 under \$500,000	6,509	407,524	1,060,246	12,353,964	1,322,290	9,237,654	2,687,179	1,670,611	1,511,381	10,428,329		
\$500,000 under \$1,000,000	1,067	209,842	149,860	4,351,393	103,648	1,002,862	410,127	639,310	420,926	6,133,677		
\$1,000,000 under \$1,500,000	126	16,349	35,408	2,020,932	16,578	235,733	86,724	238,874	115,471	3,025,939		
\$1,500,000 under \$2,000,000	* 37	* 11,806	15,467	1,231,861	5,265	101,183	35,513	134,468	53,053	1,915,100		
\$2,000,000 under \$5,000,000	* 22	* 10,600	23,595	3,338,862	6,989	291,892	52,008	300,213	85,460	5,240,194		
\$5,000,000 under \$10,000,000	* 6	* 2,733	5,955	1,880,562	1,619	219,090	13,452	128,211	24,040	3,003,594		
\$10,000,000 or more	* 9	* 4,137	3,938	5,025,651	865	717,427	9,026	219,846	17,149	8,373,458		
<b>Taxable returns, total</b>	<b>83,752</b>	<b>1,642,463</b>	<b>11,213,045</b>	<b>103,455,150</b>	<b>13,350,840</b>	<b>87,436,497</b>	<b>19,665,196</b>	<b>7,828,334</b>	<b>7,335,711</b>	<b>54,998,913</b>		
<b>Nontaxable returns, total</b>	<b>29,626</b>	<b>1,122,325</b>	<b>2,087,286</b>	<b>17,835,686</b>	<b>1,455,394</b>	<b>13,716,327</b>	<b>2,142,852</b>	<b>801,138</b>	<b>939,551</b>	<b>5,155,838</b>		

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Itemized deductions											Exemptions			Taxable income	
	Limited miscellaneous deductions			Unlimited miscellaneous deductions						Miscellaneous deductions other than gambling		Number of exemptions (124)	Amount (125)	Number of returns (126)	Amount (127)	
	Total			Gambling loss deduction		Miscellaneous deductions other than gambling		Number of returns (122)	Amount (123)							
	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)	Number of returns (122)			Amount (123)						
<b>All returns, total</b>	<b>29,216,664</b>	<b>169,937,048</b>	<b>1,722,800</b>	<b>35,210,083</b>	<b>968,700</b>	<b>22,349,418</b>	<b>444,759</b>	<b>5,337,751</b>	<b>107,112,956</b>	<b>405,783,688</b>	<b>43,928,264</b>	<b>5,597,666,732</b>				
Under \$5,000	117,292	196,235	10,103	62,875	5,974	22,059	* 2,016	* 6,390	361,870	1,465,397	* 6,127	* 9,097				
\$5,000 under \$10,000	210,315	396,707	15,287	80,586	6,111	31,585	7,139	30,100	536,632	2,172,627	22,148	65,381				
\$10,000 under \$15,000	328,350	909,451	15,936	102,753	13,612	98,425	2,323	4,307	910,169	3,685,634	115,753	309,344				
\$15,000 under \$20,000	448,337	1,569,487	25,088	143,299	12,393	91,022	8,661	46,213	1,074,289	4,349,861	382,176	1,593,265				
\$20,000 under \$25,000	530,562	2,535,605	29,478	349,928	14,349	108,961	8,094	69,085	1,411,368	5,714,901	545,454	3,649,687				
\$25,000 under \$30,000	686,097	3,738,523	33,642	243,280	20,780	167,836	4,511	25,298	1,675,495	6,784,572	848,032	8,344,572				
\$30,000 under \$35,000	682,578	3,891,055	34,092	295,418	17,918	133,258	7,112	86,703	1,887,310	7,642,564	975,823	12,533,303				
\$35,000 under \$40,000	840,469	5,174,499	47,489	385,036	23,327	156,929	15,183	75,434	2,301,530	9,319,689	1,212,956	19,885,291				
\$40,000 under \$45,000	930,254	4,985,062	55,729	825,331	24,799	255,982	14,517	138,840	2,604,129	10,545,385	1,387,248	28,624,361				
\$45,000 under \$50,000	927,674	4,777,105	56,554	687,683	39,069	356,772	8,399	242,187	2,664,802	10,791,158	1,461,087	36,784,693				
\$50,000 under \$55,000	1,005,940	4,774,491	46,549	443,540	22,177	200,581	10,138	112,389	2,856,200	11,566,298	1,536,356	44,678,236				
\$55,000 under \$60,000	1,057,218	5,419,287	50,417	671,718	29,969	290,013	6,232	103,699	3,024,024	12,245,805	1,617,000	54,051,072				
\$60,000 under \$75,000	2,851,189	13,910,213	147,212	1,513,115	92,000	785,694	25,580	280,471	8,915,655	36,104,776	4,453,930	183,683,806				
\$75,000 under \$100,000	4,583,757	21,092,575	239,526	2,559,705	143,785	1,302,215	50,380	690,657	16,056,512	65,024,823	7,096,371	409,076,326				
\$100,000 under \$200,000	9,498,573	43,309,085	510,813	7,667,139	340,369	4,482,197	85,351	1,261,779	40,129,454	162,456,140	15,083,111	1,540,655,641				
\$200,000 under \$500,000	3,558,993	21,336,595	252,872	7,046,603	128,415	4,131,643	80,413	908,909	16,634,251	55,914,058	5,794,419	1,350,228,619				
\$500,000 under \$1,000,000	614,716	7,775,849	74,755	3,746,681	21,697	2,946,254	46,604	350,193	2,770,907	0	938,603	548,636,093				
\$1,000,000 under \$1,500,000	143,594	3,500,546	24,305	1,657,510	5,095	1,220,336	17,728	173,606	588,542	0	201,918	212,738,877				
\$1,500,000 under \$2,000,000	61,946	2,150,751	12,548	1,037,667	2,324	836,244	9,623	76,893	235,086	0	81,845	123,079,822				
\$2,000,000 under \$5,000,000	95,336	5,832,299	24,581	2,638,039	3,343	2,152,983	20,418	333,700	335,753	0	118,428	309,279,833				
\$5,000,000 under \$10,000,000	25,666	3,350,895	8,467	1,258,785	786	1,050,908	7,495	126,418	84,220	0	29,884	179,541,726				
\$10,000,000 or more	17,806	9,310,732	7,355	1,793,391	411	1,527,522	6,841	194,481	54,760	0	19,594	530,219,684				
<b>Taxable returns, total</b>	<b>26,161,884</b>	<b>150,263,744</b>	<b>1,487,536</b>	<b>28,316,600</b>	<b>862,328</b>	<b>20,002,468</b>	<b>375,255</b>	<b>3,396,295</b>	<b>94,396,290</b>	<b>354,304,067</b>	<b>41,651,753</b>	<b>5,562,169,217</b>				
<b>Nontaxable returns, total</b>	<b>3,054,780</b>	<b>19,673,304</b>	<b>235,263</b>	<b>6,893,484</b>	<b>106,372</b>	<b>2,346,950</b>	<b>69,504</b>	<b>1,941,456</b>	<b>12,716,666</b>	<b>51,479,621</b>	<b>2,276,511</b>	<b>35,497,515</b>				

Footnotes at end of table.

**Table 2.1. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (131)	Number of returns (132)	Amount (133)	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)	Number of returns (138)	Amount (139)
<b>All returns, total</b>	<b>4,889,064</b>	<b>35,613,288</b>	<b>911,973</b>	<b>1,735,325</b>	<b>43,725,372</b>	<b>1,288,040,501</b>	<b>18,137,510</b>	<b>40,122,153</b>	<b>41,664,489</b>	<b>1,246,272,146</b>	<b>41,675,336</b>	<b>1,268,899,270</b>
Under \$5,000	* 7	* 6,736	9,778	4,474	16,021	12,506	5,648	867	6,243	7,924	6,243	7,924
\$5,000 under \$10,000	* 17	* 635	16,659	8,327	35,808	16,200	9,331	996	20,150	7,487	20,150	7,487
\$10,000 under \$15,000	* 61	* 264	22,070	18,140	123,537	56,917	56,195	9,823	68,707	31,580	68,707	31,580
\$15,000 under \$20,000	* 107	* 376	37,850	12,875	369,989	182,202	90,237	25,439	307,199	125,567	307,199	125,567
\$20,000 under \$25,000	* 41	* 536	57,431	36,558	539,360	396,656	197,353	55,018	420,795	308,796	420,795	308,796
\$25,000 under \$30,000	* 110	* 4,096	58,760	33,062	831,820	928,431	301,310	115,985	686,804	782,541	686,804	782,541
\$30,000 under \$35,000	* 31	* 395	66,886	62,353	954,408	1,476,928	344,728	232,036	745,642	1,188,362	745,642	1,188,362
\$35,000 under \$40,000	* 153	* 1,855	76,819	85,894	1,199,788	2,443,773	416,739	330,709	967,325	2,033,139	967,325	2,033,192
\$40,000 under \$45,000	* 107	* 144	69,944	59,989	1,370,613	3,539,645	501,876	460,636	1,137,600	3,029,673	1,137,600	3,029,673
\$45,000 under \$50,000	* 1,110	* 1,680	62,476	94,411	1,446,786	4,674,707	513,355	603,815	1,246,219	3,986,072	1,247,230	3,986,184
\$50,000 under \$55,000	2,344	5,838	62,185	121,272	1,520,167	5,849,376	560,844	643,377	1,350,961	5,096,434	1,350,961	5,096,434
\$55,000 under \$60,000	* 3,981	* 2,606	48,687	88,286	1,607,133	7,339,209	624,378	806,633	1,474,903	6,447,673	1,474,903	6,447,673
\$60,000 under \$75,000	20,113	26,530	109,072	272,052	4,419,334	26,526,524	1,647,638	2,452,633	4,172,839	23,815,764	4,172,839	23,816,289
\$75,000 under \$100,000	60,222	95,878	109,524	347,914	7,050,468	62,272,092	2,990,181	5,021,443	6,899,130	56,911,533	6,899,440	56,911,540
\$100,000 under \$200,000	662,728	1,861,379	87,464	402,796	15,053,346	270,037,668	6,586,294	9,900,908	14,980,794	259,740,577	14,981,112	259,766,514
\$200,000 under \$500,000	3,550,286	18,716,652	14,470	75,803	5,795,291	319,274,237	2,386,002	3,642,826	5,789,029	315,555,710	5,796,641	318,546,938
\$500,000 under \$1,000,000	497,905	6,512,853	1,431	7,665	939,255	160,468,221	570,522	2,834,800	938,480	157,625,756	939,371	161,042,490
\$1,000,000 under \$1,500,000	43,152	1,360,994	* 259	* 2,226	202,175	67,431,259	140,783	1,714,436	201,943	65,714,596	202,221	67,425,028
\$1,500,000 under \$2,000,000	16,428	721,156	* 52	* 497	81,911	39,894,035	60,058	1,111,977	81,778	38,781,560	81,956	39,912,252
\$2,000,000 under \$5,000,000	24,810	1,843,673	128	586	118,631	101,494,516	92,140	3,184,748	118,494	98,309,181	118,645	101,512,325
\$5,000,000 under \$10,000,000	6,809	1,037,586	18	122	29,918	57,987,982	24,702	1,842,554	29,875	56,145,306	29,931	58,176,195
\$10,000,000 or more	5,540	3,409,426	* 8	* 22	19,611	155,757,419	17,194	5,130,492	19,579	150,626,912	19,622	158,744,285
<b>Taxable returns, total</b>	<b>4,889,540</b>	<b>35,603,768</b>	<b>630,919</b>	<b>1,386,764</b>	<b>41,669,977</b>	<b>1,284,331,525</b>	<b>16,173,074</b>	<b>36,681,247</b>	<b>41,664,485</b>	<b>1,246,263,522</b>	<b>41,675,336</b>	<b>1,268,899,270</b>
<b>Nontaxable returns, total</b>	<b>6,525</b>	<b>9,920</b>	<b>281,054</b>	<b>348,561</b>	<b>2,055,395</b>	<b>3,708,976</b>	<b>1,964,436</b>	<b>3,440,907</b>	<b>* 4</b>	<b>* 8,623</b>	<b>0</b>	<b>0</b>

\* 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] Not included in total income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [1]		Ordinary dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>All returns, total</b>	<b>0.30</b>	<b>0.18</b>	<b>0.30</b>	<b>0.18</b>	<b>0.35</b>	<b>0.29</b>	<b>0.47</b>	<b>0.91</b>	<b>1.09</b>	<b>1.40</b>	<b>0.66</b>	<b>0.71</b>
Under \$5,000	5.83	6.99	5.83	7.45	11.58	21.47	7.57	27.11	21.24	30.56	9.62	19.01
\$5,000 under \$10,000	4.81	4.90	4.81	5.27	8.85	13.80	6.89	17.99	17.17	24.67	8.44	12.03
\$10,000 under \$15,000	3.83	3.85	3.83	3.87	6.05	8.81	5.60	17.81	15.99	30.71	6.86	14.81
\$15,000 under \$20,000	3.56	3.57	3.56	3.59	5.01	5.77	5.65	15.31	15.96	20.79	7.16	11.11
\$20,000 under \$25,000	3.25	3.25	3.25	3.25	4.29	5.01	5.17	15.91	14.88	31.57	6.87	11.30
\$25,000 under \$30,000	2.97	2.97	2.97	2.98	3.66	4.02	5.14	18.67	13.66	42.28	6.53	11.07
\$30,000 under \$35,000	2.91	2.92	2.91	2.92	3.46	3.68	5.02	15.33	13.78	42.35	6.44	11.44
\$35,000 under \$40,000	2.69	2.69	2.69	2.70	3.05	3.24	4.68	17.14	12.81	19.94	6.28	11.75
\$40,000 under \$45,000	2.56	2.57	2.56	2.57	2.89	3.01	4.46	15.68	12.93	24.04	6.13	11.26
\$45,000 under \$50,000	2.54	2.54	2.54	2.54	2.82	2.93	4.31	12.70	13.04	34.99	6.09	11.66
\$50,000 under \$55,000	2.46	2.46	2.46	2.46	2.74	2.86	4.07	12.46	11.43	19.22	5.81	11.26
\$55,000 under \$60,000	2.39	2.39	2.39	2.40	2.65	2.77	3.94	15.96	11.82	22.92	5.28	10.86
\$60,000 under \$75,000	1.40	1.40	1.40	1.40	1.57	1.65	2.26	9.61	6.13	13.04	2.89	5.79
\$75,000 under \$100,000	1.09	1.09	1.09	1.09	1.19	1.26	1.64	6.31	4.52	8.98	2.11	4.58
\$100,000 under \$200,000	0.49	0.51	0.49	0.50	0.56	0.62	0.83	4.27	2.36	4.61	1.06	2.86
\$200,000 under \$500,000	0.42	0.42	0.42	0.42	0.48	0.55	0.56	2.95	1.31	3.18	0.65	1.86
\$500,000 under \$1,000,000	0.85	0.80	0.85	0.80	0.95	1.10	0.90	3.67	1.52	3.07	0.97	2.27
\$1,000,000 under \$1,500,000	1.08	1.07	1.08	1.06	1.22	1.59	1.10	3.42	1.64	3.09	1.18	2.76
\$1,500,000 under \$2,000,000	0.80	0.79	0.80	0.79	0.92	1.26	0.81	2.69	1.16	2.94	0.86	2.13
\$2,000,000 under \$5,000,000	0.50	0.44	0.50	0.44	0.58	0.81	0.51	1.40	0.68	1.55	0.53	1.19
\$5,000,000 under \$10,000,000	0.60	0.54	0.60	0.54	0.69	1.02	0.60	1.14	0.74	1.22	0.62	1.32
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.32</b>	<b>0.19</b>	<b>0.32</b>	<b>0.19</b>	<b>0.36</b>	<b>0.30</b>	<b>0.48</b>	<b>0.90</b>	<b>1.11</b>	<b>1.37</b>	<b>0.58</b>	<b>0.71</b>
<b>Nontaxable returns, total</b>	<b>1.33</b>	<b>1.60</b>	<b>1.33</b>	<b>1.60</b>	<b>1.74</b>	<b>2.08</b>	<b>2.02</b>	<b>6.67</b>	<b>4.67</b>	<b>7.82</b>	<b>2.52</b>	<b>4.28</b>

Footnotes at end of table.

**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
<b>All returns, total</b>	<b>0.58</b>	<b>0.78</b>	<b>0.60</b>	<b>0.65</b>	<b>7.16</b>	<b>9.14</b>	<b>0.67</b>	<b>1.29</b>	<b>0.58</b>	<b>0.39</b>	<b>1.84</b>	<b>2.92</b>
Under \$5,000	10.18	25.11	20.07	22.43	0.00	0.00	11.93	116.76	9.31	92.45	27.42	54.65
\$5,000 under \$10,000	8.85	12.78	15.42	28.72	55.90	56.79	8.89	41.94	8.25	53.25	31.86	158.36
\$10,000 under \$15,000	7.23	18.01	11.30	22.44	59.64	65.22	7.69	21.40	7.18	28.06	21.10	50.30
\$15,000 under \$20,000	7.40	12.13	10.65	19.90	43.83	45.04	6.90	24.37	7.17	23.67	26.44	351.27
\$20,000 under \$25,000	7.11	12.98	8.77	12.22	44.70	49.57	6.69	19.42	7.09	23.77	23.17	150.51
\$25,000 under \$30,000	6.86	12.59	6.82	13.76	44.70	53.14	6.21	16.61	6.56	23.47	23.80	56.73
\$30,000 under \$35,000	6.61	13.01	6.23	10.05	48.80	53.66	6.37	16.34	6.47	22.04	23.22	6,366.60
\$35,000 under \$40,000	6.53	12.21	5.27	8.48	33.31	38.12	6.15	19.51	6.78	19.32	25.46	55.88
\$40,000 under \$45,000	6.51	12.25	4.75	7.42	36.45	47.74	5.98	13.27	6.40	15.83	20.08	444.41
\$45,000 under \$50,000	6.33	12.96	4.56	6.93	30.42	36.16	5.89	14.59	6.13	15.59	21.18	234.34
\$50,000 under \$55,000	5.91	12.14	4.45	5.99	28.42	37.68	5.88	15.03	5.92	14.19	19.94	157.15
\$55,000 under \$60,000	5.47	12.50	4.06	5.64	30.44	39.06	5.91	15.31	5.55	16.27	25.11	845.07
\$60,000 under \$75,000	2.99	6.24	2.29	3.29	18.59	21.35	3.45	9.40	3.02	8.08	12.58	98.35
\$75,000 under \$100,000	2.18	5.09	1.71	2.64	17.90	21.97	2.49	6.21	2.20	5.65	7.91	549.70
\$100,000 under \$200,000	1.10	3.18	0.96	1.52	17.93	22.24	1.30	3.02	1.12	2.93	4.35	113.14
\$200,000 under \$500,000	0.66	2.05	0.98	1.81	14.89	19.17	1.10	2.22	0.66	1.75	2.48	36.31
\$500,000 under \$1,000,000	0.99	2.49	1.57	2.80	25.06	37.72	1.82	3.15	0.96	2.01	2.35	18.54
\$1,000,000 under \$1,500,000	1.20	3.10	1.66	3.12	41.19	60.32	2.22	4.11	1.15	2.30	2.26	13.22
\$1,500,000 under \$2,000,000	0.87	2.35	1.19	2.28	35.66	55.42	1.69	4.18	0.84	1.68	1.57	12.81
\$2,000,000 under \$5,000,000	0.54	1.34	0.74	1.46	17.21	31.67	1.09	2.82	0.52	0.86	0.91	6.35
\$5,000,000 under \$10,000,000	0.63	1.51	0.82	1.42	20.36	36.04	1.21	3.39	0.61	0.84	0.92	3.83
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.59</b>	<b>0.78</b>	<b>0.61</b>	<b>0.66</b>	<b>7.62</b>	<b>9.52</b>	<b>0.73</b>	<b>1.31</b>	<b>0.59</b>	<b>0.39</b>	<b>1.88</b>	<b>2.53</b>
<b>Nontaxable returns, total</b>	<b>2.61</b>	<b>4.70</b>	<b>3.14</b>	<b>4.56</b>	<b>20.82</b>	<b>23.38</b>	<b>2.49</b>	<b>7.34</b>	<b>2.47</b>	<b>5.25</b>	<b>6.92</b>	<b>30.14</b>

Footnotes at end of table.

**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
<b>All returns, total</b>	<b>0.98</b>	<b>1.38</b>	<b>0.78</b>	<b>1.03</b>	<b>1.30</b>	<b>1.52</b>	<b>1.73</b>	<b>2.04</b>	<b>5.90</b>	<b>11.83</b>	<b>0.92</b>	<b>0.63</b>
Under \$5,000	14.35	25.56	11.86	15.14	19.62	37.62	18.75	20.09	**	**	16.39	34.52
\$5,000 under \$10,000	9.83	23.73	8.15	10.51	15.02	17.90	16.81	33.29	**	**	16.23	98.21
\$10,000 under \$15,000	8.15	10.38	6.24	7.08	12.62	15.53	14.56	18.37	45.90	67.22	12.96	112.80
\$15,000 under \$20,000	8.47	10.40	5.92	7.22	13.20	16.60	15.84	19.93	57.17	84.69	14.57	221.57
\$20,000 under \$25,000	7.47	8.88	5.64	6.67	11.89	16.05	15.90	21.07	43.13	57.44	12.20	230.09
\$25,000 under \$30,000	7.20	9.15	5.55	6.58	11.93	17.17	14.32	16.94	43.01	68.14	12.36	114.97
\$30,000 under \$35,000	7.50	9.76	5.76	7.10	12.29	17.42	11.55	14.81	44.96	64.96	12.40	62.23
\$35,000 under \$40,000	7.39	10.39	5.65	7.16	12.23	18.85	13.00	15.53	49.96	60.71	11.38	165.50
\$40,000 under \$45,000	7.54	10.06	5.42	6.75	12.14	17.37	10.94	13.93	55.25	68.36	10.09	117.48
\$45,000 under \$50,000	7.38	10.36	5.41	6.73	10.66	17.82	11.56	15.59	47.30	59.70	9.93	49.23
\$50,000 under \$55,000	6.68	10.31	5.03	6.17	11.27	16.80	10.91	13.23	52.30	58.56	9.90	36.96
\$55,000 under \$60,000	6.59	9.03	4.92	6.07	10.52	16.13	11.15	16.68	57.09	65.39	9.62	184.00
\$60,000 under \$75,000	3.67	5.05	2.78	3.46	5.96	9.09	6.21	8.90	20.55	38.42	5.60	17.29
\$75,000 under \$100,000	2.88	4.07	2.21	2.90	4.43	7.29	4.52	6.03	16.87	38.75	3.87	9.26
\$100,000 under \$200,000	1.79	2.69	1.37	1.91	2.48	4.19	3.09	4.33	10.27	24.20	1.97	4.01
\$200,000 under \$500,000	1.46	2.47	1.31	1.98	1.70	3.22	3.00	4.55	8.88	21.78	1.11	1.91
\$500,000 under \$1,000,000	2.39	5.07	2.39	4.79	2.09	3.72	3.52	4.87	11.35	26.01	1.22	1.85
\$1,000,000 under \$1,500,000	2.92	6.65	2.87	6.56	2.26	4.23	3.79	5.29	13.20	31.72	1.33	2.03
\$1,500,000 under \$2,000,000	2.26	5.92	2.22	4.74	1.61	4.24	2.72	5.17	9.60	56.63	0.93	1.54
\$2,000,000 under \$5,000,000	1.47	4.66	1.41	4.04	0.94	2.31	1.67	3.14	6.07	37.65	0.57	0.90
\$5,000,000 under \$10,000,000	1.67	7.55	1.58	5.88	0.97	2.30	1.75	2.29	7.22	65.13	0.66	1.09
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>1.03</b>	<b>1.42</b>	<b>0.82</b>	<b>1.07</b>	<b>1.34</b>	<b>1.56</b>	<b>1.87</b>	<b>2.12</b>	<b>6.25</b>	<b>12.33</b>	<b>0.95</b>	<b>0.62</b>
<b>Nontaxable returns, total</b>	<b>3.34</b>	<b>5.18</b>	<b>2.65</b>	<b>3.71</b>	<b>4.67</b>	<b>6.45</b>	<b>4.67</b>	<b>6.31</b>	<b>17.80</b>	<b>37.08</b>	<b>3.86</b>	<b>64.80</b>

Footnotes at end of table.



**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018) —Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
<b>All returns, total</b>	<b>3.59</b>	<b>2.51</b>	<b>2.76</b>	<b>6.15</b>	<b>2.28</b>	<b>2.92</b>	<b>0.87</b>	<b>0.96</b>	<b>5.32</b>	<b>3.35</b>	<b>4.71</b>	<b>6.43</b>
Under \$5,000	81.23	299.81	39.63	82.98	49.45	54.18	42.79	45.03	18.14	25.00	** 57.44	** 57.44
\$5,000 under \$10,000	69.51	93.00	37.13	41.87	27.18	33.46	25.94	29.98	19.20	41.38	**	**
\$10,000 under \$15,000	39.39	170.63	30.00	53.70	22.49	27.67	12.99	24.98	20.50	30.58	63.74	72.98
\$15,000 under \$20,000	39.40	50.65	30.00	46.49	17.48	22.49	6.58	9.82	29.10	30.89	39.95	79.97
\$20,000 under \$25,000	38.67	47.07	26.65	79.15	19.59	26.97	5.26	6.82	23.01	29.31	69.25	67.57
\$25,000 under \$30,000	35.29	554.69	29.95	54.14	14.13	16.87	5.23	5.84	32.63	37.05	46.25	77.91
\$30,000 under \$35,000	42.13	85.95	25.76	41.70	14.69	19.27	5.49	6.15	28.24	33.70	43.49	60.09
\$35,000 under \$40,000	38.95	45.77	28.69	675.32	13.28	19.51	5.52	5.85	31.70	32.60	34.97	55.24
\$40,000 under \$45,000	32.25	45.66	23.03	43.72	12.87	16.55	5.58	5.87	45.07	45.29	44.20	56.21
\$45,000 under \$50,000	32.26	66.41	21.63	30.95	12.74	16.88	5.67	5.98	35.45	44.06	33.64	55.98
\$50,000 under \$55,000	47.84	126.41	19.70	50.59	13.34	17.31	5.37	5.60	36.25	31.99	39.78	52.89
\$55,000 under \$60,000	34.08	48.01	22.69	40.90	13.13	16.19	5.30	5.58	50.14	34.90	30.06	39.10
\$60,000 under \$75,000	21.14	38.89	11.38	22.37	6.97	9.26	2.93	3.12	25.43	28.55	21.11	25.05
\$75,000 under \$100,000	13.30	24.28	8.53	19.66	5.36	6.78	2.43	2.65	17.63	18.91	16.28	23.15
\$100,000 under \$200,000	7.53	12.92	5.40	15.71	4.07	5.29	1.64	1.84	12.02	11.22	9.81	19.51
\$200,000 under \$500,000	4.68	8.46	4.45	14.92	4.72	5.83	1.49	1.65	9.83	8.89	7.48	15.26
\$500,000 under \$1,000,000	5.13	9.89	6.00	13.43	10.05	12.31	2.36	2.60	10.44	7.27	6.65	18.66
\$1,000,000 under \$1,500,000	4.93	11.87	6.37	28.97	16.99	19.35	2.78	3.03	9.50	7.43	5.61	18.71
\$1,500,000 under \$2,000,000	3.40	7.49	5.14	12.11	14.36	15.99	2.09	2.30	7.88	6.45	3.67	16.11
\$2,000,000 under \$5,000,000	1.86	4.20	3.20	9.07	10.33	12.46	1.31	1.43	4.08	3.61	1.81	10.86
\$5,000,000 under \$10,000,000	1.77	4.40	3.13	4.91	15.79	19.65	1.41	1.53	3.59	1.14	1.59	4.05
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>3.70</b>	<b>2.52</b>	<b>2.99</b>	<b>6.48</b>	<b>2.42</b>	<b>3.10</b>	<b>0.92</b>	<b>1.00</b>	<b>7.07</b>	<b>3.12</b>	<b>4.92</b>	<b>6.51</b>
<b>Nontaxable returns, total</b>	<b>13.11</b>	<b>29.34</b>	<b>8.74</b>	<b>17.81</b>	<b>6.78</b>	<b>8.69</b>	<b>3.04</b>	<b>4.12</b>	<b>7.86</b>	<b>9.76</b>	<b>15.53</b>	<b>27.30</b>

Footnotes at end of table.

**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Taxable health savings account distributions		Repatriated deferred (section 965) income as shareholders of certain foreign corporations		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)	Number of returns (55)	Amount (56)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
<b>All returns, total</b>	<b>7.81</b>	<b>10.20</b>	<b>6.74</b>	<b>1.46</b>	<b>9.30</b>	<b>9.46</b>	<b>2.72</b>	<b>2.89</b>	<b>1.48</b>	<b>2.90</b>	<b>0.63</b>	<b>0.82</b>
Under \$5,000	0.00	0.00	**	**	37.41	38.71	35.85	37.97	20.14	163.56	12.41	22.29
\$5,000 under \$10,000	91.98	91.98	0.00	0.00	98.78	92.49	36.92	46.36	21.60	31.61	9.29	24.62
\$10,000 under \$15,000	0.00	0.00	**	**	70.07	69.59	25.92	28.69	14.98	102.89	7.74	12.64
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	79.42	65.04	27.65	30.95	17.25	44.34	7.08	12.57
\$20,000 under \$25,000	** 35.32	** 46.93	**	**	43.96	42.65	23.85	31.19	15.70	68.89	6.42	10.53
\$25,000 under \$30,000	**	**	** 62.22	** 59.87	36.77	38.85	18.68	27.35	13.54	56.76	5.98	9.33
\$30,000 under \$35,000	**	**	91.75	91.75	81.26	75.32	20.72	29.17	16.56	42.36	5.74	9.50
\$35,000 under \$40,000	44.70	66.64	** 56.19	** 14.19	46.68	46.47	18.03	27.76	13.35	40.44	5.39	9.77
\$40,000 under \$45,000	33.32	44.59	**	**	76.08	71.49	19.86	28.16	12.85	48.06	4.91	9.66
\$45,000 under \$50,000	57.71	57.78	0.00	0.00	96.49	94.94	15.34	22.55	13.04	30.59	4.67	8.17
\$50,000 under \$55,000	33.32	45.17	** 48.54	** 0.10	69.19	73.37	18.76	32.26	13.02	60.49	4.47	8.44
\$55,000 under \$60,000	39.15	46.85	**	**	69.86	71.08	15.76	25.47	12.44	26.43	4.53	8.93
\$60,000 under \$75,000	28.83	39.60	50.42	0.00	39.96	39.94	9.81	17.01	6.60	31.11	2.70	5.29
\$75,000 under \$100,000	22.06	29.17	76.36	80.58	32.81	33.71	7.65	13.36	4.94	22.05	2.04	4.07
\$100,000 under \$200,000	13.23	18.09	57.74	63.61	17.78	16.48	4.84	9.07	2.78	8.41	1.11	2.03
\$200,000 under \$500,000	13.49	20.23	20.71	35.88	15.09	15.93	4.36	7.82	2.02	6.61	0.99	1.69
\$500,000 under \$1,000,000	19.11	30.71	11.45	20.69	14.32	15.50	6.12	10.07	2.39	8.50	1.33	2.05
\$1,000,000 under \$1,500,000	35.33	48.13	9.62	21.82	14.78	16.02	7.19	12.87	2.47	10.88	1.51	2.30
\$1,500,000 under \$2,000,000	23.22	31.21	5.86	16.75	11.59	12.37	5.07	9.56	1.73	7.40	1.10	1.91
\$2,000,000 under \$5,000,000	15.03	20.07	2.83	8.06	7.38	7.83	3.40	5.91	1.01	4.77	0.88	1.17
\$5,000,000 under \$10,000,000	19.93	28.42	2.22	7.33	8.62	8.87	3.72	7.57	1.02	4.60	0.77	1.30
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>8.12</b>	<b>10.52</b>	<b>6.78</b>	<b>1.49</b>	<b>10.22</b>	<b>10.45</b>	<b>2.85</b>	<b>3.00</b>	<b>1.53</b>	<b>2.88</b>	<b>0.67</b>	<b>0.84</b>
<b>Nontaxable returns, total</b>	<b>28.20</b>	<b>41.48</b>	<b>6.33</b>	<b>0.91</b>	<b>20.78</b>	<b>20.58</b>	<b>8.99</b>	<b>10.82</b>	<b>5.75</b>	<b>23.99</b>	<b>2.40</b>	<b>4.47</b>

Footnotes at end of table.

**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018) —Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Itemized deductions									
	Total		Itemized deductions in excess of limitation		Total after subtracting AGI limitation		Total medical expenses		AGI limitation	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	
<b>All returns, total</b>	<b>0.29</b>	<b>0.55</b>	<b>0.17</b>	<b>0.92</b>	<b>1.68</b>	<b>0.92</b>	<b>1.31</b>	<b>0.92</b>	<b>1.02</b>	
Under \$5,000	7.39	0.00	0.00	6.64	10.82	6.64	10.70	6.74	7.99	
\$5,000 under \$10,000	6.00	0.00	0.00	5.60	9.49	5.60	9.12	5.60	5.71	
\$10,000 under \$15,000	4.54	0.00	0.00	4.64	7.23	4.64	6.84	4.64	4.68	
\$15,000 under \$20,000	4.67	0.00	0.00	4.66	8.23	4.66	7.48	4.66	4.68	
\$20,000 under \$25,000	4.16	0.00	0.00	4.34	7.94	4.34	7.15	4.34	4.35	
\$25,000 under \$30,000	3.61	0.00	0.00	4.25	8.15	4.25	7.08	4.25	4.26	
\$30,000 under \$35,000	3.36	0.00	0.00	4.44	7.50	4.44	6.44	4.44	4.45	
\$35,000 under \$40,000	3.24	0.00	0.00	4.33	6.98	4.33	5.97	4.33	4.34	
\$40,000 under \$45,000	3.01	0.00	0.00	4.43	7.21	4.43	6.01	4.43	4.44	
\$45,000 under \$50,000	2.98	0.00	0.00	4.74	8.01	4.74	6.60	4.74	4.75	
\$50,000 under \$55,000	2.94	0.00	0.00	4.44	8.33	4.44	6.61	4.44	4.45	
\$55,000 under \$60,000	2.78	0.00	0.00	4.57	7.75	4.57	6.15	4.57	4.57	
\$60,000 under \$75,000	1.68	0.00	0.00	2.79	5.36	2.79	4.10	2.79	2.80	
\$75,000 under \$100,000	1.30	0.00	0.00	2.51	4.80	2.51	3.54	2.51	2.52	
\$100,000 under \$200,000	0.68	15.08	16.00	2.14	4.08	2.14	2.83	2.14	2.15	
\$200,000 under \$500,000	0.57	0.94	0.97	3.19	5.94	3.19	4.16	3.19	3.15	
\$500,000 under \$1,000,000	1.04	0.85	0.79	9.76	13.52	9.76	10.53	9.76	9.28	
\$1,000,000 under \$1,500,000	1.45	1.08	1.07	13.27	19.44	13.27	15.16	13.27	13.10	
\$1,500,000 under \$2,000,000	1.16	0.80	0.79	12.28	19.26	12.28	14.61	12.28	12.33	
\$2,000,000 under \$5,000,000	0.69	0.50	0.44	12.94	16.96	12.94	13.25	12.94	12.07	
\$5,000,000 under \$10,000,000	0.78	0.60	0.56	** 20.24	** 33.89	** 20.24	** 24.65	** 20.24	** 19.05	
\$10,000,000 or more	0.00	0.00	0.00	**	**	**	**	**	**	
<b>Taxable returns, total</b>	<b>0.28</b>	<b>0.55</b>	<b>0.17</b>	<b>1.08</b>	<b>1.67</b>	<b>1.08</b>	<b>1.30</b>	<b>1.08</b>	<b>1.13</b>	
<b>Nontaxable returns, total</b>	<b>1.75</b>	<b>32.03</b>	<b>1.17</b>	<b>1.82</b>	<b>3.33</b>	<b>1.82</b>	<b>3.09</b>	<b>1.82</b>	<b>2.33</b>	

Footnotes at end of table.

**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Itemized deduction											
	Total		State and local taxes				General sales tax		Real estate taxes		Personal property taxes	
	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)
<b>All returns, total</b>	<b>0.30</b>	<b>0.28</b>	<b>0.31</b>	<b>0.26</b>	<b>0.38</b>	<b>0.30</b>	<b>0.85</b>	<b>1.17</b>	<b>0.34</b>	<b>0.54</b>	<b>0.57</b>	<b>1.38</b>
Under \$5,000	6.03	11.22	6.65	14.61	13.31	22.68	7.69	9.86	6.81	12.55	10.68	67.30
\$5,000 under \$10,000	4.93	6.53	5.37	9.03	9.93	18.18	6.40	8.81	5.70	7.12	8.26	15.24
\$10,000 under \$15,000	3.91	5.36	4.20	7.99	6.91	14.62	5.30	7.17	4.53	6.06	6.65	16.94
\$15,000 under \$20,000	3.65	5.27	3.81	6.26	6.05	9.91	4.92	7.90	4.39	6.05	6.42	11.95
\$20,000 under \$25,000	3.30	5.39	3.44	5.01	5.11	7.66	4.66	6.23	4.09	6.90	5.61	16.08
\$25,000 under \$30,000	3.01	4.19	3.10	6.19	4.28	7.59	4.53	10.35	3.78	4.75	4.81	12.50
\$30,000 under \$35,000	2.94	3.95	3.02	5.11	4.05	6.46	4.55	8.34	3.58	4.69	4.73	16.07
\$35,000 under \$40,000	2.73	4.81	2.78	3.79	3.53	4.32	4.56	7.58	3.27	6.99	4.29	10.45
\$40,000 under \$45,000	2.59	3.19	2.64	3.41	3.21	3.69	4.69	8.14	3.01	3.90	4.05	13.47
\$45,000 under \$50,000	2.56	3.61	2.61	5.45	3.08	6.46	4.92	6.53	2.98	3.87	4.04	11.94
\$50,000 under \$55,000	2.48	2.96	2.53	3.19	3.03	3.49	4.72	7.82	2.81	3.65	3.95	7.99
\$55,000 under \$60,000	2.41	2.82	2.46	2.96	2.89	3.31	4.78	6.57	2.73	3.54	3.80	7.48
\$60,000 under \$75,000	1.40	1.73	1.43	1.86	1.68	2.08	2.93	3.90	1.56	2.22	2.22	5.82
\$75,000 under \$100,000	1.09	1.25	1.10	1.31	1.26	1.41	2.57	3.77	1.19	1.58	1.72	3.26
\$100,000 under \$200,000	0.49	0.79	0.50	0.78	0.62	0.85	1.79	2.45	0.56	1.32	0.97	1.93
\$200,000 under \$500,000	0.42	0.56	0.43	0.66	0.53	0.70	1.59	2.05	0.47	0.70	0.89	1.59
\$500,000 under \$1,000,000	0.85	0.98	0.85	1.08	0.96	1.10	2.60	5.13	0.89	1.17	1.59	2.87
\$1,000,000 under \$1,500,000	1.08	1.31	1.08	1.43	1.20	1.45	3.21	6.21	1.12	1.52	2.00	3.82
\$1,500,000 under \$2,000,000	0.80	1.02	0.80	1.10	0.89	1.11	2.47	6.37	0.83	1.22	1.53	3.35
\$2,000,000 under \$5,000,000	0.50	0.61	0.50	0.66	0.56	0.66	1.66	6.00	0.52	0.72	1.00	2.57
\$5,000,000 under \$10,000,000	0.60	0.74	0.60	0.77	0.66	0.78	1.85	5.44	0.62	0.83	1.15	2.28
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.32</b>	<b>0.29</b>	<b>0.32</b>	<b>0.28</b>	<b>0.39</b>	<b>0.29</b>	<b>0.95</b>	<b>1.22</b>	<b>0.36</b>	<b>0.55</b>	<b>0.60</b>	<b>1.17</b>
<b>Nontaxable returns, total</b>	<b>1.35</b>	<b>2.13</b>	<b>1.41</b>	<b>3.12</b>	<b>2.03</b>	<b>4.12</b>	<b>2.01</b>	<b>3.92</b>	<b>1.57</b>	<b>2.52</b>	<b>2.22</b>	<b>7.66</b>

Footnotes at end of table.

**Table 2.1C.V. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018) —Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Interest paid deduction												Deductible points			
	Other taxes		Total		Total		Home mortgage interest		Paid to individuals		Paid to financial institutions		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	Amount
													(82)	(83)		
<b>All returns, total</b>	1.76	3.71	0.38	0.45	0.39	0.47	0.39	0.47	3.14	4.22	3.14	0.47	3.14	4.22	1.88	5.62
Under \$5,000	40.48	57.49	8.21	10.83	8.56	11.29	8.69	11.50	44.07	54.70	44.07	11.50	44.07	54.70	31.57	58.81
\$5,000 under \$10,000	28.24	72.20	6.68	7.95	6.83	8.02	6.85	8.04	49.44	68.04	49.44	8.04	49.44	68.04	31.46	53.49
\$10,000 under \$15,000	22.26	32.74	5.24	6.38	5.29	6.41	5.34	6.49	32.99	41.75	32.99	6.49	32.99	41.75	27.75	85.36
\$15,000 under \$20,000	18.91	28.50	5.06	10.05	5.11	10.35	5.13	10.41	44.25	54.71	44.25	10.41	44.25	54.71	21.95	47.57
\$20,000 under \$25,000	15.18	30.50	4.72	6.03	4.75	6.10	4.79	6.18	29.59	31.91	29.59	6.18	29.59	31.91	19.55	48.61
\$25,000 under \$30,000	14.89	36.50	4.22	4.97	4.25	5.00	4.30	5.06	21.85	26.97	21.85	5.06	21.85	26.97	19.89	37.70
\$30,000 under \$35,000	14.28	33.74	3.90	4.56	3.92	4.58	3.97	4.65	22.08	23.92	22.08	4.65	22.08	23.92	22.99	44.34
\$35,000 under \$40,000	11.89	38.05	3.55	4.78	3.58	4.87	3.61	4.92	22.54	30.22	22.54	4.92	22.54	30.22	15.93	33.28
\$40,000 under \$45,000	11.90	21.93	3.19	4.14	3.22	4.19	3.24	4.21	19.95	28.39	19.95	4.21	19.95	28.39	15.95	32.79
\$45,000 under \$50,000	11.88	32.16	3.20	3.82	3.21	3.84	3.24	3.87	21.14	25.60	21.14	3.87	21.14	25.60	15.04	38.20
\$50,000 under \$55,000	11.32	24.33	2.99	3.53	3.01	3.54	3.04	3.57	19.94	25.29	19.94	3.57	19.94	25.29	14.88	43.00
\$55,000 under \$60,000	11.43	23.15	2.92	3.56	2.93	3.51	2.95	3.53	20.71	29.29	20.71	3.53	20.71	29.29	12.57	41.94
\$60,000 under \$75,000	6.69	13.65	1.68	2.02	1.69	2.03	1.70	2.04	11.55	16.31	11.55	2.04	11.55	16.31	7.86	16.39
\$75,000 under \$100,000	4.92	13.36	1.26	1.70	1.27	1.72	1.28	1.73	8.69	14.17	8.69	1.73	8.69	14.17	5.48	14.24
\$100,000 under \$200,000	3.20	7.70	0.62	0.83	0.62	0.83	0.63	0.83	5.67	8.69	5.67	0.83	5.67	8.69	3.32	9.63
\$200,000 under \$500,000	2.63	6.53	0.54	0.76	0.56	0.75	0.56	0.76	4.71	7.07	4.71	0.76	4.71	7.07	2.56	7.94
\$500,000 under \$1,000,000	3.78	9.27	1.01	1.39	1.07	1.32	1.08	1.33	6.98	9.85	6.98	1.33	6.98	9.85	3.59	11.81
\$1,000,000 under \$1,500,000	4.59	12.38	1.27	2.02	1.40	1.78	1.42	1.81	7.75	10.21	7.75	1.81	7.75	10.21	4.35	13.22
\$1,500,000 under \$2,000,000	3.31	8.44	0.94	2.02	1.07	1.32	1.08	1.34	6.29	8.15	6.29	1.34	6.29	8.15	3.41	14.13
\$2,000,000 under \$5,000,000	2.14	6.27	0.60	1.41	0.72	0.89	0.73	0.91	3.88	5.03	3.88	0.91	3.88	5.03	2.49	8.44
\$5,000,000 under \$10,000,000	2.41	5.05	0.69	1.60	0.88	1.07	0.89	1.09	4.40	5.10	4.40	1.09	4.40	5.10	3.04	9.78
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	1.83	3.56	0.40	0.44	0.40	0.45	0.40	0.46	11.20	14.13	11.20	0.46	11.20	14.13	1.94	5.40
<b>Nontaxable returns, total</b>	6.26	15.16	1.74	2.55	1.76	2.67	1.77	2.71	7.76	22.85	7.76	2.71	7.76	22.85	7.76	22.85

Footnotes at end of table.

**Table 2.1C.V. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018) —Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Contributions deduction											
	Qualified mortgage insurance premiums		Investment interest expense deduction		Total		Cash contributions		Other than cash contributions		Carryover from prior years	
	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)
<b>All returns, total</b>	<b>2.05</b>	<b>2.84</b>	<b>1.75</b>	<b>1.32</b>	<b>0.35</b>	<b>0.46</b>	<b>0.38</b>	<b>0.58</b>	<b>0.51</b>	<b>1.65</b>	<b>4.25</b>	<b>3.50</b>
Under \$5,000	24.97	35.40	32.17	49.42	7.63	10.33	8.05	12.37	12.84	20.14	17.18	29.73
\$5,000 under \$10,000	19.65	24.23	31.48	68.82	5.97	7.85	6.41	16.57	8.73	15.23	15.92	28.13
\$10,000 under \$15,000	14.95	20.12	33.88	67.24	4.75	6.70	5.05	8.67	7.15	11.59	18.08	51.93
\$15,000 under \$20,000	15.81	21.98	29.84	51.61	4.40	6.36	4.67	8.49	6.20	12.33	20.43	58.94
\$20,000 under \$25,000	14.93	20.80	34.12	53.73	3.99	5.95	4.27	7.50	5.58	11.67	18.86	48.29
\$25,000 under \$30,000	12.83	16.20	29.11	67.35	3.55	5.07	3.77	5.63	4.78	9.41	21.81	25.78
\$30,000 under \$35,000	11.79	14.88	30.02	37.69	3.41	5.06	3.64	5.70	4.53	8.90	21.51	26.46
\$35,000 under \$40,000	9.64	13.03	22.42	41.62	3.20	4.72	3.40	5.16	4.16	7.69	23.58	24.61
\$40,000 under \$45,000	9.52	11.38	21.36	41.36	2.99	4.55	3.19	4.97	3.93	7.86	23.13	57.61
\$45,000 under \$50,000	8.97	12.89	24.65	24.09	3.00	4.72	3.21	5.11	4.01	9.23	22.34	29.23
\$50,000 under \$55,000	7.87	10.71	24.42	54.55	2.85	4.60	3.05	5.07	3.72	7.22	26.14	43.99
\$55,000 under \$60,000	9.22	14.06	23.28	42.61	2.74	4.28	2.90	4.82	3.61	7.27	33.3	49.4
\$60,000 under \$75,000	4.98	6.67	13.36	25.05	1.60	2.72	1.71	3.00	2.11	5.14	18.2	32.9
\$75,000 under \$100,000	3.62	4.87	8.61	20.82	1.23	2.13	1.31	2.41	1.62	3.64	16.2	39.5
\$100,000 under \$200,000	6.54	9.82	4.45	12.29	0.59	1.29	0.65	1.48	0.85	3.76	10.6	25.7
\$200,000 under \$500,000	0.00	0.00	2.30	6.61	0.48	1.24	0.51	1.38	0.73	4.36	8.1	17.4
\$500,000 under \$1,000,000	0.00	0.00	2.19	5.42	0.89	2.13	0.91	2.04	1.33	6.74	7.8	13.6
\$1,000,000 under \$1,500,000	0.00	0.00	2.13	5.38	1.11	2.65	1.12	2.62	1.69	27.46	7.6	25.2
\$1,500,000 under \$2,000,000	0.00	0.00	1.45	4.47	0.82	2.10	0.82	2.31	1.29	13.10	5.3	21.9
\$2,000,000 under \$5,000,000	0.00	0.00	0.82	2.29	0.51	1.18	0.52	1.50	0.83	5.06	2.9	11.1
\$5,000,000 under \$10,000,000	0.00	0.00	0.83	1.97	0.61	1.20	0.62	2.03	0.94	3.63	2.5	6.1
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.0
<b>Taxable returns, total</b>	<b>2.24</b>	<b>3.10</b>	<b>1.78</b>	<b>1.34</b>	<b>0.37</b>	<b>0.47</b>	<b>0.40</b>	<b>0.58</b>	<b>0.53</b>	<b>1.69</b>	<b>5.6</b>	<b>3.3</b>
<b>Nontaxable returns, total</b>	<b>5.22</b>	<b>7.06</b>	<b>8.18</b>	<b>6.32</b>	<b>1.59</b>	<b>2.72</b>	<b>1.69</b>	<b>3.21</b>	<b>2.26</b>	<b>6.69</b>	<b>6.4</b>	<b>17.5</b>

Footnotes at end of table.



**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018) —Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Limited miscellaneous deductions												Total miscellaneous deductions subject to 2% AGI limitation					
	Casualty or theft loss deduction		Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Other limited miscellaneous deductions		Amount		Number of returns		Amount		Number of returns	
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	
<b>All returns, total</b>	<b>9.01</b>	<b>11.85</b>	<b>0.77</b>	<b>0.99</b>	<b>0.72</b>	<b>1.14</b>	<b>0.54</b>	<b>0.78</b>	<b>0.87</b>	<b>0.95</b>	<b>0.45</b>	<b>0.78</b>	<b>0.87</b>	<b>0.95</b>	<b>0.45</b>	<b>0.78</b>	<b>0.87</b>	<b>0.95</b>
Under \$5,000	**	**	8.95	17.52	26.44	40.15	10.21	14.80	14.06	19.27	8.69	17.09	14.06	19.27	8.69	17.09	14.06	19.27
\$5,000 under \$10,000	**	**	7.66	15.32	13.59	21.46	7.88	14.26	11.56	23.54	6.73	14.47	11.56	23.54	6.73	14.47	11.56	23.54
\$10,000 under \$15,000	** 40.24	** 89.42	6.87	10.95	10.10	12.99	6.25	9.32	10.46	19.22	5.41	10.40	10.46	19.22	5.41	10.40	10.46	19.22
\$15,000 under \$20,000	48.80	78.21	6.18	8.55	7.42	9.46	5.47	8.45	9.43	15.89	4.67	8.14	9.43	15.89	4.67	8.14	9.43	15.89
\$20,000 under \$25,000	34.24	43.23	5.33	7.43	6.11	8.07	5.16	6.63	8.60	14.24	4.29	7.11	8.60	14.24	4.29	7.11	8.60	14.24
\$25,000 under \$30,000	47.81	63.37	4.67	5.97	5.08	6.51	4.71	6.31	6.93	11.71	3.78	5.74	6.93	11.71	3.78	5.74	6.93	11.71
\$30,000 under \$35,000	49.79	54.84	4.69	6.31	4.99	6.79	4.49	6.15	7.53	12.02	3.79	6.02	7.53	12.02	3.79	6.02	7.53	12.02
\$35,000 under \$40,000	26.71	48.85	4.25	5.88	4.41	6.16	4.08	8.05	6.94	11.22	3.42	5.58	6.94	11.22	3.42	5.58	6.94	11.22
\$40,000 under \$45,000	44.69	52.20	4.22	5.69	4.26	5.88	3.88	5.41	6.97	11.72	3.25	5.35	6.97	11.72	3.25	5.35	6.97	11.72
\$45,000 under \$50,000	48.43	57.01	4.30	5.78	4.20	5.83	3.82	5.15	7.15	13.39	3.25	5.37	7.15	13.39	3.25	5.37	7.15	13.39
\$50,000 under \$55,000	40.34	67.23	4.36	6.71	4.12	6.86	3.69	4.76	7.04	10.67	3.11	6.06	7.04	10.67	3.11	6.06	7.04	10.67
\$55,000 under \$60,000	40.80	46.74	4.14	5.86	4.01	5.88	3.57	4.68	6.44	12.49	3.02	5.35	6.44	12.49	3.02	5.35	6.44	12.49
\$60,000 under \$75,000	28.53	38.40	2.54	3.65	2.44	3.69	2.09	3.07	3.77	6.84	1.80	3.26	3.77	6.84	1.80	3.26	3.77	6.84
\$75,000 under \$100,000	25.64	37.99	2.08	3.04	1.91	2.98	1.62	2.46	2.96	5.26	1.40	2.60	2.96	5.26	1.40	2.60	2.96	5.26
\$100,000 under \$200,000	23.16	27.51	1.47	2.24	1.23	2.14	0.94	1.66	1.72	3.27	0.77	1.75	1.72	3.27	0.77	1.75	1.72	3.27
\$200,000 under \$500,000	19.92	21.40	1.50	2.48	1.38	2.63	0.85	1.94	1.13	2.39	0.68	1.69	1.13	2.39	0.68	1.69	1.13	2.39
\$500,000 under \$1,000,000	30.79	38.53	2.42	3.75	3.22	6.45	1.47	3.26	1.35	2.81	1.12	2.46	1.35	2.81	1.12	2.46	1.35	2.81
\$1,000,000 under \$1,500,000	46.32	22.98	2.77	4.15	4.52	9.49	1.82	2.98	1.48	3.07	1.32	2.83	1.48	3.07	1.32	2.83	1.48	3.07
\$1,500,000 under \$2,000,000	42.23	67.09	2.06	3.19	3.70	9.04	1.34	2.50	1.03	2.29	0.94	2.16	1.03	2.29	0.94	2.16	1.03	2.29
\$2,000,000 under \$5,000,000	42.67	53.19	1.26	1.76	2.62	6.04	0.85	1.60	0.61	1.23	0.57	1.18	0.61	1.23	0.57	1.18	0.61	1.23
\$5,000,000 under \$10,000,000	0.00	0.00	1.38	1.76	3.07	5.19	0.96	1.52	0.68	1.24	0.65	1.20	0.68	1.24	0.65	1.20	0.68	1.24
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>10.44</b>	<b>13.23</b>	<b>0.83</b>	<b>1.02</b>	<b>0.75</b>	<b>1.18</b>	<b>0.57</b>	<b>0.80</b>	<b>0.90</b>	<b>0.93</b>	<b>0.47</b>	<b>0.79</b>	<b>0.90</b>	<b>0.93</b>	<b>0.47</b>	<b>0.79</b>	<b>0.90</b>	<b>0.93</b>
<b>Nontaxable returns, total</b>	<b>17.79</b>	<b>21.84</b>	<b>2.12</b>	<b>3.26</b>	<b>2.59</b>	<b>3.83</b>	<b>2.10</b>	<b>2.96</b>	<b>3.10</b>	<b>4.99</b>	<b>1.75</b>	<b>3.10</b>	<b>3.10</b>	<b>4.99</b>	<b>1.75</b>	<b>3.10</b>	<b>3.10</b>	<b>4.99</b>

Footnotes at end of table.

**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Unlimited miscellaneous deductions										Exemptions		Taxable income	
	Total		Gambling loss deduction		Miscellaneous deductions other than gambling loss		Exemptions		Taxable income		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount				
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)				
<b>All returns, total</b>	<b>2.09</b>	<b>3.11</b>	<b>2.91</b>	<b>3.23</b>	<b>3.61</b>	<b>10.66</b>	<b>0.36</b>	<b>0.38</b>	<b>0.31</b>	<b>0.19</b>				
Under \$5,000	30.45	49.06	38.99	39.82	70.47	99.84	6.80	6.80	38.86	52.64				
\$5,000 under \$10,000	25.47	33.77	40.38	51.55	37.22	56.08	5.40	5.40	21.29	25.03				
\$10,000 under \$15,000	24.07	29.18	26.13	30.16	61.82	97.29	4.44	4.44	9.23	13.82				
\$15,000 under \$20,000	19.79	25.33	28.22	32.37	33.37	45.23	4.24	4.24	5.09	6.12				
\$20,000 under \$25,000	18.33	39.66	26.16	34.56	35.07	49.48	3.77	3.77	4.25	4.93				
\$25,000 under \$30,000	17.00	23.59	21.76	31.05	45.18	63.02	3.47	3.47	3.40	3.86				
\$30,000 under \$35,000	17.01	23.24	23.31	32.64	37.51	46.98	3.43	3.43	3.17	3.53				
\$35,000 under \$40,000	14.39	21.75	20.35	30.78	25.70	31.49	3.15	3.15	2.85	3.15				
\$40,000 under \$45,000	13.28	25.15	19.86	28.72	26.02	37.10	3.07	3.07	2.66	2.88				
\$45,000 under \$50,000	13.22	26.84	15.91	23.87	33.90	64.79	3.04	3.04	2.59	2.76				
\$50,000 under \$55,000	14.54	21.60	20.92	35.55	31.37	38.17	2.94	2.94	2.50	2.65				
\$55,000 under \$60,000	14.00	23.10	18.13	27.15	39.72	53.08	2.87	2.87	2.43	2.55				
\$60,000 under \$75,000	8.12	15.47	10.25	17.92	19.44	33.74	1.69	1.69	1.41	1.47				
\$75,000 under \$100,000	6.36	13.91	8.23	14.34	13.86	37.18	1.29	1.29	1.09	1.13				
\$100,000 under \$200,000	4.15	9.08	5.14	9.42	9.77	34.30	0.63	0.63	0.49	0.53				
\$200,000 under \$500,000	3.21	6.69	4.71	8.02	5.35	14.68	0.52	0.60	0.42	0.43				
\$500,000 under \$1,000,000	3.41	8.35	6.49	9.98	4.29	19.35	0.99	0.00	0.85	0.82				
\$1,000,000 under \$1,500,000	3.40	11.41	7.70	13.71	3.94	15.81	1.25	0.00	1.08	1.09				
\$1,500,000 under \$2,000,000	2.29	8.37	5.44	9.89	2.62	16.94	0.93	0.00	0.80	0.81				
\$2,000,000 under \$5,000,000	1.22	5.29	3.65	6.15	1.33	11.78	0.59	0.00	0.50	0.45				
\$5,000,000 under \$10,000,000	1.16	6.84	4.05	8.06	1.23	9.83	0.70	0.00	0.60	0.56				
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Taxable returns, total</b>	<b>2.21</b>	<b>2.90</b>	<b>3.06</b>	<b>3.36</b>	<b>3.73</b>	<b>7.11</b>	<b>0.36</b>	<b>0.39</b>	<b>0.32</b>	<b>0.19</b>				
<b>Nontaxable returns, total</b>	<b>6.29</b>	<b>10.54</b>	<b>9.39</b>	<b>11.24</b>	<b>11.36</b>	<b>26.54</b>	<b>1.60</b>	<b>1.60</b>	<b>2.04</b>	<b>2.70</b>				

Footnotes at end of table.

**Table 2.1CV. Coefficients of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits		Total tax credits		Income tax after credits		Total income tax	
	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (131)	Number of returns (132)	Amount (133)	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)	Number of returns (138)	Amount (139)
<b>All returns, total</b>	<b>0.70</b>	<b>0.88</b>	<b>3.21</b>	<b>5.64</b>	<b>0.31</b>	<b>0.18</b>	<b>0.58</b>	<b>0.84</b>	<b>0.32</b>	<b>0.18</b>	<b>0.32</b>	<b>0.18</b>
Under \$5,000	79.21	81.76	31.37	61.56	24.17	49.65	41.20	72.80	37.86	70.01	37.86	70.01
\$5,000 under \$10,000	44.40	58.10	24.29	29.41	16.66	19.87	32.55	40.04	22.31	25.72	22.31	25.72
\$10,000 under \$15,000	67.89	70.68	20.73	43.63	8.92	18.82	13.29	21.24	12.01	21.80	12.01	21.80
\$15,000 under \$20,000	53.98	54.32	16.19	23.06	5.17	6.32	10.43	13.92	5.68	6.98	5.68	6.98
\$20,000 under \$25,000	74.11	61.08	13.06	48.08	4.28	6.70	7.08	10.10	4.85	5.98	4.85	5.98
\$25,000 under \$30,000	93.01	98.73	12.87	19.55	3.44	4.18	5.70	8.33	3.79	4.56	3.79	4.56
\$30,000 under \$35,000	41.46	28.44	12.09	21.29	3.21	3.76	5.34	7.00	3.63	4.17	3.63	4.17
\$35,000 under \$40,000	69.59	84.69	11.36	18.78	2.86	3.33	4.86	6.33	3.19	3.64	3.19	3.64
\$40,000 under \$45,000	94.78	53.07	11.82	14.55	2.99	4.43	5.62	5.62	2.94	3.26	2.94	3.26
\$45,000 under \$50,000	90.65	89.69	12.45	19.39	2.60	2.89	4.37	5.47	2.81	3.12	2.81	3.12
\$50,000 under \$55,000	61.53	50.10	12.52	20.04	2.51	2.77	4.16	5.24	2.67	2.96	2.67	2.96
\$55,000 under \$60,000	49.86	51.18	13.90	19.55	2.43	2.65	3.94	5.07	2.55	2.82	2.55	2.82
\$60,000 under \$75,000	21.88	25.97	9.44	15.78	1.42	1.55	2.39	3.10	1.46	1.64	1.46	1.64
\$75,000 under \$100,000	12.64	16.89	9.26	14.05	1.10	1.18	1.75	2.35	1.11	1.24	1.11	1.24
\$100,000 under \$200,000	3.52	12.09	9.88	13.61	0.49	0.58	0.99	1.86	0.50	0.59	0.50	0.59
\$200,000 under \$500,000	0.66	0.99	13.26	17.79	0.42	0.46	0.79	4.01	0.42	0.46	0.42	0.46
\$500,000 under \$1,000,000	1.34	1.78	28.31	29.85	0.85	0.82	1.10	4.81	0.85	0.83	0.85	0.83
\$1,000,000 under \$1,500,000	2.52	3.34	37.84	56.06	1.08	1.11	1.29	5.61	1.08	1.12	1.08	1.11
\$1,500,000 under \$2,000,000	2.02	2.95	36.37	45.16	0.80	0.83	0.94	4.13	0.80	0.83	0.80	0.83
\$2,000,000 under \$5,000,000	1.24	1.77	19.94	22.66	0.50	0.47	0.57	2.17	0.50	0.47	0.50	0.47
\$5,000,000 under \$10,000,000	1.30	1.70	27.62	33.28	0.60	0.58	0.66	2.36	0.60	0.59	0.60	0.58
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.69</b>	<b>0.88</b>	<b>3.85</b>	<b>6.28</b>	<b>0.32</b>	<b>0.18</b>	<b>0.60</b>	<b>0.87</b>	<b>0.32</b>	<b>0.18</b>	<b>0.32</b>	<b>0.18</b>
<b>Nontaxable returns, total</b>	<b>34.92</b>	<b>20.91</b>	<b>5.83</b>	<b>12.84</b>	<b>2.16</b>	<b>3.30</b>	<b>2.21</b>	<b>3.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

[1] Not included in total income.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns		Returns of married persons filing jointly and returns of 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	46,852,675	7,361,299,515	25,981,206	5,401,745,592	1,268,867	161,691,974	3,988,857	360,280,132	15,613,746	1,437,581,817
Total income	46,852,675	7,472,361,458	25,981,206	5,486,468,180	1,268,867	163,686,850	3,988,857	366,289,796	15,613,746	1,455,936,631
Salaries and wages	38,580,831	4,594,459,251	22,492,162	3,381,204,912	1,076,026	86,160,227	3,714,012	283,508,630	11,298,630	843,585,484
Taxable interest	24,312,407	82,739,469	15,478,723	58,151,112	452,738	3,611,453	1,230,714	2,356,845	7,150,231	18,620,059
Tax-exempt interest [1]	4,316,777	51,656,487	2,710,454	33,954,924	57,206	1,414,753	100,801	899,004	1,448,316	15,387,807
Ordinary dividends	16,331,049	237,487,769	10,573,519	157,939,675	255,902	9,556,628	536,786	5,968,891	4,964,842	64,022,575
Qualified dividends [1]	15,376,685	184,417,188	10,002,544	122,589,565	234,425	7,902,040	492,345	4,640,062	4,647,371	49,285,521
State income tax refunds	18,097,868	32,611,088	10,870,669	23,523,250	423,988	811,862	1,531,164	2,000,159	5,272,046	6,275,827
Alimony received	177,850	7,121,672	6,515	120,287	5,273	187,662	75,594	3,443,027	90,468	3,370,996
Business or profession net income	6,548,335	242,191,608	4,749,063	186,665,898	148,265	5,461,551	329,399	11,063,953	1,321,608	39,000,206
Business or profession net loss	2,941,427	30,976,097	1,886,395	20,074,754	75,424	1,128,911	275,505	2,850,260	704,103	6,924,172
Sales of capital assets net gain	10,616,617	748,095,437	6,882,939	561,964,393	170,662	26,179,696	338,654	17,275,158	3,224,362	142,676,190
Sales of capital assets net loss	4,538,882	10,629,498	2,934,909	6,918,530	81,548	94,173	194,295	461,611	1,328,129	3,155,185
Sales of property other than capital assets, net gain less loss	1,351,722	17,413,471	995,174	12,429,038	26,391	788,521	44,533	119,105	285,624	4,076,807
Taxable Individual Retirement Arrangement (IRA) distributions	7,542,606	187,678,739	4,513,545	125,471,755	109,694	2,581,388	189,785	3,589,541	2,729,582	56,036,054
Taxable pensions and annuities	12,195,314	400,817,836	7,031,981	257,650,600	215,597	6,115,546	565,040	14,169,016	4,382,697	122,882,675
Total rental and royalty net income	3,771,738	76,728,421	2,494,688	53,344,775	82,433	1,786,134	133,523	1,848,918	1,061,095	19,748,594
Total rental and royalty net loss	2,536,580	32,454,758	1,617,456	22,578,174	33,293	551,648	170,380	1,940,764	715,451	7,384,172
Farm rental net income less loss	220,379	2,442,617	141,976	1,605,774	438	14,183	3,150	16,559	74,816	806,102
Partnership and S corporation net income less loss	6,080,621	666,006,938	4,568,646	545,929,925	117,598	17,652,685	225,923	19,453,252	1,168,454	82,971,076
Estate and trust net income less loss	647,183	27,892,015	267,192	16,015,048	7,620	1,706,506	9,809	870,140	182,562	9,300,321
Farm net income less loss	467,156	-8,341,147	511,162	-6,939,874	11,616	-199,134	12,241	-128,749	112,136	-1,073,390
Unemployment compensation	1,734,020	9,126,557	1,099,141	5,826,689	27,742	148,287	182,972	932,716	424,166	2,220,866
Taxable social security benefits	9,762,535	175,564,966	5,720,905	122,941,019	171,510	2,512,644	180,396	2,485,631	3,689,724	47,625,672
Net operating loss	243,767	13,635,346	132,893	9,479,596	8,424	925,684	7,971	357,783	94,479	2,872,283
Cancellation of debt	302,432	3,561,540	199,336	2,332,449	5,736	130,120	23,195	293,850	74,165	805,122
Taxable health savings account distributions	145,910	203,403	80,330	123,109	* 2,014	* 1,992	23,559	30,411	40,006	47,891
Repatriated deferred (section 965) income as shareholders of certain foreign corporations	28,770	9,187,608	23,293	7,421,327	937	731,699	448	242,095	4,093	792,487
Foreign-earned income exclusion	75,347	6,518,157	32,850	2,939,197	11,097	1,074,359	3,826	377,465	27,575	2,127,136
Gambling earnings	1,106,816	28,114,605	656,280	16,443,828	24,385	823,282	80,761	1,394,544	345,590	9,452,951
Other income less loss	3,114,749	27,914,070	2,107,007	19,899,218	81,433	712,886	146,977	1,340,545	779,332	5,961,421
Total statutory adjustments	15,271,787	111,061,944	10,693,985	84,722,589	274,194	1,994,876	1,012,367	5,989,665	3,291,240	18,354,815
Educator expenses deduction	2,138,665	560,802	1,580,246	425,563	53,261	13,156	175,063	42,999	330,095	79,083
Certain business expenses of reservists, performing artists, etc.	76,422	294,588	43,503	178,718	* 4,035	* 9,506	* 7,029	* 26,807	21,855	79,557
Health savings account deduction	1,207,400	4,059,449	889,358	3,357,598	20,997	43,176	65,829	150,864	231,217	507,811
Moving expenses adjustment	450,840	1,996,420	239,533	1,245,079	13,786	45,806	38,920	140,075	158,602	565,460
Deductible part of self-employment tax	7,235,463	18,701,421	5,378,101	14,845,698	149,760	364,278	341,548	772,654	1,366,055	2,718,790
Payments to a Keogh plan	860,845	23,586,711	690,803	19,739,152	10,696	234,712	29,693	683,081	129,653	2,929,767
Self-employed health insurance deduction	2,521,168	24,102,742	1,801,840	19,976,886	37,940	313,538	114,145	873,415	567,243	2,938,903
Penalty on early withdrawal of savings	185,653	61,341	116,098	43,668	2,944	550	9,046	3,882	57,565	13,541
Alimony paid	356,023	10,594,432	124,907	3,539,212	16,333	499,869	70,987	2,298,538	143,795	4,256,813
IRA payments	1,363,214	7,729,082	965,891	6,064,425	19,306	88,128	61,349	242,544	316,669	1,333,986
Student loan interest deduction	4,162,349	4,526,778	2,928,317	3,297,788	0	0	327,298	293,661	906,734	935,329
Tuition and fees deduction	452,178	925,276	352,048	698,530	0	0	36,388	79,668	63,742	147,079
Domestic production activities deduction	523,700	12,659,742	418,820	10,372,406	10,668	370,771	11,131	289,108	83,081	1,627,457

Footnotes at end table.

**Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All returns		Returns of married persons filing jointly and returns of 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
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Archer medical savings account deduction	1,369	2,173	**	**	0	0	0	0	**	**
Foreign housing deduction	1,096	31,429	** 1,382	** 30,231	* 21	* 768	* 22	* 865	** 1,039	** 1,738
Other adjustments	65,983	1,229,559	45,967	907,934	* 1,015	* 10,619	5,790	91,504	13,211	219,502
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	10,171,287	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
Exemptions	107,112,956	405,783,688	79,676,342	297,034,186	1,746,774	6,674,688	9,620,569	38,380,718	16,069,272	63,694,096
Taxable income	43,928,264	5,597,666,732	24,901,782	4,171,774,618	1,205,301	123,419,420	3,651,207	235,453,924	14,169,975	1,067,018,770
Alternative minimum tax	4,896,064	35,613,288	3,660,891	27,404,187	167,571	970,497	371,873	2,048,224	695,729	5,190,380
Total tax credits [2]	18,137,510	40,122,153	12,632,332	30,783,888	310,257	1,764,737	2,278,881	3,488,053	2,916,041	4,085,476
Foreign tax credit	5,961,180	14,339,578	3,917,296	10,284,610	101,110	1,257,801	159,552	554,357	1,783,222	2,242,809
Child care credit	3,380,935	1,989,515	2,713,863	1,591,451	12,923	7,464	614,653	368,704	39,497	21,897
Nonrefundable education credit	2,870,144	3,633,171	2,132,178	2,845,373	0	0	398,684	461,387	339,282	326,411
Retirement savings contribution credit	1,043,310	202,396	529,966	123,530	26,139	4,287	253,237	41,236	233,968	33,343
Child tax credit	7,205,967	9,912,169	5,470,134	8,133,484	153,333	177,413	1,460,186	1,478,926	120,315	122,347
Residential energy credits	1,186,811	1,712,319	771,687	1,268,866	23,075	29,952	106,831	131,501	285,218	282,000
General business credit	338,860	4,449,729	262,174	3,485,768	5,915	203,696	11,176	127,207	59,595	633,057
Prior-year minimum tax credit	256,373	951,766	191,498	760,328	8,290	22,692	8,773	21,165	47,813	147,581
Adoption credit	48,114	308,594	38,732	268,164	0	0	** 9,382	** 40,431	**	**
Credit for the elderly or disabled	* 3,316	* 285	* 8	* 6	0	0	0	0	* 3,309	* 279
Alternative motor vehicle credit	10,728	47,384	5,560	23,316	0	0	0	* 14,708	* 3,025	* 9,359
Alternative fuel vehicle refueling property credit	8,112	2,549	7,047	2,356	* 11	* 3	* 12	* 9	* 1,042	* 181
Qualified plug-in electric vehicle credit	73,539	460,458	60,728	387,621	3,114	20,301	1,443	7,752	8,253	44,784
Earned income credit used to offset income tax before credits	225,318	82,182	46,548	16,364	0	0	126,147	50,930	52,623	14,887
American opportunity credit used to offset income tax before credits	2,006,412	1,783,563	1,618,605	1,498,021	0	0	240,751	179,727	147,055	105,815
Mortgage interest credit	61,794	85,354	17,551	26,922	* 3,002	* 4,584	* 6,046	* 5,829	35,195	48,019
Other tax credits	2,097	69,518	1,942	22,351	* 20	* 36,440	**	**	** 135	** 10,726
Income tax after credits	41,664,489	1,246,272,146	23,824,250	945,660,358	1,172,589	29,082,177	2,982,161	44,891,804	13,685,488	226,637,806
Total income tax	41,675,336	1,268,899,270	23,830,796	962,724,314	1,174,279	29,980,471	2,982,326	45,417,749	13,687,935	230,776,736
Total tax liability	42,565,579	1,321,248,562	24,347,468	1,003,857,742	1,194,907	31,118,800	3,047,630	47,578,704	13,975,574	238,693,316
Total tax payments	44,859,283	1,410,165,793	25,284,534	1,055,776,741	1,178,494	33,245,904	3,837,538	59,094,921	14,558,718	262,048,217
Income tax withheld	43,073,736	919,334,852	24,432,183	674,441,483	1,133,150	16,598,044	3,759,757	47,259,832	13,748,646	181,035,493
Estimated tax payments	6,379,606	351,658,869	4,236,227	274,730,371	98,361	10,719,241	167,094	8,392,973	1,877,924	57,816,285
Overpayment refunded	30,593,723	139,507,598	15,681,663	87,317,248	743,978	2,487,901	3,379,335	16,336,448	10,788,747	33,366,001
Tax due at time of filing	13,249,563	126,808,775	8,635,516	95,383,195	449,364	3,530,996	535,117	4,529,955	3,629,565	23,364,629

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

\*\* Data combined to prevent disclosure of specific taxpayer information.

[1] Not included in total income.

[2] Includes current year returns with refundable credits such as the health coverage tax credit, regulated investment company credit and net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. These credits are not shown separately.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 2.3. All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions for dependents										Total	
	Number of returns (1)	Total number of exemptions (2)	Number of exemptions for taxpayers (3)	Number of returns filed by dependents (4)	Number of returns (5)	Number of exemptions (6)	Adjusted gross income less deficit (7)	Total income tax				
								Number of returns (8)	Amount (9)			
<b>All returns, total</b>	<b>152,903,231</b>	<b>292,661,182</b>	<b>197,952,552</b>	<b>9,608,072</b>	<b>52,120,263</b>	<b>94,708,629</b>	<b>4,769,699,292</b>	<b>28,359,220</b>	<b>674,604,515</b>			
Under \$5,000	11,782,422	10,405,362	8,706,280	4,449,156	1,088,344	1,699,082	-63,418,047	1,098	70,439			
\$5,000 under \$10,000	10,789,563	11,895,997	8,895,038	2,859,007	2,032,147	3,000,959	16,271,422	* 3	* 145			
\$10,000 under \$15,000	11,594,637	18,000,014	11,624,855	1,284,676	3,776,253	6,375,159	47,756,960	* 3,011	* 29			
\$15,000 under \$20,000	10,665,270	18,417,054	11,636,238	538,752	3,782,962	6,780,815	65,996,542	103,558	20,087			
\$20,000 under \$25,000	9,983,829	17,775,700	11,545,373	232,238	3,511,800	6,230,327	78,797,747	223,433	107,046			
\$25,000 under \$30,000	8,824,548	15,851,270	10,377,283	97,688	3,136,544	5,473,987	86,170,917	328,019	242,960			
\$30,000 under \$35,000	7,991,330	14,722,163	9,606,311	46,240	2,826,855	5,115,852	91,663,721	518,897	482,604			
\$35,000 under \$40,000	7,217,679	13,669,598	8,981,504	29,169	2,522,333	4,688,094	94,447,919	958,205	1,245,103			
\$40,000 under \$45,000	6,389,262	12,235,965	8,065,598	14,112	2,198,572	4,170,366	93,209,838	1,112,748	1,841,507			
\$45,000 under \$50,000	5,526,338	10,621,672	7,174,737	12,058	1,854,475	3,446,935	88,043,326	1,165,773	2,446,937			
\$50,000 under \$55,000	5,099,511	10,010,403	6,837,238	11,094	1,711,101	3,173,165	89,707,125	1,264,631	2,941,727			
\$55,000 under \$60,000	4,636,185	9,270,106	6,366,873	* 4,015	1,557,035	2,903,233	89,477,567	1,234,970	3,441,473			
\$60,000 under \$75,000	11,222,749	23,989,030	16,493,882	8,054	4,006,811	7,495,149	289,220,518	3,587,229	13,450,493			
\$75,000 under \$100,000	13,508,353	31,422,125	21,884,529	10,338	5,170,458	9,537,596	448,789,551	4,977,016	30,282,627			
\$100,000 under \$200,000	19,951,450	52,407,492	35,484,596	7,055	9,039,654	16,942,886	1,240,108,031	8,951,484	137,792,462			
\$200,000 under \$500,000	6,215,046	17,616,156	11,511,376	3,584	3,175,096	6,104,779	906,833,819	3,170,011	173,172,649			
\$500,000 under \$1,000,000	1,010,203	2,941,202	1,873,896	495	519,676	1,067,306	349,788,098	519,182	90,675,759			
\$1,000,000 under \$1,500,000	222,611	642,405	409,547	* 123	11,948	232,858	135,134,907	111,854	38,154,143			
\$1,500,000 under \$2,000,000	90,527	257,715	166,263	80	43,837	91,452	75,403,830	43,800	22,015,138			
\$2,000,000 under \$5,000,000	129,868	365,060	237,018	102	60,891	128,042	180,982,982	60,837	53,322,771			
\$5,000,000 under \$10,000,000	31,628	88,507	57,670	* 25	14,368	30,837	96,207,118	14,360	28,551,737			
\$10,000,000 or more	20,223	56,186	36,446	13	9,103	19,740	287,105,401	9,100	74,346,682			
<b>Taxable returns, total</b>	<b>103,747,043</b>	<b>190,661,597</b>	<b>141,918,670</b>	<b>4,377,183</b>	<b>28,359,220</b>	<b>48,742,927</b>	<b>4,239,764,107</b>	<b>28,359,220</b>	<b>674,604,515</b>			
<b>Nontaxable returns, total</b>	<b>49,156,189</b>	<b>101,999,584</b>	<b>56,033,882</b>	<b>5,230,888</b>	<b>23,761,044</b>	<b>45,965,702</b>	<b>529,935,185</b>	<b>0</b>	<b>0</b>			

Footnotes at end of table.



**Table 2.3. All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions for dependents									
	Exemptions for children at home					Exemptions for children away from home				
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Total income tax Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Total income tax Amount
<b>All returns, total</b>	<b>47,004,215</b>	<b>83,161,314</b>	<b>4,502,621,108</b>	<b>25,244,812</b>	<b>648,866,159</b>	<b>359,793</b>	<b>421,855</b>	<b>31,229,895</b>	<b>263,523</b>	<b>4,312,433</b>
Under \$5,000	953,280	1,527,609	-61,445,392	1,072	67,472	8,251	11,385	-705,935	* 3	* 247
\$5,000 under \$10,000	1,801,404	2,631,419	14,417,441	* 3	* 145	* 4,032	* 5,033	* 29,669	0	0
\$10,000 under \$15,000	3,328,759	5,544,524	42,110,256	**	**	19,056	20,366	234,704	0	0
\$15,000 under \$20,000	3,331,004	5,854,973	58,078,175	**	**	13,382	16,393	225,788	**	**
\$20,000 under \$25,000	3,039,696	5,229,330	68,187,903	** 76,112	** 27,902	17,114	19,155	389,462	** 10,062	** 3,114
\$25,000 under \$30,000	2,686,141	4,518,003	73,789,202	118,242	63,387	22,125	28,145	610,540	10,058	8,012
\$30,000 under \$35,000	2,436,188	4,230,511	78,980,554	259,047	170,512	18,096	19,107	589,562	11,060	10,911
\$35,000 under \$40,000	2,178,246	3,884,562	81,548,728	686,971	767,652	16,112	20,162	608,722	13,081	24,696
\$40,000 under \$45,000	1,900,817	3,422,054	80,582,422	854,764	1,279,615	20,130	26,145	841,420	17,128	31,983
\$45,000 under \$50,000	1,616,093	2,841,362	76,722,391	947,962	1,830,416	23,119	32,165	1,111,488	16,068	37,512
\$50,000 under \$55,000	1,493,815	2,640,968	78,337,675	1,057,466	2,259,015	21,479	22,095	1,129,143	17,410	59,927
\$55,000 under \$60,000	1,388,707	2,496,067	79,807,096	1,080,180	2,833,934	16,111	16,111	934,246	15,106	71,425
\$60,000 under \$75,000	3,640,115	6,534,580	244,770,113	3,231,750	11,555,771	25,944	30,588	1,737,552	21,901	116,088
\$75,000 under \$100,000	4,783,205	8,596,224	415,405,085	4,596,104	28,995,377	43,283	50,334	3,700,381	41,281	355,417
\$100,000 under \$200,000	8,598,695	15,821,949	1,182,038,032	8,512,694	130,479,723	70,067	77,659	9,377,149	68,905	1,227,584
\$200,000 under \$500,000	3,081,503	5,853,026	880,301,505	3,076,570	168,056,936	18,840	23,295	5,357,929	18,812	1,049,654
\$500,000 under \$1,000,000	510,224	1,040,808	343,542,104	509,741	89,099,886	1,794	2,527	1,214,196	1,790	338,370
\$1,000,000 under \$1,500,000	110,103	228,205	132,921,824	110,012	37,520,658	311	451	387,321	309	113,699
\$1,500,000 under \$2,000,000	43,150	89,574	74,207,644	43,113	21,652,594	180	247	305,143	180	91,602
\$2,000,000 under \$5,000,000	59,907	125,731	178,183,440	59,855	52,536,751	268	368	802,571	268	232,660
\$5,000,000 under \$10,000,000	14,181	30,386	96,925,610	14,173	28,194,601	59	67	374,573	59	110,142
\$10,000,000 or more	8,982	19,450	283,209,301	8,979	73,473,812	40	58	1,974,273	40	429,394
<b>Taxable returns, total</b>	<b>25,244,812</b>	<b>42,708,092</b>	<b>4,010,592,502</b>	<b>25,244,812</b>	<b>648,866,159</b>	<b>263,523</b>	<b>292,965</b>	<b>29,244,161</b>	<b>263,523</b>	<b>4,312,433</b>
<b>Nontaxable returns, total</b>	<b>21,759,403</b>	<b>40,453,223</b>	<b>492,028,606</b>	<b>0</b>	<b>0</b>	<b>96,270</b>	<b>128,890</b>	<b>1,985,734</b>	<b>0</b>	<b>0</b>

Footnotes at end of table.

**Table 2.3. All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Exemptions for dependents						Exemptions for other dependents					
	Exemptions for parents			Exemptions for other dependents			Exemptions for parents			Exemptions for other dependents		
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
<b>All returns, total</b>	<b>2,826,246</b>	<b>3,370,306</b>	<b>198,900,625</b>	<b>2,012,064</b>	<b>19,988,149</b>	<b>5,604,952</b>	<b>7,755,153</b>	<b>276,595,132</b>	<b>2,528,208</b>	<b>21,666,571</b>		
Under \$5,000	39,991	49,213	-1,207,388	* 113	* 4,393	91,492	110,876	-1,471,386	* 20	* 2,952		
\$5,000 under \$10,000	45,002	50,034	334,712	0	0	277,291	314,472	2,264,459	0	0		
\$10,000 under \$15,000	112,258	123,328	1,465,053	**	**	530,236	686,941	6,731,856	**	**		
\$15,000 under \$20,000	153,627	175,041	2,710,075	**	**	544,294	734,408	9,536,410	**	**		
\$20,000 under \$25,000	189,917	193,291	3,819,470	** 119,540	** 47,001	560,055	788,551	12,596,707	** 131,324	** 50,372		
\$25,000 under \$30,000	196,265	221,413	5,393,036	103,855	83,030	499,331	706,426	13,730,880	109,924	95,189		
\$30,000 under \$35,000	221,368	257,855	7,197,681	131,056	144,859	419,928	608,379	13,640,223	156,943	183,035		
\$35,000 under \$40,000	195,813	233,663	7,344,042	131,122	221,870	378,751	549,706	14,162,246	188,945	288,902		
\$40,000 under \$45,000	164,921	192,064	6,966,372	121,413	253,085	337,902	530,104	14,337,324	210,323	392,547		
\$45,000 under \$50,000	180,111	193,750	7,585,134	131,029	325,844	250,319	379,658	11,885,885	178,374	416,635		
\$50,000 under \$55,000	138,200	166,718	7,245,332	111,390	327,136	219,664	343,383	11,492,602	170,319	471,388		
\$55,000 under \$60,000	123,693	148,799	7,120,494	102,575	343,991	162,026	242,256	9,295,129	119,323	383,509		
\$60,000 under \$75,000	262,704	300,404	17,627,095	233,192	1,027,178	437,873	629,576	29,206,836	392,246	1,662,719		
\$75,000 under \$100,000	325,375	413,029	27,941,013	313,573	2,135,857	357,737	478,009	30,839,154	340,090	2,447,101		
\$100,000 under \$200,000	408,392	516,398	54,719,975	404,782	5,794,916	429,692	526,890	56,870,508	422,167	6,337,800		
\$200,000 under \$500,000	94,650	117,654	26,033,767	94,480	4,849,558	95,239	110,805	26,132,808	95,101	4,829,586		
\$500,000 under \$1,000,000	10,203	13,102	6,805,057	10,190	1,744,323	9,897	10,870	6,552,261	9,889	1,643,465		
\$1,000,000 under \$1,500,000	1,894	2,230	2,231,926	1,894	632,181	1,630	1,973	1,939,911	1,628	562,302		
\$1,500,000 under \$2,000,000	704	944	1,218,566	703	364,875	604	688	1,033,327	603	307,953		
\$2,000,000 under \$5,000,000	883	1,063	2,522,162	892	719,891	756	880	2,232,295	755	664,523		
\$5,000,000 under \$10,000,000	169	197	1,137,790	169	322,296	138	187	961,625	138	276,437		
\$10,000,000 or more	97	116	2,699,258	97	645,865	96	116	2,624,071	96	650,157		
<b>Taxable returns, total</b>	<b>2,012,064</b>	<b>2,407,307</b>	<b>177,255,051</b>	<b>2,012,064</b>	<b>19,988,149</b>	<b>2,528,208</b>	<b>3,334,563</b>	<b>204,094,602</b>	<b>2,528,208</b>	<b>21,666,571</b>		
<b>Nontaxable returns, total</b>	<b>814,182</b>	<b>962,999</b>	<b>21,645,574</b>	<b>0</b>	<b>0</b>	<b>3,076,744</b>	<b>4,420,590</b>	<b>72,500,530</b>	<b>0</b>	<b>0</b>		

\* 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.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 2.4. All Returns: Exemptions by Type and Number of Exemptions, by Marital Status, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status	Exemptions for dependents									
	Number of returns (1)	Total number of exemptions (2)	Number of exemptions for taxpayers (3)	Number of returns filed by dependents (4)	Total			Total income tax		
					Number of returns (5)	Number of exemptions (6)	Adjusted gross income less deficit (7)	Number of returns (8)	Amount (9)	
<b>All returns</b>	<b>152,903,231</b>	<b>292,661,182</b>	<b>197,952,552</b>	<b>9,608,072</b>	<b>52,120,263</b>	<b>94,708,629</b>	<b>4,769,699,292</b>	<b>28,359,220</b>	<b>674,604,515</b>	
Returns of married persons filing jointly	54,693,840	163,327,938	109,309,280	15,066	27,034,744	54,018,657	3,777,892,071	19,589,606	596,481,916	
Returns of married persons filing separately, total	3,212,807	4,253,197	3,232,662	* 7,032	675,273	1,020,535	56,175,890	515,723	9,194,021	
Returns of married persons filing separately, spouse filing	3,184,915	4,189,959	3,177,884	* 7,032	668,102	1,011,075	54,908,663	511,707	9,174,423	
Returns of married persons filing separately, spouse not filing	27,892	64,238	54,778	0	7,171	9,460	269,227	* 4,016	* 19,598	
Returns of heads of households	21,894,095	56,583,777	21,894,095	0	21,070,724	34,689,682	826,794,462	7,183,094	59,105,705	
Returns of surviving spouses	80,557	214,378	80,557	0	80,557	133,822	6,299,441	49,359	760,217	
Returns of single persons	73,021,932	68,281,891	63,435,958	9,585,974	3,258,965	4,845,933	103,537,428	1,021,437	9,062,656	

Marital status	Exemptions for children at home									
	Number of returns (10)	Number of exemptions (11)	Adjusted gross income less deficit (12)	Total income tax		Number of returns (15)	Number of exemptions (16)	Adjusted gross income less deficit (17)	Total income tax	
				Number of returns (13)	Amount (14)				Number of returns (18)	Amount (19)
<b>All returns</b>	<b>47,004,215</b>	<b>83,161,314</b>	<b>4,502,621,108</b>	<b>25,244,812</b>	<b>648,866,159</b>	<b>359,793</b>	<b>421,855</b>	<b>31,229,895</b>	<b>263,523</b>	<b>4,312,433</b>
Returns of married persons filing jointly	25,965,857	50,555,204	3,675,368,525	18,758,119	583,769,164	115,838	135,361	15,127,393	93,472	2,171,411
Returns of married persons filing separately, total	592,289	870,127	49,174,939	445,948	8,402,956	7,699	10,513	1,842,887	6,659	308,862
Returns of married persons filing separately, spouse filing	** 592,289	** 870,127	** 49,174,939	** 445,948	** 8,402,956	** 7,699	** 10,513	** 1,842,887	** 6,659	** 308,862
Returns of married persons filing separately, spouse not filing	0	0	0	0	0	0	0	0	0	0
Returns of heads of households	18,275,838	28,614,698	714,439,049	5,647,532	51,171,776	50,666	62,027	2,714,507	20,494	255,603
Returns of surviving spouses	80,557	127,620	6,299,441	49,359	760,217	0	0	0	0	0
Returns of single persons	2,089,675	2,993,665	57,339,154	343,853	4,762,045	185,590	213,955	11,545,108	142,898	1,576,557

Marital status	Exemptions for other dependents									
	Number of returns (20)	Number of exemptions (21)	Adjusted gross income less deficit (22)	Total income tax		Number of returns (25)	Number of exemptions (26)	Adjusted gross income less deficit (27)	Total income tax	
				Number of returns (23)	Amount (24)				Number of returns (28)	Amount (29)
<b>All returns</b>	<b>2,826,246</b>	<b>3,370,306</b>	<b>199,900,625</b>	<b>2,012,064</b>	<b>19,988,149</b>	<b>5,604,952</b>	<b>7,755,153</b>	<b>276,595,132</b>	<b>2,528,208</b>	<b>21,666,571</b>
Returns of married persons filing jointly	1,064,071	1,336,082	114,391,596	813,046	13,070,183	1,414,878	1,992,010	128,483,831	902,401	13,695,636
Returns of married persons filing separately, total	46,755	54,135	3,194,261	41,588	401,625	59,389	85,760	2,905,609	42,296	280,800
Returns of married persons filing separately, spouse filing	46,755	54,135	3,194,261	41,588	401,625	** 59,389	** 85,760	** 2,905,608	** 42,296	** 280,800
Returns of married persons filing separately, spouse not filing	0	0	0	0	0	** 0	** 0	** 0	** 0	** 0
Returns of heads of households	1,495,362	1,717,483	72,183,908	** 1,011,553	** 5,748,841	3,176,915	4,295,475	113,834,180	** 1,139,689	** 5,521,766
Returns of surviving spouses	* 1,000	* 1,000	* 159,222	** 3,173	** 145,161	* 5,202	* 145,161	* 145,161	** 5,521,766	** 5,521,766
Returns of single persons	219,059	261,607	8,971,638	145,877	767,500	950,596	1,376,706	31,226,352	443,822	2,168,369

\* 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.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with earned income credit													
	Number of returns		Adjusted gross income less deficit		EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
<b>Total</b>	<b>27,030,382</b>	<b>506,974,815</b>	<b>23,639,790</b>	<b>456,867,694</b>	<b>7,506,697</b>	<b>50,412,447</b>	<b>27,029,846</b>	<b>507,406,496</b>	<b>27,030,382</b>	<b>66,442,810</b>	<b>4,654,352</b>	<b>1,516,410</b>		
No adjusted gross income	195,573	-11,306,177	103,466	1,216,671	128,336	481,607	195,037	1,698,278	195,573	245,493	* 34	* 72		
\$1 under \$1,000	305,593	161,951	200,209	284,013	121,943	101,943	305,593	432,265	305,593	54,404	0	0		
\$1,000 under \$2,000	387,354	582,547	308,122	598,841	103,252	134,644	387,354	733,484	387,354	109,212	0	0		
\$2,000 under \$3,000	408,962	1,025,596	325,188	1,001,534	112,331	178,695	408,962	1,180,229	408,962	180,916	0	0		
\$3,000 under \$4,000	531,695	1,869,084	423,837	1,559,119	148,613	444,506	531,695	2,003,625	531,695	340,470	0	0		
\$4,000 under \$5,000	605,459	2,734,524	507,133	2,343,697	146,142	532,315	605,459	2,896,984	605,459	475,600	0	0		
\$5,000 under \$6,000	694,337	3,807,843	575,279	3,310,173	202,037	585,617	694,337	3,895,790	694,337	692,782	0	0		
\$6,000 under \$7,000	709,689	4,615,285	599,487	4,095,662	187,399	642,070	709,689	4,737,732	709,689	788,106	0	0		
\$7,000 under \$8,000	787,711	5,891,662	659,081	4,954,092	221,797	989,265	787,711	5,943,357	787,711	1,093,499	0	0		
\$8,000 under \$9,000	835,817	7,107,385	718,269	5,892,304	217,889	1,099,347	835,817	6,991,651	835,817	1,256,095	0	0		
\$9,000 under \$10,000	1,172,835	11,185,701	890,281	7,618,822	502,928	3,424,015	1,172,835	11,042,837	1,172,835	2,422,133	0	0		
\$10,000 under \$11,000	1,205,488	12,587,714	937,000	8,722,773	497,202	3,646,676	1,205,488	12,369,448	1,205,488	2,685,968	211,992	6,824		
\$11,000 under \$12,000	1,053,937	12,113,873	888,894	9,611,593	331,725	2,275,517	1,053,937	11,887,110	1,053,937	2,222,012	396,580	42,718		
\$12,000 under \$13,000	1,036,626	12,935,604	886,263	10,498,548	303,044	2,105,778	1,036,626	12,604,326	1,036,626	2,301,511	385,863	64,606		
\$13,000 under \$14,000	1,172,442	15,842,403	960,996	12,119,015	394,900	3,340,111	1,172,442	15,459,496	1,172,442	3,190,618	372,595	41,326		
\$14,000 under \$15,000	1,389,676	20,086,860	1,080,311	13,609,991	616,927	5,936,092	1,389,676	19,546,083	1,389,676	4,656,349	363,844	16,886		
\$15,000 under \$16,000	747,985	11,592,079	624,249	8,861,694	266,498	2,502,502	747,985	11,367,973	747,985	3,295,417	* 7,024	* 1,564		
\$16,000 under \$17,000	722,739	11,918,683	606,715	9,294,113	258,991	2,292,194	722,739	11,586,307	722,739	3,130,593	* 6,030	* 1,954		
\$17,000 under \$18,000	684,181	11,966,072	602,407	10,152,619	212,219	1,506,110	684,181	11,658,729	684,181	2,949,400	11,048	713		
\$18,000 under \$19,000	703,857	13,011,364	627,834	11,501,679	201,193	1,280,483	703,857	12,782,163	703,857	3,135,386	33,182	3,690		
\$19,000 under \$20,000	622,938	12,147,902	564,362	10,768,220	148,005	792,669	622,938	11,560,890	622,938	2,514,278	28,119	6,665		
\$20,000 under \$25,000	2,907,136	65,125,665	2,712,288	59,043,145	594,311	4,530,411	2,907,136	63,624,253	2,907,136	11,466,936	211,342	92,969		
\$25,000 under \$30,000	2,502,237	68,728,406	2,365,098	63,206,897	450,528	3,812,227	2,502,237	67,019,124	2,502,237	7,789,700	528,223	242,815		
\$30,000 under \$35,000	2,235,089	72,428,113	2,162,779	68,435,691	381,317	2,288,576	2,235,089	70,724,315	2,235,089	5,079,586	816,424	501,205		
\$35,000 under \$40,000	1,805,853	67,398,419	1,742,991	62,829,841	352,790	2,423,740	1,805,853	65,253,581	1,805,853	2,759,677	790,957	323,012		
\$40,000 under \$45,000	1,034,860	43,795,477	1,011,265	40,468,021	234,609	1,794,789	1,034,860	42,266,993	1,034,860	1,198,386	400,959	148,837		
\$45,000 under \$50,000	427,788	20,267,193	414,208	18,185,368	127,782	962,374	427,788	19,147,742	427,788	360,481	68,322	19,042		
\$50,000 and over	142,527	7,353,589	141,780	6,683,558	42,683	308,173	142,527	6,991,731	142,527	47,804	21,815	1,553		

Footnotes at end of table.

**Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All returns with earned income credit										Returns with no qualifying children			
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount	Number of returns	Amount		
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)		
<b>Total</b>	<b>1,879,792</b>	<b>1,004,107</b>	<b>7,331,674</b>	<b>8,175,609</b>	<b>23,051,143</b>	<b>56,750,791</b>	<b>7,009,515</b>	<b>53,847,799</b>	<b>5,795,406</b>	<b>50,583,757</b>	<b>2,019,088</b>	<b>7,388,902</b>		
No adjusted gross income	**	**	102,773	69,935	126,167	175,486	127,594	-5,003,900	57,978	302,748	85,512	237,574		
\$1 under \$1,000	0	0	57,613	9,263	261,709	45,141	249,884	127,202	151,620	176,114	111,833	78,354		
\$1,000 under \$2,000	0	0	89,698	15,377	316,569	93,835	296,702	446,775	228,059	419,046	87,973	104,535		
\$2,000 under \$3,000	0	0	99,098	23,222	333,097	157,693	314,454	786,465	243,034	656,247	93,741	182,325		
\$3,000 under \$4,000	0	0	151,065	47,796	430,831	292,673	364,973	1,278,224	276,862	954,436	113,604	336,604		
\$4,000 under \$5,000	0	0	143,684	58,449	520,426	417,151	414,796	1,873,361	341,795	1,572,911	111,267	346,851		
\$5,000 under \$6,000	0	0	183,991	88,584	593,198	604,198	457,284	2,503,569	368,473	2,078,222	141,905	408,287		
\$6,000 under \$7,000	0	0	183,675	96,139	606,109	691,967	472,728	3,069,082	388,460	2,627,528	142,434	419,902		
\$7,000 under \$8,000	0	0	202,628	122,838	677,427	970,661	478,521	3,581,505	386,319	2,962,732	154,354	589,572		
\$8,000 under \$9,000	0	0	211,027	133,295	735,682	1,122,800	501,369	4,256,308	426,066	3,541,898	135,248	598,659		
\$9,000 under \$10,000	0	0	488,388	481,384	1,063,119	1,940,749	529,333	5,022,941	447,036	4,156,636	151,427	697,421		
\$10,000 under \$11,000	**	**	496,015	505,229	1,101,791	2,173,915	511,535	5,368,095	448,092	4,520,310	121,495	628,459		
\$11,000 under \$12,000	**11,597	**1,057	328,926	287,910	925,583	1,891,383	524,586	6,033,788	455,449	5,292,348	135,186	583,856		
\$12,000 under \$13,000	205,974	11,675	249,852	263,194	749,803	1,973,711	509,948	6,362,179	448,449	5,387,848	121,452	683,754		
\$13,000 under \$14,000	344,156	64,760	340,150	504,395	783,608	2,644,897	489,929	6,615,591	447,750	5,983,355	103,902	368,012		
\$14,000 under \$15,000	**343,749	**117,146	554,917	898,946	1,020,070	3,740,547	467,105	6,759,729	421,481	5,840,144	100,942	528,407		
\$15,000 under \$16,000	**	**	265,066	421,268	732,907	2,872,586	61,640	955,021	52,468	787,729	20,588	105,742		
\$16,000 under \$17,000	0	0	268,186	406,070	695,280	2,722,570	64,210	1,059,256	55,271	766,750	26,017	213,265		
\$17,000 under \$18,000	0	0	188,890	307,660	665,443	2,641,028	54,908	959,250	46,535	712,074	20,728	122,133		
\$18,000 under \$19,000	0	0	186,928	303,027	691,602	2,828,678	31,441	584,274	26,275	470,317	9,190	62,231		
\$19,000 under \$20,000	0	0	143,124	206,511	598,524	2,301,102	56,518	1,098,150	51,196	873,133	20,335	50,183		
\$20,000 under \$25,000	0	0	679,763	1,047,170	2,825,524	10,326,798	30,057	610,935	26,737	501,231	9,955	62,774		
\$25,000 under \$30,000	**3,016	**1,417	553,438	761,600	2,403,900	6,785,284	0	0	0	0	0	0		
\$30,000 under \$35,000	184,880	95,015	434,930	489,195	1,923,228	4,089,186	0	0	0	0	0	0		
\$35,000 under \$40,000	504,426	518,388	332,358	354,991	1,168,669	2,081,674	0	0	0	0	0	0		
\$40,000 under \$45,000	235,175	172,061	219,296	178,187	686,138	871,362	0	0	0	0	0	0		
\$45,000 under \$50,000	27,333	17,931	129,496	79,818	326,337	261,621	0	0	0	0	0	0		
\$50,000 and over	19,485	4,657	44,703	14,155	88,401	32,096	0	0	0	0	0	0		

Footnotes at end of table.

**Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with no qualifying children											
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>Total</b>	<b>7,009,515</b>	<b>57,973,028</b>	<b>7,009,515</b>	<b>2,093,402</b>	<b>1,712,793</b>	<b>168,647</b>	<b>905,477</b>	<b>194,639</b>	<b>1,657,044</b>	<b>484,437</b>	<b>4,675,598</b>	<b>1,440,318</b>
No adjusted gross income	127,594	540,322	127,594	27,858	**	**	**	**	67,478	16,893	64,357	10,963
\$1 under \$1,000	249,884	254,468	249,884	16,618	0	0	0	0	47,195	5,556	206,000	11,062
\$1,000 under \$2,000	296,702	523,581	296,702	37,810	0	0	0	0	73,954	9,908	226,064	27,901
\$2,000 under \$3,000	314,454	838,572	314,454	63,229	0	0	0	0	83,740	16,973	238,727	46,256
\$3,000 under \$4,000	364,973	1,291,040	364,973	97,310	0	0	0	0	110,990	28,338	265,137	68,973
\$4,000 under \$5,000	414,796	1,919,762	414,796	142,653	0	0	0	0	106,620	33,244	329,763	109,409
\$5,000 under \$6,000	457,284	2,486,509	457,284	187,943	0	0	0	0	124,903	46,452	356,439	141,491
\$6,000 under \$7,000	472,728	3,047,430	472,728	219,605	0	0	0	0	132,665	54,111	369,147	165,493
\$7,000 under \$8,000	478,521	3,532,303	478,521	229,586	0	0	0	0	133,304	56,287	370,266	173,299
\$8,000 under \$9,000	501,369	4,140,556	501,369	238,582	0	0	0	0	122,682	50,133	401,234	188,450
\$9,000 under \$10,000	529,333	4,854,057	529,333	218,024	0	0	0	0	136,907	50,954	419,618	167,070
\$10,000 under \$11,000	511,535	5,148,770	511,535	177,669	211,992	6,824	**	**	123,760	37,798	407,837	133,047
\$11,000 under \$12,000	524,586	5,876,204	524,586	144,211	**	**	**11,597	**1,057	133,814	26,514	396,733	75,285
\$12,000 under \$13,000	509,948	6,071,603	509,948	109,303	384,858	64,426	205,974	11,675	77,846	12,327	223,125	32,549
\$13,000 under \$14,000	489,929	6,351,736	489,929	77,197	**765,166	**83,227	344,156	64,760	41,394	10,278	101,596	26,106
\$14,000 under \$15,000	467,105	6,368,551	467,105	41,508	**350,777	**14,171	**343,749	**117,146	31,583	7,106	97,803	20,232
\$15,000 under \$16,000	61,640	893,471	61,640	22,336	**	**	**	**	20,086	5,862	46,564	16,473
\$16,000 under \$17,000	64,210	980,015	64,210	19,326	0	0	0	0	30,037	8,372	38,201	10,954
\$17,000 under \$18,000	54,908	834,207	54,908	12,554	0	0	0	0	17,714	4,010	38,196	8,544
\$18,000 under \$19,000	31,441	532,549	31,441	4,697	0	0	0	0	8,309	1,210	23,272	3,487
\$19,000 under \$20,000	56,518	923,316	56,518	4,755	0	0	0	0	23,410	1,951	34,113	2,804
\$20,000 under \$25,000	30,057	564,005	30,057	629	0	0	0	0	8,653	160	21,404	469
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0	0	0	0	0
\$45,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.



**Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with one qualifying child											
	Number of returns (37)	Adjusted gross income less deficit (38)	EIC salaries and wages (39)		EIC self-employment income (41)		EIC earned income [1] (44)		Total earned income credit (45)		EIC used to offset income tax before credits (47)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>Total</b>	<b>9,708,119</b>	<b>200,158,615</b>	<b>8,723,716</b>	<b>183,487,217</b>	<b>2,386,906</b>	<b>14,161,406</b>	<b>9,707,583</b>	<b>197,675,112</b>	<b>9,708,119</b>	<b>23,195,812</b>	<b>2,399,957</b>	<b>1,115,645</b>
No adjusted gross income	34,738	-2,330,494	22,108	368,090	22,040	116,316	34,202	484,406	34,738	82,946	**	**
\$1 under \$1,000	37,621	24,642	32,512	86,240	7,406	22,624	37,621	108,864	37,621	26,401	0	0
\$1,000 under \$2,000	56,349	86,111	49,784	125,351	9,114	8,225	56,349	133,576	56,349	42,458	0	0
\$2,000 under \$3,000	56,519	146,065	46,501	187,031	14,303	-3,355	56,519	183,676	56,519	57,721	0	0
\$3,000 under \$4,000	116,421	413,009	105,706	395,470	20,927	84,157	116,421	479,626	116,421	148,682	0	0
\$4,000 under \$5,000	124,457	563,127	108,068	515,369	20,932	117,385	124,457	632,754	124,457	198,848	0	0
\$5,000 under \$6,000	147,044	807,390	128,364	731,247	32,435	145,600	147,044	876,847	147,044	285,677	0	0
\$6,000 under \$7,000	161,972	1,055,333	144,708	989,682	31,286	132,902	161,972	1,122,584	161,972	357,628	0	0
\$7,000 under \$8,000	180,950	1,349,601	156,570	1,171,646	36,222	219,066	180,950	1,390,712	180,950	456,461	0	0
\$8,000 under \$9,000	212,056	1,811,108	180,823	1,403,700	57,273	385,576	212,056	1,789,276	212,056	600,312	0	0
\$9,000 under \$10,000	493,354	4,739,634	313,680	2,339,849	307,888	2,406,880	493,354	4,746,729	493,354	1,608,931	0	0
\$10,000 under \$11,000	524,129	5,435,379	351,421	2,871,449	313,061	2,563,384	524,129	5,434,834	524,129	1,766,205	0	0
\$11,000 under \$12,000	299,069	3,428,329	248,906	2,441,714	112,594	900,767	299,069	3,342,482	299,069	992,763	**	**
\$12,000 under \$13,000	292,330	3,643,492	247,466	3,004,355	81,925	582,683	292,330	3,587,037	292,330	985,271	**	**
\$13,000 under \$14,000	302,770	4,086,499	262,516	3,343,956	76,631	613,697	302,770	3,957,652	302,770	1,013,687	**	**
\$14,000 under \$15,000	290,823	4,208,146	253,769	3,657,450	80,759	396,823	290,823	4,054,274	290,823	971,422	** 24,096	** 5,468
\$15,000 under \$16,000	280,556	4,351,548	254,309	3,822,466	59,425	426,972	280,556	4,253,215	280,556	945,429	**	**
\$16,000 under \$17,000	282,311	4,654,012	249,689	4,090,563	72,845	396,224	282,311	4,486,787	282,311	949,759	**	**
\$17,000 under \$18,000	290,486	5,072,868	267,083	4,778,172	69,839	202,329	290,486	4,980,501	290,486	975,489	11,048	713
\$18,000 under \$19,000	305,545	5,651,558	280,834	5,405,554	73,384	173,006	305,545	5,578,560	305,545	1,020,877	** 58,293	** 9,967
\$19,000 under \$20,000	272,342	5,317,790	251,895	4,938,764	53,705	174,849	272,342	5,113,612	272,342	864,332	**	**
\$20,000 under \$25,000	1,456,056	32,683,297	1,384,231	30,494,732	259,116	1,325,109	1,456,056	31,838,371	1,456,056	4,092,009	188,237	85,751
\$25,000 under \$30,000	1,304,794	35,889,721	1,246,253	33,634,415	220,732	1,164,715	1,304,794	34,799,129	1,304,794	2,688,047	496,743	227,678
\$30,000 under \$35,000	1,131,201	36,614,452	1,104,142	35,030,912	164,800	628,969	1,131,201	35,659,881	1,131,201	1,477,932	743,621	468,356
\$35,000 under \$40,000	826,320	30,799,267	810,014	28,947,567	118,336	624,492	826,320	29,572,059	826,320	487,734	691,361	253,595
\$40,000 under \$45,000	** 227,907	** 9,656,731	** 222,362	** 8,711,473	69,928	352,013	** 227,907	** 9,067,668	** 227,907	** 98,794	** 186,557	** 64,117
\$45,000 under \$50,000	**	**	**	**	0	0	**	**	**	**	**	**
\$50,000 and over	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

**Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with two qualifying children													
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income				
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)		Number of returns (55)	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)		
<b>Total</b>	<b>808,921</b>	<b>688,912</b>	<b>2,449,221</b>	<b>2,762,761</b>	<b>8,576,422</b>	<b>19,317,405</b>	<b>6,835,943</b>	<b>6,076,263</b>	<b>144,726,351</b>	<b>2,018,823</b>	<b>17,296,566</b>			
No adjusted gross income	**		17,381	20,069	32,239	62,874	20,395	15,447	370,412	11,758	29,703			
\$1,000 under \$1,000	0	0	8,407	3,534	37,621	22,866	10,059	10,051	5,109	** 5,033	** 16,514			
\$1,000 under \$2,000	0	0	9,577	2,568	56,341	39,889	25,123	22,100	42,257	**	**			
\$2,000 under \$3,000	0	0	12,020	4,975	56,519	52,746	23,447	22,112	89,222	* 1,336	* 9,597			
\$3,000 under \$4,000	0	0	23,942	12,397	115,392	136,285	29,138	103,742	112,807	* 8,035	* 25,051			
\$4,000 under \$5,000	0	0	23,117	14,736	124,457	184,112	44,452	198,961	182,957	* 7,264	* 40,745			
\$5,000 under \$6,000	0	0	33,448	24,344	146,749	261,333	63,823	352,748	399,397	18,599	-17,890			
\$6,000 under \$7,000	0	0	36,318	27,023	161,972	330,603	51,760	339,927	331,060	* 8,542	* 68,806			
\$7,000 under \$8,000	0	0	37,426	37,426	179,949	419,035	83,023	618,807	488,029	25,202	180,754			
\$8,000 under \$9,000	0	0	61,302	58,799	212,056	541,513	93,404	795,021	719,629	19,026	96,838			
\$9,000 under \$10,000	0	0	303,851	377,666	493,354	1,231,265	93,730	890,477	693,244	27,398	205,713			
\$10,000 under \$11,000	0	0	310,891	396,758	524,129	1,369,447	109,974	1,157,072	888,068	39,618	263,468			
\$11,000 under \$12,000	0	0	111,309	141,364	298,765	851,242	171,531	1,975,487	1,424,780	58,362	567,418			
\$12,000 under \$13,000	0	0	75,950	106,971	292,330	878,299	157,463	1,968,039	1,348,530	64,995	592,948			
\$13,000 under \$14,000	0	0	76,363	115,320	302,770	897,853	269,260	3,649,115	2,007,875	151,123	1,649,849			
\$14,000 under \$15,000	0	0	83,199	110,111	290,823	859,415	445,483	6,430,250	2,986,809	304,241	3,472,932			
\$15,000 under \$16,000	0	0	63,481	94,653	280,556	849,215	290,397	4,495,875	3,018,618	135,414	1,405,118			
\$16,000 under \$17,000	0	0	75,999	108,093	280,861	840,328	275,464	4,540,022	3,358,002	115,659	1,131,672			
\$17,000 under \$18,000	0	0	55,846	87,815	289,466	886,962	217,404	3,802,494	3,186,091	69,624	546,557			
\$18,000 under \$19,000	0	0	66,153	91,471	302,465	925,801	246,656	4,557,438	3,949,047	72,781	535,002			
\$19,000 under \$20,000	0	0	49,802	74,447	270,340	783,522	194,984	3,801,333	3,419,430	47,238	211,740			
\$20,000 under \$25,000	0	0	314,027	399,065	1,388,004	3,607,192	956,105	21,404,336	19,292,291	212,045	1,589,473			
\$25,000 under \$30,000	** 3,016	** 1,417	294,063	265,503	1,232,294	2,194,866	823,503	22,576,908	20,452,558	158,364	1,739,039			
\$30,000 under \$35,000	**	**	186,077	128,262	873,516	881,315	738,156	23,950,033	22,518,772	137,770	979,686			
\$35,000 under \$40,000	** 675,243	** 604,382	85,948	47,701	270,461	186,438	648,476	24,188,732	22,783,242	139,906	769,903			
\$40,000 under \$45,000	** 130,662	** 83,113	33,516	11,689	62,995	22,989	** 723,135	** 31,689,160	** 29,293,867	101,499	781,209			
\$45,000 under \$50,000	**	**	0	0	0	0	**	**	**	**	**			
\$50,000 and over	0	0	0	0	0	0	29,597	1,489,525	1,364,249	* 7,142	* 18,183			

Footnotes at end of table.

**Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with two qualifying children											
	EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)	Number of returns (69)	Amount (70)	Number of returns (71)	Amount (72)
<b>Total</b>	<b>6,835,943</b>	<b>162,067,445</b>	<b>6,835,943</b>	<b>26,370,516</b>	<b>511,006</b>	<b>214,450</b>	<b>160,368</b>	<b>116,104</b>	<b>2,086,993</b>	<b>3,097,958</b>	<b>6,480,988</b>	<b>23,058,107</b>
No adjusted gross income	20,395	400,115	20,395	76,473	**	**	0	0	9,073	14,930	18,895	61,476
\$1 under \$1,000	10,059	5,118	10,059	2,054	0	0	0	0	** 6,373	** 3,208	10,059	2,053
\$1,000 under \$2,000	25,123	58,762	25,123	23,529	0	0	0	0	**	**	25,123	21,019
\$2,000 under \$3,000	23,447	98,819	23,447	34,384	0	0	0	0	**	**	23,309	33,686
\$3,000 under \$4,000	29,138	137,858	29,138	53,557	0	0	0	0	10,042	4,900	29,138	48,657
\$4,000 under \$5,000	44,452	244,673	44,452	89,452	0	0	0	0	8,269	6,229	44,452	83,223
\$5,000 under \$6,000	63,823	381,507	63,823	151,548	0	0	0	0	16,581	10,081	63,823	141,467
\$6,000 under \$7,000	51,760	399,865	51,760	144,105	0	0	0	0	10,556	10,565	51,760	133,539
\$7,000 under \$8,000	83,023	668,783	83,023	252,428	0	0	0	0	26,065	26,026	82,003	226,402
\$8,000 under \$9,000	93,404	816,467	93,404	311,181	0	0	0	0	20,031	17,858	93,404	293,322
\$9,000 under \$10,000	93,730	898,957	93,730	355,215	0	0	0	0	30,410	35,210	93,730	320,006
\$10,000 under \$11,000	109,974	1,151,536	109,974	460,027	0	0	0	0	39,331	43,026	109,974	417,001
\$11,000 under \$12,000	171,531	1,992,198	171,531	781,186	**	**	0	0	58,358	84,499	171,335	696,537
\$12,000 under \$13,000	157,463	1,941,478	157,463	775,864	**	**	0	0	64,374	96,798	157,463	678,887
\$13,000 under \$14,000	269,260	3,657,724	269,260	1,434,975	**	**	0	0	159,148	269,659	268,759	1,165,315
\$14,000 under \$15,000	445,483	6,459,741	445,483	2,483,486	** 5,067	** 7,444	0	0	306,266	543,385	445,179	1,939,754
\$15,000 under \$16,000	290,397	4,423,735	290,397	1,610,096	0	0	0	0	129,427	227,070	290,396	1,383,026
\$16,000 under \$17,000	275,464	4,489,675	275,464	1,533,002	0	0	0	0	113,696	199,715	275,464	1,333,287
\$17,000 under \$18,000	217,404	3,732,648	217,404	1,198,337	0	0	0	0	63,588	112,446	216,399	1,085,890
\$18,000 under \$19,000	246,656	4,484,049	246,656	1,357,949	** 3,007	** 378	0	0	66,612	125,086	245,651	1,232,786
\$19,000 under \$20,000	194,984	3,631,169	194,984	1,041,005	**	**	0	0	45,196	71,078	194,978	969,625
\$20,000 under \$25,000	956,105	20,905,283	956,105	4,709,506	23,105	7,218	0	0	235,292	375,497	952,237	4,326,791
\$25,000 under \$30,000	823,503	22,191,596	823,503	3,292,297	31,480	15,138	0	0	180,927	336,982	802,171	2,940,177
\$30,000 under \$35,000	738,156	23,498,505	738,156	2,204,299	66,765	30,603	**	**	162,160	211,103	704,342	1,962,593
\$35,000 under \$40,000	648,476	23,553,145	648,476	1,313,174	** 381,583	** 160,369	** 160,368	** 116,104	153,366	157,858	599,544	1,092,753
\$40,000 under \$45,000	** 723,135	** 30,461,604	** 723,135	** 679,714	**	**	**	**	107,274	84,079	350,461	381,524
\$45,000 under \$50,000	**	**	**	**	**	**	**	**	** 64,577	** 30,669	151,875	86,856
\$50,000 and over	29,597	1,382,432	29,597	1,673	**	**	**	**	**	**	* 9,076	* 453

Footnotes at end of table.

**Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with three or more qualifying children											
	Number of returns (73)	Adjusted gross income less deficit (74)	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit			
			Number of returns (75)	Amount (76)	Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)		
<b>Total</b>	<b>3,476,805</b>	<b>90,077,600</b>	<b>3,044,405</b>	<b>76,070,369</b>	<b>1,081,880</b>	<b>11,565,584</b>	<b>3,476,805</b>	<b>89,690,912</b>	<b>3,476,805</b>	<b>14,783,080</b>		
No adjusted gross income	12,846	-1,285,055	7,933	175,421	9,025	98,014	12,846	273,435	12,846	58,216		
\$1,000 under \$1,000	* 8,029	* 4,444	* 6,027	* 16,551	** 3,141	** 6,335	* 8,029	* 63,816	* 8,029	* 9,331		
\$1,000 under \$2,000	9,180	12,179	* 8,179	* 12,186	**	**	9,180	17,566	9,180	5,416		
\$2,000 under \$3,000	14,543	34,182	13,541	69,034	* 2,951	* -9,872	14,543	59,162	14,543	25,582		
\$3,000 under \$4,000	21,163	74,109	18,160	96,406	* 6,047	* -1,305	21,163	95,101	21,163	40,920		
\$4,000 under \$5,000	21,755	99,075	17,078	72,460	* 6,679	* 27,334	21,755	99,794	21,755	44,647		
\$5,000 under \$6,000	26,186	144,135	22,181	101,307	9,099	49,620	26,186	150,927	26,186	67,614		
\$6,000 under \$7,000	23,228	150,943	19,093	147,392	* 5,137	* 20,460	23,228	167,852	23,228	66,771		
\$7,000 under \$8,000	45,217	341,749	44,212	331,684	* 6,019	* 19,874	45,217	351,558	45,217	155,024		
\$8,000 under \$9,000	28,988	244,949	26,986	227,077	6,341	18,274	28,988	245,352	28,988	106,020		
\$9,000 under \$10,000	56,418	532,649	48,212	429,093	16,215	114,001	56,418	543,094	56,418	239,963		
\$10,000 under \$11,000	59,851	627,167	45,841	442,945	23,027	191,364	59,851	634,309	59,851	282,066		
\$11,000 under \$12,000	58,751	676,269	47,322	452,751	25,583	223,475	58,751	676,226	58,751	303,851		
\$12,000 under \$13,000	76,885	961,895	63,224	757,815	34,672	246,393	76,885	1,004,208	76,885	431,074		
\$13,000 under \$14,000	110,483	1,491,197	72,270	783,829	63,244	708,554	110,483	1,492,383	110,483	664,760		
\$14,000 under \$15,000	186,265	2,688,735	115,018	1,125,588	130,985	1,537,929	186,265	2,663,517	186,265	1,159,933		
\$15,000 under \$16,000	115,392	1,789,634	91,360	1,232,882	51,071	584,670	115,392	1,797,551	115,392	717,556		
\$16,000 under \$17,000	100,755	1,665,392	75,488	1,078,797	44,470	551,032	100,755	1,629,830	100,755	628,507		
\$17,000 under \$18,000	121,382	2,131,459	96,721	1,476,282	52,028	635,091	121,382	2,111,373	121,382	763,020		
\$18,000 under \$19,000	120,214	2,218,095	102,497	1,676,761	45,838	510,244	120,214	2,187,005	120,214	751,863		
\$19,000 under \$20,000	99,093	1,930,630	83,391	1,536,894	26,727	355,898	99,093	1,892,792	99,093	604,186		
\$20,000 under \$25,000	464,917	10,427,098	411,164	8,754,891	113,195	1,553,054	464,917	10,316,594	464,917	2,664,793		
\$25,000 under \$30,000	373,940	10,261,777	349,891	9,119,924	71,411	908,474	373,940	10,028,398	373,940	1,809,356		
\$30,000 under \$35,000	365,732	11,863,629	342,505	10,886,007	78,746	679,922	365,732	11,565,929	365,732	1,397,354		
\$35,000 under \$40,000	331,058	12,410,419	307,388	11,099,032	94,548	1,029,346	331,058	12,128,377	331,058	958,768		
\$40,000 under \$45,000	300,379	12,747,015	291,788	11,734,566	63,183	681,567	300,379	12,396,133	300,379	552,720		
\$45,000 under \$50,000	211,226	9,969,764	204,751	8,913,484	56,953	575,846	211,226	9,489,330	211,226	227,638		
\$50,000 and over	112,930	5,864,064	112,184	5,319,309	35,541	289,990	112,930	5,609,299	112,930	46,131		

Footnotes at end of table.

**Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Returns with three or more qualifying children									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion			
	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)		
<b>Total</b>	<b>30,596</b>	<b>17,667</b>	<b>5,025</b>	<b>4,452</b>	<b>1,138,417</b>	<b>1,830,453</b>	<b>3,318,134</b>	<b>12,934,960</b>		
No adjusted gross income	0	0	0	0	8,841	18,043	10,686	40,173		
\$1 under \$1,000	0	0	0	0	** 5,143	** 1,140	* 8,029	* 9,160		
\$1,000 under \$2,000	0	0	0	0	**	**	* 9,042	* 5,024		
\$2,000 under \$3,000	0	0	0	0	**	**	14,543	25,005		
\$3,000 under \$4,000	0	0	0	0	* 6,091	* 2,162	21,163	38,759		
\$4,000 under \$5,000	0	0	0	0	* 5,678	* 4,239	21,755	40,407		
\$5,000 under \$6,000	0	0	0	0	7,707	7,707	26,186	59,907		
\$6,000 under \$7,000	0	0	0	0	* 4,136	* 4,439	23,228	62,332		
\$7,000 under \$8,000	0	0	0	0	* 6,023	* 3,100	45,209	151,924		
\$8,000 under \$9,000	0	0	0	0	* 7,012	* 6,505	28,988	99,515		
\$9,000 under \$10,000	0	0	0	0	17,220	17,554	56,418	222,409		
\$10,000 under \$11,000	0	0	0	0	24,032	27,647	59,851	254,420		
\$11,000 under \$12,000	0	0	0	0	25,445	35,533	58,750	288,318		
\$12,000 under \$13,000	0	0	0	0	31,682	47,097	76,885	383,976		
\$13,000 under \$14,000	0	0	0	0	63,245	109,138	110,483	555,622		
\$14,000 under \$15,000	** 2,006	** 1,060	0	0	133,868	238,343	186,265	921,146		
\$15,000 under \$16,000	0	0	0	0	52,072	93,684	115,392	623,872		
\$16,000 under \$17,000	**	**	0	0	48,454	89,890	100,755	538,000		
\$17,000 under \$18,000	0	0	0	0	51,742	103,369	121,382	659,631		
\$18,000 under \$19,000	0	0	0	0	45,855	85,260	120,214	686,603		
\$19,000 under \$20,000	0	0	0	0	24,716	59,035	99,093	545,151		
\$20,000 under \$25,000	0	0	0	0	121,791	272,448	463,879	2,392,346		
\$25,000 under \$30,000	0	0	0	0	78,447	159,115	369,435	1,650,241		
\$30,000 under \$35,000	* 6,039	* 2,246	0	0	86,693	149,830	345,370	1,245,278		
\$35,000 under \$40,000	** 22,552	** 14,362	** 5,025	** 4,452	93,043	149,432	298,664	802,483		
\$40,000 under \$45,000	**	**	**	**	78,505	82,419	272,682	466,850		
\$45,000 under \$50,000	**	**	**	**	** 109,621	** 63,304	174,463	474,765		
\$50,000 and over	**	**	**	**	**	**	79,325	31,642		

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

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

[1] For prior-year returns, EIC earned income includes nontaxable earned income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]	Number of returns (1)	Adjusted gross income less deficit (2)	Total income		Salaries and wages		Taxable interest		Tax-exempt interest [2]		Ordinary dividends		
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	
<b>All returns</b>	<b>46,852,675</b>	<b>7,361,299,515</b>	<b>46,852,675</b>	<b>7,472,361,458</b>	<b>38,580,831</b>	<b>4,594,459,251</b>	<b>24,312,407</b>	<b>82,739,469</b>	<b>4,316,777</b>	<b>51,656,487</b>	<b>16,331,049</b>	<b>237,487,769</b>	
Under 18	32,004	1,926,907	32,004	1,936,918	* 2,018	* 15,433	24,833	67,887	8,307	30,794	28,162	516,096	
18 under 26	781,221	45,355,477	781,221	45,734,186	753,999	39,410,783	134,712	245,214	19,985	143,555	92,599	1,008,360	
26 under 35	5,337,703	579,967,129	5,337,703	585,049,517	5,250,976	520,091,943	1,715,001	1,477,149	156,201	404,038	1,027,168	4,737,979	
35 under 45	8,975,050	1,381,197,256	8,975,050	1,398,665,249	8,699,082	1,123,723,060	3,739,284	6,212,063	317,031	1,701,425	2,130,035	12,620,146	
45 under 55	10,869,879	1,928,070,427	10,869,879	1,958,087,087	10,350,395	1,416,451,919	5,047,261	14,909,210	588,970	4,757,000	3,166,231	33,188,814	
55 under 65	10,741,615	1,883,072,441	10,741,615	1,921,438,659	9,530,151	1,161,394,011	6,182,635	22,029,169	1,088,273	12,015,929	4,131,602	60,359,398	
65 and over	10,115,203	1,541,709,877	10,115,203	1,561,449,842	3,994,229	333,372,100	7,468,680	37,798,778	2,138,010	32,603,747	5,755,253	125,056,977	
Age [1]	Qualified dividends [2]		State income tax refunds		Alimony received		Business or profession net income less loss		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss		
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	
	<b>15,376,685</b>	<b>184,417,188</b>	<b>18,097,868</b>	<b>32,611,088</b>	<b>177,850</b>	<b>7,121,672</b>	<b>9,489,763</b>	<b>211,215,511</b>	<b>15,155,498</b>	<b>737,465,938</b>	<b>1,351,722</b>	<b>17,413,471</b>	
	Under 18	22,996	418,644	7,530	8,638	0	0	**	28,159	833,545	2,093	1,213	
	18 under 26	87,518	719,366	120,470	110,498	0	0	** 78,064	** 418,838	95,202	1,885,260	6,122	34,307
	26 under 35	979,596	3,657,893	1,749,173	1,940,706	**	**	908,628	10,455,890	1,003,121	22,110,057	58,235	277,687
	35 under 45	2,000,731	9,613,079	3,725,658	5,731,538	** 18,727	** 809,244	2,046,058	36,858,060	2,016,259	79,116,219	181,074	1,385,298
	45 under 55	2,966,831	24,783,352	4,715,118	8,594,621	60,908	2,749,603	2,450,551	55,454,524	2,941,685	164,928,472	297,492	6,262,162
	55 under 65	3,887,902	46,034,697	4,684,961	8,769,065	67,418	2,411,032	2,368,958	69,152,117	3,757,651	206,949,034	367,686	3,272,367
	65 and over	5,431,111	99,190,158	3,094,959	7,456,021	30,797	1,151,793	1,637,504	38,876,081	5,313,422	261,643,351	439,021	6,180,436
	Age [1]	Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities		Total rental and royalty net income		Total rental and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss	
		Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
<b>7,542,606</b>		<b>187,678,739</b>	<b>12,195,314</b>	<b>400,817,836</b>	<b>3,771,738</b>	<b>76,728,421</b>	<b>2,536,560</b>	<b>32,454,758</b>	<b>220,379</b>	<b>2,442,617</b>	<b>6,080,621</b>	<b>666,006,938</b>	
Under 18		0	0	**	* 1,380	* 3,934	0	0	0	0	0	262,302	
18 under 26		5,257	7,247	** 20,663	** 97,688	7,313	64,213	3,561	33,846	0	0	1,657,810	
26 under 35		102,382	1,193,091	284,610	2,414,696	147,763	1,281,583	146,165	1,095,768	588	2,614	16,602,583	
35 under 45		301,317	4,206,682	666,632	10,166,819	413,303	4,362,438	447,666	4,976,575	7,279	25,127	110,268,298	
45 under 55		602,436	10,672,373	1,200,223	26,069,998	681,769	10,902,660	566,304	8,200,391	17,992	96,227	198,218,179	
55 under 65		1,413,455	31,470,772	3,008,023	101,708,926	989,446	19,716,854	706,663	9,474,111	55,006	367,724	205,966,817	
65 and over		5,117,758	140,128,573	7,015,164	280,359,710	1,530,765	40,396,739	666,220	8,674,067	139,513	1,950,924	1,504,704	133,030,948

Footnotes at end of table.



**Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]	Estate and trust net income less loss		Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>467,183</b>	<b>27,892,015</b>	<b>647,156</b>	<b>-8,341,147</b>	<b>1,734,020</b>	<b>9,126,557</b>	<b>9,762,535</b>	<b>175,564,966</b>	<b>243,767</b>	<b>13,635,346</b>	<b>302,432</b>	<b>3,561,540</b>
Under 18	* 692	* 117,150	0	0	0	0	**	**	0	0	* 150	* 126
18 under 26	2,472	194,572	* 3,095	* 33,158	24,244	90,242	** 2,058	** 23,560	* 11	* 4,547	3,212	1,267
26 under 35	16,260	971,956	25,213	-291,232	219,464	997,518	11,517	118,880	4,874	285,878	**	**
35 under 45	31,303	1,766,234	90,511	-1,137,700	389,247	2,038,518	66,322	748,728	17,953	1,034,997	** 81,625	** 529,486
45 under 55	57,154	3,521,995	158,608	-2,342,516	477,975	2,512,619	213,489	2,445,004	28,826	2,286,763	79,453	910,091
55 under 65	124,386	7,450,526	182,045	-2,163,450	480,981	2,744,865	1,246,735	15,947,852	73,571	4,784,242	70,965	1,234,531
65 and over	234,917	13,869,583	187,684	-2,439,407	142,109	742,795	8,222,414	156,280,941	118,531	5,238,918	67,027	886,039
Age [1]	Taxable health savings account distributions		Section 965 income		Foreign-earned income exclusion		Gambling earnings		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>145,910</b>	<b>203,403</b>	<b>28,770</b>	<b>9,187,608</b>	<b>75,347</b>	<b>6,518,157</b>	<b>1,106,816</b>	<b>28,114,605</b>	<b>3,114,749</b>	<b>27,914,070</b>	<b>15,271,787</b>	<b>111,061,944</b>
Under 18	0	0	* 361	* 2,317	0	0	0	0	* 4,227	* 88,588	* 1,414	* 10,011
18 under 26	**	**	* 45	* 798	* 11	* 212	2,173	119,880	25,734	387,657	169,874	378,709
26 under 35	** 28,988	** 31,833	1,628	164,963	10,743	799,093	61,679	1,106,433	212,932	1,476,340	1,959,735	5,082,388
35 under 45	38,779	54,101	5,447	565,074	17,411	1,521,972	130,409	2,810,704	449,969	3,435,111	3,544,528	17,467,993
45 under 55	41,615	59,299	7,756	1,936,845	20,621	1,899,106	253,827	6,477,982	697,398	6,549,494	3,880,066	30,016,660
55 under 65	30,204	48,533	7,232	3,642,627	20,281	1,883,406	329,475	8,244,692	786,863	7,230,680	3,684,694	38,366,218
65 and over	6,324	9,638	6,301	2,874,983	6,282	414,368	329,253	9,354,916	937,627	8,746,199	2,031,475	19,739,964
Age [1]	Total		Itemized deductions in excess of limitation		Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Total	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns</b>	<b>1,402,091,664</b>	<b>1,402,091,664</b>	<b>3,310,021</b>	<b>54,537,033</b>	<b>10,171,257</b>	<b>102,533,387</b>	<b>10,171,257</b>	<b>155,408,904</b>	<b>10,164,224</b>	<b>52,875,517</b>	<b>46,431,232</b>	<b>624,820,806</b>
Under 18	297,404	297,404	1,471	13,137	* 538	* 33,257	* 538	* 33,565	* 538	* 308	26,665	124,133
18 under 26	11,621,398	11,621,398	6,666	130,939	99,736	782,063	99,736	1,045,687	99,736	263,624	736,630	3,337,516
26 under 35	109,598,967	109,598,967	156,508	1,693,860	510,088	3,642,415	510,088	5,823,441	509,087	2,181,025	5,267,272	46,520,967
35 under 45	251,304,965	251,304,965	646,347	7,470,740	880,881	6,679,047	880,881	11,394,720	880,881	4,715,672	8,897,652	116,747,971
45 under 55	337,354,053	337,354,053	932,872	15,208,916	1,255,026	9,529,225	1,255,026	16,406,013	1,254,021	6,876,787	10,802,156	165,224,922
55 under 65	335,579,577	335,579,577	886,489	16,262,311	1,996,722	15,895,752	1,996,722	26,550,660	1,995,717	10,654,909	10,690,959	162,314,096
65 and over	356,335,300	356,335,300	679,669	13,757,130	5,428,264	65,971,627	5,428,264	94,154,819	5,424,244	28,183,191	10,009,897	130,551,202

Footnotes at end of table.

**Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]	Itemized deductions																																																																														
	State and local taxes						Taxes paid deduction																																																																								
	Income tax			General sales tax			Real estate taxes		Personal property taxes		Other taxes																																																																				
	Number of returns	Amount	(74)	Number of returns	Amount	(75)	Number of returns	Amount	(76)	Number of returns	Amount	(77)	Number of returns	Amount	(78)	Number of returns	Amount	(79)	Number of returns	Amount	(80)	Number of returns	Amount	(81)	Number of returns	Amount	(82)	Number of returns	Amount	(83)																																																	
<b>All returns</b>	<b>45,106,970</b>	<b>389,389,411</b>	<b>34,174,991</b>	<b>368,654,631</b>	<b>10,931,979</b>	<b>20,734,779</b>	<b>39,102,164</b>	<b>222,237,629</b>	<b>20,073,359</b>	<b>10,679,233</b>	<b>2,555,625</b>	<b>2,514,534</b>	<b>26,665</b>	<b>120,946</b>	<b>25,644</b>	<b>115,661</b>	<b>10,931,979</b>	<b>5,284</b>	<b>20,734,779</b>	<b>39,102,164</b>	<b>222,237,629</b>	<b>20,073,359</b>	<b>10,679,233</b>	<b>2,555,625</b>	<b>2,514,534</b>	<b>26,665</b>	<b>120,946</b>	<b>25,644</b>	<b>115,661</b>	<b>10,931,979</b>	<b>5,284</b>	<b>20,734,779</b>	<b>39,102,164</b>	<b>222,237,629</b>	<b>20,073,359</b>	<b>10,679,233</b>	<b>2,555,625</b>	<b>2,514,534</b>																																									
Under 18	26,665	120,946	25,644	115,661	10,931,979	5,284	20,734,779	39,102,164	222,237,629	20,073,359	10,679,233	2,555,625	2,514,534	26,665	120,946	25,644	115,661	10,931,979	5,284	20,734,779	39,102,164	222,237,629	20,073,359	10,679,233	2,555,625	2,514,534	26,665	120,946	25,644	115,661	10,931,979	5,284	20,734,779	39,102,164	222,237,629	20,073,359	10,679,233	2,555,625	2,514,534																																								
18 under 26	716,242	2,472,476	535,565	2,196,129	180,677	276,347	276,347	** 614,912	** 225,386	** 262,232	** 223,261	** 40,514	** 30,055	5,097,197	31,834,994	4,248,146	30,072,421	1,762,574	3,424,042	13,425,560	2,100,279	1,079,331	208,315	181,081	8,647,933	76,018,943	7,133,703	72,381,514	1,514,229	3,637,429	38,093,041	3,919,667	2,181,532	434,057	454,454	4,857,712	2,732,463	584,171	543,798																																								
26 under 35	5,097,197	31,834,994	4,248,146	30,072,421	849,051	1,762,574	3,424,042	13,425,560	2,100,279	1,079,331	208,315	181,081	10,519,904	106,139,782	8,543,032	101,777,660	1,976,872	4,362,122	9,463,200	55,808,879	4,857,712	2,732,463	584,171	543,798	10,449,543	101,503,740	8,270,610	97,023,050	2,178,932	4,480,691	9,695,471	57,723,292	4,747,204	2,484,415	687,532	602,649																																											
35 under 45	8,647,933	76,018,943	7,133,703	72,381,514	1,514,229	3,637,429	38,093,041	3,919,667	2,181,532	434,057	454,454	4,857,712	2,732,463	10,519,904	106,139,782	8,543,032	101,777,660	1,976,872	9,463,200	55,808,879	4,857,712	2,732,463	584,171	543,798	10,449,543	101,503,740	8,270,610	97,023,050	2,178,932	4,480,691	9,695,471	57,723,292	4,747,204	2,484,415	687,532	602,649																																											
45 under 55	10,449,543	101,503,740	8,270,610	97,023,050	2,178,932	4,480,691	9,695,471	57,723,292	4,747,204	2,484,415	687,532	602,649	9,649,487	71,298,529	5,418,291	65,088,196	4,231,196	6,210,333	9,019,321	56,571,945	4,186,266	1,978,231	601,036	702,497	9,649,487	71,298,529	5,418,291	65,088,196	4,231,196	6,210,333	9,019,321	56,571,945	4,186,266	1,978,231	601,036	702,497																																											
55 under 65	10,449,543	101,503,740	8,270,610	97,023,050	2,178,932	4,480,691	9,695,471	57,723,292	4,747,204	2,484,415	687,532	602,649	9,649,487	71,298,529	5,418,291	65,088,196	4,231,196	6,210,333	9,019,321	56,571,945	4,186,266	1,978,231	601,036	702,497	9,649,487	71,298,529	5,418,291	65,088,196	4,231,196	6,210,333	9,019,321	56,571,945	4,186,266	1,978,231	601,036	702,497																																											
65 and over	9,649,487	71,298,529	5,418,291	65,088,196	4,231,196	6,210,333	9,019,321	56,571,945	4,186,266	1,978,231	601,036	702,497	Itemized deductions																																																																		
													Interest paid deduction																																																																		
													Home mortgage interest			Paid to financial institutions			Paid to individuals			Deductible points			Qualified mortgage insurance premiums																																																						
													Total			Number of returns			Amount			Number of returns			Amount			Number of returns			Amount																																																
													(84)			(85)			(86)			(87)			(88)			(89)			(90)			(91)			(92)			(93)			(94)			(95)																																	
<b>All returns</b>	<b>34,327,403</b>	<b>313,944,112</b>	<b>33,746,351</b>	<b>292,557,787</b>	<b>33,362,887</b>	<b>288,041,299</b>	<b>822,579</b>	<b>4,516,489</b>	<b>2,111,692</b>	<b>1,382,936</b>	<b>3,376,443</b>	<b>374</b>	<b>2,652</b>	<b>228,913</b>	<b>1,368,026</b>	<b>1,329,293</b>	<b>9,089</b>	<b>38,733</b>	<b>14,067</b>	<b>22,955</b>	<b>47,447</b>	<b>83,827</b>	<b>238,733</b>	<b>1,518,963</b>	<b>1,106,751</b>	<b>29,106,751</b>	<b>3,467,327</b>	<b>27,788,197</b>	<b>3,413,269</b>	<b>27,281,137</b>	<b>90,120</b>	<b>507,060</b>	<b>127,335</b>	<b>201,469</b>	<b>516,302</b>	<b>788,420</b>	<b>7,270,865</b>	<b>73,211,632</b>	<b>7,142,350</b>	<b>69,180,034</b>	<b>187,125</b>	<b>1,161,419</b>	<b>384,654</b>	<b>656,966</b>	<b>1,016,963</b>	<b>9,159,869</b>	<b>89,036,698</b>	<b>9,105,997</b>	<b>85,119,519</b>	<b>9,003,895</b>	<b>83,755,866</b>	<b>229,225</b>	<b>1,363,632</b>	<b>530,219</b>	<b>365,355</b>	<b>479,318</b>	<b>674,110</b>	<b>8,408,751</b>	<b>71,385,252</b>	<b>8,278,311</b>	<b>66,383,280</b>	<b>8,198,866</b>	<b>65,542,354</b>	<b>179,927</b>	<b>840,926</b>	<b>245,901</b>	<b>362,453</b>	<b>458,555</b>	<b>5,751,767</b>	<b>49,682,163</b>	<b>5,439,484</b>	<b>41,557,313</b>	<b>5,381,671</b>	<b>40,952,595</b>	<b>127,093</b>	<b>604,718</b>	<b>162,602</b>	<b>222,953</b>	<b>354,568</b>
Under 18	374	2,652	228,913	1,368,026	1,329,293	9,089	38,733	14,067	22,955	47,447	83,827	238,733	1,518,963	1,106,751	29,106,751	3,467,327	27,788,197	3,413,269	27,281,137	90,120	507,060	127,335	201,469	516,302	788,420	7,270,865	73,211,632	7,142,350	69,180,034	187,125	1,161,419	384,654	656,966	1,016,963	9,159,869	89,036,698	9,105,997	85,119,519	9,003,895	83,755,866	229,225	1,363,632	530,219	365,355	479,318	674,110	8,408,751	71,385,252	8,278,311	66,383,280	8,198,866	65,542,354	179,927	840,926	245,901	362,453	458,555	5,751,767	49,682,163	5,439,484	41,557,313	5,381,671	40,952,595	127,093	604,718	162,602	222,953	354,568											
18 under 26	238,733	1,518,963	1,106,751	29,106,751	3,467,327	27,788,197	3,413,269	27,281,137	90,120	507,060	127,335	201,469	516,302	788,420	7,270,865	73,211,632	7,142,350	69,180,034	187,125	1,161,419	384,654	656,966	1,016,963	9,159,869	89,036,698	9,105,997	85,119,519	9,003,895	83,755,866	229,225	1,363,632	530,219	365,355	479,318	674,110	8,408,751	71,385,252	8,278,311	66,383,280	8,198,866	65,542,354	179,927	840,926	245,901	362,453	458,555	5,751,767	49,682,163	5,439,484	41,557,313	5,381,671	40,952,595	127,093	604,718	162,602	222,953	354,568																						
26 under 35	3,497,043	29,106,751	3,467,327	27,788,197	3,413,269	27,281,137	90,120	507,060	127,335	201,469	516,302	788,420	7,270,865	73,211,632	7,142,350	69,180,034	187,125	1,161,419	384,654	656,966	1,016,963	9,159,869	89,036,698	9,105,997	85,119,519	9,003,895	83,755,866	229,225	1,363,632	530,219	365,355	479,318	674,110	8,408,751	71,385,252	8,278,311	66,383,280	8,198,866	65,542,354	179,927	840,926	245,901	362,453	458,555	5,751,767	49,682,163	5,439,484	41,557,313	5,381,671	40,952,595	127,093	604,718	162,602	222,953	354,568																								
35 under 45	7,270,865	73,211,632	7,142,350	69,180,034	187,125	1,161,419	384,654	656,966	1,016,963	9,159,869	89,036,698	9,105,997	85,119,519	9,003,895	83,755,866	229,225	1,363,632	530,219	365,355	479,318	674,110	8,408,751	71,385,252	8,278,311	66,383,280	8,198,866	65,542,354	179,927	840,926	245,901	362,453	458,555	5,751,767	49,682,163	5,439,484	41,557,313	5,381,671	40,952,595	127,093	604,718	162,602	222,953	354,568																																				
45 under 55	9,159,869	89,036,698	9,105,997	85,119,519	9,003,895	83,755,866	229,225	1,363,632	530,219	365,355	479,318	674,110	8,408,751	71,385,252	8,278,311	66,383,280	8,198,866	65,542,354	179,927	840,926	245,901	362,453	458,555	5,751,767	49,682,163	5,439,484	41,557,313	5,381,671	40,952,595	127,093	604,718	162,602	222,953	354,568																																													
55 under 65	8,408,751	71,385,252	8,278,311	66,383,280	8,198,866	65,542,354	179,927	840,926	245,901	362,453	458,555	5,751,767	49,682,163	5,439,484	41,557,313	5,381,671	40,952,595	127,093	604,718	162,602	222,953	354,568																																																									
65 and over	5,751,767	49,682,163	5,439,484	41,557,313	5,381,671	40,952,595	127,093	604,718	162,602	222,953	354,568																																																																				
													Interest paid deduction																																																																		
													Cash contributions			Other than cash contributions			Carryover from prior years			Casualty or theft loss deduction																																																									
													Total			Number of returns			Amount			Number of returns			Amount			Number of returns			Amount																																																
													(96)			(97)			(98)			(99)			(100)			(101)			(102)			(103)			(104)			(105)			(106)			(107)																																	
<b>All returns</b>	<b>1,446,992</b>	<b>16,626,945</b>	<b>37,979,015</b>	<b>256,064,685</b>	<b>34,322,507</b>	<b>180,524,342</b>	<b>23,184,069</b>	<b>88,062,488</b>	<b>429,216</b>	<b>35,431,288</b>	<b>2,764,789</b>	<b>26,665</b>	<b>120,946</b>	<b>25,644</b>	<b>115,661</b>	<b>10,931,979</b>	<b>5,284</b>	<b>20,734,779</b>	<b>39,102,164</b>	<b>222,237,629</b>	<b>20,073,359</b>	<b>10,679,233</b>	<b>2,555,625</b>	<b>2,514,534</b>	<b>26,665</b>	<b>120,946</b>	<b>25,644</b>	<b>115,661</b>	<b>10,931,979</b>	<b>5,284</b>	<b>20,734,779</b>	<b>39,102,164</b>	<b>222,237,629</b>	<b>20,073,359</b>	<b>10,679,233</b>	<b>2,555,625</b>	<b>2,514,534</b>																																										
Under 18	** 9,226	** 46,807	426,461	1,157,310	355,604	859,502	2,404,512	335,606	** 6,046	** 26,971	** 255,180	** 26,665	** 120,946	** 25,644	** 115,661	10,931,979	5,284																																																														

**Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]	Itemized deductions										Unlimited miscellaneous deductions				
	Limited miscellaneous deductions					Other limited miscellaneous deductions					Total miscellaneous deductions (subject to 2% AGI limitation)		Total		
	Total after limitation		Unreimbursed employee business expenses		Tax preparation fees		Exemptions		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		
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	Amount
<b>All returns</b>	<b>13,300,332</b>	<b>121,290,835</b>	<b>14,806,234</b>	<b>101,152,824</b>	<b>21,808,048</b>	<b>8,629,472</b>	<b>8,275,262</b>	<b>60,154,751</b>	<b>29,216,664</b>	<b>169,937,048</b>	<b>1,722,800</b>	<b>35,210,083</b>			
Under 18	20,217	118,758	**	**	**	**	21,584	125,196	26,621	136,479	* 2,196	* 4,816			
18 under 26	466,650	4,775,515	** 452,501	** 4,641,051	** 288,728	** 84,385	103,489	526,705	541,843	5,240,856	17,515	174,602			
26 under 35	1,897,447	18,232,952	2,236,938	19,339,614	2,051,670	521,456	479,814	2,235,597	3,169,691	22,096,667	114,276	1,680,376			
35 under 45	2,729,897	25,236,652	3,570,993	27,557,164	4,015,492	1,196,467	1,001,047	4,758,316	5,532,487	33,511,948	226,081	3,942,893			
45 under 55	3,063,453	25,687,138	3,994,616	26,342,513	5,034,281	1,735,734	1,459,000	9,352,040	6,817,875	37,430,287	382,925	8,428,903			
55 under 65	2,703,556	23,671,420	3,269,764	18,047,967	5,113,712	2,043,443	2,055,293	15,908,944	6,709,559	36,000,354	485,417	9,957,269			
65 and over	2,429,112	23,568,400	1,281,421	5,224,515	5,304,166	3,047,988	3,155,035	27,247,954	6,418,589	35,520,456	494,390	11,021,224			
Age [1]	Itemized deductions										Unlimited miscellaneous deductions				
	Unlimited miscellaneous deductions		Miscellaneous deductions other than gambling loss		Exemptions		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
<b>All returns</b>	<b>968,700</b>	<b>22,349,418</b>	<b>444,759</b>	<b>5,337,751</b>	<b>107,112,956</b>	<b>405,783,688</b>	<b>43,928,264</b>	<b>5,597,666,732</b>	<b>4,896,064</b>	<b>35,613,288</b>	<b>911,973</b>	<b>1,735,325</b>			
Under 18	0	0	* 2,195	* 4,636	**	**	29,186	1,671,745	* 661	0	0	0			
18 under 26	2,160	20,973	10,329	67,324	** 932,102	** 3,756,475	704,325	30,287,526	13,892	82,011	9,041	4,355			
26 under 35	51,208	780,176	34,760	314,565	11,233,371	44,558,687	5,122,174	427,952,182	300,554	1,485,370	86,370	96,042			
35 under 45	109,257	2,146,782	57,952	761,512	27,323,397	103,935,711	8,673,550	1,030,360,623	1,142,896	6,421,352	160,586	2,13,597			
45 under 55	207,137	5,078,044	102,937	1,566,739	30,073,058	111,789,172	10,423,655	1,485,827,266	1,429,133	9,082,408	222,188	389,499			
55 under 65	297,281	6,593,354	117,705	1,380,176	21,384,793	80,080,827	10,202,158	1,475,142,329	1,148,612	8,998,009	342,605	856,828			
65 and over	301,658	7,730,088	118,892	1,242,800	16,166,235	61,662,816	8,773,217	1,146,425,062	860,317	9,537,993	91,181	175,004			
Age [1]	Income tax before credits		Total tax credits		Income tax after credits		Total income tax								
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)							
<b>All returns</b>	<b>43,725,372</b>	<b>1,288,040,501</b>	<b>18,137,510</b>	<b>40,122,153</b>	<b>41,664,489</b>	<b>1,246,272,146</b>	<b>41,675,336</b>	<b>1,268,899,270</b>							
Under 18	28,651	412,755	15,439	11,375	28,648	401,360	28,648	421,032							
18 under 26	697,813	5,952,148	214,586	289,361	637,390	5,658,432	637,530	5,709,823							
26 under 35	5,127,598	87,213,516	2,253,098	3,850,605	4,760,613	83,274,515	4,761,070	83,928,578							
35 under 45	8,682,357	232,014,983	5,153,404	10,121,025	8,039,316	221,706,494	8,041,412	224,027,003							
45 under 55	10,425,934	355,676,187	4,672,892	12,013,684	9,885,911	343,298,116	9,887,490	348,211,103							
55 under 65	10,186,586	351,473,109	3,092,121	8,422,355	9,852,140	342,217,319	9,854,645	348,182,437							
65 and over	8,576,433	255,297,803	2,735,970	5,413,748	8,460,470	249,715,889	8,464,542	258,419,294							

\* 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] Age for joint returns was based on the primary taxpayer's age.

[2] Not included in total income.

NOTE: Detail may not add to totals because of rounding. SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 2.7. All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total premium tax credit		Advance payment of premium tax credit		Net premium tax credit		Excess advance premium tax credit repayment		Health care individual responsibility payment	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns</b>	<b>152,903,231</b>	<b>11,009,900,155</b>	<b>5,335,602</b>	<b>28,756,374</b>	<b>6,058,538</b>	<b>31,961,038</b>	<b>2,471,815</b>	<b>1,898,795</b>	<b>3,419,815</b>	<b>3,703,793</b>	<b>4,606,271</b>	<b>3,564,345</b>
No adjusted gross income	2,030,316	-232,238,464	196,241	1,502,409	212,346	1,436,342	160,825	182,800	33,457	15,326	1,648	782
\$1 under \$5,000	9,752,106	25,230,099	260,248	1,709,809	272,370	1,687,159	177,189	117,756	67,454	20,200	* 1,538	* 2,376
\$5,000 under \$10,000	10,789,563	81,447,661	393,168	2,221,475	412,352	2,227,877	279,703	138,800	105,845	43,253	* 9,030	* 3,268
\$10,000 under \$15,000	11,594,637	145,001,169	620,752	3,645,617	640,984	3,592,570	405,860	255,372	186,909	64,420	310,454	172,285
\$15,000 under \$20,000	10,665,270	186,097,793	745,924	3,835,198	788,188	3,831,499	393,723	223,657	335,501	103,435	505,899	270,876
\$20,000 under \$25,000	9,983,829	224,218,126	729,326	3,655,151	737,492	3,730,689	314,025	222,916	402,150	161,942	632,856	344,557
\$25,000 under \$30,000	8,824,548	242,450,897	573,856	2,748,228	572,723	2,818,102	208,621	173,419	355,413	176,234	544,035	328,234
\$30,000 under \$35,000	7,991,330	259,369,239	463,336	2,162,877	496,491	2,369,720	153,394	136,408	349,037	218,867	482,607	295,506
\$35,000 under \$40,000	7,217,679	270,260,720	367,012	1,917,832	416,162	2,171,301	122,368	110,983	293,598	239,425	374,868	244,645
\$40,000 under \$45,000	6,389,262	271,001,160	273,578	1,467,282	309,752	1,632,877	80,947	94,036	233,195	193,719	314,376	216,464
\$45,000 under \$50,000	5,526,338	262,336,600	193,309	1,041,374	246,335	1,298,994	48,497	62,132	200,192	245,081	252,692	194,019
\$50,000 and over	62,138,354	9,274,725,157	518,851	2,849,124	973,342	5,163,909	126,661	180,516	857,065	2,221,888	1,176,270	1,491,331

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

NOTE: Data in the table do not reflect amended returns or errors that were corrected after initial processing. Modified adjusted gross income which is used for the premium tax credit eligibility could have been higher than adjusted gross income. Detail may not add to totals because of rounding.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 3.1. Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Returns with regular tax computation only [2]</b>												
<b>Total</b>	<b>94,995,325</b>	<b>6,041,082,981</b>	<b>4,067,778,173</b>	<b>94,984,557</b>	<b>708,142,785</b>	<b>94,995,325</b>	<b>704,061,231</b>	<b>0</b>	<b>* 3,300</b>	<b>* 2,907</b>	<b>1,739,086</b>	<b>6,860,007</b>
Under \$5,000	93,650	-415,437	76,998	92,984	7,622	93,650	7,748	0	0	0	0	* 113
\$5,000 under \$10,000	1,751,119	13,927,603	2,953,014	1,749,113	295,599	1,751,119	295,609	0	0	0	0	0
\$10,000 under \$15,000	5,489,584	69,496,110	16,149,472	5,486,579	1,614,920	5,489,584	1,616,823	0	**	**	0	0
\$15,000 under \$20,000	6,216,508	109,314,265	39,309,461	6,215,503	3,972,065	6,216,508	3,974,664	0	0	0	0	0
\$20,000 under \$25,000	7,312,517	164,916,241	67,379,879	7,310,510	7,380,233	7,312,517	7,395,692	0	0	0	** 2,093	** 3,336
\$25,000 under \$30,000	7,423,861	204,127,732	92,060,651	7,422,860	10,777,931	7,423,861	10,783,483	0	0	0	**	**
\$30,000 under \$40,000	13,364,212	465,658,058	243,695,262	13,364,204	29,912,533	13,364,212	29,932,961	0	0	0	**	**
\$40,000 under \$50,000	10,473,102	468,512,076	277,724,250	10,472,072	35,501,278	10,473,102	35,530,648	0	0	0	* 4	* 21
\$50,000 under \$75,000	17,363,825	1,062,603,229	695,274,404	17,363,822	99,339,411	17,363,825	99,389,850	0	0	0	23,477	25,122
\$75,000 under \$100,000	10,173,736	879,640,909	617,512,891	10,173,736	94,227,965	10,173,736	94,286,490	0	0	0	52,354	76,239
\$100,000 under \$200,000	12,784,694	1,697,614,764	1,274,541,348	12,784,682	222,907,068	12,784,694	223,163,173	0	** 3,300	** 2,907	408,119	837,343
\$200,000 under \$500,000	2,300,617	626,148,341	510,267,345	2,300,613	117,570,924	2,300,617	117,678,092	0	**	**	1,185,185	5,117,073
\$500,000 under \$1,000,000	188,562	124,250,997	108,986,465	188,560	33,382,785	188,562	33,332,071	0	0	0	65,286	574,003
\$1,000,000 under \$1,500,000	32,935	39,335,190	34,590,222	32,922	12,117,424	32,935	12,039,841	0	0	0	1,319	33,797
\$1,500,000 under \$2,000,000	10,183	17,490,847	15,266,084	10,183	5,636,856	10,183	5,562,594	0	0	0	450	16,847
\$2,000,000 under \$5,000,000	12,611	36,673,096	31,163,006	12,608	12,224,635	12,611	11,874,668	0	0	0	512	39,581
\$5,000,000 under \$10,000,000	2,281	15,546,055	12,318,178	2,280	5,353,445	2,281	4,974,556	0	0	0	132	39,383
\$10,000,000 or more	1,327	46,242,906	28,509,241	1,327	15,920,069	1,327	12,222,267	0	0	0	149	97,149
<b>Returns with Form 8615 tax computation [3]</b>												
<b>Total</b>	<b>315,802</b>	<b>6,173,240</b>	<b>4,972,807</b>	<b>315,802</b>	<b>974,463</b>	<b>315,802</b>	<b>1,037,315</b>	<b>62,851</b>	<b>0</b>	<b>0</b>	<b>3,529</b>	<b>10,798</b>
Under \$5,000	74,470	256,719	170,623	74,470	17,070	74,470	17,666	596	0	0	0	0
\$5,000 under \$10,000	111,352	805,064	502,278	111,352	50,293	111,352	66,585	16,292	0	0	0	0
\$10,000 under \$15,000	51,928	629,329	422,792	51,928	43,526	51,928	60,293	16,767	0	0	0	0
\$15,000 under \$20,000	27,200	468,186	357,441	27,200	40,989	27,200	49,992	9,003	0	0	0	0
\$20,000 under \$25,000	* 8,062	* 182,938	* 150,902	* 8,062	* 18,876	* 8,062	* 19,086	* 210	0	0	** 3,315	** 1,552
\$25,000 under \$30,000	11,281	313,179	274,073	11,281	35,870	11,281	51,479	15,609	0	0	**	**
\$30,000 under \$40,000	* 7,068	* 246,458	* 213,967	* 7,068	* 28,809	* 7,068	* 48,377	* 19,567	0	0	**	**
\$40,000 under \$50,000	* 7,050	* 330,336	* 281,709	* 7,050	* 41,260	* 7,050	* 56,454	* 15,194	0	0	**	**
\$50,000 under \$75,000	* 6,033	* 352,429	* 329,833	* 6,033	* 56,792	* 6,033	* 76,681	* 19,888	0	0	**	**
\$75,000 under \$100,000	* 4,314	* 359,017	* 337,387	* 4,314	* 65,961	* 4,314	* 92,063	* 26,102	0	0	**	**
\$100,000 under \$200,000	* 4,046	* 550,233	* 477,496	* 4,046	* 106,185	* 4,046	* 93,849	* 12,336	0	0	0	0
\$200,000 under \$500,000	2,219	645,381	604,507	2,219	163,963	2,219	155,795	-8,168	0	0	0	0
\$500,000 under \$1,000,000	* 487	* 321,181	* 241,562	* 487	* 76,814	* 487	* 64,997	* 11,817	0	0	** 195	** 6,797
\$1,000,000 under \$1,500,000	* 121	* 161,342	* 136,359	* 121	* 48,650	* 121	* 46,375	* 2,275	0	0	**	**
\$1,500,000 under \$2,000,000	77	135,309	118,600	77	43,568	77	36,379	-7,189	0	0	**	**
\$2,000,000 under \$5,000,000	67	191,009	155,866	67	58,773	67	52,894	-5,879	0	0	* 14	* 1,989
\$5,000,000 under \$10,000,000	* 13	* 77,034	* 56,331	* 13	* 21,727	* 13	* 13,330	* 8,397	0	0	** 5	** 459
\$10,000,000 or more	12	148,094	141,080	12	55,338	12	35,019	-20,318	0	0	**	**

Footnotes at end of table.

**Table 3.1. Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Modified taxable income [1]	Income tax before credits, regular tax computation		Tax generated		Tax differences due to alternative computations	Taxes from special computation		Alternative minimum tax	
				Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
<b>Returns with Schedule D tax computation</b>												
<b>Total</b>	<b>23,724,233</b>	<b>4,843,070,187</b>	<b>3,992,913,322</b>	<b>23,698,500</b>	<b>1,069,743,332</b>	<b>22,703,620</b>	<b>917,512,851</b>	<b>-152,230,482</b>	<b>* 3,396</b>	<b>* 1,238</b>	<b>3,308,784</b>	<b>28,463,649</b>
Under \$5,000	158,964	429,897	124,672	148,918	12,419	22,247	1,147	-11,272	0	0	0	0
\$5,000 under \$10,000	104,580	757,287	208,518	102,570	20,885	65,390	7,724	-13,161	0	0	0	0
\$10,000 under \$15,000	364,635	4,749,893	1,019,166	360,086	102,123	210,170	57,622	-44,501	0	0	** 4,144	** 4,965
\$15,000 under \$20,000	439,818	7,679,981	2,675,082	437,808	269,528	337,917	175,221	-94,307	0	0	**	**
\$20,000 under \$25,000	507,417	11,495,101	4,501,474	503,319	486,707	396,090	330,170	-156,537	0	0	**	**
\$25,000 under \$30,000	609,971	16,787,241	7,173,289	607,954	843,370	513,334	627,431	-215,940	0	0	**	**
\$30,000 under \$40,000	1,281,422	44,793,388	22,673,620	1,281,422	2,763,531	1,172,843	2,184,221	-579,310	** 1,348	** 138	**	**
\$40,000 under \$50,000	1,266,007	57,078,489	34,142,395	1,266,007	4,349,151	1,192,340	3,601,233	-747,917	0	0	0	0
\$50,000 under \$75,000	3,434,944	214,751,404	143,591,113	3,433,949	20,884,711	3,343,481	18,409,150	-2,475,561	0	0	1,922	6,105
\$75,000 under \$100,000	3,280,697	285,989,249	203,760,522	3,280,697	31,508,118	3,225,128	28,218,960	-3,289,158	**	**	12,642	26,509
\$100,000 under \$200,000	7,119,618	1,004,035,954	771,255,764	7,119,615	139,665,130	7,075,149	129,297,934	-10,367,196	** 2,049	** 1,099	285,085	773,914
\$200,000 under \$500,000	3,902,146	1,141,134,331	949,070,633	3,902,145	223,448,651	3,895,963	204,988,018	-18,460,633	0	0	2,451,734	13,668,949
\$500,000 under \$1,000,000	819,781	554,409,603	492,012,326	819,781	149,429,236	819,427	133,660,699	-15,768,537	0	0	451,626	6,038,384
\$1,000,000 under \$1,500,000	189,132	228,730,268	205,130,267	189,132	69,974,913	189,094	61,396,095	-8,578,819	**	**	45,573	1,322,835
\$1,500,000 under \$2,000,000	80,104	137,907,342	124,232,208	80,104	44,058,866	80,075	38,108,625	-5,950,242	0	0	17,575	696,274
\$2,000,000 under \$5,000,000	116,890	348,292,850	315,894,019	116,887	115,900,416	116,870	97,689,624	-18,210,792	0	0	26,088	1,748,538
\$5,000,000 under \$10,000,000	29,271	200,119,720	182,671,425	29,271	68,499,211	29,268	55,328,193	-13,171,018	0	0	6,927	974,536
\$10,000,000 or more	18,834	583,928,186	532,776,829	18,834	197,526,367	18,834	143,430,786	-54,095,582	**	**	5,468	3,202,641

Footnotes at end of table.



**Table 3.1. Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated]

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment			Income tax before credits			Total tax credits			Income tax after credits			Total income tax					
	Number of returns	Amount	(13)	Number of returns	Amount	(16)	Number of returns	Amount	(18)	Number of returns	Amount	(20)	Number of returns	Amount	(22)	As a percentage of		Average income tax (dollars)
																Modified taxable income [1]	(23)	
<b>Returns with regular tax computation only [2]</b>																		
<b>Total</b>	<b>2,474,862</b>	<b>2,481,756</b>		<b>94,995,325</b>	<b>713,416,870</b>		<b>37,187,640</b>	<b>53,629,671</b>		<b>81,245,745</b>	<b>657,432,410</b>		<b>81,250,700</b>	<b>657,318,634</b>		<b>16.2</b>	<b>10.9</b>	<b>6,919</b>
Under \$5,000	0	0		93,650	7,862		2,681	225		91,992	7,636		91,992	7,636		9.9	-1.8	82
\$5,000 under \$10,000	0	0		1,751,119	295,609		* 4,027	* 373		1,748,108	295,237		1,748,108	295,237		10.0	2.1	169
\$10,000 under \$15,000	71,840	12,428		5,489,584	1,629,362		2,447,084	335,194		4,047,412	1,283,190		4,047,412	1,283,190		7.9	1.8	234
\$15,000 under \$20,000	212,072	43,964		6,216,508	4,018,627		2,027,413	669,992		4,906,287	3,308,820		4,906,287	3,308,820		8.4	3.0	532
\$20,000 under \$25,000	307,436	119,160		7,312,517	7,516,199		3,256,176	1,420,774		5,135,306	5,987,771		5,135,306	5,987,771		8.9	3.6	819
\$25,000 under \$30,000	304,348	139,770		7,423,861	10,925,046		3,816,944	2,308,437		5,046,925	8,487,894		5,046,925	8,487,894		9.2	4.2	1,143
\$30,000 under \$40,000	542,545	372,084		13,364,212	30,305,241		5,561,069	5,837,589		9,830,528	24,124,736		9,830,528	24,124,736		9.9	5.2	1,805
\$40,000 under \$50,000	383,795	364,427		10,473,102	35,895,097		4,097,905	5,394,331		8,827,489	30,168,359		8,827,489	30,168,359		10.9	6.4	2,881
\$50,000 under \$75,000	418,998	674,647		17,363,825	100,096,835		6,642,176	11,296,857		16,319,999	88,155,942		16,319,999	88,155,942		12.7	8.3	5,077
\$75,000 under \$100,000	141,566	382,526		10,173,736	94,745,255		3,999,135	8,338,953		10,024,523	86,027,941		10,024,523	86,028,019		13.9	9.8	8,456
\$100,000 under \$200,000	82,311	318,475		12,784,694	224,321,591		4,803,682	9,849,233		12,728,105	214,156,695		12,729,024	214,167,221		16.8	12.6	16,752
\$200,000 under \$500,000	8,687	48,278		2,300,617	122,844,311		450,558	2,365,065		2,293,181	120,431,002		2,296,033	120,674,299		23.6	19.3	52,453
\$500,000 under \$1,000,000	1,100	4,015		183,562	33,911,884		55,030	1,671,512		187,176	32,236,358		187,952	32,402,160		29.7	26.1	17,183
\$1,000,000 under \$1,500,000	* 122	* 1,613		32,935	12,075,302		11,885	881,260		32,637	11,192,429		32,816	11,218,947		32.4	28.5	340,639
\$1,500,000 under \$2,000,000	* 18	* 262		10,183	5,579,772		3,965	402,702		10,078	5,176,808		10,147	5,187,299		34.0	29.7	509,408
\$2,000,000 under \$5,000,000	* 21	* 98		12,611	11,914,399		5,763	1,168,979		12,430	10,745,322		12,562	10,694,995		34.3	29.2	848,069
\$5,000,000 under \$10,000,000	* 4	* 10		2,281	5,013,988		1,198	442,418		2,256	4,571,560		2,268	4,442,052		36.1	28.6	1,947,414
\$10,000,000 or more	0	0		1,327	12,320,489		948	1,245,778		1,312	11,074,711		1,323	10,686,142		37.5	23.1	8,052,858
<b>Returns with Form 8615 tax computation [3]</b>																		
<b>Total</b>	<b>0</b>	<b>0</b>		<b>315,802</b>	<b>1,048,113</b>		<b>106,013</b>	<b>32,825</b>		<b>312,762</b>	<b>1,015,288</b>		<b>312,762</b>	<b>1,051,733</b>		<b>21.1</b>	<b>17.0</b>	<b>3,330</b>
Under \$5,000	0	0		74,470	17,666		23,920	1,003		73,454	16,663		73,454	16,663		9.8	6.5	224
\$5,000 under \$10,000	0	0		111,352	66,585		34,990	1,875		111,352	64,709		111,352	64,709		12.9	8.0	581
\$10,000 under \$15,000	0	0		51,928	60,293		14,736	910		50,912	59,383		50,912	59,383		14.0	9.4	1,144
\$15,000 under \$20,000	0	0		27,200	49,992		** 10,127	** 1,563		27,200	48,755		27,200	48,755		13.6	10.4	1,792
\$20,000 under \$25,000	0	0		* 8,062	* 19,399		**	**		* 8,062	* 19,073		* 8,062	* 19,073		* 12.6	* 10.4	* 2,366
\$25,000 under \$30,000	0	0		11,281	52,274		* 3,037	* 3,639		10,276	48,635		10,276	48,635		17.7	15.5	4,311
\$30,000 under \$40,000	0	0		* 7,068	48,377		* 5,058	* 2,586		* 7,068	* 45,791		* 7,068	* 45,791		* 21.4	* 18.6	* 6,479
\$40,000 under \$50,000	0	0		* 7,050	56,556		* 3,024	* 802		* 7,049	* 55,754		* 7,049	* 55,754		* 19.8	* 16.9	* 7,908
\$50,000 under \$75,000	0	0		* 6,033	76,681		** 5,019	** 1,525		* 6,031	* 75,157		* 6,031	* 75,157		* 22.8	* 21.3	* 12,458
\$75,000 under \$100,000	0	0		* 4,314	92,405		**	**		* 4,314	92,404		* 4,314	92,404		* 27.4	* 25.7	* 21,420
\$100,000 under \$200,000	0	0		* 4,046	93,849		* 4,046	* 5,762		* 4,046	* 88,087		* 4,046	* 88,087		* 18.4	* 16.0	* 21,771
\$200,000 under \$500,000	0	0		2,219	155,795		* 1,496	* 2,992		2,219	152,803		2,219	160,465		26.5	24.9	72,314
\$500,000 under \$1,000,000	0	0		* 487	70,375		** 405	** 1,767		* 487	* 68,660		* 487	* 76,945		* 31.9	* 24.0	* 157,998
\$1,000,000 under \$1,500,000	0	0		* 121	46,922		**	**		* 121	* 46,870		* 121	* 50,324		* 36.9	* 31.2	* 415,901
\$1,500,000 under \$2,000,000	0	0		77	37,253		77	1,389		77	35,865		77	39,809		33.6	29.4	517,000
\$2,000,000 under \$5,000,000	0	0		67	54,883		59	2,876		67	52,008		67	57,446		36.9	30.1	857,403
\$5,000,000 under \$10,000,000	0	0		* 13	* 13,668		* 10	* 70		* 13	* 13,597		* 13	* 15,781		* 28.0	* 20.5	* 1,213,923
\$10,000,000 or more	0	0		12	35,141		* 9	* 4,066		12	31,075		12	36,552		25.9	24.7	3,046,000

Footnotes at end of table.

**Table 3.1. Returns with Modified Taxable Income [1]: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars, except where otherwise indicated.]

Type of tax computation by size of adjusted gross income	Excess advance premium tax credit repayment			Income tax before credits			Total tax credits			Income tax after credits			Total income tax					
	Number of returns	Amount	(14)	Number of returns	Amount	(16)	Number of returns	Amount	(18)	Number of returns	Amount	(20)	Number of returns	Amount	(22)	As a percentage of		Average income tax (dollars)
																Modified taxable income [1]	Adjusted gross income less deficit	
<b>Returns with Schedule D tax computation</b>																		
<b>Total</b>	<b>411,060</b>	<b>959,895</b>		<b>22,771,306</b>	<b>946,992,828</b>		<b>11,367,073</b>	<b>24,064,725</b>		<b>22,146,871</b>	<b>922,005,621</b>		<b>22,155,406</b>	<b>945,816,174</b>		<b>23.7</b>	<b>19.5</b>	<b>39,867</b>
Under \$5,000	0	0		22,247	1,147		* 7,068	* 120		21,231	1,027		21,231	1,027		0.8	0.2	6
\$5,000 under \$10,000	**	**		65,390	8,327		13,138	184		63,369	7,540		63,369	7,540		3.6	1.0	72
\$10,000 under \$15,000	** 14,594	** 5,074		218,207	62,286		92,311	9,549		168,819	48,835		168,819	48,835		4.8	1.0	134
\$15,000 under \$20,000	17,634	6,159		341,948	182,918		137,546	31,450		289,998	145,614		289,998	145,614		5.4	1.9	331
\$20,000 under \$25,000	24,217	10,066		401,682	341,897		167,204	44,848		354,213	289,713		354,213	289,713		6.4	2.5	571
\$25,000 under \$30,000	31,158	23,528		520,406	650,958		250,483	63,946		462,480	564,378		462,480	564,378		7.9	3.4	925
\$30,000 under \$40,000	82,747	67,500		1,183,413	2,253,294		502,208	198,183		1,067,200	1,995,560		1,067,200	1,995,560		8.8	4.5	1,557
\$40,000 under \$50,000	44,102	70,065		1,204,757	3,671,298		517,046	243,262		1,117,902	3,364,365		1,118,913	3,364,477		9.9	5.9	2,658
\$50,000 under \$75,000	93,073	242,600		3,351,429	18,657,856		1,471,992	1,002,573		3,226,823	17,419,147		3,226,823	17,419,147		12.1	8.1	5,071
\$75,000 under \$100,000	43,224	174,460		3,229,284	28,421,142		1,539,337	1,408,324		3,184,714	26,843,351		3,184,714	26,843,351		13.2	9.4	8,182
\$100,000 under \$200,000	47,650	283,857		7,080,228	130,360,582		3,693,488	3,665,462		7,044,647	126,418,263		7,045,667	126,441,247		16.4	12.6	17,760
\$200,000 under \$500,000	10,653	63,558		3,898,403	218,720,978		2,084,348	2,682,621		3,893,072	215,974,909		3,898,261	218,944,933		23.1	19.2	56,109
\$500,000 under \$1,000,000	1,474	10,543		819,718	139,715,880		553,719	2,884,991		818,843	136,820,347		819,584	140,429,046		28.5	25.3	171,301
\$1,000,000 under \$1,500,000	276	1,226		189,125	62,729,348		140,884	1,660,789		188,846	61,067,332		189,088	62,954,589		30.7	27.5	332,861
\$1,500,000 under \$2,000,000	* 69	* 339		80,078	38,806,734		61,434	1,128,702		79,949	37,677,694		80,090	38,916,223		31.3	28.2	485,821
\$2,000,000 under \$5,000,000	163	764		116,888	99,444,841		93,580	3,059,242		116,742	96,384,834		116,856	99,896,432		31.6	28.7	854,619
\$5,000,000 under \$10,000,000	16	125		29,270	56,308,133		24,633	1,742,480		29,222	54,565,527		29,266	56,786,020		31.1	28.4	1,940,010
\$10,000,000 or more	10	31		18,834	146,655,207		16,653	4,237,999		18,803	142,417,184		18,833	150,768,042		28.3	25.8	8,005,099

\* 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] See section 5 for the definition of modified taxable income.

[2] Includes returns with Schedule J, *Income Averaging for Farmers and Fishermen*, returns with foreign-earned income tax computations, and returns with Section 965 reduction in tax for repatriated income.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 3.1A. Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	(1) Number of returns	(2) Income tax before credits, regular tax computation	(3) Tax generated with Schedule D computation [1]	(4) Tax differences due to, with Schedule D computation vs. with regular tax computation	(5) Tax generated with Form 8615 tax computation	(6) Tax differences due to Form 8615 computation vs. with Schedule D computation
<b>Total</b>	<b>315,802</b>	<b>974,463</b>	<b>645,155</b>	<b>-329,308</b>	<b>1,037,315</b>	<b>392,160</b>
Under \$5,000	74,470	17,070	14,776	-2,294	17,666	2,890
\$5,000 under \$10,000	111,352	50,293	38,676	-11,617	66,585	27,909
\$10,000 under \$15,000	51,928	43,526	33,160	-10,366	60,293	27,133
\$15,000 under \$20,000	27,200	40,989	19,689	-21,320	49,992	30,323
\$20,000 under \$25,000	* 8,062	* 18,876	* 16,571	* 2,305	* 19,086	* 2,515
\$25,000 under \$30,000	11,281	35,870	27,256	-8,614	51,479	24,223
\$30,000 under \$40,000	* 7,068	* 28,809	* 15,924	* 12,885	* 48,377	* 32,453
\$40,000 under \$50,000	* 7,050	* 41,260	* 20,021	* 21,239	* 56,454	* 36,433
\$50,000 under \$75,000	* 6,033	* 56,792	* 30,742	* 26,050	* 76,681	* 45,939
\$75,000 under \$100,000	* 4,314	* 65,961	* 42,855	* 23,106	* 92,063	* 49,208
\$100,000 under \$200,000	* 4,046	* 106,185	* 55,478	* 50,707	* 93,849	* 38,371
\$200,000 under \$500,000	2,219	163,963	109,090	-54,873	155,795	46,705
\$500,000 under \$1,000,000	* 487	* 76,814	* 50,162	* 26,652	* 64,997	* 14,835
\$1,000,000 under \$1,500,000	* 121	* 48,650	* 40,539	* 8,111	* 46,375	* 5,836
\$1,500,000 under \$2,000,000	77	43,568	33,573	-9,995	36,379	2,806
\$2,000,000 under \$5,000,000	67	58,773	49,324	-9,449	52,894	3,570
\$5,000,000 under \$10,000,000	* 13	* 21,727	* 12,704	* 9,023	* 13,330	* 626
\$10,000,000 or more	12	55,338	34,636	-20,702	35,019	383

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

[1] For returns that did not have Schedule D, Capital Gains and Losses worksheet, the regular tax computation was used to calculate tax generated.

NOTE: Detail may not add to totals because of rounding. Form 8615 is entitled, Tax for Certain Children Who Have Unearned Income.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.



**Table 3.2. Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income											
	25 under 30 percent			30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns with total income tax</b>												
<b>Total</b>	<b>1,102,678</b>	<b>837,855,501</b>	<b>227,217,526</b>	<b>352,203</b>	<b>805,210,594</b>	<b>272,480,544</b>	<b>2,477</b>	<b>749,202</b>	<b>434,275</b>	<b>4,740</b>	<b>-11,489,797</b>	<b>494,402</b>
Under \$5,000	0	0	0	0	0	0	0	0	0	0	-11,864,634	205,494
\$5,000 under \$10,000	** 2,050	** 37,499	** 10,072	** 1,098	** 12,588	** 4,187	0	0	0	* 6	* 47	* 542
\$10,000 under \$15,000	**	**	**	**	**	**	* 3	* 44	* 36	0	0	0
\$15,000 under \$20,000	**	**	**	**	**	**	** 1,054	** 23,995	** 17,137	** 192	** 4,900	** 7,012
\$20,000 under \$25,000	**	**	**	**	**	**	**	**	**	**	**	**
\$25,000 under \$30,000	**	**	**	**	**	**	**	**	**	**	**	**
\$30,000 under \$40,000	** 1,207	** 45,460	** 12,136	** 1,123	** 52,562	** 19,561	**	**	**	**	**	**
\$40,000 under \$50,000	**	**	**	**	**	**	* 4	* 178	* 93	0	0	0
\$50,000 under \$75,000	** 411	** 35,332	** 9,139	** 2,332	** 172,317	** 61,615	** 71	** 4,135	** 3,661	** 48	** 4,050	** 5,105
\$75,000 under \$100,000	**	**	**	**	**	**	**	**	**	**	**	**
\$100,000 under \$200,000	5,228	874,691	234,283	784	129,118	47,085	443	76,710	39,205	* 1,019	* 113,252	* 211,583
\$200,000 or more	1,093,781	836,862,519	226,951,897	346,866	804,844,008	272,348,096	902	644,140	374,144	23	52,589	64,667

\* 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.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

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

Size of adjusted gross income	Number of returns	Tax credits											
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit			
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
<b>All returns, total</b>	<b>152,903,231</b>	<b>77,828,775</b>	<b>8,651,605</b>	<b>21,757,425</b>	<b>6,469,236</b>	<b>3,718,771</b>	<b>8,751,052</b>	<b>9,353,087</b>	<b>8,712,026</b>	<b>1,564,066</b>			
No adjusted gross income	2,030,316	28,700	59	6				3,668	1,656	2,834		1,596	
\$1 under \$5,000	9,752,106	4,668	33,331	1,194				* 2,310	* 464			**	
\$5,000 under \$10,000	10,789,563	6,553	53,195	2,196				* 5,025	* 1,232			** 587	
\$10,000 under \$15,000	11,594,637	3,572	72,711	3,992				110,223	292,427			42,103	
\$15,000 under \$20,000	10,665,270	2,208,480	710,500	10,387				346,893	712,238			170,624	
\$20,000 under \$25,000	9,983,829	3,460,245	1,476,426	115,711				636,830	1,270,515			169,182	
\$25,000 under \$30,000	8,824,548	4,081,440	2,378,284	151,844				616,521	1,785,190			313,820	
\$30,000 under \$40,000	15,209,009	6,080,075	6,042,898	350,100				1,099,986	1,865,328			426,227	
\$40,000 under \$50,000	11,915,599	4,623,449	5,642,191	377,188				1,078,857	1,381,843			203,590	
\$50,000 under \$75,000	20,958,446	8,122,255	12,303,632	1,053,768				1,875,050	1,398,635			236,337	
\$75,000 under \$100,000	13,508,353	5,541,546	9,749,442	1,103,207				1,441,519	0			0	
\$100,000 under \$200,000	19,951,450	8,505,432	13,527,559	2,627,088				2,338,637	0			0	
\$200,000 under \$500,000	6,215,046	2,536,986	5,051,985	1,794,510				0	0			0	
\$500,000 under \$1,000,000	1,010,203	609,244	4,559,187	506,387				0	0			0	
\$1,000,000 under \$1,500,000	222,611	152,848	2,542,376	132,955				0	0			0	
\$1,500,000 under \$2,000,000	90,527	65,506	1,532,863	58,299				0	0			0	
\$2,000,000 under \$5,000,000	129,868	99,443	4,233,875	89,404				0	0			0	
\$5,000,000 under \$10,000,000	31,628	25,850	2,185,011	23,669				0	0			0	
\$10,000,000 or more	20,223	17,624	5,494,898	16,356				0	0			0	
<b>Taxable returns, total</b>	<b>103,747,043</b>	<b>34,328,530</b>	<b>61,978,611</b>	<b>8,341,859</b>	<b>20,138,735</b>	<b>4,739,030</b>	<b>2,727,866</b>	<b>5,594,736</b>	<b>6,460,096</b>	<b>5,571,275</b>	<b>874,448</b>		
No adjusted gross income	3,445	1,641	11,935	* 3	* [2]	* 32	* 67	162	299	292	328		
\$1 under \$5,000	187,314	29,980	1,087	29,973	1,074	0	0	0	0	0	0	0	
\$5,000 under \$10,000	1,922,850	47,135	2,177	46,117	1,794	0	0	* 3	* 5	0	0	0	
\$10,000 under \$15,000	4,267,204	1,066,555	111,619	45,796	1,739	0	0	26,120	2,398	108,537	10,988		
\$15,000 under \$20,000	5,223,592	813,949	177,744	70,635	2,633	0	0	140,675	44,203	483,514	93,760		
\$20,000 under \$25,000	5,499,627	1,204,328	2,174,733	87,289	8,886	** 3,024	** 2,531	149,097	66,424	891,524	84,635		
\$25,000 under \$30,000	5,519,831	1,639,678	457,923	135,395	9,145	**	**	237,481	167,469	1,207,549	151,513		
\$30,000 under \$40,000	10,904,828	2,422,674	2,137,552	307,496	22,795	94,493	46,974	549,655	554,367	838,765	203,300		
\$40,000 under \$50,000	9,954,688	2,889,567	2,967,516	335,070	37,637	242,246	121,206	592,330	624,986	889,454	133,936		
\$50,000 under \$75,000	19,556,080	6,952,112	9,513,990	997,305	124,954	810,039	440,698	1,180,358	1,363,260	1,151,638	196,008		
\$75,000 under \$100,000	13,214,138	5,346,997	8,963,745	1,082,060	228,441	878,882	514,329	1,050,225	1,311,892	0	0		
\$100,000 under \$200,000	19,786,590	8,414,156	12,571,744	2,590,082	1,238,334	1,956,807	1,168,668	1,668,629	2,304,794	0	0		
\$200,000 under \$500,000	6,203,409	2,530,359	4,678,669	1,788,649	2,881,568	648,593	368,962	0	0	0	0		
\$500,000 under \$1,000,000	1,009,082	608,445	4,396,898	505,614	3,364,079	81,859	48,959	0	0	0	0		
\$1,000,000 or more	494,365	360,954	15,768,539	320,376	12,215,656	23,056	15,473	0	0	0	0		
<b>Non-taxable returns, total</b>	<b>49,156,189</b>	<b>14,520,439</b>	<b>15,850,163</b>	<b>309,746</b>	<b>1,618,690</b>	<b>1,730,205</b>	<b>990,905</b>	<b>3,156,315</b>	<b>2,892,991</b>	<b>3,140,751</b>	<b>689,618</b>		

Footnotes at end of table.



**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits												Credit for elderly and disabled
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	
<b>All returns, total</b>	<b>22,075,218</b>	<b>26,876,793</b>	<b>1,577,700</b>	<b>2,124,782</b>	<b>409,870</b>	<b>4,803,015</b>	<b>293,466</b>	<b>1,046,335</b>	<b>79,670</b>	<b>404,117</b>	<b>63,417</b>	<b>6,995</b>	
No adjusted gross income	4,563	2,517	50	633	** 1,121	** 21,966	* 13	* 7	* 7	* 40	** 1,494	** 439	
\$1 under \$5,000	* 3,016	* 1,765	* 3,015	* 263	**	**	** 2,043	** 540	0	0	**	**	
\$5,000 under \$10,000	* 5,214	* 1,626	* 3,030	* 532	* 3	* 63	**	**	0	0	* 10	* 6	
\$10,000 under \$15,000	43,332	7,312	10,138	1,195	** 1,034	** 122	**	**	0	0	33,179	4,067	
\$15,000 under \$20,000	469,648	80,206	11,052	3,078	**	**	* 4,336	* 2,253	**	**	24,409	2,326	
\$20,000 under \$25,000	1,157,861	459,867	28,707	10,815	* 1,016	* 1,363	** 1,043	** 3,534	0	0	* 4,325	* 157	
\$25,000 under \$30,000	1,545,302	930,283	33,456	18,586	2,017	684	**	**	**	**	**	0	
\$30,000 under \$40,000	3,314,441	2,827,342	102,439	68,573	5,061	3,632	3,660	3,548	** 8,018	** 8,755	0	0	
\$40,000 under \$50,000	2,820,188	3,275,762	121,069	110,132	16,086	22,607	6,551	9,723	9,395	18,207	0	0	
\$50,000 under \$75,000	5,215,341	8,021,370	318,609	331,054	26,497	48,000	12,414	14,217	20,199	62,359	0	0	
\$75,000 under \$100,000	3,694,581	6,146,025	260,490	371,925	24,913	39,455	11,523	13,238	17,378	89,971	0	0	
\$100,000 under \$200,000	3,799,745	5,121,433	484,623	727,998	95,075	379,212	101,531	181,858	22,330	203,188	0	0	
\$200,000 under \$500,000	1,988	1,284	169,551	337,021	95,403	742,535	80,224	156,737	** 2,342	** 21,595	0	0	
\$500,000 under \$1,000,000	0	0	22,563	80,274	57,791	622,024	47,437	205,310	**	**	0	0	
\$1,000,000 under \$1,500,000	0	0	4,777	19,441	27,385	407,669	10,924	91,563	0	0	0	0	
\$1,500,000 under \$2,000,000	0	0	1,402	8,849	13,942	304,554	3,950	55,595	0	0	0	0	
\$2,000,000 under \$5,000,000	0	0	2,028	20,874	26,935	786,728	5,567	123,316	0	0	0	0	
\$5,000,000 or more	0	0	434	6,104	8,490	403,671	1,318	58,862	0	0	0	0	
\$10,000,000 or more	0	0	267	7,433	7,098	1,018,730	932	126,035	0	0	0	0	
<b>Taxable returns, total</b>	<b>13,703,267</b>	<b>19,673,277</b>	<b>1,331,232</b>	<b>1,585,273</b>	<b>375,853</b>	<b>4,643,386</b>	<b>278,804</b>	<b>1,016,949</b>	<b>24,726</b>	<b>168,880</b>	<b>31,946</b>	<b>3,650</b>	
No adjusted gross income	745	1,352	38	496	** 271	** 8,781	0	0	**	**	468	351	
\$1 under \$5,000	* 6	* 13	0	0	**	**	0	0	0	0	0	0	
\$5,000 under \$10,000	0	0	0	0	* 3	* 63	**	**	0	0	* 9	* 5	
\$10,000 under \$15,000	0	0	* 3,015	* 543	* 3	* 6	0	0	0	0	* 6,046	* 920	
\$15,000 under \$20,000	** 7,396	** 7,396	* 4,016	* 765	* 8	* [2]	** 4,340	** 1,589	0	0	** 25,423	** 2,374	
\$20,000 under \$25,000	**	**	13,140	3,459	0	0	0	0	0	0	**	**	
\$25,000 under \$30,000	45,248	45,248	16,065	8,419	* 337	* 6	0	0	0	0	0	0	
\$30,000 under \$40,000	628,777	639,825	66,645	29,741	* 2,562	* 1,760	** 5,095	** 5,717	0	0	0	0	
\$40,000 under \$50,000	1,413,155	1,605,822	71,370	39,887	10,823	10,512	**	**	**	**	**	0	
\$50,000 under \$75,000	4,274,093	6,439,819	252,065	167,261	17,768	20,402	10,690	13,164	** 3,053	** 10,677	0	0	
\$75,000 under \$100,000	3,569,037	5,877,913	230,809	226,192	20,253	27,147	10,069	10,896	* 6,030	* 33,826	0	0	
\$100,000 under \$200,000	3,762,838	5,054,632	473,428	634,440	87,382	298,495	98,512	171,683	13,379	104,571	0	0	
\$200,000 under \$500,000	* 1,972	* 1,258	169,181	332,208	94,828	733,963	79,986	154,357	** 2,264	** 19,805	0	0	
\$500,000 under \$1,000,000	0	0	22,554	79,648	57,773	621,201	47,428	204,851	**	**	0	0	
\$1,000,000 or more	0	0	8,904	62,216	83,842	2,921,051	22,683	454,693	0	0	0	0	
<b>Nontaxable returns, total</b>	<b>8,371,951</b>	<b>7,203,516</b>	<b>246,468</b>	<b>539,509</b>	<b>34,016</b>	<b>159,629</b>	<b>14,662</b>	<b>29,386</b>	<b>54,943</b>	<b>235,237</b>	<b>31,470</b>	<b>3,345</b>	

Footnotes at end of table.

**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits												Total refundable credits	
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total [1]		Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)		
<b>All returns, total</b>	<b>13,776</b>	<b>49,233</b>	<b>9,523</b>	<b>3,012</b>	<b>91,406</b>	<b>536,989</b>	<b>96,168</b>	<b>136,066</b>	<b>5,415</b>	<b>80,712</b>	<b>36,944,266</b>	<b>100,030,000</b>		
No adjusted gross income	** 1,007	** 65	0	0	* 8	* 60	0	0	0	0	446,627	644,680		
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	2,477,013	1,606,426		
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	4,628,236	8,068,890		
\$10,000 under \$15,000	**	**	0	0	0	0	** 7,031	** 2,919	0	0	6,439,151	19,762,321		
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	4,374,670	20,461,558		
\$20,000 under \$25,000	** 4,012	** 4,582	0	0	0	0	**	**	0	0	3,712,286	16,130,902		
\$25,000 under \$30,000	**	**	0	0	** 4,036	** 8,032	**	**	0	0	3,079,091	11,308,364		
\$30,000 under \$40,000	**	**	** 3,019	** 718	**	**	10,347	13,394	** 3,046	** 2,230	4,963,100	12,825,748		
\$40,000 under \$50,000	**	**	0	0	* 5,022	* 11,424	18,103	21,849	**	**	2,368,386	4,226,687		
\$50,000 under \$75,000	** 3,021	** 10,402	**	**	* 6,369	* 25,918	29,527	35,857	**	**	2,002,694	2,539,338		
\$75,000 under \$100,000	**	**	**	**	7,184	45,627	20,978	44,570	0	0	903,865	958,495		
\$100,000 under \$200,000	* 2,992	* 14,991	* 2,378	* 717	30,566	178,484	9,570	17,088	626	1,105	1,545,742	1,492,769		
\$200,000 under \$500,000	1,901	13,373	2,440	822	24,894	173,059	** 608	** 388	497	845	2,744	3,267		
\$500,000 under \$1,000,000	* 370	* 2,455	502	167	7,442	52,029	**	**	724	19,836	* 401	* 103		
\$1,000,000 under \$1,500,000	* 222	* 1,519	552	238	2,373	16,955	0	0	216	2,431	* 87	* 68		
\$1,500,000 under \$2,000,000	82	571	168	114	1,058	7,785	0	0	73	161	* 26	* 44		
\$2,000,000 under \$5,000,000	119	897	368	175	1,617	11,364	* 3	* 1	127	5,767	82	71		
\$5,000,000 under \$10,000,000	27	214	76	38	486	3,618	0	0	55	5,602	36	228		
\$10,000,000 or more	23	166	41	23	349	2,634	0	0	49	42,735	29	42		
<b>Taxable returns, total</b>	<b>6,727</b>	<b>36,874</b>	<b>8,501</b>	<b>2,846</b>	<b>73,557</b>	<b>464,170</b>	<b>72,423</b>	<b>101,042</b>	<b>4,389</b>	<b>76,203</b>	<b>6,175,690</b>	<b>4,004,845</b>		
No adjusted gross income	** 1,007	** 3,038	0	0	* 7	* 53	0	0	0	0	147	189		
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	0	0		
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	* 3	* 3		
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	0	938,353	95,045		
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	168,009	32,768		
\$20,000 under \$25,000	0	0	0	0	0	0	** 6,023	** 6,770	0	0	153,718	45,303		
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	167,556	74,528		
\$30,000 under \$40,000	0	0	** 1,999	** 552	** 3,015	** 6,835	**	**	** 2,041	** 2,226	1,043,895	627,051		
\$40,000 under \$50,000	0	0	0	0	0	0	12,072	16,239	**	**	617,141	370,280		
\$50,000 under \$75,000	0	0	0	0	**	**	25,172	29,151	0	0	859,142	686,097		
\$75,000 under \$100,000	**	**	**	**	* 6,034	* 35,709	19,973	32,351	0	0	731,999	661,582		
\$100,000 under \$200,000	* 2,990	* 14,976	* 2,377	* 717	26,371	154,926	** 9,179	** 16,529	* 622	* 1,058	1,492,376	1,408,260		
\$200,000 under \$500,000	1,888	13,039	2,439	822	24,805	172,287	**	**	* 482	* 625	2,691	3,184		
\$500,000 under \$1,000,000	* 370	* 2,455	502	167	7,440	52,005	0	0	723	19,682	* 401	* 103		
\$1,000,000 or more	473	3,367	1,184	588	5,884	42,356	* 3	* 1	520	52,612	260	453		
<b>Nontaxable returns, total</b>	<b>7,049</b>	<b>12,359</b>	<b>* 1,022</b>	<b>* 167</b>	<b>17,850</b>	<b>72,819</b>	<b>23,745</b>	<b>35,024</b>	<b>1,026</b>	<b>4,509</b>	<b>30,768,576</b>	<b>96,025,154</b>		

Footnotes at end of table.

**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits														
	Earned income credit						Total refundable credits						Refundable credits used to offset income tax before credits		
	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)	Number of returns (40)	Amount (41)	Number of returns (42)	Amount (43)	Number of returns (44)	Amount (45)	Number of returns (46)	Amount (47)			
<b>All returns, total</b>	<b>27,030,382</b>	<b>66,442,810</b>	<b>18,341,984</b>	<b>24,506,747</b>	<b>8,068,544</b>	<b>7,143,602</b>	<b>2,471,815</b>	<b>1,888,795</b>	<b>9,684,967</b>	<b>5,361,937</b>	<b>4,654,352</b>	<b>1,516,410</b>			
No adjusted gross income	195,573	245,493	77,519	120,135	100,548	96,111	160,825	182,800	583	683	* 34	* 72			
\$1 under \$5,000	2,239,063	1,160,601	344,678	96,221	271,951	231,849	177,189	117,756	0	0	0	0			
\$5,000 under \$10,000	4,200,389	6,252,616	1,688,292	1,276,144	486,482	398,961	279,703	138,800	* 3	* 3	0	0			
\$10,000 under \$15,000	5,858,169	15,056,457	3,111,863	3,800,842	734,921	649,469	405,860	255,372	1,800,628	188,017	1,730,874	172,330			
\$15,000 under \$20,000	3,481,699	15,025,074	3,098,581	4,638,566	675,280	574,251	393,723	223,657	342,349	80,574	85,403	14,575			
\$20,000 under \$25,000	2,907,136	11,466,936	2,736,030	3,976,017	555,126	464,674	314,025	222,916	511,158	182,124	211,342	92,969			
\$25,000 under \$30,000	2,502,237	7,789,700	2,080,328	2,966,241	442,975	368,573	208,621	173,419	827,420	394,501	528,223	242,815			
\$30,000 under \$40,000	4,040,941	7,839,263	2,729,527	4,050,525	808,802	683,991	275,762	247,390	2,046,908	1,146,948	1,607,381	824,217			
\$40,000 under \$50,000	1,462,648	1,558,867	1,356,854	1,961,216	630,303	548,155	129,445	156,168	916,272	500,654	469,280	167,879			
\$50,000 under \$75,000	142,527	47,804	974,392	1,368,050	1,072,748	966,506	108,583	149,784	978,027	761,221	21,815	1,553			
\$75,000 under \$100,000	0	0	125,276	193,402	783,513	730,828	17,016	30,137	760,340	691,990	0	0			
\$100,000 under \$200,000	0	0	38,599	59,305	1,505,895	1,430,234	* 1,063	* 594	1,497,928	1,411,480	0	0			
\$200,000 under \$500,000	0	0	47	82	0	0	0	0	2,691	3,184	0	0			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	* 401	* 103	0	0			
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	* 87	* 68	0	0			
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	* 26	* 44	0	0			
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	82	71	0	0			
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	36	228	0	0			
\$10,000,000 or more	0	0	0	0	0	0	0	0	29	42	0	0			
<b>Taxable returns, total</b>	<b>1,879,792</b>	<b>560,745</b>	<b>0</b>	<b>3,192,728</b>	<b>3,737,951</b>	<b>3,192,728</b>	<b>613,378</b>	<b>231,105</b>	<b>6,175,690</b>	<b>4,004,845</b>	<b>1,879,792</b>	<b>560,745</b>			
No adjusted gross income	* 4	* 5	0	143	120	143	* 14	* 27	147	189	* 4	* 5			
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	0	0			
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0			
\$10,000 under \$15,000	** 905,474	** 88,775	0	0	* 9,038	* 712	53,188	5,559	938,353	95,045	** 905,474	** 88,775			
\$15,000 under \$20,000	**	**	0	0	40,184	6,530	127,825	26,237	168,009	32,768	**	**			
\$20,000 under \$25,000	0	0	0	0	43,572	11,662	108,140	33,634	153,718	45,303	0	0			
\$25,000 under \$30,000	* 3,015	* 3,474	0	0	77,375	36,894	87,165	34,160	167,556	74,528	* 3,015	* 3,474			
\$30,000 under \$40,000	689,306	370,057	0	0	276,440	203,009	107,311	53,212	1,043,895	627,051	689,306	370,057			
\$40,000 under \$50,000	262,507	97,153	0	0	307,889	236,341	59,299	34,505	617,141	370,280	262,507	97,153			
\$50,000 under \$75,000	19,485	1,282	0	0	775,338	649,601	58,288	28,510	859,142	686,097	19,485	1,282			
\$75,000 under \$100,000	0	0	0	0	721,399	642,606	** 12,147	** 15,260	731,999	661,592	0	0			
\$100,000 under \$200,000	0	0	0	0	1,486,593	1,405,226	**	**	1,492,376	1,408,280	0	0			
\$200,000 under \$500,000	0	0	0	0	0	0	0	0	2,691	3,184	0	0			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	* 401	* 103	0	0			
\$1,000,000 or more	0	0	0	0	0	0	0	0	260	453	0	0			
<b>Nontaxable returns, total</b>	<b>25,150,590</b>	<b>65,882,065</b>	<b>18,341,984</b>	<b>24,506,747</b>	<b>4,330,593</b>	<b>3,950,874</b>	<b>1,858,436</b>	<b>1,667,690</b>	<b>3,509,277</b>	<b>1,357,092</b>	<b>2,774,561</b>	<b>955,665</b>			

Footnotes at end of table.

**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax credits		Income tax after credits		Net investment income tax		Total income tax		Total		All other taxes	
	Refundable credits used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Income tax after credits		Net investment income tax		Total		Self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>4,294,946</b>	<b>3,452,338</b>	<b>103,730,078</b>	<b>1,581,523,123</b>	<b>4,489,637</b>	<b>25,323,648</b>	<b>103,747,043</b>	<b>1,605,281,768</b>	<b>34,461,947</b>	<b>88,470,496</b>	<b>20,063,996</b>	<b>63,809,922</b>
No adjusted gross income	126	146	3,437	198,232	* 11	* 750	3,445	198,770	316,632	800,581	249,249	633,263
\$1 under \$5,000	0	0	187,314	31,956	0	0	187,314	31,956	1,255,391	551,481	1,109,273	508,434
\$5,000 under \$10,000	* 3	* 3	1,922,850	368,064	0	0	1,922,850	368,064	1,935,990	1,805,643	1,712,078	1,724,670
\$10,000 under \$15,000	18,084	1,427	4,267,204	1,391,657	0	0	4,267,204	1,391,657	2,941,348	3,881,437	2,380,310	3,589,871
\$15,000 under \$20,000	70,332	10,984	5,223,592	3,505,521	0	0	5,223,592	3,505,521	2,402,271	3,290,631	1,534,001	2,830,513
\$20,000 under \$25,000	149,180	33,252	5,499,627	6,314,256	0	0	5,499,627	6,314,256	2,114,008	2,868,481	1,068,527	2,259,847
\$25,000 under \$30,000	192,943	103,313	5,519,831	9,105,303	0	0	5,519,831	9,105,303	1,734,580	2,424,892	800,236	1,817,665
\$30,000 under \$40,000	352,857	235,554	10,904,828	26,166,552	0	0	10,904,828	26,166,552	2,982,279	4,624,973	1,331,305	3,360,967
\$40,000 under \$50,000	394,879	280,721	9,953,676	33,590,286	** 3,439	** 735	9,954,688	33,590,399	2,398,370	4,248,943	1,201,087	3,082,860
\$50,000 under \$75,000	874,987	706,197	19,556,080	105,654,965	**	**	19,556,080	105,652,826	4,064,469	8,691,216	2,187,621	6,233,778
\$75,000 under \$100,000	749,456	672,318	13,213,827	112,966,329	* 922	* 79	13,214,138	112,966,409	2,809,913	7,660,396	1,725,738	5,980,915
\$100,000 under \$200,000	1,492,100	1,408,423	19,784,344	340,958,752	83,579	33,971	19,786,590	340,992,723	4,599,371	15,959,456	2,910,204	12,527,047
\$200,000 under \$500,000	0	0	6,193,044	336,733,823	3,072,644	3,244,285	6,203,409	339,962,887	3,700,188	14,265,970	1,344,400	10,490,794
\$500,000 under \$1,000,000	0	0	1,007,251	169,190,566	878,726	3,827,753	1,009,082	172,977,458	810,061	6,673,372	320,887	4,008,091
\$1,000,000 under \$1,500,000	0	0	221,861	72,348,263	199,458	1,978,086	222,370	74,270,402	177,023	2,436,260	81,248	1,342,648
\$1,500,000 under \$2,000,000	0	0	90,191	42,912,660	82,522	1,297,933	90,443	44,168,337	72,952	1,341,847	34,461	727,256
\$2,000,000 under \$5,000,000	0	0	129,442	107,262,711	120,052	3,650,872	129,741	110,730,178	104,371	2,853,636	50,886	1,389,219
\$5,000,000 under \$10,000,000	0	0	31,525	59,177,780	29,411	2,308,505	31,602	61,274,648	25,773	1,252,939	13,315	509,548
\$10,000,000 or more	0	0	20,153	153,645,447	18,874	8,980,678	20,209	161,613,368	16,959	2,838,341	9,172	793,147
<b>Taxable returns, total</b>	<b>3,737,951</b>	<b>3,192,728</b>	<b>103,730,070</b>	<b>1,581,514,014</b>	<b>4,489,630</b>	<b>25,323,359</b>	<b>103,747,043</b>	<b>1,605,281,768</b>	<b>23,222,120</b>	<b>71,015,588</b>	<b>11,574,806</b>	<b>49,288,990</b>
No adjusted gross income	120	143	3,436	198,231	* 11	* 750	3,445	198,770	1,649	31,730	1,248	22,238
\$1 under \$5,000	0	0	187,314	31,956	0	0	187,314	31,956	16,249	4,294	10,024	2,674
\$5,000 under \$10,000	* 3	* 3	1,922,850	368,064	0	0	1,922,850	368,064	98,306	40,404	77,184	38,549
\$10,000 under \$15,000	* 9,038	* 712	4,267,204	1,391,657	0	0	4,267,204	1,391,657	582,345	563,766	336,509	446,267
\$15,000 under \$20,000	40,184	6,530	5,223,592	3,505,521	0	0	5,223,592	3,505,521	925,428	897,814	396,122	646,639
\$20,000 under \$25,000	43,572	11,662	5,499,627	6,314,256	0	0	5,499,627	6,314,256	1,080,138	1,221,151	446,308	873,706
\$25,000 under \$30,000	77,375	36,894	5,519,831	9,105,303	0	0	5,519,831	9,105,303	991,445	1,154,352	389,802	780,284
\$30,000 under \$40,000	276,440	203,009	10,904,828	26,166,552	** 3,439	** 735	10,904,828	26,166,606	1,938,759	2,644,742	756,981	1,744,036
\$40,000 under \$50,000	307,889	236,341	9,953,676	33,590,286	**	**	9,954,688	33,590,399	1,804,156	2,975,241	842,022	2,082,848
\$50,000 under \$75,000	775,338	649,601	19,556,080	105,654,965	**	**	19,556,080	105,652,826	3,608,872	7,512,479	1,915,841	5,329,680
\$75,000 under \$100,000	721,399	642,606	13,213,827	112,966,329	* 922	* 79	13,214,138	112,966,409	2,714,586	7,332,529	1,671,854	5,747,084
\$100,000 under \$200,000	1,486,593	1,405,226	19,784,344	340,958,752	83,579	33,971	19,786,590	340,992,723	4,556,534	15,680,734	2,878,633	12,362,692
\$200,000 under \$500,000	0	0	6,193,043	336,733,818	3,072,644	3,244,285	6,203,409	339,962,887	3,696,905	14,243,167	1,342,498	10,475,194
\$500,000 under \$1,000,000	0	0	1,007,251	169,190,566	878,726	3,827,753	1,009,082	172,977,458	809,782	6,670,315	320,756	4,006,244
\$1,000,000 or more	0	0	493,166	435,337,758	450,311	18,215,785	494,365	452,056,934	396,966	10,042,870	189,024	4,760,856
<b>Non-taxable returns, total</b>	<b>556,995</b>	<b>259,610</b>	<b>* 8</b>	<b>* 9,110</b>	<b>* 6</b>	<b>* 290</b>	<b>0</b>	<b>0</b>	<b>11,239,827</b>	<b>17,454,907</b>	<b>8,489,190</b>	<b>14,520,933</b>

Footnotes at end of table.

**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	All other taxes											Total additional Medicare tax	
	Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment		Health care individual responsibility payment		Number of returns (70)		Amount (69)
	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (68)			
<b>All returns, total</b>	<b>94,039</b>	<b>16,333</b>	<b>5,112,100</b>	<b>5,663,889</b>	<b>196,669</b>	<b>1,152,924</b>	<b>585,006</b>	<b>305,273</b>	<b>4,606,271</b>	<b>3,564,345</b>	<b>3,990,003</b>	<b>8,942,078</b>	
No adjusted gross income	**	**	18,057	45,950	6,675	66,500	7,275	3,281	4,606,271	3,564,345	12,204	27,854	
\$1 under \$5,000	** 6,328	** 232	64,783	11,048	* 1,048	* 4,089	10,164	3,784	* 1,538	* 2,376	75	42	
\$5,000 under \$10,000	11,256	1,210	115,405	24,944	* 1,007	* 895	* 5,018	* 1,939	* 9,030	* 3,268	* 1,319	* 3,206	
\$10,000 under \$15,000	22,092	3,139	156,876	37,874	1,122	4,915	14,339	5,924	310,454	172,285	* 125	* 169	
\$15,000 under \$20,000	13,062	2,540	191,406	58,326	* 1,146	* 9,697	13,066	6,021	505,899	270,876	* 408	* 150	
\$20,000 under \$25,000	14,358	6,012	219,009	77,309	* 4	* 136	20,235	9,013	632,856	344,557	* 1,027	* 240	
\$25,000 under \$30,000	* 5,018	* 322	215,263	82,457	* 35	* 1,104	15,426	6,306	544,035	328,234	* 188	* 408	
\$30,000 under \$40,000	* 5,159	* 154	488,994	206,119	5,092	14,487	47,706	24,849	857,475	540,151	1,429	1,381	
\$40,000 under \$50,000	* 5,021	* 979	431,254	268,246	2,243	7,305	59,229	28,874	567,067	410,483	1,782	1,130	
\$50,000 under \$75,000	** 6,061	** 618	911,021	761,833	4,396	24,120	115,772	56,230	699,867	651,254	2,263	1,945	
\$75,000 under \$100,000	**	**	699,890	685,447	11,049	26,659	108,745	62,440	228,123	296,097	4,566	5,488	
\$100,000 under \$200,000	* 4,001	* 554	1,207,616	2,095,876	38,459	144,842	141,953	78,787	205,581	377,914	185,762	47,210	
\$200,000 under \$500,000	** 1,661	** 521	344,766	1,105,544	59,883	265,223	24,814	16,688	34,575	123,244	2,707,037	2,091,488	
\$500,000 under \$1,000,000	**	**	36,571	163,932	30,889	162,086	916	891	5,802	29,765	724,085	2,274,141	
\$1,000,000 under \$1,500,000	0	0	5,713	27,023	10,851	73,985	* 186	* 148	1,065	5,440	156,003	941,765	
\$1,500,000 under \$2,000,000	** 19	** 49	1,914	4,811	5,272	47,107	* 66	* 42	402	2,382	63,928	546,323	
\$2,000,000 under \$5,000,000	**	**	2,702	5,319	10,228	115,903	74	35	599	3,773	90,868	1,270,672	
\$5,000,000 under \$10,000,000	* 3	* 3	584	1,289	3,676	63,097	* 17	* 18	157	849	22,408	637,908	
\$10,000,000 or more	0	0	276	539	3,593	120,774	* 6	* 4	100	614	14,526	1,090,558	
<b>Taxable returns, total</b>	<b>37,839</b>	<b>5,703</b>	<b>4,157,838</b>	<b>5,247,147</b>	<b>177,343</b>	<b>1,004,514</b>	<b>451,899</b>	<b>239,930</b>	<b>3,432,275</b>	<b>2,745,200</b>	<b>3,970,471</b>	<b>8,906,250</b>	
No adjusted gross income	0	0	65	97	108	2,479	* 3	* 1	0	0	0	5,212	
\$1 under \$5,000	0	0	* 5,566	* 1,121	0	0	0	0	0	0	0	0	
\$5,000 under \$10,000	**	**	15,091	1,171	0	0	0	0	0	0	0	0	
\$10,000 under \$15,000	** 9,038	** 336	64,335	18,855	** 1,006	** 4,636	** 5,022	** 1,837	154,456	79,634	** 1,014	** 244	
\$15,000 under \$20,000	* 6,030	* 785	90,958	33,099	0	0	**	**	340,760	171,556	**	**	
\$20,000 under \$25,000	** 7,031	** 2,723	98,787	33,455	0	0	* 5,025	* 2,228	423,727	218,059	**	**	
\$25,000 under \$30,000	**	**	118,512	48,910	**	**	* 4,046	* 1,956	352,515	191,401	** 1,122	**	
\$30,000 under \$40,000	** 6,022	** 532	319,345	145,313	** 4,038	** 9,978	23,115	10,383	605,470	355,316	**	**	
\$40,000 under \$50,000	**	**	345,991	222,979	**	**	43,504	21,997	457,002	318,779	* 1,025	* 151	
\$50,000 under \$75,000	** 4,035	** 200	828,293	692,092	* 3,026	* 12,128	100,464	48,623	628,245	578,492	1,345	344	
\$75,000 under \$100,000	**	**	676,854	663,089	7,963	12,956	103,716	56,789	222,797	290,150	3,955	4,403	
\$100,000 under \$200,000	* 4,000	* 554	1,201,777	2,079,551	37,109	118,772	140,939	78,300	204,770	376,452	183,637	45,311	
\$200,000 under \$500,000	** 1,659	** 521	344,519	1,104,637	59,616	261,280	24,798	16,677	34,433	122,675	2,705,827	2,090,009	
\$500,000 under \$1,000,000	**	**	36,559	163,806	30,869	161,861	916	891	5,788	29,681	723,905	2,273,514	
\$1,000,000 or more	* 23	* 53	11,185	38,972	33,608	420,423	349	247	2,314	13,007	347,673	4,486,644	
<b>Nontaxable returns, total</b>	<b>56,200</b>	<b>10,629</b>	<b>954,263</b>	<b>416,742</b>	<b>19,326</b>	<b>148,410</b>	<b>133,107</b>	<b>65,342</b>	<b>1,173,996</b>	<b>819,145</b>	<b>19,531</b>	<b>35,828</b>	

Footnotes at end of table.

**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Refundable credits used to offset all other taxes										Repatiated deferred (section 965) income as shareholders of certain foreign corporations future installments			Total tax liability	
	Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		Amount		Amount		Number of returns		Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)			
<b>All returns, total</b>	<b>8,742,050</b>	<b>10,044,901</b>	<b>7,331,674</b>	<b>8,175,609</b>	<b>1,225,017</b>	<b>1,223,148</b>	<b>469,568</b>	<b>251,535</b>	<b>4,313</b>	<b>2,184,435</b>	<b>108,457,505</b>	<b>1,682,608,158</b>			
No adjusted gross income	140,542	129,093	102,773	69,935	21,723	30,088	7,845	6,803	**	**	242,339	865,685			
\$1 under \$5,000	576,838	178,525	541,158	154,108	8,982	3,145	19,386	4,179	0	0	1,201,829	398,940			
\$5,000 under \$10,000	1,345,711	1,005,519	1,269,708	922,240	46,108	38,113	25,131	10,014	0	0	2,949,858	1,182,409			
\$10,000 under \$15,000	2,102,853	2,612,954	1,971,859	2,459,674	61,471	68,123	39,676	18,919	0	0	4,897,425	2,643,668			
\$15,000 under \$20,000	1,226,942	1,815,681	1,052,193	1,644,537	79,778	102,169	45,877	21,343	0	0	5,621,939	4,965,980			
\$20,000 under \$25,000	837,291	1,209,040	679,763	1,047,170	115,240	103,619	57,677	23,003	0	0	5,769,930	7,946,295			
\$25,000 under \$30,000	636,562	892,879	553,438	761,600	85,065	77,862	41,531	21,285	0	0	5,712,167	10,620,732			
\$30,000 under \$40,000	915,595	1,189,461	767,288	844,186	218,491	257,013	61,074	37,745	0	0	11,243,160	29,544,782			
\$40,000 under \$50,000	509,916	565,721	348,792	258,005	235,027	235,231	63,583	41,460	0	0	10,213,755	37,208,756			
\$50,000 under \$75,000	371,213	372,488	44,703	14,155	293,008	260,400	79,752	46,029	**	**	19,788,738	113,880,804			
\$75,000 under \$100,000	60,021	52,437	0	0	44,023	31,315	22,576	15,883	0	0	13,283,465	120,503,899			
\$100,000 under \$200,000	18,550	21,082	0	0	16,084	16,049	5,449	4,873	0	0	19,822,407	356,842,495			
\$200,000 under \$500,000	16	21	0	0	15	21	0	0	** 1,989	** 18,635	6,206,663	354,212,003			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	410	40,861	1,009,361	179,649,938			
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	384	55,947	222,415	76,706,514			
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	252	42,256	90,467	45,510,143			
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	598	183,550	129,766	113,583,779			
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	292	212,267	31,607	62,527,560			
\$10,000,000 or more	0	0	0	0	0	0	0	0	389	1,630,919	20,215	163,833,775			
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,293</b>	<b>1,556,007</b>	<b>103,747,043</b>	<b>1,676,057,414</b>			
No adjusted gross income	0	0	0	0	0	0	0	0	**	**	3,445	230,497			
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	187,314	36,249			
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	1,922,850	408,467			
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	0	4,267,204	1,954,592			
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	5,223,592	4,402,330			
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	5,499,627	7,533,179			
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	5,519,831	10,257,699			
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0	0	10,904,828	28,800,965			
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	9,954,688	36,543,643			
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	**	**	19,556,080	113,116,682			
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	0	0	13,214,138	120,242,148			
\$100,000 under \$200,000	0	0	0	0	0	0	0	0	0	0	19,786,590	356,595,158			
\$200,000 under \$500,000	0	0	0	0	0	0	0	0	** 1,976	** 18,343	6,203,409	354,189,376			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	410	40,861	1,009,082	179,646,881			
\$1,000,000 or more	0	0	0	0	0	0	0	0	1,907	1,496,802	494,365	462,099,549			
<b>Nontaxable returns, total</b>	<b>8,742,050</b>	<b>10,044,901</b>	<b>7,331,674</b>	<b>8,175,609</b>	<b>1,225,017</b>	<b>1,223,148</b>	<b>469,568</b>	<b>251,535</b>	<b>20</b>	<b>628,429</b>	<b>4,710,463</b>	<b>6,550,744</b>			

Footnotes at end of table.



**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax payments												Credit for Federal tax on gasoline and special fuels
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Amount		
	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	
<b>All returns, total</b>	<b>138,284,725</b>	<b>1,845,104,136</b>	<b>135,130,601</b>	<b>1,307,337,120</b>	<b>9,644,085</b>	<b>388,704,109</b>	<b>2,018,154</b>	<b>145,595,975</b>	<b>1,467,562</b>	<b>3,156,673</b>	<b>288,899</b>	<b>133,757</b>	
No adjusted gross income	665,159	6,290,867	558,116	2,569,670	124,720	3,199,368	21,623	498,327	2,766	7,088	16,570	11,797	
\$1 under \$5,000	6,627,048	1,908,509	6,539,426	1,672,502	80,474	199,975	26,592	31,125	** 1,665	** 562	10,989	4,775	
\$5,000 under \$10,000	8,359,134	4,869,654	8,244,718	4,571,188	129,587	248,678	33,508	37,406	**	**	19,768	11,318	
\$10,000 under \$15,000	9,097,628	8,864,754	8,950,141	8,197,156	173,571	403,395	26,251	43,278	**	**	31,581	20,395	
\$15,000 under \$20,000	9,147,144	12,875,009	9,001,693	12,272,946	180,542	518,661	35,239	60,972	** 2,214	** 2,387	26,932	17,433	
\$20,000 under \$25,000	9,017,719	17,186,386	8,882,776	16,881,436	170,124	479,512	31,726	107,324	**	**	19,074	15,826	
\$25,000 under \$30,000	8,219,359	20,139,100	8,106,048	19,462,236	197,923	590,455	26,406	79,553	**	**	11,471	4,030	
\$30,000 under \$40,000	14,527,372	48,807,250	14,276,570	46,820,089	420,679	1,703,255	69,491	274,797	* 50	* 339	23,944	8,446	
\$40,000 under \$50,000	11,505,543	53,717,094	11,307,868	51,623,094	436,208	1,895,465	63,777	185,223	* 1,046	* 943	19,583	7,327	
\$50,000 under \$75,000	20,472,750	145,594,641	20,027,035	138,292,408	1,241,576	6,483,816	168,455	799,469	3,418	5,411	31,692	7,725	
\$75,000 under \$100,000	13,303,610	142,748,321	12,948,572	132,660,182	1,242,393	9,133,769	161,086	935,769	8,679	12,836	26,276	5,765	
\$100,000 under \$200,000	19,701,751	381,851,160	19,167,980	344,442,835	2,589,329	32,405,303	442,987	4,328,169	596,681	663,320	34,667	6,707	
\$200,000 under \$500,000	6,153,161	342,329,657	5,809,126	362,072,316	1,771,680	65,351,292	513,663	12,174,583	679,888	1,712,627	10,084	3,955	
\$500,000 under \$1,000,000	997,152	171,086,301	894,874	101,377,700	530,773	55,632,775	207,793	13,584,235	115,311	479,464	2,997	1,440	
\$1,000,000 under \$1,500,000	220,245	75,930,327	189,460	35,300,740	148,777	31,783,073	68,765	8,735,183	24,125	107,938	1,024	1,445	
\$1,500,000 under \$2,000,000	89,703	45,403,318	75,609	18,957,142	65,352	20,194,364	33,921	6,189,975	10,305	52,835	479	471	
\$2,000,000 under \$5,000,000	128,706	117,605,333	107,519	44,368,618	98,336	53,751,783	57,062	19,370,512	15,028	76,271	928	1,819	
\$5,000,000 under \$10,000,000	31,392	66,588,425	26,282	23,587,818	25,015	28,895,276	16,746	14,060,350	3,738	19,706	376	1,554	
\$10,000,000 or more	20,148	181,508,029	16,787	41,507,042	17,027	75,833,897	13,066	64,099,728	2,649	14,946	466	1,531	
<b>Taxable returns, total</b>	<b>100,869,745</b>	<b>1,786,448,714</b>	<b>98,475,948</b>	<b>1,256,867,920</b>	<b>8,698,685</b>	<b>381,652,546</b>	<b>1,856,020</b>	<b>144,575,163</b>	<b>1,459,140</b>	<b>3,143,831</b>	<b>138,706</b>	<b>45,721</b>	
No adjusted gross income	2,720	452,890	1,929	78,202	1,129	218,219	761	156,040	123	267	48	161	
\$1 under \$5,000	84,743	25,725	71,543	12,651	* 6,122	* 4,895	8,636	8,179	0	0	0	0	
\$5,000 under \$10,000	1,802,182	1,023,351	1,787,510	999,294	14,679	15,824	10,076	6,828	0	0	** 2,011	** 1,132	
\$10,000 under \$15,000	3,875,654	4,133,063	3,833,442	4,016,601	59,390	104,315	8,472	11,480	0	0	**	**	
\$15,000 under \$20,000	4,891,316	7,775,627	4,834,928	7,553,961	87,532	177,643	21,690	40,399	** 2,011	** 1,975	* 3,264	* 2,405	
\$20,000 under \$25,000	5,176,246	11,244,323	5,093,447	10,857,582	115,846	312,999	19,339	71,288	0	0	* 4,177	* 2,454	
\$25,000 under \$30,000	5,274,675	14,356,318	5,197,055	13,954,455	142,835	372,453	15,745	26,153	**	**	7,377	2,509	
\$30,000 under \$40,000	38,887,213	38,887,213	38,887,213	37,405,390	328,878	1,262,130	55,234	215,412	0	0	11,500	4,280	
\$40,000 under \$50,000	9,714,121	47,920,859	9,557,256	46,185,689	376,148	1,584,778	54,347	142,894	**	**	10,407	2,478	
\$50,000 under \$75,000	19,207,702	139,783,977	18,807,588	133,103,653	1,159,832	5,967,942	156,289	695,766	* 2,728	* 4,826	25,942	5,999	
\$75,000 under \$100,000	13,053,900	140,716,085	12,724,353	131,168,181	1,200,051	8,638,534	157,089	892,976	7,673	10,878	24,323	5,515	
\$100,000 under \$200,000	19,578,593	380,201,654	19,084,540	343,489,035	2,552,547	31,786,276	438,096	4,252,104	595,846	662,814	33,947	6,609	
\$200,000 under \$500,000	6,146,554	342,059,382	5,804,196	262,971,607	1,768,711	65,201,457	512,992	12,155,506	679,635	1,712,014	10,044	3,925	
\$500,000 under \$1,000,000	996,715	171,041,462	894,557	101,364,342	530,584	55,603,822	207,731	13,581,814	115,287	479,362	2,995	1,435	
\$1,000,000 or more	489,991	486,826,786	415,519	163,707,277	354,402	210,401,258	189,521	112,318,325	55,836	271,693	3,270	6,818	
<b>Nontaxable returns, total</b>	<b>37,414,980</b>	<b>58,655,422</b>	<b>36,654,652</b>	<b>50,469,200</b>	<b>945,400</b>	<b>7,051,564</b>	<b>162,134</b>	<b>1,020,813</b>	<b>8,422</b>	<b>12,842</b>	<b>150,194</b>	<b>88,036</b>	

Footnotes at end of table.

**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Refundable credits refundable portion										Overpayment	
	Total [1]		Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion		Total			
	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)	Number of returns (102)	Amount (103)	Number of returns (104)	Amount (105)		
<b>All returns, total</b>	<b>28,230,602</b>	<b>84,623,161</b>	<b>23,051,143</b>	<b>56,750,791</b>	<b>17,614,604</b>	<b>23,283,599</b>	<b>4,100,808</b>	<b>3,439,729</b>	<b>117,024,435</b>	<b>425,037,489</b>		
No adjusted gross income	370,702	514,904	126,167	175,486	64,556	90,047	95,628	89,162	867,559	6,337,063		
\$1 under \$5,000	2,113,754	1,427,900	1,862,632	1,006,493	337,283	93,076	269,611	227,670	7,054,168	3,250,018		
\$5,000 under \$10,000	4,079,120	7,063,367	3,675,534	5,330,376	1,631,619	1,238,031	480,422	388,943	8,887,858	11,467,647		
\$10,000 under \$15,000	5,090,393	16,961,350	4,580,855	12,424,453	3,062,449	3,732,719	713,308	629,124	9,946,436	24,023,934		
\$15,000 under \$20,000	4,014,712	18,565,302	3,383,757	13,365,963	3,047,245	4,536,398	626,412	541,923	9,320,376	27,695,782		
\$20,000 under \$25,000	3,429,110	14,739,737	2,825,524	10,326,798	2,672,323	3,872,399	497,239	408,419	8,633,687	25,547,526		
\$25,000 under \$30,000	2,801,670	10,020,983	2,403,900	6,785,284	2,035,569	2,888,379	345,161	243,975	7,564,526	21,168,131		
\$30,000 under \$40,000	3,651,708	10,489,339	3,091,897	6,170,860	2,600,787	3,793,512	485,051	410,692	12,761,915	33,373,991		
\$40,000 under \$50,000	1,539,537	3,160,312	1,012,476	1,132,983	1,221,033	1,725,984	277,352	225,975	9,688,413	23,858,358		
\$50,000 under \$75,000	966,032	1,405,629	88,401	32,096	819,214	1,107,651	249,945	214,280	15,947,184	44,547,811		
\$75,000 under \$100,000	133,639	214,069	0	0	94,694	162,087	46,745	42,627	9,810,518	33,426,824		
\$100,000 under \$200,000	40,183	60,208	0	0	27,796	43,256	13,932	16,939	12,807,011	59,118,271		
\$200,000 under \$500,000	41	62	0	0	36	62	0	0	3,010,773	30,738,157		
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	451,614	15,572,615		
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	119,152	8,693,961		
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	51,412	5,296,841		
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	82,846	15,271,169		
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	22,858	9,192,907		
\$10,000,000 or more	0	0	0	0	0	0	0	0	16,130	26,456,483		
<b>Taxable returns, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,975,233</b>	<b>284,428,624</b>		
No adjusted gross income	0	0	0	0	0	0	0	0	1,608	291,982		
\$1 under \$5,000	0	0	0	0	0	0	0	0	59,963	11,040		
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	1,665,456	7,174,977		
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	3,573,287	2,722,957		
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	4,376,435	4,255,535		
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	4,508,714	5,011,180		
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	4,454,271	5,487,329		
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	8,743,983	13,266,353		
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	7,880,833	15,201,335		
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	14,711,025	37,708,140		
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	9,585,156	31,388,964		
\$100,000 under \$200,000	0	0	0	0	0	0	0	0	12,686,594	57,586,317		
\$200,000 under \$500,000	0	0	0	0	0	0	0	0	3,004,502	30,486,010		
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	451,202	15,530,258		
\$1,000,000 or more	0	0	0	0	0	0	0	0	292,204	64,763,728		
<b>Non-taxable returns, total</b>	<b>28,230,602</b>	<b>84,623,161</b>	<b>23,051,143</b>	<b>56,750,791</b>	<b>17,614,604</b>	<b>23,283,599</b>	<b>4,100,808</b>	<b>3,439,729</b>	<b>41,049,202</b>	<b>140,608,865</b>		

Footnotes at end of table.

**Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Overpayment						Credited to 2018 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty	
	Refunded		Amount		Number of returns		Amount		Number of returns		Amount	
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)				
<b>All returns, total</b>	<b>113,957,919</b>	<b>339,178,097</b>	<b>3,919,570</b>	<b>85,859,391</b>	<b>30,964,788</b>	<b>179,955,564</b>	<b>10,098,860</b>	<b>1,778,672</b>				
No adjusted gross income	807,314	4,390,240	74,692	1,946,823	179,012	402,581	40,144	3,938				
\$1 under \$5,000	7,014,919	3,194,072	47,360	55,946	1,030,834	315,843	13,430	718				
\$5,000 under \$10,000	8,845,996	11,386,616	50,554	81,031	1,088,360	701,557	142,355	3,587				
\$10,000 under \$15,000	9,891,663	23,884,693	71,287	139,242	1,132,173	1,055,218	348,398	12,128				
\$15,000 under \$20,000	9,259,620	27,517,616	77,874	178,165	1,077,406	1,235,860	260,083	12,150				
\$20,000 under \$25,000	8,588,741	25,450,650	68,995	96,876	1,147,075	1,587,585	290,957	17,002				
\$25,000 under \$30,000	7,501,346	20,977,810	89,244	190,321	1,185,329	1,649,000	305,676	17,847				
\$30,000 under \$40,000	12,633,495	32,971,243	173,793	402,748	2,342,760	3,678,891	641,687	40,997				
\$40,000 under \$50,000	9,546,186	23,464,965	165,955	393,393	2,191,752	4,253,456	637,888	41,485				
\$50,000 under \$75,000	15,610,559	43,411,524	430,750	1,136,288	4,923,317	11,592,457	1,659,939	113,402				
\$75,000 under \$100,000	9,462,323	31,769,376	457,488	1,657,449	3,652,429	11,135,910	1,301,948	107,803				
\$100,000 under \$200,000	12,103,851	53,670,720	948,055	5,447,551	7,087,187	34,446,107	2,586,112	317,922				
\$200,000 under \$500,000	2,376,908	19,012,885	775,381	11,725,273	3,174,070	43,067,268	1,388,299	430,140				
\$500,000 under \$1,000,000	219,266	5,460,372	266,816	10,112,243	553,134	24,396,651	331,328	259,508				
\$1,000,000 under \$1,500,000	44,139	2,352,723	84,863	6,341,237	102,189	9,570,464	72,589	100,168				
\$1,500,000 under \$2,000,000	16,234	1,153,544	39,084	4,143,296	38,573	5,463,567	29,083	59,860				
\$2,000,000 under \$5,000,000	24,388	3,088,462	65,183	12,182,706	46,462	11,366,026	36,427	116,376				
\$5,000,000 under \$10,000,000	6,654	1,782,237	18,382	7,410,669	8,688	5,180,914	7,986	49,474				
\$10,000,000 or more	4,318	4,238,348	13,813	22,218,135	4,038	8,855,208	4,532	74,166				
<b>Taxable returns, total</b>	<b>73,254,976</b>	<b>202,156,730</b>	<b>3,448,204</b>	<b>82,271,894</b>	<b>27,637,400</b>	<b>176,010,663</b>	<b>9,267,946</b>	<b>1,735,422</b>				
No adjusted gross income	902	74,630	887	217,352	1,816	70,168	** 1,940	** 612				
\$1 under \$5,000	50,799	8,643	9,170	2,397	126,244	21,598	**	**				
\$5,000 under \$10,000	1,655,835	712,386	11,631	5,111	253,341	102,902	18,109	288				
\$10,000 under \$15,000	3,550,741	2,696,797	26,576	26,160	692,912	550,418	147,691	5,903				
\$15,000 under \$20,000	4,349,953	4,208,097	35,543	47,437	840,130	891,648	170,318	8,406				
\$20,000 under \$25,000	4,476,484	4,959,999	47,715	51,181	989,374	1,315,683	232,011	13,822				
\$25,000 under \$30,000	4,415,396	5,432,677	56,071	54,652	1,060,534	1,404,805	240,289	14,139				
\$30,000 under \$40,000	8,650,165	13,010,857	124,355	255,496	2,143,759	3,225,798	549,283	35,310				
\$40,000 under \$50,000	7,779,358	14,937,576	135,425	263,759	2,064,794	3,882,324	567,583	36,617				
\$50,000 under \$75,000	14,400,324	36,761,643	392,697	946,497	4,826,178	11,196,554	1,601,578	107,487				
\$75,000 under \$100,000	9,238,906	30,043,279	421,908	1,345,685	3,638,027	11,075,933	1,289,997	107,116				
\$100,000 under \$200,000	11,999,388	52,428,077	925,128	5,158,239	7,073,898	34,374,255	2,579,348	316,135				
\$200,000 under \$500,000	2,372,153	18,850,195	773,194	11,635,816	3,173,392	43,062,738	1,387,910	430,055				
\$500,000 under \$1,000,000	218,973	5,438,574	266,661	10,091,684	553,076	24,396,066	331,287	259,497				
\$1,000,000 or more	95,600	12,593,300	221,245	52,170,428	199,925	40,436,774	150,599	400,036				
<b>Non taxable returns, total</b>	<b>40,702,943</b>	<b>137,021,367</b>	<b>471,366</b>	<b>3,587,488</b>	<b>3,327,388</b>	<b>3,944,900</b>	<b>850,915</b>	<b>43,249</b>				

\* 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] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium

tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

[2] Less than \$500.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Number of returns (1)	Tax credits											
		Total		Foreign tax credit		Child care credit		Nonrefundable education credit		Retirement savings contribution credit			
		Number of returns (2)	Amount (3)	Number of returns (4)	Amount (5)	Number of returns (6)	Amount (7)	Number of returns (8)	Amount (9)	Number of returns (10)	Amount (11)		
<b>All returns, total</b>	<b>0.02</b>	<b>0.35</b>	<b>0.62</b>	<b>0.48</b>	<b>1.55</b>	<b>1.14</b>	<b>1.35</b>	<b>1.03</b>	<b>1.22</b>	<b>1.03</b>	<b>1.45</b>		
No adjusted gross income	1.57	22.83	4.29	22.76	26.28	**	**	44.33	32.72	51.79	45.37		
\$1 under \$5,000	0.95	14.87	28.26	17.00	26.88	0.00	0.00	62.76	73.23	**	**		
\$5,000 under \$10,000	0.90	11.86	22.22	13.52	22.44	0.00	0.00	44.67	66.69	** 57.63	** 67.40		
\$10,000 under \$15,000	0.86	1.93	2.53	11.45	26.49	** 69.23	** 59.89	4.62	5.44	5.84	8.07		
\$15,000 under \$20,000	0.91	2.10	2.78	10.23	31.09	10.53	12.89	3.96	4.44	3.74	4.88		
\$20,000 under \$25,000	0.95	1.67	2.33	8.93	23.73	6.40	7.42	3.95	4.58	2.79	3.99		
\$25,000 under \$30,000	1.01	1.53	2.09	7.83	31.77	5.71	6.38	4.02	4.82	2.34	3.27		
\$30,000 under \$40,000	0.75	1.24	1.49	5.00	19.64	3.90	4.37	2.98	3.43	2.29	3.42		
\$40,000 under \$50,000	0.86	1.43	1.74	4.90	21.21	4.40	5.03	3.21	3.65	2.67	3.05		
\$50,000 under \$75,000	0.49	0.99	1.30	2.57	14.47	3.08	3.58	2.52	2.86	2.62	2.96		
\$75,000 under \$100,000	0.73	1.24	1.70	2.63	15.74	3.27	3.82	2.94	3.40	0.00	0.00		
\$100,000 under \$200,000	0.30	0.81	1.71	1.14	8.06	2.11	2.54	2.29	2.59	0.00	0.00		
\$200,000 under \$500,000	0.38	0.74	3.83	0.75	5.53	2.03	2.46	0.00	0.00	0.00	0.00		
\$500,000 under \$1,000,000	0.80	1.04	4.69	1.09	5.86	3.65	4.37	0.00	0.00	0.00	0.00		
\$1,000,000 under \$1,500,000	1.01	1.22	5.39	1.28	6.71	5.16	5.92	0.00	0.00	0.00	0.00		
\$1,500,000 under \$2,000,000	0.74	0.88	3.81	0.92	4.82	4.20	4.98	0.00	0.00	0.00	0.00		
\$2,000,000 under \$5,000,000	0.47	0.54	2.16	0.56	2.68	3.22	3.75	0.00	0.00	0.00	0.00		
\$5,000,000 under \$10,000,000	0.58	0.64	2.36	0.67	2.91	4.26	4.81	0.00	0.00	0.00	0.00		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Taxable returns, total</b>	<b>0.15</b>	<b>0.42</b>	<b>0.72</b>	<b>0.51</b>	<b>1.70</b>	<b>1.30</b>	<b>1.54</b>	<b>1.29</b>	<b>1.51</b>	<b>1.31</b>	<b>1.78</b>		
No adjusted gross income	9.95	17.38	5.49	81.34	81.34	92.15	92.15	26.91	26.34	40.44	38.90		
\$1 under \$5,000	7.27	17.98	28.92	17.98	29.24	0.00	0.00	0.00	0.00	0.00	0.00		
\$5,000 under \$10,000	2.26	14.39	22.64	14.54	21.26	0.00	0.00	82.54	82.54	0.00	0.00		
\$10,000 under \$15,000	1.49	3.05	3.66	14.58	28.46	0.00	0.00	19.60	23.70	9.61	12.31		
\$15,000 under \$20,000	1.34	3.49	4.73	11.74	26.18	0.00	0.00	8.44	10.83	4.54	5.80		
\$20,000 under \$25,000	1.31	2.86	5.06	10.37	36.95	** 57.55	** 57.80	8.19	10.58	3.33	4.25		
\$25,000 under \$30,000	1.31	2.44	4.53	8.32	39.55	**	**	6.49	8.41	2.86	3.65		
\$30,000 under \$40,000	0.90	2.00	2.65	5.38	22.42	10.30	11.40	4.26	4.99	3.44	5.06		
\$40,000 under \$50,000	0.96	1.83	2.34	5.23	32.29	6.42	7.06	4.10	4.76	3.34	3.78		
\$50,000 under \$75,000	0.52	1.09	1.42	2.67	13.61	3.48	4.05	2.86	3.25	2.90	3.28		
\$75,000 under \$100,000	0.74	1.27	1.71	2.67	17.90	3.33	3.89	3.03	3.48	0.00	0.00		
\$100,000 under \$200,000	0.31	0.82	1.63	1.16	9.03	2.11	2.55	2.30	2.60	0.00	0.00		
\$200,000 under \$500,000	0.38	0.75	4.10	0.75	6.14	2.03	2.46	0.00	0.00	0.00	0.00		
\$500,000 under \$1,000,000	0.80	1.04	4.86	1.09	6.14	3.65	4.37	0.00	0.00	0.00	0.00		
\$1,000,000 or more	0.46	0.52	1.15	0.53	1.44	3.08	3.53	0.00	0.00	0.00	0.00		
<b>Nontaxable returns, total</b>	<b>0.32</b>	<b>0.77</b>	<b>1.24</b>	<b>0.525</b>	<b>6.61</b>	<b>2.38</b>	<b>2.78</b>	<b>1.75</b>	<b>2.14</b>	<b>1.76</b>	<b>2.44</b>		

Footnotes at end of table.

**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Tax credits											
	Child tax credit		Residential energy credits		General business credit		Prior-year minimum tax credit		Adoption credit		Credit for elderly and disabled	
	Number of returns (12)	Amount (13)	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)	Number of returns (18)	Amount (19)	Number of returns (20)	Amount (21)	Number of returns (22)	Amount (23)
<b>All returns, total</b>	<b>0.61</b>	<b>0.73</b>	<b>2.34</b>	<b>4.41</b>	<b>3.09</b>	<b>2.17</b>	<b>3.90</b>	<b>4.54</b>	<b>10.98</b>	<b>14.67</b>	<b>12.49</b>	<b>16.33</b>
No adjusted gross income	33.40	17.90	23.71	13.85	** 48.79	** 3.20	50.79	59.04	79.21	61.78	** 68.67	** 39.61
\$1 under \$5,000	57.57	57.33	57.71	62.79	**	**	** 69.55	** 71.24	0.00	0.00	**	**
\$5,000 under \$10,000	43.18	55.91	57.71	65.61	82.54	82.54	**	**	0.00	0.00	61.62	74.12
\$10,000 under \$15,000	15.19	25.08	31.29	36.40	** 98.55	** 93.34	**	**	0.00	0.00	17.40	24.47
\$15,000 under \$20,000	4.61	6.03	30.13	39.92	**	**	47.00	55.90	**	**	20.19	22.65
\$20,000 under \$25,000	2.92	3.45	18.59	26.16	98.85	79.50	** 96.33	** 98.85	0.00	0.00	46.99	53.90
\$25,000 under \$30,000	2.52	2.88	17.26	24.01	56.05	54.48	**	**	**	**	0.00	0.00
\$30,000 under \$40,000	1.70	1.87	9.83	14.71	40.98	47.49	48.39	51.38	** 35.34	** 49.82	0.00	0.00
\$40,000 under \$50,000	1.85	2.00	9.07	14.24	23.74	30.38	37.89	56.78	32.26	37.40	0.00	0.00
\$50,000 under \$75,000	1.29	1.44	5.57	10.06	18.37	25.92	27.18	46.47	22.30	27.07	0.00	0.00
\$75,000 under \$100,000	1.57	1.79	6.14	11.59	18.65	27.16	25.77	32.22	23.88	27.44	0.00	0.00
\$100,000 under \$200,000	1.46	1.83	4.34	9.22	8.56	15.01	8.29	13.23	20.61	24.60	0.00	0.00
\$200,000 under \$500,000	38.00	49.86	4.10	8.49	4.85	8.23	5.49	13.92	** 35	** 34.97	0.00	0.00
\$500,000 under \$1,000,000	0.00	0.00	6.87	11.89	3.63	7.06	4.41	14.15	**	**	0.00	0.00
\$1,000,000 under \$1,500,000	0.00	0.00	8.33	17.83	3.16	6.72	5.22	11.17	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.00	0.00	7.05	15.91	2.15	5.46	4.23	10.05	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.00	0.00	4.91	13.67	1.18	2.91	2.81	8.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	0.00	5.88	8.22	1.16	3.10	3.15	7.87	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>0.77</b>	<b>0.89</b>	<b>2.52</b>	<b>4.89</b>	<b>3.10</b>	<b>2.18</b>	<b>3.94</b>	<b>4.60</b>	<b>19.00</b>	<b>22.82</b>	<b>17.55</b>	<b>19.41</b>
No adjusted gross income	24.70	23.64	29.88	14.95	** 13.02	** 5.15	0.00	0.00	**	**	44.54	44.49
\$1 under \$5,000	91.75	91.75	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	82.54	82.54	**	**	0.00	0.00	68.13	91.05
\$10,000 under \$15,000	0.00	0.00	57.71	59.29	82.54	82.54	0.00	0.00	0.00	0.00	40.80	48.16
\$15,000 under \$20,000	** 36.25	** 36.25	49.97	66.07	93.86	93.86	** 47.00	** 54.08	0.00	0.00	** 19.78	** 22.34
\$20,000 under \$25,000	**	**	27.63	32.37	0.00	0.00	0.00	0.00	0.00	0.00	**	**
\$25,000 under \$30,000	14.89	14.89	24.99	37.54	* 88.13	* 84.99	0.00	0.00	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	3.98	4.01	12.25	18.46	* 57.31	* 62.96	** 44.28	** 60.51	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	2.64	2.77	11.86	19.87	29.58	39.77	**	**	**	**	0.00	0.00
\$50,000 under \$75,000	1.45	1.59	6.27	12.72	22.74	39.66	29.94	49.97	** 56.94	** 81.00	0.00	0.00
\$75,000 under \$100,000	1.60	1.82	6.53	13.77	21.11	35.38	28.96	38.15	40.80	49.27	0.00	0.00
\$100,000 under \$200,000	1.47	1.83	4.39	9.39	9.03	17.46	8.41	13.54	26.25	31.37	0.00	0.00
\$200,000 under \$500,000	38.31	50.90	4.11	8.62	4.88	8.32	5.50	14.14	** 35.93	** 38.13	0.00	0.00
\$500,000 under \$1,000,000	0.00	0.00	6.87	11.99	3.63	7.07	4.41	14.18	**	**	0.00	0.00
\$1,000,000 or more	0.00	0.00	4.74	7.60	1.15	1.41	2.71	3.51	0.00	0.00	0.00	0.00
<b>Nontaxable returns, total</b>	<b>1.05</b>	<b>1.34</b>	<b>6.29</b>	<b>9.78</b>	<b>14.60</b>	<b>16.19</b>	<b>22.40</b>	<b>29.45</b>	<b>13.43</b>	<b>19.15</b>	<b>17.79</b>	<b>26.80</b>

Footnotes at end of table.

**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**  
 [Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Tax credits												Total refundable credits	
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total [1]		Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)		
<b>All returns, total</b>	<b>24.64</b>	<b>31.45</b>	<b>25.51</b>	<b>25.54</b>	<b>8.39</b>	<b>8.34</b>	<b>10.14</b>	<b>13.87</b>	<b>33.69</b>	<b>17.56</b>	<b>0.42</b>	<b>0.62</b>		
No adjusted gross income	** 99.75	** 86.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$10,000 under \$15,000	**	**	0.00	0.00	0.00	0.00	** 37.78	** 39.68	0.00	0.00	0.00	0.00	0.00	
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$20,000 under \$25,000	** 49.97	** 60.97	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	
\$25,000 under \$30,000	**	**	0.00	0.00	** 49.96	** 51.76	**	**	0.00	0.00	0.00	0.00	0.00	
\$30,000 under \$40,000	**	**	** 57.71	** 67.04	**	**	30.82	34.12	** 56.96	** 70.99	1.38	1.78	0.00	
\$40,000 under \$50,000	**	**	0.00	0.00	0.00	0.00	23.56	27.08	**	**	2.02	2.70	0.00	
\$50,000 under \$75,000	** 57.58	** 57.69	**	**	39.12	42.91	18.39	20.77	**	**	2.17	2.90	0.00	
\$75,000 under \$100,000	**	**	**	**	36.94	38.96	21.80	32.26	0.00	0.00	3.26	4.22	0.00	
\$100,000 under \$200,000	57.61	87.32	* 60.61	* 63.11	17.65	18.77	31.51	35.57	60.55	94.74	2.39	2.70	0.00	
\$200,000 under \$500,000	35.20	35.03	35.11	46.54	10.23	10.69	** 70.36	** 71.97	67.23	66.18	30.95	58.14	0.00	
\$500,000 under \$1,000,000	55.08	61.04	35.87	33.17	11.83	11.99	**	**	32.10	66.73	* 51.70	* 51.90	0.00	
\$1,000,000 under \$1,500,000	39.98	40.55	25.92	26.96	11.64	12.21	0.00	0.00	37.52	55.62	49.38	42.88	0.00	
\$1,500,000 under \$2,000,000	29.64	30.49	20.62	23.39	8.14	8.24	0.00	0.00	30.28	66.27	51.98	68.91	0.00	
\$2,000,000 under \$5,000,000	19.46	19.61	11.59	12.85	5.28	5.40	81.73	81.73	17.89	75.79	22.38	40.48	0.00	
\$5,000,000 under \$10,000,000	21.52	20.01	13.89	14.21	5.32	5.48	0.00	0.00	15.35	7.04	20.09	73.91	0.00	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Taxable returns, total</b>	<b>31.45</b>	<b>38.84</b>	<b>25.94</b>	<b>26.39</b>	<b>8.76</b>	<b>8.60</b>	<b>11.69</b>	<b>13.04</b>	<b>34.70</b>	<b>18.60</b>	<b>1.23</b>	<b>1.52</b>		
No adjusted gross income	** 99.75	** 99.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.76	19.24	0.00	
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	0.00	0.00	** 40.80	** 44.66	0.00	0.00	0.00	0.00	0.00	
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$30,000 under \$40,000	0.00	0.00	** 70.68	** 81.88	** 57.71	** 72.52	**	**	** 69.31	** 71.12	3.08	3.63	0.00	
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	0.00	0.00	28.85	32.25	**	**	4.01	4.79	0.00	
\$50,000 under \$75,000	0.00	0.00	0.00	0.00	**	**	19.98	22.60	0.00	0.00	3.37	3.76	0.00	
\$75,000 under \$100,000	**	**	**	**	* 40.70	* 42.18	22.34	23.46	0.00	0.00	3.63	4.08	0.00	
\$100,000 under \$200,000	* 57.64	* 87.41	* 60.64	* 63.12	19.00	19.96	** 31.36	** 36.41	* 60.94	* 98.95	2.44	2.70	0.00	
\$200,000 under \$500,000	35.45	35.93	35.13	46.57	10.27	10.74	**	**	* 69.32	* 89.47	31.56	59.65	0.00	
\$500,000 under \$1,000,000	* 55.08	* 61.04	35.87	33.17	11.83	11.99	0.00	0.00	32.15	67.25	51.70	51.90	0.00	
\$1,000,000 or more	20.12	19.76	12.56	12.45	5.14	5.34	* 81.73	* 81.73	16.86	8.89	18.93	38.81	0.00	
<b>Nontaxable returns, total</b>	<b>37.66</b>	<b>47.63</b>	<b>* 99.76</b>	<b>* 99.62</b>	<b>23.31</b>	<b>27.94</b>	<b>20.38</b>	<b>38.59</b>	<b>97.90</b>	<b>0.09</b>	<b>0.46</b>	<b>0.65</b>		

Footnotes at end of table.



**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Tax credits											
	Total refundable credits						Refundable credits used to offset income tax before credits					
	Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Total [1]			
Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)	Number of returns (40)	Amount (41)	Number of returns (42)	Amount (43)	Number of returns (44)	Amount (45)	Number of returns (44)	Amount (45)	
<b>All returns, total</b>	<b>0.50</b>	<b>0.68</b>	<b>0.66</b>	<b>0.81</b>	<b>1.07</b>	<b>1.17</b>	<b>1.93</b>	<b>3.37</b>	<b>0.97</b>	<b>1.27</b>	<b>1.27</b>	
No adjusted gross income	5.36	8.40	6.63	6.90	8.65	8.94	6.15	8.02	53.91	54.44	54.44	
\$1 under \$5,000	2.08	3.48	5.35	9.03	6.03	6.31	7.38	12.05	0.00	0.00	0.00	
\$5,000 under \$10,000	1.50	2.01	2.42	2.56	4.52	4.85	5.91	9.05	82.54	82.54	82.54	
\$10,000 under \$15,000	1.24	1.65	1.73	1.79	3.67	3.91	4.90	9.05	2.33	2.80	2.80	
\$15,000 under \$20,000	1.65	1.78	1.76	1.88	3.83	4.21	4.99	8.02	5.39	7.04	7.04	
\$20,000 under \$25,000	1.82	1.93	1.88	2.18	4.23	4.54	5.60	10.56	4.41	5.66	5.66	
\$25,000 under \$30,000	1.97	2.13	2.17	2.62	4.74	5.12	6.84	12.96	3.46	4.41	4.41	
\$30,000 under \$40,000	1.54	1.81	1.88	2.32	3.50	3.76	5.93	9.42	2.19	2.65	2.65	
\$40,000 under \$50,000	2.59	3.12	2.69	3.40	3.96	4.27	8.63	12.99	3.28	4.02	4.02	
\$50,000 under \$75,000	8.34	10.37	3.14	4.10	3.00	3.25	9.26	15.83	3.15	3.57	3.57	
\$75,000 under \$100,000	0.00	0.00	8.69	13.08	3.51	3.89	23.18	36.95	3.56	4.01	4.01	
\$100,000 under \$200,000	0.00	0.00	15.47	19.97	2.42	2.69	95.22	74.89	2.43	2.69	2.69	
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.56	59.65	59.65	
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.70	51.90	51.90	
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.38	42.88	42.88	
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.98	68.91	68.91	
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.38	40.48	40.48	
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.09	73.91	73.91	
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Taxable returns, total</b>	<b>2.28</b>	<b>3.37</b>	<b>0.00</b>	<b>0.00</b>	<b>1.58</b>	<b>1.74</b>	<b>4.01</b>	<b>6.54</b>	<b>1.23</b>	<b>1.52</b>	<b>1.52</b>	
No adjusted gross income	60.80	25.15	0.00	0.00	26.72	24.23	47.71	40.46	22.76	19.24	19.24	
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	82.54	82.54	0.00	0.00	82.54	82.54	82.54	
\$10,000 under \$15,000	** 3.31	** 3.82	0.00	0.00	33.32	39.46	13.65	19.75	3.25	3.81	3.81	
\$15,000 under \$20,000	**	**	0.00	0.00	15.80	17.99	8.84	11.44	7.71	9.84	9.84	
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	15.13	17.54	9.61	12.42	8.06	10.27	10.27	
\$25,000 under \$30,000	57.71	65.78	0.00	0.00	11.38	12.92	10.66	14.52	7.71	9.72	9.72	
\$30,000 under \$40,000	3.80	4.60	0.00	0.00	6.02	6.50	9.62	13.34	3.08	3.63	3.63	
\$40,000 under \$50,000	6.16	7.37	0.00	0.00	5.70	6.14	12.95	19.60	4.01	4.79	4.79	
\$50,000 under \$75,000	22.59	29.27	0.00	0.00	3.55	3.81	12.79	20.69	3.37	3.76	3.76	
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	3.66	4.02	** 27.78	** 44.16	3.63	4.08	4.08	
\$100,000 under \$200,000	0.00	0.00	0.00	0.00	2.44	2.70	**	**	2.44	2.70	2.70	
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31.56	59.65	59.65	
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	* 51.70	* 51.90	* 51.90	
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.93	38.81	38.81	
<b>Nontaxable returns, total</b>	<b>0.52</b>	<b>0.69</b>	<b>0.66</b>	<b>0.80</b>	<b>1.48</b>	<b>1.59</b>	<b>2.22</b>	<b>3.73</b>	<b>1.66</b>	<b>2.31</b>	<b>2.31</b>	

Footnotes at end of table.

**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018) —Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Tax credits												Income tax after credits		Net investment income tax		Total income tax	
	Refundable credits used to offset income tax before credits						American opportunity credit used to offset income tax before credits						Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)
	Earned income credit used to offset income tax before credits			Other refundable credits			Number of returns (48)			Amount (49)								
	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)								
<b>All returns, total</b>	<b>1.43</b>	<b>2.05</b>	<b>1.47</b>	<b>1.66</b>	<b>0.15</b>	<b>0.13</b>	<b>0.52</b>	<b>0.33</b>	<b>0.15</b>	<b>0.13</b>	<b>0.15</b>	<b>0.13</b>	<b>0.15</b>	<b>0.13</b>	<b>0.15</b>	<b>0.13</b>	<b>0.13</b>	
No adjusted gross income	87.05	91.62	25.53	23.85	9.97	10.02	38.35	52.86	9.95	10.00	38.35	52.86	9.95	10.00	38.35	52.86	9.95	
\$1 under \$5,000	0.00	0.00	0.00	0.00	7.27	19.53	0.00	0.00	7.27	19.53	0.00	0.00	7.27	19.53	0.00	0.00	7.27	19.53
\$5,000 under \$10,000	0.00	0.00	82.54	82.54	2.26	3.10	0.00	0.00	2.26	3.10	0.00	0.00	2.26	3.10	0.00	0.00	2.26	3.10
\$10,000 under \$15,000	2.38	2.78	23.56	28.08	1.49	1.89	0.00	0.00	1.49	1.89	0.00	0.00	1.49	1.89	0.00	0.00	1.49	1.89
\$15,000 under \$20,000	10.84	14.06	11.94	14.00	1.34	1.47	0.00	0.00	1.34	1.47	0.00	0.00	1.34	1.47	0.00	0.00	1.34	1.47
\$20,000 under \$25,000	6.88	8.07	8.19	9.87	1.31	1.44	0.00	0.00	1.31	1.44	0.00	0.00	1.31	1.44	0.00	0.00	1.31	1.44
\$25,000 under \$30,000	4.34	5.78	7.20	7.82	1.31	1.43	0.00	0.00	1.31	1.43	0.00	0.00	1.31	1.43	0.00	0.00	1.31	1.43
\$30,000 under \$40,000	2.47	3.00	5.32	5.94	0.90	1.00	** 51.75	** 73.58	0.90	1.00	** 51.75	** 73.58	0.90	1.00	** 51.75	** 73.58	0.90	1.00
\$40,000 under \$50,000	4.60	5.58	5.02	5.51	0.96	1.05	**	**	0.96	1.05	**	**	0.96	1.05	**	**	0.96	1.05
\$50,000 under \$75,000	21.27	26.44	3.34	3.63	0.52	0.62	**	**	0.52	0.62	**	**	0.52	0.62	**	**	0.52	0.62
\$75,000 under \$100,000	0.00	0.00	3.59	3.96	0.74	0.82	57.11	78.45	0.74	0.82	57.11	78.45	0.74	0.82	57.11	78.45	0.74	0.82
\$100,000 under \$200,000	0.00	0.00	2.44	2.70	0.31	0.42	9.80	15.83	0.31	0.42	9.80	15.83	0.31	0.42	9.80	15.83	0.31	0.42
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.38	0.43	0.73	1.34	0.38	0.43	0.73	1.34	0.38	0.43	0.73	1.34	0.38	0.43
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.81	0.79	0.89	1.49	0.81	0.79	0.89	1.49	0.81	0.79	0.89	1.49	0.81	0.79
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	1.01	1.06	1.08	1.89	1.01	1.06	1.08	1.89	1.01	1.06	1.08	1.89	1.01	1.06
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.74	0.78	0.79	1.39	0.74	0.78	0.79	1.39	0.74	0.78	0.79	1.39	0.74	0.78
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.47	0.45	0.50	0.78	0.47	0.45	0.50	0.78	0.47	0.45	0.50	0.78	0.47	0.45
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.59	0.57	0.61	0.86	0.59	0.57	0.61	0.86	0.59	0.57	0.61	0.86	0.59	0.57
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>2.28</b>	<b>3.37</b>	<b>1.58</b>	<b>1.74</b>	<b>0.15</b>	<b>0.13</b>	<b>0.52</b>	<b>0.33</b>	<b>0.15</b>	<b>0.13</b>	<b>0.52</b>	<b>0.33</b>	<b>0.15</b>	<b>0.13</b>	<b>0.52</b>	<b>0.33</b>	<b>0.15</b>	<b>0.13</b>
No adjusted gross income	60.80	25.15	26.72	24.23	9.97	10.02	38.35	52.86	9.95	10.00	38.35	52.86	9.95	10.00	38.35	52.86	9.95	10.00
\$1 under \$5,000	0.00	0.00	0.00	0.00	7.27	19.53	0.00	0.00	7.27	19.53	0.00	0.00	7.27	19.53	0.00	0.00	7.27	19.53
\$5,000 under \$10,000	0.00	0.00	82.54	82.54	2.26	3.10	0.00	0.00	2.26	3.10	0.00	0.00	2.26	3.10	0.00	0.00	2.26	3.10
\$10,000 under \$15,000	** 3.31	** 3.82	33.32	39.46	1.49	1.89	0.00	0.00	1.49	1.89	0.00	0.00	1.49	1.89	0.00	0.00	1.49	1.89
\$15,000 under \$20,000	**	**	15.80	17.99	1.34	1.47	0.00	0.00	1.34	1.47	0.00	0.00	1.34	1.47	0.00	0.00	1.34	1.47
\$20,000 under \$25,000	0.00	0.00	15.13	17.54	1.31	1.44	0.00	0.00	1.31	1.44	0.00	0.00	1.31	1.44	0.00	0.00	1.31	1.44
\$25,000 under \$30,000	* 57.71	* 65.78	11.38	12.92	1.31	1.42	0.00	0.00	1.31	1.42	0.00	0.00	1.31	1.42	0.00	0.00	1.31	1.42
\$30,000 under \$40,000	3.80	4.60	6.02	6.50	0.90	1.00	** 51.75	** 73.58	0.90	1.00	** 51.75	** 73.58	0.90	1.00	** 51.75	** 73.58	0.90	1.00
\$40,000 under \$50,000	6.16	7.37	5.70	6.14	0.96	1.05	**	**	0.96	1.05	**	**	0.96	1.05	**	**	0.96	1.05
\$50,000 under \$75,000	22.59	29.27	3.55	3.81	0.52	0.62	**	**	0.52	0.62	**	**	0.52	0.62	**	**	0.52	0.62
\$75,000 under \$100,000	0.00	0.00	3.66	4.02	0.74	0.82	* 57.11	* 78.45	0.74	0.82	* 57.11	* 78.45	0.74	0.82	* 57.11	* 78.45	0.74	0.82
\$100,000 under \$200,000	0.00	0.00	2.44	2.70	0.31	0.41	9.80	15.83	0.31	0.41	9.80	15.83	0.31	0.41	9.80	15.83	0.31	0.41
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.38	0.43	0.73	1.34	0.38	0.43	0.73	1.34	0.38	0.43	0.73	1.34	0.38	0.43
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.81	0.79	0.89	1.49	0.81	0.79	0.89	1.49	0.81	0.79	0.89	1.49	0.81	0.79
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.46	0.20	0.49	0.28	0.46	0.20	0.49	0.28	0.46	0.20	0.49	0.28	0.46	0.20
<b>Nontaxable returns, total</b>	<b>1.87</b>	<b>2.61</b>	<b>4.22</b>	<b>5.34</b>	<b>* 31.49</b>	<b>* 4.39</b>	<b>* 41.82</b>	<b>* 50.64</b>	<b>* 31.49</b>	<b>* 4.39</b>	<b>* 41.82</b>	<b>* 50.64</b>	<b>* 31.49</b>	<b>* 4.39</b>	<b>* 41.82</b>	<b>* 50.64</b>	<b>* 31.49</b>	<b>* 4.39</b>

Footnotes at end of table.

**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	All other taxes													
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment			
	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)		
<b>All returns, total</b>	<b>0.36</b>	<b>0.57</b>	<b>0.40</b>	<b>0.71</b>	<b>10.22</b>	<b>20.37</b>	<b>1.32</b>	<b>2.32</b>	<b>4.52</b>	<b>5.12</b>	<b>4.02</b>	<b>5.20</b>		
No adjusted gross income	3.81	4.48	4.15	5.07	**	**	13.78	16.61	28.59	20.26	33.65	34.33		
\$1 under \$5,000	2.70	4.45	2.86	4.63	** 39.16	** 70.89	12.36	19.77	95.93	91.51	30.60	33.19		
\$5,000 under \$10,000	2.13	2.57	2.25	2.65	29.64	62.17	9.27	16.19	99.75	98.40	44.70	47.50		
\$10,000 under \$15,000	1.70	1.99	1.86	2.07	21.31	36.32	7.96	14.22	90.03	94.00	26.23	27.92		
\$15,000 under \$20,000	1.96	2.55	2.42	2.82	27.72	41.98	7.21	14.76	88.47	97.12	27.72	28.36		
\$20,000 under \$25,000	2.13	3.10	2.96	3.63	26.24	44.94	6.75	11.98	0.00	0.00	22.24	22.84		
\$25,000 under \$30,000	2.36	3.56	3.43	4.39	44.70	59.04	6.81	11.44	84.16	94.61	25.37	27.46		
\$30,000 under \$40,000	1.78	2.82	2.62	3.52	43.58	64.37	4.51	8.01	44.25	47.36	14.43	20.67		
\$40,000 under \$50,000	1.98	3.20	2.76	3.97	44.70	58.83	4.80	8.23	64.04	68.89	12.94	14.78		
\$50,000 under \$75,000	1.44	2.43	2.98	2.98	** 40.80	** 58.37	3.27	5.82	46.22	58.71	9.29	10.41		
\$75,000 under \$100,000	1.77	2.97	2.21	3.43	**	**	3.73	6.27	29.14	38.82	9.53	13.02		
\$100,000 under \$200,000	1.19	1.92	1.42	2.17	49.96	70.68	2.71	4.52	14.72	28.99	8.19	11.47		
\$200,000 under \$500,000	0.66	1.41	1.18	1.77	** 41.70	** 52.63	2.86	4.99	6.31	10.75	10.78	18.16		
\$500,000 under \$1,000,000	0.96	1.58	1.59	2.28	**	**	5.41	13.23	5.58	7.87	32.53	62.92		
\$1,000,000 under \$1,500,000	1.19	2.24	1.82	2.67	0.00	0.00	7.63	26.19	5.35	7.73	43.14	49.58		
\$1,500,000 under \$2,000,000	0.87	1.45	1.33	2.09	** 57.29	** 93.62	6.03	18.58	3.57	6.56	33.15	40.21		
\$2,000,000 under \$5,000,000	0.56	0.94	0.85	1.34	**	**	4.11	10.07	1.98	3.20	24.31	26.13		
\$5,000,000 under \$10,000,000	0.66	1.05	0.95	1.68	82.54	82.54	5.01	15.42	1.80	3.07	34.57	57.55		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>Taxable returns, total</b>	<b>0.49</b>	<b>0.68</b>	<b>0.65</b>	<b>0.88</b>	<b>16.02</b>	<b>42.15</b>	<b>1.45</b>	<b>2.46</b>	<b>4.54</b>	<b>5.32</b>	<b>4.56</b>	<b>5.84</b>		
No adjusted gross income	11.15	5.47	14.01	6.72	0.00	0.00	47.63	17.24	8.29	5.97	81.57	81.57		
\$1 under \$5,000	24.31	29.09	31.60	36.67	0.00	0.00	41.49	50.94	0.00	0.00	0.00	0.00		
\$5,000 under \$10,000	10.07	14.41	11.36	14.98	**	**	25.79	39.46	0.00	0.00	0.00	0.00		
\$10,000 under \$15,000	4.10	5.38	5.36	6.28	** 33.32	** 48.91	12.42	21.47	** 99.85	** 99.55	** 44.70	** 49.03		
\$15,000 under \$20,000	3.26	4.78	4.94	6.06	40.80	75.32	10.48	22.23	0.00	0.00	**	**		
\$20,000 under \$25,000	3.01	4.53	4.66	5.79	** 37.78	** 82.41	10.06	18.45	0.00	0.00	44.70	45.77		
\$25,000 under \$30,000	3.14	4.97	4.97	6.61	**	**	9.19	16.07	**	**	49.98	52.09		
\$30,000 under \$40,000	2.24	3.68	3.54	4.95	** 40.80	** 66.42	5.59	9.61	** 49.95	** 51.95	20.84	21.63		
\$40,000 under \$50,000	2.31	3.84	3.34	4.93	**	**	5.37	9.19	**	**	15.15	17.60		
\$50,000 under \$75,000	1.54	2.63	2.06	3.23	** 49.97	** 55.12	3.44	6.05	57.50	73.73	9.98	11.37		
\$75,000 under \$100,000	1.80	3.05	2.25	3.51	**	**	3.80	6.31	34.06	49.22	9.75	12.68		
\$100,000 under \$200,000	1.20	1.93	1.43	2.19	49.97	70.69	2.72	4.53	15.21	34.28	8.22	11.52		
\$200,000 under \$500,000	0.66	1.42	1.18	1.77	** 41.75	** 52.63	2.86	4.99	6.34	10.91	10.78	18.17		
\$500,000 under \$1,000,000	0.96	1.58	1.59	2.28	**	**	5.41	13.24	5.59	7.88	32.53	62.92		
\$1,000,000 or more	0.54	0.63	0.83	0.91	50.67	87.59	4.16	18.36	1.92	1.83	24.48	30.92		
<b>Nontaxable returns, total</b>	<b>0.74</b>	<b>1.16</b>	<b>0.78</b>	<b>1.28</b>	<b>13.28</b>	<b>21.63</b>	<b>3.19</b>	<b>6.48</b>	<b>19.41</b>	<b>16.94</b>	<b>8.56</b>	<b>11.50</b>		

Footnotes at end of table.

**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	All other taxes						Refundable credits used to offset all other taxes					
	Health care individual responsibility payment		Total additional Medicare tax		Total [1]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes	
	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)
<b>All returns, total</b>	<b>1.43</b>	<b>1.69</b>	<b>0.64</b>	<b>0.39</b>	<b>0.87</b>	<b>1.29</b>	<b>0.97</b>	<b>1.38</b>	<b>2.72</b>	<b>3.59</b>	<b>4.48</b>	<b>5.55</b>
No adjusted gross income	56.25	67.28	6.30	2.92	5.48	6.85	6.88	9.62	8.49	9.26	19.02	31.06
\$1 under \$5,000	73.80	93.41	55.11	44.90	4.05	5.91	4.19	5.93	32.23	40.45	22.57	28.16
\$5,000 under \$10,000	33.31	39.76	79.56	99.28	2.60	3.16	2.68	3.27	14.47	15.40	19.91	24.82
\$10,000 under \$15,000	5.66	6.37	84.15	78.54	2.02	2.40	2.10	2.50	12.56	13.22	15.83	19.40
\$15,000 under \$20,000	4.43	4.96	77.93	32.20	2.76	3.38	2.99	3.62	11.00	12.45	14.70	17.59
\$20,000 under \$25,000	3.96	4.50	97.87	84.19	3.40	4.58	3.79	4.95	9.23	12.97	13.06	16.38
\$25,000 under \$30,000	4.27	4.89	61.61	56.28	3.92	5.60	4.21	5.93	10.62	13.87	15.39	18.42
\$30,000 under \$40,000	3.39	3.96	69.31	46.76	3.24	4.82	3.55	5.01	6.52	8.42	12.54	15.07
\$40,000 under \$50,000	4.17	4.73	60.36	55.16	4.73	6.39	5.27	6.91	6.33	9.00	12.26	15.13
\$50,000 under \$75,000	3.72	4.15	47.94	32.36	5.03	7.72	14.74	17.51	5.67	7.78	10.73	13.18
\$75,000 under \$100,000	6.48	7.10	34.78	60.47	12.16	17.42	0.00	0.00	14.15	17.35	19.78	24.54
\$100,000 under \$200,000	6.52	7.03	6.40	8.25	21.28	26.64	0.00	0.00	23.55	30.66	37.65	37.85
\$200,000 under \$500,000	8.61	9.62	0.82	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	13.30	15.88	1.04	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	17.73	22.88	1.29	1.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	12.95	16.24	0.96	1.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	8.70	10.59	0.62	0.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	9.28	11.04	0.73	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>1.67</b>	<b>1.95</b>	<b>0.64</b>	<b>0.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
No adjusted gross income	0.00	0.00	16.87	4.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	8.03	8.74	** 99.03	** 83.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	5.41	5.91	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	4.84	5.32	** 87.15	** 61.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	5.31	5.84	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	4.04	4.59	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	4.66	5.29	* 98.65	* 74.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	3.93	4.37	77.40	61.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$75,000 under \$100,000	6.57	7.20	39.66	74.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$100,000 under \$200,000	6.54	7.06	6.47	8.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$200,000 under \$500,000	8.64	9.66	0.82	1.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	13.33	15.92	1.04	1.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 or more	8.78	10.50	0.60	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nontaxable returns, total</b>	<b>2.88</b>	<b>3.41</b>	<b>8.05</b>	<b>9.87</b>	<b>0.87</b>	<b>1.29</b>	<b>0.97</b>	<b>1.38</b>	<b>2.72</b>	<b>3.59</b>	<b>4.48</b>	<b>5.55</b>

Footnotes at end of table.

**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Repatiated deferred (section 965) income as shareholders of certain foreign corporations future installments			Total tax liability			Total			Tax payments			Estimated tax payments			
	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (88)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (88)	Amount (89)
<b>All returns, total</b>	<b>26.06</b>	<b>1.92</b>	<b>0.14</b>	<b>0.13</b>	<b>0.08</b>	<b>0.13</b>	<b>0.08</b>	<b>0.17</b>	<b>0.08</b>	<b>0.17</b>	<b>0.08</b>	<b>0.17</b>	<b>0.08</b>	<b>0.17</b>	<b>0.08</b>	<b>0.17</b>
No adjusted gross income	**	**	4.41	4.50	2.75	3.02	3.08	3.31	3.08	3.31	3.08	3.31	3.08	3.31	3.08	3.31
\$1 under \$5,000	0.00	0.00	2.79	5.48	1.18	3.89	1.18	3.38	1.18	3.38	1.18	3.38	1.18	3.38	1.18	3.38
\$5,000 under \$10,000	0.00	0.00	1.80	2.79	1.04	1.69	1.05	1.57	1.05	1.57	1.05	1.57	1.05	1.57	1.05	1.57
\$10,000 under \$15,000	0.00	0.00	1.39	2.06	0.99	1.35	1.00	1.31	1.00	1.31	1.00	1.31	1.00	1.31	1.00	1.31
\$15,000 under \$20,000	0.00	0.00	1.29	1.67	0.99	1.25	1.00	1.23	1.00	1.23	1.00	1.23	1.00	1.23	1.00	1.23
\$20,000 under \$25,000	0.00	0.00	1.27	1.55	1.00	1.20	1.01	1.18	1.01	1.18	1.01	1.18	1.01	1.18	1.01	1.18
\$25,000 under \$30,000	0.00	0.00	1.28	1.47	1.05	1.22	1.06	1.21	1.06	1.21	1.06	1.21	1.06	1.21	1.06	1.21
\$30,000 under \$40,000	0.00	0.00	0.89	1.02	0.77	0.88	0.77	0.87	0.77	0.87	0.77	0.87	0.77	0.87	0.77	0.87
\$40,000 under \$50,000	0.00	0.00	0.94	1.06	0.88	0.98	0.88	0.99	0.88	0.99	0.88	0.99	0.88	0.99	0.88	0.99
\$50,000 under \$75,000	**	**	0.52	0.63	0.50	0.60	0.51	0.59	0.51	0.59	0.51	0.59	0.51	0.59	0.51	0.59
\$75,000 under \$100,000	0.00	0.00	0.74	0.83	0.74	0.82	0.75	0.83	0.75	0.83	0.75	0.83	0.75	0.83	0.75	0.83
\$100,000 under \$200,000	0.00	0.00	0.31	0.42	0.31	0.44	0.33	0.44	0.33	0.44	0.33	0.44	0.33	0.44	0.33	0.44
\$200,000 under \$500,000	**	**	41.78	0.38	0.39	0.46	0.42	0.52	0.42	0.52	0.42	0.52	0.42	0.52	0.42	0.52
\$500,000 under \$1,000,000	28.45	37.53	0.80	0.78	0.81	0.82	0.89	1.08	0.89	1.08	0.89	1.08	0.89	1.08	0.89	1.08
\$1,000,000 under \$1,500,000	26.50	41.47	1.01	1.05	1.02	1.09	1.14	1.29	1.14	1.29	1.14	1.29	1.14	1.29	1.14	1.29
\$1,500,000 under \$2,000,000	16.59	24.43	0.74	0.77	0.75	0.82	0.85	1.25	0.85	1.25	0.85	1.25	0.85	1.25	0.85	1.25
\$2,000,000 under \$5,000,000	8.47	11.24	0.47	0.44	0.47	0.46	0.55	0.80	0.55	0.80	0.55	0.80	0.55	0.80	0.55	0.80
\$5,000,000 under \$10,000,000	6.44	9.44	0.58	0.56	0.59	0.57	0.66	1.03	0.66	1.03	0.66	1.03	0.66	1.03	0.66	1.03
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>26.18</b>	<b>2.70</b>	<b>0.15</b>	<b>0.13</b>	<b>0.16</b>	<b>0.14</b>	<b>0.16</b>	<b>0.18</b>	<b>0.16</b>	<b>0.18</b>	<b>0.16</b>	<b>0.18</b>	<b>0.16</b>	<b>0.18</b>	<b>0.16</b>	<b>0.18</b>
No adjusted gross income	**	**	9.95	8.74	9.91	4.81	12.45	11.48	12.45	11.48	12.45	11.48	12.45	11.48	12.45	11.48
\$1 under \$5,000	0.00	0.00	7.27	17.74	10.81	27.67	11.79	18.77	11.79	18.77	11.79	18.77	11.79	18.77	11.79	18.77
\$5,000 under \$10,000	0.00	0.00	2.26	3.27	2.33	2.67	2.34	2.63	2.34	2.63	2.34	2.63	2.34	2.63	2.34	2.63
\$10,000 under \$15,000	0.00	0.00	1.49	2.22	1.57	1.85	1.58	1.85	1.58	1.85	1.58	1.85	1.58	1.85	1.58	1.85
\$15,000 under \$20,000	0.00	0.00	1.34	1.70	1.39	1.57	1.40	1.56	1.40	1.56	1.40	1.56	1.40	1.56	1.40	1.56
\$20,000 under \$25,000	0.00	0.00	1.31	1.56	1.35	1.54	1.36	1.51	1.36	1.51	1.36	1.51	1.36	1.51	1.36	1.51
\$25,000 under \$30,000	0.00	0.00	1.31	1.49	1.34	1.48	1.35	1.48	1.35	1.48	1.35	1.48	1.35	1.48	1.35	1.48
\$30,000 under \$40,000	0.00	0.00	0.90	1.03	0.92	1.01	0.93	1.00	0.93	1.00	0.93	1.00	0.93	1.00	0.93	1.00
\$40,000 under \$50,000	0.00	0.00	0.96	1.07	0.97	1.05	0.98	1.06	0.98	1.06	0.98	1.06	0.98	1.06	0.98	1.06
\$50,000 under \$75,000	**	**	0.52	0.63	0.53	0.62	0.54	0.62	0.54	0.62	0.54	0.62	0.54	0.62	0.54	0.62
\$75,000 under \$100,000	0.00	0.00	0.74	0.83	0.74	0.82	0.76	0.84	0.76	0.84	0.76	0.84	0.76	0.84	0.76	0.84
\$100,000 under \$200,000	0.00	0.00	0.31	0.42	0.31	0.44	0.33	0.44	0.33	0.44	0.33	0.44	0.33	0.44	0.33	0.44
\$200,000 under \$500,000	**	**	42.44	0.43	0.39	0.46	0.42	0.52	0.42	0.52	0.42	0.52	0.42	0.52	0.42	0.52
\$500,000 under \$1,000,000	28.45	37.53	0.80	0.78	0.81	0.82	0.89	1.08	0.89	1.08	0.89	1.08	0.89	1.08	0.89	1.08
\$1,000,000 or more	6.42	2.56	0.46	0.20	0.46	0.20	0.53	0.43	0.53	0.43	0.53	0.43	0.53	0.43	0.53	0.43
<b>Nontaxable returns, total</b>	<b>24.48</b>	<b>0.13</b>	<b>1.30</b>	<b>2.16</b>	<b>0.40</b>	<b>0.82</b>	<b>0.41</b>	<b>0.77</b>	<b>0.41</b>	<b>0.77</b>	<b>0.41</b>	<b>0.77</b>	<b>0.41</b>	<b>0.77</b>	<b>0.41</b>	<b>0.77</b>

Footnotes at end of table.

**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Tax payments						Refundable credits refundable portion					
	Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Total [1]		Earned income credit refundable portion		Additional child tax credit refundable portion	
	Number of returns (90)	Amount (91)	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)	Number of returns (100)	Amount (101)
<b>All returns, total</b>	<b>1.59</b>	<b>0.41</b>	<b>1.85</b>	<b>1.94</b>	<b>5.18</b>	<b>10.44</b>	<b>0.50</b>	<b>0.69</b>	<b>0.56</b>	<b>0.73</b>	<b>0.68</b>	<b>0.83</b>
No adjusted gross income	13.92	6.98	15.45	10.44	12.01	16.97	4.09	5.80	6.86	10.33	7.71	8.47
\$1 under \$5,000	19.06	31.66	** 65.24	** 62.42	29.22	39.65	2.14	3.45	2.29	3.74	5.41	9.22
\$5,000 under \$10,000	16.94	22.20	**	**	22.12	26.37	1.53	2.06	1.61	2.10	2.45	2.60
\$10,000 under \$15,000	18.89	20.77	**	**	17.66	35.58	1.34	1.67	1.42	1.73	1.75	1.81
\$15,000 under \$20,000	16.35	21.33	** 64.76	** 62.33	18.93	32.39	1.54	1.77	1.68	1.83	1.78	1.90
\$20,000 under \$25,000	17.32	26.23	**	**	22.33	53.68	1.67	1.94	1.85	1.99	1.91	2.21
\$25,000 under \$30,000	18.49	27.64	**	**	27.88	36.77	1.86	2.23	2.01	2.25	2.19	2.66
\$30,000 under \$40,000	11.70	16.78	80.94	93.46	19.32	23.54	1.62	2.02	1.77	2.07	1.93	2.40
\$40,000 under \$50,000	12.17	15.58	95.69	84.91	20.90	33.25	2.53	3.25	3.13	3.72	2.84	3.62
\$50,000 under \$75,000	7.41	10.56	45.30	71.19	15.62	25.41	3.17	4.18	10.65	12.95	3.46	4.58
\$75,000 under \$100,000	7.32	9.23	32.84	39.22	17.42	30.15	8.50	12.54	0.00	0.00	10.14	14.85
\$100,000 under \$200,000	4.04	5.47	3.88	5.39	13.94	19.22	15.10	19.71	0.00	0.00	18.45	23.83
\$200,000 under \$500,000	2.05	2.62	1.96	2.66	14.50	22.43	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	1.99	2.36	2.99	3.97	15.49	29.80	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	1.99	2.45	3.64	4.87	15.94	37.48	0.00	0.00	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	1.35	1.74	2.74	3.63	11.49	23.12	0.00	0.00	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.79	0.92	1.72	2.23	6.35	19.10	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.83	0.92	1.91	2.64	4.81	2.31	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Taxable returns, total</b>	<b>1.62</b>	<b>0.42</b>	<b>1.86</b>	<b>1.95</b>	<b>7.21</b>	<b>9.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
No adjusted gross income	15.91	7.97	34.63	16.58	25.45	11.09	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	33.64	64.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	31.59	36.98	0.00	0.00	** 70.38	** 71.36	0.00	0.00	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	33.72	38.51	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	20.99	27.80	** 70.64	** 72.39	* 53.17	* 60.77	0.00	0.00	0.00	0.00	0.00	0.00
\$20,000 under \$25,000	22.39	35.87	0.00	0.00	* 48.34	* 50.04	0.00	0.00	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	24.88	32.25	**	**	35.81	45.47	0.00	0.00	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	13.26	19.56	0.00	0.00	27.97	34.57	0.00	0.00	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	13.33	18.00	**	**	29.20	39.99	0.00	0.00	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	7.74	10.91	54.51	79.54	17.75	29.73	0.00	0.00	0.00	0.00	0.00	0.00
\$75,000 under \$100,000	7.47	9.57	34.80	42.68	18.33	31.48	0.00	0.00	0.00	0.00	0.00	0.00
\$100,000 under \$200,000	4.08	5.55	3.89	5.39	14.18	19.49	0.00	0.00	0.00	0.00	0.00	0.00
\$200,000 under \$500,000	2.05	2.63	1.96	2.66	14.55	22.60	0.00	0.00	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	1.99	2.36	2.99	3.97	15.50	29.90	0.00	0.00	0.00	0.00	0.00	0.00
\$1,000,000 or more	0.78	0.28	1.71	2.15	5.59	9.59	0.00	0.00	0.00	0.00	0.00	0.00
<b>Nontaxable returns, total</b>	<b>7.02</b>	<b>6.36</b>	<b>23.09</b>	<b>18.29</b>	<b>7.48</b>	<b>15.12</b>	<b>0.49</b>	<b>0.68</b>	<b>0.56</b>	<b>0.73</b>	<b>0.67</b>	<b>0.82</b>

Footnotes at end of table.



**Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[Coefficients of variation for numbers of returns and amounts are percentages]

Size of adjusted gross income	Retundable credits refundable portion						Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	American opportunity credit refundable portion		Total		Refunded		Credited to 2018 estimated tax		Number of returns		Amount		Number of returns		Amount	
	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)				
<b>All returns, total</b>	<b>1.52</b>	<b>1.67</b>	<b>0.13</b>	<b>0.29</b>	<b>0.13</b>	<b>0.32</b>	<b>1.23</b>	<b>0.62</b>	<b>0.45</b>	<b>0.53</b>	<b>0.83</b>	<b>0.87</b>				
No adjusted gross income	9.01	9.33	2.52	2.98	2.66	3.38	7.00	4.62	5.56	6.71	9.87	11.33				
\$1 under \$5,000	6.06	6.34	1.14	2.77	1.14	2.76	13.94	20.90	3.01	4.64	25.49	30.64				
\$5,000 under \$10,000	4.55	4.90	1.00	1.53	1.01	1.53	13.55	24.79	2.95	3.67	8.25	9.07				
\$10,000 under \$15,000	3.73	3.96	0.94	1.34	0.94	1.34	11.49	15.59	2.92	3.94	5.26	5.83				
\$15,000 under \$20,000	3.98	4.35	0.98	1.40	0.98	1.40	11.01	16.70	3.00	4.41	6.11	7.02				
\$20,000 under \$25,000	4.47	4.83	1.02	1.45	1.03	1.45	11.78	17.07	2.92	4.55	5.77	6.90				
\$25,000 under \$30,000	5.37	6.20	1.10	1.55	1.11	1.55	10.35	18.24	2.87	4.57	5.63	6.99				
\$30,000 under \$40,000	4.52	4.94	0.82	1.16	0.83	1.17	7.32	12.27	2.03	3.27	3.87	5.54				
\$40,000 under \$50,000	5.98	6.81	0.97	1.31	0.98	1.31	7.45	11.26	2.10	3.39	3.87	5.86				
\$50,000 under \$75,000	6.27	7.27	0.62	1.03	0.63	0.97	4.62	12.50	1.33	2.18	2.37	3.45				
\$75,000 under \$100,000	14.21	16.52	0.89	1.28	0.91	1.26	4.42	7.53	1.57	2.88	2.65	4.07				
\$100,000 under \$200,000	24.49	32.57	0.59	1.08	0.62	1.05	2.75	4.15	0.96	1.56	1.73	2.60				
\$200,000 under \$500,000	0.00	0.00	0.80	1.44	0.95	1.60	1.65	2.62	0.75	1.20	1.26	1.97				
\$500,000 under \$1,000,000	0.00	0.00	1.35	1.95	2.13	3.01	1.71	2.30	1.24	1.71	1.64	2.50				
\$1,000,000 under \$1,500,000	0.00	0.00	1.49	2.30	2.88	4.70	1.76	2.42	1.67	2.34	1.99	3.17				
\$1,500,000 under \$2,000,000	0.00	0.00	1.06	1.73	2.09	3.37	1.24	1.87	1.31	1.87	1.48	2.60				
\$2,000,000 under \$5,000,000	0.00	0.00	0.63	0.89	1.33	1.97	0.72	0.96	0.95	1.30	0.96	1.82				
\$5,000,000 under \$10,000,000	0.00	0.00	0.70	0.87	1.42	1.83	0.78	0.96	1.26	1.74	1.28	2.37				
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
<b>Taxable returns, total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.24</b>	<b>0.36</b>	<b>0.25</b>	<b>0.42</b>	<b>1.28</b>	<b>0.63</b>	<b>0.48</b>	<b>0.54</b>	<b>0.87</b>	<b>0.89</b>				
No adjusted gross income	0.00	0.00	11.12	4.62	18.38	9.05	9.10	5.19	16.10	14.82	** 53.23	** 31.19				
\$1 under \$5,000	0.00	0.00	12.86	21.18	14.02	23.02	32.19	46.51	8.88	13.76	**	**				
\$5,000 under \$10,000	0.00	0.00	2.43	2.89	2.43	2.86	29.07	38.17	6.28	9.01	23.55	28.59				
\$10,000 under \$15,000	0.00	0.00	1.64	2.13	1.64	2.14	19.11	23.69	3.77	5.72	8.14	8.93				
\$15,000 under \$20,000	0.00	0.00	1.47	1.87	1.48	1.86	16.58	23.36	3.42	5.29	7.58	8.83				
\$20,000 under \$25,000	0.00	0.00	1.45	2.00	1.46	1.98	14.36	19.54	3.15	4.92	6.49	7.66				
\$25,000 under \$30,000	0.00	0.00	1.46	2.02	1.47	2.02	13.13	19.51	3.04	5.03	6.38	7.99				
\$30,000 under \$40,000	0.00	0.00	1.02	1.41	1.02	1.40	8.74	15.94	2.13	3.54	4.21	6.18				
\$40,000 under \$50,000	0.00	0.00	1.08	1.43	1.09	1.43	8.30	13.62	2.17	3.58	4.13	6.39				
\$50,000 under \$75,000	0.00	0.00	0.66	1.07	0.67	1.07	4.86	14.49	1.35	2.22	2.42	3.56				
\$75,000 under \$100,000	0.00	0.00	0.91	1.28	0.93	1.28	4.62	7.74	1.57	2.59	2.67	4.09				
\$100,000 under \$200,000	0.00	0.00	0.59	1.08	0.62	1.05	2.80	4.30	0.96	1.56	1.73	2.61				
\$200,000 under \$500,000	0.00	0.00	0.80	1.46	0.95	1.62	1.65	2.64	0.75	1.20	1.26	1.97				
\$500,000 under \$1,000,000	0.00	0.00	1.35	1.96	2.14	3.02	1.73	2.30	1.24	1.71	1.64	2.50				
\$1,000,000 or more	0.00	0.00	0.63	0.40	1.32	1.07	0.72	0.41	0.90	0.73	1.02	1.06				
<b>Non-taxable returns, total</b>	<b>1.52</b>	<b>1.67</b>	<b>0.37</b>	<b>0.58</b>	<b>0.38</b>	<b>0.59</b>	<b>4.09</b>	<b>3.99</b>	<b>1.56</b>	<b>2.56</b>	<b>3.26</b>	<b>3.93</b>				

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

[1] Includes current-year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit. SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.



**Table 3.4. All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2017 (Filing Year 2018)—Continued**

Classified by the highest marginal rate at which tax was computed

Marital status and tax rate classes	Number of returns	Adjusted gross income less deficit		Modified taxable income [1]		Tax generated		Income tax after credits		Alternative minimum tax		Net investment income tax		
		At all rates	At marginal rate	At all rates	At marginal rate	Total	At all rates	At marginal rate	As a percentage of		Number of returns	Amount	Number of returns	Amount
									Adjusted gross income less	Modified taxable income				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
<b>Returns of married persons filing separately</b>														
<b>All tax rates</b>	<b>3,212,807</b>	<b>218,411,124</b>	<b>76,201,755</b>	<b>38,626,068</b>	<b>21,263,904</b>	<b>36,958,653</b>	<b>16.9</b>	<b>21.2</b>	<b>176,646</b>	<b>1,019,770</b>	<b>130,133</b>	<b>1,104,929</b>		
0 percent	422,080	-12,450,954	0	0	0	51,975	[2]	[2]	2,688	54,505	489	4,061		
0 percent (capital gains)	21,624	868,518	274,918	0	0	8,160	0.9	3.0	1,101	4,998	410	2,096		
10 percent	331,734	6,239,824	1,640,575	1,569,904	157,009	124,803	2.0	7.6	*3,049	*1,427	*5	*25		
10 percent (Form 8814)	*331	*-17,618	*535	*53	*53	0	[2]	[2]	0	0	0	0		
15 percent	1,220,592	45,102,335	28,114,665	16,732,642	3,648,125	3,307,372	7.3	11.8	*3,166	*4,883	*2,037	*586		
15 percent (capital gains)	106,013	6,395,481	4,425,668	1,284,124	504,905	457,279	7.2	10.3	6,393	25,813	8,545	17,032		
20 percent (capital gains)	2,965	14,581,881	10,949,985	10,252,503	2,140,534	2,275,567	15.6	20.8	2,830	312,037	2,724	417,515		
25 percent	779,308	55,508,139	42,403,072	9,713,543	7,179,899	7,013,843	12.6	16.5	37,126	82,489	5,611	15,980		
25 percent (capital gains)	5,147	1,090,421	908,257	216,289	169,470	181,634	16.7	20.0	2,811	27,847	1,806	13,676		
28 percent	193,423	22,363,606	18,472,391	2,387,591	3,844,441	3,870,591	17.3	21.0	49,681	100,332	22,015	14,216		
28 percent (capital gains)	43	293,025	247,122	20,063	50,736	58,664	20.0	23.7	40	8,380	43	4,331		
33 percent	83,924	15,152,518	13,166,704	2,488,122	3,176,133	2,973,065	19.6	22.6	52,380	165,513	52,252	48,922		
35 percent	4,887	1,462,725	1,302,542	73,872	342,904	317,117	21.7	24.3	3,401	32,161	3,989	6,881		
39.6 percent	40,735	61,821,222	52,599,191	31,187,648	17,411,859	16,318,585	26.4	31.0	13,979	199,384	30,197	559,608		
Form 8615	0	0	0	0	0	0	0.0	0.0	0	0	0	0		
<b>Returns of heads of households</b>														
<b>All tax rates</b>	<b>21,894,095</b>	<b>876,628,767</b>	<b>454,685,485</b>	<b>194,808,602</b>	<b>76,530,351</b>	<b>65,091,842</b>	<b>7.4</b>	<b>14.3</b>	<b>409,408</b>	<b>2,126,388</b>	<b>135,885</b>	<b>604,611</b>		
0 percent	7,504,197	96,963,526	0	0	0	64,360	0.1	[2]	3,645	67,178	34	778		
0 percent (capital gains)	19,790	747,686	266,219	266,219	0	1,695	0.2	0.6	*63	*1,720	*19	*126		
10 percent	5,759,528	156,998,370	37,030,173	36,591,292	3,659,451	389,813	0.2	1.1	*1,023	*2,979	**	**		
10 percent (Form 8814)	3,026	24,185	448	368	37	64	0.3	14.3	**	**	**	**		
15 percent	6,213,425	302,638,237	169,454,025	86,504,701	21,270,806	13,493,045	4.5	8.0	**25,371	**49,022	**47	**19		
15 percent (capital gains)	265,871	18,048,723	11,673,153	1,822,208	1,346,621	1,139,792	6.3	9.8	7,622	48,573	5,124	24,421		
20 percent (capital gains)	2,119	7,248,030	5,572,202	4,630,406	1,052,895	1,240,920	17.1	22.3	1,773	236,488	2,037	166,413		
25 percent	1,839,695	186,030,698	137,685,721	35,466,716	23,661,380	23,149,300	12.4	16.8	148,183	389,253	6,708	19,368		
25 percent (capital gains)	18,841	3,579,075	2,846,891	251,309	505,732	546,566	15.3	19.2	10,098	57,712	3,003	23,568		
28 percent	163,986	34,127,730	28,041,792	3,341,623	6,137,270	6,709,680	19.7	23.9	138,391	621,626	47,253	35,472		
28 percent (capital gains)	*14	*256,109	*243,887	*28,655	*50,858	*51,743	*20.2	*21.2	*13	*2,583	*14	*8,605		
33 percent	70,533	25,190,074	21,832,604	5,016,088	1,655,309	5,875,663	23.3	26.9	66,233	561,169	44,573	82,659		
35 percent	3,013	1,696,408	1,507,042	38,657	408,274	402,692	23.7	26.7	2,229	15,346	2,473	10,775		
39.6 percent	30,057	43,079,914	38,531,328	20,850,360	12,940,077	12,026,510	27.9	31.2	4,762	72,738	24,600	232,407		
Form 8615	0	0	0	0	0	0	0.0	0.0	0	0	0	0		

Footnotes at end of table.

**Table 3.4. All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Classified by the highest marginal rate at which tax was computed

Marital status and tax rate classes	Number of returns (1)	Adjusted gross income less deficit (2)	Modified taxable income [1]		Tax generated		Income tax after credits		Alternative minimum tax		Net investment income tax		
			At all rates (3)	At marginal rate (4)	At all rates (5)	At marginal rate (6)	Total (7)	As a percentage of		Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)
								Adjusted gross income less (8)	Modified taxable income (9)				
<b>Returns of single persons</b>													
<b>All tax rates</b>	<b>73,021,932</b>	<b>2,807,841,858</b>	<b>2,001,898,022</b>	<b>729,967,911</b>	<b>366,632,469</b>	<b>159,331,997</b>	<b>362,265,564</b>	<b>12.9</b>	<b>18.1</b>	<b>726,177</b>	<b>5,325,915</b>	<b>4,706,370</b>	
0 percent	18,252,852	45,266,501	0	0	0	0	221,916	0.5	[2]	4,466	221,890	10,975	
0 percent (capital gains)	669,708	14,945,397	4,604,696	4,604,696	0	0	19,548	0.1	0.4	1,009	20,034	3,750	
10 percent	14,079,829	214,775,809	63,803,977	60,372,945	6,038,374	6,037,295	4,923,325	2.3	7.7	** 4,325	** 22,589	** 45	
10 percent (Form 8814)	* 1,007	* 3,571	* 53	* 53	* 5	* 5	* 112	* 3.1	* 211.3	**	**	**	
15 percent	21,854,034	730,392,674	469,847,556	266,058,685	60,288,218	39,908,803	56,846,027	7.8	12.1	19,293	33,122	* 45	
15 percent (capital gains)	2,676,840	148,557,963	101,722,446	25,778,798	11,453,625	3,866,820	11,519,266	7.8	11.3	59,393	513,881	212,670	
20 percent (capital gains)	16,225	52,549,721	40,918,293	34,132,565	7,763,249	6,826,513	8,473,234	16.1	20.7	14,376	932,036	1,304,248	
25 percent	12,299,564	896,407,229	710,926,033	168,474,587	123,025,280	42,118,647	122,370,442	13.7	17.2	91,716	441,171	168,257	
25 percent (capital gains)	163,923	24,673,986	20,893,422	2,152,996	3,726,959	538,249	3,870,416	15.7	18.5	17,849	176,631	177,390	
28 percent	2,175,327	334,018,730	283,301,694	34,868,175	61,858,116	9,763,089	62,320,089	18.7	22.0	229,878	1,056,548	437,174	
28 percent (capital gains)	2,922	2,095,261	1,823,134	286,083	383,597	80,103	423,147	20.2	23.2	1,611	43,397	50,458	
33 percent	387,495	130,156,940	114,106,368	27,799,816	29,434,311	9,173,939	30,384,444	23.3	26.6	261,044	1,531,599	604,345	
35 percent	515	303,560	263,128	484	72,200	169	75,560	24.9	28.7	* 226	* 3,799	* 1,900	
39.5 percent	125,890	207,521,276	184,714,414	101,043,824	61,551,219	40,013,354	59,802,752	28.8	32.4	17,461	318,420	1,698,650	
Form 8615	315,802	6,173,240	4,972,807	4,394,204	1,037,315	1,005,011	1,015,288	16.4	20.4	3,529	10,798	36,445	

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

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

[1] See section 5 for the definition of modified taxable income.

[2] Percentage not computed.

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

For reference:

Form 8615, *Tax for Certain Children Who Have Unearned Income*

Form 8814, *Parents' Election To Report Child's Interest and Dividends*

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

**Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Taxable income	Modified taxable income [1]	Tax generated at all rates	Tax generated at specified rate					
					0 percent		0 percent (capital gains)		10 percent	
					Number of returns	Income taxed at rate	Number of returns	Income taxed at rate	Number of returns	Income taxed at rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>Total</b>	<b>152,903,231</b>	<b>8,008,418,180</b>	<b>7,995,026,111</b>	<b>1,621,036,058</b>	<b>33,867,872</b>	<b>10,939,287</b>	<b>82,587,805</b>	<b>117,695,180</b>	<b>1,410,984,103</b>	<b>141,098,410</b>
Under \$2,000	5,639,396	35,389	35,889	1,183	5,551,093	57,814	24,314	36,176	11,076	1,108
\$2,000 under \$4,000	4,074,352	200,992	201,509	12,153	3,909,710	73,366	58,353	102,917	102,917	10,292
\$4,000 under \$6,000	4,207,367	297,309	297,365	30,746	4,064,328	49,903	61,079	101,316	124,112	12,411
\$6,000 under \$8,000	4,150,516	1,093,500	1,093,581	108,779	3,133,895	50,253	63,892	991,484	867,482	86,748
\$8,000 under \$10,000	4,500,353	2,407,239	2,407,265	243,380	3,618,823	32,209	36,291	873,497	2,240,794	224,079
\$10,000 under \$12,000	4,610,683	4,103,751	4,108,874	412,689	2,601,951	71,918	95,510	1,971,000	3,844,692	384,469
\$12,000 under \$14,000	4,478,856	7,966,798	7,981,088	782,858	1,886,951	190,007	195,677	2,501,692	7,688,653	768,865
\$14,000 under \$16,000	4,728,080	11,848,258	11,861,575	1,157,864	2,161,786	198,900	356,908	2,498,679	11,363,215	1,136,322
\$16,000 under \$18,000	4,301,986	15,857,284	15,857,633	1,573,801	1,742,238	168,385	302,693	2,522,159	15,192,445	1,519,245
\$18,000 under \$20,000	4,140,303	20,096,002	20,103,798	2,003,295	1,277,307	175,244	412,378	2,825,673	19,019,873	1,901,987
\$20,000 under \$25,000	9,983,829	71,912,367	72,026,715	7,742,814	2,155,832	507,417	1,385,471	7,712,642	57,034,673	5,703,467
\$25,000 under \$30,000	8,824,548	99,462,775	99,504,526	11,459,645	779,435	609,971	1,732,836	7,947,475	64,377,510	6,437,751
\$30,000 under \$40,000	15,209,009	266,441,069	266,576,599	32,161,227	556,307	1,281,422	4,581,021	14,542,084	143,156,773	14,315,677
\$40,000 under \$50,000	11,915,599	311,873,930	312,051,267	39,185,957	169,440	1,246,751	5,506,935	11,668,146	137,225,095	13,722,510
\$50,000 under \$75,000	20,958,446	838,281,627	838,563,154	117,870,739	153,643	2,244,009	13,540,240	20,689,038	280,107,714	28,010,771
\$75,000 under \$100,000	13,508,353	820,354,914	820,615,704	122,596,774	49,605	2,212,282	16,057,996	13,369,759	205,857,344	20,585,734
\$100,000 under \$200,000	19,951,450	2,040,315,252	2,041,345,457	352,555,137	43,092	1,448,673	24,060,697	19,780,824	331,339,486	33,133,949
\$200,000 under \$500,000	6,215,046	1,451,487,369	1,451,802,539	322,801,762	10,064	237,068	9,516,437	6,116,757	106,357,452	10,635,745
\$500,000 under \$1,000,000	1,010,203	595,998,605	595,767,025	167,020,901	1,373	45,516	2,317,227	981,405	17,097,363	1,709,736
\$1,000,000 under \$1,500,000	222,611	237,076,403	236,742,168	73,426,364	422	12,959	743,538	212,174	3,673,824	367,382
\$1,500,000 under \$2,000,000	90,527	137,631,138	137,339,895	43,665,339	162	6,327	364,965	85,436	1,476,248	147,625
\$2,000,000 under \$5,000,000	129,868	340,927,910	339,566,318	109,439,300	301	11,284	685,563	120,055	2,062,190	206,219
\$5,000,000 under \$10,000,000	31,628	190,730,220	189,239,381	60,097,356	63	3,739	243,628	28,082	481,458	48,146
\$10,000,000 or more	20,223	542,018,079	529,936,785	154,685,997	50	3,672	244,156	16,600	281,711	28,171

Footnotes at end of table.

**Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate											
	10 percent (from Form 8814)			15 percent			15 percent (capital gains)					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(18)	(19)	(19)
<b>Total</b>	<b>68,806</b>	<b>49,585</b>	<b>4,958</b>	<b>90,365,551</b>	<b>2,633,897,528</b>	<b>395,084,629</b>	<b>13,660,812</b>	<b>287,441,014</b>	<b>40,116,520</b>			
Under \$2,000	**	**	**	**	**	**						
\$2,000 under \$4,000	** 2,328	** 623	** 62									
\$4,000 under \$6,000	**	**	**									
\$6,000 under \$8,000	**	**	**									
\$8,000 under \$10,000	0	0	0									
\$10,000 under \$12,000	** 4,353	** 1,641	** 165	**	**	**						
\$12,000 under \$14,000	**	**	**	** 3,016	** 5,249	** 787						
\$14,000 under \$16,000	**	**	**	40,528	17,460	2,619						
\$16,000 under \$18,000	0	0	0	222,129	291,646	43,747						
\$18,000 under \$20,000	0	0	0	364,812	535,150	80,273						
\$20,000 under \$25,000	** 5,018	** 517	** 51	4,793,241	13,496,910	2,024,537						
\$25,000 under \$30,000	**	**	**	4,688,373	33,186,712	4,978,007						
\$30,000 under \$40,000	* 1,012	* 108	* 11	10,016,428	118,634,973	17,795,246						
\$40,000 under \$50,000	* 2,380	* 3,496	* 350	9,851,391	168,517,132	25,277,570						
\$50,000 under \$75,000	* 7,051	* 2,811	* 281	19,936,831	457,996,972	68,699,546						
\$75,000 under \$100,000	7,015	3,903	390	13,245,201	467,214,522	70,082,178						
\$100,000 under \$200,000	14,929	8,665	867	19,681,848	975,740,959	146,361,144						
\$200,000 under \$500,000	15,580	17,196	1,719	6,084,358	322,080,508	48,312,076						
\$500,000 under \$1,000,000	4,634	4,084	409	976,808	51,920,762	7,788,114						
\$1,000,000 under \$1,500,000	1,559	2,191	219	211,426	11,173,425	1,676,014						
\$1,500,000 under \$2,000,000	936	1,316	132	85,055	4,485,195	672,779						
\$2,000,000 under \$5,000,000	1,299	1,959	196	119,535	6,270,957	940,644						
\$5,000,000 under \$10,000,000	407	619	62	28,004	1,468,592	220,289						
\$10,000,000 or more	303	458	46	16,567	860,403	129,060						

Footnotes at end of table.



**Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate											
	20 percent (capital gains)			25 percent			25 percent (capital gains)			25 percent (capital gains)		
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
<b>Total</b>	<b>1,149,188</b>	<b>518,854,641</b>	<b>103,770,931</b>	<b>37,486,214</b>	<b>1,312,810,029</b>	<b>328,202,507</b>	<b>1,109,029</b>	<b>18,625,001</b>	<b>4,656,371</b>			
Under \$2,000	0	0	0	**	**	**	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	0	0	0	**	**	**	0	0	0	0	0	0
\$40,000 under \$50,000	0	0	0	547,559	503,858	125,965	0	0	0	0	0	0
\$50,000 under \$75,000	0	0	0	** 8,007,692	** 80,887,170	** 20,221,793	50,627	49,644	12,414			
\$75,000 under \$100,000	0	0	0	4,805,193	121,179,236	30,294,809	59,913	157,217	39,312			
\$100,000 under \$200,000	0	0	0	16,789,539	581,290,944	145,322,736	370,293	1,839,967	460,033			
\$200,000 under \$500,000	35,741	731,941	146,388	5,929,635	425,727,268	106,431,817	407,070	5,090,563	1,272,685			
\$500,000 under \$1,000,000	683,019	37,963,823	7,592,769	955,981	70,227,297	17,556,824	129,216	3,065,227	766,320			
\$1,000,000 under \$1,500,000	186,727	33,831,678	6,766,334	207,194	15,215,328	3,803,832	35,886	1,529,645	382,415			
\$1,500,000 under \$2,000,000	79,503	25,804,241	5,160,848	83,305	6,099,956	1,524,989	17,077	957,084	239,273			
\$2,000,000 under \$5,000,000	116,215	84,554,494	16,910,899	116,660	8,517,774	2,129,444	26,562	2,399,223	599,809			
\$5,000,000 under \$10,000,000	29,173	64,010,621	12,802,124	27,291	1,989,344	497,336	7,414	1,323,772	330,944			
\$10,000,000 or more	18,810	271,957,844	54,391,569	16,165	1,171,854	292,964	4,970	2,212,662	553,166			

Footnotes at end of table.

**Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate								
	28 percent			28 percent (capital gains)			33 percent		
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	
<b>Total</b>	<b>9,437,739</b>	<b>471,587,104</b>	<b>132,044,389</b>	<b>26,691</b>	<b>4,045,762</b>	<b>1,132,813</b>	<b>3,597,691</b>	<b>397,941,203</b>	<b>131,320,597</b>
Under \$2,000	**	**	**	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	**	**	**	0	0	0	0	0	0
\$40,000 under \$50,000	0	0	** 4,450	0	0	0	0	0	0
\$50,000 under \$75,000	** 1,116	** 15,896	** 4,450	0	0	0	0	0	0
\$75,000 under \$100,000	42,431	230,546	64,553	0	0	0	0	79	26
\$100,000 under \$200,000	2,758,543	60,971,750	17,072,090	* 4,632	* 690	* 193	69,068	1,475,077	486,775
\$200,000 under \$500,000	5,265,512	300,040,945	84,011,437	7,086	138,418	38,757	2,199,060	158,258,153	52,225,190
\$500,000 under \$1,000,000	928,144	74,670,143	20,907,640	6,796	399,527	111,868	898,019	159,550,638	52,651,711
\$1,000,000 under \$1,500,000	202,920	16,375,803	4,585,225	2,124	302,333	84,653	197,088	35,911,475	11,850,787
\$1,500,000 under \$2,000,000	81,581	6,577,331	1,841,653	1,215	164,018	45,925	79,744	14,497,806	4,784,276
\$2,000,000 under \$5,000,000	114,533	9,238,999	2,586,920	2,782	863,541	241,791	112,267	20,486,963	6,760,698
\$5,000,000 under \$10,000,000	26,916	2,172,041	608,171	1,045	762,866	213,603	26,538	4,847,177	1,599,568
\$10,000,000 or more	16,044	1,293,749	362,250	1,011	1,414,369	396,023	15,894	2,913,837	961,566

Footnotes at end of table.

**Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2017 (Filing Year 2018)—Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Tax generated at specified rate											
	35 percent				39.6 percent				Form 8615			
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>Total</b>	<b>1,326,218</b>	<b>56,890,853</b>	<b>19,911,799</b>	<b>1,109,602</b>	<b>814,917,277</b>	<b>322,707,242</b>	<b>315,802</b>	<b>4,394,204</b>	<b>1,005,011</b>			
Under \$2,000	0	0	0	0	0	0	0	0	0	0	0	0
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	0	0	0
\$4,000 under \$6,000	0	0	0	0	0	0	0	0	0	0	0	0
\$6,000 under \$8,000	0	0	0	0	0	0	0	0	0	0	0	0
\$8,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$12,000	0	0	0	0	0	0	0	0	0	0	0	0
\$12,000 under \$14,000	0	0	0	0	0	0	0	0	0	0	0	0
\$14,000 under \$16,000	0	0	0	0	0	0	0	0	0	0	0	0
\$16,000 under \$18,000	0	0	0	0	0	0	0	0	0	0	0	0
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	0	0
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0	0	0	0
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	0	0
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	0	0	0	0
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	0	0	0	0
\$100,000 under \$200,000	56	906	317	12	31	12	12	12	31	12	12	12
\$200,000 under \$500,000	133,353	2,632,659	921,431	43,077	2,265,066	896,966	2,219	601,859	155,767	896,966	2,219	601,859
\$500,000 under \$1,000,000	780,561	34,819,458	12,186,810	658,482	98,211,927	38,891,923	* 487	* 241,454	* 64,995	38,891,923	* 487	* 241,454
\$1,000,000 under \$1,500,000	187,126	8,881,234	3,108,432	184,799	99,227,157	39,293,954	* 121	* 136,359	* 46,375	39,293,954	* 121	* 136,359
\$1,500,000 under \$2,000,000	75,987	3,598,805	1,259,582	75,208	68,994,810	27,321,945	77	118,600	36,379	68,994,810	77	118,600
\$2,000,000 under \$5,000,000	107,847	5,047,596	1,766,659	106,962	192,483,483	76,223,459	67	155,847	52,892	192,483,483	67	155,847
\$5,000,000 under \$10,000,000	25,711	1,198,193	419,368	25,550	108,706,100	43,047,616	* 13	* 56,331	* 13,330	108,706,100	* 13	* 56,331
\$10,000,000 or more	15,576	712,002	249,201	15,512	245,028,702	97,031,366	12	141,077	35,019	245,028,702	12	141,077

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

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

[1] See section 5 for the definition of modified taxable income.

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

For reference:

Form 8615, *Tax for Certain Children Who Have Unearned Income*  
 Form 8814, *Parent's Election To Report Child's Interest and Dividends*

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.





**Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2017 (Filing Year 2018) —Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Age [1]	Tax credits														Refundable credits used to offset income tax before credits
	Total refundable credits														
	Total [2]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Total [2]				
	Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)	Number of returns (38)	Amount (39)	Number of returns (40)	Amount (41)	Number of returns (42)	Amount (43)	Number of returns (44)	Amount (45)			
<b>All returns</b>	<b>36,944,266</b>	<b>100,030,000</b>	<b>27,030,382</b>	<b>66,442,810</b>	<b>18,341,984</b>	<b>24,506,747</b>	<b>8,068,544</b>	<b>7,143,602</b>	<b>2,471,815</b>	<b>1,898,795</b>	<b>9,684,967</b>				
Under 18	10,043	19,806	10,043	16,925	* 5,021	* 2,881	0	0	0	0	0				
18 under 26	4,882,566	12,584,095	3,106,880	8,456,684	2,381,738	2,546,471	1,864,463	1,510,288	128,382	69,879	987,041				
26 under 35	10,362,700	31,955,815	8,589,947	21,755,723	6,225,225	8,656,135	1,549,504	1,313,002	426,718	228,011	2,084,047				
35 under 45	9,170,530	30,189,160	7,048,337	19,974,622	6,023,572	8,770,030	1,262,467	1,112,290	385,579	321,417	1,877,675				
45 under 55	7,223,859	16,575,907	4,756,697	10,680,892	2,690,532	3,335,158	2,163,526	2,056,252	577,047	498,908	2,756,213				
55 under 65	4,524,142	7,222,582	3,012,519	4,529,875	829,568	982,817	1,103,733	1,039,941	780,836	657,631	1,793,141				
65 and over	770,427	1,482,635	505,959	1,028,090	186,327	213,255	124,851	111,829	173,254	122,949	176,850				
Age [1]	Tax credits														Total income tax
	Refundable credits used to offset income tax before credits														
	Total [2]		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Income tax after credits		Net investment income tax		Total income tax				
	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)			
<b>All returns</b>	<b>5,361,937</b>	<b>4,654,352</b>	<b>1,516,410</b>	<b>4,294,946</b>	<b>3,452,338</b>	<b>103,730,078</b>	<b>1,581,523,123</b>	<b>4,489,637</b>	<b>25,323,648</b>	<b>103,747,043</b>	<b>1,605,281,768</b>				
Under 18	0	0	0	0	0	552,994	758,858	2,716	23,056	553,002	778,153				
18 under 26	440,079	365,724	98,284	585,099	326,832	13,087,336	29,194,734	11,438	72,612	13,087,475	29,263,140				
26 under 35	804,838	1,305,625	311,771	637,221	433,752	17,566,653	144,132,395	249,133	779,350	17,567,550	144,836,291				
35 under 45	989,475	1,148,989	428,464	640,978	502,151	16,525,011	274,588,838	844,889	2,578,218	16,528,724	277,064,297				
45 under 55	1,912,310	1,068,281	419,808	1,546,879	1,399,989	18,519,302	403,951,563	1,190,296	5,496,056	18,522,752	408,874,764				
55 under 65	1,094,734	704,942	223,464	804,147	721,804	18,876,936	407,165,609	1,177,224	6,691,879	18,881,608	413,457,394				
65 and over	120,501	60,791	34,618	80,621	67,811	18,601,847	321,731,127	1,013,941	9,682,478	18,605,932	331,007,727				
Age [1]	All other taxes														
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans		Household employment tax		First-time homebuyer credit repayment				
	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (66)			
	Number of returns (56)	Amount (57)	Number of returns (58)	Amount (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (66)			
<b>All returns</b>	<b>34,461,947</b>	<b>88,470,496</b>	<b>20,063,996</b>	<b>63,809,922</b>	<b>94,039</b>	<b>16,333</b>	<b>5,112,100</b>	<b>5,663,889</b>	<b>196,669</b>	<b>1,152,924</b>	<b>585,006</b>				
Under 18	69,768	24,215	60,714	22,822	**	**	* 4,016	* 487	**	**	0				
18 under 26	2,578,468	2,070,235	1,399,707	1,527,156	** 29,135	** 1,835	363,367	59,423	** 158	** 3,315	0				
26 under 35	6,281,408	9,203,057	3,461,588	6,746,230	24,402	3,591	995,271	599,339	18,102	55,774	86,215				
35 under 45	7,598,302	19,104,112	4,349,270	13,798,246	17,098	7,124	1,369,335	1,599,286	59,897	307,726	288,493				
45 under 55	7,666,990	23,940,899	4,208,792	15,945,917	10,638	2,590	1,524,131	2,227,448	32,562	184,980	146,060				
55 under 65	6,719,398	22,490,103	3,938,935	16,207,478	9,963	925	759,066	1,104,640	21,592	139,160	65,029				
65 and over	3,547,613	11,637,875	2,644,990	9,562,074	* 2,804	* 267	96,914	73,266	64,357	461,970	19,209				

Footnotes at end of table.





**Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2017 (Filing Year 2018) —Continued**

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Refundable credits refundable portion										Overpayment	
	Earned income credit refundable portion		Additional child tax credit refundable portion		American opportunity credit refundable portion		Total		Overpayment			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns</b>	<b>23,051,143</b>	<b>56,750,791</b>	<b>17,614,604</b>	<b>23,283,599</b>	<b>4,100,808</b>	<b>3,439,729</b>	<b>117,024,435</b>	<b>425,037,489</b>	<b>117,024,435</b>	<b>(105)</b>		
Under 18	10,043	15,338	* 5,021	* 2,881	0	0	1,785,760	550,888				
18 under 26	2,915,646	7,787,785	2,370,472	2,534,136	1,446,325	1,138,158	21,283,445	31,989,151				
26 under 35	7,577,655	19,293,316	6,083,028	8,413,951	1,020,547	843,017	23,819,263	76,525,889				
35 under 45	6,171,027	16,906,519	5,690,576	8,151,931	668,346	583,925	20,497,065	90,802,481				
45 under 55	3,798,654	8,463,462	2,496,834	3,041,607	638,826	578,696	18,411,657	84,534,812				
55 under 65	2,158,308	3,458,903	788,138	930,653	283,739	259,182	16,511,475	75,393,621				
65 and over	419,810	825,468	180,536	208,440	43,024	36,750	14,715,769	65,240,646				
	Overpayment											
	Refunded		Credited to 2018 estimated tax		Tax due at time of filing		Predetermined estimated tax penalty					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns</b>	<b>113,957,919</b>	<b>339,178,097</b>	<b>3,919,570</b>	<b>85,859,391</b>	<b>30,964,788</b>	<b>179,955,564</b>	<b>10,098,560</b>	<b>1,778,672</b>	<b>10,098,560</b>	<b>(113)</b>		
Under 18	1,752,635	427,158	33,125	123,731	221,439	249,488	20,984	1,343				
18 under 26	21,231,089	31,600,414	64,960	388,737	1,750,575	2,219,027	260,176	14,558				
26 under 35	23,686,374	74,355,313	162,597	2,170,576	3,517,623	12,646,114	919,644	110,197				
35 under 45	20,235,616	81,819,734	355,724	8,982,747	4,532,722	29,683,785	1,549,606	308,879				
45 under 55	17,970,666	65,914,178	549,595	18,620,634	5,914,026	43,737,252	2,062,700	472,802				
55 under 65	15,839,722	50,596,782	885,780	24,796,839	6,621,249	44,612,973	2,364,343	452,325				
65 and over	13,241,817	34,464,519	1,867,790	30,776,127	8,407,154	46,806,924	2,921,409	418,567				

\* 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] Age for joint returns was based on the primary taxpayer's age.

[2] Includes current year returns with the health coverage tax credit, regulated investment company credit, net premium tax credit, and prior-year returns with the refundable prior-year minimum tax credit.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

# Section 5

## Explanation of Terms

**T**he Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

Explanation of Terms relates to column or row titles used in one or more tables in this report. It provides the background or limitations necessary to interpret the related statistical tables. For each title, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 2017 to reflect changes in the law.

### **Additional Child Tax Credit**

(line 67, Form 1040)

See “Child Tax Credit.”

### **Additional Medicare Tax**

(line 62a, Form 1040)

Starting in 2013, a 0.9 percent Additional Medicare Tax was applied to Medicare wages, railroad retirement compensation, and self-employment income that were more than \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 for married filing jointly, or \$125,000 for married filing separately). Medicare wages and self-employment were combined to determine if a taxpayer exceeded these thresholds; however, a self-employment loss was not considered for purposes of this tax. RRTA compensation was separately compared to this threshold. A taxpayer’s employer was responsible for withholding the 0.9 percent Additional Medicare Tax on Medicare wages or RRTA compensation paid in excess of \$200,000 regardless of a taxpayer’s filing status. If a taxpayer was married filing jointly and either the taxpayer or spouse had wages or RRTA compensation of more than \$200,000, the taxpayer may have been able to get a refund of the tax withheld. Besides the Additional Medicare Tax, withholding reconciliation was calculated on Form 8959 and added to Form 1040, line 64, as part of income tax withheld.

### **Additional Standard Deduction**

(line 39a, and included in line 40, Form 1040)

See “Standard Deduction.”

### **Additional Taxes**

(line 44b, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions*, were reported here.

### **Adjusted Gross Income Less Deficit**

(line 37, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 22, Form 1040) minus statutory adjustments (line 36, Form 1040). Total income included:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of State and local income taxes;
- Alimony and separate maintenance payments;
- Net income or loss derived from a business, profession, or farm;
- Net gain or loss from the sale of capital assets;
- Net gain or loss from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income or loss;
- Net income or loss from an estate or trust;
- Unemployment compensation;
- Taxable amounts of Social Security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account or qualified tuition program;

- Taxable distributions from a health savings account (HSA) or Archer MSA;
- Prizes, awards, and gambling winnings;
- Jury duty pay;
- Amounts received that were claimed as a deduction or credit in a prior year;
- Bartering income;
- Alaska permanent fund dividends;
- Alternative trade adjustment assistance payments;
- Income from the rental of personal property engaged in for profit;
- Income from an activity not engaged in for profit;
- Loss on certain corrective distributions of excess deferrals;
- Dividends on insurance policies if they exceeded the total of all net premiums paid;
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property;
- Recapture of a charitable contribution deduction if the charitable organization disposed of the donated property within 3 years of the contribution;
- Cancelled debts; and
- Taxable part of disaster relief payments.

Some reported income was fully or partially excluded from total income for 2017. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of Social Security benefits and railroad retirement benefits (only required to be reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns).

The following statutory adjustments (lines 23 through 36, Form 1040) were subtracted from total income to arrive at adjusted gross income (line 37, Form 1040):

- Educator expenses;
- Certain business expenses of reservists, performing artists, and fee-basis government officials;
- Health savings account deduction;

- Moving expenses;
- Deductible part of self-employment tax;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- IRA deductions;
- Certain student loan interest;
- Tuition and fees deduction;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- Deductible expenses related to income on line 21 from the rental of personal property engaged in for profit;
- Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Contributions to section 501(c)(18)(D) pension plans;
- Contributions by certain chaplains to section 403(b) plans;
- Attorney fees and court costs paid for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions; and
- Attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations, but only to the amount of the award includable in gross income.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, i.e., the amount on line 36 was greater than the amount on line 22, or if line 22 was negative due to negative business or other income.

### Adjusted Gross Income or Loss

See "Adjusted Gross Income Less Deficit."

### Adjustments

See "Statutory Adjustments."

**Adoption Credit  $\Delta$** 

(line 54c, Form 1040)

This credit was available to taxpayers who paid qualified adoption expenses in 2016 for an adoption that was not final at the end of 2016, or for qualified expenses paid in 2017 for an adoption that was final in or before 2017. The credit could have been as much as \$13,570 for each eligible child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of \$203,540, and was completely phased out for a modified adjusted gross income of \$243,540 or more. The adoption credit stopped being refundable at the end of 2011. (Form 8839 was used to figure the adoption credit and any employer-provided adoption benefits that could be excluded from the taxpayer's income.)

**Advance Payment of Premium Tax Credit**

(line 25, Form 8962)

A taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The taxpayer may have elected to have all or part of the credit paid in advance, during the year, to the insurer. Advance payments were based on an estimate of the taxpayer's income and family size for the coverage year. If advance payments of the premium tax credit were made, taxpayers must have filed a 2017 tax return and Form 8962 to reconcile the amount paid in advance with the amount of premium tax credit for which the taxpayer is eligible, based on the taxpayer's actual income and family size for the year.

**Alimony Paid**

(line 31a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

**Alimony Received**

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

**All Other Taxes**

(lines 46, 57, 58a, 58b, 59, 60a, 60b, 61, 62a, 62c, Form 1040)

In this report, this amount includes the sum of the excess advance premium tax credit repayment; self-employment tax; unreported Social Security and Medicare taxes on tip income and wages; penalty tax on qualified retirement plans; household employment taxes; repayment of the first-time homebuyer credit; health care individual responsibility payment; Additional Medicare Tax; additional taxes on health savings accounts; additional tax on Archer MSA distributions; additional tax on Medicare Advantage MSA distributions; tax from the recapture of the investment credit, the low-income housing credit, the Indian employment credit, the new markets credit,

credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit, and the qualified plug-in electric drive motor vehicle credit; recapture of Federal mortgage subsidy; COBRA premium assistance; section 72 penalty taxes; other unspecified taxes, which included uncollected FICA (or Social Security) tax on tips; excess golden parachute payments; excise tax on stock compensation from an expatriated corporation; interest on the tax due from the sale of residential lots and timeshares; interest on the deferred tax on gain from certain installment sales; additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property; look-back interest; repayment of ineligible advance payments of the health coverage tax credit; an additional tax on income or compensation from a nonqualified deferred compensation plan; any interest relating to distributions from stock of a section 1291 fund; tax on noneffectively connected income for any part of the year were a nonresident alien and tax from recapture of education credits. In this report, the "other taxes" portion differs from Form 1040, which included the taxes listed above (except the excess advance premium tax credit repayment) plus tax from Form 4970, *Tax on Accumulation Distribution of Trusts*, and tax from Form 8960, *Net Investment Tax*. These are instead included in "total income tax." (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

**Alternative Fuel Vehicle Refueling Property Credit**

(line 54c, Form 1040)

Taxpayers could have claimed this credit for any nondepreciable alternative fuel vehicle refueling property placed in service during the tax year. Qualified alternative fuel vehicle refueling property is any property used to store or dispense an alternative fuel at the point where the fuel is delivered into a fuel tank of a motor vehicle propelled by the fuel. This credit was calculated on Form 8911.

**Alternative Minimum Tax  $\Delta$** 

(line 45, Form 1040)

The Revenue Act of 1978 established the alternative minimum tax (AMT) to ensure that a minimum amount of income tax was paid by taxpayers, who might otherwise be able to legally reduce, or totally eliminate, their tax burdens. The AMT was levied on income, including benefits received in the form of deductions and exclusions, which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (AMTI) (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years, plus adjustments and preferences. AMTI was then reduced by an exemption amount determined by filing status and



AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$84,500. The maximum amount for a single or head of household taxpayer was \$54,300, and for a married couple filing separately, \$42,250. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$120,700 and ended at \$337,900. For joint returns, the range was \$160,900 to \$498,900. For married couples filing separately, the range was \$80,450 to \$249,450.

If there was an amount remaining after subtracting the exemption, the first \$187,800 (the first \$93,900 if married filing separately) was taxed at a 26-percent rate; any excess was taxed at a 28-percent rate, except capital gains, which were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated AMT foreign tax credit and regular income tax before credits (line 47, Form 1040, minus the regular foreign tax credit, line 48, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) and certain eligible small business credits could be taken against the AMT. New for 2017, a deduction was allowed against AMT of any net qualified disaster loss by certain Presidentially declared disasters, even if the taxpayer claimed the standard deduction. For regular tax purposes a taxpayer couldn't deduct all their itemized deductions if AGI was over certain limits, this limit did not apply for the AMT.

### **Alternative Motor Vehicle Credit**

(included in line 54c, Form 1040)

Taxpayers could have used Form 8910 to claim a credit for an alternative motor vehicle put into service during the tax year. An alternative motor vehicle is a new qualified fuel-cell vehicle with at least four wheels.

### **American Opportunity Credit**

(line 68, Form 1040)

For these statistics, the American opportunity credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion. (See also "Education Credits.")

### **Archer Medical Savings Account (MSA) Deduction**

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(included in line 36, Form 1040)

Certain taxpayers who were covered only by a high deductible health plan were able to participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$2,177.50 (\$5,062.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, *Archer MSAs and Long-Term Care Insurance Contracts*, was used for the medical savings accounts.

### **Basic Standard Deduction**

(included in line 40, Form 1040)

See "Standard Deduction."

### **Business or Profession Net Income or Loss**

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Starting for 2013, the IRS provided a simplified method to determine a taxpayer's expenses for business use of a home. Under the new method, taxpayers were able to multiply the area (measured in square feet) used by \$.50. Proprietor compensation was included in computing net income and not allowed as a business deduction. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

### **Business or Profession Net Income Less Loss**

See "Business or Profession Net Income or Loss."

### **Cancellation of Debt**

(included in line 21, Form 1040)

Taxpayers had to report any nonbusiness debt that was cancelled or forgiven as income on Form 1040, line 21. Taxpayers also had to include any forgiven interest on the forgiven debt if the interest would not have been deductible. If the interest would have been deductible, taxpayers did not have to include it as income. Also, a taxpayer did not have to report forgiven debt as income if the forgiven amount was intended as a gift.

### **Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

### **Capital Construction Fund Reduction**

(included in line 43, Form 1040)

The Capital Construction Fund (CCF) is a special investment program administered by the National Marine Fisheries Service and the Internal Revenue Service. This program allows fishermen to defer paying income tax on certain income they



invest in a CCF account and later use to acquire, build, or rebuild fishing vessels. This amount is subtracted from tax table income to calculate taxable income.

### Capital Gain Distributions Reported on Form 1040

(included in line 13, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Form 1040. These were treated as long-term capital gains and, therefore, were eligible for the reduced capital gains rates including the higher 20-percent capital gains tax rate if the taxpayer's taxable income exceeded certain levels. (See also "Sales of Capital Assets, Net Gain or Loss.")

### Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

### Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

### Cash Contributions

(line 16, Schedule A)

See "Contributions Deduction."

### Casualty or Theft Loss Deduction, Nonbusiness

(line 20, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that the nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income (claimed on Form 4684). (See also "Total Itemized Deductions.")

### Casualty or Theft Loss of Income-Producing Property

(included in line 28, Schedule A)

These losses were calculated using Form 4684, *Casualty and Thefts*, or Form 4797, *Sales of Business Property*, and then brought to Schedule A. (See "Miscellaneous Itemized Deductions.")

### Certain Business Expenses of Reservists, Performing Artists, and Fee-basis Government Officials

(line 24, Form 1040)

Qualified business expenses were deductible as an adjustment to income for reservists, performing artists, and fee-basis State or local government officials, whether or not the

taxpayer itemized deductions (claimed on Form 2106 or Form 2106-EZ).

### Child Care Credit

(line 49, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age (claimed on Form 2441). Qualified expenses included those for services performed within the home by nondependent baby-sitters, maids, or cooks. Expenditures to care for children under the age of 13 or any other qualified individuals for out-of-home, noninstitutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS used mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$3,000; with more than one dependent, the credit was based on the smaller of earned income or \$6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with an adjusted gross income of \$15,000 or less. The credit was reduced by 1 percentage point for each \$2,000, or fraction thereof, of adjusted gross income in excess of \$15,000, up to \$43,000. The credit remained at 20 percent of expenses for individuals with an adjusted gross income over \$43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

### Child Tax Credit

(line 52, Form 1040)

A credit was allowed for each qualifying child under age 17. To be a qualifying child, the person had to be a son, daughter, stepchild, adopted child, qualifying foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, grandchild, nephew, niece) for whom the taxpayer claimed a dependent exemption. The taxpayer could claim up to \$1,000 for each child meeting the AGI phase-out guidelines. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, heads of households, or widows(ers).

An additional child tax credit was refundable if the taxpayer met both the general requirements and some additional requirements (claimed on Schedule 8812). The additional child tax credit was not included in credits but as a payment instead

(line 67, Form 1040). The credit limit based on earned income was 15 percent of the taxpayer's earned income that exceeded \$3,000. Members of the U.S. Armed Forces who served in a combat zone had their nontaxable combat pay count as earned income in figuring this credit. For 2017, disaster tax relief allowed an election for taxpayer to have used 2016 earned income to figure their 2017 additional child tax credit. For the statistics, this amount was broken down into the additional child tax credit to offset other taxes and the refundable amount.

### **Contributions Deduction**

(lines 16-19, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required. If other than cash contributions (i.e., clothing, cars, stock, etc.) was \$500 or more, Form 8283, *Noncash Charitable Contributions*, had to be filed in order to itemize these. For 2017, disaster tax relief provided a tax benefit for those impacted by certain Presidentially declared disasters in that qualified charitable contributions weren't subject to the 50 percent AGI limit.

Taxpayers were able to make a tax-free distribution from an Individual Retirement Account to certain charitable organizations if they were at least 70½ years old. However, the taxpayer could not take a charitable deduction on Schedule A for the same contribution.

### **Contributions Carryover from Prior Year**

(line 18, Schedule A)

See "Contributions Deduction."

### **Credit for Federal Tax on Gasoline and Special Fuels**

(line 72, Form 1040)

This refundable credit (claimed on Form 4136) was allowed for Federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or nonhighway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or be refunded.

### **Credit for the Elderly or Disabled**

(line 54c, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of Social Security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require reporting Social Security benefits as taxable income, the taxpayer could not take the credit.

### **Credit from Regulated Investment Companies**

(line 73a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gain) for their proportionate share of the tax paid. For these statistics, the credit from regulated investment companies was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

### **Credit to 2018 Estimated Tax**

(line 77, Form 1040)

This amount was the part of the overpayment of 2017 tax that taxpayers specifically requested to be credited to their estimated tax for 2018. (See also "Overpayment" and "Estimated Tax Payments.")

### **Deductible Points**

(line 12, Schedule A)

See "Interest Paid Deduction."

### **Deductible Part of Self-Employment Tax**

(line 27, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, part of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also “Self-Employment Tax.”)

### Disaster Loss Deduction $\Delta$

(line 40, Form 1040)

For 2017, disaster tax relief was enacted for those impacted by certain Presidentially declared disasters. One benefit was an increased standard deduction based on a taxpayer’s qualified disaster losses. If a taxpayer had a net qualified disaster loss on Form 4684, *Casualties and Thefts*, and was not itemizing their deductions, they could have claimed an increased standard deduction using Schedule A, line 28. (See also “Standard Deduction.”)

### Dividends

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds. If ordinary dividends exceeded \$1,500, or the taxpayer received, as a nominee, ordinary dividends that actually belonged to someone else, the taxpayer had to fill out Schedule B to supply the details.

Ordinary dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

Qualified dividends are the ordinary dividends received in tax years beginning after 2002 that met certain conditions. These included: the dividend must have been paid by a U.S. corporation or a “qualified” foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock that was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends increased 5 percent to 20 percent in 2013. Beginning in 2008, the 5-percent tax rate for qualified dividends (generally taxpayers whose other income was taxed at the 10-percent or 15-percent rate) was reduced to zero. Also beginning in 2013, ordinary dividends may have also been subject to the Net Investment Income Tax of 3.8 percent.

### Domestic Production Activities Deduction

(line 35, Form 1040)

A taxpayer could have deducted the lesser of 9 percent of qualified production activities or 50 percent of wages paid with some limitations (claimed on Form 8903). Activities included construction performed in the United States; engineering or architectural services performed in the United States; and any lease, rental license, sale, or exchange. Other deductible items included tangible personal property, qualified films and electricity, natural gas, or potable water that the taxpayer produced in the United States. However, if the business activity was oil-related, this deduction was limited to 6 percent.

### Earned Income Credit $\Delta$

(line 66a, Form 1040)

The earned income credit (EIC) for 2017 was a maximum of \$510 for taxpayers with no qualifying children, \$3,400 for one qualifying child, \$5,616 for two qualifying children, and \$6,318 for taxpayers with three or more qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year, and have had earned income and adjusted gross income each less than \$39,617 (\$45,007 if two qualifying children, and \$48,340 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$45,207 for one child, \$50,597 for two children, and \$53,930 for three children or more. To be eligible for the credit without children, the taxpayer must have had earned income and adjusted gross income less than \$15,010 (\$20,600 for married filing jointly), and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Members of the U.S. Armed Forces who served in a combat zone had certain pay excluded from their income. These taxpayers could have elected to include this pay in earned income when figuring the EIC. Taxpayers with investment income totaling more than \$3,450 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion. For 2017, if two taxpayers could have claimed a qualifying child, the taxpayer that did not claim the qualifying child was now able to claim the EIC without a qualifying child. Also for 2017, disaster tax relief allowed an election for taxpayers to have used 2016 earned income to figure their 2017 earned income credit.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion.

**Earned Income Credit, Refundable Portion**

See “Earned Income Credit.”

**Earned Income Credit Used To Offset Income Tax Before Credits**

See “Earned Income Credit.”

**Earned Income Credit Used To Offset Other Taxes**

See “Earned Income Credit.”

**Education Credits  $\Delta$** 

(lines 50, 68, Form 1040)

There were two credits available, the Lifetime Learning credit and the American Opportunity credit. A taxpayer was only able to claim one of the credits per student. The Lifetime Learning credits were phased out for AGI between \$56,000 and \$66,000 (\$112,000 and \$132,000 for married filing jointly). The American Opportunity credit was phased out for AGI between \$80,000 and \$90,000 (\$160,000 and \$180,000 if married filing jointly). A taxpayer could not take any of the credits if they were claimed as a dependent on another return, married filing separately, or claimed a deduction for tuition and fees for the same student.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been taken for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in postsecondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return.

The American Opportunity credit could have been used for tuition and expenses for an undergraduate or other recognized education credential. The credit could only have been used for the first 4 years of postsecondary education, as long as the taxpayer or dependents were enrolled at least half time. The maximum credit per student was \$2,500 (100 percent of the first \$2,000 and 25 percent of the next \$2,000 of qualified education expenses). The credit was available for the first 4 years of postsecondary education and 40 percent of the credit (up to \$1,000) was refundable. (See also “American Opportunity Credit.”) Both of these credits were calculated using Form 8863, *Education Credits*.

**Education IRA (Coverdell Education Savings Accounts)**

Taxpayers could have made nondeductible contributions up to \$2,000 annually to an educational IRA for a child under age 18. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary’s qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$190,000 and \$220,000

for taxpayers married filing jointly). (See also “Individual Retirement Arrangement Deductible Payments.”)

**Educator Expenses Deduction**

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2017, a deduction of \$250 (\$500 for two educators filing jointly) of qualified expenses could have been taken, even if the taxpayer did not itemize deductions. Taxpayers may have been able to deduct expenses more than the \$250 limit on Schedule A, line 21.

**Employee Business Expense**

See “Unreimbursed Employee Business Expenses.”

**Estate and Trust Net Income or Loss**

(line 37, Schedule E, Part III)

This was the beneficiary’s share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries’ accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property from estate or trust income. Such income (which usually makes up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust, and was limited by the “passive loss” rules.

The columns labeled “net income” and “net loss” represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

**Estate and Trust Net Income Less Loss**

See “Estate and Trust Net Income or Loss.”

**Estimated Tax Payments**

(line 65, Form 1040)

This figure represents the total tax payments made for 2017 using Form 1040-ES, and any overpayment from the taxpayer’s 2016 return that was applied to the 2017 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2017, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2017, or (b) 100 percent of the tax shown on Form 1040 for 2016 (110



percent of the tax shown on Form 1040 for 2016 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

### Excess Advance Premium Tax Credit Repayment

(line 46, Form 1040)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The taxpayer may have elected to have all or part of the credit paid in advance, during the year, to the insurer. Advance payments were based on an estimate of the taxpayer's income and family size for the coverage year. If advance payments of this credit were more than the premium tax credit a taxpayer could claim, the excess amount, subject to certain limitations based on household income and filing status, was reported here. This was calculated using Form 8962, *Premium Tax Credit*. For these statistics, this amount was excluded from "total income tax" and included instead in "all other taxes." (See also "Advance Payment of Premium Tax Credit," "Net Premium Tax Credit," "Total Premium Tax Credit," "Total Income Tax," and "All Other Taxes.")

### Excess Social Security Taxes Withheld

(line 71, Form 1040)

If a taxpayer earned more than \$127,200 in total wages from two or more employers in 2017, too much Social Security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. Excess Social Security or RRTA taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or be refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

### Exemptions $\Delta$

(lines 6, 42, Form 1040)

In the computation of taxable income, a \$4,050 deduction was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption or any exemptions for dependents.

With few exceptions, an individual had to meet several requirements to qualify as a dependent for 2017:

- (1) The individual was related to the taxpayer (such as a son, daughter, or parent);

- (2) The individual was under age 19, or a full-time student under age 24, or any age and permanently and totally disabled;
- (3) The individual did not provide half of his or her support for 2017;
- (4) The individual lived with the taxpayer for more than half of 2017;
- (5) The individual met certain citizenship requirements; and
- (6) The individual did not file a joint return with his or her spouse.

If a taxpayer had an AGI above certain levels, then his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers the phase-out began at \$261,500 and was completed at \$384,000; for married persons filing jointly and surviving spouses, the phase-out began at \$313,800 and was completed at \$436,300; for heads of households, the phase-out began at \$287,650 and was completed at \$410,150; and for married persons filing separately, the phase-out began at \$156,900 and was completed at \$218,150. These statistics classify exemptions as children at home, children away from home, parents, and other.

### Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 33, Schedule F) were deducted from farm gross income (line 9, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

### Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. These income and expenses were reported on Form 4835, with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

### Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

**Filing Status**

See “Marital Filing Status.”

**First-time Homebuyer Credit Repayment**

(line 60b, Form 1040)

Taxpayers claiming the first-time homebuyer credit for a home bought in 2008 generally had to begin repaying it on their 2010 return. In addition, taxpayers generally must repay any credit claimed for a home bought after 2008 if the taxpayer disposed of the home, or it ceased to be their main home during the 36-month period that began on the purchase date.

**Foreign-Earned Income Exclusion  $\Delta$** 

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country (claimed on Forms 2555 or 2555-EZ). Taxpayers had to refigure their tax using the foreign-earned income worksheet. The refigured tax was based on nonexcluded income using the tax tables that would have applied had they not claimed the exclusion.

Qualifying individuals were limited to the lesser of a \$102,100 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer’s total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer, but edited into a separate field during service center processing. The employer-provided foreign housing exclusion was left as part of other income. (See also “Other Net Income or Net Loss.”)

**Foreign Housing Deduction  $\Delta$** 

(included in line 36, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income (claimed on Form 2555). This deduction was limited to \$30,630, with exceptions based on the location of the foreign housing. This deduction, together with the foreign-earned income exclusion, was limited to the total amount of foreign-earned income for 2017.

**Foreign Tax Credit**

(line 48, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer’s income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2017

could be carried back 1 year and then forward 10 years. If this credit was more than \$300 (\$600 for married filing a joint return), the taxpayer had to file Form 1116 to get this credit.

**Forms 1040, 1040A, and 1040EZ**

The individual income tax system utilizes three major forms to collect income and tax information: Forms 1040, 1040A, and 1040EZ. A variation of the basic forms is an electronically-filed form. Returns of all types were included in the population of returns subjected to sampling and classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A, and 1040EZ) discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. However, a paper return that could have been filed on a simpler form was classified by the form on which it was actually filed.

The forms represent different levels of complexity with regard to the information reported. The Form 1040EZ, for instance, could only be used if taxable income was less than \$100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions, have any dependents to claim, and had no adjustments to income. Form 1040A could only be used if taxable income was less than \$100,000, nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions. Form 1040 had to be used if taxable income was greater than \$100,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 7, 2017 Forms.)

**Form 8814**

See “Parents’ Election To Report Child’s Interest and Dividends.”

**Gambling Earnings**

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also “Gambling Loss Deduction” and “Other Net Income or Net Loss.”)

**Gambling Loss Deduction**

(included in line 28, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemized deductions. (See also “Gambling Earnings,” “Total Itemized Deductions,” and “Miscellaneous Itemized Deductions.”)



**General Business Credit  $\Delta$** 

(line 54a, Form 1040)

The general business credit consisted of the:

- investment credit;
- research credit;
- low-income housing credit;
- disabled access credit;
- renewable electricity production credit;
- Indian employment credit;
- orphan drug credit;
- new markets credit;
- small employer pension plan startup credit;
- employer-provided child care facilities and services credit;
- biodiesel fuels credit;
- low sulfur diesel fuel production credit;
- distilled spirits credit;
- nonconventional source fuel credit (carryforward only);
- energy-efficient home credit;
- energy-efficient appliance credit (carryforward only);
- alternative motor vehicle credit;
- alternative fuel vehicle refueling property credit;
- enhanced oil recovery credit;
- mine rescue team training credit;
- agricultural chemicals security credit (carryforward only);
- credit for employer differential wage payments;
- carbon dioxide sequestration credit;
- qualified plug-in electric drive motor vehicle credit;
- qualified plug-in electric vehicle credit (carryforward only);
- employee retention credit;
- new hire retention credit (carryforward only);
- credit from electing large partnerships; and
- oil and gas production from marginal wells credit.

Taxpayers claiming more than one of these credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing

separately) of tax liability, and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the preceding tax year, then forward 20 years.

Starting in 2008, the general business credit was expanded to accommodate certain general business credits allowed against the alternative minimum tax. These credits consisted of the:

- investment credit;
- work opportunity credit;
- alcohol and cellulosic biofuel fuels credit;
- low-income housing credit;
- renewable electricity, refined coal, and Indian coal production credit;
- credit for employer Social Security and Medicare taxes paid on certain employee tips;
- qualified railroad track maintenance credit;
- credit for small employer health insurance premiums; and
- credit for increasing research activities.

Starting in 2010, the Small Business Jobs Act of 2010 allowed general business credits for eligible small businesses to offset both the regular and alternative minimum tax (AMT). Such eligible small business credits determined for the first tax year in 2010 are carried back 5 years. For purposes of the statistics in this publication, an eligible small business is a sole proprietorship with average gross receipts (reduced by returns and allowances) of less than \$50 million for the 3-tax-year period preceding the tax year of the credits. For 2013 and forward, taxpayers could only take carryforwards of these eligible small business credits.

**General Sales Tax Deduction**

See "Sales Tax Deduction."

**Health Care: Individual Responsibility**

(line 61, Form 1040)

Beginning in 2014, taxpayers must have had health care coverage, qualified for a health coverage exemption, or made a shared responsibility payment with their tax return. If a taxpayer had health care coverage for every month of 2017 for themselves, their spouse (if filing jointly), and anyone they could claim as a dependent, they checked the box on line 61, Form 1040, and left the entry space blank. Otherwise, taxpayers had to use Form 8965, *Health Coverage Exemptions*, to claim a coverage exemption on their tax returns, including exemptions granted by the Marketplace. If any member of the tax household had neither health care coverage nor coverage exemption for any month, taxpayers reported their shared

responsibility payment on line 61, Form 1040. For 2017, the shared responsibility payment remained the same as 2016, \$695 per adult and \$347.50 per child (under 18) up to \$2,085 for a family, or 2.5 percent of the taxpayer's household income above the tax return filing threshold for the taxpayer's filing status, whichever was greater. In 2015, it was \$325 per adult and \$162.50 per child up to \$975 for a family, or 2 percent of the taxpayer's household income above the tax return filing threshold for the taxpayers filing status, whichever was greater, and in 2014, it was \$95 per adult and \$47.50 per child up to \$285 for a family, or 1 percent of the taxpayer's household income above the tax return filing threshold for the taxpayers filing status, whichever was greater.

### Health Coverage Tax Credit (formerly Health Insurance Credit)

(line 73c, Form 1040)

The health coverage tax credit, which had expired at the end of 2013, was reinstated retroactive to January 1, 2014. A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or Pension Benefit Guaranty Corporation pension recipient was able to take this credit (claimed on Form 8885). A taxpayer could not take the credit if he or she was covered under any employer-sponsored health plan. The credit was equal to 72.5 percent of the amount the taxpayer paid for qualified health insurance, minus any Archer medical savings account and health savings account (HSA) distributions used to pay the amount. For these statistics, the health coverage credit was divided into three parts: the amount used to offset income tax before credits; the amount used to offset all other taxes; and the refundable portion.

### Health Savings Account Deduction $\Delta$

(line 25, Form 1040)

A deduction for contributions to a health savings account (HSA) was limited to \$3,400; \$6,750 for family coverage (claimed on Form 8889). These limits were \$1,000 higher if the taxpayer was age 55 or older. A taxpayer could not contribute to an HSA starting the first month that he or she was enrolled in Medicare. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. This was a one-time distribution made directly by the trustee of the taxpayer's IRA to the HSA. In addition, an employer was able to make a rollover contribution to an employee's HSA from a qualified health flexible spending arrangement or a qualified health reimbursable arrangement.

### Home Mortgage Interest Deduction

(lines 10+11, Schedule A)

The total home mortgage interest deduction consists of interest paid to financial institutions on Schedule A, line 10, and interest paid to individuals on Schedule A, line 11. (See also "Interest Paid Deduction.")

### Home Mortgage Interest Paid to Financial Institutions

(line 10, Schedule A)

See "Home Mortgage Interest Deduction."

### Home Mortgage Interest Paid to Individuals

(line 11, Schedule A)

See "Home Mortgage Interest Deduction."

### Household Employment Tax

(line 60a, Form 1040)

Taxpayers paying domestic employees more than \$2,000 annually generally had to pay Social Security, Medicare, and Federal unemployment taxes for these employees by filing Schedule H, *Household Employment Taxes*, with their income tax return. For 2017, the Federal Unemployment Tax (FUTA) tax rate was 6.0 percent, but the taxpayer could subtract up to 5.4 percent of this if they paid State unemployment taxes. The rate for the employee and employer portion of Social Security tax was 6.2 percent each, or 12.4 percent in total. The Medicare tax rate was 1.45 percent each. Beginning in 2013, taxpayers had to withhold a 0.9 percent Additional Medicare Tax from wages they paid to an employee in excess of \$200,000 in a calendar year. The Additional Medicare Tax was only imposed on the employee.

### Income Subject to Tax

See "Modified Taxable Income."

### Income Tax After Credits

(line 56 minus part or all of lines 46, 66a, 68, 69, 73a, and 73c, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 55, Form 1040) from income tax before credits (line 47, Form 1040). For these statistics, tax was further reduced by the excess advance premium tax credit repayment (line 46) and the portion of the earned income credit (line 66a), American opportunity credit (line 68), net premium tax credit (line 69), the regulated investment company credit (line 73), and health coverage credit (line 73) which did not result in a negative tax. These portions of the earned income credit, American opportunity credit, net premium tax credit, the regulated investment company credit, and health coverage credit were included in the total refundable credits used to offset income tax before credits. Any tax remaining after subtraction of all credits, including the credits mentioned above, was tabulated as "income tax after credits."

### Income Tax Before Credits

(line 47, Form 1040)

In this report, this amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, foreign-earned income

worksheet, Schedule J, *Income Averaging for Farmers and Fishermen*, or Form 8615, plus Form(s) 8814 (line 44a), any additional taxes from Form 4972 (line 44b), 962 election (line 44c), the alternative minimum tax (line 45), and the excess advance premium tax credit repayment (line 46). If income included any repatriated (section 965) income, some taxpayers deducted the amounts deferred to other tax years from income tax before credits. (See also “Repatriated Deferred Income.”)

### Income Tax Withheld

(line 64, Form 1040)

“Income tax withheld” included amounts deducted from salaries, wages, and tips, as reported on Form W-2; amounts deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and amounts withheld from distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 28 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

### Individual Retirement Arrangement (Deductible) Payments $\Delta$

(line 32, Form 1040)

An individual retirement arrangement (IRA) is a savings program that generally allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans available: the education IRA and the Roth IRA. Information on these two IRAs can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. For taxpayers covered by a retirement plan at work, the traditional IRA deduction phased out between \$99,000 and \$119,000 of modified AGI for married persons filing jointly and surviving spouses; between \$62,000 and \$72,000 for single filers, heads of households, or married filing separately taxpayers living apart; and between \$0 and \$10,000 for married filing separately taxpayers living together. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$186,000 and \$196,000. Deductible contributions could be subtracted from the employee’s total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not it was deductible) were limited to the lesser of: (a) the individual’s taxable compensation for the year, or (b) \$5,500 (\$6,500, if age 50 or older). Married couples filing a joint return could contribute up to \$5,500 (\$6,500, if age 50 or older) to each spouse’s IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$11,000 (\$13,000, if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional IRA account until they reached age 59½. After age 70½, taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawals from a traditional IRA was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRAs if the distributions were used to buy, build, or rebuild a qualified first home. A taxpayer was able to exclude from income a qualified funding distribution made from an IRA to an HSA. Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual’s return for that year. (See also “Roth IRA” and “Education IRA.”)

### Individual Retirement Arrangement Taxable Distributions

(line 15b, Form 1040)

Any money or property received from a taxpayer’s IRA account was considered a distribution and, generally, had to be included in the taxpayer’s total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed nondeductible IRA contributions, distributions from a Roth IRA, distribution made to the taxpayers HSA account, and distributions from an IRA made directly by the trustee to a qualified charitable organization if the taxpayer was at least 70½ when the distribution was made. If a taxpayer converted from a traditional IRA to a Roth IRA, the taxpayer was required to include in gross income the amount that would have been reported in income if a withdrawal from this IRA had been made. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

Starting in 2010, the \$100,000 modified AGI limit on roll-overs and conversions from eligible retirement plans to Roth IRAs was eliminated. Also, married taxpayers filing separately were allowed to roll over or convert amounts to a Roth IRA.

### Interest Paid Deduction

(line 15, Schedule A, includes all lines 10-14)

The rules for deducting home mortgage interest for 2017 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer’s main or second home, all the interest was deductible; (2) if the taxpayer’s mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately); and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains or qualified dividends that were taxed on the capital gains tax rates. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. They also could include in interest deductible points, which were points not reported on Form 1098.

### Interest Received

See “Taxable Interest Received.”

### Interest, Tax-Exempt

See “Tax-Exempt Interest.”

### Investment Interest Expense Deduction

(line 14, Schedule A)

See “Interest Paid Deduction” and “Total Itemized Deductions.”

### Itemized Deduction Limitation

See “Total Itemized Deductions.”

### Itemized Deductions

See “Total Itemized Deductions” and specific itemized deductions.

### Limited Miscellaneous Deductions

(lines 21-27, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount exceeding 2 percent of adjusted gross income. These included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

### Long-Term Loss Carryover

(line 14, Schedule D)

Long-term capital losses from the prior-year Schedule D that are not included in taxable income are carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

### Marginal Tax Rates

“Marginal tax rate” as cited in this publication is the highest statutory rate on taxable income. It includes ordinary tax rates and capital gains tax rates. This concept does not include the effects of AMT, Net Investment Income Tax, or tax credits

Also, for some taxpayers, the statutory marginal tax rate may differ from the effective marginal tax rate. For example, extra income received by certain taxpayers resulted in the phase-out of deductions, exemptions, and credits (i.e., tuition and fees deduction, education credit, etc.). Therefore, an extra \$1 of income could have added more than \$1 of taxable income. While this taxpayer could face a statutory marginal tax rate of 39.6 percent, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also “Tax Generated.”)

### Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) single person (not head of household or surviving spouses);
- (2) married person filing jointly;
- (3) married person filing separately;
- (4) head of household; and
- (5) surviving spouse.

Marital filing status was usually determined as of the last day of the tax year. The exception was, if a spouse died during the tax year, the surviving spouse was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers with a qualifying dependent whose spouse died in 2015 or 2016. Starting in 2013, if a taxpayer had a same-sex spouse and had been legally married in a State (or foreign country), the taxpayer and his or her spouse generally had to use the married filing jointly or married filing separately filing status.

### Medical and Dental Expenses

(line 1, Schedule A)

See “Medical and Dental Expenses Deduction.”

### Medical and Dental Expenses Deduction $\Delta$

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease, or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see “Self-Employed Health Insurance”). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income in 2017. Amounts paid for medicine and drugs were deductible only if they were available by prescription only, or they were for insulin. Taxpayers could deduct costs for transportation to obtain medical care, and also a maximum of \$50 per day for certain lodging expenses incurred while



traveling to obtain medical care. Capture of data for these lines was limited to those taxpayers that had a value on line 4, medical and dental expenses deduction. (See also “Total Itemized Deductions.”)

### Medical and Dental Expenses Limitation

(line 3, Schedule A)

See “Medical and Dental Expenses Deduction” and “Total Itemized Deductions.”

### Medical Savings Account Deduction

See “Archer Medical Savings Account Deduction.”

### Minimum Tax Credit

(line 54b, Form 1040)

See “Prior-Year Minimum Tax Credit.”

### Miscellaneous Deductions Other Than Gambling

(included in line 28, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also “Miscellaneous Itemized Deductions” and “Total Itemized Deductions.”)

### Miscellaneous Deductions Subject to 2 Percent AGI Limitation

(lines 21-27, Schedule A)

See “Limited Miscellaneous Deductions” and “Miscellaneous Itemized Deductions.”

### Miscellaneous Itemized Deductions

(lines 21-28, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount exceeding 2 percent of adjusted gross income, while other deductions, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income-producing property, were fully deductible. (See also “Gambling Loss Deduction,” “Limited Miscellaneous Deductions,” and “Miscellaneous Deductions Other Than Gambling.”)

### Modified Taxable Income

“Modified taxable income” is the term used to describe “income subject to tax,” the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current-year returns, modified taxable income is identical to “taxable income.” For those returns with a Form 8814, *Parents’ Election To Report Child’s Interest and Dividends*, attached, modified taxable income includes the sum of all children’s interest and dividend income taxed at a 10-percent rate, as well as the parent’s taxable income.

For prior-year returns included in the 2017 statistics, a modified taxable income was calculated by using the tax rate schedule for 2017 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported. The same was done for returns that used the foreign-earned income worksheet, Schedule J, *Income Averaging for Farmers and Fishermen*, 962 election, or had any tax from repatriated (section 965) income deferred to other tax years when reporting income tax before credits. In most cases, a person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to \$4 of taxable income but have no modified taxable income, because the tax reported would be zero. The exception is for certain taxpayers who only have income taxed at the long-term capital gains rates, and that income is less than the cutoff for the beginning of the 25-percent tax bracket. In this case, the taxpayer would have no tax and would have modified taxable income that was taxed at 0 percent.

### Mortgage Interest Credit

(line 54c, Form 1040)

Taxpayers could claim this credit only if they were issued a qualified Mortgage Credit Certificate (MCC) by a State or local governmental unit. This credit was calculated by using Form 8396, *Mortgage Interest Credit*.

### Moving Expenses Adjustment

(line 26, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. To qualify for this deduction, the new workplace had to be at least 50 miles farther from the former residence than the former workplace. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house-hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses. This adjustment was calculated using Form 3903, *Moving Expenses*.

### Net Investment Income Tax

(lines 62b, Form 1040)

Beginning in 2013, taxpayers may have been subject to a Net Investment Income Tax (NIIT). The NIIT is 3.8 percent of the smaller of a taxpayer’s net investment income or the excess of a taxpayer’s modified adjusted gross income over \$200,000 if single or head of household (\$250,000 if married filing jointly or qualifying widow(er), or \$125,000 if married filing separately). For these statistics, the NIIT was excluded from “All Other Taxes” and instead included in “Total Income

Tax.” The NIIT was calculated on Form 8960, *Net Investment Income Tax—Individuals, Estates, and Trusts*.

### Net Long-Term Adjustment

(lines 8b(g)-10(g), Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Long-Term Capital Gain or Loss from Sales of Capital Assets.”

### Net Long-Term Capital Gain or Loss

(line 15, Schedule D)

This includes gain or loss from sales of capital assets, gain or loss from other forms, gain or loss from a partnership/S corporation, estates and trust held more than 1 year, and capital gain distributions less any long-term loss carryover. (See also “Sales of Capital Assets, Net Gain or Loss.”)

### Net Long-Term Cost or Basis

(lines 8(e)-10(e), Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Long-Term Capital Gain or Loss from Sales of Capital Assets.”

### Net Long-Term Gain or Loss from Other Forms

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824.

See “Sales of Capital Assets, Net Gain or Loss.”

### Net Long-Term Gain or Loss from Partnership/S Corporation

(line 12, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Long-Term Capital Gain or Loss.”

### Net Long-Term Gain or Loss from Sales of Capital Assets

(lines 8a(h)-10(h), Schedule D)

These include gains or losses from sales of capital assets, such as stocks, bonds, mutual funds, etc., held more than 1 year. Starting in 2013, taxpayers could combine certain transactions on line 8a of Schedule D without completing Form 8949. Taxpayers must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayers did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on line 8a, taxpayers had to report these on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form

1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions’ net long-term sales price, cost or basis and adjustments to gain or loss on lines on lines 8b through 10 of the Schedule D. (See “Sales of Capital Assets, Net Gain or Loss”; also “Net Long-Term Capital Gain or Loss.”)

### Net Long-Term Sales Price

(lines 8a(d)-10(d), Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Long-Term Capital Gain or Loss from Sales of Capital Assets.”

### Net Operating Loss

(included in line 21, Form 1040)

“Net operating loss” was the excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. (See also “Other Net Income or Net Loss.”)

### Net Premium Tax Credit

(line 69, Form 1040)

Beginning in 2014, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a net premium (refundable) tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. These calculations were made using Form 8962, *Premium Tax Credit*. (See also “Advance Payment of Premium Tax Credit,” “Excess Advance Premium Tax Credit Repayment,” “Total Premium Tax Credit,” and Total Refundable Credits.”)

### Net Short-Term Adjustment

(lines 1b(g)-3(g), Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Short-Term Capital Gain or Loss from Sales of Capital Assets.”

### Net Short-Term Capital Gain or Loss

(line 7, Schedule D)

This included gain or loss from sales of capital assets, gain or loss from other forms, and gain or loss from a partnership/S corporation, estates and trusts held 1 year or less, minus any short-term loss carryover. (See also “Sales of Capital Assets, Net Gain or Loss.”)



**Net Short-Term Cost or Basis**

(lines 1b(e)-3(e), Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Short-Term Capital Gain or Loss from Sales of Capital Assets.”

**Net Short-Term Gain or Loss from Other Forms**

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252;
- Short-term gain or loss from Forms 4684, 6781, and 8824.

(See “Sales of Capital Assets, Net Gain or Loss.”)

**Net Short-Term Gain or Loss from Partnership/S Corporation**

(line 5, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Short-Term Capital Gain or Loss.”

**Net Short-Term Gain or Loss from Sales of Capital Assets**

(lines 1a(h) -3(h), Schedule D)

These include gains or losses from sales of capital assets, such as stock, bonds, mutual funds, etc., held 1 year or less. Starting in 2013, taxpayers could combine certain transactions on line 1a of Schedule D without completing Form 8949. A taxpayer must have received a Form 1099-B that shows basis was reported to the IRS and does not show a nondeductible wash sale loss in box 5, and the taxpayer did not need to make any adjustments to the basis or type of gain or loss reported on Form 1099-B or to their gain or loss. For all other transactions not summarized on 1a, taxpayers had to report these on Form 8949, *Sales and Other Dispositions of Capital Assets*, into three categories: Transactions reported on Form 1099-B with basis reported to the IRS; transactions reported on Form 1099-B but basis not reported to the IRS; or transactions without a Form 1099-B. In addition to these three categories, taxpayers had to report the transactions’ net short-term sales price, cost or basis, and adjustments to gain or loss on lines 1b through 3 of Schedule D. (See “Sales of Capital Assets, Net Gain or Loss”; also “Net Short-Term Capital Gain or Loss.”)

**Net Short-Term Sales Price**

(lines 1a(d)-3(d), Schedule D)

See “Sales of Capital Assets, Net Gain or Loss”; also “Net Short-Term Capital Gain or Loss from Sales of Capital Assets.”

**Nondeductible Passive Losses**

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16)

from total current-year passive losses (lines 1b+2a+3b) and were limited to zero.

**Nontaxable Combat Pay Election**

(line 66b, Form 1040; line 4b, Schedule 8812)

Members of the U.S. Armed Forces who served in a combat zone could have excluded certain pay from their income. The qualified taxpayer’s entitlement to the pay must have been fully accrued in a month during which they served in a combat zone or were hospitalized because of wounds, disease, or injury incurred while serving in the combat zone. However, this nontaxable pay was used to gain benefits for both the EIC and additional child tax credit purposes.

**Nontaxable Returns**

See “Taxable and Nontaxable Returns.”

**Nonrefundable Education Credits**

(line 50, Form 1040)

See “Education Credits.”

**One-Half of Self-Employment Tax**

See “Deductible Part of Self-Employment Tax.”

**Ordinary Dividends**

(line 9a, Form 1040)

See “Dividends.”

**Other Adjustments**

(included in line 36, Form 1040)

See “Statutory Adjustments.”

**Other Income Less Loss**

See “Other Net Income or Net Loss.”

**Other Net Income or Net Loss**

(line 21, Form 1040)

Included in “other income” were items such as taxable distributions from a Coverdell education savings account, distributions from qualified tuition programs (though some may be excluded if not more than the taxpayer’s qualified higher education expenses), taxable distributions from Archer MSAs, prizes, awards, jury duty fees, Alaska permanent fund dividends, alternative trade adjustment assistance payments, reimbursements for medical expenses, real estate taxes, or home mortgage interest taken as a deduction in a previous year, children’s interest and nonqualified dividends (including Alaska permanent fund dividends) from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or “net operating loss” in an earlier year (that was carried forward and deducted for 2017) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided

foreign housing exclusions were included in other income (as a negative amount). Gambling earnings and cancellation of debt, which were entered on this line by the taxpayer, were also edited into a separate field during service center processing.

### Other Limited Miscellaneous Deductions

(line 23, Schedule A)

See “Limited Miscellaneous Deductions.”

### Other Payments

(line 73, Form 1040)

“Other payments” is a residual category included in the total of “tax payments,” but not shown separately. (See also “Tax Payments,” “Credit from Regulated Investment Companies,” and “Health Coverage Tax Credit” (formally known as “Health Insurance Credit”).)

### Other Tax Credits

(included in lines 54c, 55, Form 1040)

“Other tax credits” is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

### Other Taxes

(line 62, Form 1040)

See “All Other Taxes,” “Additional Medicare Taxes,” and “Net Investment Income Tax.”

### Other Taxes Deduction

(line 8, Schedule A)

“Other taxes” consisted of any deductible tax other than State and local income taxes, real estate taxes, and personal property taxes. One example is taxes paid to a foreign country or U.S. possession. (See also “Taxes Paid Deduction.”)

### Other Than Cash Contributions

(line 17, Schedule A)

See “Contributions Deduction.”

### Overpayment

(line 75, Form 1040)

An overpayment of tax occurred when “total tax payments” exceeded “total tax.” Overpayments included the amount of any “refundable portion” of the refundable credits. An overpayment could be refunded or credited toward the estimated tax for the following year. (See also “Credit to 2018 Estimated Tax” and “Refund.”)

### Overpayment Refunded

(line 76a, Form 1040)

See “Overpayment” and “Refund.”

### Parents’ Election To Report Child’s Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 19 (or under 24 if full-time student) at the end of 2017;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2017 that was more than \$1,050 but less than \$10,500;
- did not file a joint return;
- had no estimated tax payments for 2017;
- did not have any overpayment of tax shown on his or her 2016 return applied to the 2017 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also “Modified Taxable Income” “Income Tax Before Credits”, and “Other Net Income or Net Loss.”)

### Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer’s share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnerships, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited to the amount that could offset passive income.

### Partnership and S Corporation Net Income Less Loss

See “Partnership and S Corporation Net Income or Loss.”

## Passive-Activity Losses

Losses generated by any “flow-through” business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not “materially participate” (i.e., was not involved regularly and substantially in the operations of the activity), qualified as passive-activity losses. (See also “Nondeductible Passive Losses.”)

## Payments to a Keogh Plan

(line 28, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan and to deduct all or part of such contributions in computing adjusted gross income. The deductible amount was based on net earnings from self-employment.

## Payment with Request for Extension of Filing Time

(line 70, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*. The extension granted the taxpayer additional time to file a tax return, but did not extend the time for paying the expected tax. Full payment of any tax due had to be made with the application for extension.

## Penalty on Early Withdrawal of Savings

(line 30, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

## Penalty Tax on Qualified Retirement Plans

(line 59, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59½ or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70½ had to pay a 50-percent excise tax on the excess accumulation. Contributions to an IRA in excess of the legal limitation for the year (the lesser of \$5,500, \$11,000 if married filing jointly, or the taxpayer’s compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution. If the taxpayer(s) were over 50, these limits were \$1,000 higher per taxpayer. A taxpayer, if required, filed a Form 5329, *Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts*, to report these withdrawals and calculate any tax penalty.

## Pensions and Annuities

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer’s employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer, or financed in part (a contributory plan) or in whole (a noncontributory plan) through employer contributions.

Since a noncontributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer’s contributions under the plan, while the taxable portion represented the employer’s contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

## Personal Property Taxes Deduction

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also “Taxes Paid Deduction.”)

## Predetermined Estimated Tax Penalty

(line 79, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 78 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability. Also, taxpayers could owe a penalty if they underpaid their 2017 estimated tax liability for any payment period. Form 2210, *Underpayment of Estimated Tax by Individuals, Estates, and Trusts*, was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

## Prior-Year Minimum Tax Credit

(line 54b, Form 1040)

A minimum tax credit could be taken for 2017 by certain taxpayers who paid alternative minimum tax for 2016 or prior

years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2017, the excess could be carried forward to later years. Beginning in 2013, a refundable credit was no longer available to taxpayers with a credit carryforward from earlier years.

### Qualified Dividends

(line 9b, Form 1040)

See “Dividends.”

### Qualified Electric Vehicle Credit

(line 54c, Form 1040)

Taxpayers could have only claimed this credit if they had any qualified electric vehicle passive activity credits from prior years that were allowed for the current tax year. This credit was calculated first on Form 8582-CR and then on Form 8834.

### Qualified Mortgage Insurance Premiums

(line 13, Schedule A)

Taxpayers may have been able to treat mortgage insurance premiums paid in connection with home acquisition debt as home mortgage interest. Taxpayers could deduct mortgage insurance premiums for mortgage insurance contracts issued after December 31, 2006. The deduction was phased out for taxpayers with AGI between \$100,000 and \$109,000 (\$50,000 and \$54,500 for married filing separately). This amount was reported on Schedule A, line 13.

### Qualified Plug-In Electric Vehicle Credit

(line 54c, Form 1040)

Taxpayers could have claimed this credit for any nondepreciable qualified plug-in electric vehicle placed in service during the tax year. A qualified plug-in electric vehicle is generally any vehicle that is propelled to a significant extent by an electric motor that draws electricity from a battery that can be recharged from an external source. This credit was calculated by using Form 8936 and brought to Form 1040, line 54c, for personal use of a vehicle. Any credit for business use of a vehicle was brought to Form 3800, *General Business Credit*.

### Real Estate Taxes

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also “Taxes Paid Deductions.”)

### Recapture Taxes

(included in line 62c, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also, tax from recapture of an education credit, the low-income housing credit, the Indian employment credit, the new markets credit, credit for employer-provided child care facilities, alternative motor vehicle credit, the alternative fuel vehicle refueling credit and the qualified plug-in electric drive motor vehicle credit, recapture of Federal mortgage subsidy, and COBRA premium assistance were reported here.

### Refund

(line 76a, Form 1040)

A tax refund included all overpayment of income taxes not applied by the taxpayer as a credit to the next year’s estimated tax. (See also “Overpayment.”)

### Refundable Credits

See “Total Refundable Credits.”

### Refund Credited to Next Year

(line 77, Form 1040)

See “Credit to 2018 Estimated Tax.”

### Regular Tax Computation

Typically, the taxpayer, in determining the amount of “tax generated,” first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains, or qualified dividends taxed at a rate less than the tax tables, then the returns were not considered as having regular tax computations.

### Rent Net Income or Net Loss

(line 21, Schedule E, columns A, B, C)

Rent net income or net loss was determined by deducting from gross rent the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In these statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also “Passive Activity Losses” and “Total Rent and Royalty Income or Loss in AGI.”)



**Rent Net Income Less Loss**

See “Rent Net Income or Net Loss.”

**Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Income**  $\Delta$ 

(line 21, Form 1040)

Beginning in 2017, a taxpayer who owned (directly or indirectly) certain foreign corporations may have had to include on their return certain deferred foreign income. The income was included on the Form 1040, line 21, other net income or loss.

**Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Future Installments**  $\Delta$ 

(line 73d, Form 1040)

Taxpayers were allowed to make payments for the section 965 net tax liability portion of their overall income tax liability over annual installments. The amount deferred was reported on line 73d as a credit against total taxes.

**Residential Energy Credits**

(line 53, Form 1040)

The residential energy credit consisted of the nonbusiness energy property credit and the residential energy-efficient property credit. For the nonbusiness energy property credit, taxpayers were able to take a credit of 10 percent of the costs paid or incurred in 2017 for qualified energy-efficient improvements and residential energy property. Starting in 2011, the nonbusiness credit was limited to a lifetime total of \$500. For the residential energy-efficient property credit, taxpayers could have taken a credit of 30 percent of their costs of qualified solar electric property, solar water heating property, small wind energy property, geothermal heat pump property, and fuel cell property. Both of these are calculated using Form 5695, *Residential Energy Credits*.

**Retirement Savings Contribution Credit (Saver’s Credit)**  $\Delta$ 

(line 51, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$31,000 (\$46,500 if head of household, \$62,000 if married filing jointly). This credit was calculated by using Form 8880.

**Roth IRA**  $\Delta$ 

(lines 16-25, Form 8606)

Similar to traditional IRAs, Roth IRAs were generally used for retirement. Unlike traditional IRAs, contributions to a Roth IRA were not deductible. However, qualified distributions from a Roth IRA were tax exempt. The contribution limit

for Roth IRAs was the lesser of \$5,500 (\$6,500 if age 50 or older), \$11,000, \$12,000, or \$13,000 (depending whether none, one, or two of the taxpayers were age 50 or older and married filing jointly), or the individual’s taxable compensation, unless the taxpayer contributed to both Roth and traditional IRAs. In that case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$186,000 and \$196,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$118,000 and \$133,000. Roth IRA contributions could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals. When a taxpayer converted an amount from a traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. (See also “Individual Retirement Arrangement Taxable Distributions.”)

**Royalty Net Income or Net Loss**

(line 21, Schedule E, columns A, B, C)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Internal Revenue Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for “sales of capital assets” and “sales of property other than capital assets.” (See also “Total Rent and Royalty Net Income or Loss.”)

**Royalty Net Income Less Loss**

See “Royalty Net Income or Net Loss.”

**S Corporations**

See “Partnership and S Corporation Net Income or Loss.”

**Salaries and Wages**

(line 7, Form 1040)

Salaries and wages, as reported on the tax return, were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain nonmonetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer-provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for these statistics.

### **Sales of Capital Assets, Net Gain or Loss**

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples include homes, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

*Long term or short term:* If the holding period was 1 year or less, the asset was considered short term; otherwise, it was considered long term. All capital gain distributions (distribution

from mutual funds on the profit of sale of stock or bonds to the taxpayer) were considered long term. Short-term capital gains were taxed at ordinary rates.

*Net capital gain:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short term or long term, was included in adjusted gross income.

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years. (See "Long-Term Loss Carryover" and "Short-Term Loss Carryover.")

The maximum rate for most long-term net capital gains was 20 percent for taxpayers in the top ordinary income bracket. For taxpayers between the 15-percent ordinary income bracket and the top ordinary income bracket of 39.6 percent, the capital gain rate was 15 percent, and for taxpayers in the 15-percent ordinary income bracket or lower, the capital gain rate was 0 percent. Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Therefore, the long-term capital gain tax rate could be 0 percent, 15 percent, 20 percent, 25 percent, or 28 percent. Taxpayers were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

### **Sales of Capital Assets Reported on Schedule D**

See "Sales of Capital Assets, Net Gain or Loss."

### **Sales of Property Other Than Capital Assets, Net Gain Less Loss**

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and



- (4) amounts resulting from certain “involuntary conversions,” including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*. In some cases, these were reported on Form 4684, *Casualties and Thefts*, and then brought to line 14 of Form 1040.

### Sales Tax Deduction

(line 5b, Schedule A)

Taxpayers could have elected to deduct State and local general sales taxes instead of State and local income taxes as an itemized deduction on Schedule A. The taxpayer could have used either actual expenses or the optional State sales tax tables.

### Saver’s Credit

See “Retirement Savings Contribution Credit.”

### Schedule D Capital Gain Distributions

(line 13, Schedule D)

See “Sales of Capital Assets, Net Gain or Loss.”

### Self-Employed Health Insurance Deduction

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

### Self-Employed SEP, SIMPLE, and Qualified Plans

See “Payments to a Keogh Plan.”

### Self-Employment Tax $\Delta$

(line 57, Form 1040)

All net earnings greater than \$400 (\$108.28 for church employees) were subject to the self-employment tax. The ceiling for the Social Security tax on taxable self-employment income for 2017 was \$127,200. The limit did not apply for purposes of the Medicare tax. This tax was calculated on Schedule SE.

Beginning in 2013, the self-employment tax rate reverted back to 15.3 percent from 13.3 percent. The Medicare portion of the self-employment tax remained at 2.9 percent, while the Social Security portion was increased to 12.4 percent from 10.4 percent. Also beginning in 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 if married filing jointly or if married filing separately). (See also “Total Tax Liability.”)

### Short-Term Loss Carryover

(line 6, Schedule D)

These are short-term capital losses from the prior-year Schedule D that were carried over to the current year. (See “Sales of Capital Assets, Net Gain or Loss.”)

### Size of Adjusted Gross Income

(line 37, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having “no adjusted gross income” and appear as a separate class in most basic tables. The absence of a class labeled “no adjusted gross income” indicates that any deficit or break-even returns in a table were included in the lowest income-size class. (See “Adjusted Gross Income Less Deficit.”)

### Social Security and Medicare Taxes $\Delta$

For 2017, the maximum wage subject to Social Security tax was \$127,200. All wages were subject to Medicare tax. Beginning in 2013, the Social Security tax reverted back to 6.2 percent from 4.2 percent. The Medicare tax portion remained at 1.45 percent. Also beginning in 2013, a 0.9-percent Additional Medicare Tax applied to self-employment income above \$200,000 for single, head of household, or qualifying widow(er) (\$250,000 if married filing jointly or if married filing separately).

### Social Security and Medicare Tax on Unreported Tip Income

(line 58a, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, Social Security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the Social Security and Medicare tax, the amount of uncollected Social Security tax on tips was indicated on the employee’s Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the Social Security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

### Social Security Benefits

(lines 20a, 20b, Form 1040)

“Social Security benefits” included any monthly benefit under Title II of the Social Security Act or the part of a “tier 1 railroad retirement benefit” that was equivalent to a Social Security benefit. Social Security benefits were not taxable unless the taxpayer’s total income (including tax-exempt interest) plus one-half of total Social Security benefits exceeded

certain levels. The maximum taxable amount was up to 85 percent of the net Social Security benefits received. Social Security benefits received were reported on Form 1040, line 20a, and the taxable portion was reported on line 20b. Taxpayers were required to report gross Social Security benefits on line 20a even if the taxpayer had no taxable Social Security benefits.

### **Standard Deduction $\Delta$** (included in line 40, Form 1040)

For 2017, the basic standard deduction was increased for heads of household. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,250 or \$1,550, based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

#### *Single*

Basic deduction of \$6,350;

Each taxpayer 65 or over or blind was allowed an additional \$1,550 deduction each for age and blindness.

#### *Married filing jointly or surviving spouses*

Basic deduction of \$12,700;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

#### *Married, filing separately*

Basic deduction of \$6,350;

Each taxpayer 65 or over or blind was allowed an additional \$1,250 deduction each for age and blindness.

#### *Head of Household*

Basic deduction of \$9,350;

Each taxpayer 65 or over or blind was allowed an additional \$1,550 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$1,050 or the dependent's earned income plus \$350 (but not more than the regular standard deduction amount).

In these statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over and/or blind. For 2017, an increased standard deduction was available based on a taxpayer's qualified disaster losses in certain Presidentially declared disasters. (See also "Disaster Loss Deduction.")

### **State and Local Income Taxes** (line 5a, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had State and local income taxes

withheld from their salary during 2017; had paid State and local income taxes directly during 2017 for a prior year; or had made mandatory contributions to specific State disability funds. (See also "Taxes Paid Deduction.")

### **State and Local Taxes** (line 5, Schedule A)

This is the total of "State and local income taxes" or "sales tax deduction." The taxpayer could elect to use either, but not both.

### **State Income Tax Refund** (line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of State or local income taxes in 2017 that was paid or deducted before 2017, all or part of that amount had to be reported as income to the extent that an itemized deduction for State and local income taxes had previously resulted in a tax benefit.

### **Statutory Adjustments** (lines 23-36, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2017, statutory adjustments included educator expenses; certain business expenses of reservists, performing artists, and fee-basis government officials; health savings account deductions; moving expenses; the deductible part of self-employment tax, payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), and the self-employed health insurance deduction; penalty on early withdrawal of savings; alimony paid; payments to an IRA; student loan interest deductions; tuition and fees deductions; deduction for certain domestic production activities; Archer MSA deductions; and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included: jury duty pay, deductible expenses related to income of personal property, the reforestation/afforestation amortization deduction, the repayment of supplemental unemployment benefits under the Trade Act of 1974, contributions to section 501(c)(18)(D) pension plans, contributions by certain chaplains to section 403(b) plans, attorney fees and court costs paid for actions involving certain unlawful discrimination claims, and attorney fees and court costs paid in connection with an award from the IRS for information provided that helped the IRS detect tax law violations. If not listed separately, these amounts are included in the "other adjustments" category in the statistics.

### **Student Loan Interest Deduction** (line 33, Form 1040)

For 2017, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher-education loans. The deduction was phased out for taxpayers with modified AGI between \$65,000 to \$80,000 (\$135,000 to \$165,000 for taxpayers filing a joint return).

**Tax Credits**

See “Total Tax Credits.”

**Tax Due at Time of Filing**

(line 78, Form 1040)

“Tax due” was reported on returns on which total tax liability exceeded total tax payments.

**Tax from Recomputing Prior-Year Investment Credit**

(included in line 62c, Form 1040)

See “Recapture Taxes.”

**Tax Generated  $\Delta$** 

This amount was the tax computed on “modified taxable income.” The tax rates for 2017 were 10, 15, 25, 28, 33, 35, and 39.6 percent. The 10-percent bracket applied to taxable income equal to or below \$9,325 for single filers and married persons filing separately; \$18,650 for joint filers or surviving spouses; and \$13,350 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$37,950 for single filers and married persons filing separately; \$75,900 for joint filers or surviving spouses; and \$50,800 for heads of household. The 25-percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$91,900 for single filers; \$153,100 for joint filers or surviving spouses; \$76,550 for married persons filing separately; and \$131,200 for heads of household. The 28-percent tax rate applied to taxable income in excess of the 25-percent tax bracket ceiling and equal to or below \$191,650 for single filers; \$233,350 for joint filers or surviving spouses; \$116,675 for married persons filing separately; and \$212,500 for heads of households. The 33-percent tax rate applied to taxable income in excess of the 28-percent tax bracket ceiling and equal to or below \$416,700 for single filers, joint filers, or surviving spouses and heads of households, and \$208,350 for married persons filing separately. The 35-percent tax rate applied to taxable income in excess of the upper boundary for the 33-percent tax bracket ceiling equal to or below \$418,400 for single filers; \$470,700 for joint filers or surviving spouses; \$235,350 for married persons filing separately; and \$444,550 for heads of households. The 39.6-percent tax rate applied to taxable income in excess of the upper boundary for the 35-percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 19, or under 24 if they were a full-time student, had investment (unearned) income that exceeded \$2,100, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$2,100 was taxed at the parents’ rate on Form 8615 (the remaining investment income was taxed at the child’s rate) and tabulated separately in Tables 3.4, 3.5, and 3.6. If the

parents elected to report the child’s investment income on their return, they attached a Form 8814. The investment income in excess of \$2,100 was included on either Form 1040, line 21, or in the case of capital gains distributions on either Form 1040, line 13, or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$1,050 standard deduction was taxed at the child’s rate, added to the parents’ tax on Form 1040, line 44, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, “tax generated” equaled “income tax before credits.” (See also “Modified Taxable Income.”)

**Tax Payments**

(lines 64, 65, 70, 71, 72, 73, and 74, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2016 return);
- (3) payment with request for extension of filing time;
- (4) excess Social Security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) other payments.

Each of the above is described under a separate heading in this section.

Although the earned income credit, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit were included with tax payments on the tax return itself (lines 66a, 68, 69, 73a, and 73c, Form 1040), for the statistics they are treated partly as a credit against income tax liability and partly as a refundable amount. (See also “Earned Income Credit,” “Education Credits,” “Net Premium Tax Credit,” “Credit from Regulated Investment Companies,” and “Health Coverage Credit.”) Also, the additional child credit (line 67) was included on the tax return as a payment but not treated that way for the statistics.

**Tax Penalty**

(line 79, Form 1040)

See “Predetermined Estimated Tax Penalty.”

**Tax Preparation Fees**

(line 22, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2-percent-of-AGI floor. The amounts reported in the

statistics are prior to this floor. (See also “Limited Miscellaneous Deductions.”)

### **Tax Rates, Tax Rate Classes**

See “Tax Generated.”

### **Tax Withheld**

(line 64, Form 1040)

See “Income Tax Withheld.”

### **Taxable and Nontaxable Returns**

The taxable and nontaxable classification of a return for this report is determined by the presence of “total income tax.” Some returns classified as “nontaxable” may have had a liability for other taxes, such as excess advance premium tax credit repayment, self-employment tax, uncollected employee Social Security and Medicare tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, household employment taxes, health care individual responsibility payment, Additional Medicare Taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification, since four of the above taxes were considered Social Security (rather than income) taxes, and the remaining ones were either based on prior year’s income or were penalty taxes. The advance premium tax credit repayment was not an income tax but a repayment of money previously advanced to taxpayers for paying for health insurance purchased on a health care exchange. Net Investment Income Tax from Form 8960 was added to income tax after credits to create income tax.

For this report, the earned income credit, American opportunity credit, premium tax credit, regulated investment company, and health coverage credit are treated first as an amount used to offset income tax before credits. Since they were refundable, they were subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the refundable credits when the refundable credits equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also “Total Income Tax.”)

### **Taxable Income**

(line 43, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See “Modified Taxable Income.”)

### **Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were “dividends” on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on State or local government obligations remained tax exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer’s income for tax purposes. If taxable interest exceeded \$1,500, the taxpayer had to fill out Schedule B to supply the details for taxable interest. (See also “Tax-Exempt Interest.”)

### **Taxable IRA Distributions**

(line 15b, Form 1040)

See “Individual Retirement Arrangement Taxable Distributions.”

### **Taxable Net Capital Gain**

(line 16, Schedule D, included in line 13, Form 1040)

See “Sales of Capital Assets, Net Gain or Loss.”

### **Taxable Net Capital Loss**

(line 21, Schedule D, included in line 13, Form 1040)

See “Sales of Capital Assets, Net Gain or Loss.”

### **Taxable Pensions and Annuities**

(line 16b, Form 1040)

See “Pensions and Annuities.”

### **Taxable Social Security Benefits**

(line 20b, Form 1040)

See “Social Security Benefits.”

### **Taxes from Special Computation**

(line 44, Form 1040)

Taxes from special computation are the additional taxes from lump-sum distributions on Form 4972, *Tax on Lump-Sum Distributions*.

### **Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included: personal property taxes, State and local income taxes or general sales taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a State disability fund and employee contributions to a State unemployment fund were also included. Federal taxes were not deductible. Taxes paid on business property were deducted separately on the schedules



for business, rent, royalty, and farm income and are excluded from the “taxes paid” statistics in this report.

### Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of Social Security benefits.

### Total Income

(line 22, Form 1040)

“Total income” was the sum of the individual income items (lines 7 through 21) before adjustments.

### Total Income Tax

(line 56 – any excess advance premium tax credit repayment on line 46 + any Net Investment Income Tax on line 62b + any Form 4970 tax on line 62c - line 66a - line 68 - line 73a - line 73c, limited to zero, on Form 1040)

“Total income tax” was the sum of income tax after credits (including the subtraction of the excess advance premium tax credit repayment, earned income credit, American opportunity credit, regulated investment company credit, and health coverage credit) less any deferred tax on repatriated (965) income plus the Net Investment Income Tax from Form 8960 and the tax from Form 4970. It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

### Total Itemized Deductions $\Delta$

(included in line 40, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Taxpayers could deduct mortgage insurance premiums for mortgage contracts issued after December 31, 2006. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several States were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefitted for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

For 2017, if a taxpayer had AGI in excess of \$261,500 if filing single, \$287,650 if head of household, or \$313,800 if

married filing jointly (\$156,900 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of the filing thresholds or b) 80 percent of the nonexempt deductions. Therefore, “total itemized deductions” is the sum of the separate deductions cited above, less the itemized deduction limitation.

### Total Miscellaneous Deductions

See “Miscellaneous Itemized Deductions.”

### Total Pensions and Annuities

(line 16a, Form 1040)

See “Pensions and Annuities.”

### Total Premium Tax Credit

(line 24, Form 8962)

For 2017, a taxpayer may have been eligible for the premium tax credit if they, their spouse, or a dependent enrolled in health insurance through the Health Insurance Marketplace. The premium tax credit was used to help pay for this health insurance. The total premium tax credit was the amount that a taxpayer was eligible to receive. The eligible amount was calculated by using taxpayers’ modified AGI, family size, and the amount of the premiums paid. If the total premium tax credit that a taxpayer was eligible for was greater than the advance payments of the premium tax credit that the taxpayer had already received, then the taxpayer claimed the difference as a refundable credit in the form of the net premium tax credit. If advance payments of the premium tax credit were more than the premium tax credit the taxpayer could claim, the taxpayer had to pay an excess advance premium tax credit repayment. (See also “Advance Payment of Premium Tax Credit,” “Excess Advance Premium Tax Credit Repayment,” and “Net Premium Tax Credit.”)

### Total Refundable Credits

Refundable credits were separated into three categories for their treatment on income tax for the statistics. The first category was the portion of the credit used to offset income tax before credits. If there was any unused credit amount after offsetting income tax, the next portion offset all other taxes. Any remaining amount, after offsetting all other taxes, was put into the last category, called the refundable portion. A taxpayer claiming these credits could potentially have those credits broken down into one, two, or all three of these categories. For 2017, credits broken down this way included the EIC, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit.

**Total Refundable Credits, Refundable Portion**

See “Total Refundable Credits.”

**Total Refundable Credits Used To Offset All Other Taxes**

See “Total Refundable Credits.”

**Total Refundable Credits Used To Offset Income Tax Before Credits**

See “Total Refundable Credits.”

**Total Rental and Royalty Net Income or Loss**

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that were used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits was also included in this concept.

**Total Social Security Benefits**

(line 20a, Form 1040)

See “Social Security Benefits.”

**Total Statutory Adjustments**

(line 36, Form 1040)

“Total statutory adjustments” was the sum of the individual adjustments to income (lines 23-36). (Note: foreign housing, Archer MSA, and other adjustments were reported on line 36.) (See also “Statutory adjustments.”)

**Total Tax Credits**

(lines 55, 66a, 68, 69, 73a, and 73c, Form 1040)

For this report, total tax credits consist of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) education credits;
- (4) retirement savings contributions credit;
- (5) child tax credit;
- (6) mortgage interest credit;
- (7) residential energy credits;
- (8) general business credit;
- (9) minimum tax credit;
- (10) credit for the elderly and disabled;
- (11) adoption credit;
- (12) qualified plug-in electric drive motor vehicle credit;

- (13) qualified electric vehicle credit;
- (14) alternative motor vehicle credit;
- (15) alternative fuel vehicle refueling property credit;
- (16) other tax credits;
- (17) earned income credit (EIC) used to offset income tax before credits;
- (18) American opportunity credit used to offset income tax before credits;
- (19) net premium tax credit used to offset income tax before credits;
- (20) regulated investment company credit used to offset income tax before credits; and
- (21) health coverage credit used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit that did not result in a negative amount is tabulated as “earned income credit used to offset income tax before credits,” “American opportunity credit used to offset income tax before credits,” “net premium tax credit used to offset income tax before credits,” “regulated investment company credit used to offset income tax before credits,” and “health coverage credit used to offset income tax before credits.” Any remaining EIC, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit amount could be refunded or applied to other taxes, and is classified separately as “earned income credit refundable portion,” “American opportunity credit refundable portion,” “net premium tax credit refundable portion,” “regulated investment company credit refundable portion,” and “health coverage credit refundable portion,” or “earned income credit used to offset other taxes,” “American opportunity credit used to offset other taxes,” “net premium tax credit used to offset other taxes,” “regulated investment company credit used to offset other taxes,” and “health coverage credit used to offset other taxes.” All other credits were limited to the amount needed to offset income tax before credits and were not refundable (except the child tax credit) or used to offset any other taxes. (See “Child Tax Credit.”)

**Total Tax Liability**

(line 63 modified by the earned income credit, additional child tax credit, American opportunity credit, net premium tax credit, regulated investment company credit, and health coverage credit, Form 1040)

“Total tax liability” was the sum of income tax after credits, self-employment tax, Social Security and Medicare tax on tip income and wages, penalty tax on qualified retirement plans, household employment taxes, repayment of the first-time



homebuyer credit, health care individual responsibility payment, Additional Medicare Taxes, Net Investment Income Tax, additional tax on HSA and MSA distributions, additional tax on Medicare Advantage MSA distributions, tax from recapturing prior-year investment credits, low-income housing credit, Indian employment credit, new markets credit, employer-provided child care facilities credit, alternative motor vehicle credit, alternative fuel vehicle refueling property credit, and the qualified plug-in electric drive motor vehicle credit, tax from recapture of Federal mortgage subsidy COBRA premium assistance, Section 72 penalty taxes, other unspecified taxes which included uncollected FICA (or Social Security) tax on tips, tax on golden parachute payments, Form 4970 tax, excise tax on insider stock compensation from an expatriated corporation, additional tax on income from a nonqualified deferred compensation plan, interest on tax due on installment income from sale of residential lots and timeshares, interest on the deferred tax gain from certain installment sales, additional tax on recapture of a charitable deduction relating to a fractional interest in tangible personal property, look-back interest, repayment of ineligible advance payments of the health coverage tax credit, and the statistics included tax from recapture of education credits. These taxes were then reduced by the earned income credit used to offset all other taxes, additional child tax credit used to offset all other taxes, American opportunity credit used to offset all other taxes, net premium tax credit used to offset all other taxes, regulated investment company credit used to offset all other taxes, and health coverage credit used to offset all other taxes, limited to zero.

### Total Tax Payments

See "Tax Payments."

### Total Taxable IRA Distributions

See "Individual Retirement Arrangement Taxable Distributions."

### Total Unlimited Miscellaneous Deductions

(line 28, Schedule A)

See "Miscellaneous Itemized Deductions," "Gambling Loss Deduction," and "Miscellaneous Deductions Other Than Gambling."

### Tuition and Fees Deduction

(line 34, Form 1040)

A taxpayer was able to deduct up to \$4,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). A taxpayer was able to deduct up to \$2,000 if their AGI was higher than the limit but not more than \$80,000 (\$160,000 if married filing jointly). This deduction

(calculated on Form 8917) could not be taken if the person could be claimed as a dependent on another taxpayer's return, or if they claimed the education credit for the same student.

### Type of Tax Computation

(line 44, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) Regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ. Schedule J, *Income Averaging for Farmers and Fishermen*, foreign-earned income exclusion, 962 election and 965 repatriated income returns are included with regular tax. (See also "Regular Tax Computation.");
- (2) Form 8615, used to compute the tax on investment income of children under 19, or under 24 if they were a student (see also Table 3.1A); and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses). These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates: 0, 15, 20, 25, or 28 percent.

### Unemployment Compensation

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

### Unreimbursed Employee Business Expenses

(line 21, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, 50 percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than 1 year. The amounts reported in the statistics were prior to the 2-percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

# Section 6

## Description of the Sample

This section describes the domain of the study, the sample design and selection, data capture and cleaning, the method of estimation, the sampling variability of the estimates, the methodology of computing confidence intervals, and the table presentation.

### Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Form 1040 (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2018.

All returns processed during 2018 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that had no income information, frivolous income information, or fraudulent income information, when recognized, were excluded in calculating estimates.

The estimates in this report are intended to represent all returns filed for Tax Year 2017. While most of the returns processed during Calendar Year 2018 were filed for Tax Year 2017, the remaining returns were mostly for prior years, and a few for non-calendar years ending during 2016 and 2017.

### Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and an independent sample is randomly selected from each stratum. Strata are defined by the following characteristics:

- (1) Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
- (2) High business receipts of \$50,000,000 or more.
- (3) Presence or absence of special forms or schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- (4) Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic Product to represent a base year of 2016. (See footnote 1 for details.)

Table C shows the population and sample count for each stratum. (See references 1 and 2 for details.) The sampling rates range from 0.10 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2018 were used to assign each taxpayer's record to the appropriate stratum and to determine whether the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number (SSN), or if their five ending digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

### Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded onto an

*Valerie Testa and Tracy Haines designed the sample and prepared the text and the tables in this section under the direction of Tammy Rib, Chief, SOI Program Support, Statistical Services Branch.*

online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record.

After the completion of the service center review, data were further validated, tested, and balanced. Adjustments and imputations for selected fields based on prior-year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness considering the provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2017, about 0.03 percent of the sample returns were unavailable.

### Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sampled returns for that stratum. The weights were adjusted to correct for misclassified returns and were then applied to the sample data to produce all the estimates in this report.

### Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

- (1) About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.

- (2) About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds,  $X$ , is \$34.292 billion, and its related coefficient of variation,  $CV(X)$ , is 0.64 percent. The standard error of the estimate,  $SE(X)$ , needed to construct the confidence interval estimate, is:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$34.292 \cdot 10^9) \cdot (0.0064) \\ &= \$0.219 \text{ billion.} \end{aligned}$$

The  $p$  percent confidence interval is calculated using the formula:

$$p = X \pm z \cdot SE(X),$$

where  $z$  takes the value 1, 2, or 3 when  $p$  is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$34.073 billion to \$34.511 billion, the 95 percent confidence interval is from \$33.854 billion to \$34.730 billion, and the 99 percent confidence interval is from \$33.635 billion to \$34.949 billion.

### Table Presentation

Whenever an unweighted frequency is less than 3, the estimate and its corresponding amount are either combined or deleted to avoid disclosure of information about specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered unreliable. These estimates are noted by a single asterisk (\*) to the left of the data.

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

### Footnote

- [1] Indexing of positive and negative income is performed by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the third quarter of 2017 to the third quarter of the base year of 2016. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index [4].

### References

- [1] Hostetter, S., J. L. Czajka, A. L. Schirm, and K. O'Connor, (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section*

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|--|--|
| <p><i>on Survey Research Methods</i>, American Statistical Association, 419–424.</p> <p>[2] Schirm, A. L., and J. L. Czajka, (1991), “Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New,” <i>Proceedings of the Section on Survey Research Methods</i>, American Statistical Association, 163–168.</p> | <p>[3] Harte, J. M. (1986), “Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS,” <i>Proceedings of the Section on Survey Research Methods</i>, American Statistical Association, 603–608.</p> <p>[4] U.S. Bureau of Economic Analysis, “Price Indexes for Gross Domestic Product,” [<a href="http://www.bea.gov/">http://www.bea.gov/</a>].</p> |
|--|--|

**Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2017**

Description of the sample strata	Description of the sample strata										Number of returns	
	Form 1040, with Form 1116 or Form 2555		Form 1040, with Schedule C but without Form 1116 or Form 2555		Form 1040, with Schedule F but without Schedule C, Form 1116, or Form 2555		Form 1040, with other Schedules and Forms		Population counts [1]	Sample counts	Population counts [1]	Sample counts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total	7,298,266	89,633	25,415,349	62,679	1,245,789	6,432	119,590,779	167,883	153,575,872	371	371	352,316
Indexed negative income [2]												
\$15,000,000 or more	454	454	1,570	1,570	165	165	1,755	1,755	3,944	3,944	3,944	3,944
\$5,000,000 under \$15,000,000	709	709	2,034	2,034	259	259	2,438	2,438	5,440	5,440	5,440	5,440
\$3,000,000 under \$5,000,000	3,313	1,070	8,670	2,934	1,366	457	10,637	3,578	23,986	8,039	23,986	8,039
\$1,500,000 under \$3,000,000	6,582	1,046	16,023	2,466	3,312	521	19,719	3,120	45,636	7,153	45,636	7,153
\$800,000 under \$1,500,000	12,730	408	30,335	1,015	7,171	231	38,539	1,295	88,775	2,949	88,775	2,949
\$400,000 under \$800,000	26,171	264	66,194	627	14,490	150	86,570	847	193,425	1,888	193,425	1,888
\$200,000 under \$400,000	40,762	171	113,761	579	20,163	99	160,680	789	335,366	1,638	335,366	1,638
\$100,000 under \$200,000	47,009	146	148,764	505	21,842	72	227,432	663	445,047	1,386	445,047	1,386
Under \$100,000	40,316	74	393,243	734	29,039	54	481,164	899	943,762	1,761	943,762	1,761
Grand total	688,831	678	10,734,183	10,722	173,356	173	70,531,732	70,175	82,128,102	81,748	82,128,102	81,748
\$50,000 under \$100,000	1,580,746	1,578	6,355,509	6,229	367,336	387	29,033,957	28,888	37,337,548	37,082	37,337,548	37,082
\$20,000 under \$50,000	2,157,790	2,133	4,960,624	4,989	357,757	368	14,496,945	14,554	21,973,116	22,044	21,973,116	22,044
\$10,000 under \$20,000	1,454,213	4,775	1,812,008	5,957	150,482	499	3,474,124	11,460	6,890,827	22,691	6,890,827	22,691
\$5,000 under \$10,000	716,768	5,161	552,404	4,003	65,992	484	767,918	5,490	2,103,082	15,138	2,103,082	15,138
\$2,000 under \$5,000	294,184	7,408	152,021	3,787	23,075	513	178,336	4,385	647,616	16,093	647,616	16,093
\$1,500,000 under \$3,000,000	135,784	16,566	48,258	5,787	7,547	898	55,306	6,676	246,895	29,927	246,895	29,927
\$3,000,000 under \$5,000,000	66,319	21,407	16,158	5,151	1,990	655	18,949	6,283	103,416	33,506	103,416	33,506
\$5,000,000 under \$15,000,000	14,397	14,397	2,318	2,318	300	300	2,968	2,968	19,983	19,983	19,983	19,983
\$15,000,000 or more	11,188	11,188	1,272	1,272	147	147	1,610	1,610	14,217	14,217	14,217	14,217

[1] This population includes an estimated 672,641 returns that were excluded from other tables in this report because they contained no income information or frivolous or fraudulent income information when recognized or represented amended or tentative returns identified after sampling.

[2] Positive and negative income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1,0179 to represent a base year of 2016.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2019.

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# Section 7

## 2017 Forms and Instructions

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**Tax and Credits**

38 Amount from line 37 (adjusted gross income)  38

39a Check  You were born before January 2, 1953.  Blind.  Total boxes checked  39a

39b If your spouse itemizes on a separate return or you were a dual-status alien, check here  39b

**Standard Deduction for—**

40  People who check any box on line 39a or 39b  40

41  Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-  41

42  Tax. (See instructions). Check if any from:  Form(s) 8814  Form 4972  42

43  Alternative minimum tax. (See instructions). Attach Form 6251  43

44  Excess advance premium tax credit repayment. Attach Form 8962  44

45  Foreign tax credit. Attach Form 1116 if required.  45

46  Credit for child and dependent care expenses. Attach Form 2441  46

47  Education credits from Form 8863, line 19  47

48  Retirement savings contributions credit. Attach Form 8880  48

49  Child tax credit. Attach Schedule 8812, if required.  49

50  Residential energy credits. Attach Form 5695  50

51  Other credits from Form:  a 3600  b 8801  c  51

52 Add lines 44, 45, and 46  52

53  Self-employment tax. Attach Schedule SE  53

54  Unreported social security and Medicare tax from Form:  a 4137  b 8919  54

55  Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required  55

56  Household employment taxes from Schedule H  56

57  First-time homebuyer credit repayment. Attach Form 5405 if required  57

58  Health care: individual responsibility (see instructions) Full-year coverage  58

59  Taxes from:  a Form 8859  b Form 8860  c Instructions; enter code(s)  59

60  Add lines 56 through 62. This is your total tax  60

**Payments**

61 Federal income tax withheld from Forms W-2 and 1099  61

62 2017 estimated tax payments and amount applied from 2016 return  62

63 **Earned income credit (EIC)**  63

64  Nonrefundable credit for child tax credit. Attach Schedule 8812  64

65  American opportunity credit from Form 8863, line 8  65

66  Net premium tax credit. Attach Form 8962  66

67  Amount paid with request for extension to file  67

68  Excess social security and tier 1 RRTA tax withheld  68

69  Credit for federal tax on fuels. Attach Form 4136  69

70  Credits from Form:  a 2439  b 8885  c 8885  d  70

71  Add lines 64, 65, 66a, and 67 through 73. These are your total payments  71

72 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid  72

73 Amount of line 75 you want refunded to you. If Form 8888 is attached, check here  73

74  Direct deposit?  a Routing number  b Account number  c Type:  Checking  Savings  74

75 **Amount You Owe** Subtract line 74 from line 63. For details on how to pay, see instructions  75

76 **Amount You Owe** Subtract line 74 from line 63. For details on how to pay, see instructions  76

77 **Third Party Designee** Do you want to allow another person to discuss this return with the IRS (see instructions)?  Yes  No  77

78 **Sign Here** Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

79 **Preparer Use Only** Preparer's name  Phone no.  Personal identification number (PIN)  79

80 **Paid Preparer Use Only** Print/type preparer's name  Date  Spouse's signature  Date  Preparer's signature  Date  Your occupation  If the IRS sent you an Identity Protection PIN, enter it here (see instructions)  Daytime phone number  Check  if self-employed  Firm's EIN  Firm's address  Phone no.  80

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information. Form 1040 (2017)

Department of the Treasury - Internal Revenue Service (99)

U.S. Individual Income Tax Return 2017

OMB No. 1545-0047 IRS Use Only - Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning  2017, ending  20

Your first name and initial  Last name  Your social security number

If a joint return, spouse's first name and initial  Last name  Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.  Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name  Foreign province/state/county  Foreign postal code

**Filing Status**

1  Single  1

2  Married filing jointly (even if only one had income)  2

3  Married filing separately. Enter spouse's SSN above and full name here.  3

4  Head of household (with qualifying person). (See instructions). If the qualifying person is a child but not your dependent, enter this child's name here.  4

5  Qualifying widow(er) (see instructions)  5

**Exemptions**

6a  Yourself. If someone can claim you as a dependent, do not check box 6a.  6a

6b  Spouse  6b

6c  Dependents: (1) First name  Last name  (2) Dependent's social security number  (3) Dependent's relationship to you (see instructions)  (4) If child under age 17, enter child's name here.  (5) If child under age 17, enter child's name here.

6d Total number of exemptions claimed  6d

**Income**

7  Wages, salaries, tips, etc. Attach Form(s) W-2  7

8a  Taxable interest. Attach Schedule B if required  8a

9a  Tax-exempt interest. Do not include on line 8a.  9a

9b  Ordinary dividends. Attach Schedule B if required  9b

10  Qualified dividends  10

11  Taxable refunds, credits, or offsets of state and local income taxes  11

12  Alimony received  12

13  Business income or (loss). Attach Schedule C or C-EZ. If not required, check here  13

14  Other gains or (losses). Attach Form 4797  14

15a  IRA distributions  15a

15b  Taxable amount  15b

16a  Pensions and annuities  16a

16b  Taxable amount  16b

17  Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E  17

18  Farm income or (loss). Attach Schedule F  18

19  Unemployment compensation  19

20a  Social security benefits  20a

20b  Taxable amount  20b

21  Other income. List type and amount  21

22  Combine the amounts in the far right column for lines 7 through 21. This is your total income  22

23  Educator expenses  23

24  Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ  24

25  Health savings account deduction. Attach Form 8889  25

26  Moving expenses. Attach Form 3903  26

27  Deductible part of self-employment tax. Attach Schedule SE  27

28  Self-employed SEP, SIMPLE, and qualified plans  28

29  Self-employed health insurance deduction  29

30  Penalty on early withdrawal of savings  30

31a  Alimony paid  Recipient's SSN  31a

32  IRA deduction  32

33  Student loan interest deduction  33

34  Tuition and fees. Attach Form 8917  34

35  Domestic production activities deduction. Attach Form 8803  35

36  Add lines 23 through 35  36

37  Subtract line 36 from line 22. This is your adjusted gross income  37

**Adjusted Gross Income**

23  Educator expenses  23

24  Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ  24

25  Health savings account deduction. Attach Form 8889  25

26  Moving expenses. Attach Form 3903  26

27  Deductible part of self-employment tax. Attach Schedule SE  27

28  Self-employed SEP, SIMPLE, and qualified plans  28

29  Self-employed health insurance deduction  29

30  Penalty on early withdrawal of savings  30

31a  Alimony paid  Recipient's SSN  31a

32  IRA deduction  32

33  Student loan interest deduction  33

34  Tuition and fees. Attach Form 8917  34

35  Domestic production activities deduction. Attach Form 8803  35

36  Add lines 23 through 35  36

37  Subtract line 36 from line 22. This is your adjusted gross income  37

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.** Cat. No. 11320B Form 1040 (2017)

# 1040

## INSTRUCTIONS

THIS BOOKLET DOES NOT CONTAIN INSTRUCTIONS FOR ANY FORM 1040 SCHEDULES

# 2017

**freefile** is the fast, safe, and free way to prepare and e-file your taxes. See [IRS.gov/FreeFile](http://IRS.gov/FreeFile).

Get a faster refund, reduce errors, and save paper. For more information on IRS Free File and e-file, see *Free Software Options for Doing Your Taxes* in these instructions or go to [IRS.gov/FreeFile](http://IRS.gov/FreeFile).

### 2017 TAX CHANGES

See *What's New* in these instructions.

### FUTURE DEVELOPMENTS

For the latest information about developments related to Form 1040 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form1040](http://IRS.gov/Form1040).



Department of the Treasury | Internal Revenue Service | [IRS.gov](http://IRS.gov)

Feb. 21, 2018

Cat. No. 2481 IV

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Department of the Treasury

Internal Revenue Service

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## The Taxpayer Advocate Service Is Here To Help You

### What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

### What can the Taxpayer Advocate Service do for you?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

### How can you reach us?

We have offices in [every state](#), [the District of Columbia](#), and [Puerto Rico](#). Your local advocate's number is at [www.TaxpayerAdvocate.IRS.gov](#) and in your local directory. You can also call us at 1-877-777-4778.

### How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Our Tax Toolkit at [www.TaxpayerAdvocate.IRS.gov](#) can help you understand [what these rights mean to you](#) and how they apply. These are [your](#) rights. Know them. Use them.

### How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to us at [IRS.gov/SAMS](#).

## Low Income Taxpayer Clinics Help Taxpayers

Low Income Taxpayer Clinics (LITCs) are independent from the IRS. Some serve individuals whose income is below a certain level and who need to resolve a tax problem. These clinics provide professional representation before the IRS or in court on audits, appeals, tax collection disputes, and other issues for free or for a small fee. Some clinics provide information about taxpayer rights and responsibilities in many different languages for individuals who speak English as a second language. For more information, and to find a clinic near you, read the LITC page on [IRS.gov/LITC](#) or IRS [Publication 4134, Low Income Taxpayer Clinic List](#). You can also get this publication at your local IRS office or by calling 1-800-829-3676.

## Suggestions for Improving the IRS

### Taxpayer Advocacy Panel

Have a suggestion for improving the IRS and do not know who to contact? The Taxpayer Advocacy Panel (TAP) is a diverse group of citizen volunteers who listen to taxpayers' issues, and make suggestions for improving IRS service and customer satisfaction. The panel is demographically and geographically diverse, with at least one member from each state, the District of Columbia, and Puerto Rico. Contact TAP at [www.improvetheirs.org](#) or 1-888-912-1227 (toll-free).

## Affordable Care Act—What You Need To Know

### Requirement To Reconcile Advance Payments of the Premium Tax Credit

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company.


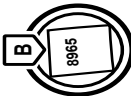

If you or a family member enrolled in health insurance through the Marketplace and advance payments of the premium tax credit were made to your insurance company to reduce your monthly premium payment, you must attach **Form 8962** to your return to reconcile (compare) the advance payments with your premium tax credit for the year.

The Marketplace is required to send **Form 1095-A** by **January 31, 2018**, listing the advance payments and other information you need to complete **Form 8962**.

1. You will need **Form 1095-A** from the Marketplace.
2. Complete **Form 8962** to claim the credit and to reconcile your advance credit payments.
3. Include **Form 8962** with your **1040, 1040A, or 1040NR**. (Don't include **Form 1095-A**.)

### Health Coverage Individual Responsibility Payment

For 2017, you must:

- |  |   |  |    |   |
|--|---|--|----|---|
|   | OR  |   | OR |  |
| <b>Report Health Care Coverage</b>   | <b>Claim a Coverage Exemption</b>   | <b>Make a Shared Responsibility Payment</b>  |    |   |
| Check the Full-year coverage box on <b>line 61</b> to indicate that you, your spouse (if filing jointly), and anyone you can or do claim as a dependent had qualifying health care coverage throughout 2017. | Attach <b>Form 8965</b> to claim an exemption from the requirement to have health care coverage. For more information, go to <a href="http://IRS.gov/Form8965">IRS.gov/Form8965</a> . | Make a shared responsibility payment if, for any month in 2017, you, your spouse (if filing jointly), or anyone you can or do claim as a dependent didn't have coverage and doesn't qualify for a coverage exemption. For more information, go to <a href="http://IRS.gov/SRP">IRS.gov/SRP</a> . |    |   |

### Health Coverage Reporting

- If you or someone in your family had health coverage in 2017, the provider of that coverage is required to send you a **Form 1095-A, 1095-B, or 1095-C** (with Part III completed), that lists individuals in your family who were enrolled in the coverage and shows their months of coverage. You may use this information to help complete **line 61**. You should receive the **Form 1095-A** by early **February 2018** and **Form 1095-B or 1095-C** by early **March 2018**, if applicable. You don't need to wait to receive your **Form 1095-B or 1095-C** to file your return. You may rely on other information about your coverage to complete **line 61**. Don't include **Form 1095-A, Form 1095-B, or Form 1095-C** with your tax return.
- If you or someone in your family was an employee in 2017, the employer may be required to send you a **Form 1095-C, Part II** of **Form 1095-C** shows whether your employer offered you health insurance coverage and, if so, information about the offer. You should receive **Form 1095-C** by early **March 2018**. This information may be relevant if you purchased health insurance coverage for 2017 through the Health Insurance Marketplace and wish to claim the premium tax credit on **line 69**. However, you don't need to wait to receive this form to file your return. You may rely on other information received from your employer. If you don't wish to claim the premium tax credit for 2017, you don't need the information in **Part II** of **Form 1095-C**. For more information on who is eligible for the premium tax credit, see the Instructions for **Form 8962**.

## Free Software Options for Doing Your Taxes

### Why have 49 million Americans used Free File?

- **Security**—Free File uses the latest encryption technology to safeguard your information.
- **Flexible Payments**—File early; pay by April 17, 2018.
- **Greater Accuracy**—Fewer errors mean faster processing.
- **Quick Receipt**—Get an acknowledgment that your return was received and accepted.
- **Go Green**—Reduce the amount of paper used.
- **It's Free**—through [IRS.gov/FreeFile](http://IRS.gov/FreeFile).
- **Faster Refunds**—Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.



### Do Your Taxes for Free

If your adjusted gross income was \$66,000 or less in 2017, you can use free tax software to prepare and e-file your tax return. Earned more? Use Free File Fillable Forms.

**Free File.** This public-private partnership, between the IRS and tax software providers, makes approximately a dozen brand name commercial software products and e-file available for free. Seventy percent of the nation's taxpayers are eligible.

Just visit [IRS.gov/FreeFile](http://IRS.gov/FreeFile) for details. Free File combines all the benefits of e-file and easy-to-use software at no cost. Guided questions will help ensure you get all the tax credits and deductions you are due. It's fast, safe, and free.

You can review each software provider's criteria for free usage or use an online tool to find which free software products match your situation. Some software providers offer state tax return preparation for free.

**Free File Fillable Forms.** The IRS offers electronic versions of IRS paper forms that also can be e-filed for free. Free File Fillable Forms is best for people experienced in preparing their own tax returns. There are no income limitations. Free File Fillable Forms does basic math calculations. It supports only federal tax forms.

### Free Tax Help Available Nationwide

Volunteers are available in communities nationwide providing free tax assistance to low-to-moderate income (generally under \$54,000 in adjusted gross income) and elderly taxpayers (age 60 and older). At selected sites, taxpayers can input and electronically file their own tax return with the assistance of an IRS-certified volunteer.

See *How To Get Tax Help* near the end of these instructions for additional information or visit [IRS.gov](http://IRS.gov) (Keyword: VITA) for a VITA/TCE site near you!

IRS.gov is the gateway to all electronic services offered by the IRS, as well as the spot to download forms at [IRS.gov/Forms](http://IRS.gov/Forms).

## Make your tax payments electronically—it's easy.

You can make electronic payments online, by phone, or from a mobile device. Paying electronically is safe and secure. The IRS uses the latest encryption technology and doesn't store the bank account number you use to submit your payment. When you use any of the IRS electronic payment options, it puts you in control of paying your tax bill and gives you peace of mind. You determine the payment date, and you will receive an immediate confirmation from the IRS. It's easy, secure, and much quicker than mailing in a check or money order. Go to [IRS.gov/Payments](http://IRS.gov/Payments) to see all your electronic payment options.



## What's New

For information about any additional changes to the 2017 tax law or any other developments affecting Form 1040 or its instructions, go to [IRS.gov/Form1040](https://www.irs.gov/form1040).

**1040 instructions reissued.** The Instructions for Form 1040 are being reissued and reissued due to recent legislation that extended certain tax benefits. These tax benefits include the following.

- Deduction for mortgage insurance premiums.
- Residential energy property credit.
- Nonbusiness energy property credit.
- Alternative fuel vehicle refueling credit.
- Indian employment credit.

References to these tax benefits have been added back to these instructions accordingly.

**Due date of return.** File Form 1040 by April 17, 2018. The due date is April 17, because April 15 is a Sunday and the Emancipation Day holiday in the District of Columbia is observed on April 16—even if you do not live in the District of Columbia.

**Childless earned income credit (EIC).** If your child meets the tests to be a qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child as a qualifying child, you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child. For more information, see Pub. 596.

**Secure access.** To combat identity fraud, the IRS has upgraded its identity verification process for certain self-help tools on IRS.gov. To find out what types of information new users will need, go to [IRS.gov/Secure-Access](https://www.irs.gov/secure-access).

**Access your online account.** You must authenticate your identity. To securely log in to your federal tax account go to [IRS.gov/account](https://www.irs.gov/account). View the amount you owe, review 18 months of payment his-

tory, access online payment options, and create or modify an online payment agreement. You can also access your tax records online.

**New withholding tables.** To reflect changes made by the tax reform legislation, the IRS has released updated income-tax withholding tables. The new withholding tables are designed to work with the Form(s) W-4 you have already filed with your employer. To see if you need to have your withholding increased or decreased, use the IRS Withholding Calculator at [IRS.gov/Wh4app](https://www.irs.gov/wh4app). The calculator is being revised to take into account these changes and should be available by the end of February.

**Personal exemption phaseout amounts increased for certain taxpayers.** Your personal exemption is \$4,050 but the amount is reduced if your adjusted gross income is more than \$156,900 if married filing separately; \$261,500 if single; \$287,650 if head of household; or \$313,800 if married filing jointly or qualifying widow(er). See the instructions for line 4c.

**Medical and dental expenses.** You can deduct the part of your medical and dental expenses that is more than 7.5% of your adjusted gross income. See the Instructions for Schedule A.

**Limit on itemized deductions.** You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than \$156,900 if married filing separately; \$261,500 if single; \$287,650 if head of household; or \$313,800 if married filing jointly or qualifying widow(er).

**Standard deduction amounts increased.** For 2017, the standard deduction for married individuals filing a joint return and qualifying widow(er)s has increased to \$12,700; for head of household filers the amount has increased to \$9,350; and for single filers and married individuals filing separate returns the amount has increased to \$6,350.

## Filing Requirements

These rules apply to all U.S. citizens, regardless of where they live, and resident aliens.



Have you tried IRS e-file? It's the fastest way to get your refund and it's free if you are eligible. Visit [IRS.gov](https://www.irs.gov) for details.

child who was under age 19 at the end of 2017 or was a full-time student under age 24 at the end of 2017. To do so, use Form 8814. If you make this election, your child doesn't have to file a return. For details, use [Tax Topic 553](https://www.irs.gov) or see Form 8814.

A child born on January 1, 1994, is considered to be age 24 at the end of 2017. Do not use Form 8814 for such a child.

**Resident aliens.** These rules also apply if you were a resident alien. Also, you may qualify for certain tax treaty benefits. See Pub. 519 for details.

**Nonresident aliens and dual-status aliens.** These rules also apply if you were a nonresident alien or a dual-status alien and both of the following apply.

- You were married to a U.S. citizen or resident alien at the end of 2017.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.



**Specific rules apply to determine if you are a resident alien, nonresident alien, or dual-status alien.** Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1040NR or Form 1040NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

## When and Where Should You File?

File Form 1040 by April 17, 2018. (The due date is April 17, instead of April 15, because April 15 falls on a Sunday and April 16 is the Emancipation Day holiday in the District of Columbia—even if you do not live in the District of Columbia.) If you file after this date, you may have to pay interest and penalties. See *Interest and Penalties*, later.

If you were serving in, or in support of, the U.S. Armed Forces in a designated combat zone or contingency operation, you may be able to file later. See Pub. 3 for details.

If you e-file your return, there is no need to mail it. However, if you choose to mail it, filing instructions and addresses are at the end of these instructions.

## What if You Can't File on Time?

You can get an automatic 6-month extension if, no later than the date your return is due, you file Form 4868. For details, see Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.



**An automatic 6-month extension to file doesn't extend the time to pay your tax. If you don't pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties.** See Form 4868.

If you are a U.S. citizen or resident alien, you may qualify for an automatic extension of time to file without filing Form 4868. You qualify if, on the date of your return, you meet one of the following conditions.

- You live outside the United States and Puerto Rico and your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must include a statement showing that you meet the requirements. If you are still unable to file your return by the end of the 2-month period, you can get an additional 4 months if, no later than June 15, 2018, you file Form 4868. This

## Do You Have To File?

Use Chart A, B, or C to see if you must file a return. U.S. citizens who lived in Maryland, Pennsylvania, Rhode Island, or West Virginia and you are mailing in your return, you will need to mail it to a different address this year. See *Where Do You File?* at the end of these instructions they must file.



**Even if you do not otherwise have to file a return, you should file one to get a refund of any federal income tax withheld. You also should file if you are eligible for any of the following credits.**

- Earned income credit.
- Additional child tax credit.
- American opportunity credit.
- Credit for federal tax on fuels.
- Premium tax credit.
- Health coverage tax credit.

See Pub. 501 for details. Also see Pub. 501 if you do not have to file but received a Form 1099-B (or substitute statement).

**Requirement to reconcile advance payments of the premium tax credit.** If you, your spouse with whom you are filing a joint return, or a dependent enrolled in coverage through the Marketplace for 2017 and advance payments of the premium tax credit were made for this coverage, you must file a 2017 return and attach Form 8962. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance payments.

You must attach Form 8962 even if someone else enrolled you for your spouse, your dependent. If you are a dependent who is claimed on someone else's 2017 return, you do not have to attach Form 8962.

**Exception for certain children under age 19 or full-time students.** If certain conditions apply, you can elect to include on your return the income of a

4-month extension of time to file doesn't extend the time to pay your tax. See Form 4868.

**Private Delivery Services**  
If you choose to mail your return, you can use certain private delivery services designated by the IRS to meet the "timely mailing" treated as timely filing/paying<sup>6</sup> rule for tax returns and payments. These private delivery services include only the following.

- UPS Next Day Air Early A.M., UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.
- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Next Flight Out, FedEx International Priority, FedEx International First, and FedEx International Economy.
- DHL Express 9:00, DHL Express 10:30, DHL Express 12:00, DHL Express Worldwide, DHL Express Envelope, DHL Import Express 10:30, DHL Import Express 12:00, DHL Import Express Worldwide.

To check for any updates to the list of designated private delivery services, go to [IRS.gov/PDS](https://irs.gov/PDS). For the IRS mailing address to use if you're using a private delivery service, go to [IRS.gov/PDS/StreetAddress](https://irs.gov/PDS/StreetAddress).

The private delivery service can tell you how to get written proof of the mailing date.

**Chart A—For Most People**

IF your filing status is . . .	AND at the end of 2017 you were* . . .	THEN file a return if your gross income** was at least . . .
Single (see the instructions for line 1)	under 65 or 65 or older	\$10,400 11,950
Married filing jointly*** (see the instructions for line 2)	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$20,800 22,050 23,300
Married filing separately (see the instructions for line 3)	any age	\$4,050
Head of household (see the instructions for line 4)	under 65 or 65 or older	\$13,400 14,950
Qualifying widow(er) (see the instructions for line 5)	under 65 or 65 or older	\$16,750 18,000

\*If you were born on January 1, 1953, you are considered to be age 65 at the end of 2017. (If your spouse died in 2017 or if you are preparing a return for someone who died in 2017, see Pub. 501.)

\*\*Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it). Don't include any social security benefits unless (a) you are married filing a separate return and you lived with your spouse at any time in 2017 or (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly). If (a) or (b) applies, see the instructions for lines 2(a) and 2(b) to figure the taxable part of social security benefits you must include in gross income. Gross income includes gains, but not losses, reported on Form 8949 or Schedule D. Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

\*\*\*If you didn't live with your spouse at the end of 2017 (or on the date your spouse died) and your gross income was at least \$4,050, you must file a return regardless of your age.

**Chart B—For Children and Other Dependents (See the instructions for line 6c to find out if someone can claim you as a dependent.)**

If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return. In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

**Single dependents.** Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply.
  - Your unearned income was over \$1,050.
  - Your earned income was over \$6,350.
  - Your gross income was more than the larger of—
    - \$1,050, or
    - Your earned income (up to \$6,000) plus \$350.
- Yes. You must file a return if any of the following apply.
  - Your unearned income was over \$2,600 (\$4,150 if 65 or older and blind).
  - Your earned income was over \$7,900 (\$9,450 if 65 or older and blind).
  - Your gross income was more than the larger of—
    - \$2,600 (\$4,150 if 65 or older and blind), or
    - Your earned income (up to \$6,000) plus \$1,900 (\$3,450 if 65 or older and blind).

**Married dependents.** Were you either age 65 or older or blind?

- No. You must file a return if any of the following apply.
  - Your unearned income was over \$1,050.
  - Your earned income was over \$6,350.
  - Your gross income was at least \$5, and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than the larger of—
    - \$1,050, or
    - Your earned income (up to \$6,000) plus \$350.
- Yes. You must file a return if any of the following apply.
  - Your unearned income was over \$2,300 (\$3,550 if 65 or older and blind).
  - Your earned income was over \$7,600 (\$8,850 if 65 or older and blind).
  - Your gross income was at least \$5, and your spouse files a separate return and itemizes deductions.
  - Your gross income was more than the larger of—
    - \$2,300 (\$3,550 if 65 or older and blind), or
    - Your earned income (up to \$6,000) plus \$1,600 (\$2,850 if 65 or older and blind).



**Chart C—Other Situations When You Must File**

You must file a return if any of the six conditions below apply for 2017.

1. You owe any special taxes, including any of the following.
  - a. Alternative minimum tax.
  - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file **Form 5329** by itself.
  - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file **Schedule H** by itself.
  - d. Social security and Medicare tax on tips you didn't report to your employer or on wages you received from an employer who didn't withhold these taxes.
  - e. Recapture of first-time homebuyer credit. See the instructions for line 60b.
  - f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the instructions for line 62.
  - g. Recapture taxes. See the instructions for lines 44, 60b, and 62.
2. You (or your spouse, if filing jointly) received health savings account, Archer MSA, or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.

**Where To Report Certain Items From 2017 Forms W-2, 1095, 1097, 1098, and 1099**

File electronically. You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [IRS.gov/FreeFile](https://irs.gov/FreeFile) for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 64. If any state or local income tax withheld is shown on these forms and you deduct state and local income taxes on Schedule A, line 5, include the tax withheld in your deduction on that line.

Form	Item and Box in Which It Should Appear	Where To Report
W-2	Wages, tips, other compensation (box 1) Allocated tips (box 8) Dependent care benefits (box 10) Adoption benefits (box 12, code T) Employer contributions to an Archer MSA (box 12, code R) Employer contributions to a health savings account (box 12, code W) Uncollected social security and Medicare or RRTA tax (box 12, code A, B, M, or N)	Form 1040, line 7 See <i>Wages, Salaries, Tips, etc.</i> Form 2441, Part III Form 8839, line 20 Form 8853, line 1 Form 8889, line 9 See the instructions for Form 1040, line 62
W-2G	Reportable winnings (box 1)	Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)
1095-A	Advance payment of premium tax credit (line 33, column c)	See Form 8962 and its instructions
1097-BTC	Bond tax credit	See Form 8912 and its instructions
1098	Mortgage interest (box 1) Refund of overpaid interest (box 4) Mortgage insurance premiums (box 5) Points (box 6)	Schedule A, line 10, but first see the instructions on Form 1098* Form 1040, line 21, but first see the instructions on Form 1098* See the instructions for Schedule A, line 13* Schedule A, line 10, but first see the instructions on Form 1098* Schedule A, line 17
1098-C	Contributions of motor vehicles, boats, and airplanes	See the instructions for Form 1040, line 33*
1098-E	Student loan interest (box 1)	See the instructions for Form 1040, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
1098-T	Qualified tuition and related expenses (box 1)	See the instructions for Form 1040, line 34, or Form 1040, line 50, but first see the instructions on Form 1098-T*
1099-A	Acquisition or abandonment of secured property	See Pub. 4681
1099-B	Sales price of stocks, bonds, etc. (box 1d), cost or other basis (box 1e), and adjustments (boxes f and g) Aggregate profit or (loss) on contracts (box 11) Bartering (box 13)	Form 8949 or Schedule D, whichever applies; see the instructions for Form 8949 Form 6781, line 1 See Pub. 525
1099-C	Cancelled debt (box 2)	See Pub. 4681
1099-DIV	Total ordinary dividends (box 1a) Qualified dividends (box 1b) Total capital gain distributions (box 2a) Unrecaptured section 1250 gain (box 2b) Section 1202 gain (box 2c) Collectibles (28%) gain (box 2d) Nondividend distributions (box 3) Investment expenses (box 5) Foreign tax paid (box 6) Exempt-interest dividends (box 10) Specified private activity bond interest dividends (box 11)	Form 1040, line 9a See the instructions for Form 1040, line 9b Form 1040, line 13, or, if required, Schedule D, line 13 See the instructions for Schedule D, line 19 See <i>Exclusion of Gain on Qualified Small Business (QSB) Stock</i> in the instructions for Schedule D See the instructions for Schedule D, line 18 See the instructions for Form 1040, line 9a Schedule A, line 23 Form 1040, line 48, or Schedule A, line 8, but first see the instructions for line 48 Form 1040, line 8b Form 6251, line 12
1099-G	Unemployment compensation (box 1) State or local income tax refunds, credits, or offsets (box 2) RTAA payments (box 5) Taxable grants (box 6) Agriculture payments (box 7) Market gain (box 9)	See the instructions for Form 1040, line 19 See the instructions for Form 1040, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions Form 1040, line 21 Form 1040, line 21* See the instructions for Schedule F or Pub. 225* See the instructions for Schedule F

# Line Instructions for Form 1040

You may be eligible for free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free *e-file*. Visit [irs.gov/freefile](http://irs.gov/freefile) for details.

Section references are to the Internal Revenue Code.

of 2017, and must be renewed if you need to file a federal tax return in 2018. You don't need to renew your ITIN if you don't need to file a federal tax return. You can find more information at [irs.gov/ITIN](http://irs.gov/ITIN).

An ITIN is for tax use only. It doesn't entitle you to social security benefits or change your employment or immigration status under U.S. law.

For more information on ITINs, including application, expiration, and renewal, see Form W-7 and its instructions.

If you receive an SSN after previously using an ITIN, stop using your ITIN. Use your SSN instead. Visit a local IRS office or write a letter to the IRS explaining that you now have an SSN and want all your tax records combined under your SSN. Details about what to include with the letter and where to mail it are at [irs.gov/ITIN](http://irs.gov/ITIN).

## Nonresident Alien Spouse

If your spouse is a nonresident alien, he or she must have either an SSN or an ITIN if:

- You file a joint return,
- You file a separate return and claim an exemption for your spouse, or
- Your spouse is filing a separate return.

## Presidential Election Campaign Fund

This fund helps pay for Presidential election campaigns. The fund reduces candidates' dependence on large contributions from individuals and groups and places candidates on an equal financial footing in the general election. The fund also helps pay for pediatric medical research. If you want \$3 to go to this fund, check the box. If you are filing a joint return, your spouse also can have \$3 go

## Social Security Number (SSN)

An incorrect or missing SSN can increase your tax, reduce your refund, or delay your refund. To apply for an SSN, fill in Form SS-5 and return it, along with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at [ssa.gov](http://ssa.gov), from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Check that both the name and SSN on your Forms 1040, W-2, and 1099 agree with your social security card. If they don't, certain deductions and credits on your Form 1040 may be reduced or disallowed and you may not receive credit for your social security earnings. If your Form W-2 shows an incorrect SSN or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record. If the name or SSN on your social security card is incorrect, call the SSA.

## IRS Individual Taxpayer Identification Numbers (ITINs) for Aliens

If you are a nonresident or resident alien and you don't have and aren't eligible to get an SSN, you must apply for an ITIN. It takes about 7 weeks to get an ITIN.

If you already have an ITIN, enter it wherever your SSN is requested on your tax return.

Some ITINs must be renewed. If you haven't used your ITIN on a federal tax return at least once for tax years 2014, 2015, or 2016, or if your ITIN has the middle digits 70, 71, 72, or 80 (9NN-70-NNNN), it expired at the end

## Name and Address

Print or type the information in the spaces provided. If you are married filing a separate return, enter your spouse's name on line 3 instead of below your name.

**TIP** If you filed a joint return for 2016 and you are filing a joint return for 2017 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2016 return.

## Name Change

If you changed your name because of marriage, divorce, etc., be sure to report the change to the Social Security Administration (SSA) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

## Address Change

If you plan to move after filing your return, use Form 8822 to notify the IRS of your new address.

## P.O. Box

Enter your box number only if your post office doesn't deliver mail to your home.

## Foreign Address

If you have a foreign address, enter the city name on the appropriate line. Don't enter any other information on that line, but also complete the spaces below that line. Don't abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

## Death of a Taxpayer

See *Death of a Taxpayer* under *General Information*, later.

Form	Item and Box in Which It Should Appear	Where To Report
1099-INT	Interest income (box 1) Early withdrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Investment expenses (box 5) Foreign tax paid (box 6) Tax-exempt interest (box 8) Specified private activity bond interest (box 9) Market discount (box 10) Bond premium (box 11), bond premium on Treasury obligations (box 12), and bond premium on tax-exempt bond (box 13)	See the instructions on Form 1099-INT Form 1040, line 30 See the instructions on Form 1099-INT and the instructions for Form 1040, line 8a Schedule A, line 23 Form 1040, line 48, or Schedule A, line 8, but first see the instructions for line 48 Form 1040, line 8b Form 6251, line 12 Form 1040, line 8a See the instructions on Form 1099-INT and Pub. 550
1099-K	Payment card and third party network transactions	Schedule C, C-EZ, E, or F
1099-LTC	Long-term care and accelerated death benefits	See Pub. 525 and the instructions for Form 8853
1099-MISC	Royalties (box 1) Other income (box 3) Nonemployee compensation (box 7) Excess golden parachute payments (box 13) Original (boxes 5, 6, 8, 9, 10, 14, and 15b) Other (boxes 1, 2, 3, 4, 11, 12, 13, 14, 15a, and 15c) Early withdrawal penalty (box 3) Market discount (box 5) Acquisition premium (box 6) Original issue discount on U.S. Treasury obligations (box 8) Investment expenses (box 9) Bond premium (box 10) Tax-exempt OID (box 11) Prorated dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Domestic production activities deduction (box 6) Credits and other deductions (boxes 7, 8, and 10) Partner's AMT adjustment (box 9)	See the instructions for Schedule E* Form 1040, line 21* Schedule C, C-EZ, or F, but if you were not self-employed, see the instructions on Form 1099-MISC See the instructions for Form 1040, line 62 See the instructions on Form 1099-MISC See the instructions on Form 1099-OID Form 1040, line 20 Form 1040, line 8a See the instructions on Form 1099-ODD and Pub. 550 See the instructions on Form 1099-ODD Schedule A, line 23 See the instructions on Form 1099-ODD and Pub. 550 Form 1040, line 8b, but first see the instructions on Form 1099-ODD Schedule C, C-EZ, or F or Form 4835, but first see the instructions on Form 1099-PATR Form 8010, line 23 See the instructions on Form 1099-PATR Form 6251, line 27 See the instructions for Form 1040, line 21
1099-PATR	Dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Domestic production activities deduction (box 6) Credits and other deductions (boxes 7, 8, and 10) Partner's AMT adjustment (box 9)	See the instructions for Form 1099-PATR
1099-Q	Qualified education program payments	See the instructions for Form 1040, line 21
1099-QA	Distributions from ABLE accounts	See the instructions for Form 1040, line 21
1099-R	Distributions from IRAs** Distributions from pensions, annuities, etc. Capital gain (box 3) Disability income with code 3 in box 7 (box 2)	See the instructions for Form 1040, lines 15a and 15b See the instructions for Form 1040, lines 16a and 16b See the instructions on Form 1099-R Form 4797, Form 6252, Form 8824, or Form 8949
1099-SA	Buyer's part of real estate tax (box 6) Distributions from health savings accounts (HSAs) Distributions from MSAs***	See the instructions for Schedule A, line 6* Form 8889, line 14a Form 8853
SSA-1099	Social security benefits	See the instructions for lines 20a and 20b
RRB-1099	Railroad retirement benefits	See the instructions for lines 20a and 20b

\*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F on Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.  
\*\*This includes distributions from Roth, SEP, and SIMPLE IRAs.  
\*\*\*This includes distributions from Archer and Medicare Advantage MSAs.

## 2017 Form 1040—Lines 1 Through 4

to the fund. If you check a box, your tax or refund won't change.

## Filing Status

Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly.
- Married filing widow(er).
- Qualifying widow(er).

For information about marital status, see Pub. 501.



*More than one filing status can apply to you. You can choose the one that will give you the lowest tax.*

### Line 1

#### Single

You can check the box on line 1 if any of the following was true on December 31, 2017.

- You were never married.
- You were legally separated according to your state law under a decree of divorce or separate maintenance. But if, at the end of 2017, your divorce wasn't final (an interlocutory decree), you are considered married and can't check the box on line 1.
- You were widowed before January 1, 2017, and didn't remarry before the end of 2017. But if you have a child, you may be able to use the qualifying widow(er) filing status. See the instructions for line 5.

### Line 2

#### Married Filing Jointly

You can check the box on line 2 if any of the following apply.

- You were married at the end of 2017, even if you didn't live with your spouse at the end of 2017.
- Your spouse died in 2017 and you didn't remarry in 2017.
- You were married at the end of 2017, and your spouse died in 2018 before filing a 2017 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one re-

turn. They can file a joint return even if only one had income or if they didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return.

**Joint and several tax liability.** If you file a joint return, both you and your spouse are generally responsible for the tax and interest or penalties due on the return. This means that if one spouse doesn't pay the tax due, the other may have to. Or, if one spouse doesn't report the correct tax, both spouses may be responsible for any additional taxes assessed by the IRS. You may want to file separately if:

- You believe your spouse isn't reporting all of his or her income, or
  - You don't want to be responsible for any taxes due if your spouse doesn't have enough tax withheld or doesn't pay enough estimated tax.
- See the instructions for line 3. Also see *Innocent-Spouse Relief* under *General Information*, later.

**Nonresident aliens and dual-status aliens.** Generally, a married couple can't file a joint return if either spouse is a nonresident alien at any time during the year and you are, or if you were a nonresident alien or a dual-status alien and were married to a U.S. citizen or resident alien at the end of 2017, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

### Line 3

#### Married Filing Separately

If you are married and file a separate return, you generally report only your own income, exemptions, deductions, and credits. Generally, you are responsible only for the tax on your own income. Different rules apply to people in community property states; see Pub. 555.

However, you usually will pay more tax than if you use another filing status for which you qualify. Also, if you file a separate return, you can't take the student loan interest deduction, the tuition and fees deduction, the education credit, or the earned income credit. You also can't take the standard deduction if your spouse itemizes deductions.

b. Any person who is your dependent only because he or she lived with you for all of 2017, or

c. Any person you claimed as a dependent under a multiple support agreement. See the line 6c instructions.

2. Your unmarried qualifying child who isn't your dependent.

3. Your married qualifying child who isn't your dependent only because you can be claimed as a dependent on line 6c of someone else's 2017 return.

4. Your qualifying child who, even though you are the custodial parent, isn't your dependent because of the rule for *Children of divorced or separated parents* in the line 6c instructions.

If the child isn't claimed as your dependent on line 6c, enter the child's name on line 4. If you don't enter the name, it will take us longer to process your return.

**Qualifying child.** To find out if someone is your qualifying child, see Step 1 of the line 6c instructions.

**Dependent.** To find out if someone is your dependent, see the instructions for line 6c.

**Exception to time lived with you.** Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

If the person for whom you kept up a home was born or died in 2017, you still may be able to file as head of household. If the person is your qualifying child, the child must have lived with you for more than half the part of the year he or she was alive. If the person is anyone else, see Pub. 501.

**Keeping up a home.** To find out what is included in the cost of keeping up a home, see Pub. 501.

**Married persons who live apart.** Even if you weren't divorced or legally separated at the end of 2017, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2017. Temporary absences for special circumstances,

such as for business, medical care, school, or military service, count as time lived in the home.

• You file a separate return from your spouse.

• You paid over half the cost of keeping up your home for 2017.

• Your home was the main home of your child, stepchild, or foster child for more than half of 2017 (if half or less, see *Exception to time lived with you*, earlier).

• You can claim this child as your dependent or could claim the child except that the child's other parent can claim him or her under the rule for *Children of divorced or separated parents* in the line 6c instructions.

**Adopted child.** An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

**Foster child.** A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

### Line 5

#### Qualifying Widow(er)

You can check the box on line 5 and use joint return tax rates for 2017 if all of the following apply.

1. Your spouse died in 2015 or 2016 and you didn't remarry before the end of 2017.
2. You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2017:

- a. The child had gross income of \$4,050 or more,
- b. The child filed a joint return, or
- c. You could be claimed as a dependent on someone else's return.

If the child isn't claimed as your dependent on line 6c, enter the child's name on line 4. If you don't enter the name, it will take us longer to process your return.

3. This child lived in your home for all of 2017. If the child didn't live with you for the required time, see *Exception to time lived with you*, later.

4. You paid over half the cost of keeping up your home.

5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

If your spouse died in 2017, you can't file as qualifying widow(er). Instead, see the instructions for line 2.

**Adopted child.** An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

**Dependent.** To find out if someone is your dependent, see the instructions for line 6c.

**Exception to time lived with you.** Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home. Also see *Kidnapped child* in the line 6c instructions, if applicable.

A child is considered to have lived with you for all of 2017 if the child was born or died in 2017 and your home was the child's home for the entire time he or she was alive.

**Keeping up a home.** To find out what is included in the cost of keeping up a home, see Pub. 501.

## Exemptions

You usually can deduct \$4,050 on line 42 for each exemption you can take.

### Line 6b

#### Spouse

Check the box on line 6b if either of the following applies.

1. Your filing status is married filing jointly and your spouse can't be claimed as a dependent on another person's return.
2. You were married at the end of 2017, your filing status is married filing separately or head of household, and both of the following apply.
  - a. Your spouse had no income and isn't filing a return.
  - b. Your spouse can't be claimed as a dependent on another person's return.

2017 Form 1040—Line 6c

### Line 6c—Dependents Dependents and Qualifying Child for Child Tax Credit

Follow the steps below to find out if a person qualifies as your dependent, qualifies you to take the child tax credit, or both. If you have more than four dependents, check the box to the left of line 6c and include a statement showing the information required in columns (1) through (4).

#### Step 1 Do You Have a Qualifying Child?

A qualifying child is a child who is your...

Son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



was ...

Under age 19 at the end of 2017 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2017, a student (defined later), and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled (defined later)



Who didn't provide over half of his or her own support for 2017 (see Pub. 501)



Who isn't filing a joint return for 2017 or is filing a joint return for 2017 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 501 for details and examples)



Who lived with you for more than half of 2017. If the child didn't live with you for the required time, see Exception to time lived with you, later.



If the child meets the conditions to be a qualifying child of any other person (other than your spouse if filing jointly) for 2017, see Qualifying child of more than one person, later.

1. Do you have a child who meets the conditions to be your qualifying child?  
 Yes. Go to Step 2.  No. Go to Step 4.

#### Step 2 Is Your Qualifying Child Your Dependent?

1. Was the child a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see Exception to citizen test, later.)  
 Yes. Continue  No. You can't claim this child as a dependent.

2. Was the child married?  
 Yes. See Married person, later.  No. Continue

3. Could you, or your spouse, if filing jointly, be claimed as a dependent on someone else's 2017 tax return? (See Steps 1, 2, and 4.)  
 Yes. You can't claim any dependents. Go to Form 1040, line 7.  No. You can claim this child as a dependent. Complete Form 1040, line 6c, columns (1) through (3) for this child. Then, go to Step 3.

#### Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit?

1. Was the child under age 17 at the end of 2017?  
 Yes. Continue  No. This child isn't a qualifying child for the child tax credit.

2. Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see Exception to citizen test, later.)  
 Yes. This child is a qualifying child for the child tax credit. Check the box on Form 1040, line 6c, column (4).  No. This child isn't a qualifying child for the child tax credit.

If your filing status is head of household and you check the box on line 6b, enter the name of your spouse on the dotted line next to line 6b. Also, enter your spouse's social security number in the space provided at the top of your return. If you became divorced or legally separated during 2017, you can't take an exemption for your former spouse.  
**Death of your spouse.** If your spouse died in 2017 and you didn't remarry by the end of 2017, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see *Death of a Taxpayer* under *General Information*, later.

Need more information or forms? Visit [IRS.gov](http://IRS.gov).

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Need more information or forms? Visit [IRS.gov](http://IRS.gov).

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**Step 4 Is Your Qualifying Relative Your Dependent?**

A qualifying relative is a person who is your...

Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild)

Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)

Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)

Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law

Any other person (other than your spouse) who lived with you all year as a member of your household if your relationship didn't violate local law. If the person didn't live with you for the required time, see *Exception to time lived with you*, later.



Who wasn't a qualifying child (see Step 1) of any taxpayer for 2017. For this purpose, a person isn't a taxpayer if he or she isn't required to file a U.S. income tax return and either doesn't file such a return or files only to get a refund of withheld income tax or estimated tax paid. See Pub. 501 for details and examples.



Who had gross income of less than \$4,050 in 2017. If the person was permanently and totally disabled, see *Exception to gross income test*, later.



For whom you provided over half of his or her support in 2017. But see *Children of divorced or separated parents, Multiple support agreements, and Kidnapped child*, later.

1. Does any person meet the conditions to be your qualifying relative?

**Yes.** Continue  **No.** Go to Form 1040, line 7.

2. Was your qualifying relative a U.S. citizen, U.S. national, U.S. resident alien, or a resident of Canada or Mexico? (See Pub. 519 for the definition of a U.S. national or U.S.

resident alien. If your qualifying relative was adopted, see *Exception to citizen test*, later.)

**Yes.** Continue  **No.** You can't claim this person as a dependent.

3. Was your qualifying relative married?

**Yes.** See *Married person*, later.  **No.** Continue

4. Could you, or your spouse if filing jointly, be claimed as a dependent on someone else's 2017 tax return? See Steps 1, 2, and 4.

**Yes.** You can't claim any dependents. Go to Form 1040, line 7.  **No.** You can claim this person as a dependent. Complete Form 1040, line 6c, columns (1) through (3). Don't check the box on Form 1040, line 6c, column (4).

**Definitions and Special Rules**

**Adopted child.** An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

**Adoption taxpayer identification numbers (ATINs).** If you have a dependent who was placed with you for legal adoption and you don't know his or her SSN, you must get an ATIN for the dependent from the IRS. See Form W-7A for details. If the dependent isn't a U.S. citizen or resident alien, apply for an ITIN instead, using Form W-7.

If you didn't have an SSN (or ITIN) by the due date of your 2017 return (including extensions), you can't claim the child tax credit on either your original or an amended 2017 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2017 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers.

If you apply for an ATIN or an ITIN on or before the due date of your 2017 return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

**Children of divorced or separated parents.** A child will be treated as the qualifying child or qualifying relative of his or her noncustodial parent (defined later) if all of the following conditions apply.

- The parents are divorced, legally separated, separated under a written separation agreement, or lived apart at all times during the last 6 months of 2017 (whether or not they are or were married).
- The child received over half of his or her support for 2017 from the parents (and the rules on *Multiple support agreements*, later, don't apply). Support of a child received from a parent's spouse is treated as provided by the parent.

3. The child is in custody of one or both of the parents for more than half of 2017.

4. Either of the following applies.

a. The custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2017, and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to include certain pages from the decree or agreement instead of Form 8332. See *Post-1984 and pre-2009 decree or agreement* and *Post-2008 decree or agreement*.

b. A pre-1985 decree of divorce or separate maintenance or written separation agreement between the parents provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2017.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the dependency exemption (line 6c) and the child tax credits (lines 52 and 67). However, this doesn't allow the noncustodial parent to claim head of household filing status, the credit for child and dependent care expenses, the exclusion for dependent care benefits, the earned income credit, or the health coverage tax credit. See Pub. 501 for details.

**Example.** Even if conditions (1) through (4) are met and the custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2017, this doesn't allow the noncustodial parent to claim the child as a qualifying child for the earned income credit. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit.

**Custodial and noncustodial parents.** The custodial parent is the parent with whom the child lived for the greater number of nights in 2017. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights, the custodial parent is the parent with the higher adjusted gross income. See Pub. 501 for an exception for a parent who works at night, rules for a child who is emancipated under state law, and other details.

**Post-1984 and pre-2009 decree or agreement.** The decree or agreement must state all three of the following.

- The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
- The other parent won't claim the child as a dependent.
- The years for which the claim is released.

The noncustodial parent must include all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

**Caution** You must include the required information even if you filed it with your return in an earlier year.

**Post-2008 decree or agreement.** If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't include pages from the decree or agreement instead of Form 8332. The custodial parent must sign either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to an exemption for a child, and the noncustodial parent must include a copy with his or her return. The form or statement must release the custodial parent's claim to the child without any conditions. For example, the release must not depend on the noncustodial parent paying support.

**Release of exemption revoked.** A custodial parent who has revoked his or her previous release of a claim to exemption for a child must include a copy of the revocation with his or her return. For details, see Form 8332.

**Exception to citizen test.** If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the requirement to be a U.S. citizen in Step 2, question 1; Step 3, question 2; and Step 4, question 2.

**Exception to gross income test.** If your relative (including a person who lived with you all year as a member of your household) is permanently and totally disabled (defined later), certain income for services performed at a sheltered workshop may be excluded for this test. For details, see Pub. 501.

**Exception to time lived with you.** Temporary absences by you or the other person for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the person lived with you. Also see *Children of divorced or separated parents, earlier*, or *Kidnapped child, later*.

If the person meets all other requirements to be your qualifying child but was born or died in 2017, the person is considered to have lived with you for more than half of 2017 if your home was this person's home for more than half the time he or she was alive in 2017.

Any other person is considered to have lived with you for all of 2017 if the person was born or died in 2017 and your home was this person's home for the entire time he or she was alive in 2017.

**Foster child.** A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

**Kidnapped child.** If your child is presumed by law enforcement authorities to have been kidnapped by someone who isn't a family member, you may be able to take the child into account in determining your eligibility for head of household or qualifying widow(er) filing status, the dependency exemption, the child tax credit, and the earned income credit (EIC). For details, see Pub. 501 (Pub. 596 for the EIC).

**Married person.** If the person is married and files a joint return, you can't claim that person as your dependent. However, if the person is married but doesn't file a joint return or files a joint return only to claim a refund of withheld income tax or estimated tax paid, you may be able to claim him or her as a dependent. (See Pub. 501 for details and examples.) In that case,

2017 Form 1040—Line 7

If you have to add two or more amounts to figure the amount to enter on line 7, include cents when adding the amounts and round off only the total.

Line 7

Wages, Salaries, Tips, etc.

Enter the total of your wages, salaries, tips, etc. If a joint return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But the following types of income also must be included in the total on line 7.

- All wages received as a household employee: An employer isn't required to provide a Form W-2 to you if he or she paid you wages of less than \$2,000 in 2017. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,000 in 2017, enter "HSH" and the amount not reported to you on a Form W-2 in the space to the left of line 7. For information on employment taxes for household employees, see Tax Topic 756.

- Tip income you didn't report to your employer. This should include any allocated tips shown in box 8 on your Form(s) W-2 unless you can prove that your unreported tips are less than the amount in box 8. Allocated tips aren't included as income in box 1. See Pub. 531 for more details. Also include the value of any noncash tips you received, such as tickets, passes, or other items of value. Although you don't report these non-cash tips to your employer, you must report them on line 7.

You may owe social security and Medicare or railroad retirement (RRRA) tax on unreported tips. See the instructions for line 58.

- Dependent care benefits, which should be shown in box 10 of your Form(s) W-2. But first complete Form 2441 to see if you can exclude part or all of the benefits.
- Employer-provided adoption benefits, which should be shown in box 12 of your Form(s) W-2 with code T. But see the instructions for Form 8839 to find out if you can exclude part or all of the benefits. You also may be able to exclude amounts if you adopted a child

that you either owned when the case began or that you acquired after the case began and before the case was closed, dismissed, or converted to a case under a different chapter.

Because this income is taxable to the estate, don't include this income on your own individual income tax return. The only exception is for purposes of figuring your self-employment tax. For that purpose, you must take into account all your self-employment income for each year from services performed both before and after the beginning of the case. Also, you (or the trustee, if one is appointed) must allocate between you and the bankruptcy estate the wages, salary, or other compensation and withheld income tax reported to you on Form W-2. A similar allocation is required for income and withheld income tax reported to you on Forms 1099. You also must include a statement that indicates you filed a chapter 11 case and that explains how income and withheld income tax reported to you on Forms W-2 and 1099 are allocated between you and the estate. For more details, including acceptable allocation methods, see Notice 2006-83, 2006-40 I.R.B. 96, available at [IRS.gov/irb/2006-40\\_IRB/ar12.html](http://irs.gov/irb/2006-40_IRB/ar12.html).

Community Property States

Community property states include Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you usually must follow state law to determine what is community income and what is separate income. For details, see Form 8958 and Pub. 555.

Nevada, Washington, and California domestic partners. A registered domestic partner in Nevada, Washington, or California generally must report half the combined community income of the individual and his or her domestic partner. See Form 8958 and Pub. 555.

Rounding Off to Whole Dollars

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round your Form(s) W-2 with code T. But see the instructions for Form 8839 to find out if you can exclude part or all of the benefits. You also may be able to exclude amounts if you adopted a child

Income

Generally, you must report all income except income that is exempt from tax by law. For details, see the following instructions, especially the instructions for lines 7 through 21. Also see Pub. 525.

Foreign-Source Income

You must report unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty. You also must report earned income, such as wages and tips, from sources outside the United States.

If you worked abroad, you may be able to exclude part or all of your foreign earned income. For details, see Pub. 54 and Form 2555 or 2555-EZ.

Foreign retirement plans. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan. However, if you were the beneficiary of a Canadian registered retirement plan, see Rev. Proc. 2014-55, 2014-44 I.R.B. 753, available at [IRS.gov/irb/2014-44\\_IRB/ar10.html](http://irs.gov/irb/2014-44_IRB/ar10.html), to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 16a and 16b.

Foreign accounts and trusts. You must complete Part III of Schedule B if you:

- Had a foreign account, or
- Received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Foreign financial assets. If you had foreign financial assets in 2017, you may have to file Form 8938. See Form 8938 and its instructions.

Chapter 11 Bankruptcy Cases

If you are a debtor in a chapter 11 bankruptcy case, income taxable to the bankruptcy estate and reported on the estate's income tax return includes:

- Earnings from services you performed after the beginning of the case (both wages and self-employment income), and
- Income from property described in section 541 of title 11 of the U.S. Code

only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't meet the conditions to be a qualifying child of any other person, including her other parent. Under the rules just described, you can claim your daughter as a qualifying child for all of the six tax benefits just listed for which you otherwise qualify. Your mother can't claim any of those six tax benefits based on your daughter. However, if your mother's AGI is higher than yours and you do not claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 501.

If you will be claiming the child as a qualifying child, go to Step 2. Otherwise, stop; you can't claim any benefits based on this child.

Social security number. You must enter each dependent's social security number (SSN). Be sure the name and SSN entered agree with the dependent's social security card. Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent and reduce or disallow any other tax benefits (such as the child tax credit) based on that dependent. If the name or SSN on the dependent's social security card isn't correct or you need to get an SSN for your dependent, contact the Social Security Administration. See Social Security Number (SSN), earlier. If your dependent won't have a number by the date your return is due, see What if You Can't File on Time? earlier.

If your dependent child was born and died in 2017 and you do not have an SSN for the child, enter "Died" in column (2) and include a copy of the child's birth certificate, death certificate, or hospital records. The document must show the child was born alive.

If you didn't have an SSN (or ITIN) by the due date of your 2017 return (including extensions), you can't claim the child tax credit on either your original or an amended 2017 return, even if you later get an SSN (or ITIN). Also, no child tax credit is allowed on your original or an amended 2017 return with respect to a child who didn't have an SSN, ATIN, or ITIN by the due date of your return (including extensions), even if that child later gets one of those numbers.

If you apply for an ATIN or an ITIN on or before the due date of your 2017 return (including extensions) and the IRS issues you an ATIN or an ITIN as a result of the application, the IRS will consider your ATIN or ITIN as issued on or before the due date of your return.

Student. A student is a child who during any part of 5 calendar months of 2017 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

2017 Form 1040—Line 6c

go to Step 2, question 3 (for a qualifying child) or Step 4, question 4 (for a qualifying relative).

Multiple support agreements. If no one person contributed over half of the support of your relative (or a person who lived with you all year as a member of your household) but you and another person(s) provided more than half of your relative's support, special rules may apply that would treat you as having provided over half of the support. For details, see Pub. 501.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2017, the person can't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition has lasted or can be expected to last continuously for at least a year or can be expected to lead to death.

Public assistance payments. If you received payments under the Temporary Assistance for Needy Families (TANF) program or other public assistance program and you used the money to support another person, see Pub. 501.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for Children of divorced or separated parents, described earlier, applies.

- Dependency exemption (line 6c).
- Child tax credits (lines 52 and 67).
- Head of household filing status (line 4).
- Credit for child and dependent care expenses (line 49).
- Exclusion for dependent care benefits (Form 2441, Part III).
- Earned income credit (lines 66a and 66b).

No other person can take any of the six tax benefits just listed based on the qualifying child. If you and any other person can claim the child as a qualifying child, the following rules apply:

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2017. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2017.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2017.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2017, but

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2017 Form 1040—Lines 7 Through 9a

with special needs and the adoption became final in 2017.

- Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 7. However, if you were a degree candidate, include on line 7 only the amounts you used for expenses other than tuition and course-related expenses. For example, amounts used for room, board, and travel must be reported on line 7.

• Excess elective deferrals. The amount deferred should be shown in box 12 of your Form W-2, and the "Retirement plan" box in box 13 should be checked. If the total amount you (or your spouse if filing jointly) deferred for 2017 under all plans was more than \$18,000 (excluding catch-up contributions as explained later), include the excess on line 7. This limit is (a) \$12,500 if you have only SIMPLE plans, or (b) \$21,000 for section 403(b) plans if you qualify for the 15-year rule in Pub. 571. Although designated Roth contributions are subject to this limit, don't include the excess attributable to such contributions on line 7. They already are included as income in box 1 of your Form W-2.

A higher limit may apply to participants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information.

If you were age 50 or older at the end of 2017, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$3,000 for section 401(k)(1) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.

**!** You can't deduct the amount deferred. It isn't included as income in box 1 of your Form W-2.

- Disability pensions shown on Form 1099-R if you haven't reached the minimum retirement age set by your employer. But see *Insurance Premiums for Retired Public Safety Officers* in the instructions for lines 16a and 16b. Disability pensions received after you reach minimum retirement age and other payments shown on Form 1099-R (other than payments from an IRA\*) are reported

included in your 2017 income. For details, see Pub. 550.

**TIP** If you get a 2017 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2017, see Pub. 550.

## Line 8b

### Tax-Exempt Interest

If you received any tax-exempt interest (including any tax-exempt original issue discount (OID)), such as from municipal bonds, each payer should send you a Form 1099-INT or a Form 1099-OID. In general, your tax-exempt stated interest should be shown in box 8 of Form 1099-INT or, for a tax-exempt OID bond, in box 2 of Form 1099-OID and your tax-exempt OID should be shown in box 11 of Form 1099-OID. Enter the total on line 8b. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 8b (that is, the excess of the tax-exempt interest received during the year over the amortized bond premium for the year). Also, if you acquired a tax-exempt OID bond at an acquisition premium, only report the net amount of tax-exempt OID on line 8b (that is, the excess of tax-exempt OID for the year over the amortized acquisition premium for the year). See Pub. 550 for more information about OID, bond premium, and acquisition premium.

### Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2018. If you don't receive it by early February, see *Tax Topic 154* to find out what to do. Even if you don't get a Form W-2, you still must report your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

## Line 8a

### Taxable Interest

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 8a. But you must fill in and attach Schedule B if the total is over \$1,500 or any of the other conditions listed at the beginning of the Schedule B instructions apply to you.

For more details about reporting taxable interest, including market discount on bonds and adjustments for amortizable bond premium or acquisition premium, see Pub. 550.

Interest credited in 2017 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution may not have to be

dividends that actually belong to someone else.

### Nondividend Distributions

Some distributions are a return of your cost (or other basis). They won't be taxed until you recover your cost (or other basis). You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains on Form 8949. For details, see Pub. 550.

**TIP** Dividends on insurance policies are a partial return of the premiums you paid. Don't report them as dividends. Include them in income on line 21 only if they exceed the total of all net premiums you paid for the contract.

## Line 9b

### Qualified Dividends

Enter your total qualified dividends on line 9b. Qualified dividends also are included in the ordinary dividend total required to be shown on line 9a. Qualified dividends are eligible for a lower tax rate than other ordinary income. Generally, these dividends are shown in box 1b of Form(s) 1099-DIV. See Pub. 550 for the definition of qualified dividends if you received dividends not reported on Form 1099-DIV.

**Exception.** Some dividends may be reported as qualified dividends in box 1b of Form 1099-DIV but aren't qualified dividends. These include:

- Dividends you received as a nominee. See the Schedule B instructions.
- Dividends you received on any share of stock that you held for less than 61 days during the 121-day period that began 60 days before the ex-dividend date. The ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock isn't entitled to receive the next dividend payment. When counting the number of days you held the stock, include the day you disposed of the stock but not the day you acquired it. See the examples that follow. Also, when counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details.

2017 Form 1040—Lines 9a Through 10

Fund paid a cash dividend of 10 cents a share. The ex-dividend date was July 16, 2017. The ABC Mutual Fund advises you that the part of the dividend eligible to be treated as qualified dividends equals 2 cents a share. Your Form 1099-DIV from ABC Mutual Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200. However, you sold the 10,000 shares on August 11, 2017. You have no qualified dividends from ABC Mutual Fund because you held the ABC Mutual Fund stock for less than 61 days.

**TIP** Use the *Qualified Dividends and Capital Gain Tax Worksheet* or the *Schedule D Tax Worksheet*, whichever applies, to figure your tax. See the instructions for line 44 for details.

## Line 10

### Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

**TIP** None of your refund is taxable if, in the year you paid the tax, you either (a) didn't itemize deductions, or (b) elected to deduct state and local general sales taxes instead of state and local income taxes.

If you received a refund, credit, or offset of state or local income taxes in 2017, you may be required to report this amount. If you didn't receive a Form 1099-G, check with the government agency that made the payments to you. Your 2017 Form 1099-G may have been made available to you only in an electronic format, and you will need to get instructions from the agency to retrieve this document. Report any taxable refund you received even if you didn't receive Form 1099-G.

If you chose to apply part or all of the refund to your 2017 estimated state or local income tax, the amount applied is treated as received in 2017. If the refund was for a tax you paid in 2016 and you deducted state and local income taxes on line 5 of your 2016 Schedule A, use the State and Local Income Tax Refund Worksheet in these instructions to see if any of your refund is taxable.

**Exception.** See *Itemized Deduction Recoveries* in Pub. 525 instead of using the

- Dividends attributable to periods totaling more than 366 days that you received on any share of preferred stock held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. When counting the number of days you held the stock, you can't count certain days during which your risk of loss was diminished. See Pub. 550 for more details. Preferred dividends attributable to periods totaling less than 367 days are subject to the 61-day holding period rule just described.

• Dividends on any share of stock to the extent that you are under an obligation (including a short sale) to make related payments with respect to positions in substantially similar or related property.

• Payments in lieu of dividends, but only if you know or have reason to know that the payments aren't qualified dividends.

**Example 1.** You bought 5,000 shares of XYZ Corp. common stock on July 8, 2017. XYZ Corp. paid a cash dividend of 10 cents per share. The ex-dividend date was July 16, 2017. Your Form 1099-DIV from XYZ Corp. shows \$500 in box 1a (ordinary dividends) and in box 1b (qualified dividends). However, you sold the 5,000 shares on August 11, 2017. You held your shares of XYZ Corp. for only 34 days of the 121-day period (from July 9, 2017, through August 11, 2017). The 121-day period began on May 17, 2017 (60 days before the ex-dividend date), and ended on September 14, 2017. You have no qualified dividends from XYZ Corp. because you held the XYZ stock for less than 61 days.

**Example 2.** The facts are the same as in *Example 1* except that you bought the stock on July 15, 2017 (the day before the ex-dividend date), and you sold the stock on September 16, 2017. You held the stock for 63 days (from July 16, 2017, through September 16, 2017). The \$500 of qualified dividends shown in box 1b of Form 1099-DIV are all qualified dividends because you held the stock for 61 days of the 121-day period (from July 16, 2017, through September 14, 2017).

**Example 3.** You bought 10,000 shares of ABC Mutual Fund common stock on July 8, 2017. ABC Mutual

2017 Form 1040—Lines 12 Through 15b

Also, enter "Rollover" next to line 15b. If the total distribution was rolled over, enter -0- on line 15b. If the total distribution wasn't rolled over, enter the part not rolled over on line 15b unless *Exception 2* applies to the part not rolled over. Generally, a rollover must be made within 60 days after the day you received the distribution. For more details on rollovers, see Pub. 590-A and Pub. 590-B.

If you rolled over the distribution into a qualified plan other than an IRA or you made the rollover in 2018, include a statement explaining what you did.

**Exception 2.** If any of the following apply, enter the total distribution on line 15a and see Form 8606 and its instructions to figure the amount to enter on line 15b.

1. You received a distribution from an IRA (other than a Roth IRA) and you made nondeductible contributions to any of your traditional or SEP IRAs for 2017 or an earlier year. If you made nondeductible contributions to these IRAs for 2017, also see Pub. 590-A and Pub. 590-B.
2. You received a distribution from a Roth IRA. But if either (a) or (b) below applies, enter -0- on line 15b; you don't have to see Form 8606 or its instructions.
  - a. Distribution code T is shown in box 7 of Form 1099-R and you made a contribution (including a conversion) to a Roth IRA for 2012 or an earlier year.
  - b. Distribution code Q is shown in box 7 of Form 1099-R.
3. You converted part or all of a traditional, SEP, or SIMPLE IRA to a Roth IRA in 2017.
4. You had a 2016 or 2017 IRA contribution returned to you, with the related earnings or less any loss, by the due date (including extensions) of your tax return for that year.
5. You made excess contributions to your IRA for an earlier year and had them returned to you in 2017.
6. You recharacterized part or all of a contribution to a Roth IRA as a contribution to another type of IRA, or vice versa.

**Exception 3.** If all or part of the distribution is a qualified charitable distribution (QCD), enter the total distribution

amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1099.

**TIP** If you don't have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 44 instructions to figure your tax.

**Line 14**

**Other Gains or (Losses)**

If you sold or exchanged assets used in a trade or business, see the instructions for Form 4797.

**Lines 15a and 15b**

**IRA Distributions**

**TIP** Special rules may apply if you received a distribution from your individual retirement arrangement (IRA) and your main home was in one of the Presidentially declared disaster areas eligible for these special rules on the specified date. Special rules also may apply if you received a distribution to buy or construct a main home in one of the Presidentially declared disaster areas eligible for these special rules, but that home wasn't bought or constructed because of the disaster. See Pub. 976 for details.

You should receive a Form 1099-R showing the total amount of any distribution from your IRA before income tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Unless otherwise noted in the line 15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA (including a mpRA), simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 15a blank and enter the total distribution (from Form 1099-R, box 1) on line 15b.

**Exception 1.** Enter the total distribution on line 15a if you rolled over part or all of the distribution from one:

- Roth IRA to another Roth IRA, or
- IRA (other than a Roth IRA) to a qualified plan or another IRA (other than a Roth IRA).

**Line 12**

**Business Income or (Loss)**

If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C or C-EZ.

**Line 13**

**Capital Gain or (Loss)**

If you sold a capital asset, such as a stock or bond, you must complete and attach Form 8949 and Schedule D.

**Exception 1.** You do not have to file Form 8949 or Schedule D if both of the following apply.

1. You have no capital losses, and your only capital gains are capital gain distributions from Form(s) 1099-DIV, box 2a (or substitute statements).
2. None of the Form(s) 1099-DIV (or substitute statements) have an amount in box 2b (unrecaptured section 1250 gain), box 2c (section 1202 gain), or box 2d (collectibles (28% gain)).

**Exception 2.** You must file Schedule D but generally don't have to file Form 8949 if *Exception 1* doesn't apply and your only capital gains and losses are:

- Capital gain distributions;
- A capital loss carryover from 2016;
- A gain from Form 2439 or 6252 or Part I of Form 4797;
- A gain or loss from Form 4684, 6781, or 8824;
- A gain or loss from a partnership, S corporation, estate, or trust; or
- Gains and losses from transactions for which you received a Form 1099-B (or substitute statement) that shows basis was reported to the IRS and any adjustments in column (g) of Form 8949 or other any codes in column (f) of Form 8949.

If *Exception 1* applies, enter your total capital gain distributions (from box 2a of Form(s) 1099-DIV) on line 13 and check the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13 only the amount that belongs to you. Include a statement showing the full amount you received and the



Keep for Your Records

**State and Local Income Tax Refund Worksheet—Line 10**

**Before you begin:** ✓ Be sure you have read the *Exception* in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from Form(s) 1099-G (or similar statement). But don't enter more than the amount of your state and local income taxes shown on your 2016 Schedule A, line 5. 1.
2. Enter your total itemized deductions from your 2016 Schedule A, line 29. 2.

**Note.** If the filing status on your 2016 Form 1040 was married filing separately and your spouse itemized deductions in 2016, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.

3. Enter the amount shown below for the filing status claimed on your 2016 Form 1040.

- Single or married filing separately—\$6,300
- Married filing jointly or qualifying widow(er)—\$12,600
- Head of household—\$9,300

4. Did you fill in line 39a on your 2016 Form 1040? 3.

No. Enter -0-.

Yes. Multiply the number in the box on line 39a of your 2016 Form 1040 by \$1,250 (\$1,550 if your 2016 filing status was single or head of household). 4.

5. Add lines 3 and 4. 5.

6. Is the amount on line 5 less than the amount on line 2? 6.

No. None of your refund is taxable.

Yes. Subtract line 5 from line 2.

7. Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form 1040, line 10. 7.

the amount you could have deducted as your 2016 state and local general sales taxes.

6. You made your last payment of 2016 estimated state or local income tax in 2017.
7. You owed alternative minimum tax in 2016.
8. You couldn't use the full amount of credits you were entitled to in 2016 because the total credits were more than the amount shown on your 2016 Form 1040, line 47.

**Line 11**

**Alimony Received**

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.

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Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.

the amount you could have deducted as your 2016 state and local general sales taxes.

6. You made your last payment of 2016 estimated state or local income tax in 2017.
7. You owed alternative minimum tax in 2016.
8. You couldn't use the full amount of credits you were entitled to in 2016 because the total credits were more than the amount shown on your 2016 Form 1040, line 47.

**Line 11**

**Alimony Received**

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.

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8. You couldn't use the full amount of credits you were entitled to in 2016 because the total credits were more than the amount shown on your 2016 Form 1040, line 47.

**Line 11**

**Alimony Received**

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. If you don't, you may have to pay a penalty. For more details, see Pub. 504.

the amount you could have deducted as your 2

2017 Form 1040—Lines 16a Through 19

tributions. Your net investment may be shown in box 9b of Form 1099-R.

**Rollovers**

Generally, a rollover is a tax-free distribution of cash or other assets from one retirement plan that is contributed to another plan within 60 days of receiving the distribution. However, a rollover to a Roth IRA or a designated Roth account is generally not a tax-free distribution. Use lines 16a and 16b to report a rollover, including a direct rollover, from one qualified employer's plan to another or to an IRA or SEP.

Enter on line 16a the distribution from Form 1099-R, box 1. From this amount, subtract any contributions (usually shown in box 5) that were taxable to you when made. From that result, subtract the amount of the rollover. Enter the remaining amount on line 16b. If the remaining amount is zero and you have no other distribution to report on line 16b, enter -0- on line 16b. Also, enter "Rollover" next to line 16b.

See Pub. 575 for more details on rollovers, including special rules that apply to rollovers from designated Roth accounts, partial rollovers of property, and distributions under qualified domestic relations orders.

**Lump-Sum Distributions**

If you received a lump-sum distribution from a profit-sharing or retirement plan, your Form 1099-R should have the "Total distribution" box in box 2b checked. You may owe an additional tax if you received an early distribution from a qualified retirement plan and the total amount wasn't rolled over. For details, see the instructions for line 59.

Enter the total distribution on line 16a and the taxable part on line 16b. For details, see Pub. 575.

**TIP** If you or the plan participant was born before January 2, 1936, you could pay less tax on the distribution. See Form 4972.

**Line 19**

**Unemployment Compensation**

You should receive a Form 1099-G showing in box 1 the total unemployment-

1. Your annuity starting date was after July 1, 1986, and you used this method last year to figure the taxable part.

2. Your annuity starting date was after November 18, 1996, and both of the following apply.

- a. The payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
- b. On your annuity starting date, either you were under age 75 or the number of years of guaranteed payments was fewer than 5. See Pub. 575 for the definition of guaranteed payments.

If you used the Simplified Method, complete the Simplified Method Worksheet in these instructions to figure the taxable part of your pension or annuity. For more details on the Simplified Method, see Pub. 575 (or Pub. 721 for U.S. Civil Service retirement benefits).

**CAUTION** If you received U.S. Civil Service retirement benefits and you chose the alternative annuity option, see Pub. 721 to figure the taxable part of your annuity. Do not use the Simplified Method Worksheet in these instructions.

**Annuity Starting Date**

Your annuity starting date is the later of the first day of the first period for which you received a payment or the date the plan's obligations became fixed.

**Age (or Combined Ages) at Annuity Starting Date**

If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, use your combined ages on the annuity starting date.

If you are the beneficiary of an employee who died, see Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

**Cost**

Your cost is generally your net investment in the plan as of the annuity starting date. It doesn't include pre-tax contributions.

You can ask the IRS to figure the taxable part for you for a \$1,000 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you can report that amount on line 16b. But you may be able to report a lower taxable amount by using the General Rule or the Simplified Method or if the exclusion for retired public safety officers, discussed next, applies.

**Insurance Premiums for Retired Public Safety Officers**

If you are an eligible retired public safety officer (law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), you can elect to exclude from income distributions made from your eligible retirement plan that are used to pay the premiums for coverage by an accident or health plan or a long-term care insurance contract.

You can do this only if you retired because of disability or because you reached normal retirement age. The premiums can be for coverage for you, your spouse, or dependents. The distribution must be from a plan maintained by an employer from which you retired as a public safety officer. Also, the distribution must be made directly from the plan to the provider of the accident or health plan or long-term care insurance contract. You can exclude from income the smaller of the amount of the premiums or \$3,000. You can make this election only for amounts that would otherwise be included in your income.

An eligible retirement plan is a governmental plan that is a qualified trust or a section 403(a), 403(b), or 457(b) plan.

If you make this election, reduce the otherwise taxable amount of your pension or annuity by the amount excluded. The amount shown in box 2a of Form 1099-R doesn't reflect the exclusion. Report your total distributions on line 16a and the taxable amount on line 16b. Enter "PSO" next to line 16b.

If you are retired on disability and reporting your disability pension on line 7, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 7.

**Simplified Method**

You must use the Simplified Method if either of the following applies.

come tax or other deductions were withheld. This amount should be shown in box 1 of Form 1099-R. Pension and annuity payments include distributions from 401(k), 403(b), and governmental 457(b) plans. Rollovers and lump-sum distributions are explained later. Don't include the following payments on lines 16a and 16b. Instead, report them on line 7.

- Disability pensions received before you reach the minimum retirement age set by your employer.
- Corrective distributions (including any earnings) of excess elective deferrals or other excess contributions to retirement plans. The plan must advise you of the year(s) the distributions are includable in income.

**TIP** Attach Form(s) 1099-R to Form 1040 if any federal income tax was withheld.

**Fully Taxable Pensions and Annuities**

Your payments are fully taxable if (a) you didn't contribute to the cost (see Cost, later) of your pension or annuity, or (b) you got your entire cost back tax free before 2017. But see *Insurance Premiums for Retired Public Safety Officers*, later. If your pension or annuity is fully taxable, enter the total pension or annuity payments (from Form(s) 1099-R, box 1) on line 16b; don't make an entry on line 16a.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, see Pub. 525. If you received a Form RRB-1099-R, see Pub. 575 to find out how to report your benefits.

**Partially Taxable Pensions and Annuities**

Enter the total pension or annuity payments (from Form 1099-R, box 1) on line 16a. If your Form 1099-R doesn't show the taxable amount, you must use the General Rule explained in Pub. 939 to figure the taxable part to enter on line 16b. But if your annuity starting date (defined later) was after July 1, 1986, see *Simplified Method*, later, to find out if you must use that method to figure the taxable part.

**CAUTION** The amount of an HFD reduces the amount you can contribute to your HSA for the year. If you fail to maintain eligibility for an HSA for the 12 months following the month of the HFD, you may have to report the HFD as income and pay an additional tax. See Form 8889, Part III.

**More than one exception applies.** If more than one exception applies, include a statement showing the amount of each exception, instead of making an entry next to line 15b. For example: "Line 15b - \$1,000 Rollover and \$500 HFD." But you do not need to attach a statement if only Exception 2 and one other exception apply.

**More than one distribution.** If you (or your spouse if filing jointly) received more than one distribution, figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount of those distributions on line 15a.

**CAUTION** You may have to pay an additional tax if (a) you received an early distribution from your IRA and the total wasn't rolled over, or (b) you were born before July 1, 1946, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for line 59 for details.

**More information.** For more information about IRAs, see Pub. 590-A and Pub. 590-B.

**Lines 16a and 16b**

**Pensions and Annuities**

**TIP** Special rules may apply if you received a distribution from a profit-sharing plan or retirement plan and your main home was in one of the Presidentially declared disaster areas eligible for these special rules on the specified date. Special rules also may apply if you received a distribution on certain dates to buy or construct a main home in one of the Presidentially declared disaster areas eligible for these special rules, but that home wasn't bought or constructed because of the disaster. See Pub. 976 for details.

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before in-

2017 Form 1040—Lines 15b Through 16b

on line 15a. If the total amount distributed is a QCD, enter -0- on line 15b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 15b unless Exception 2 applies to that part. Enter "QCD" next to line 15b.

A QCD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to an organization eligible to receive tax-deductible contributions (with certain exceptions). You must have been at least age 70½ when the distribution was made.

Generally, your total QCDs for the year can't be more than \$100,000. (On a joint return, your spouse also can have a QCD of up to \$100,000.) The amount of the QCD is limited to the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the distribution is first considered to be paid out of otherwise taxable income. See Pub. 590-A for details.

**CAUTION** You can't claim a charitable contribution deduction for any QCD not included in your income.

**Exception 4.** If all or part of the distribution is a health savings account (HSA) funding distribution (HFD), enter the total distribution on line 15a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 15b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that isn't an HFD on line 15b unless Exception 2 applies to that part. Enter "HFD" next to line 15b.

An HFD is a distribution made directly by the trustee of your IRA (other than an ongoing SEP or SIMPLE IRA) to your HSA. If eligible, you generally can elect to exclude an HFD from your income once in your lifetime. You can't exclude more than the limit on HSA contributions or more than the amount that would otherwise be included in your income. If your IRA includes nondeductible contributions, the HFD is first considered to be paid out of otherwise taxable income. See Pub. 969 for details.

Need more information or forms? Visit IRS.gov.

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2017 Form 1040—Lines 19 Through 21

Jury duty pay. Also see the instructions for line 36.

- Alaska Permanent Fund dividends.
- Reimbursements or other amounts received for items deducted in an earlier year, such as medical expenses, real estate taxes, general sales taxes, or home mortgage interest. See *Recoveries* in Pub. 525 for details on how to figure the amount to report.
- Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property. Also see the instructions for line 36.
- Income from an activity not engaged in for profit. See Pub. 535.
- Amounts deemed to be income from a health savings account (HSA) because you didn't remain an eligible individual during the testing period. See Form 8889, Part III.
- Gambling winnings, including lotteries, raffles, a lump-sum payment from the sale of a right to receive future lottery payments, etc. For details on gambling losses, see the instructions for Schedule A, line 28.

**TIP** Attach Form(s) W-2G to Form 1040 if any federal income tax was withheld.

- Reemployment trade adjustment assistance (RTAA) payments. These payments should be shown in box 5 of Form 1099-G.
- Loss on certain corrective distributions of excess deferrals. See *Retirement Plan Contributions* in Pub. 525.
- Dividends on insurance policies if they exceed the total of all net premiums you paid for the contract.
- Recapture of a charitable contribution deduction relating to the contribution of a fractional interest in tangible personal property. See *Fractional Interest in Tangible Personal Property* in Pub. 526. Interest and an additional 10% tax apply to the amount of the recapture. See the instructions for line 62.
- Recapture of a charitable contribution deduction if the charitable organization disposes of the donated property within 3 years of the contribution. See *Recapture if no exempt use* in Pub. 526.
- Canceled debts. These amounts may be shown in box 2 of Form 1099-C. However, part or all of your income from the cancellation of debt may be nontaxable. See Pub. 4681 or go to [www.irs.gov](http://www.irs.gov).

income in an earlier year. For more details, see Pub. 915.

- You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer-provided adoption benefits or income from sources within Puerto Rico. In-stand, use the worksheet in Pub. 915.

**TIP** Benefits for earlier year received in 2017? If any of your benefits are taxable for 2017 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.

**Social security information.** Social security beneficiaries can now get a variety of information from the SSA website with a my.Social Security account, including getting a replacement Form SSA-1099 if needed. For more information and to set up an account, go to [SSA.gov/myaccount](http://SSA.gov/myaccount).

**Form RRB-1099.** If you need a replacement Form RRB-1099, call the Railroad Retirement Board at 1-877-772-5772 or go to [www.rrb.gov](http://www.rrb.gov).

**Line 21**

**Other Income**



Do not report on this line any income from self-employment or fees received as a notary public. Instead, you must use Schedule C, C-EZ, or F, even if you don't have any business expenses. Also, don't report on line 21 any nonemployee compensation shown on Form 1099-MISC (unless it isn't self-employment income, such as income from a hobby or a sporadic activity). Instead, see the instructions on Form 1099-MISC to find out where to report that income.

**Taxable income.** Use line 21 to report any taxable income not reported elsewhere on your return or other schedules. List the type and amount of income. If necessary, include a statement showing the required information. For more details, see *Miscellaneous Income* in Pub. 525.

- Examples of income to report on line 21 include the following:
  - Most prizes and awards. But see *Olympic and Paralympic medals and USOC prize money*, later.

ment compensation paid to you in 2017. Report this amount on line 19. However, if you made contributions to a governmental unemployment compensation program or to a governmental paid family leave program and you aren't itemizing deductions, reduce the amount you report on line 19 by those contributions. If you are itemizing deductions, see the instructions on Form 1099-G.

If you received an overpayment of unemployment compensation in 2017 and you repaid any of it in 2017, subtract the amount you repaid from the total amount you received. Enter the result on line 19. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, in 2017, you repaid unemployment compensation that you included in gross income in an earlier year, you can deduct the amount repaid on Schedule A, line 23. But if you repaid more than \$3,000, see *Repayments* in Pub. 525 for details on how to report the repayment.

**Lines 20a and 20b**

**Social Security Benefits**

You should receive a Form SSA-1099 showing in box 3 the total social security benefits paid to you. Box 4 will show the amount of any benefits you repaid in 2017. If you received railroad retirement benefits treated as social security, you should receive a Form RRB-1099.

Use the Social Security Benefits Worksheet in these instructions to see if any of your benefits are taxable.

**Exception.** Do not use the Social Security Benefits Worksheet in these instructions if any of the following applies.

- You made contributions to a traditional IRA for 2017 and you or your spouse were covered by a retirement plan at work or through self-employment. Instead, use the worksheets in Pub. 590-A to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You repaid any benefits in 2017 and your total repayments (box 4) were more than your total benefits for 2017 (box 3). None of your benefits are taxable for 2017. Also, you may be able to take an itemized deduction or a credit for part of the excess repayments if they were for benefits you included in gross

2017 Form 1040—Lines 16a and 16b

**Simplified Method Worksheet—Lines 16a and 16b**



Keep for Your Records

**Before you begin:** If you are the beneficiary of a deceased employee or former employee or former spouse who died before August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

**More than one pension or annuity.** If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2017 on Form 1040, line 16a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 16a. . . . . 1.

2. Enter your cost in the plan at the annuity starting date. . . . . 2.

Note: If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.

3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below. . . . . 3.

4. Divide line 2 by the number on line 3. . . . . 4.

5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6. . . . . 5.

6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet. . . . . 6.

7. Subtract line 6 from line 2. . . . . 7.

8. Enter the smaller of line 5 or line 7. . . . . 8.

9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see *Insurance Premiums for Retired Public Safety Officers* before entering an amount on line 16b. . . . . 9.

10. Was your annuity starting date before 1987?  
 Yes.  No. Do not complete the rest of this worksheet.

11. Balance of cost to be recovered. Subtract line 10 from line 2. If zero, you won't have to complete this worksheet next year. The payments you receive next year will generally be fully taxable. . . . . 11.

**Table 1 for Line 3 Above**

AND your annuity starting date was—  
 before November 19, 1996, enter on line 3, . . . . .  
 after November 18, 1996, enter on line 3, . . . . .

55 or under	300	360
56-60	260	310
61-65	240	260
66-70	170	210
71 or older	120	160

**Table 2 for Line 3 Above**

THEN enter on line 3, . . . . .

110 or under	410
111-120	360
121-130	310
131-140	260
141 or older	210

2017 Form 1040—Lines 21 and 23

Olympic and Paralympic medals and the amount of United States Olympic Committee prize money you receive on account of your participation in the Olympic or Paralympic Games may be nontaxable. These amounts should be reported to you in box 3 of Form 1099-MISC. To see if these amounts are nontaxable, first figure your adjusted gross income including the amount of your medals and prize money. If your adjusted gross income is not more than \$1,000,000 (\$500,000 if married filing separately), these amounts are nontaxable and you should include the amount in box 3 of Form 1099-MISC on line 21, then subtract it by including it on line 36 along with any other write-in adjustments. On the dotted line next to line 36, enter the nontaxable amount and identify as "USOC."

**Adjusted Gross Income**  
**Line 23**  
**Educator Expenses**

If you were an eligible educator in 2017, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2017. If you and your spouse are filing jointly and both of you were eligible educators, the maximum deduction is \$500. However, neither spouse can deduct more than \$250 of his or her qualified expenses on line 23. You may be able to deduct expenses that are more than the \$250 (or \$500) limit on Schedule A, line 21. An eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.

Qualified expenses include ordinary and necessary expenses paid:  
 • For professional development courses you have taken related to the curriculum you teach or to the students you teach, or  
 • In connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom.

An ordinary expense is one that is common and accepted in your educational field. A necessary expense is one

next to line 21. See Pub. 907 for more information.

**Caution** You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the Instructions for Form 5329.

**Nontaxable income.** Don't report any nontaxable income on line 21. Examples of nontaxable income include the following:  
 • Child support.  
 • Payments you received to help you pay your mortgage loan under the HFA Hardest Hit Fund.  
 • Any Pay-for-Performance Success Payments that reduce the principal balance of your home mortgage under the Home Affordable Modification Program.  
 • Life insurance proceeds received because of someone's death (other than from certain employer-owned life insurance contracts).  
 • Gifts and bequests. However, if you received a gift or bequest from a foreign person of more than \$15,797, you may have to report information about it on Form 3520, Part IV. See the Instructions for Form 3520.

**Net operating loss (NOL) deduction.** Include on line 21 any NOL deduction from an earlier year. Subtract it from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. On the dotted line next to line 21, enter "NOL" and show the amount of the deduction in parentheses. See Pub. 536 for details.

**Medicaid waiver payments to care provider.** Certain Medicaid waiver payments you received for caring for someone living in your home with you may be nontaxable. If these payments were incorrectly reported to you in box 1 of Form(s) W-2, and you can't get a corrected Form W-2, include the amount on line 7. On line 21, subtract the nontaxable amount of the payments from any income on line 21 and enter the result. If the result is less than zero, enter it in parentheses. Enter "Notice 2014-77" and the nontaxable amount on the dotted line next to line 21. For more information about these payments, see Pub. 525.

**Olympic and Paralympic medals and USOC prize money.** The value of

IRS.gov and enter "canceled debt" or "foreclosure" in the search box.

• Taxable part of disaster relief payments. See Pub. 525 to figure the taxable part, if any. If any of your disaster relief payment is taxable, attach a statement showing the total payment received and how you figured the taxable part.

• Taxable distributions from a Coverdell education savings account (ESA) or a qualified tuition program (QTP). Distributions from these accounts may be taxable if (a) in the case of distributions from a QTP, they are more than the qualified higher education expenses of the designated beneficiary in 2017 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2017, and (b) they were not included in a qualified rollover. Nontaxable distributions from these accounts don't have to be reported on Form 1040. This includes rollovers and qualified higher education expenses refunded to a student from a QTP that were recontributed to a QTP with the same designated beneficiary within 60 days after the date of refund. See Pub. 970.

**Caution** You may have to pay an additional tax if you received a taxable distribution from a Coverdell ESA or a QTP. See the Instructions for Form 5329.

• Taxable distributions from a health savings account (HSA) or an Archer MSA. Distributions from these accounts may be taxable if (a) they are more than the unreimbursed qualified medical expenses of the account beneficiary or account holder in 2017, and (b) they were not included in a qualified rollover. See Pub. 969.

**Caution** You may have to pay an additional tax if you received a taxable distribution from an HSA or an Archer MSA. See the Instructions for Form 8889 for HSAs or the Instructions for Form 8853 for Archer MSAs.

• Taxable distributions from an ABLE account. Distributions from this type of account may be taxable if (a) they are more than the designated beneficiary's qualified disability expenses, and (b) they were not included in a qualified rollover. Enter "ABLE" and the taxable amount on the dotted line



**Keep for Your Records**

**Social Security Benefits Worksheet—Lines 20a and 20b**

**Before you begin:** ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.  
 ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36).  
 ✓ If you are married filing separately and you lived apart from your spouse for all of 2017, enter "D" to the right of the word "benefits" on line 20a. If you don't, you may get a math error notice from the IRS.  
 ✓ Be sure you have read the **Exception** in the line 20a and 20b instructions to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099. Also, enter this amount on Form 1040, line 20a	1.	_____
2.	Multiply line 1 by 50% (0.50)	2.	_____
3.	Combine the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	_____
4.	Enter the amount, if any, from Form 1040, line 8b	4.	_____
5.	Combine lines 2, 3, and 4	5.	_____
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	_____
7.	Is the amount on line 6 less than the amount on line 5? <input type="checkbox"/> <b>No.</b> <b>STOP</b> None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. <input type="checkbox"/> <b>Yes.</b> Subtract line 6 from line 5	7.	_____
8.	If you are: • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2017, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2017, skip lines 8 through 15; multiply line 7 by 85% (0.85) and enter the result on line 16. Then, go to line 17 Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> <b>No.</b> <b>STOP</b> None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2017, be sure you entered "D" to the right of the word "benefits" on line 20a. <input type="checkbox"/> <b>Yes.</b> Subtract line 8 from line 7	8.	_____
9.	Enter \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2017	9.	_____
10.	Subtract line 10 from line 9. If zero or less, enter -0-	10.	_____
11.	Enter the smaller of line 9 or line 10	11.	_____
12.	Enter one-half of line 12	12.	_____
13.	Enter the smaller of line 2 or line 13	13.	_____
14.	Enter the smaller of line 11 or line 13	14.	_____
15.	Multiply line 11 by 85% (0.85). If line 11 is zero, enter -0-	15.	_____
16.	Add lines 14 and 15	16.	_____
17.	Multiply line 1 by 85% (0.85)	17.	_____
18.	<b>Taxable social security benefits.</b> Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	_____

**Tip** If any of your benefits are taxable for 2017 and they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Lump-Sum Election in Pub. 915 for details.



Keep for Your Records

Self-Employed Health Insurance Deduction Worksheet—Line 29

Before you begin: If, during 2017, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation pension payee, see the Instructions for Form 8885 to figure the amount to enter on line 1 of this worksheet. Be sure you have read the Exceptions in the instructions for this line to see if you can use this worksheet instead of Pub. 535 to figure your deduction.

- 1. Enter the total amount paid in 2017 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2017 for you, your spouse, and your dependents. Your insurance also can cover your child who was under age 27 at the end of 2017, even if the child wasn't your dependent. But don't include amounts for any month you were eligible to participate in an employer-sponsored health plan or amounts paid from retirement plan distributions that were nontaxable because you are a retired public safety officer.
2. Enter your net profit\* and any other earned income\*\* from the business under which the insurance plan is established, minus any deductions on Form 1040, lines 27 and 28. Don't include Conservation Reserve Program payments exempt from self-employment tax.
3. Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on Form 1040, line 29. Don't include this amount in figuring any medical expense deduction on Schedule A.

\*If you used either optional method to figure your net earnings from self-employment, don't enter your net profit. Instead, enter the amount from Schedule SE, Section B, line 4b.
\*\*Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it doesn't include capital gain income. If you were a more-than-2% shareholder in the S corporation under which the insurance plan is established, earned income is your Medicare wages (box 5 of Form W-2) from that corporation.

You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
You received wages in 2017 from an S corporation in which you were a more-than-2% shareholder. Health insurance premiums paid or reimbursed by the S corporation are shown as wages on Form W-2.

Line 26 Moving Expenses

If you moved in connection with your job or business or started a new job, you may be able to take this deduction. But your new workplace must be at least 50 miles farther from your old home than your old home was from your old workplace. If you had no former workplace, your new workplace must be at least 50 miles from your old home. Use Tax Topic 453 or see Form 3903.

Line 27 Deductible Part of Self-Employment Tax

If you were self-employed and owe self-employment tax, fill in Schedule SE to figure the amount of your deduction. If you completed Section A of Schedule SE, the deductible part of your self-employment tax is on line 6. If you completed Section B of Schedule SE, it is on line 13.

Line 28 Self-Employed SEP, SIMPLE, and Qualified Plans

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

Line 29 Self-Employed Health Insurance Deduction

You may be able to deduct the amount you paid for health insurance for yourself, your spouse, and your dependents. The insurance also can cover your child who was under age 27 at the end of 2017, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or foster child (defined in the line 6c instructions). One of the following statements must be true.
You were self-employed and had a net profit for the year reported on Schedule C, C-EZ, or F.
You were a partner with net earnings from self-employment.

that is helpful and appropriate for your profession as an educator. An expense doesn't have to be required to be considered necessary.
Qualified expenses don't include expenses for home schooling or for non-athletic supplies for courses in health or physical education.

You must reduce your qualified expenses by the following amounts.
Excludable U.S. series EE and I savings bond interest from Form 8815.
Nontaxable qualified tuition program earnings or distributions.
Any nontaxable distribution of covered education savings account earnings.

Any reimbursements you received for these expenses that weren't reported to you in box 1 of your Form W-2.
For more details, use Tax Topic 458 or see Pub. 529.

Line 24 Certain Business Expenses of Reservists, Performing Artists, and Fee-Basis Government Officials

Include the following deductions on line 24.
Certain business expenses of National Guard and reserve members who traveled more than 100 miles from home to perform services as a National Guard or reserve member.
Performing-arts-related expenses as a qualified performing artist.
Business expenses of fee-basis state or local government officials.

Line 25 Health Savings Account (HSA) Deduction

You may be able to take this deduction if contributions (other than employer contributions, rollovers, and qualified HSA funding distributions from an IRA) were made to your HSA for 2017. See Form 8889.



A qualified small employer health reimbursement arrangement (QSEHRA) is considered to be a subsidized health plan maintained by an employer.

Example. If you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you can't use amounts paid for health insurance coverage for September through December to figure your deduction.

Medicare premiums you voluntarily pay to obtain insurance in your name that is similar to qualifying private health insurance can be used to figure the deduction. Amounts paid for health insurance coverage from retirement plan distributions that were nontaxable because you are a retired public safety officer can't be used to figure the deduction.

For more details, see Pub. 535.
If you qualify to take the deduction, use the Self-Employed Health Insurance Deduction Worksheet to figure the amount you can deduct.

Exceptions. Use Pub. 535 instead of the Self-Employed Health Insurance Deduction Worksheet in these instructions to figure your deduction if any of the following applies.
You had more than one source of income subject to self-employment tax.
You file Form 2555 or 2555-EZ.
You are using amounts paid for qualified long-term care insurance to figure the deduction.

Use Pub. 974 instead of the worksheet in these instructions if the insurance plan was considered to be established under your business and was obtained through the Marketplace, and advance payments of the premium tax credit were made or you are claiming the premium tax credit.

Line 30 Penalty on Early Withdrawal of Savings
The Form 1099-INT or Form 1099-OID you received will show the amount of any penalty you were charged.

Lines 31a and 31b Alimony Paid

If you made payments to or for your spouse or former spouse under a divorce or separation instrument, you may be able to take this deduction. Use Tax Topic 452 or see Pub. 504.

Line 32 IRA Deduction

If you made any nondeductible contributions to a traditional individual retirement arrangement (IRA) for 2017, you must report them on Form 8606.

If you made contributions to a traditional IRA for 2017, you may be able to take an IRA deduction. But you, or your spouse if filing a joint return, must have had earned income to do so. For IRA purposes, earned income includes alimony and separate maintenance payments reported on line 11. If you were a member of the U.S. Armed Forces, earned in-





IRA Deduction Worksheet—Line 32

If you were age 70½ or older at the end of 2017, you can't deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. Don't complete this worksheet for anyone age 70½ or older at the end of 2017. If you are married, filing jointly, and only one spouse was under age 70½ at the end of 2017, complete this worksheet only for that spouse.

Before you begin: Be sure you have read the 11-item list in the instructions for this line. You may not be able to use this worksheet if you are married filing separately and you lived apart from your spouse for all of 2017, enter "D" on the dotted line next to Form 1040, line 32. If you don't, you may get a math error notice from the IRS.
1a. Were you covered by a retirement plan (see Were You Covered by a Retirement Plan?)? 1a. Yes No
1b. If married filing jointly, was your spouse covered by a retirement plan? 1b. Yes No
2. Enter the amount shown below that applies to you.
3. Enter the amount from Form 1040, line 22.
4. Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36.
5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns.
6. Is the amount on line 5 less than the amount on line 2?
None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.
If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8.
i. \$5,500, if under age 50 at the end of 2017.
ii. \$6,500, if age 50 or older but under age 70½ at the end of 2017.
If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who wasn't covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8.
i. \$5,500, if under age 50 at the end of 2017.
ii. \$6,500, if age 50 or older but under age 70½ at the end of 2017.
Otherwise, go to line 7.

Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing (including 401(k)), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions isn't taxed until it is paid to you.

The "Retirement plan" box in box 13 of your Form W-2 should be checked if you were covered by a plan at work even if you weren't vested in the plan. You also are covered by a plan if you were self-employed and had a SEP, SIMPLE, or qualified retirement plan.

If you were covered by a retirement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude employer-provided adoption benefits, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

Married persons filing separately. If you weren't covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 2017.

You may be able to take the retirement savings contributions credit. See the line 51 instructions.

6. If you received income from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is included in box 1 of your Form W-2, or in box 7 of Form 1099-MISC, don't include that income on line 8 of the worksheet. The income should be shown in (a) box 11 of your Form W-2, (b) box 12 of your Form W-2 with code Z, or (c) box 13b of Form 1099-MISC. If it isn't, contact your employer or the payer for the amount of the income.

7. You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your spouse on line 32.

8. Don't include rollover contributions in figuring your deduction. Instead, see the instructions for lines 15a and 15b.

9. Don't include trustees' fees that were billed separately and paid by you for your IRA. These fees can be deducted only as an itemized deduction on Schedule A.

10. Don't include any repayments of qualified reservist distributions. You can't deduct them. For information on how to report these repayments, see Qualified reservist repayments in Pub. 590-A.

11. If the total of your IRA deduction on line 32 plus any nondeductible contribution to your traditional IRAs shown on Form 8606 is less than your total traditional IRA contributions for 2017, see Pub. 590-A for special rules.



By April 1 of the year after the year in which you turn age 70½, you must start taking minimum required distributions from your traditional IRA. If you don't, you may have to pay a 50% additional tax on the amount that should have been distributed. For details, including how to figure the minimum required distribution, see Pub. 590-B.

come includes any nontaxable combat pay you received. If you were self-employed, earned income is generally your net earnings from self-employment if your personal services were a material income-producing factor. For more details, see Pub. 590-A. A statement should be sent to you by May 31, 2018, that shows all contributions to your traditional IRA for 2017.

Use the IRA Deduction Worksheet to figure the amount, if any, of your IRA deduction. But read the following 11-item list before you fill in the worksheet.

1. If you were age 70½ or older at the end of 2017, you can't deduct any contributions made to your traditional IRA for 2017 or treat them as nondeductible contributions.

2. You can't deduct contributions to a Roth IRA. But you may be able to take the retirement savings contributions credit (saver's credit). See the instructions for line 51.

3. If you are filing a joint return and you or your spouse made contributions to both a traditional IRA and a Roth IRA for 2017, don't use the IRA Deduction Worksheet in these instructions. Instead, see Pub. 590-A to figure the amount, if any, of your IRA deduction.

4. You can't deduct elective deferrals to a 401(k) plan, 403(b) plan, section 457 plan, SIMPLE plan, or the federal Thrift Savings Plan. These amounts aren't included as income in box 1 of your Form W-2. But you may be able to take the retirement savings contributions credit. See the instructions for line 51.

5. If you made contributions to your IRA in 2017 that you deducted for 2016, don't include them in the worksheet.

2017 Form 1040—Line 33

Line 33 Student Loan Interest Deduction

Exception. Use Pub. 970 instead of the worksheet in these instructions to figure your student loan interest deduction if you file Form 2555, 2555-EZ, or 4563, or you exclude income from sources within Puerto Rico.

Qualified student loan. A qualified student loan is any loan you took out to pay the qualified higher education expenses for any of the following individuals who was an eligible student.

- 1. Yourself or your spouse.
2. Any person who was your dependent when the loan was taken out.
3. Any person you could have claimed as a dependent for the year the loan was taken out except that:
a. The person filed a joint return,
b. The person had gross income that was equal to or more than the exemption amount for that year (\$4,050 for 2017), or

You can take this deduction only if all of the following apply.
• You paid interest in 2017 on a qualified student loan (defined later).
• Your filing status is any status except married filing separately.

Your modified adjusted gross income (AGI) is less than: \$80,000 if single, head of household, or qualifying widow(er); \$165,000 if married filing jointly. Use lines 2 through 4 of the worksheet in these instructions to figure your modified AGI.

You, or your spouse if filing jointly, aren't claimed as a dependent on someone else's (such as your parent's) 2017 tax return.
Use the worksheet in these instructions to figure your student loan interest deduction.

IRA Deduction Worksheet—Continued

7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result isn't a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.

- Single, head of household, or married filing separately, multiply by 55% (0.55) (or by 65% (0.65) in the column for the IRA of a person who is age 50 or older at the end of 2017).
• Married filing jointly or qualifying widow(er), multiply by 27.5% (0.275) (or by 32.5% (0.325) in the column for the IRA of a person who is age 50 or older at the end of 2017). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who wasn't covered by a retirement plan, multiply by 55% (0.55) (or by 65% (0.65) if age 50 or older at the end of 2017).

8. Enter the total of your (and your spouse's if filing jointly):
• Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. Exceptions are explained earlier in these instructions for line 32.
• Alimony and separate maintenance payments reported on Form 1040, line 11.
• Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.

9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590-A.

10. Add lines 8 and 9.

11. Enter traditional IRA contributions made, or that will be made by April 17, 2018 for 2017 to your IRA on line 11a and to your spouse's IRA on line 11b.

12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606).

Your IRA

Spouse's IRA

7a. [ ] 7b. [ ]

[ ] [ ]

[ ] [ ]

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2017 Form 1040—Line 32

c. You, or your spouse, if filing jointly, could be claimed as a dependent on someone else's return.

However, a loan isn't a qualified student loan if (a) any of the proceeds were used for other purposes, or (b) the loan was from either a related person or a person who borrowed the proceeds under a qualified employer plan or a contract purchased under such a plan. For details, see Pub. 970.

Qualified higher education expenses. Qualified higher education expenses generally include tuition, fees, room and board, and related expenses such as books and supplies. The expenses must be for education in a degree, certificate, or similar program at an eligible educational institution. An eligible educational institution includes most colleges, universities, and certain vocational schools. For details, see Pub. 970.



Keep for Your Records

Student Loan Interest Deduction Worksheet—Line 33

Before you begin: Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36). Be sure you have read the Exception in the instructions for this line to see if you can use this worksheet instead of Pub. 970 to figure your deduction.

1. Enter the total interest you paid in 2017 on qualified student loans (see the instructions for line 33). Don't enter more than \$2,500.
2. Enter the amount from Form 1040, line 22.
3. Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36.
4. Subtract line 3 from line 2.
5. Enter the amount shown below for your filing status.
6. Is the amount on line 4 more than the amount on line 5?
7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000.
8. Multiply line 1 by line 7.
9. Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Form 1040, line 33. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.).

2017 Form 1040—Lines 34 Through 39a

**Line 34**

**Tuition and Fees**

If you paid qualified tuition and fees for yourself, your spouse, or your dependent(s), you may be able to take this deduction. See Form 8917.

**TIP** You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for lines 30 and 68 for details.

**Line 35**

**Domestic Production Activities Deduction**

You may be able to deduct up to 9% of your qualified production activities income from the following activities.

1. Construction of real property performed in the United States.
2. Engineering or architectural services performed in the United States for construction of real property in the United States.
3. Any lease, rental, license, sale, exchange, or other disposition of:
  - a. Tangible personal property, computer software, and sound recordings that you manufactured, produced, grew, or extracted in whole or in significant part in the United States.
  - b. Any qualified film you produced, or
  - c. Electricity, natural gas, or potable water you produced in the United States.

Your deduction may be reduced if you had oil-related qualified production activities income.

The deduction doesn't apply to income derived from:

- The sale of food and beverages you prepared at a retail establishment.
- Property you leased, licensed, or rented for use by any related person.
- The transmission or distribution of electricity, natural gas, or potable water, or
- The lease, rental, license, sale, exchange, or other disposition of land.

For details, see Form 8903 and its instructions.

**Line 36**

Include in the total on line 36 any of the following write-in adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 36, enter the amount of your deduction and identify it as indicated.

- Archer MSA deduction (see Form 8853). Identify as "MSA."
- Jury duty pay if you gave the pay to your employer because your employer paid your salary while you served on the jury. Identify as "Jury Pay."
- Deductible expenses related to income reported on line 21 from the rental of personal property engaged in for profit. Identify as "PPR."
- Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 21. Identify as "USOC."
- Reforestation amortization and expenses (see Pub. 535). Identify as "REST."
- Repayment of supplemental unemployment benefits under the Trade Act of 1974 (see Pub. 525). Identify as "Sub-Pay TRA."
- Contributions to section 501(c)(18)(D) pension plans (see Pub. 525). Identify as "501(c)(18)(D)."
- Contributions by certain chaplains to section 403(b) plans (see Pub. 517).
- Attorney fees and court costs for actions involving certain unlawful discrimination claims, but only to the extent of gross income from such actions (see Pub. 525). Identify as "UDC."
- Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations, up to the amount of the award includable in your gross income. Identify as "WBE."

**Line 37**

If line 37 is less than zero, you may have a net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details.

**Line 39b**

If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2017 and you and your spouse agree to be taxed on your combined worldwide income, don't check the box.

**Line 40**

**Itemized Deductions or Standard Deduction**

In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

**Itemized Deductions**

To figure your itemized deductions, fill in Schedule A.

**Standard Deduction**

Most people can find their standard deduction by looking at the amounts listed under "All others" to the left of line 40.

**Exception 1—Dependent.** If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2017 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

**Exception 2—Box on line 39a checked.** If you checked any box on line 39a, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1953, or Were Blind.

**Exception 3—Box on line 39b checked.** If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1953, or were blind.

**Exception 4—Increased standard deduction for net qualified disaster loss.** If you had a net qualified disaster loss and you elect to increase your standard deduction by the amount of your net qualified disaster loss, use Schedule A to figure your standard deduction. See the instructions for Form 4684 and Schedule A, line 28 for more information.

**Line 42**

**Exemptions**

If the amount on line 38 is over \$156,900, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.



Keep for Your Records

**Standard Deduction Worksheet for Dependents—Line 40**

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Is your earned income* more than \$700?	1.
<input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total	.....
<input type="checkbox"/> No. Enter \$1,050	.....
2. Enter the amount shown below for your filing status.	2.
• Single or married filing separately—\$6,350	.....
• Married filing jointly—\$12,700	.....
• Head of household—\$9,350	.....
3. <b>Standard deduction.</b>	
a. Enter the smaller of line 1 or line 2. If born after January 1, 1953, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b.	3a.
b. If born before January 2, 1953, or blind, multiply the number on Form 1040, line 39a, by \$1,250 (\$1,550 if single or head of household)	3b.
c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	3c.

\* **Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.

2017 Form 1040—Lines 39b Through 42



**Deduction for Exemptions Worksheet—Line 42**

1. Is the amount on Form 1040, line 38, more than the amount shown on line 4 below for your filing status?

**No.** <sup>step</sup> Multiply \$4,050 by the total number of exemptions claimed on Form 1040, line 6d, and enter the result on line 42.

**Yes. Continue.**

2. Multiply \$4,050 by the total number of exemptions claimed on Form 1040, line 6d ..... 2.

3. Enter the amount from Form 1040, line 38 ..... 3.

4. Enter the amount shown below for your filing status.

- Single—\$261,500
- Married filing jointly or qualifying widow(er)—\$313,800
- Married filing separately—\$156,900
- Head of household—\$287,650

5. Subtract line 4 from line 3. If the result is more than \$122,500 (>\$61,250 if married filing separately), <sup>step</sup> Enter -0-on line 42. .... 5.

6. Divide line 5 by \$2,500 (\$1,250 if married filing separately). If the result isn't a whole number, increase it to the next higher whole number (for example, increase 0.00004 to 1) ..... 6.

7. Multiply line 6 by 2% (0.02) and enter the result as a decimal (rounded to at least three places) ..... 7.

8. Multiply line 2 by line 7 ..... 8.

9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040, line 42 ..... 9.

**Standard Deduction Chart for People Who Were Born Before January 2, 1953, or Were Blind**

Don't use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above. Enter the number from the box on Form 1040, line 39a .....  Don't use the number of exemptions from line 6d.



IF your filing status is ...	AND the number in the box above is ...	THEN your standard deduction is ...
Single	1	\$7,900
	2	9,450
Married filing jointly or Qualifying widow(er)	1	\$13,950
	2	15,200
	3	16,450
	4	17,700
Married filing separately	1	\$7,600
	2	8,850
	3	10,100
	4	11,350
Head of household	1	\$10,900
	2	12,450

**Line 44**  
**Tax**

Include in the total on line 44 all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described here.
  - Tax from Form(s) 8814 (relating to the election to report child's interest or dividends). Check the appropriate box.
  - Tax from Form 4972 (relating to lump-sum distributions). Check the appropriate box.
  - Tax due to making a section 962 election (the election made by a domestic shareholder of a controlled foreign corporation to be taxed at corporate rates). See section 962 for details. Check box c and enter the amount and "962" in the space next to that box. Attach a statement showing how you figured the tax.
  - Recapture of an education credit. You may owe this tax if you claimed an education credit in an earlier year, and either tax-free educational assistance or a refund of qualified expenses was received in 2017 for the student. See Form 8863 for more details. Check box c and enter the amount and "ECR" in the space next to that box.
    - Any tax from Form 8621, line 16c, relating to a section 1291 fund. Check box c and enter the amount of the tax and "1291TAX" in the space next to that box.
    - Repayment of any excess advance payments of the health coverage tax credit from Form 8885. Check box c and enter the amount of the repayment and "HCTC" in the space next to that box.

**Do you want the IRS to figure the tax on your taxable income for you?**

**Yes.** See chapter 30 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, we will send you a refund. If you didn't pay enough, we will send you a bill.

**No.** Use one of the following methods to figure your tax.

**Tax Table or Tax Computation Worksheet.** If your taxable income is less than \$100,000, you must use the Tax Table, later in these instructions, to figure your tax. Be sure you use the correct column. If your taxable income is \$100,000 or more, use the Tax Computation Worksheet right after the Tax Table.

However, don't use the Tax Table or Tax Computation Worksheet to figure your tax if any of the following applies.

**Form 8615.** Form 8615 generally must be used to figure the tax for any child who had more than \$2,100 of unearned income, such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions), and who either:

1. Was under age 18 at the end of 2017,



Foreign Earned Income Tax Worksheet—Line 44

**A** If Form 1040, line 43, is zero, don't complete this worksheet.

1. Enter the amount from Form 1040, line 43 ..... 1.

2a. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 ..... 2a.

b. Enter the total amount of any itemized deductions or exclusions you couldn't claim because they are related to excluded income ..... b.

c. Subtract line 2b from line 2a. If zero or less, enter -0- ..... c.

3. Add lines 1 and 2c ..... 3.

4. **Figure the tax on the amount on line 3.** Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet\*, Schedule D Tax Worksheet\*, or Form 8615, whichever applies. See the instructions for line 44 to see which tax computation method applies. (Don't use a second Foreign Earned Income Tax Worksheet to figure the tax on this line.) ..... 4.

5. **Figure the tax on the amount on line 2c.** If the amount on line 2c is less than \$100,000, use the Tax Table to figure this tax. If the amount on line 2c is \$100,000 or more, use the Tax Computation Worksheet ..... 5.

6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 ..... 6.

\*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you don't have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filing out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.

2. Reduce (but not below zero) the amount you would otherwise enter on line 2 of your Qualified Dividends and Capital Gain Tax Worksheet or line 6 of your Schedule D Tax Worksheet by any of your capital gain excess not used in (1) above.

3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.

4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet in the Instructions for Schedule D (Form 1040).

• You are filing Schedule D and Schedule D, lines 15 and 16, are both more than zero.

But if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

**Schedule J.** If you had income from farming or fishing (including certain amounts received in connection with the Exxon Valdez litigation), your tax may be less if you choose to figure it using income averaging on Schedule J.

**Foreign Earned Income Tax Worksheet.** If you claimed the foreign earned income exclusion, housing exclusion, or housing deduction on Form 2555 or 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet.

19 of Schedule D is more than zero, use the Schedule D Tax Worksheet in the Instructions for Schedule D to figure the amount to enter on Form 1040, line 44. But, if you are filing Form 2555 or 2555-EZ, you must use the Foreign Earned Income Tax Worksheet instead.

**Qualified Dividends and Capital Gain Tax Worksheet.** Use the Qualified Dividends and Capital Gain Tax Worksheet, later, to figure your tax if you don't have to use the Schedule D Tax Worksheet and if any of the following applies.

- You reported qualified dividends on Form 1040, line 9b.
- You don't have to file Schedule D and you reported capital gain distributions on Form 1040, line 13.

2. Was age 18 at the end of 2017 and didn't have earned income that was more than half of the child's support, or

3. Was a full-time student at least age 19 but under age 24 at the end of 2017 and didn't have earned income that was more than half of the child's support.

But if the child files a joint return for 2017 or if neither of the child's parents was alive at the end of 2017, don't use Form 8615 to figure the child's tax.

A child born on January 1, 2000, is considered to be age 18 at the end of 2017; a child born on January 1, 1999, is considered to be age 19 at the end of 2017; a child born on January 1, 1994, is considered to be age 24 at the end of 2017.

**Schedule D Tax Worksheet.** If you have to file Schedule D, and line 18 or



2017 Form 1040—Lines 45 Through 49

and all of that income and the foreign tax paid on it were reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1 (or substitute statement).

2. The total of your foreign taxes wasn't more than \$300 (not more than \$600 if married filing jointly).

3. You held the stock or bonds on which the dividends or interest were paid for at least 16 days and weren't obligated to pay these amounts to someone else.

4. You aren't filing Form 4563 or excluding income from sources within Puerto Rico.

5. All of your foreign taxes were:
a. Legally owed and not eligible for a refund or reduced tax rate under a tax treaty, and
b. Paid to countries that are recognized by the United States and don't support terrorism.

For more details on these requirements, see the Instructions for Form 1116.

Do you meet all five requirements just listed?

Yes. Enter on line 48 the smaller of (a) your total foreign taxes, or (b) the total of the amounts on Form 1040, lines 44 and 46.

No. See Form 1116 to find out if you can take the credit and, if you can, if you have to file Form 1116.

Line 49

Credit for Child and Dependent Care Expenses

You may be able to take this credit if you paid someone to care for:

- Your qualifying child under age 13 whom you claim as your dependent.
Your disabled spouse or any other disabled person who couldn't care for himself or herself; or
Your child whom you couldn't claim as a dependent because of the rules for Children of divorced or separated parents in the instructions for line 6c.

For details, see Tax Topic 602 or see Form 2441.

Line 46

Excess Advance Premium Tax Credit Repayment

The premium tax credit helps pay premiums for health insurance purchased from the Marketplace. Eligible individuals may have advance payments of the premium tax credit paid on their behalf directly to the insurance company. If you, your spouse with whom you are filing a joint return, or your dependent was enrolled in coverage purchased from the Marketplace and advance payments of the premium tax credit were made for the coverage, complete Form 8962 to reconcile (compare) the advance payments with your premium tax credit. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. If the advance credit payments were more than the premium tax credit you can claim, the amount you must repay will be shown on Form 8962, line 29. Enter that amount, if any, on Form 1040, line 46.

You may have to repay excess advance payments of the premium tax credit even if someone else enrolled you, your spouse, or your dependent in Marketplace coverage. In that case, another individual may have received the Form 1095-A for the coverage. You also may have to repay excess advance payments of the premium tax credit if you enrolled an individual in coverage through the Marketplace, you don't claim the individual as a dependent on your return, and no one else claims that individual as a dependent. For more information, see the Instructions for Form 8962.

Line 48

Foreign Tax Credit

If you paid income tax to a foreign country or U.S. possession, you may be able to take this credit. Generally, you must complete and attach Form 1116 to do so.

Exception. You don't have to complete Form 1116 to take this credit if all of the following apply.

- All of your foreign source gross income was from interest and dividends

Line 45

Alternative Minimum Tax (AMT)

If you aren't sure whether you owe the AMT, complete the Worksheet To See if You Should Fill in Form 6251.

Exception. Fill in Form 6251 instead of using the worksheet if you claimed or received any of the following items.

- Accelerated depreciation.
Tax-exempt interest from private activity bonds.
Intangible drilling, circulation, research, experimental, or mining costs.
Amortization of pollution-control facilities or depletion.
Income or (loss) from tax-shelter farm activities, passive activities, partnerships, S corporations, or activities for which you aren't at risk.
Income from long-term contracts not figured using the percentage-of-completion method.
Interest paid on a home mortgage not used to buy, build, or substantially improve your home.
Investment interest expense reported on Form 4952.
Net operating loss deduction.
Alternative minimum tax adjustments from an estate, trust, electing large partnership, or cooperative.
Section 1202 exclusion.
Stock by exercising an incentive stock option and you didn't dispose of the stock in the same year.
Any general business credit claimed on Form 3800 if either line 6 (in Part I) or line 25 of Form 3800 is more than zero.

Qualified electric vehicle credit.
Alternative fuel vehicle refueling property tax.
Credit for prior year minimum tax.
Foreign tax credit.

Net qualified disaster loss and you are reporting your standard deduction on Schedule A, line 28. See the instructions for Form 4684 for more information.

Form 6251 should be filed in for certain children who are under age 24 at the end of 2017. See the Instructions for Form 6251 for more information.

For help with the alternative minimum tax, go to IRS.gov/AMT.



Keep for Your Records

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Before you begin: See the earlier instructions for line 44 to see if you can use this worksheet to figure your tax. Before completing this worksheet, complete Form 1040 through line 43. If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

Worksheet with 27 numbered lines for calculating qualified dividends and capital gains tax. Includes instructions for each line and a final calculation for line 27.

\*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

**Worksheet To See if You Should Fill in Form 6251—Line 45**

**Keep for Your Records**

**Before you begin:** ✓ Be sure you have read the **Exception** in the instructions for this line to see if you must fill in Form 6251 instead of using this worksheet.

1. Are you filing Schedule A?

No. Skip lines 1 and 2, enter on line 3 the amount from Form 1040, line 38, and go to line 4.

Yes. Enter the amount from Form 1040, line 41

2. Enter the total of the amounts from Schedule A, lines 9 and 27

3. Add lines 1 and 2

4. Enter any tax refund from Form 1040, lines 10 and 21

5. If you completed the Itemized Deductions Worksheet in the Instructions for Schedule A, enter the amount from line 9 of that worksheet

6. Add lines 4 and 5

7. Subtract line 6 from line 3

8. Enter the amount shown below for your filing status.

- Single or head of household—\$4,300
- Married filing jointly or qualifying widow(er)—\$84,500
- Married filing separately—\$42,250

9. Is the amount on line 7 more than the amount on line 8?

No. Don't complete the rest of this worksheet. You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave line 45 blank.

Yes. Subtract line 8 from line 7

10. Enter the amount shown below for your filing status.

- Single or head of household—\$120,700
- Married filing jointly or qualifying widow(er)—\$160,900
- Married filing separately—\$80,450

11. Is the amount on line 7 more than the amount on line 10?

No. Skip line 12. Enter on line 13 the amount from line 9, and go to line 14.

Yes. Subtract line 10 from line 7

12. Multiply line 11 by 25% (0.25) and enter the **smaller** of the result or line 8

13. Add lines 9 and 12

14. Is the amount on line 13 more than \$187,800 (\$93,900 if married filing separately)?

Yes. **STOP** Fill in Form 6251 to see if you owe the alternative minimum tax.

No. Multiply line 13 by 26% (0.26)

15. Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. (If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before including it in this calculation)

Next, is the amount on line 14 more than the amount on line 15?

Yes. Fill in Form 6251 to see if you owe the alternative minimum tax.

No. You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave line 45 blank.

Need more information or forms? Visit [IRS.gov](http://IRS.gov).

**Line 50**

**Education Credits**

If you (or your dependent) paid qualified expenses in 2017 for yourself, your spouse, or your dependent to enroll in or attend an eligible educational institution, you may be able to take an education credit. See Form 8863 for details. However, you can't take an education credit if any of the following applies:

- You, or your spouse if filing jointly, are claimed as a dependent on someone else's (such as your parent's) 2017 tax return.
- Your filing status is married filing separately.
- The amount on Form 1040, line 38, is \$90,000 or more (\$180,000 or more if married filing jointly).
- You are taking a deduction for tuition and fees on Form 1040, line 34, for the same student.
- You, or your spouse, were a non-resident alien for any part of 2017 unless your filing status is married filing jointly.

You may be able to increase an education credit if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income.

For more information, see Pub. 970, the instructions for line 68, and [IRS.gov/EdCredit](http://IRS.gov/EdCredit).

**Line 51**

**Retirement Savings Contributions Credit (Saver's Credit)**

You may be able to take this credit if you, or your spouse if filing jointly, made (a) contributions, other than rollover contributions, to a traditional or Roth IRA (including a myRA); (b) elective deferrals to a 401(k) or 403(b) plan (including designated Roth contributions) or to a governmental 457, SEP, or SIMPLE plan; (c) voluntary employee contributions to a qualified retirement plan (including the Federal Thrift Savings Plan); or (d) contributions to a 501(c)(18)(D) plan.

However, you can't take the credit if either of the following applies:

1. The amount on Form 1040, line 38, is more than \$31,000 (\$46,500 if head of household; \$62,000 if married filing jointly).
2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2000, (b) is claimed as a dependent on someone else's 2017 tax return, or (c) was a student (defined next).

You were a student if during any part of 5 calendar months of 2017 you:

- Were enrolled as a full-time student at a school, or
  - Took a full-time, on-farm training course given by a school or a state, county, or local government agency.
- A school includes a technical, trade, or mechanical school. It doesn't include an on-the-job training course, correspondence school, or school offering courses only through the internet.
- For more details, see [Tax.Topic/610](http://Tax.Topic/610) or see Form 8880.

**Line 52**

**Child Tax Credit**

**Form 8862 required.** If your 2016 child tax credit was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your 2017 tax return to claim the credit in 2017. See Form 8862 and its instructions for details.

**CAUTION** If you take the child tax credit even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the child tax credit rules, you won't be allowed to take the child tax credit or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you fraudulently take the child tax credit, you won't be allowed to take either credit for 10 years. You also may have to pay penalties.

Need more information or forms? Visit [IRS.gov](http://IRS.gov).

**2017 Child Tax Credit Worksheet—Line 52**



1. To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2017, and meet all the conditions in Steps 1 through 3 in the instructions for line 6c. Make sure you checked the box on Form 1040, line 6c, column (4), for each qualifying child.

2. If you don't have a qualifying child, you can't claim the child tax credit.

3. Be sure to see "Social security number" in the instructions for line 6c. If your qualifying child has an ITIN instead of an SSN, file Schedule 8812.

4. Do not use this worksheet, but use Pub. 972 instead, if:
- a. You are claiming the adoption credit, mortgage interest credit, District of Columbia first-time homebuyer credit, or residential energy efficient property credit;
  - b. You are excluding income from Puerto Rico; or
  - c. You are filing Form 2555, 2555-EZ, or 4563.

**Part 1**

1. Number of qualifying children: \_\_\_\_\_ × \$1,000.  
Enter the result. 1

2. Enter the amount from Form 1040, line 38. 2

3. Enter the amount shown below for your filing status.

- Married filing jointly — \$110,000
- Single, head of household, or qualifying widow(er) — \$75,000
- Married filing separately — \$55,000

3

4. Is the amount on line 2 more than the amount on line 3?  
 **No.** Leave line 4 blank. Enter -0- on line 5, and go to line 6.  
 **Yes.** Subtract line 3 from line 2. If the result isn't a multiple of \$1,000, increase it to the next multiple of \$1,000. For example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.  
4

5. Multiply the amount on line 4 by 5% (0.05). Enter the result. 5

6. Is the amount on line 1 more than the amount on line 5?  
 **No.** You can't take the child tax credit on Form 1040, line 52. You also can't take the additional child tax credit on Form 1040, line 67. Complete the rest of your Form 1040.  
 **Yes.** Subtract line 5 from line 1. Enter the result. Go to Part 2. 6

**2017 Child Tax Credit Worksheet—Continued**

**Before you begin Part 2:** ✓ Figure the amount of any credits you are claiming on Form 5695, Part II; Form 8910; Form 8936; or Schedule R.

**Part 2**

7. Enter the amount from Form 1040, line 47. 7

8. Add any amounts from:

- Form 1040, line 48 \_\_\_\_\_
- Form 1040, line 49 + \_\_\_\_\_
- Form 1040, line 50 + \_\_\_\_\_
- Form 1040, line 51 + \_\_\_\_\_
- Form 5695, line 30 + \_\_\_\_\_
- Form 8910, line 15 + \_\_\_\_\_
- Form 8936, line 23 + \_\_\_\_\_
- Schedule R, line 22 + \_\_\_\_\_

Enter the total. 8

9. Are the amounts on lines 7 and 8 the same?  
 **Yes.** You can't take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.  
 **No.** Subtract line 8 from line 7. 9

10. Is the amount on line 6 more than the amount on line 9?  
 **Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below. **This is your child tax credit.**  
 **No.** Enter the amount from line 6. 10



You may be able to take the **additional child tax credit** on Form 1040, line 67, if you answered "Yes" on line 9 or line 10 above.

- First, complete your Form 1040 through lines 66a and 66b.
- Then, use Schedule 8812 to figure any additional child tax credit.



Enter this amount on Form 1040, line 52.

**Keep for Your Records**

2017 Form 1040—Lines 53 Through 59

**Line 53****Residential Energy Credits**

**Residential energy efficient property credit.** You may be able to take this credit by completing and attaching Form 5695 if you paid for any of the following during 2017.

- Qualified solar electric property for use in your home located in the United States.
- Qualified solar water heating property for use in your home located in the United States.
- Qualified fuel cell property installed on or in connection with your main home located in the United States.
- Qualified small wind energy property for use in connection with your home located in the United States.
- Qualified geothermal heat pump property installed on or in connection with your home located in the United States.

**Nonbusiness energy property credit.** You may be able to take this credit by completing and attaching Form 5695 for any of the following improvements to your main home located in the United States in 2017 if they are new and meet certain requirements for energy efficiency.

- Any insulation material or system primarily designed to reduce heat gain or loss in your home.
- Exterior windows (including skylights).
- Exterior doors.
- A metal roof or asphalt roof with pigmented coatings or cooling granules primarily designed to reduce the heat gain in your home.

You may also be able to take this credit for the cost of the following items if the items meet certain performance and quality standards.

- Certain electric heat pump water heaters, electric heat pumps, central air conditioners, and natural gas, propane, or oil water heaters.
- A qualified furnace or hot water boiler that uses natural gas, propane, or oil.
- A stove that burns biomass fuel to heat your home or to heat water for use in your home.

- Alternative motor vehicle credit. See Form 8910 if you placed a new fuel cell motor vehicle in service during 2017.
- Alternative fuel vehicle refueling property credit. See Form 8911.
- Credit to holders of tax credit bonds. See Form 8912.

**Other Taxes****Line 58****Unreported Social Security and Medicare Tax from Forms 4137 and 8919**

Enter the total of any taxes from Form 4137 and Form 8919. Check the appropriate box(es).

**Form 4137.** If you received tips of \$20 or more in any month and you didn't report the full amount to your employer, you must pay the social security and Medicare or railroad retirement (RRTA) tax on the unreported tips.

Don't include the value of any non-cash tips, such as tickets or passes. You don't pay social security and Medicare taxes or RRTA tax on these noncash tips.

To figure the social security and Medicare tax, use Form 4137. If you owe RRTA tax, contact your employer. Your employer will figure and collect the RRTA tax.

**Caution** You may be charged a penalty equal to 50% of the social security and Medicare or RRTA tax due on tips you received but didn't report to your employer.

**Form 8919.** If you are an employee who received wages from an employer who didn't withhold social security and Medicare tax from your wages, use Form 8919 to figure your share of the unreported tax. Include on line 58 the amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 7.

**Line 59****Additional Tax on IRAs, Other Qualified Retirement Plans, etc.**

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329. Also see Form 5329 and its instructions for definitions of the terms used here.

1. You received an early distribution from (a) an IRA or other qualified retirement plan, (b) an annuity, or (c) a modified endowment contract entered into after June 20, 1988, and the total distribution wasn't rolled over.
2. Excess contributions were made to your IRA. Coverdell education savings account (ESA), Archer MSA, health savings account (HSA), or ABLE account.
3. You received a taxable distribution from a Coverdell ESA, qualified tuition program, or ABLE account.
4. You were born before July 1, 1946, and didn't take the minimum required distribution from your IRA or other qualified retirement plan.

**Exception.** If only item (1) applies and distribution code 1 is correctly shown in box 7 of all your Forms 1099-R, you don't have to file Form 5329. Instead, multiply the taxable amount of the distribution by 10% (0.10) and enter the result on line 59. The taxable amount of the distribution is the part of the distribution you reported on Form 1040, line 15b or 16b, or on Form 4972. Also, enter "No" under the heading *Other Taxes* to the left of line 59 to indicate that you don't have to file Form 5329. But you must file Form 5329 if distribution code 1 is incorrectly shown in box 7 of Form 1099-R or you qualify for an exception, such as the exceptions for qualified medical expenses, qualified higher education expenses, qualified first-time homebuyer distributions, or a qualified reservist distribution.

**Line 60a**  
**Household Employment Taxes**

Enter the household employment taxes you owe for having a household employee. If any of the following apply, see Schedule H and its instructions to find out if you owe these taxes.

1. You paid any one household employee (defined below) cash wages of \$2,000 or more in 2017. Cash wages include wages paid by check, money order, etc. But don't count amounts paid to an employee who was under age 18 at any time in 2017 and was a student.
2. You withheld federal income tax during 2017 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2016 or 2017 to household employees.

Any person who does household work is a household employee if you can control what will be done and how it will be done. Household work includes work done in or around your home by babysitters, nannies, health aides, housekeepers, yard workers, and similar domestic workers.

**Line 60b****First-Time Homebuyer Credit Repayment**

Enter the first-time homebuyer credit you have to repay if you bought the home in 2008.

If you bought the home in 2008 and owned and used it as your main home for all of 2017, you can enter your 2017 repayment on this line without attaching Form 5405.

See the Form 5405 instructions for details and for exceptions to the repayment rule.

**Line 61****Health Care: Individual Responsibility**

For each month of 2017, you must either:

- Have qualifying health care coverage for yourself, your spouse (if filing

2017 Form 1040—Lines 59 Through 61

jointly), and anyone you can or do claim as a dependent (you are treated as having coverage for any month in which you have coverage for at least 1 day of the month).

- Qualify for an exemption from the requirement to have health care coverage, or
- Make a shared responsibility payment with your return and enter the amount on this line.

If you had qualifying health care coverage (called minimum essential coverage) for every month of 2017 for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent, check the box on this line and leave the entry space blank.

You can check the box even if:

- A dependent child who was born or adopted during the year wasn't covered by your insurance during the month of or months before birth or adoption (but the child must have had minimum essential coverage every month of 2017 following the birth or adoption), or
- A spouse or dependent who died during the year wasn't covered by your insurance during the month of death and months after death (but he or she must have had minimum essential coverage every month of 2017 before death).

If you can't check the box on this line, you must generally either claim a coverage exemption on Form 8965 or report a shared responsibility payment on line 61 for each month that you, your spouse (if filing jointly), or someone you can or do claim as a dependent didn't have coverage. See the Instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment. However, if you can be claimed as a dependent, you don't need to check the box, claim a coverage exemption or report a payment. Leave the entry space blank. You don't need to attach Form 8965 or see its instructions.

If you or someone in your household had minimum essential coverage in 2017, the provider of that coverage is required to send you and the IRS a Form 1095-A, 1095-B, or 1095-C (with Part III completed) that lists individuals in your family who were enrolled in the coverage and shows their months of coverage.



2017 Form 1040—Lines 61 and 62

Individuals enrolled in health insurance coverage through the Marketplace generally receive this information on Form 1095-A, Health Insurance Marketplace Statement.

Line 62

Other Taxes

Use line 62 to report any taxes not reported elsewhere on your return or other schedules. To find out if you owe the tax, see the form or publication indicated. Enter on line 62 the total of all the following taxes you owe.

- Additional Medicare Tax. See Form 8959 and its instructions if the total of your 2017 wages and any self-employment income was more than:
- \$125,000 if married filing separately;
- \$250,000 if married filing jointly;
- \$200,000 if single, head of household, or qualifying widow(er).

Your health care coverage provider may have asked for your social security number. To understand why, go to IRS.gov/ACASNY.

Minimum essential coverage. Most health care coverage that people have is minimum essential coverage. Minimum essential coverage includes:
- Most types of health care coverage provided by your employer;
- Many types of government-sponsored health care coverage including Medicare, most Medicaid coverage, and most health care coverage provided to veterans and active duty service members.

Health care coverage you buy through the Marketplace; and
Certain types of health care coverage you buy directly from an insurance company.
See the instructions for Form 8965 for more information on what qualifies as minimum essential coverage.

Reminder—Health care coverage. If you need health care coverage, go to www.HealthCare.gov to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get...

- \$22,900 if married filing separately;
- \$147,900 if married filing jointly or qualifying widow(er); or
- \$97,900 if single or head of household.

Other taxes. For the following taxes, check box c and, in the space next to that box, enter the amount of the tax and the code that identifies it. If you need more room, attach a statement listing the amount of each tax and the code.

- 1. Additional tax on health savings accounts (HSA) distributions (see Form 8889, Part II). Identify as "HSA."
2. Additional tax on an HSA because you didn't remain an eligible individual during the testing period (see Form 8889, Part III). Identify as "HDHP."
3. Additional tax on Archer MSA distributions (see Form 8853). Identify as "MSA."
4. Additional tax on Medicare Advantage MSA distributions (see Form 8853). Identify as "Med MSA."
5. Recapture of the following credits:
a. Investment credit (see Form 4255). Identify as "ICR."
b. Low-income housing credit (see Form 8611). Identify as "LHCR."
c. Indian employment credit (see Form 8845). Identify as "IECR."
d. New markets credit (see Form 8874). Identify as "NMCRC."
e. Credit for employer-provided child care facilities (see Form 8882). Identify as "ECCFR."
f. Alternative motor vehicle credit (see Form 8910). Identify as "AMVCR."
g. Alternative fuel vehicle refueling property credit (see Form 8911). Identify as "ARPCR."
h. Qualified plug-in electric drive motor vehicle credit (see Form 8936). Identify as "8936R."
6. Recapture of federal mortgage subsidy. If you sold your home in 2017 and it was financed (in whole or in part) from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, see Form 8828. Identify as "FMSR."

Net Investment Income Tax. See Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

- \$125,000 if married filing separately;
- \$250,000 if married filing jointly or qualifying widow(er); or
- \$200,000 if single or head of household.

If you file Form 2555 or 2555-EZ, see Form 8960 and its instructions if the amount on Form 1040, line 38, is more than:

7. Section 72(m)(5) excess benefits tax (see Pub. 560). Identify as "Sec. 72(m)(5)."

8. Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance. This tax should be shown in box 12 of Form W-2 with codes A and B or M and N. Identify as "UT."

9. Golden parachute payments. If you received an excess parachute payment (EPP), you must pay a 20% tax on it. This tax should be shown in box 12 of Form W-2 with code K. If you received a Form 1099-MISC, the tax is 20% of the EPP shown in box 13. Identify as "EPP."

10. Tax on accumulation distribution of trusts (see Form 4970). Identify as "ADT."

11. Excise tax on insider stock compensation from an expatriated corporation. See section 4985. Identify as "ISC."

12. Interest on the tax due on installment income from the sale of certain residential lots and timeshares. Identify as "453(J)(3)."

13. Interest on the deferred tax on gain from certain installment sales with a sales price over \$50,000. Identify as "453A(c)."

14. Additional tax on recapture of a charitable contribution deduction relating to a fractional interest in tangible personal property. See Pub. 526. Identify as "HTPP."

15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."

16. Additional tax on income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A. This income should be shown in box 12 of Form W-2 with code Z, or in box 15b of Form 1099-MISC. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 409A(a)(1)(B)(ii). See section 409A(a)(1)(B) for details. Identify as "NQDC."

17. Additional tax on compensation you received from a nonqualified deferred compensation plan described in section 457A if the compensation would

have been includable in your income in an earlier year except that the amount wasn't determinable until 2017. The tax is 20% of the amount required to be included in income plus an interest amount determined under section 457A(c)(2). See section 457A for details. Identify as "457A."

18. Tax on noneffectively connected income for any part of the year you were a nonresident alien (see the Instructions for Form 1040NR). Identify as "1040NR."

19. Any interest amount from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund. Identify as "1291INT."

20. Any interest amount from Form 8621, line 24. Identify as "1294INT."

Payments

Line 64

Federal Income Tax Withheld

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 64. The amount withheld should be shown in box 2 of Form W-2 and in box 4 of Form W-2G or 1099-R. Attach your Form(s) W-2 to the front of your return. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

If you received a 2017 Form 1099 showing federal income tax withheld on dividends, taxable or tax-exempt interest income, unemployment compensation, social security benefits, railroad retirement benefits, or other income you received, include the amount withheld in the total on line 64. This should be shown in box 4 of Form 1099, box 6 of Form SSA-1099, or box 10 of Form RRB-1099.

If you had Additional Medicare Tax withheld, include the amount shown on Form 8959, line 24, in the total on line 64. Attach Form 8959.

Include on line 64 any federal income tax withheld that is shown on a Schedule K-1.

Also include on line 64 any tax withheld that is shown on Form 1042-S, Form 8805, or Form 8288-A. You should attach the form to your return to claim a credit for the withholding.

Line 65

2017 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2017. Include any overpayment that you applied to your 2017 estimated tax from:

- Your 2016 return, or
- An amended return (Form 1040X).

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, you can divide the amount paid in any way you choose as long as you both agree. If you can't agree, you must divide the payments in proportion to each spouse's individual tax as shown on your separate returns for 2017. For an example and more information, see Pub. 505. Be sure to show both social security numbers (SSNs) in the space provided on the separate returns. If you or your spouse paid separate estimated tax but you are now filing a joint return, add the amounts you each paid. Follow these instructions even if your spouse died in 2017 or in 2018 before filing a 2017 return.

Divorced taxpayers. If you got divorced in 2017 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on the front of Form 1040. If you were divorced and remarried in 2017, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the heading Payments to the left of line 65, enter your former spouse's SSN, followed by "DIV."

Name change. If you changed your name and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 that explains all the payments you and your spouse made in 2017 and the name(s) and SSN(s) under which you made them.

2017 Form 1040—Lines 61 and 62

Individuals enrolled in health insurance coverage through the Marketplace generally receive this information on Form 1095-A, Health Insurance Marketplace Statement.

Individuals enrolled in health insurance coverage provided by their employer generally receive this information on either Form 1095-B, Health Coverage, or on Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.

Individuals enrolled in a government-sponsored health program or in other types of coverage generally receive this information on Form 1095-B, Health Coverage.

You should receive Form 1095-A by early February, 2018 and Form 1095-B or Form 1095-C by early March 2018, if applicable. You don't need to wait to receive your Form 1095-B or 1095-C to file your return. You may rely on other information about your coverage to complete line 61. Don't include Form 1095-A, Form 1095-B, or Form 1095-C with your tax return.

Your health care coverage provider may have asked for your social security number. To understand why, go to IRS.gov/ACASNY.

Minimum essential coverage. Most health care coverage that people have is minimum essential coverage.

Minimum essential coverage includes:
- Most types of health care coverage provided by your employer;
- Many types of government-sponsored health care coverage including Medicare, most Medicaid coverage, and most health care coverage provided to veterans and active duty service members.

Health care coverage you buy through the Marketplace; and
Certain types of health care coverage you buy directly from an insurance company.
See the instructions for Form 8965 for more information on what qualifies as minimum essential coverage.

Reminder—Health care coverage. If you need health care coverage, go to www.HealthCare.gov to learn about health insurance options for you and your family, how to buy health insurance, and how you might qualify to get...





2017 Form 1040—Lines 66a and 66b

4. Are you filing a joint return for 2017?
Yes. Skip questions 5 and 6; go to Step 3.
No. Continue

5. Could you be a qualifying child of another person for 2017?
Check "No" if the other person isn't required to file, and isn't filing a 2017 tax return or is filing a 2017 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples).
Yes. Skip
No. Continue

You can't take the credit. Enter "No" on the dotted line next to line 66a.

6. Can you be claimed as a dependent on someone else's 2017 tax return?
Yes. Skip
No. Go to Step 5.
You can't take the credit.

Step 5 Earned Income

1. Are you filing Schedule SE, because you were a member of the clergy or you had church employee income of \$108.28 or more?
Yes. Complete the Church employees, whichever applies.
No. Continue

2. Enter the amount from Form 1040, line 7:
1.
2. Enter any amount included on Form 1040, line 7, that is a taxable scholarship or fellowship grant not reported on a Form W-2.
3. Enter any amount included on Form 1040, line 7, that you received for work performed while an inmate in a penal institution. (Enter "PKI" and the same amount on the dotted line next to Form 1040, line 7).

4. Enter any amount included on Form 1040, line 7, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. (Enter "DFC" and the same amount on the dotted line next to Form 1040, line 7). This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received.

5. Enter any amount included on Form 1040, line 7, that is a Medicaid waiver payment you exclude from income. (See the instructions for line 21).

6. Add lines 2, 3, 4, and 5.

Need more information or forms? Visit IRS.gov.

7. Subtract line 6 from line 1.
8. Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter this amount on Form 1040, line 66b. See Combat pay, nontaxable, later.

9. Add lines 7 and 8. This is your earned income\*.

\* You may be able to elect to use your 2016 earned income to figure your EIC if (a) your 2016 earned income was more than your 2017 earned income, and (b) your main home was in the one of the Presidentially declared disaster areas eligible for this relief on the specified date. For details, see Pub. 976. If you make this election, skip question 2 and go to question 3.

10. Electing to include nontaxable combat pay may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election.

11. If you are using your 2016 earned income to figure your 2017 EIC, and you elected to include nontaxable combat pay, be sure to use 2016 nontaxable combat pay and enter that amount on line 66b.

12. Were you self-employed at any time in 2017, or are you filing Schedule SE, because you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee?
Yes. Skip question 3.
No. Continue

13. If you have:
3 or more qualifying children, is your earned income less than \$48,340 (\$53,950 if married filing jointly)?
2 qualifying children, is your earned income less than \$45,007 (\$50,597 if married filing jointly)?
1 qualifying child, is your earned income less than \$39,617 (\$45,207 if married filing jointly)?
No qualifying children, is your earned income less than \$15,010 (\$20,600 if married filing jointly)?
Yes. Go to Step 6.
No. Go to Step 7.

You can't take the credit.

Step 6 How To Figure the Credit

1. Do you want the IRS to figure the credit for you?
Yes. See Credit
No. Go to Worksheet A, figured by the IRS, later.

Definitions and Special Rules

Adopted child. An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption.

2017 Form 1040—Lines 66a and 66b

Form 4797 filers. If the amount on Form 1040, line 13, includes an amount from Form 4797, you must use Worksheet 1 in Pub. 596 to see if you can take the EIC. Otherwise, stop, you can't take the EIC.

Form 8862, who must file. You must file Form 8862 if your EIC for a year after 1996 was reduced or disallowed for any reason other than a math or clerical error. But don't file Form 8862 if either of the following applies.

- You filed Form 8862 for another year, the EIC was allowed for that year, and your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
You are taking the EIC without a qualifying child and the only reason your EIC was reduced or disallowed in the other year was because it was determined that a child listed on Schedule EIC wasn't your qualifying child.
Also, don't file Form 8862 or take the credit for the:
2 years after the most recent tax year for which there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
10 years after the most recent tax year for which there was a final determination that your EIC claim was due to fraud.

Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. For more details on authorized placement agencies, see Pub. 596.

Married child. A child who was married at the end of 2017 is a qualifying child only if (a) you can claim him or her as your dependent on Form 1040, line 6c, or (b) you could have claimed him or her as your dependent except for the special rule for Children of divorced or separated parents in the instructions for line 6c.

Members of the military. If you were on extended active duty outside the United States, your main home is considered to be in the United States during that duty period. Extended active duty is military duty ordered for an indefinite period or for a period of more than 90 days. Once you begin serving extended active duty, you are considered to be on extended active duty even if you don't serve more than 90 days.

Nonresident aliens. If your filing status is married filing jointly, go to Step 2. Otherwise, stop; you can't take the EIC. Enter "No" on the dotted line next to line 66a.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2017, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condition (a) has lasted or can be expected to last continuously for at least a year, or (b) can be expected to lead to death.

Qualifying child of more than one person. Even if a child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all of the following tax benefits, unless the special rule for Children of divorced or separated parents in the instructions for line 6c applies.

- Dependency exemption (line 6c).
Child tax credits (lines 52 and 67).
Head of household filing status (line 4).

Need more information or forms? Visit IRS.gov.

Church employees. Determine how much of the amount on Form 1040, line 7, also was reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 7, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7). Be sure to answer "Yes" to question 2 in Step 5.

Clergy. The following instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that also was reported on Form 1040, line 7:

- Enter "Clergy" on the dotted line next to Form 1040, line 66a.
Determine how much of the amount on Form 1040, line 7, also was reported on Schedule SE, Section A, line 2, or Section B, line 2.
Subtract that amount from the amount on Form 1040, line 7. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 7).
Be sure to answer "Yes" to question 2 in Step 5.

Combat pay, nontaxable. If you were a member of the U.S. Armed Forces who served in a combat zone, certain pay is excluded from your income. See Combat Zone Exclusion in Pub. 596. You can elect to include this pay in your earned income when figuring the EIC. The amount of your nontaxable combat pay should be shown in box 12 of Form(s) W-2 with code Q. If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one also can make it but doesn't have to.

If you are using your 2016 earned income to figure your 2017 EIC and you elected to include nontaxable combat pay, be sure to use 2016 nontaxable combat pay and enter that amount on line 66b.

Credit figured by the IRS. To have the IRS figure your EIC:

- Enter "EIC" on the dotted line next to Form 1040, line 66a.
Be sure you enter the nontaxable combat pay you elect to include in earned income on Form 1040, line 66b. See Combat pay, nontaxable, earlier.
If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, later.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time the child lived with you. Also see Kidnapped child in the instructions for line 6c and Members of the military, later. A child is considered to have lived with you for more than half of 2017 if the child was born or died in 2017 and your home was this child's home for more than half the time he or she was alive in 2017.

Worksheet A—2017 EIC—Lines 66a and 66b

Keep for Your Records

Before you begin: Be sure you are using the correct worksheet. Use this worksheet only if you answered "No" to Step 5, question 2. Otherwise, use Worksheet B.

Part 1

All Filers Using Worksheet A

- 1. Enter your earned income from Step 5.
2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit.
3. Enter the amount from Form 1040, line 38.
4. Are the amounts on lines 3 and 1 the same?
5. If you have:
- No qualifying children, is the amount on line 3 less than \$8,350?
- 1 or more qualifying children, is the amount on line 3 less than \$18,350?
- Yes. Leave line 5 blank; enter the amount from line 2 on line 6.
- No. Look up the amount on line 3 in the EIC Table to find the credit.

Part 2

Filers Who Answered "No" on Line 4

- 6. This is your earned income credit.
Reminder: If you have a qualifying child, complete and attach Schedule EIC.
If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2017.

If you won't be taking the EIC with a qualifying child, enter "No" on the dotted line next to line 66a. Otherwise, go to Step 3, question 1.

Social security number (SSN). For the EIC, a valid SSN is a number issued by the Social Security Administration unless "Not Valid for Employment" is printed on the social security card and the number was issued solely to allow the recipient of the SSN to apply for or receive a federally funded benefit.

To find out how to get an SSN, see Social Security Number (SSN) near the beginning of these instructions. If you won't have an SSN by the date your return is due, see What if You Can't File on Time?

If you didn't have an SSN by the due date of your 2017 return (including extensions), you can't claim the EIC on either your original or an amended 2017 return, even if you later get an SSN.

Student. A student is a child who during any part of 5 calendar months of 2017 was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency.

Welfare benefits, effect of credit on. Any refund you receive as a result of taking the EIC can't be counted as income when determining if you or anyone else is eligible for benefits or assistance.

- 4. Credit for child and dependent care expenses (line 49).
5. Exclusion for dependent care benefits (Form 2441, Part III).

6. Earned income credit (lines 66a and 66b). No other person can take any of the six tax benefits just listed based on the qualifying child.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.
If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2017.

If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2017, but only if that person's AGI is higher than the highest AGI of any parent of the child who can claim the child.

TIP If, under these rules, you can't claim a child as a qualifying child for the EIC, you may be able to claim the EIC under the rules for a taxpayer without a qualifying child. For more information, see Pub. 596.

Example. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your daughter doesn't meet the conditions to be a qualifying child of any other person, including her other parent.

For more details and examples, see Pub. 596.

Worksheet B—2017 EIC—Lines 66a and 66b



Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 2.

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4. If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

Table with 4 columns: 1a, 1b, 1c, 1d, 1e. Rows for entering amounts from various tax forms and calculating net profit/loss.

Part 2

Self-Employed NOT Required To File Schedule SE

Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

Table with 3 columns: 2a, 2b, 2c. Rows for entering amounts from Schedule F, Schedule K-1, and other sources.

If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C or C-EZ

Table with 1 column: 3. Row for entering amount from Schedule C, line 1, or Schedule C-EZ, line 1.

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

Table with 4 columns: 4a, 4b, 4c, 4d. Rows for entering earned income, combining lines, and calculating total earned income.

Worksheet B—2017 EIC—Lines 66a and 66b—Continued



Keep for Your Records

Part 5

All Filers Using Worksheet B

- 6. Enter your total earned income from Part 4, line 4b.
7. Look up the amount on line 6 above in the EIC Table to find the credit.
8. Enter the amount from Form 1040, line 38.
9. Are the amounts on lines 8 and 6 the same?

Part 6

Filers Who Answered "No" on Line 9

- 10. If you have:
- No qualifying children, is the amount on line 8 less than \$8,350 (\$13,950 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$18,350 (\$23,950 if married filing jointly)?
- Yes. Leave line 10 blank; enter the amount from line 7 on line 11.
- No. Look up the amount on line 8 in the EIC Table to find the credit.

Part 7

Your Earned Income Credit

- 11. This is your earned income credit.
Reminder— If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2017.

Worksheet B—2017 EIC—Lines 66a and 66b



Keep for Your Records

Use this worksheet if you answered "Yes" to Step 5, question 2.

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4. If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

Table with 4 columns: 1a, 1b, 1c, 1d, 1e. Rows for entering amounts from various tax forms and calculating net profit/loss.

Part 2

Self-Employed NOT Required To File Schedule SE

Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

Table with 3 columns: 2a, 2b, 2c. Rows for entering amounts from Schedule F, Schedule K-1, and other sources.

If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C or C-EZ

Table with 1 column: 3. Row for entering amount from Schedule C, line 1, or Schedule C-EZ, line 1.

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

Table with 4 columns: 4a, 4b, 4c, 4d. Rows for entering earned income, combining lines, and calculating total earned income.



2017 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example: If your filing status is "At least - But less than" includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Worksheet is \$2,455, you would enter \$842.

Table with 4 columns: Filing status, Number of children, and two credit columns. Includes a small diagram for the 'Your credit' column.

Worksheet is \$2,455, you would enter \$842.

Table with 4 columns: Filing status, Number of children, and two credit columns. Continuation of the EIC table.

(Continued)

2017 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example: If your filing status is "At least - But less than" includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Worksheet is \$2,455, you would enter \$842.

Table with 4 columns: Filing status, Number of children, and two credit columns. Continuation of the EIC table.

Worksheet is \$2,455, you would enter \$842.

Table with 4 columns: Filing status, Number of children, and two credit columns. Continuation of the EIC table.

(Continued)

2017 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example: If your filing status is "At least - But less than" includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Worksheet is \$2,455, you would enter \$842.

Table with 4 columns: Filing status, Number of children, and two credit columns. Continuation of the EIC table.

Worksheet is \$2,455, you would enter \$842.

Table with 4 columns: Filing status, Number of children, and two credit columns. Continuation of the EIC table.

(Continued)

2017 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example: If your filing status is "At least - But less than" includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Worksheet is \$2,455, you would enter \$842.

Table with 4 columns: Filing status, Number of children, and two credit columns. Continuation of the EIC table.

Worksheet is \$2,455, you would enter \$842.

Table with 4 columns: Filing status, Number of children, and two credit columns. Continuation of the EIC table.

(Continued)



Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than), 'And your filing status is-' (Single, head of household, or qualifying widow(er) and the number of children you have), 'And your filing status is-' (Married filing jointly and the number of children you have), and 'Your credit is-' (0, 1, 2, 3). Rows range from 18,400 to 21,950.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than), 'And your filing status is-' (Single, head of household, or qualifying widow(er) and the number of children you have), 'And your filing status is-' (Married filing jointly and the number of children you have), and 'Your credit is-' (0, 1, 2, 3). Rows range from 12,800 to 15,300.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than), 'And your filing status is-' (Single, head of household, or qualifying widow(er) and the number of children you have), 'And your filing status is-' (Married filing jointly and the number of children you have), and 'Your credit is-' (0, 1, 2, 3). Rows range from 12,800 to 15,300.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than), 'And your filing status is-' (Single, head of household, or qualifying widow(er) and the number of children you have), 'And your filing status is-' (Married filing jointly and the number of children you have), and 'Your credit is-' (0, 1, 2, 3). Rows range from 12,800 to 15,300.

If the amount you're looking up from the worksheet is at least \$20,500 but less than \$20,600, and you have no qualifying children, your credit is \$2. If the amount you're looking up from the worksheet is \$20,600 or more, and you have no qualifying children, you can't take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

(Continued)

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

If the amount you are looking up from the worksheet is—		And your filing status is—					If the amount you are looking up from the worksheet is—				
		Married filing jointly and the number of children you have is—									
At least	But less than	Your credit is—					At least	But less than			
		0	1	2	3	0			1	2	3
31,200	31,250	0	1,341	2,902	3,604	0	2,234	4,080	4,782	34,400	34,450
31,250	31,300	0	1,333	2,892	3,594	0	2,226	4,069	4,771	34,450	34,500
31,300	31,350	0	1,325	2,881	3,583	0	2,218	4,059	4,761	34,500	34,550
31,350	31,400	0	1,317	2,871	3,573	0	2,210	4,048	4,750	34,550	34,600
31,400	31,450	0	1,309	2,860	3,562	0	2,202	4,038	4,740	34,600	34,650
31,450	31,500	0	1,301	2,850	3,552	0	2,194	4,027	4,729	34,650	34,700
31,500	31,550	0	1,293	2,839	3,541	0	2,186	4,016	4,718	34,700	34,750
31,550	31,600	0	1,285	2,829	3,531	0	2,178	4,006	4,708	34,750	34,800
31,600	31,650	0	1,277	2,818	3,520	0	2,170	3,995	4,697	34,800	34,850
31,650	31,700	0	1,269	2,808	3,510	0	2,162	3,985	4,687	34,850	34,900
31,700	31,750	0	1,261	2,797	3,499	0	2,154	3,974	4,676	34,900	34,950
31,750	31,800	0	1,253	2,787	3,489	0	2,146	3,964	4,666	34,950	35,000
31,800	31,850	0	1,245	2,776	3,478	0	2,138	3,953	4,655	35,000	35,050
31,850	31,900	0	1,237	2,766	3,468	0	2,130	3,943	4,645	35,050	35,100
31,900	31,950	0	1,229	2,755	3,457	0	2,122	3,932	4,634	35,100	35,150
31,950	32,000	0	1,221	2,744	3,446	0	2,114	3,922	4,624	35,150	35,200
32,000	32,050	0	1,213	2,734	3,436	0	2,106	3,911	4,613	35,200	35,250
32,050	32,100	0	1,205	2,723	3,425	0	2,098	3,901	4,603	35,250	35,300
32,100	32,150	0	1,197	2,713	3,415	0	2,090	3,890	4,592	35,300	35,350
32,150	32,200	0	1,189	2,702	3,404	0	2,082	3,880	4,582	35,350	35,400
32,200	32,250	0	1,181	2,692	3,394	0	2,074	3,869	4,571	35,400	35,450
32,250	32,300	0	1,173	2,681	3,383	0	2,066	3,859	4,561	35,450	35,500
32,300	32,350	0	1,165	2,671	3,373	0	2,058	3,848	4,550	35,500	35,550
32,350	32,400	0	1,157	2,660	3,362	0	2,050	3,837	4,539	35,550	35,600
32,400	32,450	0	1,149	2,650	3,352	0	2,042	3,827	4,529	35,600	35,650
32,450	32,500	0	1,141	2,639	3,341	0	2,034	3,816	4,518	35,650	35,700
32,500	32,550	0	1,133	2,629	3,331	0	2,027	3,806	4,508	35,700	35,750
32,550	32,600	0	1,125	2,618	3,320	0	2,019	3,795	4,497	35,750	35,800
32,600	32,650	0	1,117	2,608	3,310	0	2,011	3,785	4,487	35,800	35,850
32,650	32,700	0	1,109	2,597	3,299	0	2,003	3,774	4,476	35,850	35,900
32,700	32,750	0	1,101	2,587	3,289	0	1,995	3,764	4,466	35,900	35,950
32,750	32,800	0	1,093	2,576	3,278	0	1,987	3,753	4,455	35,950	36,000
32,800	32,850	0	1,085	2,565	3,267	0	1,979	3,743	4,445	36,000	36,050
32,850	32,900	0	1,077	2,555	3,257	0	1,971	3,732	4,434	36,050	36,100
32,900	32,950	0	1,069	2,544	3,246	0	1,963	3,722	4,424	36,100	36,150
32,950	33,000	0	1,061	2,534	3,236	0	1,955	3,711	4,413	36,150	36,200
33,000	33,050	0	1,053	2,523	3,225	0	1,947	3,701	4,403	36,200	36,250
33,050	33,100	0	1,045	2,513	3,215	0	1,939	3,690	4,392	36,250	36,300
33,100	33,150	0	1,037	2,502	3,204	0	1,931	3,680	4,382	36,300	36,350
33,150	33,200	0	1,029	2,492	3,194	0	1,923	3,669	4,371	36,350	36,400
33,200	33,250	0	1,021	2,481	3,183	0	1,915	3,658	4,360	36,400	36,450
33,250	33,300	0	1,013	2,471	3,173	0	1,907	3,648	4,350	36,450	36,500
33,300	33,350	0	1,005	2,460	3,162	0	1,899	3,637	4,339	36,500	36,550
33,350	33,400	0	997	2,450	3,152	0	1,891	3,627	4,329	36,550	36,600
33,400	33,450	0	989	2,439	3,141	0	1,883	3,616	4,318	36,600	36,650
33,450	33,500	0	981	2,429	3,131	0	1,875	3,606	4,308	36,650	36,700
33,500	33,550	0	973	2,418	3,120	0	1,867	3,595	4,297	36,700	36,750
33,550	33,600	0	965	2,408	3,110	0	1,859	3,585	4,287	36,750	36,800
33,600	33,650	0	957	2,397	3,099	0	1,851	3,574	4,276	36,800	36,850
33,650	33,700	0	949	2,386	3,088	0	1,843	3,564	4,266	36,850	36,900
33,700	33,750	0	941	2,376	3,078	0	1,835	3,553	4,255	36,900	36,950

Earned Income Credit (EIC) Table - Continued

If the amount you are looking up from the worksheet is—		And your filing status is—					If the amount you are looking up from the worksheet is—				
		Married filing jointly and the number of children you have is—									
At least	But less than	Your credit is—					At least	But less than			
		0	1	2	3	0			1	2	3
24,800	24,850	0	2,364	4,250	4,952	0	3,257	5,428	6,130	28,000	28,050
24,850	24,900	0	2,356	4,240	4,942	0	3,249	5,417	6,119	28,050	28,100
24,900	24,950	0	2,348	4,229	4,931	0	3,241	5,406	6,108	28,100	28,150
24,950	25,000	0	2,340	4,219	4,921	0	3,233	5,396	6,098	28,150	28,200
25,000	25,050	0	2,332	4,208	4,910	0	3,225	5,385	6,087	28,200	28,250
25,050	25,100	0	2,324	4,198	4,900	0	3,217	5,375	6,077	28,250	28,300
25,100	25,150	0	2,316	4,187	4,889	0	3,209	5,364	6,066	28,300	28,350
25,150	25,200	0	2,308	4,177	4,879	0	3,201	5,354	6,056	28,350	28,400
25,200	25,250	0	2,300	4,166	4,868	0	3,193	5,343	6,045	28,400	28,450
25,250	25,300	0	2,292	4,155	4,857	0	3,185	5,333	6,035	28,450	28,500
25,300	25,350	0	2,284	4,145	4,847	0	3,177	5,322	6,024	28,500	28,550
25,350	25,400	0	2,276	4,134	4,836	0	3,169	5,312	6,014	28,550	28,600
25,400	25,450	0	2,268	4,124	4,826	0	3,161	5,301	6,003	28,600	28,650
25,450	25,500	0	2,260	4,113	4,815	0	3,153	5,291	5,993	28,650	28,700
25,500	25,550	0	2,252	4,103	4,805	0	3,145	5,280	5,982	28,700	28,750
25,550	25,600	0	2,244	4,092	4,794	0	3,137	5,270	5,972	28,750	28,800
25,600	25,650	0	2,236	4,082	4,784	0	3,129	5,259	5,961	28,800	28,850
25,650	25,700	0	2,228	4,071	4,773	0	3,121	5,249	5,951	28,850	28,900
25,700	25,750	0	2,220	4,061	4,763	0	3,113	5,238	5,940	28,900	28,950
25,750	25,800	0	2,212	4,050	4,752	0	3,105	5,227	5,929	28,950	29,000
25,800	25,850	0	2,204	4,040	4,742	0	3,097	5,217	5,919	29,000	29,050
25,850	25,900	0	2,196	4,029	4,731	0	3,089	5,206	5,908	29,050	29,100
25,900	25,950	0	2,188	4,019	4,721	0	3,081	5,196	5,898	29,100	29,150
25,950	26,000	0	2,180	4,008	4,710	0	3,073	5,185	5,887	29,150	29,200
26,000	26,050	0	2,172	3,998	4,700	0	3,065	5,175	5,877	29,200	29,250
26,050	26,100	0	2,164	3,987	4,689	0	3,057	5,164	5,866	29,250	29,300
26,100	26,150	0	2,156	3,976	4,678	0	3,049	5,154	5,856	29,300	29,350
26,150	26,200	0	2,148	3,966	4,668	0	3,041	5,143	5,845	29,350	29,400
26,200	26,250	0	2,140	3,955	4,657	0	3,033	5,133	5,835	29,400	29,450
26,250	26,300	0	2,132	3,945	4,647	0	3,025	5,122	5,824	29,450	29,500
26,300	26,350	0	2,124	3,934	4,636	0	3,017	5,112	5,814	29,500	29,550
26,350	26,400	0	2,116	3,924	4,626	0	3,009	5,101	5,803	29,550	29,600
26,400	26,450	0	2,108	3,913	4,615	0	3,001	5,091	5,793	29,600	29,650
26,450	26,500	0	2,100	3,903	4,605	0	2,993	5,080	5,782	29,650	29,700
26,500	26,550	0	2,092	3,892	4,594	0	2,985	5,069	5,771	29,700	29,750
26,550	26,600	0	2,084	3,882							

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is-' and 'And your filing status is-'. It contains numerical data for various income levels and filing statuses.

If the amount you're looking up from the worksheet is at least \$45,000 but less than \$45,007, and you have two qualifying children, your credit is \$1. If the amount you're looking up from the worksheet is \$45,007 or more, and you have two qualifying children, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are looking up from the worksheet is-' and 'And your filing status is-'. It contains numerical data for various income levels and filing statuses.

If the amount you're looking up from the worksheet is at least \$39,600 but less than \$39,617, and you have one qualifying child, your credit is \$1. If the amount you're looking up from the worksheet is \$39,617 or more, and you have one qualifying child, you can't take the credit.

(Continued)

2017 Form 1040—Lines 67 Through 70

**CAUTION** If you take the American opportunity credit, even though you aren't eligible and it is determined that your error is due to recklessness or intentional disregard of the American opportunity credit rules, you won't be allowed to take the credit for 2 years even if you're otherwise eligible to do so. If you fraudulently take the American opportunity credit, you won't be allowed to take the credit for 10 years. You also may have to pay penalties.

**Line 69**

**Net Premium Tax Credit**

The premium tax credit helps pay for health insurance purchased through the Marketplace. You may be eligible to claim the premium tax credit if you, your spouse, or a dependent enrolled in health insurance through the Marketplace. Eligible individuals may have advance payments of the premium tax credit made on their behalf directly to the insurance company. You (or whoever enrolled you) should have received Form 1095-A from the Marketplace with information about your coverage and any advance credit payments. Complete Form 8962 to determine the amount of your premium tax credit, if any. If the premium tax credit you can claim exceeds your advance credit payments, your net premium tax credit will be shown on Form 8962, line 26. Enter that amount, if any, on Form 1040, line 69. For more information, see the Instructions for Form 8962.

**Line 70**

**Amount Paid With Request for Extension To File**

If you got an automatic extension of time to file Form 1040 by filing Form 4868 or by making a payment, enter the amount of the payment or any amount you paid with Form 4868. If you paid by debit or credit card, don't include on line 70 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

**TIP** You may be able to deduct any credit or debit card convenience fees on your 2018 Schedule 4.

you meet the condition given in that TIP.

**Form 8862 required.** If your 2016 additional child tax credit was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your 2017 tax return to claim the credit in 2017. See Form 8862 and its instructions for details.

**CAUTION** If you take the additional child tax credit even though you aren't eligible and it is determined that your error is due to recklessness or intentional disregard of the additional child tax credit rules, you won't be allowed to take the child tax credit or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you fraudulently take the additional child tax credit, you won't be allowed to take either credit for 10 years. You also may have to pay penalties.

**TIP** Refunds for returns claiming the additional child tax credit can't be issued before mid-February 2018. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.

**TIP** Refunds for returns claiming the additional child tax credit can't be issued before mid-February 2018. This delay applies to the entire refund, not just the portion associated with the additional child tax credit.

**Line 68**

**American Opportunity Credit**

If you meet the requirements to claim an education credit (see the instructions for line 50), enter on line 68 the amount, if any, from Form 8863, line 8. You may be able to increase an education credit and reduce your total tax or increase your tax refund if the student chooses to include all or part of a Pell grant or certain other scholarships or fellowships in income. See Pub. 970 and the Instructions for Form 8863 for more information.

**Form 8862 required.** If your 2016 American opportunity credit was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your 2017 tax return to claim the credit in 2017. See Form 8862 and its instructions for details.

**Line 67**

**Additional Child Tax Credit**

**TIP** You may be able to use your 2016 earned income to figure your additional child tax credit if (a) your 2016 earned income is more than your 2017 earned income, and (b) your main home was located in one of the Presidentially declared disaster areas eligible for this relief on the specified date. For details, see Pub. 976.

If you make the election to use your 2016 earned income to figure your additional child tax credit, enter "PYEI" and the amount of your 2016 earned income in the space next to line 67. If you are claiming both the EIC and the additional child tax credit, you only need to enter "PYEI" and the amount of your 2016 earned income next to line 66a. For more information, see the Instructions for Schedule 8812.

**CAUTION** If you elect to use your 2016 earned income to figure your EIC, you must also use your 2016 earned income to figure your additional child tax credit.

**CAUTION** If you elect to use your 2016 earned income to figure your additional child tax credit, you must enter the amount of your 2016 non-taxable combat pay on line 66b.

**What Is the Additional Child Tax Credit?**

This credit is for certain people who have at least one qualifying child for the child tax credit (as defined in Steps 1, 2, and 3 of the instructions for line 6e). The additional child tax credit may give you a refund even if you don't owe any tax or didn't have any tax withheld.

**Two Steps To Take the Additional Child Tax Credit!**

**Step 1.** Be sure you figured the amount, if any, of your child tax credit. See the instructions for line 52.

**Step 2.** Read the TIP at the end of your Child Tax Credit Worksheet. Use Schedule 8812 to see if you can take the additional child tax credit, but only if

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and number of children you have at home	Married filing jointly and number of children you have at home	Married filing jointly and number of children you have at home	Married filing jointly and number of children you have at home	Married filing jointly and number of children you have at home			
At least	But less than	0	1	2	3	0	1	2	3
48,000	48,650	0	0	0	0	0	0	0	0
48,650	49,300	0	0	0	0	0	0	0	0
49,300	49,950	0	0	0	0	0	0	0	0
49,950	50,600	0	0	0	0	0	0	0	0
50,600	51,250	0	0	0	0	0	0	0	0
51,250	51,900	0	0	0	0	0	0	0	0
51,900	52,550	0	0	0	0	0	0	0	0
52,550	53,200	0	0	0	0	0	0	0	0
53,200	53,850	0	0	0	0	0	0	0	0
53,850	54,500	0	0	0	0	0	0	0	0
54,500	55,150	0	0	0	0	0	0	0	0
55,150	55,800	0	0	0	0	0	0	0	0
55,800	56,450	0	0	0	0	0	0	0	0
56,450	57,100	0	0	0	0	0	0	0	0
57,100	57,750	0	0	0	0	0	0	0	0
57,750	58,400	0	0	0	0	0	0	0	0
58,400	59,050	0	0	0	0	0	0	0	0
59,050	59,700	0	0	0	0	0	0	0	0
59,700	60,350	0	0	0	0	0	0	0	0
60,350	61,000	0	0	0	0	0	0	0	0
61,000	61,650	0	0	0	0	0	0	0	0
61,650	62,300	0	0	0	0	0	0	0	0
62,300	62,950	0	0	0	0	0	0	0	0
62,950	63,600	0	0	0	0	0	0	0	0
63,600	64,250	0	0	0	0	0	0	0	0
64,250	64,900	0	0	0	0	0	0	0	0
64,900	65,550	0	0	0	0	0	0	0	0
65,550	66,200	0	0	0	0	0	0	0	0
66,200	66,850	0	0	0	0	0	0	0	0
66,850	67,500	0	0	0	0	0	0	0	0
67,500	68,150	0	0	0	0	0	0	0	0
68,150	68,800	0	0	0	0	0	0	0	0
68,800	69,450	0	0	0	0	0	0	0	0
69,450	70,100	0	0	0	0	0	0	0	0
70,100	70,750	0	0	0	0	0	0	0	0
70,750	71,400	0	0	0	0	0	0	0	0
71,400	72,050	0	0	0	0	0	0	0	0
72,050	72,700	0	0	0	0	0	0	0	0
72,700	73,350	0	0	0	0	0	0	0	0
73,350	74,000	0	0	0	0	0	0	0	0
74,000	74,650	0	0	0	0	0	0	0	0
74,650	75,300	0	0	0	0	0	0	0	0
75,300	75,950	0	0	0	0	0	0	0	0
75,950	76,600	0	0	0	0	0	0	0	0
76,600	77,250	0	0	0	0	0	0	0	0
77,250	77,900	0	0	0	0	0	0	0	0
77,900	78,550	0	0	0	0	0	0	0	0
78,550	79,200	0	0	0	0	0	0	0	0
79,200	79,850	0	0	0	0	0	0	0	0
79,850	80,500	0	0	0	0	0	0	0	0
80,500	81,150	0	0	0	0	0	0	0	0
81,150	81,800	0	0	0	0	0	0	0	0
81,800	82,450	0	0	0	0	0	0	0	0
82,450	83,100	0	0	0	0	0	0	0	0
83,100	83,750	0	0	0	0	0	0	0	0
83,750	84,400	0	0	0	0	0	0	0	0
84,400	85,050	0	0	0	0	0	0	0	0
85,050	85,700	0	0	0	0	0	0	0	0
85,700	86,350	0	0	0	0	0	0	0	0
86,350	87,000	0	0	0	0	0	0	0	0
87,000	87,650	0	0	0	0	0	0	0	0
87,650	88,300	0	0	0	0	0	0	0	0
88,300	88,950	0	0	0	0	0	0	0	0
88,950	89,600	0	0	0	0	0	0	0	0
89,600	90,250	0	0	0	0	0	0	0	0
90,250	90,900	0	0	0	0	0	0	0	0
90,900	91,550	0	0	0	0	0	0	0	0
91,550	92,200	0	0	0	0	0	0	0	0
92,200	92,850	0	0	0	0	0	0	0	0
92,850	93,500	0	0	0	0	0	0	0	0
93,500	94,150	0	0	0	0	0	0	0	0
94,150	94,800	0	0	0	0	0	0	0	0
94,800	95,450	0	0	0	0	0	0	0	0
95,450	96,100	0	0	0	0	0	0	0	0
96,100	96,750	0	0	0	0	0	0	0	0
96,750	97,400	0	0	0	0	0	0	0	0
97,400	98,050	0	0	0	0	0	0	0	0
98,050	98,700	0	0	0	0	0	0	0	0
98,700	99,350	0	0	0	0	0	0	0	0
99,350	100,000	0	0	0	0	0	0	0	0

If the amount you're looking up from the worksheet is at least \$50,597 and less than \$50,598, and you have two qualifying children, your credit is \$5. If the amount you're looking up from the worksheet is \$50,597 or more, and you have two qualifying children, you can't take the credit.

2017 Form 1040—Lines 71 Through 76d

Line 71

Excess Social Security and Tier 1 RRTA Tax Withheld

If you, or your spouse if filing a joint return, had more than one employer for 2017 and total wages of more than \$127,200, too much social security or tier 1 railroad retirement (RRTA) tax may have been withheld. You can take a credit on this line for the amount withheld in excess of \$7,886. But if any one employer withheld more than \$7,886, you can't claim the excess on your return. The employer should adjust the tax for you. If the employer doesn't adjust the overcollection, you can file a claim for refund using Form 843. Figure this amount separately for you and your spouse.

You don't claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see pub. 505.

Line 72

Credit for Federal Tax on Fuels

Enter any credit for federal excise taxes paid on fuels that are ultimately used for a nontaxable purpose (for example, an off-highway business use). Attach Form 4136.

Line 73

Check the box(es) on line 73 to report any credit from Form 2439 or 8885.

If you are claiming a credit for repayment of amounts you included in your income in an earlier year because it appeared you had a right to the income, include the credit on line 73. Check box d and enter "I.R.C. 1341" in the space next to that box. See Pub. 525 for details about this credit.

If you made a tax payment that doesn't belong on any other line, include the payment on line 73. Check box d and enter "Tax" in the space next to that box.

If you check more than one box, enter the total of the line 73 credits and payments.

your filing status, and the exact whole dollar amount of your refund.

Where's My Refund will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

Effect of refund on benefits. Any refund you receive can't be counted as income when determining if you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include Temporary Assistance for Needy Families (TANF), Medicaid, Supplemental Security Income (SSI), and Supplemental Nutrition Assistance Program (food stamps). In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

DIRECT DEPOSIT

Fast Refunds from the eight in 10 taxpayers who choose direct deposit—a fast, simple, safe, secure way to have your refund deposited automatically to your checking or savings account, including an individual retirement arrangement (IRA). See the information about IRAs later.

If you want us to directly deposit the amount shown on line 76a to your checking or savings account, including an IRA, at a bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States:

- Complete lines 76b through 76d (if you want your refund deposited to only one account), or
• Check the box on line 76a and attach Form 8888 if you want to split the direct deposit of your refund into more than one account or use all or part of your refund to buy paper series I savings bonds.

If you don't want your refund directly deposited to your account, don't check the box on line 76a. Draw a line through the boxes on lines 76b and 76d. We will send you a check instead.

Account must be in your name. Don't request a deposit of your refund to an account that isn't in your name, such as your tax return preparer's account. Although you may owe your tax return preparer a fee for preparing your return, don't have any part of your refund deposited into the preparer's account to pay the fee.

The number of refunds that can be directly deposited to a single account or prepaid debit card is limited to three a year. After this limit is reached, paper checks will be sent instead. Learn more at IRS.gov/DepositLimit.

Why Use Direct Deposit?

- You get your refund faster by direct deposit than you do by check.
• Payment is more secure. There is no check that can get lost or stolen.
• It is more convenient. You don't have to make a trip to the bank to deposit your check.
• It saves tax dollars. It costs the government less to refund by direct deposit.

It's proven efficient. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.

If you file a joint return and check the box on line 76a and attach Form 8888 or fill in lines 76b through 76d, your spouse may get at least part of the refund.

IRA. You can have your refund (or part of it) directly deposited to a traditional IRA, Roth IRA, or SEP-IRA, but not a SIMPLE IRA. You must establish the IRA at a bank or other financial institution before you request direct deposit. Make sure your direct deposit will be accepted. You also must notify the trustee or custodian of your account of the year to which the deposit is to be applied (unless the trustee or custodian won't accept a deposit for 2017). If you don't, the trustee or custodian can assume the deposit is for the year during which you are filing the return. For example, if you file your 2017 return during 2018 and don't notify the trustee or custodian in advance, the trustee or custodian can assume the deposit to your IRA is for 2018. If you designate your deposit to be for 2017, you must verify that the deposit was actually made to the account by the due date of the return (not counting

2017 Form 1040—Lines 76a Through 76d

Your deposit is to a savings account that doesn't allow you to write checks, or Your checks state they are payable through a financial institution different from the one at which you have your checking account.

Line 76c

Check the appropriate box for the type of account. Don't check more than one box. If the deposit is to an account such as an IRA, health savings account, brokerage account, or other similar account, ask your financial institution whether you should check the "Checking" or "Savings" box. You must check the correct box to ensure your deposit is accepted. If your deposit is to a TreasuryDirect® online account, check the "Savings" box.

Line 76d

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check shown here, the account number is 20202086. Don't include the check number.

If the direct deposit to your account(s) is different from the amount you expected, you will receive an explanation in the mail about 2 weeks after your refund is deposited.

Reasons Your Direct Deposit Request Will Be Rejected

If any of the following apply, your direct deposit request will be rejected and a check will be sent instead.

- You are asking to have a joint refund deposited to an individual account, and your financial institution(s) won't allow this. The IRS isn't responsible if a financial institution rejects a direct deposit.
• The name on your account doesn't match the name on the refund, and your financial institution(s) won't allow a refund to be deposited unless the name on the refund matches the name on the account.
• Three direct deposits of tax refunds already have been made to the same account or prepaid debit card.



You and your spouse, if filing jointly, each may be able to contribute up to \$5,500 (\$6,500 if age 50 or older at the end of 2017) to a traditional IRA or Roth IRA for 2017. You may owe a penalty if your contributions exceed these limits, and the limits may be lower depending on your compensation and income. For more information on IRA contributions, see Pub. 590-A.

For more information on IRAs, see Pub. 590-A and Pub. 590-B.

TreasuryDirect®. You can request a deposit of your refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to IRS.gov/3taxcp.

Form 8888. You can have your refund directly deposited into more than one account or use it to buy up to \$5,000 in paper series I savings bonds. You don't need a TreasuryDirect® account to do this. For more information, see the Form 8888 instructions.

Line 76a

You can't file Form 8888 to split your refund into more than one account or buy paper series I savings bonds if Form 8379 is filed with your return.

Line 76b

The routing number must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check shown here, the routing number is 250250025. Charles and Mary Ellen Keys would use that routing number unless their financial institution instructed them to use a different routing number for direct deposits.

Ask your financial institution for the correct routing number to enter on line 76b if:

- The routing number on a deposit slip is different from the routing number on your checks,



2017 Form 1040—Line 76d Through 78

- You haven't given a valid account number.
- You file your 2017 return after November 30, 2018.
- Any numbers or letters on lines 76b through 76d are crossed out or whited out.

**Warning!** The IRS isn't responsible for a lost refund if you enter the wrong account information. Check with your financial institution to get the correct routing and account numbers and to make sure your direct deposit will be accepted.

**Line 77**

**Applied to Your 2018 Estimated Tax**

Enter on line 77 the amount, if any, of the overpayment on line 75 you want applied to your 2018 estimated tax. We will apply this amount to your account unless you include a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the statement.

**Warning!** This election to apply part or all of the amount overpaid to your 2018 estimated tax can't be changed later.

**Amount You Owe**

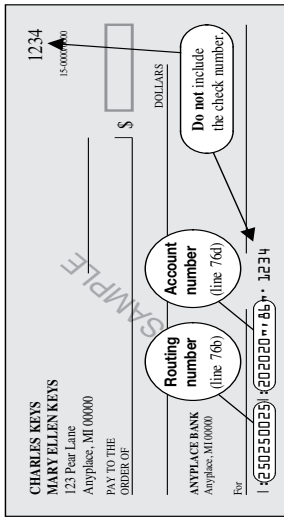
To avoid interest and penalties, pay your taxes in full by April 17, 2018. You don't have to pay if line 78 is under \$1.

Include any estimated payments from line 79 in the amount you enter on line 78. Don't include any estimated payments for 2018 in this payment. Instead, make the estimated payment separately.

**Bad check or payment.** The penalty for writing a bad check to the IRS is \$25 or 2% of the check, whichever is more. However, if the amount of the check is less than \$25, the penalty equals the amount of the check. This also applies to other forms of payments if the IRS doesn't receive the funds. Use [Tax Topic 206](#).

Need more information or forms? Visit [IRS.gov](#).

**Sample Check—Lines 76b Through 76d**



The routing and account numbers may be in different places on your check.

**Line 78**

**Amount You Owe**

IRS offers several payment options. You can pay online, by phone, mobile device, cash (maximum \$1,000 per day and per transaction), check or money order. Go to [IRS.gov/payments](#) for payment options.

**Pay Online**

IRS offers an electronic payment option that is right for you. Paying online is convenient and secure and helps make sure we get your payments on time. To pay your taxes online or for more information, go to [IRS.gov/payments](#). You can pay using any of the following methods:

- IRS Direct Pay** for online transfers directly from your checking or savings account at no cost to you, go to [IRS.gov/payments](#).
- Pay by Card.** To pay by debit or credit card, go to [IRS.gov/payments](#). A convenience fee is charged by these service providers.
- Electronic Fund Withdrawal (EFW)** is an integrated e-file/e-pay option offered when filing your federal taxes electronically using tax preparation software, through a tax professional, or the IRS at [IRS.gov/payments](#).
- Online Payment Agreement.** If you can't pay in full by the due date of your tax return you can apply for an online monthly installment agreement at [IRS.gov/payments](#). Once you complete the online process, you will receive immediate notification of whether your

agreement has been approved. A user fee charge is charged.

- IRS2Go** is the mobile application of the IRS; you can access Direct Pay or Pay By Card by downloading the application.

**Pay by Phone**

Paying by phone is another safe and secure method of paying electronically. Use one of the following methods (1) call one of the debit or credit card service providers or (2) use the Electronic Federal Tax Payment System (EFTPS). **Debit or credit card.** Call one of our service providers. Each charges a fee that varies by provider, card type, and payment amount.

WorldPay US, Inc.  
1-844-729-8298  
(1-844-PAY-TAX-8™)  
[www.payus.tax.com](#)

Official Payments  
1-888-UPAY-TAX™  
(1-888-872-9829)  
[www.officialpayments.com](#)

Link2Gov Corporation  
1-888-PAY-1040™  
(1-888-729-1040)  
[www.PAY1040.com](#)

are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-733-4829. For more information about EFTPS, go to [IRS.gov/payments](#) or [www.EFTPS.gov](#).

**Pay by Mobile Device**

To pay through your mobile device, download the IRS2Go app.

**Pay by Cash**

Cash is an in-person payment option for individuals provided through retail partners with a maximum of \$1,000 per day per transaction. To make a cash payment, you must first be registered online at [www.officialpayments.com/retail](#), our Official Payment provider.

**Pay by Check or Money Order**

Before submitting a payment through the mail, please consider alternative methods. One of our safe, quick, and easy electronic payment options might be right for you. If you choose to mail a tax payment, make your check or money order payable to "United States Treasury" for the full amount due. Don't send cash. Don't attach the payment to your return. Write "2017 Form 1040" and your name, address, daytime phone number, and social security number (SSN) on your payment and attach Form 1040-V. For the most up-to-date information on Form 1040-V, go to [IRS.gov/Form1040V](#). If you are filing a joint return, enter the SSN shown first on your tax return.

To help us process your payment, enter the amount on the right side of the check like this: \$ XXX.XX. Don't use dashes or lines (for example, don't enter "\$ XXX-<sup>00</sup>" or "\$ XXX<sup>00</sup>").

Mail your 2017 tax return, payment, and Form 1040-V to the address shown on the form that applies to you.

**No checks of \$100 million or more accepted.** The IRS can't accept a single check (including a cashier's check) for amounts of \$100,000,000 (\$100 million) or more. If you are sending \$100 million or more by check, you'll need to spread the payment over 2 or more checks with each check made out for an amount less than \$100 million. This limit doesn't apply to other methods of payment (such as electronic payments). Please consider

2017 Form 1040—Lines 78 and 79

a method of payment other than check if the amount of the payment is over \$100 million.

**What if You Can't Pay?**

If you can't pay the full amount shown on line 78 when you file, you can ask for:

- An installment agreement, or
- An extension of time to pay.

**Installment agreement.** Under an installment agreement, you can pay all or part of the tax you owe in monthly installments. However, even if an installment agreement is granted, you will be charged interest and may be charged a late payment penalty on the tax not paid by April 17, 2018. You also must pay a fee. To limit the interest and penalty charges, pay as much of the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan or credit card payment.

To ask for an installment agreement, you can apply online or use Form 9465. To apply online, go to [IRS.gov](#) and click on [Apply for an Online Payment Plan](#).

**Extension of time to pay.** If paying the tax when it is due would cause you an undue hardship, you can ask for an extension of time to pay by filing Form 1127 by April 17, 2018. An extension generally won't be granted for more than 6 months. You will be charged interest on the tax not paid by April 15, 2018. You must pay the tax before the extension runs out. Penalties and interest will be imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to [IRS.gov/Form1127](#).

**Line 79**

**Estimated Tax Penalty**

You may owe this penalty if:

- Line 78 is at least \$1,000 and it is more than 10% of the tax shown on your return, or
- You didn't pay enough estimated group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 63, include household employment taxes only if line 64 is more than zero or you would have owed the estimated tax penalty for 2016 even if you didn't include those taxes.

5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 63 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

When figuring the amount on line 63, include household employment taxes only if line 64 is more than zero or you would owe the penalty even if you didn't include those taxes.

**Exception.** You won't owe the penalty if your 2016 tax return was for a tax year of 12 full months and either of the following applies:

1. You had no tax shown on your 2016 return and you were a U.S. citizen or resident for all of 2016.

2. The total of lines 64, 65, and 71 on your 2017 return is at least 100% of the tax shown on your 2016 return (10% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2016 return was more than \$150,000 (more than \$75,000 if married filing separately for 2017)). Your estimated tax payments for 2017 must have been made on time and for the required amount.

For most people, the "tax shown on your 2016 return" is the amount on your 2016 Form 1040, line 63, minus the total of any amounts shown on lines 61, 66a, 67, 68, 69, and 72 and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 63 any:

- Tax on an excess parachute payment,
- Excise tax on insider stock compensation of an expatriated corporation,
- Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance, and
- Look-back interest due under section 167(g) or 460(b).

Need more information or forms? Visit [IRS.gov](#).

**Figuring the Penalty**

If the *Exception* just described doesn't apply and you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen).

Enter any penalty on line 79. Add the penalty to any tax due and enter the total on line 78.

However, if you have an overpayment on line 75, subtract the penalty from the amount you would otherwise enter on line 76a or line 77. Lines 76a, 77, and 79 must equal line 75.

If the penalty is more than the overpayment on line 75, enter -0- on lines 76a and 77. Then subtract line 75 from line 79 and enter the result on line 78.

Don't file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.



**TIP** Because Form 2210 is completed, you can leave line 79 blank and the IRS will figure the penalty and send you a bill. We won't charge you interest on the penalty if you pay by the date specified on the bill. If your income varied during the year, the annualized income installment method may reduce the amount of your penalty. But you must file Form 2210 because the IRS can't figure your penalty under this method. See the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

**Third Party Designee**

If you want to allow your preparer, a friend, a family member, or any other person you choose to discuss your 2017 tax return with the IRS, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the "Yes" box, you and your spouse if filing a joint return, are authorizing the IRS to call the designee to answer any questions that may arise during the processing of your return. You also are authorizing the designee to:

- Give the IRS any information that is missing from your return.

**Daytime Phone Number**

Providing your daytime phone number may help speed the processing of your return. We may have questions about items on your return, such as the earned income credit or the credit for child and dependent care expenses. If you answer our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you can enter either your or your spouse's daytime phone number.

**Electronic Return Signatures**

To file your return electronically, you must sign the return electronically using a personal identification number (PIN). If you are filing online using software, you must use a Self-Select PIN. If you are filing electronically using a tax preparer, you can use a Self-Select PIN or a Practitioner PIN.

**Self-Select PIN.** The Self-Select PIN method allows you to create your own PIN. If you are married filing jointly, you and your spouse will each need to create a PIN and enter these PINs as your electronic signatures.

A PIN is any combination of five digits you choose except five zeros. If you use a PIN, there is nothing to sign and nothing to mail—not even your Forms W-2.

To verify your identity, you will be prompted to enter your adjusted gross income (AGI) from your originally filed 2016 federal income tax return, if applicable. Don't use your AGI from an amended return (Form 1040X) or a math error correction made by the IRS. AGI is the amount shown on your 2016 Form 1040, line 38; Form 1040A, line 22, or Form 1040EZ, line 4. If you don't have your 2016 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit [irs.gov/Transcripts](http://irs.gov/Transcripts). (If you filed electronically last year, you may use your prior year PIN to verify your identity instead of your prior year AGI. The prior year PIN is the five-digit PIN you used to electronically sign your 2016 return.) You also will be prompted to enter your date of birth (DOB).

**CAUTION** You can't use the Self-Select PIN method if you are a practitioner first-time filer under age 16 at the end of 2017.

**Practitioner PIN.** The Practitioner PIN method allows you to authorize your tax practitioner to enter or generate your PIN. The practitioner can provide you with details.

**Form 8453.** You must send in a paper Form 8453 if you have to attach certain forms or other documents that can't be electronically filed. See Form 8453.

**Identity Protection PIN**

For 2017, if you received an Identity Protection Personal Identification Number (IP PIN) from the IRS, enter it in the IP PIN spaces provided below your daytime phone number. You must correctly enter all six numbers of your IP PIN. If you didn't receive an IP PIN, leave these spaces blank.

**CAUTION** New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2017 tax returns generally were sent in December 2017.

If you are filing a joint return and both taxpayers receive an IP PIN, only the taxpayer whose social security number (SSN) appears first on the tax return should enter his or her IP PIN. However, if you are filing electronically, both taxpayers must enter their IP PINs.

If you need more information, go to [irs.gov/CP01A](http://irs.gov/CP01A). If you received an IP PIN but misplaced it, call 1-800-908-4490.

**Paid Preparer Must Sign Your Return**

Generally, anyone you pay to prepare your return must sign it and include their Preparer Tax Identification Number (PTIN) in the space provided. The pre-

parer must give you a copy of the return for your records. Someone who prepares your return but doesn't charge you shouldn't sign your return.

**Assemble Your Return**

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. If you have supporting statements, arrange them in the same order as the schedules or forms they support and attach them last. Don't attach correspondence or other items unless required to do so. Attach Forms W-2 and 2439 to the front of Form 1040. If you received a Form W-2e (a corrected Form W-2), attach your original Forms W-2 and any Forms W-2e. Attach Forms W-2G and 1099-R to the front of Form 1040 if tax was withheld.

2017 Tax Table — Continued

If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—								
	At least	But less than	Single	Married filing jointly, separately, or head of household		At least	But less than	Single	Married filing jointly, separately, or head of household					
<b>3,000</b>	3,000	3,050	308	303	<b>6,000</b>	6,000	6,050	603	603	<b>9,000</b>	9,000	9,050	903	903
	3,050	3,100	308	308		6,050	6,100	608	608		9,050	9,100	908	908
	3,100	3,150	313	313		6,100	6,150	613	613		9,100	9,150	913	913
	3,150	3,200	318	318		6,150	6,200	618	618		9,150	9,200	918	918
	3,200	3,250	323	323		6,200	6,250	623	623		9,200	9,250	923	923
	3,250	3,300	328	328		6,250	6,300	628	628		9,250	9,300	928	928
	3,300	3,350	333	333		6,300	6,350	633	633		9,300	9,350	933	933
	3,350	3,400	338	338		6,350	6,400	638	638		9,350	9,400	938	938
	3,400	3,450	343	343		6,400	6,450	643	643		9,400	9,450	943	943
	3,450	3,500	348	348		6,450	6,500	648	648		9,450	9,500	948	948
	3,500	3,550	353	353		6,500	6,550	653	653		9,500	9,550	953	953
	3,550	3,600	358	358		6,550	6,600	658	658		9,550	9,600	958	958
	3,600	3,650	363	363		6,600	6,650	663	663		9,600	9,650	963	963
	3,650	3,700	368	368		6,650	6,700	668	668		9,650	9,700	968	968
	3,700	3,750	373	373		6,700	6,750	673	673		9,700	9,750	973	973
	3,750	3,800	378	378		6,750	6,800	678	678		9,750	9,800	978	978
	3,800	3,850	383	383		6,800	6,850	683	683		9,800	9,850	983	983
	3,850	3,900	388	388		6,850	6,900	688	688		9,850	9,900	988	988
	3,900	3,950	393	393		6,900	6,950	693	693		9,900	9,950	993	993
	3,950	4,000	398	398		6,950	7,000	698	698		9,950	10,000	998	998
	4,000	4,050	403	403		7,000	7,050	703	703		10,000	10,050	1,003	1,003
	4,050	4,100	408	408		7,050	7,100	708	708		10,050	10,100	1,008	1,008
	4,100	4,150	413	413		7,100	7,150	713	713		10,100	10,150	1,013	1,013
	4,150	4,200	418	418		7,150	7,200	718	718		10,150	10,200	1,018	1,018
	4,200	4,250	423	423		7,200	7,250	723	723		10,200	10,250	1,023	1,023
	4,250	4,300	428	428		7,250	7,300	728	728		10,250	10,300	1,028	1,028
	4,300	4,350	433	433		7,300	7,350	733	733		10,300	10,350	1,033	1,033
	4,350	4,400	438	438		7,350	7,400	738	738		10,350	10,400	1,038	1,038
	4,400	4,450	443	443		7,400	7,450	743	743		10,400	10,450	1,043	1,043
	4,450	4,500	448	448		7,450	7,500	748	748		10,450	10,500	1,048	1,048
	4,500	4,550	453	453		7,500	7,550	753	753		10,500	10,550	1,053	1,053
	4,550	4,600	458	458		7,550	7,600	758	758		10,550	10,600	1,058	1,058
	4,600	4,650	463	463		7,600	7,650	763	763		10,600	10,650	1,063	1,063
	4,650	4,700	468	468		7,650	7,700	768	768		10,650	10,700	1,068	1,068
	4,700	4,750	473	473		7,700	7,750	773	773		10,700	10,750	1,073	1,073
	4,750	4,800	478	478		7,750	7,800	778	778		10,750	10,800	1,078	1,078
	4,800	4,850	483	483		7,800	7,850	783	783		10,800	10,850	1,083	1,083
	4,850	4,900	488	488		7,850	7,900	788	788		10,850	10,900	1,088	1,088
	4,900	4,950	493	493		7,900	7,950	793	793		10,900	10,950	1,093	1,093
	4,950	5,000	498	498		7,950	8,000	798	798		10,950	11,000	1,098	1,098
	5,000	5,050	503	503		8,000	8,050	803	803		11,000	11,050	1,103	1,103
	5,050	5,100	508	508		8,050	8,100	808	808		11,050	11,100	1,108	1,108
	5,100	5,150	513	513		8,100	8,150	813	813		11,100	11,150	1,113	1,113
	5,150	5,200	518	518		8,150	8,200	818	818		11,150	11,200	1,118	1,118
	5,200	5,250	523	523		8,200	8,250	823	823		11,200	11,250	1,123	1,123
	5,250	5,300	528	528		8,250	8,300	828	828		11,250	11,300	1,128	1,128
	5,300	5,350	533	533		8,300	8,350	833	833		11,300	11,350	1,133	1,133
	5,350	5,400	538	538		8,350	8,400	838	838		11,350	11,400	1,138	1,138
	5,400	5,450	543	543		8,400	8,450	843	843		11,400	11,450	1,143	1,143
	5,450	5,500	548	548		8,450	8,500	848	848		11,450	11,500	1,148	1,148
	5,500	5,550	553	553		8,500	8,550	853	853		11,500	11,550	1,153	1,153
	5,550	5,600	558	558		8,550	8,600	858	858		11,550	11,600	1,158	1,158
	5,600	5,650	563	563		8,600	8,650	863	863		11,600	11,650	1,163	1,163
	5,650	5,700	568	568		8,650	8,700	868	868		11,650	11,700	1,168	1,168
	5,700	5,750	573	573		8,700	8,750	873	873		11,700	11,750	1,173	1,173
	5,750	5,800	578	578		8,750	8,800	878	878		11,750	11,800	1,178	1,178
	5,800	5,850	583	583		8,800	8,850	883	883		11,800	11,850	1,183	1,183
	5,850	5,900	588	588		8,850	8,900	888	888		11,850	11,900	1,188	1,188
	5,900	5,950	593	593		8,900	8,950	893	893		11,900	11,950	1,193	1,193
	5,950	6,000	598	598		8,950	9,000	898	898		11,950	12,000	1,198	1,198

(Continued)  
 \* This column must also be used by a qualifying widow(er).  
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 Need more information or forms? Visit IRS.gov.

Sample Table

See the instructions for line 44 to see if you must use the Tax Table below to figure your tax.

If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—			
	At least	But less than	Single	Married filing jointly, separately, or head of household		At least	But less than	Single	Married filing jointly, separately, or head of household
<b>25,000</b>	25,000	25,250	3,318	3,318	<b>25,300</b>	25,300	25,350	3,325	3,325
	25,250	25,500	3,323	3,323		25,350	25,400	3,330	3,330
	25,500	25,750	3,334	3,334		25,750	25,800	3,340	3,340
	25,750	26,000	3,340	3,340		26,000	26,050	3,340	3,340

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300-25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,866. This is the tax amount they should enter on Form 1040, line 44.

If line 43 (taxable income) is—	And you are—				If line 43 (taxable income) is—	And you are—			
	At least	But less than	Single	Married filing jointly, separately, or head of household		At least	But less than	Single	Married filing jointly, separately, or head of household
<b>1,000</b>	1,000	1,005	01	01	<b>2,000</b>	2,000	2,005	20	20
	1,005	1,010	01	01		2,005	2,010	20	20
	1,010	1,015	01	01		2,010	2,015	21	21
	1,015	1,020	01	01		2,015	2,020	21	21
	1,020	1,025	01	01		2,020	2,025	21	21
	1,025	1,030	01	01		2,025	2,030	22	22
	1,030	1,035	01	01		2,030	2,035	22	22
	1,035	1,040	01	01		2,035	2,040	22	22
	1,040	1,045	01	01		2,040	2,045	22	22
	1,045	1,050	01	01		2,045	2,050	23	23
	1,050	1,055	01	01		2,050	2,055	23	23
	1,055	1,060	01	01		2,055	2,060	23	23
	1,060	1,065	01	01		2,060	2,065	23	23
	1,065	1,070	01	01		2,065	2,070	23	23
	1,070	1,075	01	01		2,070	2,075	24	24
	1,075	1,080	01	01		2,075	2,080	24	24
	1,080	1,085	01	01		2,080	2,085	24	24
	1,085	1,090	01	01		2,085	2,090	24	24
	1,090	1,095	01	01		2,090	2,095	24	24
	1,095	1,100	01	01		2,095	2,100	25	25
	1,100	1,105	01	01		2,100	2,105	25	25
	1,105	1,110	01	01					

2017 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts for 2017. Rows are grouped by taxable income brackets: 21,000-21,999, 22,000-22,999, 23,000-23,999, 24,000-24,999, 25,000-25,999, 26,000-26,999, 27,000-27,999, and 28,000-28,999.

(Continued)

Need more information or forms? Visit IRS.gov.

\* This column must also be used by a qualifying widow(er).

2017 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts for 2017. Rows are grouped by taxable income brackets: 12,000-12,999, 13,000-13,999, 14,000-14,999, 15,000-15,999, 16,000-16,999, 17,000-17,999, 18,000-18,999, 19,000-19,999, 20,000-20,999, and 21,000-21,999.

(Continued)

Need more information or forms? Visit IRS.gov.

\* This column must also be used by a qualifying widow(er).

2017 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts for 2017. Includes sub-sections for income levels 39,000, 40,000, 43,000, 44,000, and 47,000.

(Continued)

Need more information or forms? Visit IRS.gov.

\* This column must also be used by a qualifying widow(er).

2017 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts for 2017. Includes sub-sections for income levels 30,000, 31,000, 33,000, 34,000, 35,000, 36,000, 37,000, 38,000, and 39,000.

(Continued)

Need more information or forms? Visit IRS.gov.

\* This column must also be used by a qualifying widow(er).



2017 Tax Table - Continued

Table with 12 columns: If line 43 (taxable income) is—, And you are—, Your tax is—, If line 43 (taxable income) is—, And you are—, Your tax is—, If line 43 (taxable income) is—, And you are—, Your tax is—, If line 43 (taxable income) is—, And you are—, Your tax is—, If line 43 (taxable income) is—, And you are—, Your tax is—.

(Continued)

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2017 Tax Table - Continued

Table with 12 columns: If line 43 (taxable income) is—, And you are—, Your tax is—, If line 43 (taxable income) is—, And you are—, Your tax is—, If line 43 (taxable income) is—, And you are—, Your tax is—, If line 43 (taxable income) is—, And you are—, Your tax is—, If line 43 (taxable income) is—, And you are—, Your tax is—.

(Continued)

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2017 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts for brackets 75,000, 76,000, 77,000, 78,000, and 81,000.

(Continued)

2017 Tax Table - Continued

Table with columns for taxable income, filing status, and tax amounts for brackets 66,000, 67,000, 69,000, 70,000, 72,000, 73,000, 74,000, and 81,000.

(Continued)

\* This column must also be used by a qualifying widow(er).

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

Need more information or forms? Visit IRS.gov.

2017 Tax Table — Continued

Table with columns for taxable income (At least, But less than), marital status (Single, Married filing jointly, etc.), and tax amounts for 93,000, 96,000, 97,000, and 98,000 brackets.

\$100,000 or over use the Tax Computation Worksheet

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2017 Tax Table — Continued

Table with columns for taxable income (At least, But less than), marital status (Single, Married filing jointly, etc.), and tax amounts for 84,000, 85,000, 86,000, 87,000, 88,000, 89,000, 90,000, 91,000, 92,000, and 93,000 brackets.

(Continued)

\* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2017 Tax Computation Worksheet—Line 44



See the instructions for line 44 to see if you must use the worksheet below to figure your tax.

Note. If you are required to use this worksheet to figure the tax on an amount from another form or worksheet, such as the Qualified Dividends and Capital Gain Tax Worksheet, the Schedule D Tax Worksheet, Schedule J, Form 8615, or the Foreign Earned Income Tax Worksheet, enter the amount from that form or worksheet in column (a) of the row that applies to the amount you are looking up. Enter the result on the appropriate line of the form or worksheet that you are completing.

Section A—Use if your filing status is Single. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44.
At least \$100,000 but not over \$191,650	\$	× 28% (0.28)	\$	\$ 7,018.25	\$
Over \$191,650 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 16,600.75	\$
Over \$416,700 but not over \$418,400	\$	× 35% (0.35)	\$	\$ 24,924.75	\$
Over \$418,400	\$	× 39.6% (0.396)	\$	\$ 44,181.15	\$

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44.
At least \$100,000 but not over \$153,100	\$	× 25% (0.25)	\$	\$ 6,522.50	\$
Over \$153,100 but not over \$233,350	\$	× 28% (0.28)	\$	\$ 13,116.50	\$
Over \$233,350 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 24,783.00	\$
Over \$416,700 but not over \$470,700	\$	× 35% (0.35)	\$	\$ 33,117.00	\$
Over \$470,700	\$	× 39.6% (0.396)	\$	\$ 54,769.20	\$

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44.
At least \$100,000 but not over \$116,675	\$	× 28% (0.28)	\$	\$ 6,587.75	\$
Over \$116,675 but not over \$208,350	\$	× 33% (0.33)	\$	\$ 12,391.50	\$
Over \$208,350 but not over \$233,350	\$	× 35% (0.35)	\$	\$ 16,558.50	\$
Over \$233,350	\$	× 39.6% (0.396)	\$	\$ 27,384.60	\$

Section D—Use if your filing status is Head of household. Complete the row below that applies to you.

Taxable income. If line 43 is—	(a) Enter the amount from line 43	(b) Multiplication amount	(c) Multiply (a) by (b)	(d) Subtraction amount	Tax. Subtract (d) from (c). Enter the result here and on Form 1040, line 44.
At least \$100,000 but not over \$131,200	\$	× 25% (0.25)	\$	\$ 5,747.50	\$
Over \$131,200 but not over \$212,500	\$	× 28% (0.28)	\$	\$ 9,682.50	\$
Over \$212,500 but not over \$416,700	\$	× 33% (0.33)	\$	\$ 20,308.50	\$
Over \$416,700 but not over \$444,550	\$	× 35% (0.35)	\$	\$ 28,642.50	\$
Over \$444,550	\$	× 39.6% (0.396)	\$	\$ 49,091.80	\$

General Information

The IRS Mission. Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities, and enforce the law with integrity and fairness to all.

How To Avoid Common Mistakes

Mistakes can delay your refund or result in notices being sent to you. One of the best ways to file an accurate return is to file electronically. Tax software does the math for you and will help you avoid mistakes. You may be eligible to use free tax software that will take the guesswork out of preparing your return. Free File makes available free brand-name software and free e-file. Visit [IRS.gov/FreeFile](http://IRS.gov/FreeFile) for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and e-file.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim on line 6c. Check that each dependent's name and SSN agrees with his or her social security card. For each child under age 17 who is a qualifying child for the child tax credit, make sure you checked the box in line 6c, column (4).
- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, deduction for exemptions, taxable income, total tax, federal income tax withheld, and refund or amount you owe.
- Be sure you used the correct method to figure your tax. See the instructions for line 44.
- Be sure to enter your SSN in the space provided on page 1 of Form 1040. If you are married filing a joint or separate return, also enter your spouse's SSN. Be sure to enter your SSN in the space next to your name. Check that your name and SSN agree with your social security card.
- Make sure your name and address are correct. Enter your (and your spouse's) name in the same order as shown on your last return.
- If you live in an apartment, be sure to include your apartment number in your address.

made for the coverage, that you attach Form 8962. You may have to repay excess advance payments even if someone else enrolled you, your spouse, or your dependent in the Marketplace coverage. Excess advance payments may also have to be repaid if you enrolled someone in Marketplace coverage, you don't claim that individual as a dependent, and no one else claims that individual as a dependent. See the instructions for line 46 and the Instructions for Form 8962. You or whoever enrolled you should have received Form 1095-A from the Marketplace with information about who was covered and any advance payments of the premium tax credit.

• Make sure to check *Where Do You File?* before mailing your return. Over the next several years the IRS will be reducing the number of paper tax return processing sites from five down to two. Because of this, you may need to mail your return to a different address than you have in the past.

Innocent Spouse Relief

Generally, both you and your spouse are each responsible for paying the full amount of tax, interest, and penalties on your joint return. However, you may qualify for relief from liability for tax on a joint return if (a) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (b) you are divorced, separated, or no longer living with your spouse, or (c) given all the facts and circumstances, it wouldn't be fair to hold you liable for the tax. You also may qualify for relief if you were a married resident of a community property state but didn't file a joint return and are now liable for an unpaid or understated tax. File Form 8857 to request relief. In some cases, Form 8857 may need to be filed within 2 years of the date on which the IRS first attempted to collect the tax from you. Don't file Form 8857 with your Form 1040. For more information, see Pub. 971 and Form 8857 or you can

call the Innocent Spouse office toll-free at 1-855-851-2009.

### Income Tax Withholding and Estimated Tax Payments for 2018



You can use the IRS Withholding Calculator instead of Pub. 505 or the worksheets included with Form W-4 or W-4P, to determine whether you need to have your withholding increased or decreased.

In general, you don't have to make estimated tax payments if you expect that your 2018 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2018 is \$1,000 or more, see Form 1040-ES and Pub. 505 for a worksheet you can use to see if you have to make estimated tax payments. For more details, see Pub. 505.

### Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN.
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter. For more information, see Pub. 5027.

If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [irs.gov/IdentityTheft](http://irs.gov/IdentityTheft) to learn what steps you should take.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving

ing tax problems that haven't been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the National Taxpayer Advocate helpline at 1-877-777-4778. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-829-4059. Deaf or hard-of-hearing individuals also can contact the IRS through relay services such as the Federal Relay Service available at [www.irs.gov/relay](http://www.irs.gov/relay).

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate businesses and websites. The most common form is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS doesn't initiate contacts with taxpayers via emails. Also, the IRS doesn't request detailed personal information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward the message to [phishing@irs.gov](mailto:phishing@irs.gov). You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Administration toll-free at 1-800-366-4484. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-800-877-8339. You can forward suspicious emails to the Federal Trade Commission (FTC) at [spam@ftc.gov](mailto:spam@ftc.gov) or report them at [ftc.gov/complaint](http://ftc.gov/complaint). You can contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027. People who are deaf, hard of hearing, or have a speech disability and who have access to TTY/TDD equipment can call 1-866-653-4261.

Visit [irs.gov](http://irs.gov) and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

### How Do You Make a Gift To Reduce Debt Held By the Public?

If you wish to do so, make a check payable to "Bureau of the Fiscal Service." You can send it to: Bureau of the Fiscal Service, Attn: Dept G, P.O. Box 2188, Parkersburg, WV 26106-2188. Or you can enclose the check with your income tax return when you file. In the memo section of the check, make a note that it is a gift to reduce the debt held by the public. Don't add your gift to any tax you may owe. See the instructions for line 78 for details on how to pay any tax you owe. For information on how to make this type of gift online, go to [www.irs.gov/irectax](http://www.irs.gov/irectax) and click on "How To Make a Contribution to Reduce the Debt."



You may be able to deduct this gift on your 2018 tax return.

### How Long Should Records Be Kept?

Keep a copy of your tax return, worksheets you used, and records of all items appearing on it (such as Forms W-2 and 1099) until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, whichever is later. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, see chapter 17 of Pub. 17.

### Amended Return

File Form 1040X to change a return you already filed. Generally, Form 1040X must be filed within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. But you may have more time to file Form 1040X if you have in a federally declared disaster area or you are physically or mentally unable to manage your financial affairs. See Pub. 556 for details.

Use the [Where's My Amended Return](http://www.irs.gov/AmendedReturn) application on [irs.gov](http://irs.gov) to track the status of your amended return. It can take

up to 3 weeks from the date you mailed it to show up in our system.

### Need a Copy of Your Tax Return Information?

Tax return transcripts are free and generally are used to validate income and tax filing status for mortgage applications, student and small business loan applications, and during tax preparation. To get a free transcript:

- Visit [irs.gov/Transcript](http://irs.gov/Transcript).
- Use Form 4506-T or 45061-EZ, or
- Call us at 1-800-908-9946.

If you need a copy of your actual tax return, use Form 4506. There is a fee for each return requested. See Form 4506 for the current fee. If your main home, principal place of business, or tax records are located in a federally declared disaster area, this fee will be waived.

### Death of a Taxpayer

If a taxpayer died before filing a tax return for 2017, the taxpayer's spouse or personal representative may have to file and sign a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the deceased taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return must enter "Deceased," the deceased taxpayer's name, and the date of death across the top of the return. If this information isn't provided, it may delay the processing of the return.

If your spouse died in 2017 and you didn't remarry in 2017, or if your spouse died in 2018 before filing a return for 2017, you can file a joint return. A joint return should show your spouse's 2017 income before death and your income for all of 2017. Enter "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she also must sign.

The surviving spouse or personal representative should promptly notify all payers of income, including financial institutions, of the taxpayer's death. This will ensure the proper reporting of income earned by the taxpayer's estate or heirs. A deceased taxpayer's social secu-

urity number shouldn't be used for tax years after the year of death, except for estate tax return purposes.

### Claiming a Refund for a Deceased Taxpayer

If you are filing a joint return as a surviving spouse, you only need to file the tax return to claim the refund. If you are a court-appointed representative, file the return and include a copy of the certificate that shows your appointment. All other filers requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, see [Tax Topic 356](http://tax.irs.gov/Topic356) or see Pub. 559.

### Past Due Returns

If you or someone you know needs to file past due tax returns, use [Tax Topic 153](http://tax.irs.gov/Topic153) or go to [irs.gov/individuals](http://irs.gov/individuals) for help in filing those returns. Send the return to the address that applies to you in the latest Form 1040 instructions. For example, if you are filing a 2014 return in 2018, use the address at the end of these instructions. However, if you got an IRS notice, mail the return to the address in the notice.

### How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [irs.gov](http://irs.gov) and find resources that can help you right away.

**Preparing and filing your tax return.** Find free options to prepare and file your return on [irs.gov](http://irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$54,000 or less, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [irs.gov](http://irs.gov) to see your options for preparing and filing your return which include the following:

- **Free File.** Go to [irs.gov/FreeFile](http://irs.gov/FreeFile). See if you qualify to use brand-name software to prepare and e-file your federal tax return for free.
- **VITA.** Go to [irs.gov/VITA](http://irs.gov/VITA), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.
- **TCE.** Go to [irs.gov/TCE](http://irs.gov/TCE), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.

**Getting answers to your tax law questions.** On [irs.gov](http://irs.gov) get answers to your tax questions anytime, anywhere.

- Go to [irs.gov/Help](http://irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [irs.gov/ITD](http://irs.gov/ITD) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final responses for your records.
- Go to [irs.gov/Pub17](http://irs.gov/Pub17) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2017 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- You also may be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [irs.gov/Forms](http://irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You also can download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to [irs.gov/OrderForms](http://irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

**Access your online account (Individual taxpayers only).** Go to [irs.gov/Account](http://irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online or set up an online payment agreement.
- Access your tax records online.
- Review the past 18 months of your payment history.

• **Free File.** Go to [irs.gov/FreeFile](http://irs.gov/FreeFile). See if you qualify to use brand-name software to prepare and e-file your federal tax return for free.

• **VITA.** Go to [irs.gov/VITA](http://irs.gov/VITA), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax preparation.

• **TCE.** Go to [irs.gov/TCE](http://irs.gov/TCE), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax preparation.

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- Go to [irs.gov/ITD](http://irs.gov/ITD) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final responses for your records.
- Go to [irs.gov/Pub17](http://irs.gov/Pub17) to get Pub. 17, Your Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2017 tax changes, and thousands of interactive links to help you find answers to your questions. View it online in HTML, as a PDF, or download it to your mobile device as an eBook.
- You also may be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [irs.gov/Forms](http://irs.gov/Forms) to view, download, or print all of the forms and publications you may need. You also can download and view popular tax publications and instructions (including the 1040 instructions) on mobile devices as an eBook at no charge. Or, you can go to [irs.gov/OrderForms](http://irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

**Access your online account (Individual taxpayers only).** Go to [irs.gov/Account](http://irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online or set up an online payment agreement.
- Access your tax records online.
- Review the past 18 months of your payment history.



• Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

**Using direct deposit.** The fastest way to receive a tax refund is to combine direct deposit and IRS e-file. Direct deposits are made electronically through your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. IRS issues more than 90% of refunds in less than 21 days.

**Certain refund for returns claiming delayed credits.** The IRS can't issue refunds before mid-February 2018 for returns that properly claimed the earned income credit (EIC) or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits. The IRS expects the earliest that earned income credit and/or additional child tax credit related refunds will be available in taxpayer bank accounts or on debit cards is February 27, 2018, if they chose direct deposit and there are no other issues with the tax return.

**Getting a transcript or copy of a return.** The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a copy of your transcript. If you prefer, you can:

- Order your transcript by calling 1-800-908-9946.
- Mail Form 4506-T or Form 4506T-EZ (both available on IRS.gov).

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following:

- The **Earned Income Tax Credit Assistant** ([IRS.gov/EIC](https://www.irs.gov/EIC)) determines if you are eligible for the EIC.
- The **Online EIN Application** ([IRS.gov/EIN](https://www.irs.gov/EIN)) helps you get an employer identification number.
- The **IRS Withholding Calculator** ([IRS.gov/W4App](https://www.irs.gov/W4App)) estimates the amount you should have withheld from your paycheck for federal income tax purposes.

• The **First Time Homebuyer Credit Account Look-up** ([IRS.gov/Homebuyer](https://www.irs.gov/Homebuyer)) tool provides information on your repayments and account balance.

- The **Sales Tax Deduction Calculator** ([IRS.gov/SalesTax](https://www.irs.gov/SalesTax)) figures the amount you can claim if you itemize

deductions on Schedule A (Form 1040), choose not to claim state and local income taxes, and you didn't save your receipts showing the sales tax you paid.

**Resolving tax-related identity theft issues.**

• The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.

- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information and videos.
- If your SSN has been lost or stolen or you suspect you are a victim of tax-related identity theft, visit [IRS.gov/ID](https://www.irs.gov/ID) to learn what steps you should take.
- See *Secure Your Tax Records From Identity Theft* under *General Information*, earlier.

**Checking on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS can't issue refunds before mid-February 2018 for returns that properly claimed the EIC or ACTC. This applies to the entire refund, not just the portion associated with these credits. The IRS expects the earliest that earned income credit and/or additional child tax credit related refunds will be available in taxpayer bank accounts or on debit cards is February 27, 2018, if you chose direct deposit and there are no other issues with the tax return.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 1-800-829-1954. See *Refund Information*, later.

**Making a tax payment.** The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.

• **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.

• **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax preparation software or through a tax professional.

• **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.

- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an **online payment agreement** ([IRS.gov/OEA](https://www.irs.gov/OEA)) to meet your tax obligation in monthly installments if you can't pay your taxes in full today.

Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.

• Use the **Offer in Compromise Pre-Qualifier** ([IRS.gov/OIC](https://www.irs.gov/OIC)) to see if you can settle your tax debt for less than the full amount you owe.

**Checking the status of an amended return.** Go to [IRS.gov/AMAR](https://www.irs.gov/AMAR) to track the status of Form 1040X amended returns. Please note that it can take up to 3 weeks from the date you mailed your amended return for it to show up in our system and processing it can take up to 16 weeks.

**Understanding an IRS notice or letter.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Contacting your local IRS office.** Keep in mind, many questions can be answered on IRS.gov without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options.

**Watching IRS videos.** The IRS Video portal ([IRS.gov/Video](https://www.irs.gov/Video)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on IRS.gov in the following languages:

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish)
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese)
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese)
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean)
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian)

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

## Interest and Penalties

You don't have to figure the amount of any interest or penalties you may owe. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a bill for any amount due.

If you include interest or penalties (other than the estimated tax penalty) with your payment, identify and enter the amount in the bottom margin of Form 1040, page 2. Don't include inter-

est or penalties (other than the estimated tax penalty) in the amount you owe on line 18.

## Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We also will charge you interest on penalties imposed for failure to file, negligence, fraud, substantial valuation misstatements, and reportable understatement of tax, and reportable understatement of statements. Interest is charged on the penalty from the due date of the return (including extensions).

## Penalties

**Late filing.** If you don't file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, include it with your return. The penalty can be as much as 25% of the tax due. The penalty is 15% per month, up to a maximum of 75%, if the failure to file is fraudulent. If your return is more than 60 days late, the minimum penalty will be \$210 or the amount of any tax you owe, whichever is smaller.

**Other.** Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatement, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.

**Late payment of tax.** If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax isn't paid. The penalty can be as much as 25% of the unpaid amount. It applies to any unpaid tax on the return. This penalty is in addition to interest charges on late payments.

**Fraudulent return.** In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a fraudulent return. A fraudulent return is one that doesn't contain information needed to figure the correct tax or shows a substantially incorrect tax because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the preprinted language above the space where you sign. For a list of positions identified as frivolous, see Notice 2010-33, 2010-17 IRB 609, available at [IRS.gov/irb/2010-17\\_IRB/ar13.html](https://www.irs.gov/irb/2010-17_IRB/ar13.html).

**Other.** Other penalties can be imposed for negligence, substantial understatement of tax, reportable transaction understatement, filing an erroneous refund claim, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, making a false statement, or identity theft. See Pub. 17 for details on some of these penalties.


## Refund Information

**Where's my refund?** To check the status of your refund, go to [IRS.gov/Refunds](https://www.irs.gov/refunds)

or use the free IRS2Go app. 24 hours a day, 7 days a week. Information about your refund generally will be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail a paper return. But if you filed Form 8379 with your return, allow 14 weeks (11 weeks if you filed electronically) before checking your refund status.

The IRS can't issue refunds before mid-February 2018 for returns that claim the earned income credit or the additional child tax credit. This delay applies to the entire refund, not just the portion associated with these credits.

The IRS expects the earliest that earned income credit and/or additional child tax credit related refunds will be available in taxpayer bank accounts or

 If you don't have Internet access, you can call 1-800-829-1954 24 hours a day, 7 days a week, for automated refund information. Our phone and walk-in assistants can research the status of your refund only if it's been 21 days or more since you filed electronically or more than 6 weeks since you mailed your paper return.

To use *Where's My Refund*, have a copy of your tax return handy. You will need to enter the following information from your return:

- Your social security number (or individual taxpayer identification number),
- Your filing status, and
- The exact whole dollar amount of your refund.

*Where's My Refund* will provide an actual personalized refund date as soon as the IRS processes your tax return and approves your refund.

**TIP** *Updates to refund status are made once a day - usually at night.*

Refund information also is available in Spanish at [IRS.gov/Spanish](https://www.irs.gov/Spanish) and 1-800-829-1954.

## Taxpayer Bill of Rights

All taxpayers have fundamental rights they should be aware of when dealing with the IRS. The Taxpayer Bill of Rights, which the IRS adopted in June of 2014, takes existing rights in the tax code and groups them into the following 10 broad categories, making them easier to understand. Explore your rights and our obligations to protect them.

**The right to be informed.** Taxpayers have the right to know what they need to do to comply with the tax laws. They are entitled to clear explanations of the laws and IRS procedures in all tax forms, instructions, publications, notices, and correspondence. They have the right to be informed of IRS decisions about their tax accounts and to receive clear explanations of the outcomes.

**The right to quality service.** Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings from the IRS, to be spoken to in a way they can easily understand, to receive clear and easily understandable communications from the IRS, and to speak to a supervisor about inadequate service.

**The right to pay no more than the correct amount of tax.** Taxpayers have the right to pay only the amount of tax legally due, including interest and penalties, and to have the IRS apply all tax payments properly.

**The right to challenge the IRS's position and be heard.** Taxpayers have the right to raise objections and provide additional documentation in response to formal IRS actions or proposed actions, to expect that the IRS will consider their timely objections and documentation promptly and fairly, and to receive a response if the IRS does not agree with their position.

**The right to appeal an IRS decision in an independent forum.** Taxpayers are entitled to a fair and impartial administrative appeal of most IRS decisions, including many penalties, and have the right to receive a written response regarding the Office of Appeals' decision. Taxpayers generally have the right to take their cases to court.

**The right to finality.** Taxpayers have the right to know the maximum amount of time they have to challenge the IRS's position as well as the maximum amount of time the IRS has to audit a particular tax year or collect a tax debt. Taxpayers have the right to know when the IRS has finished an audit.

**The right to privacy.** Taxpayers have the right to expect that any IRS inquiry, examination, or enforcement action will comply with the law and be no more intrusive than necessary, and will respect all due process rights, including search and seizure protections and will provide, where applicable, a collection due process hearing.

**The right to confidentiality.** Taxpayers have the right to expect that any information they provide to the IRS will not be disclosed unless authorized by the taxpayer or by law. Taxpayers have the right to expect appropriate action will be taken against employees, return preparers, and others who wrongfully use or disclose taxpayer return information.

**The right to retain representation.** Taxpayers have the right to retain an authorized representative of their choice to represent them in their dealings with the IRS. Taxpayers have the right to seek assistance from a [Low Income Taxpayer Clinic](https://www.irs.gov/advocate) if they can't afford representation.

**The right to a fair and just tax system.** Taxpayers have the right to expect the tax system to consider facts and circumstances that might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the [Taxpayer Advocate Service](https://www.irs.gov/advocate) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights).

**Tax Topics**

You can read these Tax Topics at [IRS.gov/taxtopics](https://irs.gov/taxtopics).

**List of Tax Topics**

All topics are available in Spanish (and most topics are available in Chinese, Korean, Vietnamese, and Russian).

Topic No.	Subject	Topic No.	Subject
101	IRS Help Available	451	Adjustments to Income
102	IRS services—Volunteer tax assistance, outreach programs, and identity theft	452	Individual retirement arrangements (IRAs)
103	Tax assistance for individuals with disabilities	453	Alimony
104	Tax help for small businesses and the self-employed	455	Bad debt deduction
105	Taxpayer Advocate Service—Your voice at the IRS	456	Moving expenses
106	Armed Forces tax information	457	Student loan interest deduction
107	Tax relief in disaster situations	458	Tuition and fees deduction
151	IRS Procedures	459	Educator expense deduction
152	Your appeal rights	460	Itemized Deductions
153	What to do if you haven't filed your tax return	501	Should I itemize?
154	Form W-2 and Form 1099-R (What to do if incorrect or not received)	502	Medical and dental expenses
155	Obtaining forms and publications	503	Deductible taxes
156	Copy or transcript of your tax return—How to get one	504	Home mortgage points
157	Change your address—How to notify the IRS	505	Interest expense
158	Paying your taxes and ensuring proper credit of payments	506	Charitable contributions
159	How to get a transcript or copy of Form W-2	508	Miscellaneous expenses
161	Returning an erroneous refund—Paper check or direct deposit	509	Business use of home
201	The collection process	510	Business use of car
202	Tax payment options	511	Business travel expenses
203	Refund offsets for unpaid child support, certain federal and state debts, and unemployment compensation debts	512	Business entertainment expenses
204	Officers in compromise	513	Work-related education expenses
205	Innocent spouse relief (including separation of liability and equitable relief)	514	Employee business expenses
206	Dishonored payments	515	Casualty, disaster, and theft losses (including federally declared disaster areas)
253	Substitute tax forms	551	Standard deduction
254	How to choose a tax return preparer	552	Tax and credits figured by the IRS
255	Signing your return electronically	553	Tax on a child's investment and other unearned income (Kiddie tax)
301	General Information	554	Self-employment tax
	When, how, and where to file	556	Alternative minimum tax
		557	Additional tax on early distributions from traditional and Roth IRAs
		558	Additional tax on early distributions from retirement plans, other than IRAs
		559	Net Investment Income Tax
		560	Additional Medicare Tax
		561	Individual shared responsibility provision
			<b>Tax Credits</b>
		601	Earned income credit
		602	Child and dependent care credit
		607	Adoption credit and adoption assistance programs
		608	Excess social security and RRTA tax withheld
		610	Retirement savings contributions credit
		611	Repayment of the first-time homebuyer credit
		612	The premium tax credit

**List of Tax Topics**

(Continued)

Topic No.	Subject	Topic No.	Subject
651	IRS Notices	758	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return
652	Notices—What to do	759	Form 940—Employer's Annual Federal Unemployment (FUTA) Tax Return
653	Notice of underreported income—CP 2000	760	Form 943—Reporting and deposit requirements for agricultural employers
654	IRS notices and bills, penalties, and interest charges	761	Form 945—Withholding and reporting requirements for agricultural employers
	Understanding your CP75 or CP75A Notice Request for Supporting Documentation	762	Tips—Withholding and reporting independent contractor vs. employee
	IRS notices and bills, penalties, and interest charges	763	The Affordable Care Act
	Understanding your CP75 or CP75A Notice Request for Supporting Documentation		<b>Electronic Media Filers—1099 Series and Related Information Returns</b>
	IRS notices and bills, penalties, and interest charges	801	Who must file information returns electronically
	Understanding your CP75 or CP75A Notice Request for Supporting Documentation	802	Applying to file information returns electronically
	IRS notices and bills, penalties, and interest charges	803	Waivers and extensions
	Understanding your CP75 or CP75A Notice Request for Supporting Documentation	804	Test files and combined federal and state filing
	IRS notices and bills, penalties, and interest charges		<b>Tax Information for U.S. Resident Aliens and Citizens Living Abroad</b>
	Understanding your CP75 or CP75A Notice Request for Supporting Documentation	851	Resident and nonresident aliens
	IRS notices and bills, penalties, and interest charges	856	Foreign tax credit

**Tax Topic numbers are effective January 2, 2018.**

**Disclosure, Privacy Act, and Paperwork Reduction Act Notice**

The IRS Restructuring and Reform Act of 1998, the Privacy Act of 1974, and the Paperwork Reduction Act of 1980 require that when we ask you for information we must first tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return; figure your tax; and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a), and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 requires you to provide your identifying number on the return. This is so we know who you are, and can process your return and other papers. You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund or for the third-party designee. You also do not have to provide your daytime phone number.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, you may be charged penalties and be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher

or delay any refund. Interest may also be charged.

Generally, tax returns and return information are confidential, as stated in Code section 6103. However, Code section 6103 allows or requires the Internal Revenue Service to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may disclose your tax information to the Department of Treasury and contractors for tax administration purposes; and to other persons, as necessary to obtain information needed to determine the amount of or to collect the tax you owe. We may disclose your tax information to the Comptroller General of the United States to permit the Comptroller General to review the Internal Revenue Service. We may disclose your tax information to committees of Congress; federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

**We Welcome Comments on Forms**

We try to create forms and instructions that can be easily understood. Often this is difficult to do because our tax laws are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

If you have suggestions for making these forms simpler, we would be happy to hear from you. You can send us com-

ments from [IRS.gov/Forms](http://IRS.gov/Forms). Click on "More Information" and then on "Give us feedback." Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send your return to this address. Instead, see the addresses at the end of these instructions.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms and instructions.

The following table shows burden estimates based on current statutory requirements as of September 2017, for taxpayers filing a 2017 Form 1040, 1040A, or 1040EZ tax return. Time spent and out-of-pocket costs are presented separately. Time burden is broken out by taxpayer activity, with recordkeeping representing the largest component. Out-of-pocket costs include any expenses incurred by taxpayers to prepare and submit their tax returns. Examples include tax return preparation and submission fees, postage and photocopying costs, and tax preparation software costs. While these estimates don't include burden associated with post-filing activities, IRS operational data indicate that electronically prepared and filed returns have fewer arithmetic errors, implying lower post-filing burden.

Reported time and cost burdens are national averages and don't necessarily reflect a "typical" case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. For instance, the estimated average time burden for all taxpayers filing a Form 1040, 1040A, or 1040EZ is 12 hours, with an average cost of \$210 per return. This average includes all associated forms and schedules, across all preparation methods and taxpayer activities. The average burden for taxpayers filing Form 1040 is about 15 hours and \$270; the average burden for taxpayers filing Form 1040A is about 7 hours and \$90; and the average for Form 1040EZ filers is about 5 hours and \$40.

Within each of these estimates there is significant variation in taxpayer activity. For example, nonbusiness taxpayers are expected to have an average burden of about 8 hours and \$120, while business taxpayers are expected to have an average burden of about 21 hours and \$410. Similar to each of these estimates there is early, tax preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional preparer used, and the geographic location.

**Estimated Average Taxpayer Burden for Individuals by Activity**

Primary Form Filed or Type of Taxpayer	Percentage of Returns	Average Time (Hours)			Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	
All taxpayers	100	12	5	2	\$210
Primary forms filed				Form Completion and Submission	
1040	68	15	7	4	270
1040A	20	7	2	3	90
1040EZ	12	5	1	2	40
Type of taxpayer				All Other	
Nonbusiness***	70	8	3	3	120
Business****	30	21	11	5	410

\*Detail may not add to total time due to rounding.  
 \*\*Dollars rounded to the nearest \$10.  
 \*\*\*Rounds to less than one hour.  
 \*\*\*\*You are considered a "business" filer if you file one or more of the following with Form 1040: Schedule C, C-EZ, E, or F or Form 2106 or 2106-EZ. You are considered a "nonbusiness" filer if you don't file any of those schedules or forms with Form 1040 or if you file Form 1040A or 1040EZ.



# Order Form for Forms and Publications

**TIP** You can view and download the tax forms and publications you need at IRS.gov/Forms. You also can place an order for forms at IRS.gov/OrderForms to avoid having to complete and mail the order form.

The most frequently ordered forms and publications are listed on the order form. You will receive two copies of each form, one copy of the instructions, and one copy of each publication you order. To help reduce waste, please order only the items you need to prepare your return.

## How To Use the Order Form

Circle the items you need on the order form. Use the blank spaces to order items not listed. If you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided on the order form to ensure delivery of your order. Enclose the order form in an envelope and mail it to the IRS address shown next. You should receive your order within 10 business days after we receive your request.

**Mail Your Order Form To:**  
Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6613

**Don't send your tax return to the address shown here.** Instead, see the addresses at the end of these instructions.

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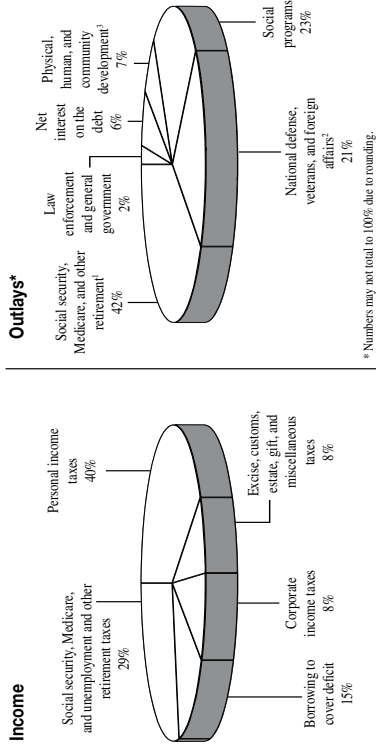


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1040	Schedule F (1040)	1040-V	5405	8960	Pub. 523	Pub. 554	Pub. 970
Schedule A (1040)	Schedule H (1040)	1040-X	6251	8902	Pub. 525	Pub. 575	Pub. 972
Schedule B (1040) or (1040)	Schedule J (1040)	2106	8233	8965	Pub. 526	Pub. 583	Pub. 4681
Schedule C (1040)	Schedule R (1040A or 1040)	2441	8606	Pub. 1	Pub. 527	Pub. 587	
Schedule C-EZ (1040)	Schedule SE (1040)	3903	8822	Pub. 334	Pub. 529	Pub. 590-A	
Schedule D (1040)	Schedule 8812 (1040A or 1040)	4506	8829	Pub. 463	Pub. 535	Pub. 590-B	
Form 9849	1040A	4562	8863	Pub. 501	Pub. 547	Pub. 596	
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Schedule EIC (1040A or 1040)	1040-ES (2018)	4888	8959	Pub. 505	Pub. 551	Pub. 946	

# Major Categories of Federal Income and Outlays for Fiscal Year 2016

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2016.



\* Numbers may not total to 100% due to rounding.

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the surplus or deficit for the federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It first passes a budget resolution setting its own targets for receipts, outlays, and surplus or deficit. Next, individual spending and revenue bills that are consistent with the goals of the budget resolution are enacted.

In fiscal year 2016 (which began on October 1, 2015, and ended on September 30, 2016), federal income was \$3.268 trillion and outlays were \$3.853 trillion, leaving a deficit of \$585 billion.

## Footnotes for Certain Federal Outlays

- Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.
- National defense, veterans, and foreign affairs:** About 15% of outlays were to equip, modernize, and pay our armed forces and to fund national defense activities; about 4% were for veterans benefits and services; and about 1% were for international activities, including military and economic assistance to foreign countries and the maintenance of U.S. embassies abroad.
- Physical, human, and community development:** These outlays were for agriculture; natural resources; environment; transportation; aid for elementary and secondary education and direct assistance to college students; job training; debt insurance; commerce and housing credit; and community development; and space, energy, and general science programs.
- Social programs:** About 16% of total outlays were for Medicaid, Supplemental Nutrition Assistance Program (formerly food stamps), temporary assistance for needy families, supplemental security income, and related programs; and 6% for health research and public health programs, unemployment compensation, assisted housing, and social services.

Note: The percentages shown here exclude outlays for collecting receipts, which was \$153 billion in fiscal year 2016. In the budget, these receipts are offset against spending in figuring the outlay totals shown above. These receipts are for the U.S. Government's share of the employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.



# 2017 Tax Rate Schedules



The Tax Rate Schedules are shown so you can see the tax rate that applies to all levels of taxable income. Don't use them to figure your tax. Instead, see the instructions for line 44.

**Schedule X**—If your filing status is **Single**

If your taxable income is:	But not over—	The tax is:
\$0	\$9,325	0%
9,325	37,950	\$932.50 + 15%
37,950	91,900	5,226.25 + 25%
91,900	191,650	16,713.75 + 28%
191,650	416,700	46,643.75 + 33%
416,700	418,400	120,910.25 + 35%
418,400	.....	121,505.25 + 39.6%

**Schedule Y-1**—If your filing status is **Married filing jointly** or **Qualifying widow(er)**

If your taxable income is:	But not over—	The tax is:
\$0	\$16,650	0%
16,650	75,900	\$1,865.00 + 15%
75,900	153,100	10,462.50 + 25%
153,100	233,350	29,752.50 + 28%
233,350	416,700	52,222.50 + 33%
416,700	470,700	112,728.00 + 35%
470,700	.....	131,628.00 + 39.6%

**Schedule Y-2**—If your filing status is **Married filing separately**

If your taxable income is:	But not over—	The tax is:
\$0	\$9,325	0%
9,325	37,950	\$932.50 + 15%
37,950	76,550	5,226.25 + 25%
76,550	116,675	14,876.25 + 28%
116,675	208,350	26,111.25 + 33%
208,350	235,350	56,364.00 + 35%
235,350	.....	66,814.00 + 39.6%

**Schedule Z**—If your filing status is **Head of household**

If your taxable income is:	But not over—	The tax is:
\$0	\$13,350	0%
13,350	50,800	\$1,385.00 + 15%
50,800	131,200	6,952.50 + 25%
131,200	212,500	27,052.50 + 28%
212,500	416,700	49,816.50 + 33%
416,700	444,550	117,202.50 + 35%
444,550	.....	126,950.00 + 39.6%

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SCHEDULE A (Form 1040)		SCHEDULE B (Form 1040A or 1040)	
Department of the Treasury Internal Revenue Service (99)		Department of the Treasury Internal Revenue Service (99)	
OMB No. 1545-0074 <b>2017</b> Attachment Sequence No. <b>07</b>		OMB No. 1545-0074 <b>2017</b> Attachment Sequence No. <b>08</b>	
Go to <a href="http://www.irs.gov/ScheduleA">www.irs.gov/ScheduleA</a> for instructions and the latest information. Attach to Form 1040.		Go to <a href="http://www.irs.gov/ScheduleB">www.irs.gov/ScheduleB</a> for instructions and the latest information. Attach to Form 1040A or 1040.	
Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.		Name(s) shown on return	
Your social security number		Your social security number	
<b>Itemized Deductions</b> Do not include expenses reimbursed or paid by others.		<b>Interest and Ordinary Dividends</b> List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address.	
<b>Medical and Dental Expenses</b> 1 Medical and dental expenses (see instructions) . . . . . 2 Enter amount from Form 1040, line 38 <b>2</b> . . . . . 3 Multiply line 2 by 7.5% (0.075) . . . . . 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- . . . . .	<b>Taxes You Paid</b> 5 State and local (check only one box): a <input type="checkbox"/> Income taxes or b <input type="checkbox"/> General sales taxes 6 Real estate taxes (see instructions) . . . . . 7 Personal property taxes . . . . . 8 Other taxes. List type and amount . . . . . 9 Add lines 5 through 8 . . . . .	<b>Part I Interest</b> (See instructions and the instructions for Form 1040A, or Form 1040, line 8a.) Note: If you received a Form 1099-INT, Form 1099-DIV, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form. 1 . . . . . 2 Add the amounts on line 1 . . . . . 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 . . . . . 4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a . . . . . Note: If line 4 is over \$1,500, you must complete Part III.	<b>Part II Ordinary Dividends</b> (See instructions and the instructions for Form 1040A, or Form 1040, line 9a.) Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form. 5 . . . . . 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a . . . . . Note: If line 6 is over \$1,500, you must complete Part III.
<b>Interest You Paid</b> 10 Home mortgage interest and points reported to you on Form 1098 . . . . . 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address . . . . . 12 Points not reported to you on Form 1098. See instructions for special rules . . . . . 13 Mortgage insurance premiums (see instructions) . . . . . 14 Investment interest. Attach Form 4952 if required. See instructions . . . . . 15 Add lines 10 through 14 . . . . .	<b>Gifts to Charity</b> 16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions . . . . . 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 . . . . . 18 Carryover from prior year . . . . . 19 Add lines 16 through 18 . . . . .	<b>Part III Foreign Accounts and Trusts</b> (See instructions.) 7a At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . . If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . . b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located . . . . . 8 During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions . . . . .	<b>Casualty and Theft Losses</b> 20 Casualty or theft losses (other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions . . . . .
<b>Job Expenses and Certain Miscellaneous Deductions</b> 21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. . . . . 22 Tax preparation fees . . . . . 23 Other expenses—investment, safe deposit box, etc. List type and amount . . . . . 24 Add lines 21 through 23 . . . . . 25 Enter amount from Form 1040, line 38 <b>25</b> . . . . . 26 Multiply line 25 by 2% (0.02) . . . . . 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- . . . . .	<b>Other Miscellaneous Deductions</b> 28 Other—from list in instructions. List type and amount . . . . . 29 Is Form 1040, line 38, over \$156,900? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. 30 If you elect to itemize deductions even though they are less than your standard deduction, check here . . . . .	<b>Total Itemized Deductions</b> 29	<b>Total</b> 28



**SCHEDULE C (Form 1040)** Department of the Treasury Internal Revenue Service (IRS)

**Profit or Loss From Business** (Sole Proprietorship)

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
 Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074  
**2017** Attachment Sequence No. 09  
 Social security number (SSN)

Name of proprietor

**A** Principal business or profession, including product or service (see instructions)

**B** Enter code from instructions

**C** Business name, if no separate business name, leave blank

**D** Employer ID number (EIN) (see instr.)

**E** Business address (including suite or room no.)  
 City, town or post office, state, and ZIP code

**F** Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) \_\_\_\_\_

**G** Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses. Yes  No

**H** If you started or acquired this business during 2017, check here

**I** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) Yes  No

**J** If "Yes," did you or will you file required Forms 1099? Yes  No

**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box, if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked.	1
2	Returns and allowances	2
3	Subtract line 2 from line 1	3
4	Cost of goods sold (from line 42)	4
5	Gross profit. Subtract line 4 from line 3	5
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7	Gross income. Add lines 5 and 6	7

**Part II Expenses.** Enter expenses for business use of your home only on line 30.

8	Advertising	18
9	Car and truck expenses (see instructions)	19
10	Commissions and fees	20a
11	Contact labor (see instructions)	20b
12	Depreciation	21
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	22
14	Employee benefit programs (other than on line 19)	23
15	Insurance (other than health)	24a
16	Interest	24b
17	Legal and professional services	25
18	Office expense (see instructions)	26
19	Pension and profit-sharing plans	27a
20	Rent or lease (see instructions):	27b
21	Repairs and maintenance	28
22	Supplies (not included in Part III)	29
23	Taxes and licenses	30
24	Travel, meals, and entertainment:	31
25	Utilities	
26	Wages (less employment credits)	
27a	Other expenses (from line 48)	
27b	Reserved for future use	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	
29	Tentative profit or (loss). Subtract line 28 from line 7	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ Use the Simplified method (b) the part of your home used for business: _____	
31	Net profit or (loss). Subtract line 30 from line 29	
32	If you have a loss, check the box that describes your investment in this activity (see instructions): If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32.	
33	If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your loss may be limited.	

**SCHEDULE C (Form 1040) 2017** Attachment Sequence No. 09

**Part III Cost of Goods Sold** (see instructions)

Method(s) used to value closing inventory: a  Cost b  Lower of cost or market c  Other (attach explanation)

Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

**Part IV Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) / /

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a	Business		
b	Commuting (see instructions)		
c	Other		

45 Was your vehicle available for personal use during off-duty hours? Yes  No

46 Do you (or your spouse) have another vehicle available for personal use? Yes  No

47a Do you have evidence to support your deduction? Yes  No

47b If "Yes," is the evidence written? Yes  No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

48	Total other expenses. Enter here and on line 27a	48
----	--	----

**SCHEDULE C-EZ (Form 1040)**  
 Department of the Treasury  
 Internal Revenue Service (99)

OMB No. 1545-0074  
**2017**  
 Attachment  
 Sequence No. 09A

**Net Profit From Business**  
 (Sole Proprietorship)  
 ▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.  
 ▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on page 2.

Name of proprietor: \_\_\_\_\_  
 Social security number (SSN): \_\_\_\_\_

**Part I General Information**

**You May Use Schedule C-EZ Instead of Schedule C Only if You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

**And You:**

- Had no employees during the year.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business, and
- Are not required to file Form 4692, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.

**A** Principal business or profession, including product or service: \_\_\_\_\_

**B** Enter business code (see page 2): \_\_\_\_\_

**C** Business name, if no separate business name, leave blank: \_\_\_\_\_

**D** Enter your EIN (see page 2): \_\_\_\_\_

**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.  
 City, town or post office, state, and ZIP code: \_\_\_\_\_

**F** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see the instructions for Schedule C) . . . . .  Yes  No

**G** If "Yes," did you or will you file required Forms 1099? . . . . .  Yes  No

**Part II Figure Your Net Profit**

**1 Gross receipts. Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see **Statutory employees** in the instructions for Schedule C, line 1, and check here . . . . .  1

**2 Total expenses** (see page 2). If more than \$5,000, you must use Schedule C . . . . . 2

**3 Net profit.** Subtract line 2 from line 1. If less than zero, you must use Schedule C. Enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13, and Schedule SE, line 2 (see page 2). (Statutory employees do not report this amount on Schedule SE, line 2.) Estates and trusts, enter on Form 1041, line 3 . . . . . 3

**Part III Information on Your Vehicle.** Complete this part only if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ▶ \_\_\_\_\_

**5** Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business \_\_\_\_\_ b Commuting (see page 2) \_\_\_\_\_ c Other \_\_\_\_\_

**6** Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No

**7** Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No

**8a** Do you have evidence to support your deduction? . . . . .  Yes  No

**b** If "Yes," is the evidence written? . . . . .  Yes  No

**Line E**  
 Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

**Line F**  
 See the instructions for Schedule C, line 1, to help determine if you are required to file any Forms 1099.

**Line 1**  
 Enter gross receipts from your trade or business. Include amounts you received in your trade or business that were properly shown on Form 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a statement explaining the difference. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Don't offset this amount by any losses.

**Line 2**  
 Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expenses, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, the allowable percentage of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V. You can use the optional worksheet below to record your expenses. Enter on lines b through f the type and amount of expenses not included on line a.  
 If you claim car or truck expenses, be sure to complete Schedule C-EZ, Part III.

**Line 3**  
 Nonresident aliens using Form 1040NR should also enter the total on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the instructions for Schedule SE for information on international social security agreements.

**Line 5b**  
 Generally, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business. For information on certain travel that is considered a business expense rather than commuting, see the Instructions for Form 2106.

**Optional Worksheet for Line 2 (keep a copy for your records)**

a	Deductible meals and entertainment (see the instructions for Schedule C, line 24b)	a
b	.....	b
c	.....	c
d	.....	d
e	.....	e
f	.....	f
g	Total. Add lines a through f. Enter here and on line 2	g

Schedule 8812, Form 1040A or 1040 2017

**Part III Certain Filers Who Have Three or More Qualifying Children**

7 Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions.

8 **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62.  
**1040A filers:** Enter -0-.  
**1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.

9 Add lines 7 and 8

10 **1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71.  
**1040A filers:** Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).  
**1040NR filers:** Enter the amount from Form 1040NR, line 67.

11 Subtract line 10 from line 9. If zero or less, enter -0-.

12 Enter the larger of line 6 or line 11.

13 **Additional Child Tax Credit**  
 Next, enter the smaller of line 3 or line 12 on line 13.  
 This is your additional child tax credit.

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 2017  
 Attachment Sequence No. 12

Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.

Schedule 8812 (Form 1040A or 1040) 2017

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Attach to Form 1040 or Form 1040NR.  
 Go to www.irs.gov/ScheduleD for instructions and the latest information.  
 Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Your social security number

**Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less**

See instructions for how to figure the amounts to enter on the lines below.  
 This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(f) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>6</b> ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column (f). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.				<b>7</b>

**Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year**

See instructions for how to figure the amounts to enter on the lines below.  
 This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(f) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>14</b> ( )
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column (f). Then go to Part III on the back.				<b>15</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

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Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.

Schedule D (Form 1040) 2017

Schedule E (Form 1040) 2017 Attachment Sequence No. 13 Page 2  
 Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

**Part II Income or Loss From Partnerships and S Corporations** Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section.  Yes  No

	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amounts not at risk
A					
B					
C					
D					

**Part III Income or Loss From Estates and Trusts**

	(a) Name	(b) Employer identification number
A		
B		

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules O, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules O, line 1b	(e) Income from Schedules Q, line 3b
A					
B					
C					
D					

**Part V Summary**

	(a) Name	(b) Employer identification number	(c) Deduction or loss from Schedule K-1	(d) Nonpassive income from Schedule K-1	(e) Other income from Schedule K-1
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					
O					
P					
Q					
R					
S					
T					
U					
V					
W					
X					
Y					
Z					

Schedule E (Form 1040) 2017 Attachment Sequence No. 13 Page 2  
 Name(s) shown on return. Do not enter name and social security number if shown on other side. Your social security number

**SCHEDULE E (Form 1040) Supplemental Income and Loss**  
 (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)  
 Attach to Form 1040, 1040NR, or Form 1041.  
 Go to www.irs.gov/ScheduleE for instructions and the latest information.

**Part I Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. A Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions)  Yes  No  
 B If "Yes," did you or will you file required Forms 1099?  Yes  No

1a Physical address of each property (street, city, state, ZIP code)

	A	B	C	QJW
A				
B				
C				

**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJW box only if you meet the requirements to file as a qualified joint venture. See instructions.

Type of Property (from list below)	Fair Rental Days	Personal Use Days	QJW
A			
B			
C			

**Type of Property:** 1 Single Family Residence 2 Multi-Family Residence 3 Vacation/Short-Term Rental 4 Commercial 5 Land 6 Royalties 7 Self-Rental 8 Other (describe)

**Income:** 3 Rents received 4 Royalties received 5 Advertising 6 Auto and travel (see instructions) 7 Cleaning and maintenance 8 Commissions 9 Insurance 10 Legal and other professional fees 11 Management fees 12 Mortgage interest paid to banks, etc. (see instructions) 13 Other interest 14 Repairs 15 Supplies 16 Taxes 17 Utilities 18 Depreciation expense or depletion 19 Other (list) 20 Total expenses. Add lines 5 through 19

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a loss, see instructions to find out if you must file Form 6198

22 Deductible rental real estate loss after limitation, if any, on Form 6582 (see instructions)

23a Total of all amounts reported on line 3 for all rental properties  
 b Total of all amounts reported on line 4 for all royalty properties  
 c Total of all amounts reported on line 12 for all properties  
 d Total of all amounts reported on line 18 for all properties  
 e Total of all amounts reported on line 20 for all properties

24 Income. Add positive amounts shown on line 21. Do not include any losses  
 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2



### Purpose of Schedule

After you have figured your earned income credit (EIC), use Schedule EIC to give the IRS information about your qualifying child(ren).

To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

**Taking the EIC when not eligible.** If you take the EIC even though you are not eligible and it is determined that your error is due to reckless or intentional disregard of the

EIC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties.

**Future developments.** For the latest information about developments related to Schedule EIC (Form 1040A or 1040) and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC).



You may also be able to take the additional child tax credit if your child was your dependent and under age 17 at the end of 2017. For more details, see the instructions for line 43 of Form 1040A or line 67 of Form 1040.

### Qualifying Child

**A qualifying child for the EIC is a child who is your . . .**  
 Son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew)



Was . . .  
 Under age 19 at the end of 2017 and younger than you (or your spouse, if filing jointly)  
 or  
 Under age 24 at the end of 2017, a student, and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled



Who is not filing a joint return for 2017 or is filing a joint return for 2017 only to claim a refund of withheld income tax or estimated tax paid



Who lived with you in the United States for more than half of 2017.



You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child.

Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.



If the child didn't live with you for more than half of the year because of a temporary absence, birth, death, or kidnapping, see Exception to time lived with you in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.



If the child was married or meets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see Married child or Qualifying child of more than one person in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b.

**SCHEDULE EIC**  
 (Form 1040A or 1040)

Department of the Treasury  
 Internal Revenue Service (99)

OMB No. 1545-0074

**2017**

Attachment  
 Sequence No. **43**

Your social security number

**EIC**

**Earned Income Credit**  
 Qualifying Child Information

Complete and attach to Form 1040A or 1040 only if you have a qualifying child.  
 Go to [www.irs.gov/ScheduleEIC](http://www.irs.gov/ScheduleEIC) for the latest information.

Name(s) shown on return

### Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



You can't claim the EIC for a child who didn't live with you for more than half of the year.  
 If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.  
 It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

### Qualifying Child Information

	Child 1	Child 2	Child 3
	First name	Last name	First name
	Last name	First name	Last name
<b>1 Child's name</b> If you have more than three qualifying children, you have to list only three to get the maximum credit.			
<b>2 Child's SSN</b> The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2017. If your child was born and died in 2017 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.			
<b>3 Child's year of birth</b>	Year <input type="text"/>	Year <input type="text"/>	Year <input type="text"/>
<b>4 a</b> Was the child under age 24 at the end of 2017, a student, and younger than you (or your spouse, if filing jointly)?	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.
<b>b</b> Was the child permanently and totally disabled during any part of 2017?	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.
<b>5 Child's relationship to you</b> (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.	Yes <input type="checkbox"/> No <input type="checkbox"/> Go to line 5.
<b>6 Number of months child lived with you in the United States during 2017</b>	months <input type="text"/> Do not enter more than 12 months.	months <input type="text"/> Do not enter more than 12 months.	months <input type="text"/> Do not enter more than 12 months.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2017



**SCHEDULE F (Form 1040)**  
 Department of the Treasury  
 Internal Revenue Service (IRS)  
 Name of proprietor

OMB No. 1545-0074  
**2017**  
 Attachment Sequence No. 14

**Profit or Loss From Farming**  
 Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.  
 Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

Social security number (SSN)

**Part I Farm Income - Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

**A** Principal crop or activity

**B** Enter code from Part IV

**C** Accounting method:  Cash  Accrual

**D** Employer ID number (EIN) (see instr)

**E** Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on passive losses  Yes  No

**F** Did you make any payments in 2017 that would require you to file Form(s) 1099 (see instructions)?  Yes  No

**G** If "Yes," did you or will you file required Forms 1099?  Yes  No

1a	Sales of livestock and other resale items (see instructions)	1a	
b	Cost or other basis of livestock or other items reported on line 1a	1b	
c	Subtract line 1b from line 1a	1c	
2	Sales of livestock, produce, grains, and other products you raised	2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a	
3b	Taxable amount	3b	
4a	Agricultural program payments (see instructions)	4a	
4b	Taxable amount	4b	
5a	Commodity Credit Corporation (CCC) loans reported under election	5a	
5b	CCC loans forfeited	5b	
5c	Taxable amount	5c	
6	Crop insurance proceeds and federal crop disaster payments (see instructions)	6	
a	Amount received in 2017	6a	
b	Taxable amount	6b	
c	If election to defer to 2018 is attached, check here <input type="checkbox"/>	6d	Amount deferred from 2016
7	Custom hire (machine work) income	7	
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	8	
9	<b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions	9	

**Part II Farm Expenses - Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	23	Pension and profit-sharing plans
11	Chemicals	24a	Rent or lease (see instructions):
12	Conservation expenses (see instructions)	a	Vehicles, machinery, equipment
13	Custom hire (machine work)	b	Other (land, animals, etc.)
14	Depreciation and section 179 expense (see instructions)	25	Repairs and maintenance
15	Employee benefit programs other than on line 23	26	Seeds and plants
16	Feed	27	Storage and warehousing
17	Fertilizers and lime	28	Supplies
18	Freight and trucking	29	Taxes
19	Gasoline, fuel, and oil	30	Utilities
20	Insurance (other than health)	31	Veterinary, breeding, and medicine
21	Interest:	32	Other expenses (specify):
a	Mortgage (paid to banks, etc.)	a	
b	Other	b	
c		c	
d		d	
e		e	
f		f	
22	Labor hired (less employment credits)	32a	
23	<b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	32b	
24	<b>Net farm profit or (loss).</b> Subtract line 33 from line 9	32c	
25	If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.	32d	
26	Did you receive an applicable subsidy in 2017? See instructions	32e	
27	Check the box that describes your investment in this activity and see instructions for where to report your loss.	32f	
a	All investment is at risk	33	
b	Some investment is not at risk	34	

**Part III Farm Income - Accrual Method** (see instructions).

37	Sales of livestock, produce, grains, and other products (see instructions)	37	
38a	Cooperative distributions (Form(s) 1099-PATR)	38a	
38b	Taxable amount	38b	
39a	Agricultural program payments	39a	
39b	Taxable amount	39b	
40	Commodity Credit Corporation (CCC) loans:	40a	
a	CCC loans reported under election	40a	
b	CCC loans forfeited	40b	
40c	Taxable amount	40c	
41	Crop insurance proceeds	41	
42	Custom hire (machine work) income	42	
43	Other income (see instructions)	43	
44	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	44	
45	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	45	
46	Cost of livestock, produce, grains, and other products purchased during the year	46	
47	Add lines 45 and 46	47	
48	Inventory of livestock, produce, grains, and other products at end of year	48	
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47	49	
50	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	50	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

111100	Olseeed and grain farming
111210	Vegetable and melon farming
111300	Fruit and tree nut farming
111400	Greenhouse, nursery, and floriculture production
111900	Other crop farming
212111	Beef cattle ranching and farming
212112	Cattle feedlots
212120	Dairy cattle and milk production
212200	Hog and pig farming
212300	Poultry and egg production
212400	Sheep and goat farming
212510	Aquaculture
212900	Other animal production
313000	Forestry and logging (including forest nurseries and timber tracts)



Page 2

Schedule J (Form 1040) 2017

Schedule J (Form 1040) 2017

OMB No. 1545-0074  
**2017**  
 Attachment  
 Sequence No. 20

**SCHEDULE J (Form 1040)**  
 Department of the Treasury  
 Internal Revenue Service (IRS)  
 Name(s) shown on return

**Income Averaging for Farmers and Fishermen**  
 Attach to Form 1040 or Form 1040NR.  
 Go to [www.irs.gov/ScheduleJ](http://www.irs.gov/ScheduleJ) for instructions and the latest information.

Social security number (SSN)

1	Enter the taxable income from your 2017 Form 1040, line 43, or Form 1040NR, line 41 . . . . .	1		
2a	Enter your <b>elected farm income</b> (see instructions). Do not enter more than the amount on line 1	2a		
<b>Capital gain included on line 2a:</b>				
b	Excess, if any, of net long-term capital gain over net short-term capital loss . . . . .	2b		
c	Unrecaptured section 1250 gain . . . . .	2c		
3	Subtract line 2a from line 1 . . . . .	3		
4	Figure the tax on the amount on line 3 using the 2017 tax rates (see instructions) . . . . .	4		
5	If you used Schedule J to figure your tax for: • 2016, enter the amount from your 2016 Schedule J, line 11. • 2015 but not 2016, enter the amount from your 2015 Schedule J, line 15. • 2014 but not 2015 or 2016, enter the amount from your 2014 Schedule J, line 3. Otherwise, enter the taxable income from your 2014 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	5		
6	Divide the amount on line 2a by 3.0 . . . . .	6		
7	Combine lines 5 and 6. If zero or less, enter -0- . . . . .	7		
8	Figure the tax on the amount on line 7 using the 2014 tax rates (see instructions) . . . . .	8		
9	If you used Schedule J to figure your tax for: • 2016, enter the amount from your 2016 Schedule J, line 15. • 2015 but not 2016, enter the amount from your 2015 Schedule J, line 3. Otherwise, enter the taxable income from your 2015 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions.	9		
10	Enter the amount from line 6 . . . . .	10		
11	Combine lines 9 and 10. If less than zero, enter as a negative amount . . . . .	11		
12	Figure the tax on the amount on line 11 using the 2015 tax rates (see instructions) . . . . .	12		
13	If you used Schedule J to figure your tax for 2016, enter the amount from your 2016 Schedule J, line 3. Otherwise, enter the taxable income from your 2016 Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, see instructions . . . . .	13		
14	Enter the amount from line 6 . . . . .	14		
15	Combine lines 13 and 14. If less than zero, enter as a negative amount . . . . .	15		
16	Figure the tax on the amount on line 15 using the 2016 tax rates (see instructions) . . . . .	16		
17	Add lines 4, 8, 12, and 16 . . . . .	17		

Cat. No. 25513Y

Schedule J (Form 1040) 2017

Schedule R (Form 1040A or 1040) 2017

**Schedule R (Form 1040A or 1040)**

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. 16

**Credit for the Elderly or the Disabled**

Department of the Treasury  
Internal Revenue Service (69)

Go to [www.irs.gov/ScheduleR](http://www.irs.gov/ScheduleR) for instructions and the latest information.

1040A  
1040

Your social security number

Name(s) shown on Form 1040A or 1040

You may be able to take this credit and reduce your tax if by the end of 2017:

- You were age 65 or older or
- You were under age 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See instructions.

**Tip** In most cases, the IRS can figure the credit for you. See instructions.

**Part I Check the Box for Your Filing Status and Age**  
And by the end of 2017:

**Check only one box:**

- You were 65 or older
- You were under 65 and you retired on permanent and total disability
- Both spouses were 65 or older
- Both spouses were under 65, but only one spouse retired on permanent and total disability
- Both spouses were under 65, and both retired on permanent and total disability
- One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability
- One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability
- You were 65 or older and you lived apart from your spouse for all of 2017
- You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2017

Married filing jointly

Married filing separately

**Did you check box 1, 3, 7, or 8?**

Yes  Skip Part II and complete Part III on the back.  
No  Complete Parts II and III.

**Part II Statement of Permanent and Total Disability** (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

If: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed or got a statement for tax years after 1983 and your physician signed line B on the statement, **and**

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2017, check this box

- If you checked this box, you don't have to get another statement for 2017.
- If you **didn't** check this box, have your physician complete the statement in the instructions. You **must** keep the statement for your records.

**Part III Figure Your Credit**

**10 If you checked (in Part I):**

Box 1, 2, 4, or 7 . . . . . \$5,000  
Box 3, 5, or 6 . . . . . \$7,500  
Box 8 or 9 . . . . . \$3,750

**Enter:**

Yes  You must complete line 11.  
No  Enter the amount from line 10 on line 12 and go to line 13.

**11 If you checked (in Part I):**

- Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

**12** If you completed line 11, enter the **smaller** of line 10 or line 11. **All others**, enter the amount from line 10

**13** Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2017:

a	Nontaxable part of social security benefits and nontaxable part of railroad retirement benefits treated as social security (see instructions)	13a
b	Nontaxable veterans' pensions and any other pension, annuity, or disability benefit that is excluded from income under any other provision of law (see instructions)	13b
c	Add lines 13a and 13b. (Even though these income items aren't taxable, they <b>must</b> be included here to figure your credit.) If you didn't receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c	13c

**14** Enter the amount from Form 1040A, line 22, or Form 1040, line 38

**15 If you checked (in Part I):**

Box 1 or 2 . . . . . \$7,500  
Box 3, 4, 5, 6, or 7 . . . . . \$10,000  
Box 8 or 9 . . . . . \$5,000

**Enter:**

less, enter -0- . . . . . 14  
Add lines 15 and 14. If zero or less, enter -0- . . . . . 15  
Enter one-half of line 16 . . . . . 16

**16** Subtract line 15 from line 14. If zero or less, enter -0-

**17** Enter one-half of line 16

**18** Add lines 13c and 17

**19** Subtract line 18 from line 12. If zero or less, **stop**; you can't take the credit. Otherwise, go to line 20

**20** Multiply line 19 by 15% (0.15)

**21** Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions

**22 Credit for the elderly or the disabled.** Enter the **smaller** of line 20 or line 21. Also enter this amount on Form 1040A, line 32, or include on Form 1040, line 54 (check box c and enter "Sch R" on the line next to that box)

**Section B – Long Schedule SE**  
**Part I Self-Employment Tax**

**Note:** If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

**A** If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I . . . . .

**1a** Net farm profit (or loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. **Note:** Skip lines 1a and 1b if you use the farm optional method (see instructions)

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z

**2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. **Note:** Skip this line if you use the nonfarm optional method (see instructions)

**3** Combine lines 1a, 1b, and 2. . . . .

**4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3

**Note:** If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here . . . . .

**c** Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax.

**Exception:** If less than \$400 and you had church employee income, enter -0- and continue ▶

**5a** Enter your church employee income from Form W-2. See instructions for definition of church employee income . . . . . **5a**

**b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0- . . . . . **5b**

**6** Add lines 4c and 5b . . . . . **6**

**7** Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2017 . . . . . **7** 127,200 00

**8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier-1) compensation. If \$127,200 or more, skip lines 8a through 10, and go to line 11

**b** Unreported tips subject to social security tax (from Form 4137, line 10) . . . . . **8a**

**c** Wages subject to social security tax (from Form 8919, line 10) . . . . . **8b**

**d** Add lines 8a, 8b, and 8c . . . . . **8c**

**9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶

**10** Multiply the smaller of line 6 or line 9 by 12.4% (0.124) . . . . . **9**

**11** Multiply line 6 by 2.9% (0.029) . . . . . **10**

**12** Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 57, or Form 1040NR, line 55

**13** Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . . . . . **11**

**14** Maximum income for optional methods . . . . . **12**

**15** Enter the smaller of: two-thirds (2/3) of gross farm income\* (not less than zero) or \$5,200. Also include this amount on line 4b above . . . . . **13** 5,200 00

**16** Enter the smaller of: two-thirds (2/3) of gross nonfarm income\* (not less than zero) or the amount on line 15 above . . . . . **14**

**17** Enter the smaller of: two-thirds (2/3) of gross nonfarm income\* (not less than zero) or the amount on line 16 above . . . . . **15**

**Part II Optional Methods To Figure Net Earnings** (see instructions)

**Farm Optional Method.** You may use this method only if (a) your gross farm income\* wasn't more than \$7,800, or (b) your net farm profits\* were less than \$5,631.

**14** Maximum income for optional methods . . . . .

**15** Enter the smaller of: two-thirds (2/3) of gross farm income\* (not less than zero) or \$5,200. Also include this amount on line 4b above . . . . .

**Nonfarm Optional Method.** You may use this method only if (a) your net nonfarm profits\* were less than \$5,631 and also less than 72.189% of your gross nonfarm income,\* and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

**16** Subtract line 15 from line 14. . . . .

**17** Enter the smaller of: two-thirds (2/3) of gross nonfarm income\* (not less than zero) or the amount on line 16 above . . . . .

\* From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.  
 \* From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.  
 \* From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.  
 \* From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.  
 \* From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

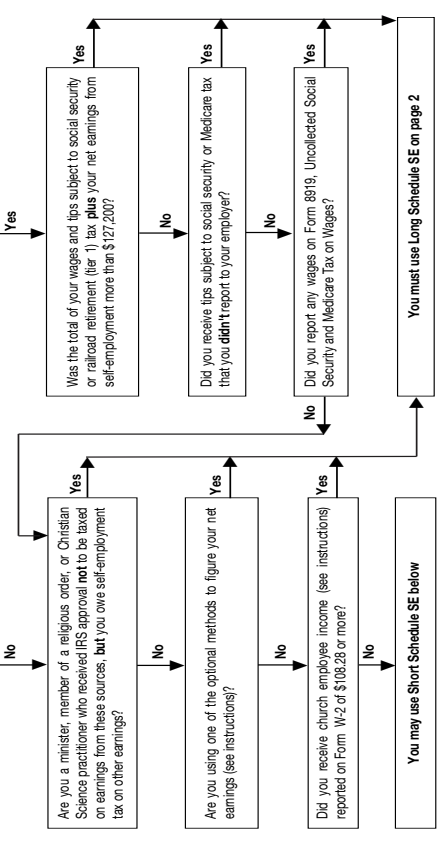
**Self-Employment Tax**

▶ Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information. ▶ Attach to Form 1040 or Form 1040NR.

**Before you begin:** To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

**Note:** Use this flowchart only if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A – Short Schedule SE.** Caution: Read above to see if you can use Short Schedule SE.

**1a** Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. . . . . **1a**

**b** If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z

**2** Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . . . . . **1b** ( )

**3** Combine lines 1a, 1b, and 2 . . . . . **2**

**4** Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax, don't file this schedule unless you have an amount on line 1b. . . . . **3**

**Note:** If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

**5** Self-employment tax. If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55

• More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55.

**6** Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27 . . . . . **4**

**7** Enter the smaller of: two-thirds (2/3) of gross nonfarm income\* (not less than zero) or the amount on line 6 above . . . . . **5**



**SCHEDULE 8812**  
**(Form 1040A or 1040)**

Department of the Treasury  
Internal Revenue Service (93)

Name(s) shown on return

OMB No. 1545-0074  
**2017**  
Attachment Sequence No. **47**

**Child Tax Credit**

► Attach to Form 1040, Form 1040A, or Form 1040NR.  
► Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

Your social security number

Schedule 8812 (Form 1040A or 1040) 2017

**Page 2**

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**Part I Filers Who Have Certain Child Dependent(s) with an Individual Taxpayer Identification Number (ITIN)**

**CAUTION** Complete this part only for each dependent who has an ITIN and for whom you are claiming the child tax credit. If your dependent is not a qualifying child for the credit, you cannot include that dependent in the calculation of this credit.

Answer the following questions for each dependent listed on Form 1040, line 6c; Form 1040A, line 6c; or Form 1040NR, line 7c, who has an Individual Taxpayer Identification Number (ITIN) and that you indicated is a qualifying child for the child tax credit by checking column (4) for that dependent.

**A** For the first dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes  No

**B** For the second dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes  No

**C** For the third dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes  No

**D** For the fourth dependent identified with an ITIN and listed as a qualifying child for the child tax credit, did this child meet the substantial presence test? See separate instructions.  
 Yes  No

**Note:** If you have more than four dependents identified with an ITIN and listed as a qualifying child for the child tax credit, see separate instructions and check here . . . . .

1

2

3

4a

4b

5

6

**Part II Additional Child Tax Credit Filers**

**1** If you file Form 2555 or 2555-EZ, stop here; you cannot claim the additional child tax credit.

If you are required to use the worksheet in **Pub. 972**, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication. Otherwise:

**1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040, line 52).

**1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040A, line 35).

**1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the instructions for Form 1040NR, line 49).

**2** Enter the amount from Form 1040, line 52; Form 1040A, line 35; or Form 1040NR, line 49 . . . . .

**3** Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit . . . . .

**4a** Earned income (see separate instructions) . . . . . **4a**

**b** Nontaxable combat pay (see separate instructions) . . . . . **4b**

**5** Is the amount on line 4a more than \$3,000?  
 No. Leave line 5 blank and enter -0- on line 6.  
 Yes. Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**

**6** Multiply the amount on line 5 by 15% (0.15) and enter the result . . . . .

**Next.** Do you have three or more qualifying children?  
 No. If line 6 is zero, stop here; you cannot claim this credit. Otherwise, skip Part III and enter the smaller of line 3 or line 6 on line 13.  
 Yes. If line 6 is equal to or more than line 3, skip Part III and enter the amount from line 3 on line 13. Otherwise, go to line 7.

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**Part III Certain Filers Who Have Three or More Qualifying Children**

**7** Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions . . . . . **7**

**8** **1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 58, plus any taxes that you identified using code "UT" and entered on line 62. Enter -0-.  
**1040A filers:** Enter -0-.  
**1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60. . . . . **8**

**9** Add lines 7 and 8 . . . . . **9**

**10** **1040 filers:** Enter the total of the amounts from Form 1040, lines 66a and 71.  
**1040A filers:** Enter the total of the amount from Form 1040A, line 42a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 46 (see separate instructions).  
**1040NR filers:** Enter the amount from Form 1040NR, line 67. . . . . **10**

**11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . . **11**

**12** Enter the larger of line 6 or line 11 . . . . . **12**

**Next,** enter the smaller of line 3 or line 12 on line 13.

7

8

9

10

11

12

**Part IV Additional Child Tax Credit**

**13** This is your additional child tax credit . . . . . **13**

Enter this amount on Form 1040, line 67, Form 1040A, line 43, or Form 1040NR, line 64.

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Schedule 8812 (Form 1040A or 1040) 2017

Schedule 8812 (Form 1040A or 1040) 2017

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 59761M Schedule 8812 (Form 1040A or 1040) 2017

Part II Vehicle Expenses
Section A - General Information (You must complete this section if you are claiming vehicle expenses.)

Form 2106 (2017) Section A - General Information. Lines 11-17: Enter the date the vehicle was placed in service, total miles driven during 2017, business miles included on line 12, percent of business use, average daily roundtrip commuting distance, commuting miles included on line 12, other miles, and was your vehicle available for personal use during off-duty hours? Lines 18-21: Do you (or your spouse) have another vehicle available for personal use? Do you have evidence to support your deduction? If "yes," is the evidence written?

Section B - Standard Mileage Rate (See the instructions for Part II to find out whether to complete this section or Section C.)
Section C - Actual Expenses
Section D - Depreciation of Vehicles (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

Form 2106 (2017) Section B - Standard Mileage Rate. Lines 22-29: Multiply line 13 by 53.5¢ (0.535), enter the result here and on line 1, add lines 23, 24c, and 25, multiply line 26 by the percentage on line 14, depreciation (see instructions), add lines 27 and 28, enter total here and on line 1. Section C - Actual Expenses. Lines 23-25: Gasoline, oil, repairs, vehicle insurance, etc.; vehicle rentals; inclusion amount. Section D - Depreciation of Vehicles. Lines 30-38: Enter cost or other basis, enter section 179 deduction and special allowance, multiply line 30 by line 14, enter depreciation method and percentage, multiply line 32 by the percentage on line 33, add lines 31 and 34, enter the applicable limit explained in the line 36 instructions, multiply line 36 by the percentage on line 14, enter the smaller of line 35 or line 37, if you skipped lines 36 and 37, enter the amount from line 35, also enter this amount on line 28 above.

Employee Business Expenses
OMB No. 1545-0074
Attachment Sequence No. 129
Social security number

Part I Employee Business Expenses and Reimbursements
Step 1 Enter Your Expenses

Form 2106 (2017) Part I Step 1. Lines 1-6: Vehicle expenses from line 22 or line 29, parking fees, tolls, and transportation, travel expense while away from home overnight, business expenses not included on lines 1 through 3, meals and entertainment expenses (see instructions), total expenses. Note: If you weren't reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

Form 2106 (2017) Step 2. Line 7: Enter reimbursements received from your employer that weren't reported to you in box 1 of Form W-2.

Step 3 Figure Expenses To Deduct on Schedule A (Form 1040 or Form 1040NR)

Form 2106 (2017) Step 3. Line 8: Subtract line 7 from line 6. Line 9: Note: If both columns of line 8 are zero, you can't deduct employee business expenses. Stop here and attach Form 2106 to your return.

Step 4 Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7).

Form 2106 (2017) Step 4. Line 10: Add the amounts on line 9 of both columns and enter the total here. Also, enter the total on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7).

**Form 2441** Child and Dependent Care Expenses

Department of the Treasury Internal Revenue Service (IRS)

OMB No. 1545-0074

**2017** Attachment Sequence No. 21

1040, 1040A, 1040NR

2441

Your social security number

► Attach to Form 1040, Form 1040A, or Form 1040NR.  
► Go to [www.irs.gov/Form2441](http://www.irs.gov/Form2441) for instructions and the latest information.

Names shown on return

**Part I** Persons or Organizations Who Provided the Care—You must complete this part. (If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive dependent care benefits?  No  Yes

Complete only Part II below.

Complete Part III on the back next.

Caution: If the care was provided in your home, you may owe employment taxes. If you do, you can't file Form 1040A. For details, see the instructions for Form 1040, line 60a, or Form 1040NR, line 59a.

**Part II** Credit for Child and Dependent Care Expenses

2 Information about your qualifying person(s). If you have more than two qualifying persons, see the instructions.

3	(a) Qualifying person's name	(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2017 for the person listed in column (a)
	First Last		

3 Add the amounts in column (c) of line 2. Don't enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 31.

4 Enter your earned income. See instructions. If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions); all others, enter the amount from line 4.

5 Enter the smallest of line 3, 4, or 5. Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37.

6 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is	But not over	Decimal amount is
\$0—15,000	15,000—17,000	.35	\$29,000—31,000	.27
15,000—17,000	17,000—19,000	.34	31,000—33,000	.26
17,000—19,000	19,000—21,000	.33	33,000—35,000	.25
19,000—21,000	21,000—23,000	.32	35,000—37,000	.24
21,000—23,000	23,000—25,000	.31	37,000—39,000	.23
23,000—25,000	25,000—27,000	.30	39,000—41,000	.22
25,000—27,000	27,000—29,000	.29	41,000—43,000	.21
27,000—29,000		.28	43,000—No limit	.20

9 Multiply line 6 by the decimal amount on line 8. If you paid 2016 expenses in 2017, see the instructions.

10 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions.

11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 49; Form 1040A, line 31; or Form 1040NR, line 47.

**Part III** Dependent Care Benefits

12 Enter the total amount of dependent care benefits you received in 2017. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Don't include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership.

13 Enter the amount, if any, you carried over from 2016 and used in 2017 during the grace period. See instructions.

14 Enter the amount, if any, you forfeited or carried forward to 2018. See instructions.

15 Combine lines 12 through 14. See instructions.

16 Enter the total amount of qualified expenses incurred in 2017 for the care of the qualifying person(s).

17 Enter the smaller of line 15 or 16.

18 Enter your earned income. See instructions.

19 Enter the amount shown below that applies to you.

- If married filing jointly, enter your spouse's earned income (if you or your spouse was a student or was disabled, see the instructions for line 5).
- If married filing separately, see instructions.
- All others, enter the amount from line 18.

20 Enter the smallest of line 17, 18, or 19.

21 Enter \$5,000 if married filing separately and you were required to enter your spouse's earned income on line 19.

22 Is any amount on line 12 from your sole proprietorship or partnership? (Form 1040A filers go to line 25).

23 Subtract line 22 from line 15.

24 Deductible benefits. Enter the smallest of line 20, 21, or 22. Also, include this amount on the appropriate line(s) of your return. See instructions.

25 Excluded benefits. Form 1040 and 1040NR filers: If you checked "No" on line 22, enter the smaller of line 20 or 21. Otherwise, subtract line 24 from the smaller of line 20 or line 21. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 20 or line 21.

26 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 25 from line 23. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7, or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7, or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 25 from line 15. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB."

To claim the child and dependent care credit, complete lines 27 through 31 below.

27 Enter \$3,000 (\$6,000 if two or more qualifying persons).

28 Form 1040 and 1040NR filers: Add lines 24 and 25. Form 1040A filers: Enter the amount from line 25.

29 Subtract line 28 from line 27. If zero or less, stop. You can't take the credit. Exception: If you paid 2016 expenses in 2017, see the instructions for line 9.

30 Complete line 2 on the front of this form. Don't include in column (c) any benefits shown on line 28 above. Then, add the amounts in column (c) and enter the total here.

31 Enter the smaller of line 29 or 30. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 11.

General Business Credit

Form 3800

Department of the Treasury Internal Revenue Service (IRS)

Name(s) shown on return

Identifying number

OMB No. 1545-0085 2017 Attachment Sequence No. 22

- Go to www.irs.gov/Form3800 for instructions and the latest information. You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

Table with 6 rows for General business credit, Passive activity credits, Carryforward of general business credit, Carryback of general business credit, and Add lines 1, 3, 4, and 5.

Part II Allowable Credit

Table with 10 rows for Regular tax before credits, Foreign tax credit, and Net income tax.

Table with 10 rows for Net regular tax, Tentative minimum tax, and C corporations.

Part III Allowable Credit (Continued)

Note: If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

Main table with 18 rows for credit calculations, including lines 18 through 38.

Form 3800 (2017) Page 3

Name(s) shown on return Identifying number

**Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below (see instructions).

**A**  General Business Credit From a Non-Passive Activity **E**  Reserved  
**B**  General Business Credit From a Passive Activity **F**  Reserved  
**C**  General Business Credit Carryforwards **G**  Eligible Small Business Credit Carryforwards  
**D**  General Business Credit Carrybacks **H**  Reserved

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III.

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)		
<b>1b</b> Reserved		
<b>1c</b> Increasing research activities (Form 6765)		
<b>1d</b> Low-income housing (Form 8586, Part I only)		
<b>1e</b> Disabled access (Form 8826) (see instructions for limitation)		
<b>1f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)		
<b>1g</b> Indian employment (Form 8845)		
<b>1h</b> Orphan drug (Form 8820)		
<b>1i</b> New markets (Form 8874)		
<b>1j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation)		
<b>1k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)		
<b>1l</b> Biodiesel and renewable diesel fuels (attach Form 8864)		
<b>1m</b> Low sulfur diesel fuel production (Form 8896)		
<b>1n</b> Distilled spirits (Form 8906)		
<b>1o</b> Nonconventional source fuel (carryforward only)		
<b>1p</b> Energy efficient home (Form 8908)		
<b>1q</b> Energy efficient appliance (carryforward only)		
<b>1r</b> Alternative motor vehicle (Form 8910)		
<b>1s</b> Alternative fuel vehicle refueling property (Form 8911)		
<b>1t</b> Enhanced oil recovery credit (Form 8800)		
<b>1u</b> Mine rescue team training (Form 8923)		
<b>1v</b> Agricultural chemicals security (carryforward only)		
<b>1w</b> Employer differential wage payments (Form 8932)		
<b>1x</b> Carbon dioxide sequestration (Form 8933)		
<b>1y</b> Qualified plug-in electric drive motor vehicle (Form 8936)		
<b>1z</b> Qualified plug-in electric vehicle (carryforward only)		
<b>1aa</b> Employee retention (Form 5884-A)		
<b>1ab</b> General credits from an electing large partnership (Schedule K-1) (Form 1065-B)		
<b>1az</b> Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)		
<b>2</b> Add lines 1a through 1z and enter here and on the applicable line of Part I		
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II		
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468)		
<b>4b</b> Work opportunity (Form 5884)		
<b>4c</b> Biofuel producer (Form 6478)		
<b>4d</b> Low-income housing (Form 8586, Part II)		
<b>4e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)		
<b>4f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)		
<b>4g</b> Qualified railroad track maintenance (Form 8900)		
<b>4h</b> Small employer health insurance premiums (Form 8941)		
<b>4i</b> Increasing research activities (Form 6765)		
<b>4j</b> Reserved		
<b>4z</b> Other		
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II		
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II		

Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.

Form 6251 (2017)

OMB No. 1545-0074

Attachment Sequence No. 32

Department of the Treasury Internal Revenue Service (99)

Name(s) shown on Form 1040 or Form 1040NR Your social security number

**Alternative Minimum Tax—Individuals**

Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information. Attach to Form 1040 or Form 1040NR.

**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1
2	Reserved for future use	2
3	Taxes from Schedule A (Form 1040), line 9	3
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5
6	If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions.	6
7	Tax refund from Form 1040, line 10 or line 21	7
8	Investment interest expense (difference between regular tax and AMT)	8
9	Depletion (difference between regular tax and AMT)	9
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	10
11	Alternative tax net operating loss deduction	11
12	Interest from specified private activity bonds exempt from the regular tax	12
13	Qualified small business stock, see instructions	13
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16
17	Disposition of property (difference between AMT and regular tax gain or loss)	17
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18
19	Passive activities (difference between AMT and regular tax income or loss)	19
20	Loss limitations (difference between AMT and regular tax income or loss)	20
21	Circulation costs (difference between regular tax and AMT)	21
22	Long-term contracts (difference between AMT and regular tax income)	22
23	Mining costs (difference between regular tax and AMT)	23
24	Research and experimental costs (difference between regular tax and AMT)	24
25	Income from certain installment sales before January 1, 1987	25
26	Intangible drilling costs preference	26
27	Other adjustments, including income-based related adjustments	27
28	<b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.)	28

**Part II Alternative Minimum Tax (AMT)**

Exemption. If you were under age 24 at the end of 2017, see instructions.

If your filing status is . . . **AND line 28 is not over . . . THEN enter on line 29 . . .**

Single or head of household	\$120,700	\$54,300
Married filing jointly or qualifying widow(er)	160,900	84,500
Married filing separately	80,450	42,250

If line 28 is over the amount shown above for your filing status, see instructions.

29	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	29
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30
31	If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. <b>All others:</b> If line 30 is \$187,800 or less (if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	31
32	Alternative minimum tax foreign tax credit (see instructions)	32
33	Tentative minimum tax. Subtract line 32 from line 31	33
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48, if you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34
35	<b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 13900G Form 6251 (2017)



Page 2

**Part III Tax Computation Using Maximum Capital Gains Rates**  
Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36 Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31. . . . .

37 Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. . . . .

38 Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. . . . .

39 If you did not complete a Schedule D Tax Worksheet for the regular tax, or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. . . . .

40 Enter the smaller of line 36 or line 39. . . . .

41 Subtract line 40 from line 36. . . . .

42 If line 41 is \$187,800 or less (\$83,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result. . . . .

43 Enter: . . . . .

- \$75,900 if married filing jointly or qualifying widow(er),
- \$37,950 if single or married filing separately, or
- \$50,800 if head of household.

44 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. . . . .

45 Subtract line 44 from line 43. If zero or less, enter -0-. . . . .

46 Enter the smaller of line 36 or line 37. . . . .

47 Enter the smaller of line 45 or line 46. This amount is taxed at 0%. . . . .

48 Subtract line 47 from line 46. . . . .

49 Enter: . . . . .

- \$418,400 if single
- \$235,350 if married filing separately
- \$470,700 if married filing jointly or qualifying widow(er)
- \$444,350 if head of household

50 Enter the amount from line 45. . . . .

51 Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter. . . . .

52 Add line 50 and line 51. . . . .

53 Subtract line 52 from line 49. If zero or less, enter -0-. . . . .

54 Enter the smaller of line 48 or line 53. . . . .

55 Multiply line 54 by 15% (0.15). . . . .

56 Add lines 47 and 54. . . . .

If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.

57 Subtract line 56 from line 46. . . . .

58 Multiply line 57 by 20% (0.20). . . . .

59 If line 36 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59. Add lines 41, 56, and 57. . . . .

60 Subtract line 59 from line 36. . . . .

61 Multiply line 60 by 25% (0.25). . . . .

62 Add lines 42, 55, 58, and 61. . . . .

63 If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result. Enter the smaller of line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31. . . . .

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Form **8582**  
Department of the Treasury  
Internal Revenue Service (98)

OMB No. 1545-1008  
**2017**  
Attachment  
Sequence No. 88

**Passive Activity Loss Limitations**  
See separate instructions.  
Attach to Form 1040 or Form 1041.  
Go to www.irs.gov/Form8582 for instructions and the latest information.

Identifying number

**Part I 2017 Passive Activity Loss**  
Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a)). . . . . 1a

b Activities with net loss (enter the amount from Worksheet 1, column (b)). . . . . 1b

c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)). . . . . 1c

d Combine lines 1a, 1b, and 1c. . . . . 1d

**Commercial Revitalization Deductions From Rental Real Estate Activities**

2a Commercial revitalization deductions from Worksheet 2, column (a). . . . . 2a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b). . . . . 2b

c Add lines 2a and 2b. . . . . 2c

**All Other Passive Activities**

3a Activities with net income (enter the amount from Worksheet 3, column (a)). . . . . 3a

b Activities with net loss (enter the amount from Worksheet 3, column (b)). . . . . 3b

c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)). . . . . 3c

d Combine lines 3a, 3b, and 3c. . . . . 3d

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used if line 4 is a loss and: . . . . . 4

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part I or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**  
Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4. . . . . 5

6 Enter \$150,000. If married filing separately, see instructions. . . . . 6

7 Enter modified adjusted gross income, but not less than zero (see instructions) . . . . . 7

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6. . . . . 8

9 Multiply line 8 by 30% (0.30). Do not enter more than \$25,000. If married filing separately, see instructions if line 2c is a loss, go to Part III. Otherwise, go to line 15. . . . . 9

10 Enter the smaller of line 5 or line 9. . . . . 10

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**  
Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions. . . . . 11

12 Enter the loss from line 4. . . . . 12

13 Reduce line 12 by the amount on line 10. . . . . 13

14 Enter the smaller of line 2c (treated as a positive amount), line 11, or line 13. . . . . 14

**Part IV Total Losses Allowed**

15 Add the income, if any, on lines 1a and 3a and enter the total. . . . . 15

16 Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return. . . . . 16

For Paperwork Reduction Act Notice, see instructions. . . . .

Form **8582** (2017) Cat. No. 65704F

Form 8592 (2017)		Page 2				
Caution: The worksheets must be filed with your tax return. Keep a copy for your records.						
Worksheet 1—For Form 8592, Lines 1a, 1b, and 1c (See instructions.)						
Name of activity	Current year		Prior years		Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss	
Total. Enter on Form 8592, lines 1a, 1b, and 1c . . . . .						
Worksheet 2—For Form 8592, Lines 2a and 2b (See instructions.)						
Name of activity	(a) Current year deductions (line 2a)		(b) Prior year unallowed deductions (line 2b)		(c) Overall loss	
Total. Enter on Form 8592, lines 2a and 2b . . . . .						
Worksheet 3—For Form 8592, Lines 3a, 3b, and 3c (See instructions.)						
Name of activity	Current year		Prior years		Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss	
Total. Enter on Form 8592, lines 3a, 3b, and 3c . . . . .						
Worksheet 4—Use this worksheet if an amount is shown on Form 8592, line 10 or 14 (See instructions.)						
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)	
Total . . . . .						
Worksheet 5—Allocation of Unallowed Losses (See instructions.)						
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss		
Total . . . . .						

Form 8592 (2017)		Page 3				
Worksheet 6—Allowed Losses (See instructions.)						
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss		
Total . . . . .						
Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)						
Name of activity:	Form or schedule and line number to be reported on (see instructions):	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
1a Net loss plus prior year unallowed loss from form or schedule . . . . . b Net income from form or schedule . . . . . c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .						
Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . . . . b Net income from form or schedule . . . . . c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .						
Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . . . . b Net income from form or schedule . . . . . c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .						
Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . . . . b Net income from form or schedule . . . . . c Subtract line 1b from line 1a. If zero or less, enter -0- . . . . .						
Total . . . . .						

**Form 8801** Department of the Treasury Internal Revenue Service (99) **2017** Attachment Sequence No. 74

**Credit for Prior Year Year Minimum Tax—Individuals, Estates, and Trusts**  
 ▶ Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.  
 ▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073  
 Identifying number

**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 2016 Form 6251. Estates and trusts, see instructions . . . . .	1
2	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	2
3	Minimum tax credit net operating loss deduction (see instructions) . . . . .	3 ( )
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$247,450 and you were married filing separately for 2016, see instructions . . . . .	4
5	Enter: \$83,800 if married filing jointly or qualifying widower for 2016, \$53,900 if single or head of household for 2016; or \$41,900 if married filing separately for 2016. Estates and trusts, enter \$23,900 . . . . .	5
6	Enter: \$159,700 if married filing jointly or qualifying widower for 2016; \$119,700 if single or head of household for 2016; or \$79,850 if married filing separately for 2016. Estates and trusts, enter \$79,850 . . . . .	6
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	7
8	Multiply line 7 by 25% (0.25) . . . . .	8
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2016, see instructions . . . . .	9
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	10
11	<ul style="list-style-type: none"> <li>• If for 2016 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If for 2016 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.</li> <li>• All others: If line 10 is \$186,300 or less (\$93,150 or less if married filing separately for 2016), multiply line 10 by 28% (0.28). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions.</li> </ul>	11
12	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	12
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	13
14	Enter the amount from your 2016 Form 6251, line 34, or 2016 Form 1041, Schedule I, line 55 . . . . .	14
15	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	15

For Paperwork Reduction Act Notice, see instructions. Cat. No. 10002S Form **8801** (2017)

**Form 8615** Department of the Treasury Internal Revenue Service (99) **2017** Attachment Sequence No. 33

**Tax for Certain Children Who Have Unearned Income**  
 ▶ Attach only to the child's Form 1040, Form 1040A, or Form 1040NR.  
 ▶ Go to [www.irs.gov/Form8615](http://www.irs.gov/Form8615) for instructions and the latest information.

OMB No. 1545-0074  
 Child's social security number

**Before you begin:** If the child, the parent, or any of the parent's other children for whom Form 8615 must be filed must use the Schedule D Tax Worksheet or has income from farming or fishing, see Pub. 929, Tax Rules for Children and Dependents. It explains how to figure the child's tax using the Schedule D Tax Worksheet or Schedule J (Form 1040).

A Parent's name (first, initial, and last). Caution: See instructions before completing. **B** Parent's social security number

C Parent's filing status (check one):  
 Single  Married filing jointly  Married filing separately  Head of household  Qualifying widow(er)

**Part I Child's Net Unearned Income**

1	Enter the child's unearned income (see instructions) . . . . .	1
2	If the child <b>did not</b> itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$2,100. Otherwise, see instructions . . . . .	2
3	Subtract line 2 from line 1. If zero or less, <b>stop</b> ; do not complete the rest of this form but do attach it to the child's return . . . . .	3
4	Enter the child's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; or Form 1040NR, line 41. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .	4
5	Enter the <b>smaller</b> of line 3 or line 4. If zero, <b>stop</b> ; do not complete the rest of this form but do attach it to the child's return . . . . .	5

**Part II Tentative Tax Based on the Tax Rate of the Parent**

6	Enter the parent's <b>taxable income</b> from Form 1040, line 43; Form 1040A, line 27; Form 1040EZ, line 6; Form 1040NR, line 41; or Form 1040NR-EZ, line 14. If zero or less, enter -0-. If the parent files Form 2555 or 2555-EZ, see the instructions . . . . .	6
7	Enter the total, if any, from Forms 8615, line 5, of <b>all other</b> children of the parent named above. <b>Do not</b> include the amount from line 5 above . . . . .	7
8	Add lines 5, 6, and 7 (see instructions) . . . . .	8
9	Enter the tax on the amount on line 8 based on the <b>parent's</b> filing status above (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> . . . . .	9
10	Enter the parent's tax from Form 1040, line 44; Form 1040A, line 28, minus any alternative minimum tax; Form 1040EZ, line 10; Form 1040NR, line 42; or Form 1040NR-EZ, line 15. <b>Do not</b> include any tax from Form 4972, 8814, or 8885 or any tax from recapture of an education credit. If the parent files Form 2555 or 2555-EZ, see the instructions. If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) was used to figure the tax, check here <input type="checkbox"/> . . . . .	10
11	Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to <b>Part III</b> . . . . .	11
12a	Add lines 5 and 7 . . . . .	12a
b	Divide line 5 by line 12a. Enter the result as a decimal (rounded to at least three places) . . . . .	12b
13	Multiply line 11 by line 12b . . . . .	13

**Part III Child's Tax—If lines 4 and 5 above are the same, enter -0- on line 15 and go to line 16.**

14	Subtract line 5 from line 4 . . . . .	14
15	Enter the tax on the amount on line 14 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> . . . . .	15
16	Add lines 13 and 15 . . . . .	16
17	Enter the tax on the amount on line 4 based on the <b>child's</b> filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet, Schedule D Tax Worksheet, or Schedule J (Form 1040) is used to figure the tax, check here <input type="checkbox"/> . . . . .	17
18	Enter the <b>larger</b> of line 16 or line 17 here and on the <b>child's</b> Form 1040, line 44; Form 1040A, line 28; or Form 1040NR, line 42. If the child files Form 2555 or 2555-EZ, see the instructions . . . . .	18

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 641130 Form **8615** (2017)

Form 8801 (2017) Page 3

**Part III Tax Computation Using Maximum Capital Gains Rates**  
Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

**Caution:** If you didn't complete the 2016 Qualified Dividends and Capital Gain Tax Worksheet, the 2016 Schedule D Tax Worksheet, or Part V of the 2016 Schedule D (Form 1041), see the instructions before completing this part.\*

27 Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2016, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . . 27

**Caution:** If for 2016 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

28 Enter the amount from line 6 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2016 Schedule D Tax Worksheet, or the amount from line 26 of the 2016 Schedule D (Form 1041), whichever applies\* . . . . . 28

If you figured your 2016 tax using the 2016 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.

29 Enter the amount from line 19 of your 2016 Schedule D (Form 1040), or line 18b, column (2), of the 2016 Schedule D (Form 1041) . . . . . 29

30 Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2016 Schedule D Tax Worksheet . . . . . 30

31 Enter the smaller of line 27 or line 30 . . . . . 31

32 Subtract line 31 from line 27 . . . . . 32

33 If line 32 is \$186,300 or less (\$83,150 or less if married filing separately for 2016), multiply line 32 by 28% (0.28). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions . . . . . 33

34 Enter:   
 • \$75,300 if married filing jointly or qualifying widow(er) for 2016,   
 • \$37,650 if single or married filing separately for 2016,   
 • \$60,400 if head of household for 2016, or   
 • \$2,550 for an estate or trust.   
 Form 1040NR filers, see instructions. . . . . 34

35 Enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2016 Schedule D Tax Worksheet, or the amount from line 27 of the 2016 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1040, line 43, or 2016 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . . 35

36 Subtract line 35 from line 34. If zero or less, enter -0- . . . . . 36

37 Enter the smaller of line 27 or line 28 . . . . . 37

38 Enter the smaller of line 36 or line 37 . . . . . 38

39 Subtract line 38 from line 37 . . . . . 39

40 Enter:   
 • \$415,050 if single for 2016,   
 • \$233,475 if married filing separately for 2016,   
 • \$466,950 if married filing jointly or qualifying widow(er) for 2016,   
 • \$441,000 if head of household for 2016, or   
 • \$12,400 for an estate or trust.   
 Form 1040NR filers, see instructions. . . . . 40

41 Enter the amount from line 36 . . . . . 41

42 Form 1040 filers, enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2016 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2016 Schedule D (Form 1041) or line 18 of your 2016 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions . . . . . 42

\* The 2016 Qualified Dividends and Capital Gain Tax Worksheet is in the 2016 instructions for Form 1040. The 2016 Schedule D Tax Worksheet is in the 2016 instructions for Schedule D (Form 1040) (or the 2016 instructions for Schedule D (Form 1041)).

Form 8801 (2017)

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**Part II Minimum Tax Credit and Carryforward to 2018**

16 Enter the amount from your 2016 Form 6251, line 35, or 2016 Form 1041, Schedule I, line 56 . . . . . 16

17 Enter the amount from line 15 . . . . . 17

18 Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . . 18

19 2016 credit carryforward. Enter the amount from your 2016 Form 8801, line 26 . . . . . 19

20 Enter your 2016 unallowed qualified electric vehicle credit (see instructions) . . . . . 20

21 Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . . 21

22 Enter your 2017 regular income tax liability minus allowable credits (see instructions) . . . . . 22

23 Enter the amount from your 2017 Form 6251, line 33, or 2017 Form 1041, Schedule I, line 54 . . . . . 23

24 Subtract line 23 from line 22. If zero or less, enter -0- . . . . . 24

25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2017 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b), or Form 1041, Schedule G, line 2c . . . . . 25

26 Credit carryforward to 2018. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . . 26

Form 8801 (2017)

Form 8801 (2017) **Part III Tax Computation Using Maximum Capital Gains Rates (continued)**

43	Add lines 41 and 42	43
44	Subtract line 43 from line 40. If zero or less, enter -0-	44
45	Enter the <b>smaller</b> of line 39 or line 44	45
46	Multiply line 45 by 15% (0.15)	46
47	Add lines 38 and 45	47
	<b>If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.</b>	
48	Subtract line 47 from line 37	48
49	Multiply line 48 by 20% (0.20)	49
	<b>If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.</b>	
50	Add lines 32, 47, and 48	50
51	Subtract line 50 from line 27	51
52	Multiply line 51 by 25% (0.25)	52
53	Add lines 33, 46, 49, and 52	53
54	If line 27 is \$186,300 or less (\$93,150 or less if married filing separately for 2016), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions	54
55	Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2016, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	55

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Form 8814 (2017) **Parents' Election To Report Child's Interest and Dividends**

OMB No. 1545-0074  
Attachment Sequence No. 40  
2017

Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on your return: \_\_\_\_\_ Your social security number: \_\_\_\_\_

Go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814) for the latest information.  
Attach to parents' Form 1040 or Form 1040NR.

**Caution:** The federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see *Tax benefits you cannot take* in the instructions.

A Child's name (first, initial, and last) \_\_\_\_\_ B Child's social security number \_\_\_\_\_

C If more than one Form 8814 is attached, check here

**Part I Child's Interest and Dividends To Report on Your Return**

1a	Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a
b	Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b
2a	Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2a
b	Enter your child's qualified dividends included on line 2a. See the instructions	2b
3	Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3
4	Add lines 1a, 2a, and 3. If the total is \$2,100 or less, skip lines 5 through 12 and go to line 13. If the total is \$10,500 or more, do not file this form. Your child must file his or her own return to report the income	4
5	Base amount	5 2,100.00
6	Subtract line 5 from line 4	6
	<b>If both lines 2b and 3 are zero or blank, skip lines 7 through 10, enter -0- on line 11, and go to line 12. Otherwise, go to line 7.</b>	
7	Divide line 2b by line 4. Enter the result as a decimal (rounded to at least three places)	7
8	Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	8
9	Multiply line 6 by line 7. Enter the result here. See the instructions for where to report this amount on your return	9
10	Multiply line 6 by line 8. Enter the result here. See the instructions for where to report this amount on your return	10
11	Add lines 9 and 10	11
12	Subtract line 11 from line 6. Include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. If you checked the box on line C above, see the instructions. Go to line 13 below	12

**Part II Tax on the First \$2,100 of Child's Interest and Dividends**

13	Amount not taxed	13 1,050.00
14	Subtract line 13 from line 4. If the result is zero or less, enter -0-	14
15	Tax. Is the amount on line 14 less than \$1,050? <input type="checkbox"/> No. Enter \$105 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 14 by 10% (0.10). Enter the result here and see the Note below.	15

**Note:** If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 15 in the tax you enter on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box a on Form 1040, line 44, or Form 1040NR, line 42.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8814 (2017) Cat. No. 10750J



**General Instructions****Future Developments**

For the latest information about developments related to Form 8814 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8814](http://www.irs.gov/Form8814).

**Purpose of Form**

Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions.

- The child was under age 19 (or under age 24 if a full-time student) at the end of 2017. "Student" is defined below.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- The child's gross income for 2017 was less than \$10,500.
- The child is required to file a 2017 return.
- The child does not file a joint return for 2017.
- There were no estimated tax payments for the child for 2017 (including any overpayment of tax from his or her 2016 return applied to 2017 estimated tax).
- There was no federal income tax withheld from the child's income. You must also qualify. See *Parents who qualify to make the election* below.

**Student.** A student is a child who for some part of each of 5 calendar months during the year was enrolled as a full-time student at a school, or took a full-time, on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school. It does not include an on-the-job training course, correspondence school, or school offering courses only through the Internet.

**Certain January 1 birthdays.** A child born on January 1, 1999, is considered to be age 19 at the end of 2017. You cannot make this election for such a child unless the child was a full-time student.

A child born on January 1, 1994, is considered to be age 24 at the end of 2017. You cannot make this election for such a child.

**How to make the election.** To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

**Parents who qualify to make the election.** You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply.

- You are filing a joint return for 2017 with the child's other parent.
- You and the child's other parent were married to each other but file separate returns for 2017 and you had the higher taxable income.
- You were unmarried, treated as unmarried for federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. The child must have lived with you for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you can make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse.

**Note:** If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income.

**Tax benefits you cannot take.** If you elect to report your child's income on your return, you cannot take certain deductions that your child could take on his or her own return such as:

- Additional standard deduction of \$1,550 if the child is blind,
- Penalty on early withdrawal of child's savings, and
- Itemized deductions such as the child's investment expenses or charitable contributions.

If your child received qualified dividends or capital gain distributions, you may pay up to \$105 more tax if you make this election instead of filing a separate tax return for the child. This is because the tax rate on the child's income between \$1,050 and \$2,100 is 10% if you make this election. However, if you file a separate return for the child, the tax rate may be as low as 0% (zero percent) because of the preferential tax rates for qualified dividends and capital gain distributions.

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on your return. Then, compare the methods to determine which results in the lower tax.

**Alternative minimum tax.** If your child received tax-exempt interest (or exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. This type of interest should be shown in box 9 of Form 1099-INT. See Form 6251, *Alternative Minimum Tax—Individuals*, and its instructions for details.

**Net Investment Income Tax.** For purposes of figuring any Net Investment Income Tax liability of the parents on Form 8860, the following rules apply.

1. All income reported on line 12 is included in the parents' modified adjusted gross income, and
2. All net investment income included on line 12 (except for Alaska Permanent Fund dividends) is included in the parents' net investment income.

For more information on Net Investment Income Tax, go to [www.irs.gov](http://www.irs.gov) and enter "Net Investment Income Tax" in the search box.

**Investment interest expense.** Your child's income (other than qualified dividends, Alaska Permanent Fund dividends, and capital gain distributions) that you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received qualified dividends, Alaska Permanent Fund dividends, or capital gain distributions, see Pub. 550, *Investment Income and Expenses*, to figure the amount you can treat as your investment income.

**Foreign accounts and trusts.** You must complete Schedule B (Form 1040), Part III, and file it with your tax return if your child:

1. Had a foreign financial account, or
2. Received a distribution from, or was the grantor of, or transferor to, a foreign trust.

Enter "Form 8814" on the dotted line next to line 7a or line 8, whichever applies. Complete line 7b if applicable.

**Note:** If you file Form 8814 with your income tax return to report your child's foreign financial account, you have an interest in the assets from that account and may be required to file Form 8938, *Statement of Specified Foreign Financial Assets*. See the Form 8938 instructions for details.

**Change of address.** If your child filed a return for a previous year and the address shown on the last return filed is not your child's current address, be sure to notify the IRS, in writing, of the new address. To do this, use Form 8822, *Change of Address*.

**Additional information.** See Pub. 929, *Tax Rules for Children and Dependents*, for more details.

**Line Instructions**

**Name and social security number.** If you are filing a joint return, enter both names but enter the social security number of the person whose name is shown first on the return.

**Line 1a.** Enter all taxable interest income your child received in 2017. Do not include tax-exempt interest in the total for line 1a, but be sure to include it on line 1b.

If your child received, as a nominee, interest that actually belongs to another person, enter the amount and "ND" (nominee distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a.

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) is less than the amount shown on your child's Form 1099-OID, enter the nontaxable amount on the dotted line next to line 1a and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a.

**Line 1b.** If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it on line 1b. Tax-exempt interest, including any exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company, should be shown in box 8 of Form 1099-INT. **Note:** If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see *Alternative minimum tax*, earlier.

**Line 2a.** Enter the ordinary dividends your child received in 2017. Ordinary dividends should be shown in box 1a of Form 1099-DIV. Also include ordinary dividends your child received through a partnership, an S corporation, or an estate or trust.

If your child received, as a nominee, ordinary dividends that actually belong to another person, enter the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a nominee in the total for line 2a.

**Line 2b.** Enter all qualified dividends your child received in 2017. Qualified dividends are the ordinary dividends that are eligible for the same lower tax rate as a net capital gain. Qualified dividends should be shown in box 1b of Form 1099-DIV.

**Line 3.** Enter the capital gain distributions your child received in 2017. Capital gain distributions should be shown in box 2a of Form 1099-DIV.

If your child received, as a nominee, capital gain distributions that actually belong to another person, enter the amount and "ND" on the dotted line next to line 3. Do not include amounts received as a nominee in the total for line 3.

**Line 9.** Include this amount on Form 1040, lines 9a and 9b, or Form 1040NR, lines 10a and 10b. Enter "Form 8814" and this amount on the dotted line next to those lines **unless** you file Schedule B (Form 1040A or 1040).

If you file Schedule B, include this amount on line 5, and identify it as from "Form 8814." Complete Schedule B as instructed. Also include this amount on Form 1040, line 9b, or Form 1040NR, line 10b.

You must file Schedule B if this amount plus the parents' dividends is more than \$1,500.

**Line 10.** Include this amount on Schedule D (Form 1040), line 13; Form 1040, line 13; or Form 1040NR, line 14. Enter "Form 8814" and this amount on the dotted line next to line 13 of Schedule D or in the space to the left of line 13 of Form 1040 or line 14 of Form 1040NR.

If any of the child's capital gain distributions were reported on Form 1099-DIV as unrecovered section 1250 gain, section 1202 gain, or collectibles (28%) gain, see Pub. 929 for details on the amount to report on Schedule D.

**Line 12.** If you checked the box on line C, add the amounts from line 12 of all your Forms 8814. Include the result on Form 1040, line 21, or Form 1040NR, line 21, whichever applies. Enter "Form 8814" and the total of the line 12 amounts on the dotted line next to line 21.

**Line 15.** If you checked the box on line C, add the amounts from line 15 of all your Forms 8814. Include the total on Form 1040, line 44, or Form 1040NR, line 42. Be sure to check box **a** on that line.

# Section 8

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### Casualty or theft loss deduction, nonbusiness

Classified by:	
Marital status .....	1.3
Definition .....	pg 180
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2

### Certain business expenses of reservist, performing artist, etc.

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 173
Reported on:	
Returns with itemized deductions classified	
by marital status.....	2.2
Time Series, 2013–2017 .....	A

### Child care credit

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition .....	pg 173
Reported on:	
Returns with itemized deductions classified	
by marital status.....	2.2
Time Series, 2013–2017 .....	A

### Child tax credit

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income.....	3.3
Definition.....	pg 173
Reported on:	
Returns with itemized deductions classified	
by marital status.....	2.2
Time Series, 2013–2017 .....	A

### Children at home exemption

(See Exemptions)

### Children away from home exemption

(See Exemptions)

### Coefficient of variation

All returns.....	1.4CV and 3.3CV
Reported on:	
Returns with itemized deductions .....	2.1CV

### Contributions deduction

Carryover from prior years.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	1.3
Definition .....	pg 174
Reported on:	
Returns with itemized deductions .....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Type of contribution.....	2.1



**Contributions carryover from prior year**

(See Contributions deduction)

**Credit for Federal tax on gasoline and special fuels**

Classified by:

Age .....	3.7
Size of adjusted gross income .....	3.3
Definition .....	pg 174
Time Series, 2013–2017 .....	A

**Credit for the elderly or disabled**

Classified by:

Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 174

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2013–2017 .....	A

**Credit from regulated investment companies**

Definition .....	pg 174
Time Series, 2013–2017 .....	A

**Credit to 2018 estimated tax**

(See also Overpayment refunded)

Definition .....	pg 174
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**D****Deductible points**

(See also Interest paid deduction)

Reported on:

Returns with itemized deductions .....	2.1
Classified by age .....	2.6

**Deductible part of self-employment tax**

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 174

Reported on:

Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
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**Dependent exemptions**

(See Exemptions)

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**Dividends**

(See Ordinary dividend and Qualified dividend)

**Domestic production activities deduction**

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 175

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2013–2017 .....	A

**E****Earned income credit**

Changes in law .....	pg 18
Definition .....	pg 175
Income items and credits .....	2.5

Refundable portion:

Classified by:

Age .....	3.7
Size of adjusted gross income .....	2.5, 3.3

Time Series, 2013–2017 .....	A
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Total:

Classified by:

Age .....	3.7
Size of adjusted gross income .....	2.5, 3.3

Reported on:

Returns with earned income credit .....	2.5
---	-----

Used to offset income tax before credits:

Classified by:

Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	2.5, 3.3

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
--	-----

Used to offset other taxes:

Classified by:

Age .....	3.7
Size of adjusted gross income .....	2.5, 3.3

**Education credits**

Changes in law .....	pg 18
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Classified by:

Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	3.3

Definition .....	pg 176
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Reported on:

Returns with itemized deductions classified by marital status .....	2.2
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**Education IRA**

Definition ..... pg 176

**Educator expenses deduction**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 176

Reported on:

Returns with itemized deductions classified  
by marital status ..... 2.2

Time Series, 2013–2017 ..... A

**Electronically filed returns**

Time Series, 2013–2017 ..... A

**Employee business expense**

(See Unreimbursed employee business expenses)

**Estate and trust net income or loss**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 176

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

**Estimated tax payments**

Classified by:

Age ..... 3.7

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 176

Reported on:

Returns with itemized deductions classified  
by marital status ..... 2.2

Time Series, 2013–2017 ..... A

**Excess advance premium tax credit repayment**

Classified by:

Age ..... 1.5

Size of adjusted gross income ..... 1.4, 2.7

Definition ..... pg 177

Time Series, 2013–2017 ..... A

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Returns with modified taxable income ..... 3.1

Time Series, 2013–2017 ..... A

**Excess social security taxes withheld**

Classified by:

Age ..... 3.7

Size of adjusted gross income ..... 3.3

Definition ..... pg 177

Time Series, 2013–2017 ..... A

**Exemption amount**

Changes in law ..... pg 18

Classified by:

Size of adjusted gross income and marital  
status ..... 1.2

Time Series, 2013–2017 ..... A

**Exemptions**

Classified by:

Age ..... 1.5

Marital status ..... 2.4

Size of adjusted gross income ..... 1.4

Type of exemption ..... 2.3

Definition ..... pg 177

Reported on:

Returns with itemized deductions ..... 2.1

Classified by age ..... 2.6

Time Series, 2013–2017 ..... A

**F****Farm net income or loss**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 177

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

Time Series, 2013–2017 ..... A

**Farm rental net income or loss**

Classified by:

Age ..... 1.5

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 177

Reported on:

Returns with itemized deductions ..... 2.1

Classified by:

Age ..... 2.6

Marital status ..... 2.2

**Filing requirements**

Description ..... pg 16

For children and other dependents ..... pg 17

For most people ..... pg 16

**Filing status**

(See also Marital filing status)

**First-time homebuyer credit repayment**  
 Classified by:  
     Age ..... 3.7  
     Size of adjusted gross income ..... 3.3  
 Definition ..... pg 178  
 Time Series, 2013–2017 ..... A

**Foreign-earned income exclusion**  
 Changes in law ..... pg 18  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 1.4  
 Definition ..... pg 1784  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
             Marital status ..... 2.2  
 Time Series, 2013–2017 ..... A

**Foreign housing deduction**  
 Changes in law ..... pg. 18  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 1.4  
 Definition ..... pg. 178  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status ..... 2.2  
 Time Series, 2013–2017 ..... A

**Foreign tax credit**  
 Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 3.3  
 Definition ..... pg. 178  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status ..... 2.2  
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 Form 6251 ..... pg 275  
 Form 8582 ..... pg 276  
 Form 8615 ..... pg 278  
 Form 8801 ..... pg 278  
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**G**

**Gambling earnings**

Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 1.4  
 Definition ..... pg 178  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
             Marital status ..... 2.2  
 Time Series, 2013–2017 ..... A

**Gambling loss deduction**

Definition ..... pg 178  
 Returns with itemized deductions ..... 2.1  
     Classified by age ..... 2.6

**General business credit**

Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 3.3  
 Definition ..... pg 179  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status ..... 2.2  
 Time Series, 2013–2017 ..... A

**General sales tax deduction**

(See Sales tax deduction)

**H****Heads of household, returns of**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed .....	3.4
Size of adjusted gross income .....	1.2
Sources of income .....	1.3
Type of exemption .....	2.4

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2013–2017 .....	A

**Health Care: Individual responsibility**

Changes in law ..... pg 18

Classified by:

Age .....	3.7
Size of adjusted gross income .....	2.7, 3.3

Definition ..... pg 179

Time Series, 2013–2017 ..... A

**Health savings account deduction**

Changes in law ..... pg 18

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4

Definition ..... pg 180

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2013–2017 .....	A

**Home mortgage interest deduction**

(See also Interest paid deduction)

Definition ..... pg 180

Reported on:

Returns with itemized deductions .....	2.1
Classified by age .....	2.6

**Home mortgage interest paid to financial institutions**

(See Home mortgage interest deduction)

**Home mortgage interest paid to individuals**

(See Home mortgage interest deduction)

**Household employment tax**

Classified by:

Age .....	3.7
Size of adjusted gross income .....	3.3

Definition ..... pg 180

Time Series, 2013–2017 ..... A

**I****Income subject to tax**

(See Modified taxable income)

**Income tax after credits**As a percentage of adjusted gross income  
and modified taxable income ..... 3.4

Classified by:

Accumulated size of AGI .....	1.1
Age .....	3.7
Marginal tax rate .....	3.4
Marital status .....	1.2, 1.3
Size of adjusted gross income .....	1.2, 3.3

Definition ..... pg 180

Reported on:

Returns with itemized deductions .....	2.1
Classified by:	
Age .....	2.6
Marital status .....	2.2
Returns with modified taxable income .....	3.1
Time Series, 2013–2017 .....	A

**Income tax before credits**

Classified by:

Age .....	1.5
Size of adjusted gross income .....	1.4

Definition ..... pg 180

Reported on:

Returns with itemized deductions .....	2.1
Classified by age .....	2.6
Returns with modified taxable income .....	3.1
Time Series, 2013–2017 .....	A

**Income tax less credits**

Time Series, 2013–2017 ..... A

**Income tax withheld**

Classified by:

Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	3.3

Definition ..... pg 181

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
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**Individual retirement arrangement (IRA) (deductible)  
payments, deduction**

(See also Primary and secondary IRA payments)

Changes in law ..... pg 18

Classified by:

Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4

Definition ..... pg 181

Reported on:

Returns with itemized deductions classified by marital status .....	2.2
Time Series, 2013–2017 .....	A

**Individual retirement arrangement (IRA) taxable distributions**

Classified by:  
 Age ..... 1.5  
 Marital status ..... 1.3  
 Size of adjusted gross income ..... 1.4  
 Definition ..... pg 181  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
 Age ..... 2.6  
 Marital status ..... 2.2  
 Time Series, 2013–2017 ..... A

**Interest paid deduction**

Classified by:  
 Marital status ..... 1.3  
 Definition ..... pg 181  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
 Age ..... 2.6  
 Marital status ..... 2.2  
 Type of interest paid deduction ..... 2.1

**Interest received**

(See Taxable interest received)

**Interest, tax-exempt**

(See Tax-exempt interest)

**Investment interest expense deduction**

(See Interest paid deduction)

**Itemized deduction limitation**

Classified by:  
 Marital status ..... 2.2  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by age ..... 2.6

**Itemized deductions**

(See Total itemized deductions and also specific type)

**J**

**Joint returns of married persons**

(See also Marital filing status)

Classified by:  
 Each rate at which tax was computed ..... 3.6  
 Marginal tax rate ..... 3.4  
 Size of adjusted gross income ..... 1.2, 1.6  
 Sources of income ..... 1.3  
 Type of exemption ..... 2.4  
 Reported on:  
 Returns with itemized deductions classified  
 by marital status ..... 2.2

Returns with total income tax ..... 3.2

**K**

**Keogh retirement plan**

(See Payments to a Keogh plan)

Time Series, 2013–2017 ..... A

**L**

**Limited miscellaneous deductions**

Definition ..... pg 182  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by age ..... 2.6

**Long-term loss carryover**

(See also Sales of capital assets, net gain or loss)

Classified by:  
 Size of adjusted gross income ..... 1.4A

**M**

**Marginal tax rates**

(See also Tax generated)

Definition ..... pg 182  
 Reported on:  
 Returns with modified taxable income ..... 3.4, 3.6

**Marital filing status**

Classified by:  
 Each rate at which tax was computed ..... 3.6  
 Marginal tax rate ..... 3.4  
 Size of adjusted gross income ..... 1.2, 1.6  
 Sources of income ..... 1.3  
 Definition ..... pg 182  
 Reported on:  
 Returns with itemized deductions ..... 2.2  
 Type of exemption ..... 2.4

**Medical and dental expenses deduction**

Classified by:  
 Marital status ..... 1.3  
 Definition ..... pg 182  
 Limitation ..... 2.1  
 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
 Age ..... 2.6  
 Marital status ..... 2.2

**Minimum tax credit**

(See Prior-year minimum tax credit)

**Miscellaneous deductions other than gambling**

Definition ..... pg 183  
 Returns with itemized deductions ..... 2.1  
 Classified by age ..... 2.6



**Miscellaneous itemized deductions**  
 Classified by:  
     Marital status ..... 1.3  
 Definition ..... pg 183  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
             Marital status ..... 2.2

**Modified taxable income**  
 Classified by:  
     Marginal tax rate ..... 3.4  
     Size of adjusted gross income ..... 3.1, 3.5  
     Tax generated at each rate ..... 3.6  
     Tax generated at specific rate ..... 3.5  
 Definition ..... pg 183

**Mortgage interest credit**  
 Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 3.3  
 Definition ..... pg 183  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status ..... 2.2  
     Time Series, 2013–2017 ..... A

**Moving expenses adjustment**  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 1.4  
 Definition ..... pg 183  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status ..... 2.2

**N**

**Net long-term cost or basis**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net long-term gain or loss from other forms**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 184

**Net long-term gain or loss from partnership/S corporation**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net long-term gain or loss from sales of capital assets**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 184

**Net long-term sales price**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net operating loss**  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 1.4  
 Definition ..... pg 184  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
             Marital status ..... 2.2  
     Time Series, 2013–2017 ..... A

**Net premium tax credit**  
 Classified by:  
     Age ..... 3.7  
     Size of adjusted gross income ..... 2.7, 3.3  
 Definition ..... pg 184  
 Time Series, 2013–2017 ..... A

**Net short-term adjustment**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net short-term capital gain or loss**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 184

**Net short-term cost or basis**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A

**Net short-term gain or loss from other forms**  
 Classified by:  
     Size of adjusted gross income ..... 1.4A  
 Definition ..... pg 185

**Net short-term gain or loss from partnership/S corporation**  
 Classified by:  
     Size of adjusted gross income..... 1.4A

**Net short-term gain or loss from sales of capital assets**  
 Classified by:  
     Size of adjusted gross income..... 1.4A  
     Definition ..... pg 185

**Net short-term sales price**  
 Classified by:  
     Size of adjusted gross income..... 1.4A

**Nondeductible passive losses**  
 (See also Rent and royalty net income or loss)  
 Definition ..... pg 185

**Nontaxable combat pay election**  
 Definition ..... pg 185

**Nontaxable returns**  
 (See also Taxable returns)  
 Classified by:  
     Size of AGI.....1.2, 1.4, 2.3, 3.3  
 Reported on:  
     Returns with itemized deductions ..... 2.1

**Number of exemptions**  
 Classified by:  
     Age ..... 1.5  
     Size of adjusted gross income..... 1.4  
     Type of exemption and marital status ..... 2.4  
     Type of exemption and size of AGI..... 2.3  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by age..... 2.6  
     Time Series, 2013–2017 ..... A

**O**

**Ordinary dividends**  
 Classified by:  
     Age ..... 1.5  
     Marital status..... 1.3  
     Size of adjusted gross income..... 1.4  
 Definition ..... pg 185  
 Reported on:  
     Dependent returns  
         Classified by:  
             Size of adjusted gross income ..... 1.7  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age..... 2.6  
             Marital status ..... 2.2  
     Time Series, 2013–2017 ..... A

**Other adjustments**  
 (See also Statutory adjustments)

Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income..... 1.4  
     Time Series, 2013–2017 ..... A

**Other contributions**  
 (See Contributions deduction)

**Other dependents**  
 (See Exemptions)

**Other net income or net loss**  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
     Size of adjusted gross income..... 1.4  
 Definition ..... pg 185  
 Reported on:  
     Dependent returns  
         Classified by:  
             Size of adjusted gross income ..... 1.7  
             Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
             Marital status ..... 2.2  
     Time Series, 2013–2017 ..... A

**Other payments**  
 Definition ..... pg 186  
 Time Series, 2013–2017 ..... A

**Other tax credits**  
 Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income..... 3.3  
 Definition ..... pg 186  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status..... 2.2

**Other taxes**  
 (See All other taxes)

**Other taxes deduction**  
 (See also Taxes paid deduction)  
 Definition ..... pg 186  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by age..... 2.6

**Other than cash contributions deduction**  
 (See Contributions deduction)

**Overpayment**  
 (See also Credit to 2014 estimated tax)  
 Credited to 2014 estimated tax:  
     Classified by:  
         Age..... 3.7

Size of adjusted gross income ..... 3.3  
 Definition ..... pg 186  
 Refunded:  
   Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 3.3  
   Reported on:  
     Returns with itemized deductions classified  
       by marital status ..... 2.2  
 Time Series, 2013–2017 ..... A  
 Total ..... 3.3, 3.7

**P**

**Parent exemptions**  
 (See Exemptions)

**Parents' election to report child's interest and dividends**  
 Classified by:  
   Marital status ..... 3.4, 3.6  
   Size of adjusted gross income ..... 3.5  
 Definition ..... pg 186  
 Reported on:  
   Returns with modified taxable  
     income ..... 3.4, 3.5, 3.6

**Partnership and S corporation net income or loss**  
 Classified by:  
   Age ..... 1.5  
   Marital status ..... 1.3  
   Size of adjusted gross income ..... 1.4  
 Definition ..... pg 186  
 Reported on:  
   Returns with itemized deductions ..... 2.1  
     Classified by:  
       Age ..... 2.6  
       Marital status ..... 2.2

**Passive-activity losses**  
 Definition ..... pg 187

**Payments to a Keogh plan**  
 Classified by:  
   Age ..... 1.5  
   Marital status ..... 1.3  
   Size of adjusted gross income ..... 1.4  
 Definition ..... pg 187  
 Reported on:  
   Returns with itemized deductions classified  
     by marital status ..... 2.2  
 Time Series, 2013–2017 ..... A

**Payment with request for extension of filing time**  
 Classified by:  
   Age ..... 3.7  
   Size of adjusted gross income ..... 3.3  
 Definition ..... pg 187

Time Series, 2013–2017 ..... A

**Penalty on early withdrawal of savings**  
 Classified by:  
   Age ..... 1.5  
   Marital status ..... 1.3  
   Size of adjusted gross income ..... 1.4  
 Definition ..... pg 187  
 Reported on:  
   Returns with itemized deductions classified  
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   Returns with itemized deductions ..... 2.1  
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 (See Medical and dental expenses deduction)

**Primary IRA payments**

(See also Individual retirement arrangement deductible payments, adjustment)

Classified by:  
 Age ..... 1.5  
 Marital status ..... 1.3  
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 Reported on:  
 Returns with itemized deductions classified  
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**Qualified dividends**

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 Age ..... 1.5  
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 Classified by:  
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 Classified by:  
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Classified by:  
 Age ..... 3.7

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 Returns with itemized deductions classified  
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(See also Taxes paid deduction)

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(See also Overpayment refunded)

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**Refundable credits**

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 Classified by:  
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 Classified by:  
 Age ..... 3.7  
 Marital status ..... 1.3  
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 Classified by:  
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**Refund credited to next year**

(See also Credit to 2018 estimated tax)

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Classified by:  
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**Rent net income or net loss**

Classified by:  
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**Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Income**

Classified by:	
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Marital status.....	1.3
Size of adjusted gross income.....	1.4
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Reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
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**Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Future Installments**

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Size of adjusted gross income.....	3.3
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Returns with itemized deductions classified	
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**Retirement savings contribution credit**

(Saver's credit)

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Marital status.....	1.3
Size of adjusted gross income.....	3.3
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**Royalty net income or loss**

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Classified by:	
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Age.....	2.6
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**Sales of capital assets, net gain or loss**

Classified by:	
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Marital status.....	1.3
Size of adjusted gross income.....	1.4
Size of adjusted gross income.....	1.4A
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Reported on:	
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Classified by:	
Size of adjusted gross income.....	1.7
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
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**Sales of capital assets reported on Schedule D**

Classified by:	
Size of adjusted gross income.....	1.4A

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Classified by:	
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Definition .....	pg 191
Reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
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**Sales tax deduction**

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Reported on:  
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**Schedule D gain subject to 28% tax rate**  
 Classified by:  
 Size of adjusted gross income..... 1.4A

**Secondary IRA payments**  
 (See also Individual retirement arrangement deductible payments, adjustment)  
 Classified by:  
 Age ..... 1.5  
 Marital status ..... 1.3  
 Size of adjusted gross income..... 1.4  
 Reported on:  
 Returns with itemized deduction classified by marital status..... 2.2  
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**Self-employed health insurance deduction**  
 Classified by:  
 Age ..... 1.5  
 Marital status ..... 1.3  
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 Definition ..... pg 191  
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**Self-employment tax**  
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**Separate returns of married persons**  
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 Sources of income ..... 1.3  
 Type of exemption..... 2.4  
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**Short-term loss carryover**  
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 Classified by:  
 Each rate at which tax was computed ..... 3.6  
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 Sources of income ..... 1.3  
 Type of exemption..... 2.4  
 Reported on:  
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 Classified by:  
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 Marital status ..... 1.2, 1.6  
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 Classified by:  
 Age..... 1.5  
 Marital status..... 1.3  
 Size of adjusted gross income ..... 1.4  
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 Reported on:  
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**Sources of income**  
 (See also specific type)  
 Classified by:  
 Age ..... 1.5

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Size of adjusted gross income .....	1.4
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Dependent returns	
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Size of adjusted gross income .....	1.7
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Returns with itemized deductions .....	2.1
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Age .....	2.6
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**Student loan interest deduction**

Classified by:	
Age .....	1.5
Marital status .....	1.3
Size of adjusted gross income .....	1.4
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Reported on:	
Returns with itemized deductions classified	
by marital status .....	2.2
Time Series, 2013–2017 .....	A

**Surviving spouses, returns of**

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed .....	3.6
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Sources of income .....	1.3
Type of exemption .....	2.4
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Returns with itemized deductions classified	
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**T****Tax credits**

(See also specific type)

Classified by:	
Age .....	3.7
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Classified by:	
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**Tax due at time of filing**

Classified by:	
Age .....	3.7
Marital status .....	1.3
Size of adjusted gross income .....	3.3
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Reported on:  
 Returns with itemized deductions  
     Classified by marital status ..... 2.2  
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 Classified by:  
     Each rate at which tax was computed ..... 3.6  
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     Marital status ..... 3.4  
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     Returns with modified taxable income ..... 3.1

**Tax items**  
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 Classified by:  
     Accumulated size of AGI ..... 1.1  
     Age ..... 1.5, 3.7  
     Marital status ..... 1.3  
     Size of AGI ..... 1.2, 1.4, 3.3  
 Reported on:  
     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
             Marital status ..... 2.2  
     Returns with modified taxable income... 3.1  
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**Tax liability**  
 Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 3.3  
 Reported on:  
     Returns with itemized deductions classified  
         by marital status ..... 2.2  
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**Tax payments**  
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 Classified by:  
     Age ..... 3.7  
     Marital status ..... 1.3  
     Size of adjusted gross income ..... 3.3  
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     Returns with itemized deductions classified  
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**Tax withheld**  
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     Accumulated size of AGI ..... 1.1  
     Age ..... 1.5  
     Marital status ..... 1.2, 1.3  
     Size of AGI ..... 1.1, 1.2, 1.4, 3.5  
     Tax generated at specific rate ..... 3.5  
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     Returns with itemized deductions ..... 2.1  
         Classified by:  
             Age ..... 2.6  
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**Taxable interest (received)**  
 Classified by:  
     Age ..... 1.5  
     Marital status ..... 1.3  
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 Reported on:  
     Dependent returns  
         Classified by:  
             Size of adjusted gross income ..... 1.7  
     Returns with itemized deductions ..... 2.1  
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             Age ..... 2.6  
             Marital status ..... 2.2  
     Time Series, 2013–2017 ..... A

**Taxable net capital gain or loss**  
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 Classified by:  
     Age ..... 1.5  
     Size of adjusted gross income ..... 1.4, 1.4A  
 Reported on:  
     Dependent returns  
         Classified by:  
             Size of adjusted gross income ..... 1.7  
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**Taxable pensions and annuities**  
 Time Series, 2013–2017 ..... A

**Taxable returns**  
 (See also Nontaxable returns)  
 Classified by:  
     Accumulated size of AGI ..... 1.1

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Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
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Classified by:	
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
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Dependent returns	
Classified by:	
Size of adjusted gross income.....	1.7
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Classified by:	
Age.....	2.6
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(See also Tax credits and total tax credits)	
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Classified by:	
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Marital status.....	1.3
Size of adjusted gross income.....	1.4
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Age.....	2.6
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As percentage of AGI.....	3.2
Type of tax computation.....	3.1
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Average.....	1.1
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Classified by:	
Accumulated size of AGI.....	1.1
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Each rate at which tax was computed.....	3.6
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Classified by:	
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Age.....	1.5
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Age.....	2.6
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Classified by:	
Size of adjusted gross income.....	1.7
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Age.....	2.6
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 Reported on:  
 Returns with itemized deductions ..... 2.1  
 Classified by:  
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**Total standard deduction**  
 (See Standard deduction)  
 Time Series, 2013–2017 ..... A

**Total statutory adjustments**  
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**Total tax credits**  
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 Classified by:  
 Age ..... 1.5  
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**Type of tax computation**  
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**Unemployment compensation**  
 Classified by:  
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 Definition ..... pg 197  
 Reported on:  
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