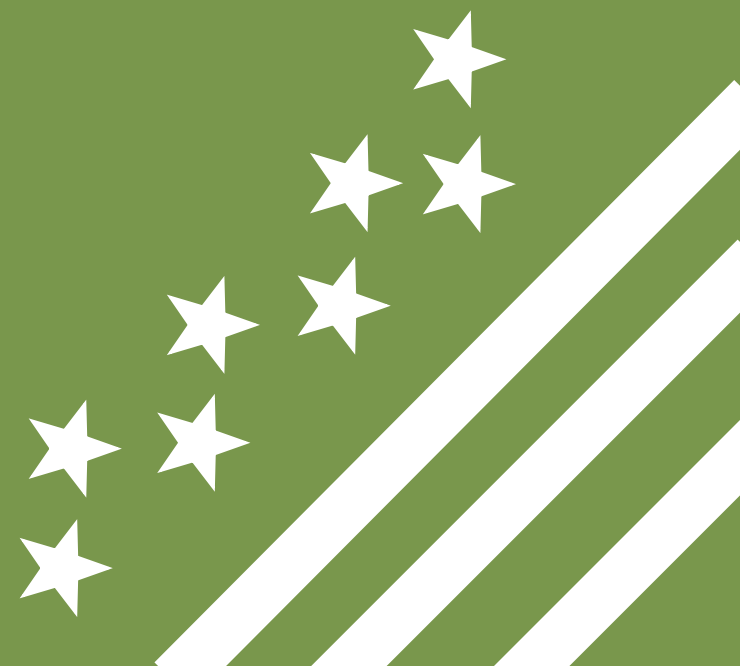


Statistics of Income

Individual Income Tax Returns
Complete Report

2018



www.irs.gov/statistics

Department
of the
Treasury
**Internal
Revenue
Service**

Individual Income Tax Returns 2018

Publication 1304 (Rev. 09-2020)

Charles P. Rettig
Commissioner

Barry W. Johnson
Acting Chief Research & Analytics Officer,
Research, Applied Analytics,
and Statistics

David P. Paris
Associate Director,
Statistics of Income Division

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 are 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.

For questions about this publication or other SOI products and services, contact SOI's Statistical Information Services (SIS) staff who provide data, statistical analysis, and information in response to requests from customers. In addition, they provide data referral services, act as liaisons between requesters and IRS analysts on technical questions, and answer questions on the availability of SOI data. The SIS staff can be reached by e-mail at sis@irs.gov.

Suggested Citation

Statistics of Income—2018
Individual Income Tax Returns
Internal Revenue Service
Washington, D.C.

Contents

	Page
Section 1	
Introduction and Changes in Law	
Table A.....	6
Requirements for Filing	16
Changes in Law, Inflationary Adjustments, or Administrative Procedures.....	18
Section 2	
Individual Income Tax Returns, 2018	21
Section 3	
Individual Income Tax Rates, 2018.....	29
Section 4	
Basic Tables	
Part 1—Returns Filed and Sources of Income.....	43
Part 2—Exemptions and Itemized Deductions	136
Part 3—Tax Computations.....	208
Section 5	
Explanation of Terms.....	276
Section 6	
Description of the Sample	
Domain of Study	305
Sample Design and Selection	305
Data Capture and Cleaning	305
Method of Estimation.....	306
Sampling Variability and Confidence Intervals	306
Table Presentation	306
Section 7	
2018 Forms and Instructions.....	308
Section 8	
Index.....	389

Section 1

Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 2018. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of 153.8 million U.S. Individual Income Tax Returns (Forms 1040), including electronic returns, filed for Tax Year 2018. Forms 1040A and 1040EZ were no longer available for a taxpayer to use to file a tax return in 2018.

Table A presents selected income and tax items for Tax Years 2014 through 2018 as they appear on the forms and provides the percentage change between 2017 and 2018 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).

Michael Parisi is responsible for the text and production of this publication. This report was prepared under the direction of Michael Strudler, Technical Project Manager, Individual and Tax-Exempt Branch, and Michael Weber, Acting Chief, Individual and Tax-Exempt Branch.

For Tax Year 2018, the number of individual income tax returns filed increased by 0.9 million, or 0.6 percent. Adjusted gross income (AGI) rose 5.8 percent from 2017 to 2018. This large increase in AGI was reflected in increases in most components of income, including increases in salaries and wages (4.4 percent), income from taxable individual retirement arrangements (IRAs) and pensions and annuities (7.0 percent), net capital gains (8.1 percent), taxable Social Security income (8.9 percent), taxable interest (21.2 percent), and ordinary dividends (13.7 percent). (Qualified dividends increased 12.4 percent.) Taxable income also increased appreciably by 11.7 percent to \$8.9 trillion for 2018. However, total tax liability decreased by 3.9 percent to \$1.6 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 2018. 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 1990–2018

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

Item [1]	Current dollars					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	148,606,578	150,493,263	150,272,157	152,903,231	153,774,296	0.6
Electronically filed returns	128,118,903	131,279,367	131,618,295	135,016,593	137,645,234	1.9
Form 1040 returns	84,921,477	85,937,245	86,489,022	88,437,257	152,875,628	72.9
Electronically filed returns	70,446,578	72,161,422	73,560,523	75,826,047	137,310,575	81.1
Form 1040A returns	40,466,308	40,701,100	40,007,370	39,621,455	[2] 460,018	-98.8
Electronically filed returns	37,206,180	37,738,135	36,945,040	36,842,523	[2] 163,420	-99.6
Form 1040EZ returns	23,218,794	23,854,918	23,775,765	24,844,519	[2] 438,651	-98.2
Electronically filed returns	20,472,145	21,379,809	21,112,732	22,348,023	[2] 171,238	-99.2
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[3]
Salaries and wages: Number of returns	123,139,886	124,591,428	124,472,109	126,264,481	126,830,048	0.4
Amount	6,784,947,852	7,112,222,959	7,217,425,529	7,577,563,943	7,907,550,652	4.4
Taxable interest: Number of returns	43,334,329	42,636,696	42,583,038	44,193,009	46,558,530	5.4
Amount	93,894,280	95,881,223	96,640,233	106,055,367	128,582,739	21.2
Tax-exempt interest [4]: Number of returns	5,799,616	5,827,038	6,069,076	6,163,387	6,286,465	2.0
Amount	62,473,659	61,871,455	60,652,535	60,058,772	60,224,030	0.3
Ordinary dividends: Number of returns	27,651,681	27,607,044	27,469,569	28,171,331	28,702,055	1.9
Amount	254,702,232	260,252,720	254,065,327	282,336,042	321,070,381	13.7
Qualified dividends [4]: Number of returns	25,702,423	25,755,976	25,630,375	26,216,041	26,626,098	1.6
Amount	192,447,711	203,187,788	202,033,967	216,846,966	243,746,121	12.4
State income tax refunds: Number of returns	20,791,909	20,256,512	20,819,955	19,990,503	18,642,580	-6.7
Amount	30,088,465	31,110,732	33,468,377	34,292,386	35,230,639	2.7
Alimony received: Number of returns	435,510	414,420	415,515	414,044	416,409	0.6
Amount	10,052,345	10,077,086	10,468,433	10,381,660	11,271,656	8.6
Business or profession net income less loss: Number of returns	24,073,449	24,726,925	25,063,932	25,898,833	26,556,132	2.5
Amount	317,258,762	331,814,301	328,082,028	346,372,148	348,745,841	0.7
Net capital gain less loss: Number of returns	20,189,886	19,954,555	20,124,401	21,169,727	21,240,543	0.3
Amount	687,387,778	694,951,773	614,215,454	843,115,530	911,823,408	8.1
Capital gain distributions reported on Form 1040: Number of returns	4,077,657	4,323,250	3,918,379	4,229,823	4,185,790	-1.0
Amount	11,260,843	11,563,203	6,759,530	11,371,193	15,034,569	32.2
Sales of property other than capital assets, net gain less loss: Number of returns	2,288,854	2,216,693	2,082,418	2,110,046	2,143,372	1.6
Amount	8,972,556	11,943,053	6,292,584	12,736,896	19,738,602	55.0
Total Individual Retirement Arrangement (IRA) distributions [4]: Number of returns	14,381,491	14,891,500	15,191,877	15,904,756	[2] 274,605	-98.3
Amount	278,901,188	295,038,269	300,215,312	332,071,488	[2] 6,845,240	-97.9
Taxable IRA distributions: Number of returns	13,653,703	14,159,018	14,386,567	15,117,193	[2] 253,031	-98.3
Amount	235,005,032	253,213,041	257,507,903	286,496,949	[2] 5,523,744	-98.1
Total pensions and annuities [4]: Number of returns	30,663,195	30,754,854	30,335,768	30,610,779	[2] 657,602	-97.9
Amount	1,110,596,904	1,169,067,148	1,108,027,133	1,171,791,907	[2] 23,905,082	-98.0
Taxable pensions and annuities: Number of returns	28,143,561	28,199,160	27,860,995	28,264,910	[2] 618,423	-97.8
Amount	663,223,262	689,991,999	693,626,543	729,187,412	[2] 16,511,632	-97.7
Total IRA, pensions and annuities [4]: Number of returns	N/A	N/A	N/A	N/A	37,166,371	[3]
Amount	N/A	N/A	N/A	N/A	1,625,642,430	[3]
Taxable IRA, pensions and annuities: Number of returns	N/A	N/A	N/A	N/A	34,701,850	[3]
Amount	N/A	N/A	N/A	N/A	1,087,228,437	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,519,383	17,522,047	17,227,483	17,434,335	17,212,702	-1.3
Amount	679,383,869	713,237,701	706,486,715	766,936,736	778,647,324	1.5
Farm net income less loss: Number of returns	1,784,483	1,799,627	1,750,996	1,789,262	1,767,566	-1.2
Amount	-8,276,215	-13,963,784	-17,666,030	-19,166,242	-23,395,195	-22.1

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 1990–2018—Continued

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

Item [1]	Current dollars					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(1)	(2)	(3)	(4)	(5)	(6)
Unemployment compensation: Number of returns	7,451,378	6,206,841	5,567,058	5,204,253	4,517,744	-13.2
Amount	33,288,898	27,225,383	25,420,264	23,946,035	21,998,211	-8.1
Total social security benefits [4]: Number of returns	27,401,498	28,087,514	28,329,015	28,967,603	29,629,805	2.3
Amount	575,126,918	605,152,093	619,856,114	644,989,570	680,495,999	5.5
Taxable social security benefits: Number of returns	19,018,684	19,661,104	19,966,525	20,929,431	21,792,987	4.1
Amount	261,155,940	277,411,075	285,939,053	309,539,629	337,046,241	8.9
Foreign-earned income exclusion [5]: Number of returns	453,226	467,971	476,275	451,529	455,127	0.8
Amount	28,173,396	29,340,385	29,187,724	28,162,667	29,715,021	5.5
Net operating loss [5]: Number of returns	1,201,450	1,138,112	1,110,108	1,162,526	1,171,273	0.8
Amount	196,186,760	197,513,363	185,805,020	213,363,983	209,243,963	-1.9
Cancellation of debt [5]: Number of returns	740,343	678,073	603,498	564,943	547,798	-3.0
Amount	9,228,543	6,954,736	5,424,398	6,247,497	4,766,232	-23.7
Taxable health savings account distributions [5]: Number of returns	298,878	267,614	300,921	287,867	293,160	1.8
Amount	353,121	327,192	370,066	384,201	406,148	5.7
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [5]: Number of returns	N/A	N/A	N/A	34,088	33,692	-1.2
Amount	N/A	N/A	N/A	11,219,164	6,505,596	-42.0
Limitation on business losses: Number of returns	N/A	N/A	N/A	N/A	24,809	[3]
Amount	N/A	N/A	N/A	N/A	32,554,968	[3]
Global intangible low tax income: Number of returns	N/A	N/A	N/A	N/A	19,755	[3]
Amount	N/A	N/A	N/A	N/A	1,764,899	[3]
Gambling earnings [5]: Number of returns	1,871,259	1,934,196	1,974,960	2,094,093	1,993,632	-4.8
Amount	29,496,416	32,967,078	31,573,883	32,579,689	32,919,323	1.0
Other income less loss [5]: Number of returns	6,377,417	6,454,478	6,228,170	6,434,957	6,322,140	-1.8
Amount	39,155,702	40,075,330	38,244,843	40,011,966	44,746,257	11.8
Total income: Number of returns	148,100,814	149,937,727	149,737,071	152,396,024	153,261,401	0.6
Amount	9,916,219,526	10,360,403,054	10,379,352,389	11,170,081,552	11,785,277,945	5.5
Educator expenses: Number of returns	3,767,882	3,721,168	3,853,148	3,611,716	3,476,090	-3.8
Amount	959,210	950,200	982,698	930,641	901,446	-3.1
Certain business expenses of reservists, performing artists, etc.: Number of returns	152,356	169,246	157,254	147,070	303,402	106.3
Amount	537,293	579,419	605,289	765,539	2,094,747	173.6
Health savings account deduction: Number of returns	1,361,357	1,391,655	1,721,015	1,857,859	1,953,488	5.1
Amount	4,105,729	4,322,792	4,966,885	5,350,980	5,589,632	4.5
Moving expenses: Number of returns	1,128,284	1,133,792	1,114,665	1,082,452	104,471	-90.3
Amount	3,444,883	3,692,173	3,486,633	3,467,230	321,940	-90.7
Deductible part of self-employment tax: Number of returns	19,351,496	19,632,701	19,582,832	20,063,996	20,148,343	0.4
Amount	29,287,458	30,106,835	29,865,683	31,914,949	32,663,231	2.3
Payments to a Keogh plan: Number of returns	989,517	1,012,285	988,523	1,012,095	984,817	-2.7
Amount	23,214,590	24,378,156	24,682,986	25,821,484	25,495,517	-1.3
Self-employed health insurance: Number of returns	4,185,169	4,098,181	4,057,011	4,109,643	3,925,909	-4.5
Amount	28,112,970	28,852,216	30,112,335	31,709,190	31,610,944	-0.3
Penalty on early withdrawal of savings: Number of returns	611,626	466,686	415,627	410,906	496,463	20.8
Amount	140,135	76,848	107,969	123,924	266,021	114.7
Alimony paid adjustment: Number of returns	607,972	598,888	586,253	586,323	578,087	-1.4
Amount	11,808,353	12,345,177	12,638,957	13,436,431	13,582,240	1.1
Total taxpayer IRA adjustment: Number of returns	2,707,651	2,641,368	2,667,003	2,637,519	2,469,291	-6.4
Amount	13,229,272	13,043,934	13,387,326	13,427,254	12,503,200	-6.9
Student loan interest deduction: Number of returns	12,083,228	12,371,155	12,396,180	12,563,850	12,425,040	-1.1
Amount	12,812,975	13,438,377	13,446,150	13,687,484	13,434,708	-1.8
Tuition and fees deduction: Number of returns	1,747,322	1,655,586	1,687,102	1,109,292	[2] 27,064	-97.6
Amount	3,871,885	3,918,501	3,910,226	2,584,883	[2] 56,458	-97.8

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 1990–2018—Continued

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

Item [1]	Current dollars					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(1)	(2)	(3)	(4)	(5)	(6)
Domestic production activities deduction: Number of returns	698,915	695,859	719,622	789,696	182,910	-76.8
Amount	11,975,861	12,791,597	13,376,710	15,126,066	1,720,704	-88.6
Archer medical savings account deduction: Number of returns	5,355	4,593	3,712	3,385	6,256	84.8
Amount	7,597	3,686	6,922	4,715	7,336	55.6
Foreign housing deductions: Number of returns	3,922	5,161	4,298	3,869	3,455	-10.7
Amount	93,810	123,874	78,285	84,317	69,527	-17.5
Other adjustments: Number of returns	125,339	132,019	129,850	126,695	154,399	21.9
Amount	1,582,095	1,469,167	1,758,856	1,746,310	1,521,187	-12.9
Total statutory adjustments: Number of returns	38,386,756	38,586,372	38,858,066	39,090,129	37,761,829	-3.4
Amount	145,184,115	150,092,952	153,413,910	160,181,396	141,838,840	-11.5
Adjusted gross income or loss (AGI): Amount	9,771,035,412	10,210,310,102	10,225,938,480	11,009,900,155	11,643,439,106	5.8
Total itemized deductions: Number of returns	43,965,083	44,567,263	45,153,109	46,852,675	17,532,592	-62.6
Amount	1,206,705,085	1,257,437,010	1,293,399,294	1,402,091,664	648,881,712	-53.7
Qualified business income deduction: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	149,950,908	[3]
Total standard deduction: Number of returns	102,594,719	103,844,288	103,013,095	104,013,115	134,271,137	29.1
Amount	876,239,898	900,609,447	893,666,363	906,750,425	2,253,032,601	148.5
Basic standard deduction: Number of returns	102,594,719	103,844,288	103,013,095	104,013,115	134,270,136	29.1
Amount	849,367,894	872,463,128	865,094,185	876,178,475	2,208,536,922	152.1
Additional standard deduction: Number of returns	14,809,962	15,097,206	15,316,052	15,749,465	22,811,275	44.8
Amount	26,869,072	28,146,319	28,572,178	29,364,857	44,168,254	50.4
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	N/A	N/A	93,023	15,284	-83.6
Amount	N/A	N/A	N/A	1,207,093	327,424	-72.9
AGI less deductions: Number of returns	130,292,076	131,970,884	131,943,664	134,881,306	121,386,350	-10.0
Amount	7,949,698,605	8,321,044,011	8,308,668,214	9,002,110,047	9,116,459,681	1.3
Number of exemptions	290,411,990	291,938,777	289,752,892	292,661,182	[2][14] 7,985,638	-97.3
Exemption amount	1,121,602,989	1,140,740,415	1,146,205,770	1,155,506,023	[2][14] 31,700,890	-97.3
Taxable income: Number of returns	112,657,629	114,871,989	115,520,564	119,045,254	120,916,002	1.6
Amount	6,997,855,643	7,350,295,492	7,330,108,634	8,008,418,180	8,941,445,098	11.7
Capital construction fund reduction: Number of returns	1,225	1,149	2,206	3,358	15,479	361.0
Amount	106,245	145,790	83,289	131,381	114,763	-12.6
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	N/A	N/A	N/A	N/A	10,123	[3]
Amount	N/A	N/A	N/A	N/A	161,009	[3]
Tax from table, rate schedules, etc.: Number of returns	111,650,725	113,870,016	114,596,286	118,014,807	119,911,811	1.6
Amount	1,402,408,892	1,482,236,627	1,470,688,398	1,622,635,040	1,643,338,238	1.3
Additional taxes: Number of returns	11,003	5,409	7,175	8,715	7,851	-9.9
Amount	34,012	8,787	3,739	21,093	6,042	-71.4
Alternative minimum tax: Number of returns	4,277,624	4,467,806	4,634,301	5,075,419	244,007	-95.2
Amount	28,645,905	31,165,616	31,016,377	36,404,112	4,022,755	-88.9
Excess advance premium tax credit repayment: Number of returns	1,803,176	3,292,753	3,455,370	3,419,815	3,206,967	-6.2
Amount	1,431,168	2,699,501	3,146,320	3,703,793	4,433,822	19.7
Income tax before credits: Number of returns	111,969,378	114,482,785	115,181,685	118,644,112	120,367,473	1.5
Amount	1,432,797,923	1,516,165,675	1,504,894,843	1,662,837,203	1,651,822,411	-0.7
Child care credit: Number of returns	6,340,882	6,344,325	6,469,075	6,469,236	6,460,823	-0.1
Amount	3,504,960	3,585,379	3,635,193	3,718,771	3,789,213	1.9
Credit for elderly or disabled: Number of returns	67,260	50,569	60,310	63,417	56,046	-11.6
Amount	7,704	6,397	6,563	6,995	4,805	-31.3
Education credits: Number of returns	9,909,977	9,606,011	8,997,968	8,751,052	8,700,169	-0.6
Amount	10,445,440	10,234,109	9,653,056	9,353,087	8,930,906	-4.5
Residential energy credit: Number of returns	2,663,702	2,592,967	2,613,477	1,577,700	755,767	-52.1
Amount	1,638,353	2,087,749	2,336,382	2,124,782	2,511,826	18.2

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 1990–2018—Continued

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

Item [1]	Current dollars					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign tax credit: Number of returns	7,958,139	7,968,489	7,798,027	8,651,605	9,006,393	4.1
Amount	21,648,047	22,560,125	20,090,076	21,757,425	24,925,384	14.6
Child and other dependent tax credit: Number of returns	22,394,927	22,376,889	22,096,901	22,075,218	39,377,143	78.4
Amount	27,201,568	27,099,975	26,800,252	26,876,793	81,495,898	203.2
Retirement savings contributions credit: Number of returns	7,917,829	8,108,729	8,457,550	8,712,026	9,259,299	6.3
Amount	1,380,719	1,441,212	1,536,316	1,564,066	1,735,419	11.0
Mortgage interest credit: Number of returns	63,308	77,700	83,665	96,168	94,664	-1.6
Amount	87,280	99,211	116,318	136,066	139,820	2.8
Adoption credit: Number of returns	73,951	63,960	66,250	79,670	N/A	[3]
Amount	355,110	251,235	290,168	404,117	N/A	[3]
General business credit: Number of returns	348,214	334,152	352,327	409,870	477,291	16.4
Amount	3,137,282	3,616,120	4,130,911	4,803,015	5,356,507	11.5
Prior-year minimum tax credit: Number of returns	316,171	306,716	321,280	293,466	981,638	234.5
Amount	963,909	972,621	906,916	1,046,335	2,921,822	179.2
Alternative motor vehicle credit: Number of returns	3,000	9,330	10,623	13,776	11,153	-19.0
Amount	8,801	20,082	26,867	49,233	54,393	10.5
Qualified electric vehicle credit: Number of returns	* 294	* 3	[6]	* 2,011	[6]	[3]
Amount	* 627	* 8	[6]	* 5,441	[6]	[3]
Alternative fuel vehicle refueling property credit: Number of returns	6,425	3,740	8,486	9,523	* 157	-98.4
Amount	4,723	1,518	2,309	3,012	* 25	-99.2
Qualified plug-in electric vehicle credit: Number of returns	46,593	42,868	57,066	91,406	228,909	150.4
Amount	263,260	251,617	375,125	536,989	1,540,909	187.0
Total credits [7]: Number of returns	46,046,121	46,014,561	45,578,703	45,853,705	57,348,837	25.1
Amount	70,705,253	72,249,107	69,954,193	72,466,840	133,837,039	84.7
Income tax after credits: Number of returns	100,184,005	103,074,540	103,940,307	107,784,100	103,069,714	-4.4
Amount	1,362,092,670	1,443,916,568	1,434,940,650	1,590,370,363	1,517,985,372	-4.6
Self-employment tax: Number of returns	19,351,496	19,632,701	19,582,832	20,063,996	20,148,343	0.4
Amount	58,467,503	60,173,787	59,702,415	63,809,922	65,306,977	2.3
Social security, Medicare tax on tip income not reported: Number of returns	100,916	102,074	115,870	94,039	122,097	29.8
Amount	20,816	18,751	19,302	16,333	18,099	10.8
Uncollected social security tax: Number of returns	36,211	31,440	41,751	34,712	59,824	72.3
Amount	16,557	18,926	19,368	23,900	44,119	84.6
Tax on qualified retirement plans: Number of returns	5,725,795	5,453,565	5,170,222	5,112,100	5,080,752	-0.6
Amount	5,840,378	5,975,801	5,489,009	5,663,889	5,916,650	4.5
Advanced earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Household employment taxes: Number of returns	196,098	190,852	180,899	196,669	190,242	-3.3
Amount	1,082,019	1,134,672	1,120,961	1,152,924	1,232,349	6.9
First-time homebuyer credit repayment: Number of returns	764,493	716,735	635,787	585,006	567,892	-2.9
Amount	417,495	422,385	344,538	305,273	304,501	-0.3
Health care individual responsibility payment: Number of returns	8,061,604	6,691,982	4,955,223	4,606,271	3,716,577	-19.3
Amount	1,694,088	3,109,377	3,605,571	3,564,345	3,122,683	-12.4
Recapture taxes: Number of returns	4,831	* 2,066	* 3,977	1,489	4,132	177.5
Amount	737	* 5,555	* 1,649	1,331	7,852	489.9
COBRA premium assistance recapture: Number of returns	0	* 12	0	* 41	[6]	[3]
Amount	0	* 442	0	* 1	[6]	[3]
Total tax liability [8]: Number of returns	111,434,913	113,453,651	113,767,178	117,316,073	113,274,966	-3.4
Amount	1,460,030,577	1,545,647,949	1,533,231,232	1,700,461,116	1,634,280,926	-3.9
Income tax withheld: Number of returns	130,225,475	132,257,828	132,707,205	135,130,601	135,779,354	0.5
Amount	1,126,411,434	1,197,083,155	1,222,368,779	1,307,337,120	1,216,721,923	-6.9
Estimated tax payments: Number of returns	9,346,366	9,611,498	9,522,188	9,644,085	9,646,140	[9]
Amount	334,458,863	372,286,086	360,039,051	388,704,109	403,806,363	3.9

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 1990–2018—Continued

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

Item [1]	Current dollars					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(1)	(2)	(3)	(4)	(5)	(6)
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Earned income credit: Number of returns	28,537,908	28,081,708	27,382,904	27,030,382	26,492,486	-2.0
Amount	68,339,181	68,524,975	66,723,338	66,442,810	64,923,556	-2.3
Nontaxable combat pay election: Number of returns	10,024	1,993	4,016	10,047	* 7,069	-29.6
Amount	140,810	27,797	50,398	147,263	* 22,604	-84.7
Additional child tax credit: Number of returns	20,225,421	19,705,356	18,921,435	18,341,984	20,450,468	11.5
Amount	27,062,605	26,590,109	25,373,304	24,506,747	36,235,241	47.9
American opportunity credit: Number of returns	10,190,997	9,629,945	8,763,285	8,068,544	7,382,500	-8.5
Amount	9,111,582	8,623,424	7,864,516	7,143,602	6,393,866	-10.5
Net premium tax credit: Number of returns	1,499,446	2,343,256	2,644,433	2,471,815	2,272,479	-8.1
Amount	1,010,733	1,544,319	1,919,003	1,898,795	1,844,866	-2.8
Payment with an extension request: Number of returns	2,026,322	1,844,872	1,757,247	2,018,154	2,135,425	5.8
Amount	125,325,287	115,820,220	107,697,307	145,595,975	147,747,981	1.5
Excess social security tax withheld: Number of returns	1,458,542	1,567,122	1,583,531	1,467,562	1,596,276	8.8
Amount	2,890,863	3,082,121	3,183,701	3,156,673	3,473,419	10.0
Form 4136— <i>Credit for Federal tax on gasoline and special fuels</i> : Number of returns	353,397	308,753	293,699	288,899	296,578	2.7
Amount	148,234	108,911	116,955	133,757	122,232	-8.6
Other payments: Form 2439— <i>Regulated investment company credit</i> : Number of returns	14,010	2,793	3,168	6,840	6,734	-1.5
Amount	44,117	5,990	1,329	2,923	9,858	237.3
Form 8885— <i>Health coverage tax credit</i> [10]: Number of returns	N/A	20,795	33,218	28,302	18,970	-33.0
Amount	N/A	53,394	63,872	35,103	31,431	-10.5
Form 8801— <i>Refundable prior-year minimum tax credit</i> : Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	N/A	N/A	N/A	4,313	3,861	-10.5
Amount	N/A	N/A	N/A	2,184,435	1,228,037	-43.8
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Total payments: Number of returns	140,034,277	141,929,894	141,991,052	144,314,861	145,026,459	0.5
Amount	1,694,889,272	1,793,824,737	1,795,410,655	1,947,321,713	1,882,737,804	-3.3
Overpayment, total: Number of returns	114,884,430	116,278,024	116,686,358	117,024,435	116,689,071	-0.3
Amount	389,859,873	408,707,508	414,634,926	425,037,489	426,602,735	0.4
Overpayment refunded: Number of returns	112,004,413	113,212,358	113,547,753	113,957,919	113,510,190	-0.4
Amount	319,643,133	329,830,398	334,914,071	339,178,097	331,948,424	-2.1
Refund credited to next year: Number of returns	3,724,653	4,045,015	4,126,830	3,919,570	4,204,745	7.3
Amount	70,216,740	78,877,110	79,720,854	85,859,391	94,654,311	10.2
Tax due at time of filing: Number of returns	28,675,288	29,180,466	28,675,667	30,964,788	32,020,214	3.4
Amount	156,177,870	161,798,546	154,021,961	179,955,564	180,402,092	0.2
Predetermined estimated tax penalty: Number of returns	9,327,132	9,835,683	9,481,106	10,098,860	8,961,285	-11.3
Amount	1,176,691	1,267,826	1,566,459	1,778,672	2,256,234	26.8

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 1990–2018—Continued

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

Item [1]	Constant 1990 dollars [11]					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	148,606,578	150,493,263	150,272,157	152,903,231	153,774,296	0.6
Electronically filed returns	128,118,903	131,279,367	131,618,295	135,016,593	137,645,234	1.9
Form 1040 returns	84,921,477	85,937,245	86,489,022	88,437,257	152,875,628	72.9
Electronically filed returns	70,440,578	72,161,422	73,560,523	75,826,047	137,310,575	81.1
Form 1040A returns	40,466,308	40,701,100	40,007,370	39,621,455	[2] 460,018	-98.8
Electronically filed returns	37,206,180	37,738,135	36,945,040	36,842,523	[2] 163,420	-99.6
Form 1040EZ returns	23,218,794	23,854,918	23,775,765	24,844,519	[2] 438,651	-98.2
Electronically filed returns	20,472,145	21,379,809	21,112,732	22,348,023	[2] 171,238	-99.2
Form 1040PC returns	N/A	N/A	N/A	N/A	N/A	[3]
Salaries and wages: Number of returns	123,139,886	124,591,428	124,472,109	126,264,481	126,830,048	0.4
Amount	3,746,520,073	3,922,902,901	3,931,059,656	4,041,367,436	4,116,372,021	1.9
Taxable interest: Number of returns	43,334,329	42,636,696	42,583,038	44,193,009	46,558,530	5.4
Amount	51,846,648	52,885,396	52,636,292	56,562,862	66,935,314	18.3
Tax-exempt interest [4]: Number of returns	5,799,616	5,827,038	6,069,076	6,163,387	6,286,465	2.0
Amount	34,496,775	34,126,561	33,035,150	32,031,345	31,350,354	-2.1
Ordinary dividends: Number of returns	27,651,681	27,607,044	27,469,569	28,171,331	28,702,055	1.9
Amount	140,641,763	143,548,108	138,379,808	150,579,222	167,137,106	11.0
Qualified dividends [4]: Number of returns	25,702,423	25,755,976	25,630,375	26,216,041	26,626,098	1.6
Amount	106,265,992	112,072,691	110,040,287	115,651,715	126,885,019	9.7
State income tax refunds: Number of returns	20,791,909	20,256,512	20,819,955	19,990,503	18,642,580	-6.7
Amount	16,614,282	17,159,808	18,228,964	18,289,273	18,339,739	0.3
Alimony received: Number of returns	435,510	414,420	415,515	414,044	416,409	0.6
Amount	5,550,715	5,558,238	5,701,761	5,536,885	5,867,598	6.0
Business or profession net income less loss: Number of returns	24,073,449	24,726,925	25,063,932	25,898,833	26,556,132	2.5
Amount	175,184,297	183,019,471	178,693,915	184,731,812	181,543,905	-1.7
Net capital gain less loss: Number of returns	20,189,886	19,954,555	20,124,401	21,169,727	21,240,543	0.3
Amount	379,562,550	383,315,926	334,540,008	449,661,616	474,660,806	5.6
Capital gain distributions reported on Form 1040: Number of returns	4,077,657	4,323,250	3,918,379	4,229,823	4,185,790	-1.0
Amount	6,218,025	6,377,939	3,681,661	6,064,636	7,826,428	29.1
Sales of property other than capital assets, net gain less loss: Number of returns	2,288,854	2,216,693	2,082,418	2,110,046	2,143,372	1.6
Amount	4,954,476	6,587,453	3,427,333	6,793,011	10,275,170	51.3
Total Individual Retirement Arrangement (IRA) distributions [4]: Number of returns	14,381,491	14,891,500	15,191,877	15,904,756	274,605	-98.3
Amount	154,003,969	162,734,842	163,515,965	177,104,794	3,563,373	-98.0
Taxable IRA distributions: Number of returns	13,653,703	14,159,018	14,386,567	15,117,193	253,031	-98.3
Amount	129,765,341	139,665,218	140,254,849	152,798,373	2,875,452	-98.1
Total pensions and annuities [4]: Number of returns	30,663,195	30,754,854	30,335,768	30,610,779	657,602	-97.9
Amount	613,250,637	644,824,682	603,500,617	624,955,684	12,444,082	-98.0
Taxable pensions and annuities: Number of returns	28,143,561	28,199,160	27,860,995	28,264,910	618,423	-97.8
Amount	366,219,361	380,580,253	377,792,235	388,899,953	8,595,332	-97.8
Total IRA, pensions and annuities [4]: Number of returns	N/A	N/A	N/A	N/A	37,166,371	[3]
Amount	N/A	N/A	N/A	N/A	846,248,011	[3]
Taxable IRA, pensions and annuities: Number of returns	N/A	N/A	N/A	N/A	34,701,850	[3]
Amount	N/A	N/A	N/A	N/A	565,970,035	[3]
Rents, royalties, partnerships, estates, trusts, etc.: Number of returns	17,519,383	17,522,047	17,227,483	17,434,335	17,212,702	-1.3
Amount	375,142,943	393,401,931	384,796,686	409,032,926	405,334,370	-0.9
Farm net income less loss: Number of returns	1,784,483	1,799,627	1,750,996	1,789,262	1,767,566	-1.2
Amount	-4,569,970	-7,702,032	-9,622,021	-10,221,996	-12,178,654	-19.1

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 1990–2018—Continued

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

Item [1]	Constant 1990 dollars [11]					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(7)	(8)	(9)	(10)	(11)	(12)
Unemployment compensation: Number of returns	7,451,378	6,206,841	5,567,058	5,204,253	4,517,744	-13.2
Amount	18,381,501	15,016,758	13,845,460	12,771,219	11,451,437	-10.3
Total social security benefits [4]: Number of returns	27,401,498	28,087,514	28,329,015	28,967,603	29,629,805	2.3
Amount	317,574,223	333,784,938	337,612,263	343,994,437	354,240,499	3.0
Taxable social security benefits: Number of returns	19,018,684	19,661,104	19,966,525	20,929,431	21,792,987	4.1
Amount	144,205,378	153,012,176	155,740,225	165,087,802	175,453,535	6.3
Foreign-earned income exclusion [5]: Number of returns	453,226	467,971	476,275	451,529	455,127	0.8
Amount	15,556,817	16,183,334	15,897,453	15,020,089	15,468,517	3.0
Net operating loss [5]: Number of returns	1,201,450	1,138,112	1,110,108	1,162,526	1,171,273	0.8
Amount	108,330,624	108,942,837	101,200,991	113,794,124	108,924,499	-4.3
Cancellation of debt [5]: Number of returns	740,343	678,073	603,498	564,943	547,798	-3.0
Amount	5,095,827	3,836,038	2,954,465	3,331,998	2,481,120	-25.5
Taxable health savings account distributions [5]: Number of returns	298,878	267,614	300,921	287,867	293,160	1.8
Amount	194,987	180,470	201,561	204,907	211,425	3.2
Repatriated deferred (section 965) income as shareholders of certain foreign corporations [5]: Number of returns	N/A	N/A	N/A	34,088	33,692	-1.2
Amount	N/A	N/A	N/A	5,983,554	3,386,567	-43.4
Limitation on business losses: Number of returns	N/A	N/A	N/A	N/A	24,809	[3]
Amount	N/A	N/A	N/A	N/A	16,946,886	[3]
Global intangible low tax income: Number of returns	N/A	N/A	N/A	N/A	19,755	[3]
Amount	N/A	N/A	N/A	N/A	918,740	[3]
Gambling earnings [5]: Number of returns	1,871,259	1,934,196	1,974,960	2,094,093	1,993,632	-4.8
Amount	16,287,364	18,183,716	17,197,104	17,375,834	17,136,555	-1.4
Other income less loss [5]: Number of returns	6,377,417	6,454,478	6,228,170	6,434,957	6,322,140	-1.8
Amount	21,621,039	22,104,429	20,830,525	21,339,715	23,293,210	9.2
Total income: Number of returns	148,100,814	149,937,727	149,737,071	152,396,024	153,261,401	0.6
Amount	5,475,549,158	5,714,508,028	5,653,242,042	5,957,376,828	6,134,970,299	3.0
Educator expenses: Number of returns	3,767,882	3,721,168	3,853,148	3,611,716	3,476,090	-3.8
Amount	529,658	524,104	535,239	496,342	469,259	-5.5
Certain business expenses of reservists, performing artists, etc.: Number of returns	152,356	169,246	157,254	147,070	303,402	106.3
Amount	296,683	319,591	329,678	408,287	1,090,446	167.1
Health savings account deduction: Number of returns	1,361,357	1,391,655	1,721,015	1,857,859	1,953,488	5.1
Amount	2,267,106	2,384,331	2,705,275	2,853,856	2,909,751	2.0
Moving expenses: Number of returns	1,128,284	1,133,792	1,114,665	1,082,452	104,471	-90.3
Amount	1,902,199	2,036,499	1,899,038	1,849,189	167,590	-90.9
Deductible part of self-employment tax: Number of returns	19,351,496	19,632,701	19,582,832	20,063,996	20,148,343	0.4
Amount	16,171,981	16,606,087	16,266,712	17,021,306	17,003,244	-0.1
Payments to a Keogh plan: Number of returns	989,517	1,012,285	988,523	1,012,095	984,817	-2.7
Amount	12,818,658	13,446,308	13,443,892	13,771,458	13,272,003	-3.6
Self-employed health insurance: Number of returns	4,185,169	4,098,181	4,057,011	4,109,643	3,925,909	-4.5
Amount	15,523,451	15,914,074	16,401,054	16,911,568	16,455,463	-2.7
Penalty on early withdrawal of savings: Number of returns	611,626	466,686	415,627	410,906	496,463	20.8
Amount	77,380	42,387	58,807	66,093	138,480	109.5
Alimony paid adjustment: Number of returns	607,972	598,888	586,253	586,323	578,087	-1.4
Amount	6,520,350	6,809,254	6,883,964	7,166,097	7,070,401	-1.3
Total taxpayer IRA adjustment: Number of returns	2,707,651	2,641,368	2,667,003	2,637,519	2,469,291	-6.4
Amount	7,304,954	7,194,669	7,291,572	7,161,202	6,508,693	-9.1
Student loan interest deduction: Number of returns	12,083,228	12,371,155	12,396,180	12,563,850	12,425,040	-1.1
Amount	7,075,083	7,412,232	7,323,611	7,299,991	6,993,601	-4.2
Tuition and fees deduction: Number of returns	1,747,322	1,655,586	1,687,102	1,109,292	[2] 27,064	-97.6
Amount	2,137,982	2,161,335	2,129,753	1,378,604	[2] 29,390	-97.9

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 1990–2018—Continued

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

Item [1]	Constant 1990 dollars [11]					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(7)	(8)	(9)	(10)	(11)	(12)
Domestic production activities deduction: Number of returns	698,915	695,859	719,622	789,696	182,910	-76.8
Amount	6,612,844	7,055,486	7,285,790	8,067,235	895,733	-88.9
Archer medical savings account deduction: Number of returns	5,355	4,593	3,712	3,385	6,256	84.8
Amount	4,195	2,033	3,770	2,515	3,819	51.9
Foreign housing deductions: Number of returns	3,922	5,161	4,298	3,869	3,455	-10.7
Amount	51,800	68,325	42,639	44,969	36,193	-19.5
Other adjustments: Number of returns	125,339	132,019	129,850	126,695	154,399	21.9
Amount	873,603	810,351	957,983	931,365	791,872	-15.0
Total statutory adjustments: Number of returns	38,386,756	38,586,372	38,858,066	39,090,129	37,761,829	-3.4
Amount	80,167,927	82,787,067	83,558,775	85,430,078	73,835,940	-13.6
Adjusted gross income or loss (AGI): Amount	5,395,381,232	5,631,720,961	5,569,683,268	5,871,946,749	6,061,134,360	3.2
Total itemized deductions: Number of returns	43,965,083	44,567,263	45,153,109	46,852,675	17,532,592	-62.6
Amount	666,319,760	693,567,022	704,465,846	747,782,221	337,783,296	-54.8
Qualified business income deduction: Number of returns	N/A	N/A	N/A	N/A	18,664,592	[3]
Amount	N/A	N/A	N/A	N/A	78,058,776	[3]
Total standard deduction: Number of returns	102,594,719	103,844,288	103,013,095	104,013,115	134,271,137	29.1
Amount	483,843,124	496,750,936	486,746,385	483,600,227	1,172,843,624	142.5
Basic standard deduction: Number of returns	102,594,719	103,844,288	103,013,095	104,013,115	134,270,136	29.1
Amount	469,004,911	481,226,215	471,184,197	467,295,187	1,149,680,855	146.0
Additional standard deduction: Number of returns	14,809,962	15,097,206	15,316,052	15,749,465	22,811,275	44.8
Amount	14,836,594	15,524,721	15,562,188	15,661,257	22,992,324	46.8
Real estate tax, new motor vehicle tax, or net disaster loss increase in standard deduction: Number of returns	N/A	N/A	N/A	93,023	15,284	-83.6
Amount	N/A	N/A	N/A	643,783	170,445	-73.5
AGI less deductions: Number of returns	130,292,076	131,970,884	131,943,664	134,881,306	121,386,350	-10.0
Amount	4,389,673,443	4,589,654,722	4,525,418,417	4,801,125,358	4,745,684,373	-1.2
Number of exemptions	290,411,990	291,938,777	289,752,892	292,661,182	7,985,638	-97.3
Exemption amount	619,327,990	629,200,450	624,295,082	616,269,879	16,502,285	-97.3
Taxable income: Number of returns	112,657,629	114,871,989	115,520,564	119,045,254	120,916,002	1.6
Amount	3,864,083,734	4,054,217,039	3,992,433,897	4,271,156,363	4,654,578,396	9.0
Capital construction fund reduction: Number of returns	1,225	1,149	2,206	3,358	15,479	361.0
Amount	58,666	80,414	45,364	70,070	59,741	-14.7
Domestic production activities deductions passed through from an agricultural or horticultural cooperative: Number of returns	N/A	N/A	N/A	N/A	10,123	[3]
Amount	N/A	N/A	N/A	N/A	83,815	[3]
Tax from table, rate schedules, etc.: Number of returns	111,650,725	113,870,016	114,596,286	118,014,807	119,911,811	1.6
Amount	774,383,706	817,560,191	801,028,539	865,405,355	855,459,780	-1.1
Additional taxes: Number of returns	11,003	5,409	7,175	8,715	7,851	-9.9
Amount	18,781	4,847	2,036	11,250	3,145	-72.0
Alternative minimum tax: Number of returns	4,277,624	4,467,806	4,634,301	5,075,419	244,007	-95.2
Amount	15,817,728	17,190,081	16,893,452	19,415,526	2,094,094	-89.2
Excess advance premium tax credit repayment: Number of returns	1,803,176	3,292,753	3,455,370	3,419,815	3,206,967	-6.2
Amount	790,264	1,488,969	1,713,682	1,975,356	2,308,080	16.8
Income tax before credits: Number of returns	111,969,378	114,482,785	115,181,685	118,644,112	120,367,473	1.5
Amount	791,163,955	836,274,504	819,659,501	886,846,508	859,876,320	-3.0
Child care credit: Number of returns	6,340,882	6,344,325	6,469,075	6,469,236	6,460,823	-0.1
Amount	1,935,373	1,977,595	1,979,953	1,983,345	1,972,521	-0.5
Credit for elderly or disabled: Number of returns	67,260	50,569	60,310	63,417	56,046	-11.6
Amount	4,254	3,528	3,575	3,731	2,501	-33.0
Education credits: Number of returns	9,909,977	9,606,011	8,997,968	8,751,052	8,700,169	-0.6
Amount	5,767,775	5,644,848	5,257,656	4,988,313	4,649,092	-6.8
Residential energy credit: Number of returns	2,663,702	2,592,967	2,613,477	1,577,700	755,767	-52.1
Amount	904,668	1,151,544	1,272,539	1,133,217	1,307,562	15.4

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 1990–2018—Continued

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

Item [1]	Constant 1990 dollars [11]					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit: Number of returns	7,958,139	7,968,489	7,798,027	8,651,605	9,006,393	4.1
Amount	11,953,643	12,443,533	10,942,307	11,603,960	12,975,213	11.8
Child and other dependent tax credit: Number of returns	22,394,927	22,376,889	22,096,901	22,075,218	39,377,143	78.4
Amount	15,020,192	14,947,587	14,597,087	14,334,290	42,423,685	196.0
Retirement savings contributions credit: Number of returns	7,917,829	8,108,729	8,457,550	8,712,026	9,259,299	6.3
Amount	762,407	794,932	836,773	834,169	903,394	8.3
Mortgage interest credit: Number of returns	63,308	77,700	83,665	96,168	94,664	-1.6
Amount	48,194	54,722	63,354	72,569	72,785	0.3
Adoption credit: Number of returns	73,951	63,960	66,250	79,670	N/A	[3]
Amount	196,085	138,574	158,044	215,529	N/A	[3]
General business credit: Number of returns	348,214	334,152	352,327	409,870	477,291	16.4
Amount	1,732,348	1,994,550	2,249,952	2,561,608	2,788,395	8.9
Prior-year minimum tax credit: Number of returns	316,171	306,716	321,280	293,466	981,638	234.5
Amount	532,252	536,470	493,963	558,045	1,520,990	172.6
Alternative motor vehicle credit: Number of returns	3,000	9,330	10,623	13,776	11,153	-19.0
Amount	4,860	11,077	14,633	26,258	28,315	7.8
Qualified electric vehicle credit: Number of returns	* 294	* 3	[6]	* 2,011	[6]	[3]
Amount	* 346	* 4	[6]	* 2,902	[6]	[3]
Alternative fuel vehicle refueling property credit: Number of returns	6,425	3,740	8,486	9,523	* 157	-98.4
Amount	2,608	837	1,258	1,606	* 13	-99.2
Qualified plug-in electric vehicle credit: Number of returns	46,593	42,868	57,066	91,406	228,909	150.4
Amount	145,367	138,785	204,316	286,394	802,139	180.1
Total credits [7]: Number of returns	46,046,121	46,014,561	45,578,703	45,853,705	57,348,837	25.1
Amount	39,042,105	39,850,583	38,101,412	38,648,981	69,670,504	80.3
Income tax after credits: Number of returns	100,184,005	103,074,540	103,940,307	107,784,100	103,069,714	-4.4
Amount	752,121,850	796,423,921	781,558,088	848,197,527	790,205,816	-6.8
Self-employment tax: Number of returns	19,351,496	19,632,701	19,582,832	20,063,996	20,148,343	0.4
Amount	32,284,651	33,190,175	32,517,655	34,031,958	33,996,344	-0.1
Social security, Medicare tax on tip income not reported: Number of returns	100,916	102,074	115,870	94,039	122,097	29.8
Amount	11,494	10,343	10,513	8,711	9,422	8.2
Uncollected social security tax: Number of returns	36,211	31,440	41,751	34,712	59,824	72.3
Amount	9,142	10,439	10,549	12,747	22,967	80.2
Tax on qualified retirement plans: Number of returns	5,725,795	5,453,565	5,170,222	5,112,100	5,080,752	-0.6
Amount	3,224,946	3,296,084	2,989,656	3,020,741	3,079,984	2.0
Advanced earned income credit payments: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Household employment taxes: Number of returns	196,098	190,852	180,899	196,669	190,242	-3.3
Amount	597,470	625,853	610,545	614,893	641,514	4.3
First-time homebuyer credit repayment: Number of returns	764,493	716,735	635,787	585,006	567,892	-2.9
Amount	230,533	232,976	187,657	162,812	158,512	-2.6
Health care individual responsibility payment: Number of returns	8,061,604	6,691,982	4,955,223	4,606,271	3,716,577	-19.3
Amount	935,443	1,715,045	1,963,819	1,900,984	1,625,551	-14.5
Recapture taxes: Number of returns	4,831	2,066	3,977	1,489	4,132	177.5
Amount	407	3,064	898	710	4,087	475.7
COBRA premium assistance recapture: Number of returns	0	12	0	* 41	[6]	[3]
Amount	0	244	0	* 1	[6]	[3]
Total tax liability [8]: Number of returns	111,434,913	113,453,651	113,767,178	117,316,073	113,274,966	-3.4
Amount	806,201,313	852,536,100	835,093,264	906,912,595	850,744,886	-6.2
Income tax withheld: Number of returns	130,225,475	132,257,828	132,707,205	135,130,601	135,779,354	0.5
Amount	621,983,122	660,277,526	665,778,202	697,246,464	633,379,450	-9.2
Estimated tax payments: Number of returns	9,346,366	9,611,498	9,522,188	9,644,085	9,646,140	[9]
Amount	184,681,868	205,342,574	196,099,701	207,308,858	210,206,332	1.4

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 1990–2018—Continued

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

Item [1]	Constant 1990 dollars [11]					Percent change, 2017 to 2018
	2014	2015	2016	2017	2018	
	(7)	(8)	(9)	(10)	(11)	(12)
Making work pay credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Earned income credit: Number of returns	28,537,908	28,081,708	27,382,904	27,030,382	26,492,486	-2.0
Amount	37,735,605	37,796,456	36,341,687	35,436,165	33,796,750	-4.6
Nontaxable combat pay election: Number of returns	10,024	1,993	4,016	10,047	* 7,069	-29.6
Amount	77,753	15,332	27,450	78,540	* 11,767	-85.0
Additional child tax credit: Number of returns	20,225,421	19,705,356	18,921,435	18,341,984	20,450,468	11.5
Amount	14,943,459	14,666,359	13,819,882	13,070,265	18,862,697	44.3
American opportunity credit: Number of returns	10,190,997	9,629,945	8,763,285	8,068,544	7,382,500	-8.5
Amount	5,031,244	4,756,439	4,283,505	3,809,921	3,328,405	-12.6
Net premium tax credit: Number of returns	1,499,446	2,343,256	2,644,433	2,471,815	2,272,479	-8.1
Amount	558,108	851,803	1,045,209	1,012,691	960,368	-5.2
Payment with an extension request: Number of returns	2,026,322	1,844,872	1,757,247	2,018,154	2,135,425	5.8
Amount	69,202,257	63,883,188	58,658,664	77,651,187	76,912,015	-1.0
Excess social security tax withheld: Number of returns	1,458,542	1,567,122	1,583,531	1,467,562	1,596,276	8.8
Amount	1,596,280	1,700,012	1,734,042	1,683,559	1,808,131	7.4
Form 4136—Credit for Federal tax on gasoline and special fuels : Number of returns	353,397	308,753	293,699	288,899	296,578	2.7
Amount	81,852	60,072	63,701	71,337	63,629	-10.8
Other payments: Form 2439—Regulated investment company credit : Number of returns	14,010	2,793	3,168	6,840	6,734	-1.5
Amount	24,361	3,304	724	1,559	5,132	229.2
Form 8885—Health coverage tax credit [10]: Number of returns	N/A	20,795	33,218	28,302	18,970	-33.0
Amount	N/A	29,451	34,789	18,722	16,362	-12.6
Form 8801—Refundable prior-year minimum tax credit : Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments: Number of returns	N/A	N/A	N/A	4,313	3,861	[3]
Amount	N/A	N/A	N/A	1,165,032	639,270	[3]
First-time homebuyer credit: Number of returns	N/A	N/A	N/A	N/A	N/A	[3]
Amount	N/A	N/A	N/A	N/A	N/A	[3]
Total payments: Number of returns	140,034,277	141,929,894	141,991,052	144,314,861	145,026,459	0.5
Amount	935,885,849	989,423,462	977,892,514	1,038,571,580	980,082,147	-5.6
Overpayment, total: Number of returns	114,884,430	116,278,024	116,686,358	117,024,435	116,689,071	-0.3
Amount	215,273,260	225,431,609	225,836,016	226,686,661	222,073,261	-2.0
Overpayment refunded: Number of returns	112,004,413	113,212,358	113,547,753	113,957,919	113,510,190	-0.4
Amount	176,500,902	181,925,206	182,415,071	180,894,985	172,799,804	-4.5
Refund credited to next year: Number of returns	3,724,653	4,045,015	4,126,830	3,919,570	4,204,745	7.3
Amount	38,772,358	43,506,404	43,420,944	45,791,675	49,273,457	7.6
Tax due at time of filing: Number of returns	28,675,288	29,180,466	28,675,667	30,964,788	32,020,214	3.4
Amount	86,238,470	89,243,544	83,889,957	95,976,301	93,910,511	-2.2
Predetermined estimated tax penalty: Number of returns	9,327,132	9,835,683	9,481,106	10,098,860	8,961,285	-11.3
Amount	649,747	699,297	853,191	948,625	1,174,510	23.8

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 3.

[2] Data from prior-year returns.

[3] Percentage not computed.

[4] Not included in total income.

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

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

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

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

[9] Less than 0.05 percent.

[10] The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

[11] 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; 2018 CPI-U = 251.107; 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.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Requirements for Filing

The filing requirements for Tax Year 2018 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 2018 if the person met any of the following filing requirements:

1. Was liable for any of the following taxes:
 - a. Alternative minimum tax;
 - b. 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);

- c. Household employment taxes (unless only filing because the taxpayer owed this tax; then the taxpayer could have filed only Schedule H, Household Employment Taxes);
 - d. Social Security or Medicare tax on unreported tip income;
 - e. Uncollected Social Security, Medicare, or Railroad Retirement tax on reported tip income or group-term life insurance and additional taxes on health savings accounts;
 - f. Tax from the recapture of various credits, including investment credits, low-income housing credits, or the first-time homebuyer credit.
2. Received distributions from a health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage MSA plan.

Figure 1. General Filing Requirements, Tax Year 2018

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	Under 65	\$12,000
		65 or older	\$13,600
	Head of household	Under 65	\$18,000
		65 or older	\$19,600
Married with a child and living apart from spouse during the last six months of 2018	Head of household	Under 65	\$18,000
		65 or older	\$19,600
Married and living with spouse at the end of 2018 (or on the date spouse died)	Married, joint return	Under 65 (both spouses)	\$24,000
		65 or older (one spouse)	\$25,300
		65 or older (both spouses)	\$26,600
	Married, separate return	Any age	\$5
Married and not living with spouse at the end of 2018 (or on the date spouse died)	Married, joint or separate return	Any age	\$5
	Single	Under 65	\$12,000
		65 or older	\$13,600
Widowed in 2016 or 2017 and not remarried in 2018	Head of household	Under 65	\$18,000
		65 or older	\$19,600
	Qualifying widow(er) with dependent child	Under 65	\$24,000
		65 or older	\$25,300

Figure 2. Filing Requirements for Children and Other Dependents, Tax Year 2018

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 \$12,000, 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 \$11,650) plus \$350.

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

- Earned income was more than \$13,600 (\$15,200 if 65 or older and blind), or
- Unearned income was more than \$2,650 (\$4,250 if 65 or older and blind), or
- Gross income was more than \$2,650 (\$4,250 if 65 or older and blind), or the total of earned income (up to \$11,650) plus \$1,950 (\$3,550 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 \$12,000, or
- Unearned income was over \$1,050, or
- Gross income was more than the larger of \$1,050 or earned income (up to \$11,650) plus \$350.

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

- Earned income was more than \$13,300 (\$14,600 if 65 or older and blind), or
- Unearned income was more than \$2,350 (\$3,650 if 65 or older and blind), or
- Gross income was more than \$2,350 (\$3,650 if 65 or older and blind), or the total of earned income (up to \$11,650) plus \$1,650 (\$2,950 if 65 or older and blind), whichever is larger.
- Gross income was at least \$5 and spouse files a separate return and itemizes deductions.

3. Had net earnings from self-employment of at least \$400.
4. 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.
5. Advance payments of the premium tax credit made for the taxpayer, the taxpayer's spouse, or a dependent who enrolled in coverage through the Health Insurance Marketplace.
6. Advance payments of the health coverage tax credit made for the taxpayer, the taxpayer's spouse, or a dependent.

7. Required to include amounts in income under section 965 or had a net tax liability under section 965 that was being paid in installments under section 965(h) or deferred by making an election under section 965(i).

Data shown in this report include income tax returns of individuals who were not required to file but nevertheless did so for any number of possible reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to claim the earned income credit, American opportunity credit, credit for Federal tax on fuels, or additional child tax credit.

Changes in Law, Inflationary Adjustments, or Administrative Procedures

Major changes in effect for Tax Year 2018 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.) Public Law 115-97, commonly referred to as the Tax Cuts and Jobs Act (TCJA), brought about many of the changes in the law for TY 2018.

Alternative minimum tax (AMT)

TCJA increased the AMT exemption amount, which is subtracted from alternative maximum taxable income (AMTI) prior to the application of the AMT tax rates. The maximum AMT exemption amount increased from \$84,500 in 2017 to \$109,400 in 2018 for a married couple filing a joint return, from \$54,300 to \$70,300 for single filers and heads of household, and from \$42,250 to \$54,700 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased from \$120,700 to \$500,000 (from \$160,900 to \$1,000,000 for a married couple filing a joint return or a qualifying widow(er)). Also, for 2018, the 26-percent tax rate applied to the first \$191,100 (\$95,550 if married filing separately) of AMT income. Previously it applied to the first \$187,800 (\$93,900 if married filing separately) of such income. AMTI is defined as the taxpayer's taxable income, determined after certain adjustments, and increased by the amount of the items of tax preference. TCJA's changes to both itemized and standard individual income tax deductions, and TCJA's introduction of the qualified business income deduction all had effects on the taxpayer's taxable income. TCJA made changes to adjustments and tax preferences, which also affected AMTI.

Child tax credit, additional child tax credit, and credit for other dependents

In Tax Year 2018, the maximum child tax credit was increased to \$2,000 per qualifying child, of which \$1,400 could have been claimed for the additional child tax credit. In addition, the modified adjusted gross income threshold at which the credit began to phase out was increased to \$200,000 (\$400,000 if married filing jointly). This was an increase from a \$1,000 per qualifying child credit in 2017, and phase outs that began at \$75,000 for single taxpayers, heads of households, or widow(ers) (\$110,000 for married taxpayers filing jointly and \$55,000 for married taxpayers filing separately). Also, in 2018, a new tax credit was added for other dependents. If a taxpayer had a dependent who couldn't be claimed for the child tax credit, the person may have been eligible for a nonrefundable credit of up to \$500 for the dependent.

Domestic production activities deduction

For Tax Year 2018, the domestic production activities deduction was repealed with limited exceptions for fiscal year passthroughs and some specified agricultural and horticultural cooperatives.

Earned income credit (EIC)

The maximum amount of the earned income credit was increased for inflation, as were the amounts of earned income and investment income an individual could receive and still claim the credit. The maximum credit for taxpayers with no qualifying children rose slightly, from \$510 to \$519. For these taxpayers, earned income and AGI had to be less than \$15,270 (\$20,950 if married filing jointly) to be eligible for the EIC. For taxpayers with one qualifying child, the maximum credit increased from \$3,400 to \$3,461, and, for taxpayers with two qualifying children, the maximum credit increased from \$5,616 to \$5,716. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$40,320 (\$46,010 for married filing jointly) for one qualifying child, or less than \$45,802 (\$51,492 for married filing jointly) for two qualifying children. The maximum credit for taxpayers with three or more qualifying children increased from \$6,318 to \$6,431. For these taxpayers, earned income and AGI had to be less than \$49,194 (\$54,884 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 \$3,500 for the year.

Exemption amount

For Tax Year 2018, the personal exemption was suspended. Taxpayers could not claim a personal exemption deduction for themselves, their spouses, or their dependents.

Foreign-earned income exclusion

For Tax Year 2018, the foreign-earned income exclusion increased to \$103,900; for 2017, it was \$102,100.

Foreign housing deduction

For Tax Year 2018, the foreign housing deduction was limited to \$31,170 for most locations; for 2017, it was limited to \$30,630.

Global intangible low-taxed income

A taxpayer who was a U.S. shareholder (including a partner of a domestic partnership) and who owned stock in one or more controlled foreign corporations had to include certain portions of their global intangible low-taxed income in gross income.

Health savings account (HSA) deduction

A deduction for contributions to a health savings account was limited to \$3,450, or \$6,900 for family coverage. This was an increase from \$3,400 for self-only coverage and \$6,750 for

family coverage from 2017. 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 \$101,000 and \$121,000 of modified AGI for married persons filing jointly and surviving spouses; and between \$63,000 and \$73,000 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 \$189,000 and \$199,000, up from \$186,000 and \$196,000 in 2017. 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 2018, a taxpayer's overall itemized deductions were no longer limited because adjusted gross income (AGI) was over a certain limit. For 2017, taxpayers could have had their itemized deductions limited if their AGI 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. This limit of itemized deductions did not apply for the AMT. There were multiple other law changes for itemized deductions in 2018. The deduction for State and local income, sales, and property taxes was limited to a combined, total deduction of \$10,000 (\$5,000 if married filing separately). A taxpayer could no longer deduct job-related expenses or other miscellaneous itemized deductions that were subject to the 2 percent-of-adjusted-gross-income floor. A taxpayer could no longer deduct foreign taxes paid for real estate, home equity loan interest, or personal casualty or theft losses unless it was a loss from a Federally declared disaster. For 2018, there were higher limitations for certain charitable contributions. For most gifts by cash or check, the total amount of contributions that a taxpayer could deduct was limited to 60 percent of the contribution base; in 2017, the limit was 50 percent. The limitation on deducting interest on acquisition indebtedness was changed to only the first \$750,000 (\$375,000 if married filing separately) of acquisition indebtedness. And, taxpayers could no longer deduct the interest on home equity indebtedness.

Limitation on excess business losses

Taxpayers had their business losses limited to their total gross income and gains attributable to those trades or businesses plus \$250,000 (or \$500,000 in the case of a joint return). The excess

amount was reported as other income on Form 1040 and could be treated as net operating loss for the following tax year.

Moving expenses

For 2018, the deduction for moving expenses was eliminated excepted for members of the Armed Forces.

Qualified business income deduction

Beginning in 2018, a taxpayer was able to deduct up to 20 percent of qualified business income from a qualified trade or business, plus 20 percent of qualified REIT (real estate investment trust) dividends and qualified PTP (publicly traded partnership) income. The deduction could have been taken in addition to a standard deduction or itemized deductions.

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 \$31,500 if single, qualified widow(er), or married filing separately (\$47,250 if head of household, \$63,000 if married filing jointly). For 2017, AGI had to be less than \$31,000 (\$46,500 if head of household, \$62,000 if married filing jointly). For 2018, the maximum credit was \$1,000 (\$2,000 for married filing jointly).

Section 965 deferred foreign income

Beginning in 2017 and continuing in 2018, a taxpayer who owned (directly or indirectly) certain foreign corporations, may have had to include certain deferred foreign income on their individual income tax returns. The taxpayer may have paid the entire amount of tax due with respect to this deferred foreign income in 2018 or elected to make payments in eight installments or in the case of certain stock owned through an S corporation, elect to have deferred payment until the occurrence of a triggering event.

Standard deduction amount

The basic standard deduction for people who did not itemize deductions on Schedule A of Form 1040 was increased in 2018 for all filers. This amount depended on the taxpayer's filing status, whether the taxpayer was age 65 or older, or whether the taxpayer was a dependent of another person. For 2018, the basic standard deduction increased to \$24,000 for joint filers, up from \$12,700 for 2017. For single filers and married filers filing separately, the deduction amount increased to \$12,000, up from \$6,350. For heads of households, the deduction was \$18,000, up from \$9,350.

Tax rates

For 2018, most of the tax rates were reduced. The tax rates for ordinary (noncapital gain tax) income in 2018 were 10, 12, 22, 24, 32, 35, and 37 percent. In 2017, the tax rates were 10, 15, 25, 28, 33, 35, and 39.6 percent.

Extended tax provisions

The Taxpayer Certainty and Disaster Tax Relief Act of 2019 was introduced in June 2019 and signed in December 2019. The law extended tax provisions for 2018 for disaster tax relief. Because of when the law was signed, most of the extended provisions would have been taken on amended returns, which are not included in this publication. The law also altered the rules on Form 8615 on how the tax for certain children who have unearned income was elected to be calculated either using the rate of the estate and trust or based on the rate of the parents, whichever was lower. If the taxpayer elected the method using the tax rate of the estates or trust the rates were Form 8615

unearned income were: 10 percent (unearned income \$2,600 and under), 24 percent (unearned income \$2,601 to \$9,300), 35 percent (unearned income \$9,301 to \$12,750), and 37 percent (unearned income over \$12,750). Under the TCJA, only these estate and trust brackets and rates could be used. Other tax provisions for 2018 that were extended under the Further Consolidated Appropriations Act, 2020, included the tuition and fees deduction, deduction for mortgage insurance premiums, exclusion of qualified residence indebtedness from gross income, residential energy property credit, nonbusiness energy property credit, alternative fuel vehicle refueling credit, and the Indian employment credit.

Section 2

Individual Income Tax Returns, 2018

Taxpayers filed 153.8 million individual income tax returns for Tax Year (TY) 2018, an increase of 0.6 percent from the 152.9 million returns filed for TY 2017. Total income reported on these returns totaled \$11.8 trillion, a 5.5-percent increase from the previous year. Salaries and wages, the largest component of total income (67.1 percent in 2018), rose 4.4 percent from 2017 to \$7.9 trillion. Statutory adjustments, which are subtracted from total income to arrive at adjusted gross income (AGI), decreased 11.5 percent to \$141.8 billion. AGI rose 5.8 percent to \$11.6 trillion for the year. Total income tax fell 4.1 percent to \$1.5 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 \$1.4 trillion, and the effective tax rate decreased 1.4 percentage points to 12.3 percent for 2018.

Total Income

Total income increased 5.5 percent to \$11.8 trillion for 2018 (Figure A). Salaries and wages, the largest component of total income, increased 4.4 percent, from \$7.6 trillion to \$7.9 trillion. Within total income, the share of salaries and wages decreased to 67.1 percent for 2018, down from 67.8 percent for 2017. One of the largest components of total income, net capital gains (less loss), showed an increase of 8.5 percent for 2018. Capital gain distributions, a component of net capital gains, rose 37.9 percent. Taxpayers reported capital gain distributions on either Schedule D with other sales of capital assets or alone on Form 1040. For 2018, taxable Individual Retirement Account (IRA) distributions and taxable pensions and annuities were combined on Form 1040, thus resulting in being the second largest component of total income (9.2 percent). In 2017, 2015, and prior years, net capital gains less loss was the second largest component of total income (7.9 percent in 2018, 3rd largest component of total income). 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 relatively 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 taxable interest (21.2 percent), total rent and royalty net income (16.7 percent), and ordinary dividends (13.7 percent). (Qualified dividends increased 12.4 percent.) Partnership net income less loss, representing the fourth largest component of total income at 5.8 percent, only increased by 0.4 percent from 2017 levels.

In general, all retirement income items increased for 2018. These retirement income items include the taxable portions of IRA, pensions and annuities (up 7.0 percent), and Social Security benefits (up 8.9 percent).

A notable change in other total income items was in unemployment compensation, which decreased 8.1 percent to \$22.0 billion as the number of returns claiming unemployment fell 13.2 percent to 4.5 million.

Statutory Adjustments

Statutory adjustments decreased 11.5 percent to \$141.8 billion for 2018 (Figure B). A major reason for the decrease was certain statutory adjustments expiring in 2018. The tuition and fees deduction expired but was reinstated later so that taxpayers would have had to file amended returns to benefit from this. The moving expenses deduction and domestic production activities deduction were partly repealed by Public Law 115-97, commonly referred to as the Tax Cuts and Jobs Act (TCJA).¹ 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 0.4 percent and accounted for 63.3 percent of the total statutory adjustments. Taxpayers subtract these adjustments from total income when computing adjusted gross income. For 2018, taxpayers filed 153.8 million tax returns with a reported AGI of \$11.6 trillion, a 5.8-percent increase from the previous year.

¹ Though the domestic production activities deduction was eliminated for most taxpayers, it was still available for farm cooperatives. Similarly, military members were still able to deduct moving expenses which, were eliminated for other taxpayers.

Figure A. Individual Income Tax Returns: Total Income and Selected Sources of Income, Tax Years 2017 and 2018

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

Item	2017		2018		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income [1]	152,396	11,170,082	153,261	11,785,278	0.6	5.5
Salaries and wages	126,264	7,577,564	126,830	7,907,551	0.4	4.4
Taxable interest	44,193	106,055	46,559	128,583	5.4	21.2
Ordinary dividends	28,171	282,336	28,702	321,070	1.9	13.7
Qualified dividends	26,216	216,847	26,626	243,746	1.6	12.4
Business or profession net income (less loss)	25,899	346,372	26,556	348,746	2.5	0.7
Business or profession net income	19,436	416,010	19,638	430,063	1.0	3.4
Business or profession net loss	6,463	69,638	6,918	81,317	7.0	16.8
Net capital gain (less loss) [2]	25,400	854,487	25,426	926,858	0.1	8.5
Net capital gain	17,928	871,266	17,616	943,964	-1.7	8.3
Net capital gain loss	7,471	16,779	7,810	17,106	4.5	1.9
Capital gain distributions [3]	14,173	73,274	14,200	101,059	0.2	37.9
Sales of property other than capital assets, net gain (less loss)	2,110	12,737	2,143	19,739	1.6	55.0
Sales of property other than capital assets, net gain	996	34,607	1,085	39,800	8.9	15.0
Sales of property other than capital assets, net loss	1,114	21,870	1,059	20,061	-5.0	-8.3
Total rental and royalty net income (less loss) [4]	10,839	55,529	10,607	64,777	-2.1	16.7
Total rental and royalty net income	6,637	104,771	6,549	114,065	-1.3	8.9
Total rental and royalty net loss	4,202	49,241	4,058	49,289	-3.4	0.1
Partnership and S corporation net income (less loss)	9,113	680,280	9,035	683,316	-0.9	0.4
Partnership and S corporation net income	6,240	833,430	6,236	852,363	-0.1	2.3
Partnership and S corporation net loss	2,873	153,150	2,799	169,047	-2.6	10.4
Estate and trust net income (less loss)	663	31,128	659	30,554	-0.6	-1.8
Estate and trust net income	605	35,105	612	34,971	1.1	-0.4
Estate and trust net loss	58	3,978	47	4,416	-18.7	11.0
Farm net income (less loss)	1,789	-19,166	1,768	-23,395	-1.2	-22.1
Farm net income	481	11,222	449	10,814	-6.6	-3.6
Farm net loss	1,308	30,388	1,318	34,209	0.8	12.6
Unemployment compensation	5,204	23,946	4,518	21,998	-13.2	-8.1
Taxable social security benefits	20,929	309,540	21,793	337,046	4.1	8.9
Taxable Individual Retirement Account distributions, pensions and annuities	N/A	1,015,684	34,702	1,087,228	[6]	7.0
Net operating loss	1,163	213,364	1,171	209,244	0.8	-1.9
Other net income (less loss) [5]	6,435	40,012	6,322	44,746	-1.8	11.8
Other net income	6,119	46,591	5,997	53,875	-2.0	15.6
Other net loss	316	6,579	325	9,129	2.7	38.8

[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 Schedule 1, line 21, except net operating losses (shown separately in this figure), foreign-earned income exclusions, cancellation of debt, taxable health savings account distributions, gambling earnings, Section 965 income, limitation of business losses, and global intangible low tax income amount (not shown in this figure).

[6] Percentage not computed.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Deductions

Total deductions, the sum of standard deductions (comprised of the basic standard deduction, the additional standard deduction for the blind or the elderly, and the disaster loss standard deductions) and total itemized deductions, showed a major increase of 25.7 percent to \$2.9 trillion for Tax Year 2018 (Figure C). This increase was due, in part, to the increase in the basic standard deduction under TCJA. Most tax returns (87.3 percent) claimed a standard deduction, and standard deductions accounted for 77.6 percent of total deductions. In 2017, the standard deduction was taken on 68.9 percent of returns and accounted for only 39.3 percent of total deductions. The

total amount of the standard deduction claimed for Tax Year 2018 rose 148.5 percent, while the average standard deduction claimed increased from \$8,718 for 2017 to \$16,780 for 2018. For 2018, the standard deduction increased to \$24,000 for joint filers, up from \$12,700 for 2017. For single filers and married filing separate filers, the deduction amount increased to \$12,000, up from \$6,350. For heads of households, the deduction was \$18,000, up from \$9,350.

Taxpayers claimed itemized deductions on only 11.4 percent of all returns filed, representing 22.4 percent of the total deduction amount for the year.² The average for total itemized

² Of the 153,774,296 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 B. Individual Income Tax Returns: Statutory Adjustments, Tax Years 2017 and 2018

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

Item	2017		2018		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total statutory adjustments	39,090	160,181	37,762	141,839	-3.4	-11.5
Payments to an Individual Retirement Account	2,638	13,427	2,469	12,503	-6.4	-6.9
Educator expenses deduction	3,612	931	3,476	901	-3.8	-3.1
Certain business expenses of reservists, performing artists, etc.	147	766	303	2,095	106.3	173.6
Moving expenses adjustment	1,082	3,467	104	322	-90.3	-90.7
Student loan interest deduction	12,564	13,687	12,425	13,435	-1.1	-1.8
Tuition and fees deduction	1,109	2,585	27	56	-97.6	-97.8
Health savings account deduction	1,858	5,351	1,953	5,590	5.1	4.5
Deductible part of self-employment tax	20,064	31,915	20,148	32,663	0.4	2.3
Self-employed health insurance deduction	4,110	31,709	3,926	31,611	-4.5	-0.3
Payments to a self-employed retirement (Keogh) plan	1,012	25,821	985	25,496	-2.7	-1.3
Penalty on early withdrawal of savings	411	124	496	266	20.8	114.7
Alimony paid	586	13,436	578	13,582	-1.4	1.1
Domestic production activities deduction	790	15,126	183	1,721	-76.8	-88.6
Other adjustments [1]	n.a.	1,835	n.a.	1,598	[2]	-12.9
Adjusted gross income (less deficit)	152,903	11,009,900	153,774	11,643,439	0.6	5.8

n.a.—Not available.

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

[2] Percentage not computed.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Figure C. Individual Income Tax Returns: Selected Itemized Deductions, Standard Deduction, Exemptions and Taxable Income, Tax Years 2017 and 2018

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

Item	2017		2018		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions [1]	150,866	2,308,842	151,804	2,901,914	0.6	25.7
Total standard deduction [2]	104,013	906,750	134,271	2,253,033	29.1	148.5
Basic standard deduction	104,013	876,178	134,270	2,208,537	29.1	152.1
Additional standard deduction	15,749	29,365	22,811	44,168	44.8	50.4
Total itemized deductions before limitation [3]	46,853	1,456,629	17,533	648,882	-62.6	-55.5
Medical and dental expenses after AGI limitation	10,171	102,533	4,599	78,497	-54.8	-23.4
Taxes paid [4]	46,431	624,821	17,380	145,908	-62.6	-76.6
State and local income taxes	34,175	368,655	12,621	199,419	-63.1	-45.9
State and local general sales taxes	10,932	20,735	4,329	10,844	-60.4	-47.7
Interest paid [5]	34,327	313,944	14,194	197,472	-58.6	-37.1
Home mortgage interest	33,746	292,558	13,892	175,756	-58.8	-39.9
Charitable contributions	37,979	256,065	14,845	196,956	-60.9	-23.1
Other than cash contributions	23,184	88,062	9,206	83,501	-60.3	-5.2
Casualty and theft losses	113	2,765	25	1,060	-77.6	-61.7
Miscellaneous deductions after 2-percent AGI limitation [6]	13,300	121,291	N/A	N/A	[8]	[8]
Gambling losses and other unlimited miscellaneous deductions	1,723	35,210	928	26,495	-46.2	-24.8
Itemized deductions in excess of limitation	3,310	54,537	N/A	N/A	[8]	[8]
Total itemized deductions	46,853	1,402,092	17,533	648,882	-62.6	-53.7
Exemptions [7]	292,661	1,155,506	N/A	N/A	[8]	[8]
Qualified business income deduction	N/A	N/A	18,665	149,951	[8]	[8]
Taxable income	119,045	8,008,418	120,916	8,941,445	1.6	11.7

N/A—Not Applicable.

[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] The total standard deduction includes the disaster loss deduction.

[3] For 2018, there was no AGI limitation for overall itemized deductions.

[4] Includes real estate taxes, personal property taxes, and other taxes not shown separately. For 2018, The deduction of State and local income, sales, and property taxes was limited to a combined, total deduction of \$10,000 (\$5,000 if married filing separately).

[5] For 2018, includes investment interest and deductible mortgage "points," not shown separately. For 2017, also includes qualified mortgage insurance premiums not shown separately.

[6] For 2018, a taxpayer could no longer deduct job-related expenses or other miscellaneous itemized deductions that were subject to the 2 percent-of-adjusted-gross-income floor.

[7] The number of returns columns represent the number of personal exemptions for 2017. For 2018, personal exemptions were suspended.

[8] Percentage not computed.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

deductions was \$37,010 for 2018, up from the \$29,296 average (after limitation) total claimed for 2017. The number of returns with itemized deductions decreased 62.6 percent to 17.5 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 2018 was interest paid, followed by charitable contributions and taxes paid. Interest paid, decreased 37.1 percent from the previous year to \$197.5 billion. Mortgage interest accounted for 89.0 percent (\$175.8 billion) of the total interest paid deduction. The limitation on deducting interest on acquisition indebtedness was changed under TCJA to only the first \$750,000 (\$375,000 if married filing separately) of acquisition indebtedness. Interest on home equity indebtedness was no longer deductible. In previous years, the total taxes paid, which includes State and local income and sales taxes, was the largest itemized deduction. However, TCJA limited the deductions in 2018 for State and local income and sales and property taxes to a combined, total deduction of \$10,000 (\$5,000 if married filing separately). For 2018 after the limit, total taxes paid decreased 76.6 percent to \$145.9 billion. Another itemized deduction, charitable contributions deduction, was down 23.1 percent to \$197.0 billion. The number of returns taking the deduction for charitable contributions decreased 60.9 percent, similar to the 62.6 percent decrease in the number of returns claiming itemized deductions.

Previously, taxable income was calculated by subtracting exemptions and deductions from AGI, but in 2018 all personal exemptions were eliminated under TCJA. For 2017, \$1.2 trillion were deducted for exemptions. However, new for 2018, a qualified business income deduction could be taken, valued up to 20 percent of qualified business income. This was reported by 18.7 million taxpayers taking \$150.0 million of deductions. With all these changes in deductions and exemptions subtracted from AGI, taxable income increased 11.7 percent to \$8.9 trillion for 2018, appreciably more than the 5.8-percent growth in AGI.

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 refunded.

Total tax credits (used to offset income tax before credits) increased 77.1 percent to \$137.8 billion for 2018. 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 and showed a major increase of 203.2 percent to \$81.5 billion, accounting for 59.1 percent of the total tax credits reported for 2018. In Tax Year 2018, the maximum child tax credit was doubled under TCJA to \$2,000 per qualifying child, of which \$1,400 could have been claimed for the refundable additional child tax credit. In addition, the modified AGI thresholds at which the credit began to phase out were increased, and a new nonrefundable credit of up to \$500 per dependent was added for other dependents. The next largest credit was the foreign tax credit which increased by 14.6 percent to \$24.9 billion, accounting for 18.1 percent of the total tax credits reported for the year despite only being claimed on 5.9 percent (9.0 million) of all individual tax returns filed. The large 179.2 percent increase in the prior year minimum tax was largely due to the changes in the calculation of current year AMT.

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

In total, taxpayers claimed \$109.4 billion in refundable tax credits. Of this, \$4.0 billion was applied against income taxes and \$10.9 billion against all other taxes. The remaining \$94.6 billion in refundable credits was refunded to taxpayers. The portion applied against income taxes accounted for 3.6 percent of total refundable credits. Of this, the American opportunity credit accounted for 75.8 percent. The portion used to offset all other taxes accounted for 9.9 percent of the total, while the last portion, the refundable portion, was the largest component at 86.5 percent. The refundable amount of the additional child tax credit (\$34.2 billion), along with the EIC (\$56.2 billion), made up nearly all (95.5 percent) of this refundable portion. The additional child tax credit amount represented a 46.8 percent increase from 2017 levels.

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 7.4 million returns for a total of

Figure D. Individual Income Tax Returns: Total Tax Credits and Income Tax Before and After Credits, Tax Years 2017 and 2018

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

Item	2017		2018		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Income tax before credits	118,644	1,662,837	120,367	1,651,822	1.5	0.7
Total tax credits [1]	48,849	77,829	59,067	137,806	20.9	77.1
Child care credit	6,469	3,719	6,461	3,789	0.1	1.9
Foreign tax credit	8,652	21,757	9,006	24,925	4.1	14.6
General business credit	410	4,803	477	5,357	16.4	11.5
Prior-year minimum tax credit	293	1,046	982	2,922	234.5	179.2
Nonrefundable education credits	8,751	9,353	8,700	8,931	0.6	4.5
Retirement savings contribution credit	8,712	1,564	9,259	1,735	6.3	11.0
Child and other dependent tax credit [2]	22,075	26,877	39,377	81,496	78.4	203.2
Residential energy credits	1,578	2,125	756	2,512	52.1	18.2
Total refundable credits used to offset income tax before credits [3]	9,685	5,362	7,023	3,970	27.5	26.0
Earned income credit, used to offset income tax before credits	4,654	1,516	2,483	617	46.7	59.3
American opportunity credit, used to offset income tax before credits	4,295	3,452	3,854	3,010	10.3	12.8
Income tax after credits	103,730	1,581,523	100,404	1,509,904	3.2	4.5
Total refundable credits [3] [4]	36,944	100,030	37,036	109,439	0.2	9.4
Earned income credit, total	27,030	66,443	26,492	64,924	2.0	2.3
American opportunity credit, total	8,069	7,144	7,383	6,394	8.5	10.5
Additional child tax credit, total	18,342	24,507	20,450	36,235	11.5	47.9
Total refundable credits used to offset all other taxes [3]	8,742	10,045	8,921	10,857	2.0	8.1
Earned income credit, used to offset all other taxes	7,332	8,176	7,147	8,145	2.5	0.4
American opportunity credit, used to offset all other taxes	470	252	495	261	5.3	3.7
Additional child credit, used to offset all other taxes	1,225	1,223	1,718	2,049	40.3	67.5
Total refundable credits, refundable portion [3]	28,231	84,623	29,410	94,612	4.2	11.8
Earned income credit, refundable portion	23,051	56,751	23,221	56,161	0.7	1.0
American opportunity credit, refundable portion	4,101	3,440	3,794	3,123	7.5	9.2
Additional child credit, refundable portion	17,615	23,284	19,529	34,186	10.9	46.8

[1] Includes credits not shown separately.

[2] Excludes the refundable additional child tax credit, which totaled \$24.5 billion for 2017 and \$36.3 billion for 2018.

[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 the amount used to offset income tax before credits as well as the amount used to offset all other taxes and the refundable portion

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

\$6.4 billion. Of these returns, 3.8 million returns (a 7.5-percent decline from 2017) claimed a refundable amount of \$3.1 billion (9.2-percent decline from 2017).³

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 and 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. This was accounted for by subtracting the portion of refundable credits that offset all other taxes and the refundable portion of credits

from total income tax. Influenced by multiple tax law changes (including most tax rates being reduced, an increased standard deduction, and increased child tax credits under TCJA), total income tax minus refundable credits decreased 5.1 percent to \$1.4 trillion for 2018 (Figure E).

With the increase in the AMT exemption amount and other changes under TCJA, the AMT decreased by 88.9 percent to \$4.0 billion. The number of returns with AMT liability declined 95.2 percent, from 5.1 million for 2017 to 244 thousand for 2018. Unlike the AMT, the net investment income tax showed a double-digit increase for 2018. The amount of this tax rose by 18.7 percent to \$30.1 billion, while the number of returns on which it was applied increased 11.9 percent. This was largely due to the increase in net capital gains cited above.

³ 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 E. Individual Income Tax Returns: Total Income Tax, Tax Years 2017 and 2018

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

Item	2017		2018		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total income tax	103,747	1,605,282	100,424	1,538,749	-3.2	-4.1
Total income tax minus refundable credits [1]	134,511	1,510,614	132,606	1,433,280	-1.4	-5.1
Alternative minimum tax	5,075	36,404	244	4,023	-95.2	-88.9
Net investment income tax	4,490	25,324	5,026	30,053	11.9	18.7
All other taxes	34,462	88,470	34,028	90,675	-1.3	2.5
Self-employment tax	20,064	63,810	20,148	65,307	0.4	2.3
Penalty tax on qualified retirement plans	5,112	5,664	5,081	5,917	-0.6	4.5
Health care individual responsibility payment	4,606	3,564	3,717	3,123	-19.3	-12.4
Additional medicare tax	3,990	8,942	4,355	9,539	9.1	6.7
Total tax liability	108,458	1,682,608	105,481	1,617,983	-2.7	-3.8

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

The average tax rate (total income tax minus refundable credits divided by AGI for all returns) was 12.3 percent for 2018 (Figure F), a difference of 1.4 percentage points from 2017 levels. All income groups had a lower average tax rate for 2018 as opposed to 2017, except for the income group \$1 under \$10,000. The largest decrease in average tax rates between 2017 and 2018 was in the \$200,000 under \$500,000 income group, 2.6 percentage points.

In 2018, average tax rates calculated incorporating refundable credits were similar to average tax rates without incorporating refundable credits for taxpayers with AGI of \$50,000 or more, while the rates calculated these two ways differed for taxpayers with AGI under \$50,000. The greatest disparities in rates were in the \$1 under \$10,000 AGI class (8.0-percentage-point difference) and \$10,000 under \$20,000 AGI class (12.4-percentage-point difference), due to the propensity for refundable credits in these AGI classes.

Average tax rates peaked at 27.5 percent for returns in the AGI class \$2 million under \$5 million. For the classes above this level, the average tax rates declined to 24.8 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 37.0-percent rate for ordinary income (40.8 percent including the net investment tax). For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 23.9 percent of their income as capital gains and dividends facing lower rates, this share increased in each succeeding class, reaching 55.5 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 5.4 million returns on the Form 8962 in 2018 (an increase of 0.5 percent from 2017), for a total of \$41.8 billion (up 45.3 percent) (Figure G). Also, in 2018, some 6.0 million returns (down 0.7 percent) reported an APTC on Form 8962, totaling \$46.1 billion (up 44.1 percent). When the PTC and APTC were reconciled, 2.3

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 2017 and 2018

[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)
Tax Year 2018:								
Number of returns	153,774	1,962	19,202	21,641	18,595	27,528	35,146	21,147
Adjusted gross income (less deficit)	11,643,439	-201,977	99,151	320,960	462,742	1,078,886	2,507,316	2,878,203
Percent of AGI subject to reduced rate [1]	9.9	-9.6	1.7	1.2	1.1	1.2	2.0	3.6
Total income tax	1,538,749	139	60	2,838	12,448	49,485	186,826	320,537
Refundable credits to offset all other taxes	10,857	115	890	4,507	2,258	2,166	864	53
Refundable credits refundable portion	94,612	444	6,967	35,284	28,041	19,798	3,954	117
Total income tax minus refundable credits [2, 3]	1,433,280	-420	-7,796	-36,953	-17,852	27,521	182,009	320,366
Average tax rate:								
Total income tax as a percentage of AGI	13.2	[5]	0.1	0.9	2.7	4.6	7.5	11.1
Total income tax minus refundable credits as a percentage of AGI	12.3	[5]	-7.9	-11.5	-3.9	2.6	7.3	11.1
Tax Year 2017:								
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

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)
Tax Year 2018:							
Number of returns	6,906	1,108	242	99	142	35	22
Adjusted gross income (less deficit)	1,971,306	746,778	291,404	169,700	421,656	238,308	659,006
Percent of AGI subject to reduced rate [1]	8.6	15.4	20.7	23.9	28.5	36.8	55.5
Total income tax	327,806	173,215	75,621	45,716	115,810	65,049	163,199
Refundable credits to offset all other taxes	3	[6]	--	--	--	--	--
Refundable credits refundable portion	8	[6]	--	--	--	--	--
Total income tax minus refundable credits [2, 3]	327,795	173,215	75,621	45,716	115,810	65,049	163,199
Average tax rate:							
Total income tax as a percentage of AGI	16.6	23.2	26.0	26.9	27.5	27.3	24.8
Total income tax minus refundable credits as a percentage of AGI	16.6	23.2	26.0	26.9	27.5	27.3	24.8
Tax Year 2017:							
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

[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.

NOTES: Detail may not add to totals because of rounding. An individual taxpayer may be in one AGI group in one year and in a different AGI group in the following year. The figure does not keep the group of taxpayers in an AGI group fixed and follow this fixed group across time. Consequently, differences between TY 2017 and TY 2018 in Figure F should only be interpreted as comparing the value of the variable for the taxpayers in the AGI group in TY 2018 to the value of the variable for a different group of taxpayers who happen to have had AGI in that range in TY 2017.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

million returns (an 8.1-percent decrease) received a net PTC totaling \$1.8 billion (down 2.8 percent), and 3.2 million returns (down 6.2 percent) had to repay excess APTCs of \$4.4 billion (up 19.7 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 2018, 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 3.7 million returns, down 19.3 percent from the 4.6

million returns in 2017. The health care individual responsibility payment totaled \$3.1 billion, an average of \$840 per tax return paying this penalty. In 2017, the health care individual responsibility payment totaled \$3.6 billion, for an average of \$774 per tax return paying the penalty. Other ACA tax provisions included the credit for small employer health insurance premiums and the additional Medicare tax. For 2018, 4.4 million taxpayers paid \$9.5 billion in additional taxes for the latter.

For more 2018 changes in law and Internal Revenue Service administrative processes, see Section 1 of this publication. In Section 5 find definitions for all items appearing in tables. Section 3 of this publication has more information on income tax rates and the alternative minimum tax. All the statistics are based on a sample of individual income tax returns (Form 1040 including electronically filed returns) filed during Calendar Year 2019. For more information on the data sources and limitations, see Section 6.

Section 3

Individual Income Tax Rates, 2018

This section discusses the individual income tax rates and the computation of “total income tax” for 2018. 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 2018 are found below.

Figure A presents statistics for 1986 through 2018 on income (based on each year’s definition of AGI) and taxes reported. These tax years can be partitioned into ten 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.¹ 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 gains 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 gains 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

¹ 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 1986–2018

[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
2018	153,774,296	100,424,240	65.3	10,850	1,539	14.2	108,042	15,322	43,026	6,102

[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 2018, the CPI-U = 251.107.

[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 2020.

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 gains 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.
- 10) *Tax Year 2018*—Beginning in 2018, a new tax law, Public Law 115-97, commonly referred to as the Tax Cuts and Jobs Act (TCJA), reduced most of the tax rates. The tax rates for ordinary (non-capital gains tax) income in 2018 were 10, 12, 22, 24, 32, 35, and 37 percent. In 2017, the tax rates were 10, 15, 25, 28, 33, 35, and 39.6 percent. TCJA also increased the basic standard deduction for taxpayers who did not itemize deductions. The amount of increase depended on the taxpayer's filing status, whether the taxpayer was age 65 or older, or whether the taxpayer was a dependent

of another person. For 2018, the basic standard deduction increased to \$24,000 for joint filers, up from \$12,700 for 2017. For single filers and married filers filing separately, the deduction amount increased to \$12,000, up from \$6,350. For heads of households, the deduction was \$18,000, up from \$9,350. For 2018, the deduction for all personal taxpayer and dependent exemptions was suspended. Also, the child tax credit was doubled to \$2,000 (\$1,400 for the refundable portion) and a new credit for other dependents of \$500 was introduced. The AGI levels where these were phased out increased to \$200,000 (\$400,000 if married filing jointly). Previously, these were set at \$75,000 (\$110,000 for married filing jointly and \$55,000 for married filing separately). For 2018, a taxpayer's overall itemized deductions were no longer limited because adjusted gross income (AGI) was over a certain limit. There were multiple other law changes for itemized deductions in 2018. TCJA increased the alternative minimum tax (AMT) exemption amount, which is subtracted from the alternative maximum taxable income (AMTI) prior to the application of the AMT tax rates. In conjunction with this, the income levels at which the AMT exemption began to phase out increased. Also, for 2018, the 26-percent tax rate applied to the first \$191,100 (\$95,550 if married filing separately) of AMTI. Previously it applied to the first \$187,800 (\$93,900) of such income. TCJA also created a qualified business income deduction.

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).^{2,3} 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

² 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.

³ 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 2017 and 2018

(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)
2018						
All tax rates	153,774,296	100.0	8,953,502,572	100.0	1,642,017,034	100.0
0 percent	32,865,214	21.4	0	0.0	0	0.0
0 percent (capital gains)	998,594	0.6	9,145,610	0.1	0	0.0
10 percent	25,370,498	16.5	169,804,725	1.9	15,815,700	1.0
10 percent (Form 8814) [3]	10,119	[4]	8,433	[4]	761	[4]
12 percent	51,008,941	33.2	1,685,922,036	18.8	185,735,425	11.3
15 percent (capital gains) [5]	1,721,597	1.1	174,508,981	1.9	18,377,948	1.1
20 percent (capital gains) [5]	64,988	[4]	187,834,761	2.1	35,561,533	2.2
22 percent	29,004,349	18.9	2,558,031,681	28.6	375,536,684	22.9
24 percent	9,005,926	5.9	1,594,953,706	17.8	295,261,405	18.0
25 percent (capital gains)	34,787	[4]	26,826,926	0.3	5,373,676	0.3
28 percent (capital gains)	2,200	[4]	5,663,229	0.1	1,258,272	0.1
32 percent	1,199,168	0.8	370,391,715	4.1	78,550,148	4.8
35 percent	1,357,835	0.9	599,711,792	6.7	148,097,271	9.0
37 percent	841,679	0.5	1,565,248,806	17.5	481,361,435	29.3
Form 8615	288,400	0.2	5,450,172	0.1	1,086,777	0.1
2017						
All tax rates	152,903,231	100.0	7,995,026,111	100.0	1,621,036,058	100.0
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

[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 2020.

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 “12-percent” (ordinary income) marginal tax rate bracket made up the largest share of returns for 2018 (33.2 percent). These returns reported 18.8 percent of modified taxable income for 2018 and generated 11.3 percent of income tax (before credits and excluding the AMT). Conversely, taxpayers’ highest “37-percent” (ordinary income) marginal rate accounted for only 0.5 percent of returns but reported 17.5 percent of the modified taxable income and 29.3 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 21.4 percent. These returns had no modified taxable income and consequently generated zero tax

dollars. With an 18.9-percent share of returns, the “22-percent” (ordinary income) marginal rate bracket reported the largest percentage (28.6 percent) of total modified taxable income and second highest percentage of income tax generated (22.9 percent). The “10-percent” (ordinary income) marginal rate bracket reported the fourth largest share of returns at 16.5 percent. However, such returns accounted for only 1.9 percent of modified income and 1.0 percent of income tax generated. Returns in the “24-percent” (ordinary income) marginal rate bracket represented only 5.9 percent of the total share of returns and accounted for 17.8 percent of the modified taxable income and 18.0 percent of generated income tax. Returns in the “32-percent” (ordinary income) marginal rate bracket represented only 0.8 percent of returns but accounted for 4.1 percent of the modified taxable income and 4.8 percent of the

Figure C. Derivation of Total Individual Income Tax as Shown in Statistics of Income Data, Tax Years 2017 and 2018

[Money amounts are in billions of dollars]

Item	2017	2018	Percentage change
	(1)	(2)	(3)
Adjusted gross income (less deficit)	11,009.9	11,643.4	5.8
LESS:			
Total deductions	2,308.8	2,901.9	25.7
Exemptions	1,155.5	N/A	[2]
Qualified business income deduction	N/A	150.0	[2]
EQUALS:			
Taxable income	8,008.4	8,941.4	11.7
Tax generated from tax rate schedules or tax table	1,621.0	1,642.0	1.3
PLUS:			
Tax on lump-sum distributions from qualified retirement plans	[1]	[1]	[2]
Alternative minimum tax	36.4	4.0	-88.9
Excess advance premium tax credit repayment	3.7	4.4	19.7
EQUALS:			
Income tax before credits	1,662.8	1,651.8	-0.7
LESS: Tax credits, total [3]	77.8	137.8	77.1
Child-care credit	3.7	3.8	1.9
Child and other dependent tax credit [3]	26.9	81.5	203.2
Nonrefundable education credit	9.4	8.9	-4.5
Foreign tax credit	21.8	24.9	14.6
General business credit	4.8	5.4	11.5
Earned income credit (limited to the amount needed to reduce total income tax to zero)	1.5	0.6	-59.3
Credit for prior-year minimum tax	1.0	2.9	179.2
Retirement savings contribution credit	1.6	1.7	11.0
Other credits [4]	7.2	8.0	11.7
EQUALS:			
Income tax after credits [5]	1,581.5	1,509.9	-4.5
PLUS:			
Trusts accumulation distribution (Form 4970)	[1]	[1]	[2]
Net investment income tax	25.3	30.1	18.7
EQUALS:			
Total income tax	1,605.3	1,538.7	-4.1
LESS: Refundable credits [6]	94.7	105.5	11.4
Total income tax minus refundable credits [5]	1,510.6	1,433.3	-5.1

[1] Less than \$0.05 billion.

[2] Percentage not computed.

[3] Does not include the additional child tax credit. For 2018 it was \$36.2 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 2020.

tax generated. Returns in the “35-percent” (ordinary income) marginal rate bracket represented the second smallest share of ordinary tax rate returns at 0.9 percent and accounted for 6.7 percent of the modified taxable income and 9.0 percent of the tax generated. Returns in the capital gains and dividends 0-percent, 15-percent, 20-percent, 25-percent, and 28-percent tax brackets represented 1.8 percent of returns and reported a total of 4.5 percent of modified taxable income and 3.7 percent of the tax.

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 2017 and 2018 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 2018, the tax generated by applying statutory ordinary income and capital gains tax rates to modified taxable income was \$1.64 trillion, a 1.3-percent increase from 2017 (Figure B 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).⁴

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 generally subject to lower tax rates, and certain dependent tax filers are required to compute their tax using the brackets and tax rates for estates and trusts.⁵ The capital gains computations generally reduce taxes; the special provision for certain dependent filers can only increase taxes.

For 2018, some 96.4 million returns had their tax before credits computed using only regular income tax rates; this was an increase of 1.5 percent over the 95.0 million for 2017 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 2018, the tax liability for 23.2 million returns decreased by Schedule D (capital gains) and dividend tax computations. Taxpayers filing these tax returns paid \$148.4 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 \$6,129.

As shown in the middle portion of Table 3.1, for 2018, 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 using the brackets and tax rates applied to estates and trusts. 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 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 \$59.9 million for 2018 due to a tax reduction

of \$355.4 million from use of dividend and capital gains, and a tax increase of \$415.3 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.)

TCJA included many tax law changes that had major impacts on the AMT. TCJA increased the AMT exemption amount, which is subtracted from AMTI prior to the application of the AMT tax rates. The maximum AMT exemption amount increased from \$84,500 in 2017 to \$109,400 in 2018 for a married couple filing a joint return, from \$54,300 to \$70,300 for single filers and heads of household, and from \$42,250 to \$54,700 for a married person filing separately. In conjunction with this, the income levels at which the AMT exemption began to phase out increased to \$500,000 from \$120,700 for single taxpayers (\$1,000,000 from \$160,900 if married filing jointly or a qualifying widow(er)). Also, for 2018, the 26-percent tax rate applied to the first \$191,100 (\$95,550 if married filing separately) of alternative minimum taxable income. Previously it applied to the first \$187,800 (\$93,900 if married filing separately) of such income. Alternative Minimum Taxable Income (AMTI) is defined as the taxpayer's taxable income, determined after certain adjustments, and increased by the amount of the items of tax preference. TCJA's changes to itemized deductions (including the limitation of State and local income, sales, and property taxes) and the standard deduction, and TCJA's introduction of the qualified business income deduction, all had effects on the taxpayer's taxable income. TCJA made changes to adjustments and tax preferences, which also affected AMTI.

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 2018, AMT liability decreased 88.9 percent to \$4.0 billion, from \$36.4 billion in 2017. The number of returns subject to paying the AMT decreased from 5.1 million in 2017 to just over 244 thousand returns in 2018 (down 95.2 percent).⁶ Alternative minimum taxable income (AMTI) for all returns filing a Form 6251 decreased 30.1 percent to \$2.2 trillion for 2018.

⁴ 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.

⁵ 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, using the brackets and tax rates that were applied to estates and trusts. Previously, for 2017, they calculated this tax 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.

⁶ 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.

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 2017 and 2018

[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)
Tax Year 2018						
All returns	6,898,752	110,754,588	6,984,591	2,222,782,224	244,007	4,022,755
Under \$1 [2]	175,316	2,810,200	173,473	-9,564,696	3,438	152,796
\$1 under \$10,000	356,979	3,761,413	367,040	1,386,981	1,017	842
\$10,000 under \$20,000	271,620	3,912,644	277,838	3,614,773	1,284	2,650
\$20,000 under \$30,000	292,031	5,343,694	296,606	7,842,874	2,092	151,385
\$30,000 under \$40,000	262,724	4,089,105	268,263	8,428,850	119	3,193
\$40,000 under \$50,000	271,161	4,403,997	275,281	11,462,443	115	1,023
\$50,000 under \$75,000	642,159	10,539,670	656,474	38,049,083	4,872	30,083
\$75,000 under \$100,000	593,977	10,135,479	600,013	47,798,127	5,816	26,112
\$100,000 under \$200,000	1,556,746	26,984,907	1,577,966	206,835,226	31,382	159,352
\$200,000 under \$500,000	1,669,147	27,756,864	1,680,686	479,644,630	91,442	767,241
\$500,000 under \$1,000,000	488,011	7,068,310	490,639	307,231,993	30,022	551,576
\$1,000,000 or more	318,880	3,948,306	320,311	1,120,051,939	72,409	2,176,504
Tax Year 2017						
All returns	9,187,111	318,989,507	10,771,653	3,180,013,246	5,075,419	36,404,112
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

[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 2020.

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 2018, the net investment income tax totaled \$30.1 billion dollars (an 18.7 percent increase from 2017 levels) and was taken on 5.0 million returns.

Income Tax Structure

Taxpayers must file an income tax return if they meet certain minimum filing requirements. The filing requirements for 2018 were generally based on the amount of "gross income," filing status, age, dependency, and blindness (see Introduction

and Changes in Law, section 1). Generally, for 2018, the minimum level of income for which a return was required to be filed equaled the standard deduction. In addition to the general filing requirements, individuals were required to file a return for Tax Year 2018 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.⁷ 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 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. Prior to 2018, personal exemptions were also subtracted from AGI to arrive at “taxable income;” in 2018, personal exemptions were eliminated. Starting with 2018, the qualified business income deduction was also subtracted from AGI in calculating taxable income. 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 2018, the new tax rates for each filing status were 0 percent, 10 percent, 12 percent, 22 percent, 24 percent, 32 percent, 35 percent, and a top tax of 37 percent. In 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.⁸

To calculate their Federal income tax liability for 2018, 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.⁹ 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 4.5 million returns), certain farm sole proprietor returns using income-averaging on Schedule J, *Income Averaging for Farmers and Fishermen* (about 64,600 returns), those returns with foreign-earned income having to use a worksheet to determine their taxes (about 162,000 returns), returns with Form 962 election for domestic shareholder of foreign controlled corporations (about 6,400 returns), or returns reporting repatriated deferred (section 965) income as shareholders of certain foreign corporations (about 7,100 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 or basing tax on Form 962 or Section 965 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

⁷ 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.

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

⁹ 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.

Figure E. Individual Income Tax Calculation for a Single Taxpayer Who Used the Standard Deduction, Tax Year 2018

[Money amounts are in whole dollars]

Item	Amount
Adjusted gross income	525,000
Less: Standard deduction	12,000
Equals: Taxable income	513,000
Tax based on tax rates for single taxpayers:	
First \$9,525 taxed at 10 percent	953
Next \$29,175 taxed at 12 percent	3,501
Next \$43,800 taxed at 22 percent	9,636
Next \$75,000 taxed at 24 percent	18,000
Next \$42,500 taxed at 32 percent	13,600
Next \$300,000 taxed at 35 percent	105,000
Next \$13,000 taxed at 37 percent	4,810
Total tax from tax rate schedule	155,500

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

illustrates how income tax is determined for a single taxpayer with AGI of \$525,000 and 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 this example, 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; the marginal tax rate is 37 percent.

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. 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 12-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 12-percent tax rate applied, as well as net long-term capital gains to which the 20-percent or 25-percent rate on the net gains 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 24-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 gains 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 24-percent rate applied, as well as net long-term capital gains to which the 28-percent rate on the net gains 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 the Form 8615, *Tax for Certain Children Who Have Unearned Income* attached when use of this form resulted in taxation of some of the dependent’s income at the estate tax brackets and rates, 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 gains distribution income of their dependents under age 18 (or under 24 if students) on their own (i.e., the parents’) return using Form 8814, *Parents Election To Report Child’s Interest and Dividends*, 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) 12-percent rate; (6) 15 percent (capital gains); (7) 20-percent rate (capital gains); (8) 22-percent rate; (9) 24-percent rate; (10) 25 percent (capital gains); (11) 28 percent (capital gains); (12) 32-percent rate; (13) 35-percent rate; (14) 37-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 “32-percent” marginal tax rate classification. The total modified taxable income for the estimated 689,488 returns in this classification “at all rates” was \$272.5 billion (column 3), and the total tax generated was \$58.0 billion (column 5). Approximately \$26.1 billion (column 4) of the modified taxable income was subject to tax at the marginal tax rate of 32 percent. This modified taxable income generated \$8.4 billion (column 6) in tax at the 32-percent tax rate with the remainder generated at some or all of the lower tax rates. Some 17,177 returns (2.5 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 6.9 million returns included in the “\$200,000 under \$500,000” income-size classification showed total modified taxable income of \$1,726.2 billion and generated total tax of \$339.6 billion. Of this \$1,726.2 billion of modified taxable income, \$121.1 billion were taxed at 10-percent (ordinary tax rate); \$366.6 billion were taxed at 12-percent (ordinary tax rate); \$522.2 billion were taxed at the 22-percent (ordinary tax) rate; \$435.7 billion were taxed at the 24-percent (ordinary tax) rate; \$73.9 billion were taxed at the 32-percent rate; \$50.9 billion were taxed at the 35-percent rate; and \$0.7 billion were taxed at the 37-percent rate. Approximately \$7.8 billion were taxed at the 0-percent (capital gains) rate; \$144.5 billion were taxed at the 15-percent capital gains and qualified dividend rate; \$0.9 billion were taxed at the 20-percent capital gains rate; \$1.0 billion were taxed at the 25-percent capital gains rate;

\$0.08 billion were taxed at the 28-percent capital gains 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 2.1 million of the 48.4 million returns of married persons filing jointly (including surviving spouses) with modified taxable income had some income taxed at the 32-percent tax rate. For these returns, the taxable income subject to this rate was \$144.8 billion, and the tax generated was \$46.3 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. Prior to 2018, any deductions for personal exemptions were then subtracted (Figures F and G). In 2018 personal exemptions were eliminated. 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 2018).

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). In 2018, TCJA increased the AMT exemption amount. The maximum AMT exemption amount increased from \$84,500 in 2017 to \$109,400 in 2018 for a married couple filing a joint return, from \$54,300 to \$70,300 for single filers and heads of household, and from \$42,250 to \$54,700 for a married person filing separately. In

Figure F. Individual Income Tax Returns: Calculation of Alternative Minimum Taxable Income, Tax Year 2018

	Taxable income
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 2020.

Figure G. Individual Income Tax Returns: Alternative Minimum Tax Adjustments and Preferences, Tax Year 2018

- The standard deduction for taxpayers who did not file Schedule A. If taxpayer filed Schedule A to claim an increased standard deduction due to a loss related to property in a Presidentially declared disaster area, only the standard deduction portion was included.
- Deductions for State and local income, sales, real estate, personal property, and foreign taxes
- Subtraction of taxable refund reported on Schedule 1 (Form 1040), *Additional Income and Adjustments to Income*
- 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 Schedule 1 (Form 1040), *Additional Income and Adjustments to Income*
- 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)
- 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 excess business loss limitations (the result could be negative).
- Adjustment for business interest limitations (the result could be negative).
- Electing large partnerships, enter the amount from Schedule K-1 (Form 1065-B), box 6.
- Home mortgage interest on Schedule A for a dwelling that wasn't a principal residence.
- 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 2020.

conjunction with this, the income levels at which the AMT exemption began to phase out increased to \$500,000 from \$120,700 (\$1,000,000 from \$160,900 if married filing jointly or a qualifying widow(er)). After reduction by the exemption, the first \$191,100 (\$95,550 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.

Dependents under the age of 18 and certain children under 24 with investment income over a certain amount and 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 \$7,600 plus their “earned incomes.” (Public Law 116-94, SECURE Act of 2019, changed this retroactively to calculating these exemptions the same for dependents as all other filers. For 2018, this would have had to be calculated on amended returns). 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.)

Section 4

Basic Tables

	Page
Part 1—Returns Filed and Sources of Income	
1.1 All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019).....	43
1.2 All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2018 (Filing Year 2019).....	46
1.3 All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2018 (Filing Year 2019).....	51
1.4 All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)	53
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 2018 (Filing Year 2019).....	68
1.4CI Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019).....	78
1.4CV Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)	115
1.5 All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2018 (Filing Year 2019).....	127
1.6 All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019).....	132
1.7 All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019).....	134
Part 2—Exemptions and Itemized Deductions	
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 2018 (Filing Year 2019).....	136
2.1CI Confidence Intervals 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 2018 (Filing Year 2019).....	148
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 2018 (Filing Year 2019).....	181
2.2 Returns with Itemized Deductions: Source of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2018 (Filing Year 2019).....	192

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

2.5	Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2018 (Filing Year 2019).....	195
2.6	Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2018 (Filing Year 2019)	203
2.7	All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)	207

Part 3—Tax Computations

3.1	Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019).....	208
3.1A	Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019).....	212
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 2018 (Filing Year 2019).....	213
3.3	All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019).....	215
3.3CI	Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)	225
3.3CV	Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)	254
3.4	All Returns: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed, by Marital Status, Tax Year 2018 (Filing Year 2019).....	264
3.5	All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)	267
3.6	Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status, Tax Year 2018 (Filing Year 2019)	271
3.7	All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2018 (Filing Year 2019)	272

Table 1.1. All Returns: Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)

(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			Adjusted gross income less deficit			Number of returns			Percent of total			Taxable returns			Taxable income	
	Number of returns	Percent of total	Amount	Percent of total	Amount	Average (dollars)	Number of returns	Percent of total	Amount	Percent of total	Adjusted gross income less deficit	Percent of total	Number of returns	Amount	Percent of total	Taxable income	
																Amount	Average less deficit
All returns	153,774,296	100.0	11,643,439,106	100.0	75,718	100.0	100,424,240	100.0	10,850,040,361	100.0	-13,927,298	100.0	100,414,509	100.0	10,850,040,361	15,322	100,414,509
No adjusted gross income	1,962,253	1.3	-201,976,721	[1]	3,135	[2]	100,424,240	[2]	-13,927,298	[1]			100,414,509	[1]			0
\$1 under \$5,000	9,187,650	6.0	23,842,449	0.2	2,595	[2]	136,176	0.1	420,675	[2]			134,612	[2]			134,612
\$5,000 under \$10,000	10,014,109	6.5	75,308,230	0.6	7,520	[2]	177,974	0.2	1,333,640	[2]			176,963	[2]			176,963
\$10,000 under \$15,000	11,454,274	7.4	143,054,046	1.2	12,489	[2]	2,559,412	2.5	34,863,771	[2]			2,559,403	[2]			2,559,403
\$15,000 under \$20,000	10,187,149	6.6	177,906,312	1.5	17,464	[2]	4,978,342	5.0	86,907,027	[2]			4,978,263	[2]			4,978,263
\$20,000 under \$25,000	9,610,628	6.2	216,239,910	1.9	22,500	[2]	5,131,634	5.1	115,617,460	[2]			5,131,633	[2]			5,131,633
\$25,000 under \$30,000	8,984,412	5.8	246,501,955	2.1	27,437	[2]	5,365,983	5.3	147,419,105	[2]			5,365,977	[2]			5,365,977
\$30,000 under \$40,000	15,510,580	10.1	540,526,136	4.6	34,849	[2]	10,585,229	10.5	370,583,308	[2]			10,585,163	[2]			10,585,163
\$40,000 under \$50,000	12,017,312	7.8	538,359,657	4.6	44,799	[2]	9,693,866	9.7	435,196,193	[2]			9,693,833	[2]			9,693,833
\$50,000 under \$75,000	21,460,676	14.0	1,321,704,614	11.4	61,587	[2]	19,122,258	19.0	1,182,143,839	[2]			19,122,249	[2]			19,122,249
\$75,000 under \$100,000	13,685,409	8.9	1,185,611,667	10.2	86,633	[2]	13,149,633	13.1	1,140,173,776	[2]			13,149,606	[2]			13,149,606
\$100,000 under \$200,000	21,146,537	13.8	2,878,202,869	24.7	136,108	[2]	20,982,038	20.9	2,857,410,802	[2]			20,980,805	[2]			20,980,805
\$200,000 under \$500,000	6,905,670	4.5	1,971,305,644	16.9	285,462	[2]	6,892,616	6.9	1,967,741,059	[2]			6,890,716	[2]			6,890,716
\$500,000 under \$1,000,000	1,108,430	0.7	746,778,305	6.4	673,726	[2]	1,107,295	1.1	746,016,063	[2]			1,106,844	[2]			1,106,844
\$1,000,000 under \$1,500,000	241,713	0.2	291,404,083	2.5	1,205,579	[2]	241,478	0.2	291,122,163	[2]			241,406	[2]			241,406
\$1,500,000 under \$2,000,000	98,583	0.1	169,699,790	1.5	1,721,390	[2]	98,472	0.1	169,508,171	[2]			98,447	[2]			98,447
\$2,000,000 under \$5,000,000	142,011	0.1	421,656,233	3.6	2,969,180	[2]	141,862	0.1	421,214,493	[2]			141,787	[2]			141,787
\$5,000,000 under \$10,000,000	34,788	[2]	238,308,305	2.0	6,850,302	[2]	34,745	[2]	238,022,736	[2]			34,727	[2]			34,727
\$10,000,000 or more	22,112	[2]	659,005,622	5.7	29,803,076	[2]	22,094	[2]	658,273,377	[2]			22,078	[2]			22,078
							Taxable returns—continued										
Size and accumulated size of adjusted gross income	Taxable income—continued			Income tax after credits			Percent of total			Taxable income			Average total income tax (dollars)				
	Amount	Percent of total	Number of returns	Amount	Number of returns	Percent of total	Amount	Number of returns	Percent of total	Taxable income	Percent of total	Adjusted gross income less deficit	Average total income tax (dollars)				
													Amount	Percent of total			
All returns	8,641,495,369	100.0	100,403,120	1,509,751,197	100.0	100.0	1,538,749,447	100.0	17.8	14.2	15,322	44,220	44,220				
No adjusted gross income	0	0.0	**	**	0.0	[2]	18,253	[2]	9.8	4.3	134	134	134				
\$1 under \$5,000	185,958	[2]	** 139,304	** 156,305	[2]	[2]	42,202	[2]	7.5	3.2	237	237	237				
\$5,000 under \$10,000	560,300	[2]	177,974	42,202	[2]	[2]	391,728	[2]	8.9	1.1	153	153	153				
\$10,000 under \$15,000	4,420,629	0.1	2,559,412	391,728	[2]	[2]	2,446,568	0.2	9.5	2.8	491	491	491				
\$15,000 under \$20,000	25,840,759	0.3	4,978,339	2,446,568	0.2	0.2	5,100,952	0.3	10.1	4.4	994	994	994				
\$20,000 under \$25,000	51,173,484	0.6	5,131,634	5,100,952	0.3	0.5	7,346,616	0.5	10.1	5.0	1,369	1,369	1,369				
\$25,000 under \$30,000	72,672,614	0.8	5,365,983	7,346,616	0.5	1.4	21,772,498	1.4	10.2	5.9	2,057	2,057	2,057				
\$30,000 under \$40,000	214,408,669	2.5	10,584,232	21,772,124	1.4	1.8	27,712,569	1.8	9.9	6.4	2,859	2,859	2,859				
\$40,000 under \$50,000	280,711,067	3.2	9,693,866	27,712,569	1.8	5.9	89,654,102	5.8	10.8	7.6	4,688	4,688	4,688				
\$50,000 under \$75,000	827,972,725	9.6	19,121,652	89,653,875	5.9	6.4	97,172,107	6.3	13.9	11.4	7,390	7,390	7,390				
\$75,000 under \$100,000	852,044,779	9.9	13,149,633	97,171,082	6.4	21.2	320,536,619	20.8	13.9	11.2	15,277	15,277	15,277				
\$100,000 under \$200,000	2,313,588,446	26.8	20,976,903	320,507,482	21.2	21.5	327,805,680	21.3	19.1	16.7	47,559	47,559	47,559				
\$200,000 under \$500,000	1,720,267,300	19.9	6,882,287	323,995,680	21.5	11.2	173,214,875	11.3	25.5	23.2	156,431	156,431	156,431				
\$500,000 under \$1,000,000	678,517,397	7.9	1,104,444	168,774,773	11.2	4.9	75,621,335	4.9	28.6	26.0	313,160	313,160	313,160				
\$1,000,000 under \$1,500,000	284,735,162	3.1	241,068	73,350,830	4.9	2.9	45,715,931	3.0	30.3	27.0	464,253	464,253	464,253				
\$1,500,000 under \$2,000,000	154,261,129	1.8	98,248	44,250,380	2.9	7.4	115,810,423	7.5	30.3	27.5	816,360	816,360	816,360				
\$2,000,000 under \$5,000,000	382,138,704	4.4	141,489	111,660,406	7.4	4.1	65,049,446	4.2	38.0	27.3	1,872,196	1,872,196	1,872,196				
\$5,000,000 under \$10,000,000	215,731,472	2.5	34,646	62,393,508	4.1	10.1	163,198,922	10.6	28.0	24.8	7,386,572	7,386,572	7,386,572				
\$10,000,000 or more	582,284,773	6.7	22,010	153,024,126	10.1	6.7											

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 2018 (Filing Year 2019)—Continued

(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					Taxable income					
	Number of returns (1)	Percent of total (2)	Adjusted gross income less deficit		Number of returns (6)	Percent of total (7)	Adjusted gross income less deficit		Number of returns (10)	Percent of total (9)	Adjusted gross income less deficit		Number of returns (11)	Percent of total (12)	Adjusted gross income less deficit	
			Amount (3)	Percent of total (4)			Amount (8)	Percent of total (9)			Amount (13)	Percent of total (14)			Amount (16)	Percent of total (17)	Amount (18)	Percent of total (19)
Accumulated from smallest size of adjusted gross income																
No adjusted gross income	1,962,253	1.3	-201,976,721	[1]	3,135	[2]	-13,927,298	[1]	0							
\$1 under \$5,000	9,187,650	6.0	23,842,449	0.2	136,176	0.1	420,675	[2]	134,612							
\$1 under \$10,000	19,201,759	12.5	99,150,679	0.9	314,150	0.3	1,754,315	[2]	311,575							
\$1 under \$15,000	30,656,033	19.9	242,204,725	2.1	7,901	2.9	36,618,085	0.3	2,870,977							
\$1 under \$20,000	40,843,182	26.6	420,111,037	3.6	10,286	7.8	123,525,113	1.1	7,849,240							
\$1 under \$25,000	50,453,810	32.8	636,350,947	5.5	12,613	12.9	239,142,573	2.2	12,980,873							
\$1 under \$30,000	59,438,222	38.7	882,852,902	7.6	14,853	18.3	386,561,678	3.6	18,346,850							
\$1 under \$40,000	74,948,802	48.7	1,423,379,038	12.2	18,991	28.8	757,144,986	7.0	28,932,012							
\$1 under \$50,000	86,966,114	56.6	1,961,738,695	16.8	22,558	38.5	1,192,341,179	11.0	38,625,845							
\$1 under \$75,000	108,426,790	70.5	3,283,443,308	28.2	30,283	57.5	2,374,485,018	21.9	57,748,095							
\$1 under \$100,000	122,112,199	79.4	4,469,054,975	38.4	36,598	70.6	3,514,658,794	32.4	70,897,701							
\$1 under \$200,000	143,258,736	93.2	7,347,257,844	63.1	51,287	91.5	6,372,069,596	58.7	91,878,505							
\$1 under \$500,000	150,164,406	97.7	9,318,563,488	80.0	62,056	98.4	8,339,810,655	76.9	99,876,065							
\$1 under \$1,000,000	151,272,836	98.4	10,065,341,793	86.4	66,538	99.5	9,085,826,719	83.7	100,117,471							
\$1 under \$1,500,000	151,514,549	98.5	10,356,745,876	88.9	68,355	99.7	9,376,948,882	86.4	100,117,471							
\$1 under \$2,000,000	151,613,132	98.6	10,526,445,667	90.4	69,430	99.8	9,546,457,053	88.0	100,215,917							
\$1 under \$5,000,000	151,755,143	98.7	10,948,101,905	94.0	72,143	99.9	9,967,671,546	91.9	100,357,704							
\$1 under \$10,000,000	151,789,931	98.7	11,186,410,200	96.1	73,697	100.0	10,205,694,282	94.1	100,414,509							
\$1 or more	151,812,043	98.7	11,845,415,826	101.7	78,027	100.0	10,863,967,659	100.1	100,414,509							
All returns	153,774,296	100.0	11,643,439,106	100.0	75,718	100.0	10,850,040,361	100.0	100,414,509							
Size and accumulated size of adjusted gross income																
No adjusted gross income	0	0.0	**	**	0.0	[2]	138,630	[1]	44,220							
\$1 under \$5,000	185,968	[2]	** 139,304	** 156,305	[2]	[2]	18,253	9.8	134							
\$1 under \$10,000	746,258	[2]	317,278	198,507	[2]	[2]	60,455	8.1	192							
\$1 under \$15,000	5,166,887	0.1	2,876,690	590,235	[2]	[2]	452,183	8.8	157							
\$1 under \$20,000	31,007,646	0.4	7,855,029	3,036,793	0.2	2,898,743	2,898,743	9.3	369							
\$1 under \$25,000	82,181,130	1.0	12,986,663	8,137,745	0.5	7,999,696	7,999,696	9.7	616							
\$1 under \$30,000	154,853,744	1.8	18,352,646	15,484,361	1.0	15,346,312	15,346,312	9.9	836							
\$1 under \$40,000	369,262,413	4.3	28,936,878	37,256,485	2.5	37,118,810	37,118,810	10.1	1,283							
\$1 under \$50,000	649,973,481	7.5	38,630,744	64,969,054	4.3	64,831,379	64,831,379	10.0	1,678							
\$1 under \$75,000	1,477,946,206	17.1	57,752,396	154,622,929	10.2	154,485,480	154,485,480	10.5	2,675							
\$1 under \$100,000	2,329,990,985	27.0	70,902,029	251,794,011	16.7	251,657,587	251,657,587	10.8	3,549							
\$1 under \$200,000	4,643,559,432	53.7	91,878,932	572,301,493	37.9	572,194,207	572,194,207	12.3	6,227							
\$1 under \$500,000	6,363,826,732	73.6	98,761,219	896,297,173	59.4	899,999,886	899,999,886	14.1	9,112							
\$1 under \$1,000,000	7,042,344,129	81.5	99,865,663	1,065,071,946	70.5	1,073,214,761	1,073,214,761	15.2	10,745							
\$1 under \$1,500,000	7,307,079,291	84.6	100,106,731	1,138,422,776	75.4	1,148,836,096	1,148,836,096	15.7	11,474							
\$1 under \$2,000,000	7,461,340,420	86.3	100,204,979	1,182,673,156	78.3	1,194,552,026	1,194,552,026	16.0	11,919							
\$1 under \$5,000,000	7,843,479,125	90.8	100,346,468	1,294,333,562	85.7	1,310,362,449	1,310,362,449	16.7	13,056							
\$1 under \$10,000,000	8,059,210,597	93.3	100,381,114	1,356,727,070	89.9	1,375,411,895	1,375,411,895	17.1	13,689							
\$1 or more	8,641,495,369	100.0	100,403,124	1,509,751,196	100.0	1,538,610,817	1,538,610,817	17.8	15,322							
All returns	8,641,495,369	100.0	100,403,120	1,509,751,197	100.0	1,538,610,817	1,538,610,817	17.8	15,322							

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 2018 (Filing Year 2019)—Continued

(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		Average (dollars) (5)	Number of returns (6)	Percent of total (7)	Adjusted gross income less deficit		Number of returns (10)
			Amount (3)	Percent of total (4)				Amount (8)	Percent of total (9)	
Accumulated from largest size of adjusted gross income										
\$10,000,000 or more	22,112	[2]	659,005,622	5.7	29,803,076	22,094	[2]	658,273,377	6.1	22,078
\$5,000,000 or more	56,900	[2]	897,313,927	7.7	15,770,016	56,839	0.1	896,296,113	8.3	56,805
\$2,000,000 or more	198,911	0.1	1,318,970,160	11.3	6,630,956	198,701	0.2	1,317,510,606	12.1	198,592
\$1,500,000 or more	297,494	0.2	1,488,669,950	12.8	5,004,034	297,173	0.3	1,487,018,777	13.7	297,038
\$1,000,000 or more	539,207	0.4	1,780,074,034	15.3	3,301,281	538,651	0.5	1,778,140,940	16.4	538,444
\$500,000 or more	1,647,637	1.1	2,526,852,338	21.7	1,533,622	1,645,946	1.6	2,524,157,004	23.3	1,645,288
\$200,000 or more	8,553,307	5.6	4,498,157,982	38.6	525,897	8,538,562	8.5	4,491,898,063	41.4	8,536,004
\$100,000 or more	29,699,844	19.3	7,376,360,851	63.4	248,364	29,520,590	29.4	7,349,308,865	67.7	29,516,809
\$75,000 or more	43,385,253	28.2	8,561,972,518	73.5	197,348	42,670,233	42.5	8,489,482,641	78.2	42,666,414
\$50,000 or more	64,845,929	42.2	9,883,677,132	84.9	152,418	61,792,491	61.5	9,671,626,480	89.1	61,788,664
\$40,000 or more	76,863,241	50.0	10,422,036,788	89.5	135,592	71,486,357	71.2	10,106,822,673	93.2	71,482,497
\$30,000 or more	92,373,821	60.1	10,962,562,924	94.2	118,676	82,071,586	81.7	10,477,405,981	96.6	82,067,659
\$25,000 or more	101,358,233	65.9	11,209,064,879	96.3	110,589	87,437,569	87.1	10,624,825,086	97.9	87,433,636
\$20,000 or more	110,968,861	72.2	11,425,304,789	98.1	102,960	92,569,203	92.2	10,740,442,546	99.0	92,565,269
\$15,000 or more	121,156,000	78.8	11,603,211,102	99.7	95,771	97,547,545	97.1	10,827,349,574	99.8	97,543,532
\$10,000 or more	132,610,284	86.2	11,746,265,147	100.9	88,577	100,106,957	99.7	10,862,213,344	100.1	100,102,934
\$5,000 or more	142,624,393	92.7	11,821,573,377	101.5	82,886	100,284,931	99.9	10,863,546,984	100.1	100,279,897
\$1 or more	151,812,043	98.7	11,845,415,826	101.7	78,027	100,421,107	100.0	10,863,967,659	100.1	100,414,509
All returns	153,774,296	100.0	11,643,439,106	100.0	75,718	100,424,240	100.0	10,850,040,361	100.0	100,414,509
Size and accumulated size of adjusted gross income	Taxable returns—continued					Total income tax				
	Amount (11)	Percent of total (12)	Income tax after credits		Percent of total (15)	Amount (16)	Total (17)	Adjusted gross income less deficit		Average total income tax (dollars) (20)
			Number of returns (13)	Amount (14)				Amount (18)	(19)	
Accumulated from largest size of adjusted gross income										
\$10,000,000 or more	582,284,773	6.7	22,010	153,024,126	10.1	163,198,922	10.6	28.0	24.8	7,386,572
\$5,000,000 or more	798,016,245	9.2	56,656	215,417,634	14.3	228,248,368	14.8	28.6	25.5	4,015,700
\$2,000,000 or more	1,180,154,949	13.7	198,145	327,078,040	21.7	344,058,791	22.4	29.2	26.1	1,731,540
\$1,500,000 or more	1,334,416,078	15.4	296,393	371,328,420	24.6	389,774,722	25.3	29.2	26.2	1,311,609
\$1,000,000 or more	1,599,151,240	18.5	537,461	444,679,250	29.5	465,396,056	30.2	29.1	26.2	864,003
\$500,000 or more	2,277,668,637	26.4	1,641,905	613,454,023	40.6	638,610,931	41.5	28.0	25.3	387,990
\$200,000 or more	3,997,935,938	46.3	8,524,192	937,449,703	62.1	966,416,611	62.8	24.2	21.5	113,183
\$100,000 or more	6,311,504,384	73.0	29,501,095	1,257,957,185	83.3	1,286,953,230	83.6	20.4	17.5	43,595
\$75,000 or more	7,163,549,163	82.9	42,650,728	1,355,128,267	89.8	1,384,125,337	90.0	19.3	16.3	32,438
\$50,000 or more	7,991,521,889	92.5	61,772,370	1,444,782,142	95.7	1,473,779,439	95.8	18.4	15.2	23,850
\$40,000 or more	8,272,232,956	95.7	71,466,246	1,472,494,711	97.5	1,501,492,008	97.6	18.2	14.9	21,004
\$30,000 or more	8,486,641,625	98.2	82,050,478	1,494,266,835	99.0	1,523,264,506	99.0	17.9	14.5	18,560
\$25,000 or more	8,559,314,239	99.0	87,416,451	1,501,613,455	99.5	1,530,611,122	99.5	17.9	14.4	17,505
\$20,000 or more	8,610,487,723	99.6	92,548,095	1,506,714,403	99.8	1,535,712,074	99.8	17.8	14.3	16,590
\$15,000 or more	8,636,328,482	99.9	97,526,434	1,509,160,961	99.9	1,538,158,634	100.0	17.8	14.2	15,768
\$10,000 or more	8,640,749,111	100.0	100,085,846	1,509,552,689	100.0	1,538,550,362	100.0	17.8	14.2	15,369
\$5,000 or more	8,641,309,411	100.0	100,263,810	1,509,594,891	100.0	1,538,592,564	100.0	17.8	14.2	15,342
\$1 or more	8,641,495,369	100.0	100,403,124	1,509,751,196	100.0	1,538,610,817	100.0	17.8	14.2	15,322
All returns	8,641,495,369	100.0	100,403,120	1,509,751,197	100.0	1,538,749,447	100.0	17.8	14.2	15,322

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

[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 2020.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2018 (Filing Year 2019)

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

Size of adjusted gross income	All returns										Total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	Adjusted gross income less deficit	Total itemized deductions	Standard deduction	Taxable income	Income tax after credits	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	153,774,296	11,643,439,106	17,532,592	648,881,712	134,271,137	2,253,032,601	120,916,002	8,941,445,098	100,404,160	1,509,903,802	100,424,240	1,538,749,447
No adjusted gross income (includes deficits)	1,962,253	-201,976,721	0	0	0	0	0	0	**	**	3,135	138,630
\$1 under \$5,000	9,187,650	23,842,449	92,420	2,335,168	9,094,673	84,996,176	312,211	398,676	** 139,305	** 156,309	136,176	18,253
\$5,000 under \$10,000	10,014,109	75,308,230	120,906	2,552,696	9,892,191	122,090,273	250,117	683,712	177,974	42,202	177,974	42,202
\$10,000 under \$15,000	11,454,274	143,054,046	207,328	4,379,842	11,246,947	164,258,165	4,094,075	6,259,923	2,559,412	391,728	2,559,412	391,728
\$15,000 under \$20,000	10,187,149	177,906,312	209,844	4,580,181	9,975,823	151,650,600	7,222,686	33,024,190	4,978,339	2,446,558	4,978,342	2,446,560
\$20,000 under \$25,000	9,610,628	216,239,910	303,327	7,429,066	9,305,299	144,249,405	8,129,653	67,813,142	5,132,635	5,103,140	5,131,634	5,100,952
\$25,000 under \$30,000	8,984,412	246,501,955	273,628	6,140,017	8,708,698	137,197,536	8,172,733	101,447,822	5,365,983	7,346,616	5,365,983	7,346,616
\$30,000 under \$40,000	15,510,580	540,526,136	649,115	14,988,963	14,860,464	237,895,064	15,420,628	283,798,618	10,584,232	21,772,124	10,585,229	21,772,498
\$40,000 under \$50,000	12,017,312	538,359,657	784,475	18,461,085	11,232,837	185,005,639	11,966,839	331,119,102	9,693,866	27,712,569	9,693,866	27,712,569
\$50,000 under \$75,000	21,460,676	1,321,704,614	2,459,939	57,317,895	19,000,738	344,878,951	21,410,440	908,232,889	19,121,652	89,653,875	19,122,258	89,654,102
\$75,000 under \$100,000	13,685,409	1,185,611,667	2,336,453	60,335,940	11,348,956	256,280,656	13,655,130	880,485,810	13,149,633	97,171,082	13,149,633	97,172,107
\$100,000 under \$200,000	21,146,537	2,878,202,869	5,632,362	172,150,106	15,514,166	350,527,480	21,132,583	2,325,807,851	20,976,903	320,507,482	20,982,038	320,536,619
\$200,000 under \$500,000	6,905,670	1,971,305,644	3,317,477	129,713,513	3,588,158	83,446,947	6,902,329	1,722,797,847	6,882,287	323,995,680	6,892,616	327,805,680
\$500,000 under \$1,000,000	1,108,430	746,778,305	727,878	44,089,547	380,498	8,813,417	1,107,742	679,065,650	1,104,444	168,774,773	1,107,295	173,214,875
\$1,000,000 under \$1,500,000	241,713	291,404,083	176,774	16,496,165	64,898	1,481,009	241,583	264,924,951	241,076	73,351,740	241,478	75,621,335
\$1,500,000 under \$2,000,000	98,583	169,699,790	75,460	9,419,974	23,106	524,225	98,519	154,372,748	98,249	44,250,690	98,472	45,715,931
\$2,000,000 under \$5,000,000	142,011	421,656,233	114,680	23,427,335	27,316	615,021	141,895	382,447,835	141,508	111,677,961	141,862	115,810,423
\$5,000,000 under \$10,000,000	34,788	238,308,305	30,191	14,127,465	4,597	103,848	34,747	215,846,207	34,651	62,400,006	34,745	65,049,446
\$10,000,000 or more	22,112	659,005,622	20,337	60,936,754	1,774	38,188	22,092	582,918,123	22,014	153,149,266	22,094	163,198,922
Taxable returns, total	100,424,240	10,850,040,361	15,862,224	586,576,764	84,552,704	1,472,479,533	100,414,509	8,641,495,369	100,403,120	1,509,751,197	100,424,240	1,538,749,447
No adjusted gross income (includes deficits)	3,135	-13,927,298	0	0	0	0	0	0	**	**	3,135	138,630
\$1 under \$5,000	136,176	420,675	* 2,306	* 48,699	133,312	233,917	134,612	185,958	** 139,305	** 156,309	136,176	18,253
\$5,000 under \$10,000	177,974	1,333,640	6,138	24,442	170,824	745,994	176,963	560,300	177,974	42,202	177,974	42,202
\$10,000 under \$15,000	2,559,412	34,863,771	16,420	164,212	2,542,992	29,651,001	2,559,403	4,420,629	2,559,412	391,728	2,559,412	391,728
\$15,000 under \$20,000	4,978,342	86,907,027	76,306	1,019,489	4,900,553	58,992,697	4,978,263	25,840,759	4,978,339	2,446,558	4,978,342	2,446,560
\$20,000 under \$25,000	5,131,634	115,617,460	152,496	2,367,076	4,978,136	60,779,411	5,131,633	51,173,484	5,131,634	5,100,952	5,131,634	5,100,952
\$25,000 under \$30,000	5,365,983	147,419,105	160,901	2,822,295	5,204,080	70,593,567	5,365,977	72,672,614	5,365,983	7,346,616	5,365,983	7,346,616
\$30,000 under \$40,000	10,585,229	370,583,308	441,212	8,028,187	10,143,016	144,934,142	10,585,163	214,408,669	10,584,232	21,772,124	10,585,229	21,772,498
\$40,000 under \$50,000	9,693,866	435,196,193	614,498	12,066,829	9,079,368	139,207,828	9,693,833	280,711,067	9,693,866	27,712,569	9,693,866	27,712,569
\$50,000 under \$75,000	19,122,258	1,182,143,839	2,193,605	46,175,195	16,928,653	297,722,044	19,122,249	827,972,725	19,121,652	89,653,875	19,122,258	89,654,102
\$75,000 under \$100,000	13,149,633	1,140,173,776	2,195,220	52,509,889	10,954,413	226,002,515	13,149,606	852,044,779	13,149,633	97,171,082	13,149,633	97,172,107
\$100,000 under \$200,000	20,982,038	2,857,410,802	5,547,003	165,233,703	15,435,034	348,753,545	20,980,805	2,313,568,446	20,976,903	320,507,482	20,982,038	320,536,619
\$200,000 under \$500,000	6,892,616	1,967,741,059	3,311,584	128,714,004	3,581,032	83,302,578	6,882,616	1,720,267,300	6,882,287	323,995,680	6,892,616	327,805,680
\$500,000 under \$1,000,000	1,107,295	746,016,063	727,409	43,856,248	379,837	8,801,864	1,106,844	678,517,397	1,104,444	168,774,773	1,107,295	173,214,875
\$1,000,000 or more	538,651	1,778,140,940	417,126	123,746,495	121,453	2,758,430	538,444	1,599,151,240	537,460	444,679,250	538,651	463,396,056
Nontaxable returns, total	53,350,056	793,398,745	1,670,368	62,304,947	49,718,433	780,553,068	20,501,493	299,949,729	1,040	152,605	0	0

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2018
(Filing Year 2019)—Continued

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

Size of adjusted gross income (includes deficits)	Returns of married persons filing jointly and returns of surviving spouses												
	Number of returns		Adjusted gross income less deficit		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	54,870,439	7,498,850,186	8,548,878	403,537,072	45,652,291	1,115,112,281	48,408,181	6,035,900,519	41,813,170	1,061,195,968	41,823,170	1,083,019,320	99,805
No adjusted gross income (includes deficits)	669,218	-124,056,922	0	0	0	0	0	0	0	0	0	0	2,087
\$1 under \$5,000	684,502	1,525,823	12,296	393,946	672,206	16,446,723	**	**	** 2,087	** 99,423	**	** 125	* 5
\$5,000 under \$10,000	830,279	6,311,135	19,563	609,777	810,716	20,042,255	0	0	* 10	* 194	* 10	* 194	* 194
\$10,000 under \$15,000	1,244,383	15,628,099	21,372	665,055	1,223,011	30,130,124	0	0	* 5	* 301	* 5	* 301	* 5
\$15,000 under \$20,000	1,362,292	23,875,321	26,410	817,353	1,335,881	32,808,206	** 2,045	** 16,450	* 50	* 376	* 53	* 376	* 378
\$20,000 under \$25,000	1,617,744	36,603,365	46,063	1,498,136	1,571,682	38,582,377	219,144	133,922	54,055	148,988	54,055	148,988	148,988
\$25,000 under \$30,000	1,655,406	45,430,587	46,593	1,617,640	1,608,813	39,328,745	1,477,482	4,254,047	555,956	136,622	555,956	136,622	136,622
\$30,000 under \$40,000	3,347,911	117,489,351	121,516	4,191,659	3,226,395	78,834,800	3,300,108	33,208,887	1,545,964	1,296,113	1,545,964	1,296,113	1,296,113
\$40,000 under \$50,000	3,186,369	143,098,546	142,338	4,661,270	3,044,031	74,169,735	3,169,392	62,343,665	1,829,978	3,067,544	1,829,978	3,067,544	3,067,544
\$50,000 under \$75,000	8,570,820	538,265,064	455,131	14,666,073	8,115,689	197,375,563	8,556,547	319,507,229	6,751,527	21,554,940	6,751,527	21,554,940	21,555,166
\$75,000 under \$100,000	8,194,299	714,953,530	684,282	22,924,859	7,510,017	183,162,424	8,183,843	502,100,874	17,211,881	41,620,789	17,211,881	41,620,789	41,621,342
\$100,000 under \$200,000	16,260,765	2,237,191,052	3,339,525	113,997,289	12,921,240	315,556,489	16,255,867	1,783,849,601	16,124,351	225,004,306	16,124,351	225,004,306	225,005,709
\$200,000 under \$500,000	5,855,659	1,672,775,123	2,676,674	106,706,366	3,178,975	78,005,181	5,853,683	1,456,796,848	5,839,875	284,124,046	5,839,875	284,124,046	286,809,054
\$500,000 under \$1,000,000	940,684	634,409,904	609,896	36,844,738	330,747	8,154,630	940,144	577,230,480	938,259	142,037,945	940,101	145,442,827	145,442,827
\$1,000,000 under \$1,500,000	203,446	245,143,743	148,240	13,442,071	55,206	1,351,949	203,379	223,167,032	203,114	61,724,599	203,319	63,486,195	63,486,195
\$1,500,000 under \$2,000,000	82,797	142,459,131	63,158	7,707,844	19,638	479,189	82,770	129,760,186	82,588	37,378,457	82,733	38,500,601	38,500,601
\$2,000,000 under \$5,000,000	117,811	349,253,866	94,892	18,715,919	22,918	557,870	117,752	317,378,201	117,550	93,007,168	117,742	96,222,348	96,222,348
\$5,000,000 under \$10,000,000	28,461	195,030,668	24,686	10,964,390	3,775	93,246	28,442	177,155,481	28,378	51,485,016	28,438	53,572,896	53,572,896
\$10,000,000 or more	17,593	503,462,800	16,242	43,112,683	1,351	32,775	17,582	448,997,616	17,541	118,509,139	17,587	126,053,113	126,053,113
Taxable returns, total	41,823,170	7,207,795,003	7,933,867	377,584,664	33,887,176	829,262,154	41,819,088	5,886,507,073	41,813,152	1,061,166,705	41,823,170	1,083,019,320	99,805
No adjusted gross income (includes deficits)	2,087	-8,717,917	0	0	0	0	0	0	0	0	0	0	2,087
\$1 under \$5,000	* 5	* 5	** 23	** 1,663	** 5	** 121	0	0	** 2,087	** 99,423	**	** 125	* 5
\$5,000 under \$10,000	* 10	* 90	**	**	**	**	0	0	* 10	* 194	* 10	* 194	* 194
\$10,000 under \$15,000	* 5	* 65	**	**	**	0	0	0	* 5	* 301	* 5	* 301	* 5
\$15,000 under \$20,000	* 53	* 991	**	**	* 45	* 1,004	**	**	* 50	* 376	* 53	* 376	* 378
\$20,000 under \$25,000	54,055	1,305,442	* 3,023	* 47,548	51,032	1,123,628	** 54,058	** 40,833	54,055	148,988	54,055	148,988	148,988
\$25,000 under \$30,000	555,956	15,472,488	* 4,005	* 97,859	551,951	13,641,133	555,951	1,483,828	555,956	136,622	555,956	136,622	136,622
\$30,000 under \$40,000	1,545,964	54,479,576	42,564	1,119,533	1,503,400	37,518,099	1,545,903	15,158,060	1,545,964	1,296,113	1,545,964	1,296,113	1,296,113
\$40,000 under \$50,000	1,829,978	82,615,762	70,828	2,017,994	1,759,150	43,421,863	1,829,946	36,110,142	1,829,978	3,067,544	1,829,978	3,067,544	3,067,544
\$50,000 under \$75,000	6,752,134	428,709,438	326,144	9,813,841	6,425,989	156,886,139	6,752,124	257,016,779	6,751,527	21,554,940	6,751,527	21,554,940	21,555,166
\$75,000 under \$100,000	7,721,881	674,830,508	582,490	18,288,624	7,139,391	174,255,234	7,721,874	475,902,622	7,721,881	41,620,789	7,721,881	41,620,789	41,621,342
\$100,000 under \$200,000	16,125,324	2,220,400,628	3,276,406	109,923,835	12,848,918	313,867,262	16,125,097	1,772,966,780	16,124,351	225,004,306	16,125,324	225,004,306	225,005,709
\$200,000 under \$500,000	5,845,797	1,670,127,770	2,671,684	105,907,664	3,174,113	77,888,048	5,844,757	1,454,972,022	5,839,875	284,124,046	5,845,797	286,809,054	286,809,054
\$500,000 under \$1,000,000	940,101	634,018,405	609,648	36,718,194	330,413	8,147,123	939,668	576,950,604	938,259	142,037,945	940,101	145,442,827	145,442,827
\$1,000,000 or more	449,819	1,434,551,752	347,050	93,647,907	102,769	2,512,520	449,710	1,295,905,400	449,154	362,075,122	449,819	377,835,152	377,835,152
Nontaxable returns, total	13,047,268	291,055,184	615,011	25,952,408	11,765,115	285,850,127	6,589,093	149,393,446	* 18	* 29,262	0	0	0

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2018
(Filing Year 2019)—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												Total income tax	
	Number of returns (25)	Adjusted gross income less deficit (26)	Total itemized deductions (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)	Number of returns	Amount
All returns, total	3,292,834	231,262,890	557,493	16,767,250	2,640,614	31,237,537	2,876,759	194,206,409	2,665,773	35,842,444	2,671,971	36,875,454		
No adjusted gross income (includes deficits)	90,478	-13,371,884	0	0	0	0	0	0	198	10,819	198	10,819		
\$1 under \$5,000	113,219	251,527	* 5,228	* 125,231	107,433	1,194,084	**	**	* 861	* 5,398	* 861	* 5,398		
\$5,000 under \$10,000	137,369	1,081,547	4,486	32,779	131,871	1,565,411	* 4,140	* 12,414	* 4,137	* 1,243	* 4,137	* 1,243		
\$10,000 under \$15,000	159,039	1,979,941	11,298	118,206	147,741	1,754,131	87,765	161,294	71,725	12,526	71,725	12,526		
\$15,000 under \$20,000	165,494	2,890,046	7,783	95,509	157,229	1,842,767	** 164,056	** 876,663	126,593	64,498	126,593	64,498		
\$20,000 under \$25,000	209,202	4,723,665	13,678	206,111	194,522	2,272,148	207,176	2,144,121	172,504	177,819	172,504	177,819		
\$25,000 under \$30,000	223,247	6,154,318	12,494	175,933	209,668	2,459,727	222,143	3,417,738	185,289	294,742	185,289	294,742		
\$30,000 under \$40,000	487,346	17,054,493	41,692	560,287	445,654	5,255,009	485,301	11,028,112	444,918	1,045,895	445,915	1,046,268		
\$40,000 under \$50,000	377,502	16,960,630	51,051	672,256	326,451	3,899,833	376,390	12,225,550	358,270	1,209,420	358,270	1,209,420		
\$50,000 under \$75,000	681,682	41,561,046	138,640	2,301,910	543,042	6,453,163	681,670	32,331,956	664,198	3,931,549	664,198	3,931,549		
\$75,000 under \$100,000	279,276	24,163,040	93,059	1,694,746	186,217	2,253,755	279,267	20,020,699	275,310	3,008,422	275,310	3,008,422		
\$100,000 under \$200,000	289,938	37,733,594	128,572	2,696,490	161,358	1,935,814	289,925	32,709,576	285,898	5,727,739	289,149	5,753,372		
\$200,000 under \$500,000	56,023	16,000,591	32,635	1,061,802	23,367	280,214	55,971	14,384,152	53,580	3,165,594	55,029	3,244,408		
\$500,000 under \$1,000,000	11,793	8,194,727	7,802	526,943	3,978	47,121	11,777	7,390,719	11,230	1,832,667	11,647	1,891,173		
\$1,000,000 under \$1,500,000	3,879	4,738,826	2,866	291,113	973	11,585	3,855	4,327,060	3,829	1,201,548	3,849	1,236,249		
\$1,500,000 under \$2,000,000	1,862	3,233,901	1,452	197,606	394	4,412	1,858	2,939,265	1,840	639,375	1,849	853,952		
\$2,000,000 under \$5,000,000	3,406	10,454,065	2,844	718,764	548	6,410	3,396	9,386,823	3,350	2,672,142	3,377	2,782,184		
\$5,000,000 under \$10,000,000	1,102	7,561,177	995	611,189	106	1,237	1,094	6,686,687	1,088	1,924,353	1,097	2,023,979		
\$10,000,000 or more	977	39,897,639	917	4,680,377	60	716	975	34,163,582	956	8,716,698	974	9,326,982		
Taxable returns, total	2,671,971	233,151,952	519,714	15,843,086	2,149,927	25,486,805	2,671,723	189,774,103	2,665,756	35,741,370	2,671,971	36,875,454		
No adjusted gross income (includes deficits)	198	-2,025,383	0	0	0	0	0	0	198	10,819	198	10,819		
\$1 under \$5,000	* 861	* 3,603	** 13,962	** 112,866	0	0	* 861	* 3,193	* 861	* 5,398	* 861	* 5,398		
\$5,000 under \$10,000	* 4,137	* 29,504	**	**	0	0	* 4,137	* 12,413	* 4,137	* 1,243	* 4,137	* 1,243		
\$10,000 under \$15,000	71,725	971,335	**	**	66,645	778,954	71,725	126,234	71,725	12,526	71,725	12,526		
\$15,000 under \$20,000	126,593	2,225,232	**	**	120,658	1,408,212	126,593	695,184	126,593	64,498	126,593	64,498		
\$20,000 under \$25,000	172,504	3,893,229	** 18,881	** 237,918	159,854	1,857,157	172,504	1,785,604	172,504	177,819	172,504	177,819		
\$25,000 under \$30,000	185,289	5,113,947	**	**	178,056	2,080,382	185,288	2,837,029	185,289	294,742	185,289	294,742		
\$30,000 under \$40,000	445,915	15,647,820	32,193	381,074	413,722	4,876,170	445,914	10,197,754	444,918	1,045,895	445,915	1,046,268		
\$40,000 under \$50,000	358,270	16,104,388	48,930	602,245	309,341	3,700,182	358,270	11,646,500	358,270	1,209,420	358,270	1,209,420		
\$50,000 under \$75,000	664,198	40,538,101	135,250	2,201,476	528,948	6,300,938	664,198	31,582,956	664,198	3,931,549	664,198	3,931,549		
\$75,000 under \$100,000	275,310	23,823,182	92,725	1,669,312	182,585	2,215,851	275,310	19,753,566	275,310	3,008,422	275,310	3,008,422		
\$100,000 under \$200,000	289,149	37,613,586	128,505	2,687,240	160,643	1,927,640	289,143	32,600,850	285,898	5,727,739	289,149	5,753,372		
\$200,000 under \$500,000	55,029	15,722,355	32,481	1,041,576	22,548	271,216	55,022	14,133,512	53,580	3,165,594	55,029	3,244,408		
\$500,000 under \$1,000,000	11,647	8,100,175	7,751	513,795	3,887	46,131	11,645	7,308,522	11,230	1,832,667	11,647	1,891,173		
\$1,000,000 or more	11,146	65,390,878	9,035	6,395,586	2,077	23,973	11,113	57,090,787	11,045	15,253,042	11,146	16,223,346		
Nontaxable returns, total	620,863	-1,889,062	37,779	924,164	491,687	5,750,731	205,036	4,432,307	* 17	* 101,074	0	0		

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2018
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of heads of households													
	Number of returns		Adjusted gross income less deficit		Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
All returns, total	21,786,803	916,829,321	1,327,527	38,477,709	20,380,473	363,953,322	16,196,910	544,477,148	7,148,540	59,631,055	7,149,932	60,276,360		
No adjusted gross income (includes deficits)	78,803	-6,523,288	0	0	0	0	0	0	0	0	62	2,255		
\$1 under \$5,000	463,622	1,364,697	* 3,020	* 112,747	460,602	8,165,611	0	0	0	0	0	0		
\$5,000 under \$10,000	1,046,344	8,190,927	4,029	80,677	1,042,315	18,462,776	0	0	0	0	0	0		
\$10,000 under \$15,000	2,447,399	30,943,627	10,954	241,297	2,436,444	43,562,288	0	0	0	0	0	0		
\$15,000 under \$20,000	2,568,196	44,995,215	10,164	179,638	2,558,032	45,641,827	1,046,272	1,027,569	24,358	3,953	24,358	3,953		
\$20,000 under \$25,000	2,186,068	49,111,006	13,835	281,765	2,173,703	38,885,755	2,167,546	9,476,029	24,635	87,672	24,635	87,672		
\$25,000 under \$30,000	2,197,345	60,386,800	23,642	471,319	2,173,703	38,812,861	2,194,005	20,432,444	102,714	102,714	207,265	207,265		
\$30,000 under \$40,000	3,355,102	116,254,588	60,579	1,354,229	3,294,522	58,851,999	3,349,497	55,108,676	666,129	666,129	658,724	666,129		
\$40,000 under \$50,000	2,139,977	95,572,061	75,892	1,825,429	2,064,085	36,914,785	2,137,933	56,041,153	1,851,104	1,851,104	1,313,898	1,851,104		
\$50,000 under \$75,000	2,955,059	179,684,260	313,414	8,202,232	2,641,645	47,162,714	2,954,028	123,058,501	7,676,423	7,676,423	2,539,668	7,676,423		
\$75,000 under \$100,000	1,158,685	99,165,730	252,643	6,388,407	906,042	16,187,912	1,158,667	75,786,433	15,938,552	15,938,552	1,133,788	15,938,552		
\$100,000 under \$200,000	972,712	126,362,734	418,409	11,716,668	554,303	9,929,847	971,568	103,543,670	174,643	174,643	967,523	174,643		
\$200,000 under \$500,000	176,036	49,479,916	110,789	3,996,283	65,247	1,172,094	175,972	43,567,855	9,883,838	9,883,838	175,972	9,883,838		
\$500,000 under \$1,000,000	28,568	19,223,495	20,386	1,082,603	8,182	148,149	28,547	17,490,358	4,808,594	4,808,594	28,547	4,808,594		
\$1,000,000 under \$1,500,000	5,753	6,842,067	3,995	392,448	1,758	31,077	5,751	6,247,922	1,754,503	1,754,503	5,751	1,754,503		
\$1,500,000 under \$2,000,000	2,373	4,080,515	1,900	218,373	473	8,437	2,363	3,723,388	1,057,757	1,057,757	2,363	1,057,757		
\$2,000,000 under \$5,000,000	3,439	10,203,600	2,742	515,523	697	12,207	3,436	9,353,000	2,749,189	2,749,189	3,436	2,749,189		
\$5,000,000 under \$10,000,000	765	5,267,056	640	290,324	126	2,167	765	4,824,427	1,383,845	1,383,845	765	1,383,845		
\$10,000,000 or more	559	16,224,315	494	1,127,746	65	1,116	559	14,795,723	3,786,692	3,786,692	559	3,786,692		
Taxable returns, total	7,149,932	580,278,381	1,102,180	32,103,369	6,047,690	107,782,232	7,148,862	434,206,906	7,148,540	59,631,055	7,149,932	60,276,360		
No adjusted gross income (includes deficits)	62	-468,407	0	0	0	0	0	0	0	0	62	2,255		
\$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	0	0	0	0	0	0	0	0	0	0	0	0		
\$15,000 under \$20,000	24,358	449,602	0	0	24,358	360,280	**	**	24,358	3,953	24,358	3,953		
\$20,000 under \$25,000	87,672	2,024,787	** 5,027	** 93,436	86,660	1,504,143	** 112,030	** 468,657	87,672	24,635	87,672	24,635		
\$25,000 under \$30,000	207,265	5,746,653	17,087	317,887	203,249	3,609,707	207,265	1,936,378	102,714	102,714	207,265	102,714		
\$30,000 under \$40,000	658,724	23,664,837	35,322	804,230	641,636	11,309,457	658,724	11,700,878	666,129	666,129	658,724	666,129		
\$40,000 under \$50,000	1,313,898	59,199,693	17,087	317,887	1,278,576	22,866,278	1,313,898	35,112,253	1,851,104	1,851,104	1,313,898	1,851,104		
\$50,000 under \$75,000	2,539,668	155,871,814	244,913	5,784,178	2,294,755	40,934,766	2,539,668	107,747,053	7,676,423	7,676,423	2,539,668	7,676,423		
\$75,000 under \$100,000	1,133,788	97,127,373	241,983	5,885,847	891,805	15,948,994	1,133,788	74,520,371	7,941,256	7,941,256	1,133,788	7,941,256		
\$100,000 under \$200,000	967,827	125,721,243	417,117	11,663,846	550,709	9,882,900	966,832	103,029,645	15,938,552	15,938,552	967,827	15,938,552		
\$200,000 under \$500,000	175,403	49,296,169	110,626	3,966,029	64,777	1,164,649	175,403	43,421,747	4,808,594	4,808,594	175,403	4,808,594		
\$500,000 under \$1,000,000	28,430	19,129,360	20,350	1,067,752	8,080	146,538	28,427	17,411,264	4,808,594	4,808,594	28,430	4,808,594		
\$1,000,000 or more	12,840	42,515,256	9,754	2,520,365	3,085	54,520	12,830	38,858,660	10,731,985	10,731,985	12,840	10,731,985		
Nontaxable returns, total	14,636,870	336,550,940	225,347	6,374,340	14,332,783	256,171,090	9,048,048	110,270,242	0	0	0	0		

Footnotes at end of table.

Table 1.2. All Returns: Adjusted Gross Income, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status, Tax Year 2018
(Filing Year 2019)—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 (49)	Adjusted gross income less deficit (50)	Total itemized deductions (51)		Standard deduction (54)		Taxable income (55)		Income tax after credits (58)		Number of returns (59)	Amount (60)
All returns, total	73,824,221	2,996,496,708	7,098,694	190,099,681	65,597,759	742,729,461	53,434,154	2,166,861,022	48,776,677	353,234,335	48,779,167	358,578,312
No adjusted gross income (includes deficits)	1,123,755	-58,024,626	0	0	0	0	0	0	787	25,684	788	25,752
\$1 under \$5,000	7,926,308	20,700,403	71,876	1,703,245	7,854,432	59,189,758	311,321	395,453	135,310	12,730	135,310	12,730
\$5,000 under \$10,000	8,000,118	59,724,622	92,828	1,829,462	7,907,290	82,019,831	245,977	671,297	173,827	40,765	173,827	40,765
\$10,000 under \$15,000	7,603,454	94,502,378	163,703	3,355,284	7,439,751	88,811,621	4,006,310	6,098,629	2,487,682	378,900	2,487,682	378,900
\$15,000 under \$20,000	6,091,167	106,145,730	165,486	3,487,680	5,924,680	71,357,801	6,011,203	31,106,731	4,827,337	2,377,732	4,827,337	2,377,732
\$20,000 under \$25,000	5,597,614	125,801,873	229,750	5,443,054	5,366,863	64,509,126	5,535,787	56,059,070	4,818,405	4,751,698	4,817,403	4,749,511
\$25,000 under \$30,000	4,908,413	134,530,249	190,899	3,875,125	4,716,513	58,596,203	4,879,103	73,343,594	4,417,473	6,812,539	4,417,473	6,812,539
\$30,000 under \$40,000	8,320,222	289,727,704	425,328	8,882,787	7,893,893	94,953,556	8,285,723	184,452,943	7,934,626	18,763,987	7,934,626	18,763,987
\$40,000 under \$50,000	6,313,463	282,728,420	515,193	11,302,130	5,798,270	70,021,286	6,283,124	200,508,735	6,191,719	21,584,501	6,191,719	21,584,501
\$50,000 under \$75,000	9,253,116	562,194,244	1,552,754	32,147,680	7,700,361	93,887,511	9,218,194	433,335,204	9,166,259	56,490,964	9,166,259	56,490,964
\$75,000 under \$100,000	4,053,149	347,329,366	1,306,469	29,327,928	2,746,680	33,656,564	4,033,353	282,577,805	4,018,654	44,600,615	4,018,654	44,600,615
\$100,000 under \$200,000	3,623,121	476,915,489	1,745,855	43,739,659	1,877,265	23,105,330	3,615,222	405,705,005	3,599,131	73,837,268	3,599,131	73,837,268
\$200,000 under \$500,000	817,951	233,050,014	497,379	17,949,061	320,569	3,989,458	814,188	208,048,991	814,188	46,822,202	816,386	47,762,566
\$500,000 under \$1,000,000	127,384	84,950,179	89,794	5,635,262	37,590	463,517	127,274	76,954,093	126,657	20,095,568	127,116	20,964,458
\$1,000,000 under \$1,500,000	28,635	34,679,448	21,673	2,370,533	6,961	86,398	28,598	31,182,937	28,533	8,671,090	28,579	9,101,944
\$1,500,000 under \$2,000,000	11,551	19,926,243	8,950	1,296,151	2,601	32,187	11,528	17,949,909	11,474	4,975,101	11,526	5,285,454
\$2,000,000 under \$5,000,000	17,356	51,744,702	14,202	3,477,129	3,154	38,534	17,312	46,329,812	17,224	13,249,461	17,320	13,967,216
\$5,000,000 under \$10,000,000	4,460	30,449,404	3,870	2,261,562	591	7,198	4,446	27,179,612	4,428	7,606,792	4,447	8,040,218
\$10,000,000 or more	2,983	99,420,667	2,684	12,015,948	298	3,582	2,976	84,961,202	2,962	22,136,738	2,974	23,799,476
Taxable returns, total	48,779,167	2,828,815,026	6,306,463	161,045,645	42,468,911	509,948,342	48,774,836	2,131,007,288	48,775,673	353,212,066	48,779,167	358,578,312
No adjusted gross income (includes deficits)	788	-2,715,590	0	0	0	0	0	0	787	25,684	788	25,752
\$1 under \$5,000	135,310	417,067	** 5,006	** 56,336	** 304,131	** 979,790	133,752	182,765	135,310	12,730	135,310	12,730
\$5,000 under \$10,000	173,827	1,304,045	**	**	**	**	172,825	547,887	173,827	40,765	173,827	40,765
\$10,000 under \$15,000	2,487,682	33,892,371	11,335	125,663	2,476,347	28,872,046	2,487,678	4,294,395	2,487,682	378,900	2,487,682	378,900
\$15,000 under \$20,000	4,827,337	84,231,202	70,844	960,315	4,755,492	57,223,202	4,827,308	25,105,157	4,827,337	2,377,732	4,827,337	2,377,732
\$20,000 under \$25,000	4,817,403	108,394,002	136,813	2,152,607	4,680,591	56,294,483	4,817,402	48,918,807	4,817,403	4,749,511	4,817,403	4,749,511
\$25,000 under \$30,000	4,417,473	121,086,016	145,648	2,360,003	4,270,824	51,262,345	4,417,473	66,415,379	4,417,473	6,812,539	4,417,473	6,812,539
\$30,000 under \$40,000	7,934,626	276,791,076	349,367	6,209,694	7,584,258	91,230,416	7,934,622	177,351,977	7,934,626	18,763,987	7,934,626	18,763,987
\$40,000 under \$50,000	6,191,719	277,276,350	459,418	8,642,361	5,732,302	69,219,505	6,191,719	197,842,172	6,191,719	21,584,501	6,191,719	21,584,501
\$50,000 under \$75,000	9,166,259	557,024,487	1,487,298	28,375,700	7,678,961	93,600,201	9,166,259	431,625,937	9,166,259	56,490,964	9,166,259	56,490,964
\$75,000 under \$100,000	4,018,654	344,392,713	1,278,022	26,666,306	2,740,633	33,582,436	4,018,654	281,868,220	4,018,654	44,600,615	4,018,654	44,600,615
\$100,000 under \$200,000	3,599,738	473,675,345	1,724,974	40,958,782	1,874,764	23,075,743	3,599,733	404,971,172	3,599,131	73,837,268	3,599,738	73,837,268
\$200,000 under \$500,000	816,386	232,594,765	496,793	17,798,735	319,594	3,978,666	815,535	207,740,019	814,188	46,822,202	816,386	47,762,566
\$500,000 under \$1,000,000	127,116	84,768,123	89,660	5,556,506	37,456	462,072	127,104	76,847,007	126,657	20,095,568	127,116	20,964,458
\$1,000,000 or more	64,846	235,683,054	51,287	21,182,638	13,558	167,437	64,791	207,296,392	64,618	56,619,101	64,846	60,174,307
Nontaxable returns, total	25,045,054	167,681,682	792,231	29,054,036	23,128,848	232,781,119	4,659,317	35,853,735	* 1,004	* 22,269	0	0

* 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 2020.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2018 (Filing Year 2019)

(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	(1)	Number of returns	Amount	(3)	Number of returns	Amount	(4)	Number of returns	Amount	(5)	Number of returns	Amount	(6)	Number of returns	Amount	(7)	Number of returns	Amount	(8)	Number of returns	Amount	(9)	Amount	(10)
Adjusted gross income less deficit	153,774,296	11,643,439,106	54,870,439	7,498,850,186	3,292,834	231,262,890	21,786,803	916,829,321	73,824,221	2,996,496,708																
Total income	153,261,401	11,785,277,945	54,756,894	7,595,289,700	3,250,363	233,294,789	21,761,748	927,696,143	73,492,395	3,028,997,313																
Salaries and wages	126,830,048	7,907,550,662	44,757,741	4,838,112,016	2,735,545	155,890,239	19,759,466	786,115,861	59,577,297	2,127,432,537																
Taxable interest	46,558,530	128,582,739	26,367,555	88,012,812	743,180	5,113,766	2,403,578	3,182,420	17,044,217	32,273,741																
Tax-exempt interest [1]	6,286,465	60,224,030	3,706,891	39,656,218	81,717	1,678,717	149,896	979,647	2,348,160	17,909,448																
Ordinary dividends	28,702,055	321,070,381	16,313,625	210,015,609	421,408	11,809,335	975,892	7,614,871	10,991,140	91,630,766																
Qualified dividends [1]	26,626,098	243,746,121	15,188,840	159,622,977	382,499	9,369,742	873,443	5,886,689	10,181,316	68,866,713																
State income tax refunds	18,642,580	35,230,639	11,253,027	25,615,280	409,041	847,196	1,622,095	2,098,915	5,358,417	6,669,249																
Alimony received	416,409	11,271,656	13,896	169,727	6,713	132,575	171,662	5,068,204	224,138	5,901,151																
Business or profession net income	19,638,201	430,062,977	9,932,819	280,849,423	329,025	8,060,148	2,966,546	45,747,126	6,409,811	95,406,280																
Business or profession net loss	6,917,930	81,317,136	3,465,612	43,371,851	148,932	2,399,685	1,001,004	11,184,950	2,302,382	24,360,651																
Sales of capital assets net gain	17,616,307	943,963,810	10,127,332	702,563,593	261,518	31,584,724	554,303	23,560,628	6,673,154	186,254,865																
Sales of capital assets net loss	7,810,026	17,105,832	4,475,692	10,128,310	139,392	165,731	358,744	809,914	2,836,199	6,001,877																
Sales of property other than capital assets, net gain less loss	2,143,372	19,738,602	1,522,893	17,630,788	34,869	28,252	84,012	-76,635	501,598	2,156,197																
Taxable Individual Retirement Arrangement (IRA) distributions, pensions, and annuities	34,701,850	1,087,228,437	18,546,849	698,242,149	573,864	15,246,883	1,889,148	35,839,491	13,691,989	337,899,914																
Total rental and royalty net income	6,548,780	114,065,349	4,122,675	78,347,509	110,377	2,443,197	281,660	2,801,599	2,034,067	30,473,045																
Total rental and royalty net loss	4,058,433	49,288,649	2,525,567	32,614,402	33,457	813,139	303,229	3,444,750	1,196,180	12,416,358																
Farm rental net income less loss [1]	450,805	4,354,843	298,385	2,539,803	1,761	24,424	14,690	48,361	135,949	1,742,255																
Partnership and S corporation net income less loss	9,034,859	683,316,290	6,388,969	558,484,078	172,324	12,206,976	400,081	22,539,183	2,073,486	90,086,053																
Estate and trust net income less loss	668,517	30,554,334	359,431	16,698,805	9,091	1,086,101	17,520	835,606	272,475	11,933,821																
Farm net income less loss	1,767,566	-23,395,195	1,326,269	-18,604,944	23,662	-382,608	39,667	-482,532	377,919	-3,925,112																
Unemployment compensation	4,517,744	21,998,211	2,017,549	10,606,645	73,361	355,975	844,341	3,976,694	1,582,493	7,058,897																
Taxable social security benefits	21,792,987	337,046,241	13,098,528	240,875,022	337,706	4,520,183	554,800	5,346,382	7,801,954	86,304,653																
Net operating loss	1,171,273	209,243,963	544,275	130,813,319	30,403	13,598,086	38,107	6,419,796	558,489	58,412,762																
Cancellation of debt	547,798	4,766,232	318,761	2,890,151	10,769	182,325	64,146	544,848	154,101	1,148,908																
Taxable health savings account distributions	293,160	406,148	161,186	247,912	4,314	1,383	40,301	53,067	87,358	103,785																
Repaid deferred (section 965) income as shareholders of certain foreign corporations	33,692	6,505,596	23,421	3,986,135	1,971	1,109,871	821	228,376	7,478	1,181,213																
Limitation on business losses	24,809	32,554,968	15,432	23,263,760	1,313	2,720,559	700	776,237	7,364	5,794,413																
Global intangible low tax income amount	19,755	1,764,899	11,698	1,319,411	1,367	152,533	455	43,448	6,234	249,507																
Foreign-earned income exclusion	455,127	29,715,021	165,483	13,663,739	83,193	4,933,952	20,437	1,470,297	186,015	9,647,032																
Gambling earnings	1,993,632	32,919,323	1,041,248	18,505,298	36,279	926,223	211,136	2,221,666	704,969	11,266,136																
Other income less loss	6,322,140	44,746,257	3,513,953	28,050,146	130,039	1,169,545	479,375	2,990,594	2,198,774	12,535,972																
Total statutory adjustments	37,761,829	141,838,840	19,014,036	96,439,514	499,012	2,031,899	4,801,004	10,868,822	13,447,777	32,500,804																
Educator expenses deduction	3,476,090	90,144	2,171,472	589,761	83,174	20,250	369,562	89,659	851,881	201,776																
Certain business expenses of reservists, performing artists, etc.	303,402	2,094,747	116,324	724,205	9,350	42,943	44,870	416,976	132,858	910,623																
Health savings account deduction	1,953,488	5,589,632	1,289,839	4,451,845	29,133	67,342	150,741	306,374	483,775	764,071																
Moving expenses adjustment	104,471	321,940	39,229	117,460	* 9,015	* 20,454	13,050	78,860	43,178	105,166																
Deductible part of self-employment tax	20,148,343	32,663,231	10,630,725	22,052,743	331,655	546,822	2,941,951	3,301,134	6,244,012	6,762,531																
Payments to a Keogh plan	984,817	25,495,517	764,417	20,792,562	7,917	209,400	30,181	803,745	182,301	3,689,811																
Self-employed health insurance deduction	3,925,909	31,610,944	2,580,856	25,349,442	53,618	366,069	208,375	1,236,054	1,083,060	4,659,378																
Penalty on early withdrawal of savings	496,463	266,021	279,942	124,349	5,380	2,787	18,716	12,399	192,424	126,487																
Alimony paid	578,087	13,582,240	192,845	4,368,759	22,457	603,137	105,377	2,734,901	257,408	5,875,443																
IRA payments	2,469,291	12,503,200	1,502,409	9,029,874	28,908	86,480	162,291	500,902	775,683	2,886,045																

Footnotes at end of table.

Table 1.3. All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2018 (Filing Year 2019)—Continued

Table with 11 main columns: 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. Sub-columns include Number of returns and Amount. Rows include Student loan interest deduction, Tuition and fees deduction, Domestic production activities deduction, Archer medical savings account deduction, Foreign housing deduction, Other adjustments, Total itemized deductions, Medical and dental expenses deduction, Taxes paid deduction, Interest paid deduction, Contributions deduction, Casualty or theft loss deduction, Total miscellaneous deductions, Basic standard deduction, Additional standard deduction, Disaster loss deduction, Qualified business income deduction, Taxable income, Domestic production activities deduction from section 199A(g), Alternative minimum tax, Total tax credits [2], Foreign tax credit, Child care credit, Nonrefundable education credit, Retirement savings contribution credit, Child and other dependent tax credit, Residential energy credits, General business credit, Prior-year minimum tax credit, Adoption credit, Credit for the elderly or disabled, Alternative motor vehicle credit, Alternative fuel vehicle refueling property credit, Qualified plug-in electric vehicle credit, Earned income credit used to offset income tax before credits, American opportunity credit used to offset income tax before credits, Mortgage interest credit, Other tax credits, Income tax after credits, Total income tax, Total tax liability, Total tax payments, Income tax withheld, Estimated tax payments, Overpayment refunded, Tax due at time of filing.

** 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.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Table 1.4. All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)

(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]	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)
All returns, total	153,774,296	11,643,439,106	153,261,401	11,785,277,945	126,830,048	7,907,550,652	46,558,530	128,582,739	6,286,465	60,224,030
No adjusted gross income	1,962,253	-201,976,721	1,449,358	-199,908,908	525,529	22,416,246	677,584	5,441,353	98,140	1,738,645
\$1 under \$5,000	9,187,650	23,842,449	9,187,650	24,492,194	6,430,837	24,266,233	1,493,017	526,321	79,431	181,109
\$5,000 under \$10,000	10,014,109	75,308,230	10,014,109	76,865,570	7,720,412	59,270,373	1,305,772	781,817	88,401	239,058
\$10,000 under \$15,000	11,454,274	143,054,046	11,454,274	146,115,807	8,507,779	100,878,991	1,496,509	991,017	111,972	267,336
\$15,000 under \$20,000	10,187,149	177,906,312	10,187,149	180,798,564	8,105,320	137,070,255	1,375,271	1,217,012	94,623	224,205
\$20,000 under \$25,000	9,610,628	216,239,910	9,610,628	219,234,767	8,043,808	176,126,015	1,434,301	1,201,355	109,523	526,827
\$25,000 under \$30,000	8,984,412	246,501,955	8,984,412	249,366,285	7,694,121	205,068,217	1,326,627	1,173,806	104,875	329,856
\$30,000 under \$40,000	15,510,580	540,526,136	15,510,580	546,889,584	13,539,108	454,116,496	2,804,113	2,230,443	239,084	966,998
\$40,000 under \$50,000	12,017,312	538,359,657	12,017,312	544,507,814	10,428,176	441,420,350	2,783,679	2,053,673	262,119	906,306
\$50,000 under \$75,000	21,460,676	1,321,704,614	21,460,676	1,336,764,727	18,326,868	1,029,648,841	6,874,061	6,338,801	717,794	2,489,436
\$75,000 under \$100,000	13,685,409	1,185,611,667	13,685,409	1,197,449,841	11,689,500	886,162,307	5,937,152	6,176,541	710,312	2,957,299
\$100,000 under \$200,000	21,146,537	2,878,202,869	21,146,537	2,908,968,840	18,386,851	2,117,751,282	12,128,294	17,667,652	1,700,460	9,407,191
\$200,000 under \$500,000	6,905,670	1,971,305,644	6,905,670	2,001,101,652	6,036,467	1,320,593,821	5,370,691	18,216,690	1,291,893	12,476,724
\$500,000 under \$1,000,000	1,108,430	746,778,305	1,108,430	759,810,563	952,603	414,750,984	1,026,762	10,875,764	392,839	7,545,238
\$1,000,000 under \$1,500,000	241,713	291,404,083	241,713	295,701,902	200,962	129,665,679	232,652	5,211,188	110,377	3,438,701
\$1,500,000 under \$2,000,000	98,583	169,699,790	98,583	171,906,884	80,514	66,880,562	96,173	3,704,976	50,902	2,198,501
\$2,000,000 under \$5,000,000	142,011	421,656,233	142,011	425,348,053	115,372	141,734,647	139,496	10,796,463	82,750	5,479,360
\$5,000,000 under \$10,000,000	34,788	238,308,305	34,788	239,466,596	28,062	66,807,397	34,383	7,084,831	23,883	3,003,192
\$10,000,000 or more	22,112	659,005,622	22,112	660,397,211	17,759	112,921,954	21,994	26,893,037	17,085	5,848,048
Taxable returns, total	100,424,240	10,850,040,361	100,424,240	10,972,337,742	85,736,871	7,085,156,628	38,212,805	117,783,419	5,661,609	55,529,609
No adjusted gross income	3,135	-13,927,298	3,135	-13,902,331	1,952	454,247	2,860	1,161,585	1,170	266,963
\$1 under \$5,000	136,176	420,675	136,176	421,661	58,828	115,753	59,436	39,539	* 3,090	* 2,903
\$5,000 under \$10,000	177,974	1,333,640	177,974	1,348,074	120,221	680,762	68,465	36,024	* 6,185	* 3,894
\$10,000 under \$15,000	2,559,412	34,863,771	2,559,412	35,269,996	2,160,637	28,946,908	286,794	124,495	14,337	19,408
\$15,000 under \$20,000	4,978,342	86,907,027	4,978,342	87,744,553	4,091,112	69,837,841	642,390	553,338	37,340	68,869
\$20,000 under \$25,000	5,131,634	115,617,460	5,131,634	117,004,198	4,389,667	96,733,669	722,000	650,686	54,994	261,439
\$25,000 under \$30,000	5,365,983	147,419,105	5,365,983	149,088,865	4,513,527	119,420,615	888,159	717,357	57,794	173,730
\$30,000 under \$40,000	10,585,229	370,583,308	10,585,229	374,524,012	8,982,386	301,260,664	2,170,530	1,691,794	181,657	566,063
\$40,000 under \$50,000	9,693,866	435,196,193	9,693,866	439,771,090	8,315,573	350,897,434	2,384,313	1,704,437	215,350	766,284
\$50,000 under \$75,000	19,122,258	1,182,143,839	19,122,258	1,194,945,010	16,178,377	908,406,732	6,317,224	5,876,599	667,495	2,091,891
\$75,000 under \$100,000	13,149,633	1,140,173,776	13,149,633	1,150,962,644	11,227,109	851,849,503	5,729,675	5,815,508	681,514	2,611,830
\$100,000 under \$200,000	20,982,038	2,857,410,802	20,982,038	2,887,738,100	18,276,929	2,106,576,726	12,027,117	16,916,143	1,672,926	8,789,717
\$200,000 under \$500,000	6,892,616	1,967,741,059	6,892,616	1,997,494,295	6,026,526	1,318,126,337	5,363,316	18,089,360	1,290,086	12,399,020
\$500,000 under \$1,000,000	1,107,295	746,016,063	1,107,295	759,044,465	951,747	414,269,144	1,026,183	10,810,210	392,753	7,542,042
\$1,000,000 or more	538,651	1,778,140,940	538,651	1,790,883,110	442,291	517,580,294	524,345	53,596,346	284,918	19,963,566
Nontaxable returns, total	53,350,056	793,398,744	52,837,160	812,940,203	41,093,177	822,394,024	8,345,725	10,799,320	724,856	4,694,422

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 2018 (Filing Year 2019)—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)
All returns, total	28,702,055	321,070,381	26,626,098	243,746,121	18,642,580	35,230,639	416,409	11,271,656	19,638,201	430,062,977
No adjusted gross income	441,488	4,671,440	403,507	3,152,230	57,408	306,319	834	29,423	231,698	4,409,575
\$1 under \$5,000	888,906	978,392	782,314	589,554	72,353	42,534	* 3,006	* 7,214	1,256,886	3,502,667
\$5,000 under \$10,000	780,933	1,260,875	706,176	753,309	76,069	59,393	21,265	150,811	1,447,445	9,538,079
\$10,000 under \$15,000	828,918	1,601,381	738,290	992,298	136,990	96,151	20,280	172,968	2,545,240	25,964,619
\$15,000 under \$20,000	753,741	1,873,684	683,528	1,255,557	150,387	93,065	18,930	202,441	1,590,930	19,895,987
\$20,000 under \$25,000	760,335	1,886,586	692,590	1,248,531	178,133	140,385	18,674	238,779	1,026,418	14,799,416
\$25,000 under \$30,000	713,951	1,910,684	650,603	1,277,159	220,534	164,595	31,207	385,134	887,431	13,857,669
\$30,000 under \$40,000	1,453,095	4,038,516	1,312,818	2,616,693	689,102	469,076	56,915	807,492	1,363,238	21,922,161
\$40,000 under \$50,000	1,483,087	4,777,316	1,370,403	3,182,974	939,526	675,774	45,656	826,226	1,077,772	17,398,942
\$50,000 under \$75,000	3,755,556	13,494,121	3,423,518	9,103,341	2,892,705	2,239,701	95,561	2,109,965	2,205,411	41,058,240
\$75,000 under \$100,000	3,441,668	15,399,006	3,202,888	10,697,049	3,021,862	2,819,943	50,152	1,366,334	1,630,280	32,520,157
\$100,000 under \$200,000	7,777,511	49,178,749	7,280,334	36,229,884	7,267,123	8,863,621	38,410	2,564,905	2,860,031	80,732,368
\$200,000 under \$500,000	4,261,102	62,351,404	4,061,915	48,490,099	2,325,672	5,586,580	** 15,521	** 2,409,975	1,190,866	79,220,976
\$500,000 under \$1,000,000	886,054	33,942,048	856,288	26,552,392	355,663	2,644,704	**	**	218,433	30,989,657
\$1,000,000 under \$1,500,000	207,569	15,114,449	200,225	11,725,857	106,661	1,568,390	**	**	49,695	9,561,623
\$1,500,000 under \$2,000,000	86,775	9,962,991	84,354	7,652,796	47,391	1,093,405	**	**	18,999	4,831,381
\$2,000,000 under \$5,000,000	127,737	25,795,359	124,078	19,797,872	72,567	2,759,521	**	**	26,736	9,999,024
\$5,000,000 under \$10,000,000	32,438	16,056,631	31,582	12,590,621	19,517	1,571,320	**	**	6,795	4,548,393
\$10,000,000 or more	21,210	56,776,749	20,688	45,837,903	12,917	4,036,163	**	**	4,098	5,312,042
Taxable returns, total	24,003,488	300,827,513	22,366,529	229,485,108	17,395,461	33,687,990	309,730	9,883,715	10,522,267	323,846,673
No adjusted gross income	2,152	649,097	2,032	451,165	142	10,689	**	**	680	251,421
\$1 under \$5,000	54,023	64,032	50,018	37,309	0	0	0	0	* 3,340	* 5,490
\$5,000 under \$10,000	72,638	150,786	66,603	104,580	* 3,004	* 227	0	0	14,167	46,600
\$10,000 under \$15,000	145,566	214,593	127,318	124,088	27,215	9,847	** 3,218	** 34,452	232,870	2,251,471
\$15,000 under \$20,000	307,522	412,393	271,355	223,189	78,243	43,295	13,913	135,392	389,598	4,287,137
\$20,000 under \$25,000	400,354	676,303	362,087	413,846	108,092	68,478	10,606	158,687	374,189	4,533,581
\$25,000 under \$30,000	461,742	792,669	417,188	471,911	140,865	86,710	15,134	166,677	448,435	6,164,114
\$30,000 under \$40,000	1,144,733	2,415,117	1,033,150	1,429,470	515,465	301,726	37,527	588,303	728,387	10,758,825
\$40,000 under \$50,000	1,283,995	3,245,350	1,182,375	1,991,278	792,047	516,772	37,166	583,000	708,977	10,123,863
\$50,000 under \$75,000	3,494,179	11,719,372	3,183,634	7,738,601	2,634,892	1,932,156	90,095	1,974,376	1,776,880	32,618,545
\$75,000 under \$100,000	3,325,556	13,706,764	3,093,742	9,445,733	2,921,278	2,689,615	49,147	1,306,172	1,503,450	29,272,466
\$100,000 under \$200,000	7,695,219	47,175,344	7,203,767	34,695,814	7,235,675	8,792,157	37,411	2,527,105	2,828,774	79,357,727
\$200,000 under \$500,000	4,255,044	62,097,309	4,056,662	48,306,147	2,323,964	5,569,367	** 15,513	** 2,409,551	1,187,979	79,029,599
\$500,000 under \$1,000,000	885,622	33,898,854	855,916	26,518,196	355,583	2,643,422	**	**	218,299	30,943,776
\$1,000,000 or more	475,442	123,609,529	460,683	97,533,783	258,995	11,023,430	**	**	106,243	34,202,058
Nontaxable returns, total	4,698,567	20,242,868	4,259,570	14,261,012	1,247,119	1,542,750	106,679	1,387,941	9,115,934	106,216,304

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Net loss			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		
	Number of returns	Amount	(21)	Number of returns	Amount	(23)	Taxable net gain		Taxable net loss		Net gain	
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,917,930	81,317,136	4,185,790	15,034,569	13,430,518	928,929,241	7,810,026	17,105,832	1,084,631	39,799,626		
No adjusted gross income	480,526	15,348,400	30,885	50,771	172,040	17,157,668	378,816	954,011	67,826	2,441,762		
\$1 under \$5,000	126,670	826,468	177,612	155,336	256,589	576,127	288,114	572,065	20,147	87,131		
\$5,000 under \$10,000	222,607	2,129,952	152,126	245,049	272,636	864,554	240,251	506,921	11,849	69,283		
\$10,000 under \$15,000	270,456	2,563,439	143,037	215,098	283,640	1,049,801	247,718	521,429	19,109	92,722		
\$15,000 under \$20,000	425,957	4,577,780	121,584	215,116	281,197	1,449,840	215,599	447,866	16,969	194,396		
\$20,000 under \$25,000	388,843	3,907,845	122,226	250,735	314,235	1,788,075	198,741	409,488	26,595	121,620		
\$25,000 under \$30,000	380,956	3,732,298	125,413	247,730	258,935	1,592,081	199,302	412,866	20,955	202,726		
\$30,000 under \$40,000	681,019	6,507,601	256,681	671,834	571,610	3,840,788	379,947	786,163	38,362	350,365		
\$40,000 under \$50,000	512,384	4,443,573	254,488	573,634	605,364	4,685,988	377,619	785,603	38,538	480,541		
\$50,000 under \$75,000	1,009,014	8,301,501	640,675	1,801,153	1,592,697	14,544,165	1,007,558	2,146,727	112,923	1,050,812		
\$75,000 under \$100,000	674,694	5,170,186	520,097	1,685,889	1,536,807	18,873,902	876,932	1,857,013	80,449	802,673		
\$100,000 under \$200,000	1,215,728	10,512,937	1,157,764	4,836,834	3,765,591	72,197,368	1,915,726	4,145,099	246,929	3,567,939		
\$200,000 under \$500,000	425,608	5,529,677	429,692	3,373,944	2,540,594	123,933,211	1,121,033	2,611,184	216,752	4,656,313		
\$500,000 under \$1,000,000	65,858	1,944,717	43,849	460,973	617,008	89,250,937	242,833	618,437	80,902	2,662,471		
\$1,000,000 under \$1,500,000	15,864	903,843	5,788	79,104	152,776	48,628,897	54,749	148,884	28,521	1,320,799		
\$1,500,000 under \$2,000,000	6,503	587,249	1,703	29,812	65,372	32,898,681	22,916	63,206	14,939	850,620		
\$2,000,000 under \$5,000,000	10,181	1,550,587	1,926	60,645	99,067	100,446,439	31,637	88,765	26,525	2,328,045		
\$5,000,000 under \$10,000,000	2,769	1,114,722	187	13,460	26,267	75,020,401	7,002	19,951	9,020	1,665,531		
\$10,000,000 or more	2,294	1,664,360	59	67,450	18,091	320,130,316	3,532	10,153	7,321	16,853,877		
Taxable returns, total	4,496,583	46,183,442	3,449,848	13,307,270	11,490,169	895,551,139	6,135,164	13,326,114	843,493	36,093,345		
No adjusted gross income	** 2,488	** 634,428	* 9	* 27	1,421	4,018,156	1,082	3,094	** 1,744	** 394,636		
\$1 under \$5,000	**	**	* 9,178	* 6,254	31,594	56,883	7,161	9,502	**	**		
\$5,000 under \$10,000	* 2,127	* 2,859	20,526	68,274	36,920	136,323	5,168	3,411	**	**		
\$10,000 under \$15,000	57,470	502,375	36,555	49,072	47,083	196,238	40,249	60,284	* 2,001	* 5,536		
\$15,000 under \$20,000	140,052	1,258,365	50,646	51,511	110,182	258,094	92,669	179,369	* 3,346	* 20,730		
\$20,000 under \$25,000	148,384	1,206,378	76,291	131,465	132,468	535,027	101,367	189,565	9,333	39,414		
\$25,000 under \$30,000	181,961	1,602,371	77,795	135,997	145,561	566,482	126,722	243,186	7,854	99,311		
\$30,000 under \$40,000	375,872	3,184,157	202,676	383,833	403,289	1,690,809	299,106	600,825	16,330	126,675		
\$40,000 under \$50,000	351,582	2,794,013	239,489	461,987	472,292	2,516,010	317,144	638,927	23,578	290,162		
\$50,000 under \$75,000	864,359	6,732,125	598,434	1,688,701	1,430,209	11,011,897	920,103	1,961,506	87,198	717,841		
\$75,000 under \$100,000	640,665	4,956,365	505,151	1,606,620	1,457,388	15,951,885	846,629	1,786,176	71,990	697,466		
\$100,000 under \$200,000	1,203,706	10,234,842	1,150,278	4,660,686	3,706,995	69,142,109	1,897,189	4,097,686	237,294	3,427,019		
\$200,000 under \$500,000	424,560	5,462,112	429,323	3,371,514	2,536,530	123,444,168	1,118,493	2,604,715	215,679	4,617,638		
\$500,000 under \$1,000,000	65,787	1,940,790	43,839	460,859	616,821	89,190,172	242,446	617,434	80,866	2,657,895		
\$1,000,000 or more	37,570	5,672,262	9,660	250,471	361,418	576,836,887	119,635	330,416	86,280	22,999,022		
Non-taxable returns, total	2,421,347	35,133,694	735,942	1,727,299	1,940,348	33,378,102	1,674,862	3,779,718	241,138	3,706,281		

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 2018 (Filing Year 2019)—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—continued				Individual Retirement Arrangements (IRA), pensions and annuities				Taxable		Net income		Rent		Net loss (includes nondeductible 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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	1,059,741	20,061,024	37,166,371	1,625,642,430	34,701,850	1,087,228,437	5,008,468	83,421,845	5,007,062	63,924,309								
No adjusted gross income	86,003	7,727,344	355,812	11,588,930	295,368	5,884,559	130,912	2,495,655	239,711	7,875,907								
\$1 under \$5,000	17,551	179,770	972,494	6,920,411	906,587	2,728,282	97,221	365,913	53,163	524,023								
\$5,000 under \$10,000	16,090	251,650	1,393,638	12,427,741	1,350,924	8,612,996	173,496	944,493	87,927	692,025								
\$10,000 under \$15,000	30,449	352,714	1,852,324	23,326,542	1,802,099	17,324,594	193,292	1,453,890	110,761	829,761								
\$15,000 under \$20,000	28,459	276,170	1,718,417	25,740,988	1,667,449	20,443,256	164,582	1,151,711	98,223	866,466								
\$20,000 under \$25,000	24,272	215,155	1,655,305	30,008,525	1,600,347	22,682,333	160,546	1,187,434	126,555	1,174,676								
\$25,000 under \$30,000	24,962	235,742	1,539,435	30,727,420	1,471,420	23,164,265	132,300	1,043,661	140,292	1,189,495								
\$30,000 under \$40,000	41,813	546,282	2,817,689	60,408,809	2,667,805	47,705,892	247,458	2,143,227	276,025	2,489,742								
\$40,000 under \$50,000	36,314	218,345	2,668,444	68,521,472	2,542,758	53,881,784	254,357	2,389,804	227,457	4,212,066								
\$50,000 under \$75,000	98,693	761,387	5,971,142	198,495,492	5,630,218	151,879,265	666,229	6,746,899	672,088	6,495,374								
\$75,000 under \$100,000	100,062	816,430	4,721,349	212,872,179	4,440,981	154,825,522	559,737	5,762,896	596,327	5,471,822								
\$100,000 under \$200,000	224,540	1,688,747	8,151,548	539,997,393	7,509,789	366,240,960	1,259,836	18,590,590	1,360,142	13,333,822								
\$200,000 under \$500,000	188,745	2,048,338	2,733,961	299,504,642	2,342,307	170,180,765	721,412	19,121,281	772,614	10,778,407								
\$500,000 under \$1,000,000	73,323	1,262,389	417,925	64,672,172	323,283	27,080,371	155,162	8,366,093	160,379	3,575,337								
\$1,000,000 under \$1,500,000	26,216	513,928	90,540	16,082,357	69,189	5,756,172	39,524	3,126,798	38,414	1,261,702								
\$1,500,000 under \$2,000,000	12,497	370,339	36,137	7,056,392	27,387	2,525,529	17,392	1,620,968	15,120	671,637								
\$2,000,000 under \$5,000,000	20,575	833,995	50,214	10,898,236	38,423	3,778,295	24,949	3,693,056	22,175	1,289,747								
\$5,000,000 under \$10,000,000	5,899	445,428	12,476	3,421,442	9,580	1,264,541	6,117	1,625,861	5,827	524,484								
\$10,000,000 or more	4,279	1,336,870	7,520	2,971,284	5,936	1,269,056	3,947	1,691,815	3,864	667,815								
Taxable returns, total	796,404	10,381,699	29,744,943	1,516,494,831	27,684,122	1,015,430,592	3,951,669	74,290,792	3,995,100	46,674,835								
No adjusted gross income	** 1,560	** 262,794	1,096	292,295	1,050	161,661	486	132,813	668	226,964								
\$1 under \$5,000	**	**	17,031	61,292	17,031	50,245	0	5,781	**	** 865								
\$5,000 under \$10,000	0	0	26,159	248,204	26,159	104,283	* 1,009	* 5,781	**	**								
\$10,000 under \$15,000	* 6,029	* 34,199	341,433	4,144,585	336,405	3,544,200	28,967	212,715	10,140	71,765								
\$15,000 under \$20,000	* 7,283	* 107,655	943,136	14,002,042	912,942	11,530,038	60,254	399,044	31,934	235,211								
\$20,000 under \$25,000	8,735	53,957	877,993	16,222,530	849,608	12,304,734	62,598	503,272	48,601	463,462								
\$25,000 under \$30,000	6,654	47,370	1,088,962	22,170,362	1,050,640	17,705,980	80,106	655,823	80,326	643,009								
\$30,000 under \$40,000	24,040	278,012	2,354,146	54,147,389	2,250,288	43,308,756	181,115	1,625,059	180,892	1,528,435								
\$40,000 under \$50,000	23,731	156,151	2,393,300	63,119,282	2,284,374	50,832,938	207,893	1,920,425	161,332	1,470,372								
\$50,000 under \$75,000	79,280	578,916	5,643,004	191,022,815	5,337,753	147,288,431	590,167	6,062,754	560,940	5,347,645								
\$75,000 under \$100,000	89,484	598,961	4,613,724	209,262,713	4,345,119	152,633,954	529,729	5,501,230	561,815	5,036,930								
\$100,000 under \$200,000	218,800	1,564,179	8,098,846	537,451,289	7,459,028	364,283,900	1,242,492	18,198,577	1,342,563	12,998,737								
\$200,000 under \$500,000	188,127	2,006,177	2,731,503	299,285,736	2,340,108	170,033,656	719,926	19,070,796	770,391	10,706,150								
\$500,000 under \$1,000,000	73,261	1,242,816	417,799	64,647,284	323,169	27,064,405	155,072	8,359,406	160,186	3,567,804								
\$1,000,000 or more	69,421	3,460,512	196,812	40,417,014	150,448	14,583,410	91,854	1,943,097	85,307	4,377,485								
Nontaxable returns, total	262,336	9,679,325	7,421,429	109,147,599	7,017,728	71,797,845	1,056,800	9,131,053	1,010,962	17,249,474								

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Royalty			Farm rental			Total rental and royalty			
	Net income		Net loss	Net income		Net 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
All returns, total	1,875,666	28,359,106	93,130	508,404	352,860	5,013,551	97,945	658,708	6,548,780	114,065,349
No adjusted gross income	50,808	674,864	2,776	75,797	8,043	126,419	3,291	99,388	161,063	3,130,671
\$1 under \$5,000	46,407	61,548	* 750	* 3,479	7,502	13,237	* 4,015	* 8,384	144,244	433,794
\$5,000 under \$10,000	61,175	81,741	* 2,003	* 4,111	* 7,068	* 23,052	* 2,215	* 6,882	230,797	1,031,092
\$10,000 under \$15,000	49,898	134,815	** 2,690	** 13,066	13,476	99,204	* 3,110	* 11,604	243,981	1,654,546
\$15,000 under \$20,000	39,269	57,577	**	**	9,538	67,272	* 4,035	* 4,286	207,167	1,266,781
\$20,000 under \$25,000	48,852	169,541	**	**	15,067	102,446	* 4,026	* 10,930	213,276	1,451,817
\$25,000 under \$30,000	39,985	81,920	**	**	13,111	72,783	* 1,313	* 867	171,323	1,161,495
\$30,000 under \$40,000	85,439	268,174	* 2,035	* 3,819	13,185	124,120	6,818	41,454	325,389	2,443,224
\$40,000 under \$50,000	91,615	273,750	7,321	5,167	17,247	157,808	* 8,110	* 30,047	339,322	2,777,542
\$50,000 under \$75,000	229,705	753,921	15,049	46,064	55,929	508,152	14,758	74,531	882,494	7,896,676
\$75,000 under \$100,000	187,185	871,181	10,258	36,215	40,979	622,717	9,983	43,130	730,945	7,172,492
\$100,000 under \$200,000	446,257	3,552,159	25,919	66,708	102,929	1,619,622	25,492	190,295	1,631,265	23,002,152
\$200,000 under \$500,000	304,367	5,572,418	13,678	72,289	39,056	1,181,748	** 9,473	** 97,304	893,653	25,131,603
\$500,000 under \$1,000,000	94,956	3,757,639	4,700	47,778	** 9,728	** 294,972	**	**	214,663	11,953,434
\$1,000,000 under \$1,500,000	31,789	1,835,960	1,535	12,904	**	**	570	15,918	59,384	4,942,862
\$1,500,000 under \$2,000,000	16,434	1,339,880	1,115	16,819	**	**	176	3,304	28,543	2,944,878
\$2,000,000 under \$5,000,000	31,417	3,147,703	1,853	31,691	**	**	381	13,098	46,917	6,794,714
\$5,000,000 under \$10,000,000	10,804	1,881,255	798	32,386	**	**	108	3,105	13,810	3,377,222
\$10,000,000 or more	9,305	3,843,038	649	43,812	**	**	70	4,182	10,503	5,498,355
Taxable returns, total	1,550,067	27,238,618	85,638	439,002	293,617	4,623,974	72,951	510,201	5,209,048	103,807,470
No adjusted gross income	674	97,231	** 1,381	** 24,721	* 13	* 2,343	** 106	** 7,791	865	221,532
\$1 under \$5,000	** 3,485	** 1,288	0	0	0	0	0	0	* 3,004	* 1,288
\$5,000 under \$10,000	**	**	**	**	0	0	0	0	* 1,490	* 5,781
\$10,000 under \$15,000	10,442	61,932	0	0	* 3,004	* 29,118	**	**	39,291	298,778
\$15,000 under \$20,000	13,129	27,399	**	**	* 4,104	* 32,216	0	0	76,070	458,645
\$20,000 under \$25,000	22,074	86,759	0	0	* 8,336	* 78,286	** 288	** 290	88,890	663,669
\$25,000 under \$30,000	27,955	47,520	** 2,002	** 3,790	* 7,497	* 51,344	**	**	106,015	739,936
\$30,000 under \$40,000	69,759	227,174	**	**	12,106	115,344	* 5,775	* 39,552	246,288	1,900,769
\$40,000 under \$50,000	72,320	231,952	7,220	5,145	15,015	140,474	* 6,102	* 23,151	279,152	2,265,426
\$50,000 under \$75,000	212,708	721,369	15,036	46,022	53,589	485,442	14,509	70,207	797,222	7,199,041
\$75,000 under \$100,000	179,767	855,299	10,202	36,082	38,877	603,166	9,922	42,420	694,291	6,885,590
\$100,000 under \$200,000	439,484	3,517,730	25,522	65,753	102,329	1,611,683	25,483	190,176	1,611,068	22,611,212
\$200,000 under \$500,000	303,664	5,560,188	13,633	72,170	39,022	1,180,631	** 9,462	** 97,198	891,769	25,070,044
\$500,000 under \$1,000,000	94,915	3,757,185	4,697	47,744	** 9,725	** 293,927	**	**	214,586	11,945,171
\$1,000,000 or more	99,692	12,045,591	5,946	137,576	**	**	1,305	39,417	159,049	23,540,588
Nontaxable returns, total	325,599	1,120,488	7,492	69,402	59,243	389,577	24,994	148,507	1,339,732	10,257,880

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Partnership and S corporation			Estate and trust						
	Net income		Net loss	Net income		Net loss				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
All returns, total	4,066,433	49,288,649	6,235,889	852,362,886	2,798,970	169,046,595	611,512	34,970,717	47,005	4,416,383
No adjusted gross income	239,538	6,583,516	101,867	6,359,449	289,448	57,607,916	** 23,004	** 474,637	** 4,191	** 1,199,097
\$1 under \$5,000	52,698	409,792	53,322	278,650	53,098	768,500	**	**	**	**
\$5,000 under \$10,000	86,841	701,402	67,868	488,132	55,892	1,044,772	7,334	37,417	* 217	* 4,197
\$10,000 under \$15,000	103,050	833,097	125,505	1,121,829	71,546	674,487	** 26,099	** 193,536	** 2,228	** 43,135
\$15,000 under \$20,000	98,275	815,675	122,715	1,331,827	46,219	794,625	**	**	**	**
\$20,000 under \$25,000	122,254	965,016	130,509	1,503,612	60,622	1,227,560	15,760	127,817	* 1,000	* 1,065
\$25,000 under \$30,000	138,449	1,139,007	129,382	1,696,787	66,635	930,171	8,955	104,067	* 1,039	* 2,861
\$30,000 under \$40,000	277,424	2,279,909	230,323	3,829,421	121,933	1,654,522	21,891	207,031	* 2,045	* 8,481
\$40,000 under \$50,000	229,967	2,117,407	225,672	4,211,505	112,159	1,935,837	25,193	244,803	* 2,320	* 62,906
\$50,000 under \$75,000	679,461	6,244,214	627,914	15,160,384	332,915	4,510,498	49,292	624,874	3,075	31,069
\$75,000 under \$100,000	592,684	5,451,310	592,086	16,720,664	272,505	4,259,549	64,350	981,201	3,616	19,849
\$100,000 under \$200,000	1,025,545	9,334,956	1,633,723	72,319,782	666,216	11,582,795	166,081	3,867,251	8,736	116,677
\$200,000 under \$500,000	284,890	6,485,125	1,437,340	161,701,601	433,580	13,462,844	134,659	5,959,383	8,859	216,140
\$500,000 under \$1,000,000	75,206	2,589,017	456,962	134,130,857	122,333	10,061,495	36,576	3,952,779	3,015	189,596
\$1,000,000 under \$1,500,000	20,942	938,713	127,637	73,845,305	34,881	4,918,216	11,269	2,233,181	1,505	125,224
\$1,500,000 under \$2,000,000	9,021	466,374	55,965	46,812,739	16,104	3,633,799	5,548	1,469,555	993	147,116
\$2,000,000 under \$5,000,000	14,737	1,003,307	83,440	121,549,788	27,498	9,853,059	9,855	4,526,072	2,095	423,883
\$5,000,000 under \$10,000,000	4,371	403,963	20,794	63,143,757	8,513	7,042,786	3,167	2,626,758	923	269,407
\$10,000,000 or more	3,081	526,848	12,865	126,156,796	6,876	33,083,165	2,479	7,340,354	1,147	1,555,589
Taxable returns, total	3,061,709	35,767,816	5,367,630	833,335,085	2,035,446	103,615,410	540,545	34,158,352	35,460	3,192,571
No adjusted gross income	675	229,457	1,429	1,397,635	1,343	4,330,022	205	92,446	111	153,003
\$1 under \$5,000	** 2,006	** 1,358	* 8,104	* 20,349	** 2,491	** 3,853	** 5,010	** 21,304	0	0
\$5,000 under \$10,000	**	**	* 6,191	* 17,544	**	**	0	0	0	0
\$10,000 under \$15,000	9,227	73,946	25,438	232,096	10,035	27,103	**	**	0	0
\$15,000 under \$20,000	30,550	223,975	48,463	610,127	17,322	105,420	10,036	84,962	0	0
\$20,000 under \$25,000	45,701	396,013	51,748	641,442	22,032	517,043	* 8,125	* 52,857	0	0
\$25,000 under \$30,000	78,044	615,016	69,916	977,708	28,764	222,694	** 44,505	** 464,654	** 2,001	** 44,381
\$30,000 under \$40,000	182,880	1,437,938	144,688	2,337,155	66,188	624,357	**	**	**	**
\$40,000 under \$50,000	163,724	1,415,499	168,703	3,001,221	72,777	690,608	**	**	**	**
\$50,000 under \$75,000	567,391	5,051,510	507,877	11,658,972	288,172	2,838,034	44,764	581,772	* 3,048	* 6,676
\$75,000 under \$100,000	559,812	4,906,895	535,311	14,502,398	249,387	3,013,149	61,162	959,550	3,343	5,537
\$100,000 under \$200,000	1,010,435	9,080,634	1,606,782	71,028,949	648,987	10,044,765	163,424	3,825,232	8,506	96,085
\$200,000 under \$500,000	284,028	6,432,676	1,435,524	161,463,249	432,005	12,914,756	134,449	5,949,070	8,790	191,725
\$500,000 under \$1,000,000	75,132	2,581,910	456,840	134,090,060	122,190	9,913,252	36,558	3,948,866	3,008	186,702
\$1,000,000 or more	52,104	3,320,988	300,617	431,356,181	93,752	58,370,355	32,309	18,177,640	6,653	2,508,462
Nontaxable returns, total	996,724	13,520,833	868,259	19,027,801	763,525	65,431,185	70,967	812,365	11,544	1,223,812

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 2018 (Filing Year 2019)—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			Total [1]			Social security benefits			Taxable
	Net income		Net loss	Net income		Net loss	Unemployment compensation		Total [1]		Total [1]		Social security benefits			
	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
(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)							
All returns, total	449,332	10,814,303	1,318,235	34,209,498	4,517,744	21,998,211	29,629,805	680,495,999	21,792,987	337,046,241						
No adjusted gross income	** 37,762	** 466,798	** 171,891	** 8,281,210	12,126	67,930	910,456	19,263,820	819	7,367						
\$1 under \$5,000	**	**	**	**	47,369	115,876	1,897,937	33,690,176	11,077	39,445						
\$5,000 under \$10,000	26,461	132,813	30,545	296,576	146,400	461,383	1,877,436	34,851,949	40,733	201,047						
\$10,000 under \$15,000	** 31,458	** 279,305	** 75,258	** 1,378,996	289,373	1,075,557	2,171,921	41,596,280	212,225	296,070						
\$15,000 under \$20,000	**	**	**	**	378,140	1,548,350	1,781,086	35,135,430	889,290	1,190,416						
\$20,000 under \$25,000	15,241	143,133	43,777	868,642	337,911	1,573,245	1,612,411	32,877,770	1,324,729	3,123,347						
\$25,000 under \$30,000	12,442	166,601	38,951	855,753	325,632	1,456,701	1,304,700	28,468,562	1,246,503	4,649,523						
\$30,000 under \$40,000	31,898	456,590	87,670	1,520,669	515,901	2,590,746	2,224,532	49,073,606	2,221,499	14,198,268						
\$40,000 under \$50,000	30,350	531,617	68,361	1,380,576	381,152	1,925,617	1,898,872	40,901,277	1,898,630	19,191,783						
\$50,000 under \$75,000	68,933	1,186,837	233,755	3,804,232	760,527	3,909,736	4,368,655	95,412,370	4,367,649	67,356,622						
\$75,000 under \$100,000	44,687	1,077,969	160,720	3,005,866	510,009	2,668,040	3,262,227	79,726,816	3,262,205	65,949,317						
\$100,000 under \$200,000	99,577	2,866,072	285,768	5,899,466	651,052	3,613,078	4,662,820	134,133,555	4,661,782	113,810,915						
\$200,000 under \$500,000	39,478	2,242,246	90,216	3,532,326	145,809	879,142	1,354,583	44,342,072	1,353,761	37,664,562						
\$500,000 under \$1,000,000	7,141	678,678	18,433	1,215,456	13,068	88,959	197,592	7,167,726	197,586	6,092,477						
\$1,000,000 under \$1,500,000	1,607	166,207	5,170	459,192	1,983	13,943	46,180	1,665,814	46,139	1,415,109						
\$1,500,000 under \$2,000,000	751	100,430	2,450	306,494	647	4,923	19,125	698,552	19,124	593,765						
\$2,000,000 under \$5,000,000	1,080	205,975	3,600	658,818	524	4,193	27,665	1,036,045	27,645	890,421						
\$5,000,000 under \$10,000,000	261	59,257	961	274,288	85	565	7,128	273,461	7,121	232,297						
\$10,000,000 or more	204	53,774	708	470,939	34	227	4,479	180,719	4,472	153,486						
Taxable returns, total	292,255	8,564,931	902,372	20,717,059	3,067,593	15,511,593	20,370,842	493,913,989	19,572,947	326,808,007						
No adjusted gross income	** 3,175	** 23,781	** 4,772	** 204,518	**	**	1,066	39,180	* 14	* 438						
\$1 under \$5,000	0	0	0	0	**	**	16,020	193,821	0	0						
\$5,000 under \$10,000	0	0	**	**	**	**	20,350	229,585	* 3,129	* 19,930						
\$10,000 under \$15,000	**	**	**	**	** 66,150	** 243,509	347,967	5,515,753	56,003	70,422						
\$15,000 under \$20,000	* 1,408	* 17,582	* 6,659	* 138,240	155,554	551,166	907,255	15,109,850	519,246	730,991						
\$20,000 under \$25,000	7,766	50,729	14,406	162,043	132,296	616,757	774,945	13,272,898	720,595	1,771,635						
\$25,000 under \$30,000	* 5,157	* 71,285	20,334	328,118	185,658	779,105	929,897	19,263,650	904,477	3,482,683						
\$30,000 under \$40,000	17,996	181,643	59,552	922,251	318,063	1,513,904	1,908,718	42,690,896	1,907,717	12,576,324						
\$40,000 under \$50,000	17,696	236,219	54,330	963,987	279,367	1,412,924	1,744,861	37,845,979	1,744,861	17,827,155						
\$50,000 under \$75,000	54,404	882,692	192,380	2,833,866	630,881	3,285,349	4,238,718	92,974,449	4,237,712	65,596,918						
\$75,000 under \$100,000	39,018	968,101	149,473	2,727,797	488,334	2,523,712	3,209,021	78,481,396	3,209,014	64,907,876						
\$100,000 under \$200,000	95,833	2,637,149	279,631	5,545,389	649,221	3,593,855	4,617,379	132,995,705	4,616,382	112,844,753						
\$200,000 under \$500,000	39,363	2,233,156	89,525	3,508,379	145,728	878,523	1,352,622	44,282,643	1,351,848	37,614,705						
\$500,000 under \$1,000,000	7,135	676,951	18,427	1,215,038	13,065	88,937	197,508	7,165,325	197,508	6,090,532						
\$1,000,000 or more	3,903	585,643	12,884	2,167,433	3,274	23,851	104,515	3,852,859	104,442	3,273,647						
Nontaxable returns, total	157,076	2,249,372	415,863	13,492,439	1,450,151	6,486,619	9,258,963	186,582,011	2,220,040	10,238,233						

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 2018 (Filing Year 2019)—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		
	Number of returns (71)	Amount (72)		Number of returns (73)	Amount (74)		Number of returns (75)	Amount (76)		Number of returns (77)	Amount (78)		Number of returns (79)	Amount (80)	
All returns, total	455,127	29,715,021	5,997,449	53,875,245	324,691	9,128,988	1,171,273	209,243,963	1,993,632	32,919,323					
No adjusted gross income	121,855	6,492,993	82,741	5,163,676	27,473	2,566,909	657,890	191,463,364	21,632	309,063					
\$1 under \$5,000	107,025	5,912,399	295,822	417,531	16,103	225,332	86,367	782,251	50,723	90,206					
\$5,000 under \$10,000	24,597	1,643,643	224,152	627,008	7,106	138,492	57,999	509,603	62,002	159,968					
\$10,000 under \$15,000	21,509	1,232,713	237,160	828,227	7,472	94,520	59,608	782,984	74,554	237,824					
\$15,000 under \$20,000	14,243	899,215	242,150	1,050,771	8,733	123,955	31,842	317,956	89,142	349,260					
\$20,000 under \$25,000	13,780	892,791	221,564	744,921	11,011	191,519	29,294	553,210	97,441	477,402					
\$25,000 under \$30,000	13,691	991,066	234,593	924,424	16,588	298,969	32,195	442,946	83,970	377,197					
\$30,000 under \$40,000	21,049	1,339,515	410,527	1,451,003	22,621	450,966	31,611	459,771	154,251	757,059					
\$40,000 under \$50,000	17,802	1,403,659	328,823	1,026,764	31,448	407,183	27,533	384,562	120,699	595,431					
\$50,000 under \$75,000	19,289	1,712,420	737,958	3,033,830	38,041	517,497	39,910	1,044,051	319,275	1,948,597					
\$75,000 under \$100,000	16,620	1,429,386	696,411	2,923,567	34,735	544,448	32,297	1,065,089	276,359	2,291,282					
\$100,000 under \$200,000	25,969	2,279,519	1,339,834	7,786,587	52,614	1,012,584	47,662	2,212,955	442,309	5,163,927					
\$200,000 under \$500,000	23,939	2,138,608	653,156	8,955,329	30,548	655,400	24,975	2,081,927	160,068	5,844,549					
\$500,000 under \$1,000,000	8,451	824,884	160,340	4,533,678	11,269	371,265	6,212	1,346,321	26,685	3,656,743					
\$1,000,000 under \$1,500,000	2,416	227,765	48,326	1,968,869	3,603	241,836	2,067	741,802	5,931	2,054,006					
\$1,500,000 under \$2,000,000	967	97,480	22,076	1,203,856	1,449	217,510	937	457,261	2,902	1,068,581					
\$2,000,000 under \$5,000,000	1,480	150,783	39,487	4,094,904	2,503	352,465	1,816	1,375,667	4,072	2,690,009					
\$5,000,000 under \$10,000,000	283	27,878	12,406	2,028,988	734	129,657	597	809,634	1,025	1,466,148					
\$10,000,000 or more	182	18,304	9,922	5,111,312	644	588,479	460	2,412,610	593	3,382,070					
Taxable returns, total	131,414	10,383,713	4,636,821	44,306,829	224,063	5,268,521	205,084	33,413,367	1,571,345	29,805,057					
No adjusted gross income	* 37	* 4,318	** 49,372	** 661,871	** 1,081	** 32,136	3,077	20,233,461	58	30,697					
\$1 under \$5,000	0	0	46,718	68,019	0	0	** 11	** 11,069	** 3,014	** 3,882					
\$5,000 under \$10,000	0	0	42,082	88,033	0	0	**	**	**	**					
\$10,000 under \$15,000	* 4,164	* 284,016	**	**	**	**	* 1,588	* 23,424	15,134	36,530					
\$15,000 under \$20,000	* 4,563	* 268,509	97,924	459,573	* 5,317	* 47,490	6,477	123,991	41,501	117,385					
\$20,000 under \$25,000	* 4,765	* 386,128	107,109	285,207	* 4,789	* 81,931	7,736	115,356	43,599	185,681					
\$25,000 under \$30,000	* 4,985	* 305,590	147,626	591,646	11,758	224,214	17,304	199,257	56,370	241,819					
\$30,000 under \$40,000	14,511	728,769	290,829	954,797	14,783	311,178	17,832	220,472	107,401	454,507					
\$40,000 under \$50,000	12,488	847,654	263,753	810,774	20,676	185,821	17,728	170,426	98,667	487,078					
\$50,000 under \$75,000	15,537	1,307,654	665,012	2,737,139	33,633	487,609	28,724	650,076	303,527	1,825,772					
\$75,000 under \$100,000	11,910	1,040,830	661,881	2,612,505	30,309	486,683	25,918	749,388	263,968	1,988,163					
\$100,000 under \$200,000	22,607	1,918,014	1,321,060	7,441,316	51,591	922,464	43,232	1,835,770	438,269	4,897,442					
\$200,000 under \$500,000	22,467	1,986,332	651,177	8,849,473	30,038	627,610	24,475	1,977,374	158,913	5,623,069					
\$500,000 under \$1,000,000	8,177	795,803	160,189	4,510,037	11,190	365,153	6,153	1,331,793	26,506	3,532,586					
\$1,000,000 or more	5,204	510,096	132,089	14,236,438	8,897	1,496,234	5,828	5,771,510	14,419	10,381,447					
Nontaxable returns, total	323,713	19,331,308	1,360,628	9,568,416	100,628	3,660,466	965,189	175,830,596	422,287	3,113,265					

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions		Repatricated deferred (section 965) income as shareholders of certain foreign corporations		Limitation on business losses		Global intangible low tax income	
	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)
All returns, total	547,798	4,766,232	293,160	406,148	33,692	6,505,596	24,809	32,554,968	19,755	1,764,899
No adjusted gross income	9,708	843,028	1,055	1,186	709	129,371	15,897	18,325,839	370	27,641
\$1 under \$5,000	9,639	17,050	** 3,003	** 7,079	** 2,285	** 45,521	22	46,187	** 3,451	** 76,384
\$5,000 under \$10,000	11,817	49,546	**	**	**	**	* 16	* 21,975	**	**
\$10,000 under \$15,000	20,887	81,286	* 2,582	* 5,542	0	0	* 13	* 7,697	**	**
\$15,000 under \$20,000	12,386	48,788	* 5,330	* 5,366	**	**	* 32	* 11,614	**	**
\$20,000 under \$25,000	15,425	29,398	* 5,017	* 4,592	**	**	* 34	* 30,676	**	**
\$25,000 under \$30,000	15,585	73,302	14,148	6,647	0	0	* 52	* 23,404	* 1,087	* 910
\$30,000 under \$40,000	41,463	231,592	31,398	30,886	* 2,081	* 46,963	36	47,525	* 15	* 93
\$40,000 under \$50,000	50,859	204,905	24,209	35,992	* 6	* 30	218	127,131	* 2,036	* 117
\$50,000 under \$75,000	84,190	356,156	** 101,789	** 108,826	* 21	* 319	1,320	117,458	** 4,395	** 36,439
\$75,000 under \$100,000	55,992	360,819	**	**	1,010	766	260	227,079	**	**
\$100,000 under \$200,000	122,043	993,550	78,172	138,683	2,555	5,395	905	502,592	2,237	63,001
\$200,000 under \$500,000	45,658	445,617	21,850	48,011	3,705	146,633	1,167	1,030,956	1,626	121,991
\$500,000 under \$1,000,000	18,944	266,042	3,110	7,336	6,061	306,943	1,398	1,244,895	1,444	78,453
\$1,000,000 under \$1,500,000	8,298	71,693	810	3,499	3,568	336,005	730	834,484	908	76,073
\$1,500,000 under \$2,000,000	4,749	47,368	257	1,261	2,394	293,734	344	728,415	363	164,079
\$2,000,000 under \$5,000,000	11,073	235,030	334	935	4,495	746,752	1,116	1,852,893	869	281,266
\$5,000,000 under \$10,000,000	4,574	164,884	51	154	2,138	789,597	594	1,924,460	383	120,317
\$10,000,000 or more	4,507	246,179	43	150	2,663	3,657,567	654	5,449,690	571	718,135
Taxable returns, total	436,455	3,665,827	243,370	352,959	29,408	5,722,884	7,001	15,456,846	16,258	1,522,430
No adjusted gross income	** 1,454	** 257,454	**	**	157	12,521	312	2,357,624	18	10,492
\$1 under \$5,000	**	**	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	* 5,027	* 26,274	** 2,560	** 2,664	0	0	0	0	0	0
\$15,000 under \$20,000	* 6,063	* 19,155	**	**	** 2,087	** 46,928	0	0	** 5,129	** 19,089
\$20,000 under \$25,000	* 6,101	* 12,038	**	**	0	0	0	0	**	**
\$25,000 under \$30,000	* 7,009	* 38,623	11,118	5,999	0	0	0	0	**	**
\$30,000 under \$40,000	30,320	169,271	18,329	17,776	**	**	**	**	**	**
\$40,000 under \$50,000	40,159	172,532	15,055	26,981	0	0	** 49	** 45,026	**	**
\$50,000 under \$75,000	71,293	310,607	** 91,693	** 99,538	0	0	* 193	* 36,567	** 3,995	** 27,339
\$75,000 under \$100,000	52,926	256,910	**	**	* 997	* 697	* 12	* 35,596	**	**
\$100,000 under \$200,000	118,552	954,571	78,168	138,665	* 1,346	* 3,345	565	228,063	* 1,057	* 4,463
\$200,000 under \$500,000	45,442	425,801	21,841	47,999	3,600	137,907	1,070	850,945	1,549	105,790
\$500,000 under \$1,000,000	18,930	285,997	3,110	7,336	6,038	301,650	1,379	1,187,722	1,430	65,615
\$1,000,000 or more	33,179	756,594	1,495	6,000	15,183	5,219,837	3,421	10,715,303	3,080	1,289,643
Nontaxable returns, total	111,343	1,100,406	49,789	53,189	4,284	782,711	17,808	17,098,123	3,497	242,468

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments											
	Total		Educator expenses deduction		Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment			
	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)		
All returns, total	37,761,829	141,838,840	3,476,090	901,446	303,402	2,094,747	1,953,488	5,889,632	104,471	321,940		
No adjusted gross income	398,588	2,067,812	6,807	1,664	** 4,290	** 34,961	10,300	48,741	* 1,113	* 4,220		
\$1 under \$5,000	1,192,863	649,745	8,195	1,629	**	**	4,344	9,515	0	0		
\$5,000 under \$10,000	1,665,530	1,557,340	13,591	2,992	* 7,618	* 26,849	* 4,405	* 7,740	* 4,031	* 17,153		
\$10,000 under \$15,000	2,902,291	3,061,761	37,069	8,356	11,050	145,651	16,952	29,352	* 8,010	* 20,970		
\$15,000 under \$20,000	2,120,596	2,892,252	65,729	15,678	13,037	93,725	24,097	53,789	* 4,005	* 10,514		
\$20,000 under \$25,000	1,735,510	2,994,857	66,501	14,946	20,154	222,162	43,237	85,771	* 4,016	* 8,597		
\$25,000 under \$30,000	1,665,726	2,864,330	78,906	18,360	16,197	143,051	51,656	77,317	12,022	20,403		
\$30,000 under \$40,000	3,237,521	6,363,447	224,381	53,540	29,199	201,079	128,219	205,832	12,393	38,331		
\$40,000 under \$50,000	2,927,685	6,148,158	279,218	67,102	31,957	180,108	111,268	187,048	11,040	20,578		
\$50,000 under \$75,000	5,963,894	15,060,114	625,640	158,717	64,454	500,936	281,315	588,386	21,112	40,718		
\$75,000 under \$100,000	3,843,755	11,838,174	543,029	142,112	38,774	206,836	277,750	617,675	10,359	12,271		
\$100,000 under \$200,000	7,114,046	30,765,971	1,247,928	345,486	53,899	250,054	557,216	1,630,256	12,667	97,836		
\$200,000 under \$500,000	2,228,713	29,796,009	262,433	66,755	11,973	82,306	313,070	1,341,993	** 3,704	** 30,349		
\$500,000 under \$1,000,000	483,947	13,032,258	** 16,663	** 4,108	* 734	* 4,210	87,220	461,105	**	**		
\$1,000,000 under \$1,500,000	121,266	4,297,818	**	**	** 49	** 1,223	20,740	118,523	**	**		
\$1,500,000 under \$2,000,000	50,817	2,207,094	**	**	**	**	8,092	47,366	**	**		
\$2,000,000 under \$5,000,000	76,421	3,691,820	**	**	** 17	** 1,598	10,585	62,141	**	**		
\$5,000,000 under \$10,000,000	19,748	1,158,291	**	**	**	**	2,030	11,510	**	**		
\$10,000,000 or more	12,911	1,391,589	**	**	0	0	992	5,571	**	**		
Taxable returns, total	26,083,728	122,297,381	3,086,242	805,646	237,791	1,450,742	1,740,855	5,079,164	70,900	242,768		
No adjusted gross income	1,365	24,966	0	0	0	0	52	228	0	0		
\$1 under \$5,000	7,349	986	**	**	0	0	0	0	0	0		
\$5,000 under \$10,000	13,142	14,434	0	0	0	0	0	0	0	0		
\$10,000 under \$15,000	312,681	406,226	** 11,056	** 2,613	* 6,044	* 84,212	** 10,012	** 10,682	** 4,004	** 11,619		
\$15,000 under \$20,000	684,163	837,526	37,245	8,707	* 7,008	* 45,771	**	**	**	**		
\$20,000 under \$25,000	835,429	1,386,738	34,392	7,956	15,134	144,322	21,302	28,897	* 3,014	* 7,954		
\$25,000 under \$30,000	990,676	1,669,760	46,289	10,708	14,191	114,459	32,636	49,487	* 6,018	* 4,976		
\$30,000 under \$40,000	2,139,595	3,940,704	146,856	34,733	20,185	115,243	83,366	136,439	* 8,046	* 27,545		
\$40,000 under \$50,000	2,297,242	4,574,897	233,397	55,450	21,453	116,702	96,127	140,593	* 9,041	* 16,756		
\$50,000 under \$75,000	5,158,360	12,801,170	544,492	137,286	54,374	362,235	251,602	521,281	16,067	36,296		
\$75,000 under \$100,000	3,603,976	10,788,867	511,029	133,478	33,732	148,295	254,022	549,298	* 8,357	* 9,580		
\$100,000 under \$200,000	7,049,803	30,327,298	1,242,466	343,874	52,903	230,216	549,281	1,585,571	12,662	97,806		
\$200,000 under \$500,000	2,225,120	29,753,236	262,360	66,733	11,968	82,268	312,808	1,340,526	** 3,690	** 30,236		
\$500,000 under \$1,000,000	483,791	13,028,401	** 16,659	** 4,107	* 734	* 4,210	87,212	461,070	**	**		
\$1,000,000 or more	281,035	12,742,170	**	**	* 66	* 2,808	42,436	245,090	**	**		
Nontaxable returns, total	11,678,101	19,541,459	389,848	95,800	65,611	644,005	212,633	510,469	33,572	79,172		

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments—continued											
	Deductible part of self-employment tax		Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid			
	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)		
All returns, total	20,148,343	32,663,231	984,817	25,495,517	3,925,909	31,610,944	496,463	266,021	578,087	13,582,240		
No adjusted gross income	242,464	314,133	** 3,716	** 117,525	112,944	632,751	13,462	39,325	17,570	490,231		
\$1 under \$5,000	1,065,304	246,285	**	**	73,711	182,420	26,314	10,021	6,149	83,081		
\$5,000 under \$10,000	1,438,841	700,176	6,361	14,531	101,865	345,503	18,386	1,748	* 7,046	* 103,200		
\$10,000 under \$15,000	2,531,894	1,869,560	* 3,458	* 12,175	119,666	329,928	17,609	27,630	14,178	128,811		
\$15,000 under \$20,000	1,581,452	1,467,280	4,686	92,007	126,352	488,102	21,801	3,542	* 6,052	* 52,784		
\$20,000 under \$25,000	1,025,430	1,110,920	* 5,589	* 24,215	151,397	526,251	25,412	16,659	15,134	131,471		
\$25,000 under \$30,000	884,121	1,022,356	5,450	39,709	118,497	501,994	18,821	1,480	8,648	69,205		
\$30,000 under \$40,000	1,368,387	1,731,446	20,948	162,057	236,099	1,012,768	44,006	23,094	24,733	271,753		
\$40,000 under \$50,000	1,049,502	1,438,056	19,109	157,480	200,470	1,031,423	30,229	10,757	30,139	226,847		
\$50,000 under \$75,000	2,282,482	3,368,831	67,747	660,757	484,269	2,838,162	64,788	26,672	80,705	1,010,126		
\$75,000 under \$100,000	1,666,891	2,767,702	54,146	678,546	364,380	2,735,567	50,836	10,342	77,878	1,002,668		
\$100,000 under \$200,000	3,029,253	6,469,553	264,660	4,211,203	843,646	7,476,244	107,841	62,193	161,310	3,052,958		
\$200,000 under \$500,000	1,443,542	5,560,278	342,417	9,575,149	649,582	8,035,731	** 52,654	** 24,380	93,730	3,497,069		
\$500,000 under \$1,000,000	335,671	2,095,464	116,052	5,381,693	204,968	3,084,533	**	**	21,465	1,574,869		
\$1,000,000 under \$1,500,000	86,994	700,821	30,863	1,738,927	57,970	975,569	1,901	1,755	5,385	549,820		
\$1,500,000 under \$2,000,000	36,225	383,838	13,463	889,770	26,064	447,140	879	2,479	2,713	329,401		
\$2,000,000 under \$5,000,000	55,268	788,845	19,002	1,288,612	38,777	696,487	1,078	2,107	3,679	575,760		
\$5,000,000 under \$10,000,000	14,792	300,706	4,508	305,443	9,500	178,670	270	735	947	215,205		
\$10,000,000 or more	9,832	346,982	2,640	145,718	5,753	111,700	176	1,102	626	216,963		
Taxable returns, total	11,188,728	24,661,190	938,038	24,960,217	3,037,658	27,357,418	377,986	161,979	520,271	12,549,285		
No adjusted gross income	1,189	11,430	231	3,943	355	5,119	19	30	42	3,727		
\$1 under \$5,000	* 5,346	* 650	0	0	** 1,019	** 4,119	** 33,973	** 17,478	0	0		
\$5,000 under \$10,000	12,135	3,621	0	0	**	**	**	**	0	0		
\$10,000 under \$15,000	223,641	161,180	** 344	** 2,569	17,513	38,063	**	**	** 5,036	** 47,070		
\$15,000 under \$20,000	386,567	322,372	**	**	44,873	124,170	**	**	**	**		
\$20,000 under \$25,000	371,701	343,838	* 3,036	* 16,190	65,135	231,052	**	**	13,117	108,178		
\$25,000 under \$30,000	448,129	464,967	* 2,446	* 16,786	70,367	295,386	10,639	607	8,188	67,573		
\$30,000 under \$40,000	724,417	856,192	15,497	115,487	143,565	537,100	32,794	4,289	22,415	200,187		
\$40,000 under \$50,000	677,436	840,633	14,227	86,966	140,959	683,221	24,944	10,417	27,905	208,583		
\$50,000 under \$75,000	1,830,441	2,669,336	58,753	584,341	407,499	2,208,834	61,741	26,100	78,640	1,000,091		
\$75,000 under \$100,000	1,534,068	2,467,738	51,162	629,431	327,253	2,403,780	49,549	10,240	75,819	949,070		
\$100,000 under \$200,000	2,994,249	6,372,415	263,608	4,187,182	827,761	7,312,877	107,416	60,359	160,717	3,014,438		
\$200,000 under \$500,000	1,440,791	5,551,431	342,229	9,568,266	648,422	8,021,118	** 52,611	** 24,284	93,618	3,491,679		
\$500,000 under \$1,000,000	335,578	2,084,846	116,040	5,381,162	204,928	3,083,889	**	**	21,442	1,573,184		
\$1,000,000 or more	203,037	2,500,540	70,466	4,367,892	138,008	2,408,690	4,299	8,176	13,333	1,885,505		
Nontaxable returns, total	8,959,615	8,002,041	46,780	535,300	888,251	4,253,526	118,477	104,041	57,816	1,032,955		

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments—continued											
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction			
	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)	Number of returns (115)	Amount (116)	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)		
All returns, total	2,469,291	12,503,200	12,425,040	13,434,708	27,064	56,458	182,910	1,720,704	6,256	7,336		
No adjusted gross income	18,468	98,208	84,066	95,682	2,320	7,697	14,279	159,451	0	0		
\$1 under \$5,000	7,431	26,848	93,951	85,276	** 2,989	** 7,989	* 2,658	* 705	0	0		
\$5,000 under \$10,000	30,129	127,666	192,940	181,123	0	0	* 2,149	* 5,741	0	0		
\$10,000 under \$15,000	51,318	170,150	300,385	253,001	**	**	** 12,758	** 27,959	0	0		
\$15,000 under \$20,000	67,044	191,562	439,389	391,739	0	0	**	**	0	0		
\$20,000 under \$25,000	80,470	292,327	585,986	515,647	0	0	3,420	18,373	** 2,084	** 1,820		
\$25,000 under \$30,000	83,716	300,517	637,110	597,869	0	0	2,582	8,915	0	0		
\$30,000 under \$40,000	231,848	906,043	1,535,718	1,510,579	* 2,363	* 5,388	8,951	30,741	0	0		
\$40,000 under \$50,000	228,472	928,076	1,520,162	1,797,947	* 2,043	* 1,419	6,600	14,572	0	0		
\$50,000 under \$75,000	518,210	2,314,195	2,898,949	3,301,632	** 6,065	** 13,161	** 37,590	** 84,851	**	**		
\$75,000 under \$100,000	302,295	1,703,015	1,573,662	1,778,273	**	**	**	**	* 3,015	* 3,108		
\$100,000 under \$200,000	689,726	3,911,986	2,562,722	2,925,941	11,283	20,804	42,459	177,533	** 1,155	** 2,408		
\$200,000 under \$500,000	123,704	1,168,512	0	0	0	0	31,236	174,435	**	**		
\$500,000 under \$1,000,000	23,568	236,163	0	0	0	0	9,134	97,443	**	**		
\$1,000,000 under \$1,500,000	6,411	62,426	0	0	0	0	2,973	96,974	**	**		
\$1,500,000 under \$2,000,000	2,274	23,135	0	0	0	0	1,500	53,923	**	**		
\$2,000,000 under \$5,000,000	3,272	33,174	0	0	0	0	2,870	195,642	**	**		
\$5,000,000 under \$10,000,000	630	6,265	0	0	0	0	952	131,885	**	**		
\$10,000,000 or more	303	2,931	0	0	0	0	798	441,561	0	0		
Taxable returns, total	2,078,040	10,890,789	10,243,304	11,452,470	16,518	29,719	136,071	1,428,364	5,226	6,101		
No adjusted gross income	39	230	17	18	**	**	**	**	0	0		
\$1 under \$5,000	0	0	0	0	0	0	** 4,425	** 1,818	0	0		
\$5,000 under \$10,000	**	**	0	0	0	0	**	**	0	0		
\$10,000 under \$15,000	** 5,063	** 22,224	73,300	67,551	0	0	**	**	0	0		
\$15,000 under \$20,000	20,177	43,451	243,963	236,673	0	0	**	**	0	0		
\$20,000 under \$25,000	46,646	144,492	376,229	326,332	0	0	**	**	0	0		
\$25,000 under \$30,000	46,372	146,100	462,455	464,107	0	0	* 2,120	* 6,292	0	0		
\$30,000 under \$40,000	167,302	617,791	1,181,701	1,217,625	** 5,373	** 9,122	** 38,519	** 78,541	0	0		
\$40,000 under \$50,000	189,076	761,448	1,310,462	1,595,794	**	**	**	**	0	0		
\$50,000 under \$75,000	465,836	2,072,721	2,574,330	2,975,535	**	**	**	**	* 1,057	* 587		
\$75,000 under \$100,000	290,130	1,652,116	1,477,520	1,662,429	**	**	**	**	* 3,015	* 3,108		
\$100,000 under \$200,000	687,467	3,899,610	2,543,328	2,906,407	11,145	20,597	41,674	153,471	** 1,133	** 2,325		
\$200,000 under \$500,000	123,496	1,166,694	0	0	0	0	31,122	171,473	**	**		
\$500,000 under \$1,000,000	23,551	236,025	0	0	0	0	9,129	97,357	**	**		
\$1,000,000 or more	12,884	127,889	0	0	0	0	9,083	919,413	* 21	* 81		
Nontaxable returns, total	391,251	1,612,411	2,181,736	1,982,238	10,546	26,738	46,838	292,340	* 1,029	* 1,235		

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 2018 (Filing Year 2019)—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction		Additional standard deduction		Disaster loss deduction	
	Foreign housing deduction		Other adjustments		Basic standard deduction		Additional standard deduction		Disaster loss deduction			
	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)		
All returns, total	3,455	69,527	154,399	1,521,187	134,270,136	2,208,536,922	22,811,275	44,168,254	15,284	327,424		
No adjusted gross income	* 1,014	* 7,884	981	15,422	0	0	0	0	0	0		
\$1 under \$5,000	0	0	** 4,235	** 48,800	9,094,673	82,521,106	1,384,093	2,475,070	0	0		
\$5,000 under \$10,000	* 3	* 40	* 4,056	* 22,878	9,892,191	119,446,308	1,456,955	2,643,964	0	0		
\$10,000 under \$15,000	** 7	** 39	**	**	11,246,947	161,042,227	1,755,621	3,215,938	0	0		
\$15,000 under \$20,000	**	**	** 5,139	* 36,801	9,975,823	148,877,221	1,508,704	2,773,379	0	0		
\$20,000 under \$25,000	** 8	** 128	* 6,198	* 26,284	9,305,299	141,720,078	1,329,654	2,488,754	** 4,093	** 75,513		
\$25,000 under \$30,000	* 4	* 39	11,178	63,115	8,707,697	135,027,094	1,122,742	2,169,633	**	**		
\$30,000 under \$40,000	* 8	* 130	18,218	210,666	14,860,464	234,078,140	1,972,320	3,786,735	**	**		
\$40,000 under \$50,000	** 2,378	** 60,377	15,150	64,770	11,232,837	181,888,363	1,619,952	3,113,335	**	**		
\$50,000 under \$75,000	**	**	27,379	196,710	19,000,738	338,130,628	3,486,263	6,654,988	* 4,316	* 93,335		
\$75,000 under \$100,000	14	101	24,252	135,488	11,348,956	230,155,536	2,537,883	5,105,120	0	0		
\$100,000 under \$200,000	**	**	24,904	129,466	15,514,166	343,002,296	3,564,057	7,454,664	* 4,967	* 70,520		
\$200,000 under \$500,000	**	**	** 12,710	** 570,788	3,588,158	81,407,637	930,813	1,986,177	1,839	53,133		
\$500,000 under \$1,000,000	**	**	**	**	380,498	8,552,787	107,399	227,350	** 69	** 34,925		
\$1,000,000 under \$1,500,000	**	**	**	**	64,898	1,440,494	19,123	40,436	**	**		
\$1,500,000 under \$2,000,000	**	**	**	**	23,106	510,105	6,668	14,063	**	**		
\$2,000,000 under \$5,000,000	**	**	**	**	27,316	599,847	7,241	14,981	**	**		
\$5,000,000 under \$10,000,000	**	**	**	**	4,597	99,858	1,303	2,674	**	**		
\$10,000,000 or more	19	789	**	**	1,774	37,197	482	992	0	0		
Taxable returns, total	2,328	60,025	115,058	1,161,503	84,551,703	1,440,164,472	16,508,403	32,086,191	11,898	228,870		
No adjusted gross income	0	0	**	**	0	0	0	0	0	0		
\$1 under \$5,000	0	0	0	0	133,312	221,812	* 7,566	* 12,105	0	0		
\$5,000 under \$10,000	0	0	0	0	170,824	741,171	* 3,014	* 4,823	0	0		
\$10,000 under \$15,000	0	0	0	0	2,542,992	29,234,992	261,603	416,009	0	0		
\$15,000 under \$20,000	0	0	** 2,005	** 17,448	4,900,553	57,731,401	790,192	1,261,296	0	0		
\$20,000 under \$25,000	0	0	* 5,155	* 12,668	4,978,136	59,703,178	671,817	1,076,233	0	0		
\$25,000 under \$30,000	0	0	* 6,011	* 28,313	5,203,079	69,058,176	837,254	1,534,582	** 2,024	** 11,475		
\$30,000 under \$40,000	0	0	10,049	63,049	10,143,016	141,485,810	1,794,541	3,437,667	**	**		
\$40,000 under \$50,000	** 1,961	** 40,190	** 31,363	** 206,979	9,079,368	136,234,095	1,545,584	2,973,733	0	0		
\$50,000 under \$75,000	**	**	**	**	16,928,653	291,091,476	3,443,561	6,588,207	* 3,011	* 62,361		
\$75,000 under \$100,000	0	0	23,199	133,765	10,954,413	220,928,904	2,522,688	5,073,610	0	0		
\$100,000 under \$200,000	**	**	24,582	128,797	15,435,034	341,240,518	3,558,174	7,442,507	* 4,967	* 70,520		
\$200,000 under \$500,000	**	**	** 12,695	** 570,487	3,581,032	81,267,949	930,263	1,985,040	** 1,867	** 82,870		
\$500,000 under \$1,000,000	**	**	**	**	379,837	8,541,304	107,355	227,280	**	**		
\$1,000,000 or more	368	19,836	**	**	121,453	2,683,686	34,789	73,100	* 29	* 1,644		
Nontaxable returns, total	1,127	9,502	39,340	359,684	49,718,433	768,372,450	6,302,872	12,082,063	3,385	98,554		

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions		Qualified business income deduction		Capital construction fund reduction		Domestic production activities deductions passed through from an agricultural or horticultural cooperative	
	Number of returns (131)	Amount (132)	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)	Number of returns (137)	Amount (138)
All returns, total	17,532,592	648,881,712	18,664,592	149,950,908	15,479	114,763	10,123	161,009
No adjusted gross income	0	0	0	0	** 4,289	** 12,026	** 2,529	** 6,173
\$1 under \$5,000	92,420	2,335,168	13,165	1,957	0	0	0	0
\$5,000 under \$10,000	120,906	2,552,696	17,283	3,526	0	0	0	0
\$10,000 under \$15,000	207,328	4,379,842	461,792	124,793	**	**	**	**
\$15,000 under \$20,000	209,844	4,580,181	700,366	435,247	**	**	**	**
\$20,000 under \$25,000	303,327	7,429,066	627,966	617,948	**	**	**	**
\$25,000 under \$30,000	273,628	6,140,017	823,320	899,238	**	**	**	**
\$30,000 under \$40,000	649,115	14,988,963	1,344,600	2,191,568	**	**	**	**
\$40,000 under \$50,000	784,475	18,461,085	1,233,536	2,447,694	**	**	**	**
\$50,000 under \$75,000	2,459,939	57,317,895	2,796,606	7,659,014	* 1,885	* 8,464	* 594	* 1,558
\$75,000 under \$100,000	2,336,453	60,335,940	2,243,232	7,471,483	* 1,369	* 8,443	* 279	* 4,954
\$100,000 under \$200,000	5,632,362	172,150,106	4,862,158	25,985,353	4,806	8,971	2,324	10,546
\$200,000 under \$500,000	3,317,477	129,713,513	2,673,099	34,396,903	2,370	25,813	2,312	48,040
\$500,000 under \$1,000,000	727,878	44,089,547	531,912	14,947,541	613	9,007	** 2,086	** 89,739
\$1,000,000 under \$1,500,000	176,774	16,496,165	141,177	8,543,282	* 191	* 1,414	**	**
\$1,500,000 under \$2,000,000	75,460	9,419,974	61,432	5,392,744	* 33	* 3,981	**	**
\$2,000,000 under \$5,000,000	114,680	23,427,335	94,062	15,200,596	84	23,108	**	**
\$5,000,000 under \$10,000,000	30,191	14,127,465	24,155	8,268,076	26	8,732	**	**
\$10,000,000 or more	20,337	60,936,754	14,730	15,363,946	13	4,806	**	**
Taxable returns, total	15,862,224	586,576,764	15,916,013	144,991,152	12,795	105,322	9,611	153,860
No adjusted gross income	0	0	0	0	0	0	0	0
\$1 under \$5,000	* 2,306	* 48,699	10,995	1,903	0	0	0	0
\$5,000 under \$10,000	6,138	24,442	16,272	3,504	0	0	0	0
\$10,000 under \$15,000	16,420	164,212	192,563	59,279	0	0	0	0
\$15,000 under \$20,000	76,306	1,019,489	404,104	282,832	0	0	** 2,708	** 3,900
\$20,000 under \$25,000	152,496	2,367,076	368,633	423,709	0	0	0	0
\$25,000 under \$30,000	160,901	2,622,295	455,579	586,355	** 1,918	** 4,781	0	0
\$30,000 under \$40,000	441,212	8,028,187	796,036	1,317,137	0	0	**	**
\$40,000 under \$50,000	614,498	12,066,829	894,237	1,626,305	**	**	**	**
\$50,000 under \$75,000	2,193,605	46,175,195	2,336,183	6,254,874	* 1,538	* 7,971	**	**
\$75,000 under \$100,000	2,195,220	52,509,889	2,083,603	6,715,015	* 1,231	* 8,384	* 230	* 4,049
\$100,000 under \$200,000	5,547,003	165,233,703	4,819,985	25,645,904	4,790	8,345	2,296	9,537
\$200,000 under \$500,000	3,311,584	128,714,004	2,670,449	34,364,527	2,358	24,792	2,295	47,185
\$500,000 under \$1,000,000	727,409	43,856,248	531,846	14,944,960	613	9,007	** 2,083	** 89,190
\$1,000,000 or more	417,126	123,746,495	335,529	52,764,849	347	42,040	**	**
Nontaxable returns, total	1,670,368	62,304,947	2,748,579	4,959,756	2,685	9,441	512	7,149

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 2018 (Filing Year 2019)—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
	(139)	(140)	(141)	(142)	(143)	(144)	(145)	(146)
All returns, total	120,916,002	8,941,445,098	244,007	4,022,755	3,206,967	4,433,822	120,367,473	1,651,822,411
No adjusted gross income	0	0	3,438	152,796	38,973	11,845	44,122	173,736
\$1 under \$5,000	312,211	398,676	* 5	* 153	53,063	14,369	192,798	33,318
\$5,000 under \$10,000	250,117	683,712	* 1,012	* 689	89,219	35,963	272,210	79,543
\$10,000 under \$15,000	4,094,075	6,259,923	* 1,197	* 2,009	150,902	60,740	4,059,838	670,752
\$15,000 under \$20,000	7,222,686	33,024,190	* 86	* 641	253,332	78,071	7,154,952	3,302,227
\$20,000 under \$25,000	8,129,653	67,813,142	* 999	* 146,951	299,792	99,400	8,118,231	7,051,893
\$25,000 under \$30,000	8,772,733	101,447,822	* 1,093	* 4,434	352,407	193,078	8,661,415	10,814,095
\$30,000 under \$40,000	15,420,628	283,798,618	** 234	** 4,216	151,556	451,556	15,310,556	30,920,419
\$40,000 under \$50,000	11,966,839	331,119,102	**	**	411,021	442,980	11,903,990	36,636,416
\$50,000 under \$75,000	21,410,440	908,232,889	4,872	30,083	551,034	1,202,911	21,361,562	111,535,690
\$75,000 under \$100,000	13,655,130	880,485,810	5,816	26,112	201,499	682,931	13,633,000	115,362,793
\$100,000 under \$200,000	21,132,583	2,325,807,851	31,382	159,352	163,670	950,153	21,107,427	356,578,742
\$200,000 under \$500,000	6,902,329	1,722,797,847	91,442	767,241	** 25,323	** 198,131	6,900,600	340,582,525
\$500,000 under \$1,000,000	1,107,742	679,065,650	30,022	551,576	**	**	1,107,910	174,338,982
\$1,000,000 under \$1,500,000	241,583	264,924,951	22,774	379,082	758	8,812	241,601	76,078,397
\$1,500,000 under \$2,000,000	98,519	154,372,748	16,429	320,631	174	926	98,513	45,958,603
\$2,000,000 under \$5,000,000	141,895	382,447,835	23,521	608,909	188	1,379	141,897	116,286,200
\$5,000,000 under \$10,000,000	34,747	215,846,207	5,838	259,151	43	510	34,755	64,898,612
\$10,000,000 or more	22,092	582,918,123	3,847	608,732	14	67	22,096	160,519,466
Taxable returns, total	100,414,509	8,641,495,369	242,731	4,010,371	2,095,946	3,730,722	100,421,149	1,619,576,537
No adjusted gross income	0	0	2,969	142,540	**	**	3,130	147,041
\$1 under \$5,000	134,612	185,958	* 5	* 153	0	0	136,176	18,861
\$5,000 under \$10,000	176,963	560,300	* 1,012	* 689	0	0	177,974	43,115
\$10,000 under \$15,000	2,559,403	4,420,629	* 1,194	* 2,008	** 40,258	** 7,453	2,559,412	448,142
\$15,000 under \$20,000	4,978,263	25,840,759	** 1,082	** 147,585	142,566	35,235	4,978,342	2,606,863
\$20,000 under \$25,000	5,131,633	51,173,484	**	**	176,865	49,806	5,131,634	5,389,915
\$25,000 under \$30,000	5,365,977	72,672,614	* 1,093	* 4,434	221,754	123,681	5,365,983	7,889,829
\$30,000 under \$40,000	10,585,163	214,408,689	** 192	** 4,043	438,741	358,259	10,585,229	23,853,775
\$40,000 under \$50,000	9,693,833	280,711,067	**	**	304,537	360,950	9,693,866	31,442,557
\$50,000 under \$75,000	19,122,249	827,972,725	4,858	29,942	415,563	1,046,614	19,122,258	102,829,151
\$75,000 under \$100,000	13,149,606	852,044,779	5,807	26,037	170,470	619,131	13,149,633	112,282,224
\$100,000 under \$200,000	20,980,805	2,313,588,446	31,189	158,868	158,750	920,194	20,982,035	355,109,541
\$200,000 under \$500,000	6,890,716	1,720,267,300	90,912	766,230	** 25,266	** 197,705	6,889,966	340,043,479
\$500,000 under \$1,000,000	1,106,844	678,517,397	30,016	551,549	**	**	1,107,030	174,173,971
\$1,000,000 or more	538,444	1,599,151,240	72,403	2,176,240	1,177	11,694	538,482	463,298,075
Nontaxable returns, total	20,501,493	299,949,729	1,276	12,384	1,111,021	703,100	19,946,324	32,245,873

* 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 detail of sales of capital assets reported on Form 1040, Schedule D.
 NOTE: Detail may not add to totals because of rounding.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

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 2018 (Filing Year 2019)
(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	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	13,430,518	928,929,241	7,810,026	17,105,832	4,788,665	50,073,309	7,986,075	263,199,415	4,830,616	30,606,354	6,535,844	64,753,936
No adjusted gross income	172,040	17,157,668	378,816	954,011	62,980	1,201,978	253,930	28,049,344	75,279	992,910	129,106	4,762,443
\$1 under \$5,000	256,589	576,127	288,114	572,065	92,412	110,081	194,898	3,555,900	98,895	129,450	121,234	534,297
\$5,000 under \$10,000	272,636	864,554	240,251	506,921	95,595	80,645	165,531	3,968,773	101,300	104,983	109,972	595,641
\$10,000 under \$15,000	283,640	1,049,801	247,718	521,429	93,745	137,946	186,678	3,675,807	95,992	232,850	133,068	656,494
\$15,000 under \$20,000	281,197	1,449,840	215,599	447,866	89,376	91,954	167,322	4,117,993	98,997	143,368	124,183	994,645
\$20,000 under \$25,000	314,235	1,788,075	198,741	409,488	118,235	165,478	152,299	3,660,634	114,973	224,053	119,624	627,055
\$25,000 under \$30,000	258,935	1,592,081	199,302	412,866	89,084	241,408	157,818	2,915,060	91,647	366,846	124,594	536,447
\$30,000 under \$40,000	571,610	3,840,788	379,947	786,163	205,952	343,083	313,513	6,100,901	216,404	388,937	250,054	1,443,843
\$40,000 under \$50,000	605,364	4,685,988	377,619	785,603	207,113	419,075	354,953	5,437,431	212,730	493,124	297,534	1,079,689
\$50,000 under \$75,000	1,592,697	14,544,165	1,007,558	2,146,727	571,137	1,424,029	900,029	15,172,463	570,597	1,590,782	730,559	3,345,282
\$75,000 under \$100,000	1,536,807	18,873,902	876,932	1,857,013	529,965	1,493,965	844,462	15,357,428	525,766	1,473,137	718,723	4,359,775
\$100,000 under \$200,000	3,765,591	72,197,368	1,915,726	4,145,099	1,342,998	4,752,657	2,058,032	43,600,167	1,348,782	5,179,220	1,749,575	12,407,475
\$200,000 under \$500,000	2,540,594	123,933,211	1,121,033	2,611,184	953,555	6,516,534	1,531,469	48,933,755	966,516	6,525,964	1,310,940	16,633,953
\$500,000 under \$1,000,000	617,008	89,250,937	242,833	618,437	216,111	4,744,926	428,886	23,726,656	207,473	4,081,030	372,755	10,505,218
\$1,000,000 under \$1,500,000	152,776	48,628,897	54,749	148,884	52,867	2,096,275	112,558	9,382,544	49,028	1,680,205	97,797	4,336,214
\$1,500,000 under \$2,000,000	65,372	32,898,681	22,916	63,206	63,206	1,515,838	50,193	6,498,163	19,103	919,176	43,999	2,788,249
\$2,000,000 under \$5,000,000	99,067	100,446,439	31,637	88,765	31,740	4,518,476	78,384	14,358,514	26,696	2,326,278	69,519	7,162,842
\$5,000,000 under \$10,000,000	26,267	75,020,401	7,002	19,951	8,345	3,123,391	21,078	7,742,548	6,338	1,258,000	19,272	3,799,843
\$10,000,000 or more	18,091	320,130,316	3,532	10,153	5,892	17,195,571	14,044	16,945,337	4,099	2,496,042	13,336	8,184,540
Taxable returns, total	11,490,169	895,551,139	6,135,164	13,326,114	4,155,769	47,861,825	6,676,984	205,537,687	4,166,478	28,081,945	5,650,105	73,856,049
No adjusted gross income	1,421	4,018,156	3,094	624	624	300,851	1,423	1,228,588	639	99,255	826	185,452
\$1 under \$5,000	31,594	56,883	7,161	9,502	12,401	12,118	10,221	14,620	12,401	13,068	* 7,216	* 12,821
\$5,000 under \$10,000	36,920	136,323	5,188	3,411	14,201	7,678	10,507	109,010	14,201	7,678	9,402	6,973
\$10,000 under \$15,000	47,083	196,238	40,249	60,284	18,093	34,911	33,693	334,855	19,181	35,172	28,988	140,326
\$15,000 under \$20,000	110,182	258,094	92,669	179,389	35,221	24,340	60,009	1,127,298	37,609	39,263	45,830	276,140
\$20,000 under \$25,000	132,468	535,027	101,367	189,565	49,083	49,128	73,763	813,842	50,488	105,318	61,765	307,412
\$25,000 under \$30,000	145,561	566,482	126,722	243,186	55,965	111,067	99,809	1,195,881	56,493	176,731	79,742	193,197
\$30,000 under \$40,000	403,289	1,690,909	299,106	600,825	156,971	278,028	230,558	3,465,359	166,206	297,071	184,920	747,859
\$40,000 under \$50,000	472,292	2,516,010	317,144	638,927	163,594	326,219	281,755	3,758,192	167,826	367,284	239,126	537,688
\$50,000 under \$75,000	1,430,209	11,011,997	920,103	1,961,506	522,533	1,128,348	812,324	12,146,156	521,397	1,340,280	662,034	2,687,559
\$75,000 under \$100,000	1,457,388	15,951,885	846,629	1,786,176	509,692	1,443,988	806,494	13,622,983	507,208	1,443,070	685,813	3,867,092
\$100,000 under \$200,000	3,706,995	69,142,109	1,897,189	4,097,686	1,328,821	4,499,180	2,022,994	41,215,038	1,335,135	4,922,610	1,719,065	11,680,852
\$200,000 under \$500,000	2,536,530	123,444,168	1,118,493	2,604,715	952,206	6,471,556	1,528,753	48,413,842	965,114	6,490,284	1,308,968	16,502,378
\$500,000 under \$1,000,000	616,821	89,190,172	242,446	617,434	216,029	4,738,256	428,603	23,625,715	207,377	4,072,233	372,603	10,495,943
\$1,000,000 or more	361,418	576,836,887	119,635	330,416	120,334	28,436,154	276,077	54,466,307	105,203	8,672,630	243,906	26,214,378
Nontaxable returns, total	1,940,348	33,378,102	1,674,862	3,779,718	632,896	2,211,484	1,309,091	57,661,729	664,138	2,524,409	885,738	10,897,886

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 2018 (Filing Year 2019)—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—continued											
	With basis reported and no Form 8949				With basis reported and no Form 8949				With basis reported on Form 8949			
	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)
All returns, total	2,846,584	420,757,462	2,828,907	430,019,263	1,212,308	4,719,613	1,552,604	13,981,415	8,317,928	3,827,259,424	8,293,009	4,047,018,123
No adjusted gross income	44,847	13,216,760	44,805	13,549,301	16,277	138,539	27,478	471,081	157,103	195,223,853	155,926	207,108,229
\$1 under \$5,000	61,444	10,675,823	61,444	10,818,956	26,882	27,186	32,345	170,320	163,344	40,966,773	162,697	42,361,704
\$5,000 under \$10,000	49,987	5,269,059	47,985	5,437,341	26,596	13,203	23,383	181,485	153,997	31,882,744	154,560	33,295,074
\$10,000 under \$15,000	55,178	4,663,565	55,370	4,813,596	26,149	21,488	23,780	171,519	176,970	60,379,855	177,934	64,690,676
\$15,000 under \$20,000	62,288	4,991,512	61,276	5,155,898	28,069	35,409	32,212	199,795	165,000	16,571,169	165,008	17,205,362
\$20,000 under \$25,000	57,410	2,647,236	57,439	2,809,311	22,589	6,517	33,817	168,591	167,646	27,050,647	165,652	27,600,833
\$25,000 under \$30,000	59,759	967,323	59,758	966,498	26,304	33,358	30,101	32,533	153,794	33,410,730	151,672	34,237,422
\$30,000 under \$40,000	129,387	8,440,020	125,484	8,656,049	68,167	61,823	53,833	277,852	327,646	76,651,849	328,502	82,424,690
\$40,000 under \$50,000	136,686	5,453,811	134,798	5,571,078	58,490	68,428	79,220	185,694	360,534	70,401,134	359,368	73,209,372
\$50,000 under \$75,000	325,079	18,274,108	323,115	18,574,775	137,957	238,419	169,270	539,076	936,280	231,686,872	933,827	253,143,561
\$75,000 under \$100,000	322,638	31,712,367	322,275	32,023,007	142,423	311,201	172,236	621,841	913,964	148,853,449	906,165	155,546,607
\$100,000 under \$200,000	783,914	92,342,000	781,563	93,961,984	342,382	903,061	422,353	2,523,045	2,245,196	651,822,781	2,242,780	695,583,117
\$200,000 under \$500,000	537,213	89,746,892	533,673	91,414,799	225,495	1,289,150	302,679	2,957,057	1,675,214	774,062,188	1,669,964	802,501,624
\$500,000 under \$1,000,000	138,347	45,683,631	138,025	46,883,575	42,652	585,810	91,112	1,785,754	441,534	531,790,420	441,149	551,883,239
\$1,000,000 under \$1,500,000	34,291	15,973,358	33,991	16,416,690	9,740	214,951	23,898	658,283	115,586	199,638,439	115,044	205,761,365
\$1,500,000 under \$2,000,000	15,134	9,607,215	15,084	10,019,261	3,896	92,237	10,834	504,283	50,052	87,241,836	49,970	89,334,614
\$2,000,000 under \$5,000,000	22,862	27,728,057	22,758	28,516,143	5,960	264,575	16,484	1,052,661	77,742	295,269,172	77,504	351,906,600
\$5,000,000 under \$10,000,000	6,101	11,402,953	6,083	11,712,051	1,409	228,305	4,539	537,403	21,321	123,565,254	21,297	126,346,403
\$10,000,000 or more	4,020	21,961,773	4,002	22,718,961	872	185,954	3,029	943,141	15,005	230,840,260	14,987	232,877,631
Taxable returns, total	2,456,332	370,147,871	2,443,389	378,133,383	1,034,079	4,353,944	1,350,709	12,339,457	7,196,269	3,287,103,747	7,171,809	3,475,278,358
No adjusted gross income	555	697,178	552	697,069	274	18,603	278	18,493	1,037	7,543,195	1,036	8,158,365
\$1 under \$5,000	* 3,561	* 63,409	* 3,561	* 63,124	** 5,089	** 4,957	** 4,729	** 3,133	18,058	833,486	17,057	903,806
\$5,000 under \$10,000	* 6,258	* 29,148	* 6,258	* 27,609	**	**	**	**	17,346	375,307	17,346	380,067
\$10,000 under \$15,000	13,516	1,273,550	13,516	1,357,617	* 4,885	* 630	6,618	84,697	39,248	2,071,869	39,164	2,228,702
\$15,000 under \$20,000	19,044	1,351,860	19,044	1,413,008	7,417	4,001	11,626	65,148	66,149	3,935,258	65,148	4,051,507
\$20,000 under \$25,000	31,168	1,846,488	31,168	1,932,270	11,312	3,412	18,855	89,193	78,556	17,084,152	77,555	17,378,884
\$25,000 under \$30,000	42,734	350,740	42,734	345,071	17,599	16,287	22,829	10,617	94,141	14,554,133	93,020	14,841,765
\$30,000 under \$40,000	96,910	5,312,824	94,982	5,466,859	48,659	41,346	40,866	195,381	243,197	17,507,175	244,084	17,975,419
\$40,000 under \$50,000	108,251	3,592,442	106,255	3,658,174	44,688	43,263	63,559	108,996	295,755	24,576,616	295,804	25,771,539
\$50,000 under \$75,000	294,389	13,109,479	292,426	13,336,156	128,578	216,019	149,442	442,696	855,533	206,077,966	852,070	226,668,111
\$75,000 under \$100,000	310,359	31,183,038	309,997	31,449,414	136,793	299,690	165,590	566,065	880,265	135,984,798	872,465	141,509,193
\$100,000 under \$200,000	772,317	89,851,665	769,970	91,328,786	338,980	855,393	414,178	2,332,514	2,213,228	621,538,503	2,209,830	662,506,280
\$200,000 under \$500,000	536,593	89,250,846	533,060	90,913,961	225,277	1,283,109	302,284	2,946,224	1,672,744	769,760,451	1,667,503	797,996,340
\$500,000 under \$1,000,000	138,301	45,587,894	137,979	46,785,577	42,637	583,260	91,081	1,780,943	441,401	531,641,922	441,020	551,731,858
\$1,000,000 or more	82,379	86,647,308	81,890	89,358,690	21,861	983,975	58,771	3,695,356	279,610	933,618,917	278,706	1,003,176,541
Nontaxable returns, total	390,253	50,609,591	385,518	51,885,880	178,230	365,669	201,895	1,641,958	1,121,659	540,155,677	1,121,200	571,739,765

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 2018 (Filing Year 2019)—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—continued											
	With basis reported on Form 8949				With no basis reported				Net short-term cost or basis			
	Net short-term adjustment		Net short-term gain		Net short-term loss		Net short-term sales price		Net short-term		Net short-term adjustment	
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	2,463,979	178,907,147	3,243,350	18,678,298	4,793,926	59,529,850	2,169,346	254,475,782	1,893,934	258,164,667	217,366	2,606,089
No adjusted gross income	58,894	9,973,353	55,835	562,147	96,495	2,473,169	33,166	13,929,438	29,522	15,181,510	4,035	498,993
\$1 under \$5,000	35,598	1,160,690	66,291	101,862	83,894	336,103	24,468	11,102,820	21,344	11,980,353	995	855,428
\$5,000 under \$10,000	47,193	1,197,381	69,131	67,223	79,914	332,173	23,558	887,257	24,396	1,028,436	4,955	88,097
\$10,000 under \$15,000	40,077	4,082,424	64,657	171,837	105,480	400,232	37,912	1,431,751	35,182	1,459,489	4,824	27,673
\$15,000 under \$20,000	36,752	392,356	69,968	105,355	84,177	347,192	28,606	1,530,838	26,512	1,689,392	843	7,234
\$20,000 under \$25,000	51,187	284,333	82,916	116,903	77,459	382,756	36,691	807,722	31,196	832,669	4,594	14,180
\$25,000 under \$30,000	44,881	669,948	59,748	294,220	86,844	450,964	40,855	959,380	37,542	976,161	3,043	17,836
\$30,000 under \$40,000	89,988	5,132,702	139,416	268,932	176,266	909,070	72,027	1,384,577	63,558	1,700,856	4,854	256,671
\$40,000 under \$50,000	97,942	2,541,844	140,039	365,623	198,894	632,017	69,323	1,867,857	61,319	2,106,036	5,887	61,273
\$50,000 under \$75,000	260,965	20,242,369	367,958	968,651	532,608	2,182,970	7,602,262	7,811,439	175,359	7,811,439	17,319	250,298
\$75,000 under \$100,000	257,008	4,401,798	349,985	873,925	527,551	3,165,286	189,995	8,244,832	163,965	8,462,436	16,037	126,026
\$100,000 under \$200,000	606,014	38,040,702	910,931	2,782,857	1,275,156	8,502,490	532,759	22,880,470	459,464	23,537,345	49,466	448,626
\$200,000 under \$500,000	529,106	20,577,677	651,464	3,959,750	979,919	11,821,509	566,123	42,282,417	496,214	43,899,150	66,121	1,603,420
\$500,000 under \$1,000,000	173,203	14,902,542	141,582	2,627,925	289,054	7,818,201	177,727	25,592,351	156,418	24,715,437	20,795	726,337
\$1,000,000 under \$1,500,000	50,656	3,824,329	33,841	1,086,038	78,902	3,384,634	49,403	14,151,411	43,765	13,955,716	5,305	128,257
\$1,500,000 under \$2,000,000	23,552	618,723	13,305	599,141	35,882	2,073,196	22,065	9,660,110	19,814	9,456,823	2,676	149,310
\$2,000,000 under \$5,000,000	39,582	52,646,541	18,798	1,419,419	57,466	5,410,308	34,967	25,711,289	31,293	25,631,409	4,073	19,549
\$5,000,000 under \$10,000,000	12,011	551,403	4,507	637,717	16,369	2,867,463	10,478	12,933,728	9,462	12,694,652	1,383	140,951
\$10,000,000 or more	9,372	-2,333,969	2,987	1,668,775	11,658	6,040,114	8,388	51,515,274	7,609	51,045,359	1,181	485,263
Taxable returns, total	2,127,720	152,025,314	2,801,665	17,038,780	4,155,987	53,188,077	1,929,885	221,441,959	1,677,552	222,103,363	192,874	673,517
No adjusted gross income	533	586,251	409	64,830	603	93,748	412	607,642	372	608,106	41	3,823
\$1 under \$5,000	* 1,789	* 68,591	11,400	9,228	* 4,656	* 10,958	** 3,728	** 30,057	** 3,728	** 28,796	0	0
\$5,000 under \$10,000	* 3,665	* 4,033	11,114	4,867	* 5,147	* 5,595	**	**	**	**	0	0
\$10,000 under \$15,000	11,171	124,150	14,863	20,730	22,372	53,413	7,675	12,327	* 5,103	* 13,528	** 1,018	** 2,477
\$15,000 under \$20,000	9,991	87,100	29,074	31,588	30,617	60,737	7,762	874,064	7,884	1,007,599	**	**
\$20,000 under \$25,000	20,553	151,733	37,569	29,492	37,900	172,491	15,544	493,902	13,542	498,790	* 4,082	* 1,685
\$25,000 under \$30,000	29,577	256,396	34,736	125,559	53,310	156,795	31,725	372,407	28,416	352,592	* 2,013	* 1,694
\$30,000 under \$40,000	67,175	247,010	105,335	216,459	128,008	437,693	53,867	777,759	48,752	796,244	* 2,068	* 14,294
\$40,000 under \$50,000	78,109	1,165,091	112,873	273,333	164,385	303,166	46,362	837,127	42,188	946,487	2,824	50,981
\$50,000 under \$75,000	228,510	19,605,600	337,977	810,590	483,047	1,795,134	192,761	6,147,308	158,725	6,290,734	16,264	194,133
\$75,000 under \$100,000	243,955	3,607,095	338,234	858,136	505,617	2,775,436	179,308	7,818,672	153,513	8,011,604	14,806	118,884
\$100,000 under \$200,000	596,213	35,538,401	902,721	2,618,913	1,252,605	8,048,269	522,579	21,911,759	451,620	22,453,142	49,354	350,137
\$200,000 under \$500,000	528,224	20,441,512	650,432	3,940,063	978,539	11,734,440	565,283	42,048,670	495,485	43,644,200	66,008	1,584,708
\$500,000 under \$1,000,000	173,154	14,902,404	141,528	2,625,822	288,973	7,813,355	177,638	25,563,849	156,332	24,691,815	20,788	726,247
\$1,000,000 or more	135,123	55,239,948	73,400	5,409,171	200,208	19,726,846	125,242	113,946,414	111,891	112,759,727	14,608	923,052
Nontaxable returns, total	336,259	26,881,833	441,685	1,639,518	637,940	6,341,773	239,461	33,033,823	216,382	36,061,305	24,512	1,932,572

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 2018 (Filing Year 2019)—Continued

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

Size of adjusted gross income	With no basis reported—continued						Sales of capital assets reported on Form 1040, Schedule D—continued						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		Net short-term gain		Net short-term gain			
	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		
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)		(49)	(50)	(51)		
All returns, total	974,494	5,318,930	852,035	6,401,723	626,214	166,927,197	653,787	168,751,246	83,073	-1,127,145	282,061	5,057,436						
No adjusted gross income	13,694	233,307	16,618	986,386	17,422	5,768,979	17,340	6,584,055	1,121	42,187	9,385	274,291						
\$1 under \$5,000	12,650	11,891	9,801	33,996	8,377	354,011	8,385	365,159	* 2,018	* 6,022	3,588	9,182						
\$5,000 under \$10,000	7,655	12,839	13,373	65,921	10,993	695,229	9,600	728,657	* 3,021	* 29,083	5,592	20,298						
\$10,000 under \$15,000	20,179	30,861	30,927	30,927	10,761	1,038,115	9,759	1,083,267	* 300	*	* 4,027	* 17,473						
\$15,000 under \$20,000	12,134	7,884	10,102	159,203	9,444	1,265,566	12,319	1,448,719	* 2,006	* -110,581	* 2,790	* 11,592						
\$20,000 under \$25,000	14,735	39,127	15,777	49,894	14,319	1,269,747	16,275	1,212,486	* 1,902	* -21,568	8,904	79,214						
\$25,000 under \$30,000	18,914	40,646	12,656	39,591	9,685	987,848	11,380	1,015,290	* 2,875	* 12,706	* 2,950	* 14,289						
\$30,000 under \$40,000	31,387	34,767	27,184	94,375	24,353	5,689,244	29,492	5,728,167	* 2,340	* -100,208	5,394	41,480						
\$40,000 under \$50,000	30,168	37,406	27,946	214,312	33,298	1,962,757	34,990	1,911,581	* 5,041	* -77,184	11,205	45,739						
\$50,000 under \$75,000	96,794	227,297	72,060	186,176	65,995	12,019,162	71,595	12,183,129	6,077	-116,658	34,898	258,952						
\$75,000 under \$100,000	72,783	167,962	83,097	259,541	64,240	40,310,024	65,762	40,471,666	14,185	-31,417	30,457	194,125						
\$100,000 under \$200,000	226,923	664,585	202,220	872,833	171,688	13,044,439	181,701	12,775,247	18,923	50,419	79,788	1,073,910						
\$200,000 under \$500,000	272,213	1,037,478	231,405	1,050,791	121,136	34,970,025	119,763	35,620,592	15,114	85,556	51,301	807,333						
\$500,000 under \$1,000,000	86,239	763,668	67,839	613,091	33,555	8,835,004	34,119	8,686,178	4,012	-333,370	15,872	444,329						
\$1,000,000 under \$1,500,000	23,728	339,344	19,939	271,906	10,687	4,158,765	10,836	3,994,681	1,072	-145,604	5,453	247,825						
\$1,500,000 under \$2,000,000	10,270	246,474	9,140	192,497	5,068	2,908,628	5,052	2,929,780	645	-15,796	2,655	127,716						
\$2,000,000 under \$5,000,000	15,644	525,901	14,983	465,566	9,195	6,836,556	9,190	6,780,074	1,313	-174,407	4,728	445,680						
\$5,000,000 under \$10,000,000	4,684	326,808	4,483	228,683	3,100	6,170,890	3,203	6,144,346	510	-127,668	1,568	245,614						
\$10,000,000 or more	3,691	570,687	3,646	586,034	2,897	18,642,206	3,037	19,088,172	599	-98,658	1,507	698,392						
Taxable returns, total	868,919	4,933,026	749,020	4,920,909	539,515	149,712,341	563,196	150,112,781	74,575	-1,250,971	242,405	4,544,583						
No adjusted gross income	** 1,194	** 20,472	** 3,901	** 16,849	** 2,170	** 420,108	** 3,274	** 494,666	** 2,025	** 14,133	** 1,076	** 3,100						
\$1 under \$5,000	**	**	**	**	**	**	**	**	**	**	**	**						
\$5,000 under \$10,000	0	* 129	**	**	**	* 135,358	* 3,034	* 122,894	0	0	** 3,216	** 14,838						
\$10,000 under \$15,000	* 4,577	* 2,670	* 5,294	* 134,059	* 3,221	* 499,152	* 4,038	* 366,318	** 2,901	** 151,852	**	**						
\$15,000 under \$20,000	* 5,029	* 33,388	* 7,344	* 36,591	7,014	889,984	9,075	856,266	**	**	* 4,670	* 47,160						
\$20,000 under \$25,000	16,574	35,747	6,888	14,238	* 6,667	* 927,560	6,588	949,509	* 2,571	* 9,541	* 1,427	* 62						
\$25,000 under \$30,000	26,619	31,896	17,724	36,086	18,159	759,092	22,183	693,212	* 2,025	* -137,208	* 4,066	* 20,212						
\$30,000 under \$40,000	19,517	22,580	14,483	80,959	25,953	1,028,116	29,510	981,782	* 3,004	* -62,794	8,286	38,776						
\$40,000 under \$50,000	88,040	177,874	63,779	127,167	57,260	10,194,214	60,289	10,270,944	* 6,002	* -110,034	29,286	209,370						
\$50,000 under \$75,000	68,454	165,191	78,071	239,239	60,649	40,176,654	61,149	40,311,722	14,148	-31,231	29,090	189,660						
\$75,000 under \$100,000	222,647	645,758	200,552	837,003	169,316	12,477,943	179,452	12,165,906	18,684	27,464	78,463	1,016,863						
\$100,000 under \$200,000	271,835	1,032,570	231,030	1,043,393	120,686	34,808,092	119,282	35,438,451	15,076	86,579	51,089	799,265						
\$200,000 under \$500,000	86,205	757,865	67,789	612,077	33,496	8,790,356	34,061	8,641,652	4,005	-332,986	15,848	442,542						
\$500,000 under \$1,000,000	58,000	2,008,987	52,164	1,743,248	30,891	38,605,713	31,263	38,819,461	4,133	-562,583	15,888	1,762,733						
Nontaxable returns, total	105,575	385,904	103,014	1,480,813	86,689	17,214,856	90,591	18,638,465	8,498	123,826	39,656	512,853						

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 2018 (Filing Year 2019)—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—continued											
	With no Form 1089-B—continued		Net short-term gain from other forms (2119, 4797, etc.)		Net short-term loss from 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)
All returns, total	349,024	6,005,631	222,134	5,783,408	238,538	3,960,165	476,010	23,005,968	536,697	16,600,806	1,936,605	167,188,728
No adjusted gross income	8,601	1,047,181	9,878	142,978	9,241	286,155	14,303	717,889	17,773	1,122,784	161,693	22,529,770
\$1 under \$5,000	* 4,793	* 14,308	3,822	2,992	1,280	33,472	6,626	50,093	6,312	7,432	90,775	3,053,153
\$5,000 under \$10,000	4,574	24,643	2,579	2,552	* 700	* 1,217	3,456	2,142	3,857	12,036	68,787	3,388,911
\$10,000 under \$15,000	5,735	62,624	1,333	3,059	5,520	25,373	3,545	2,376	3,597	9,925	70,142	3,084,354
\$15,000 under \$20,000	8,416	305,327	* 1,016	* 152	4,919	21,047	6,183	1,823	3,129	79,157	52,313	3,076,534
\$20,000 under \$25,000	5,456	43,521	4,537	3,770	1,915	242,139	6,491	13,512	7,405	32,565	40,043	2,834,732
\$25,000 under \$30,000	7,656	29,025	1,127	4,815	2,266	64,301	3,366	4,011	8,620	9,669	46,082	2,438,907
\$30,000 under \$40,000	24,312	180,611	2,516	1,417	3,672	34,679	10,810	42,113	15,515	80,926	75,291	4,630,838
\$40,000 under \$50,000	22,592	71,747	6,047	26,800	5,686	27,003	6,581	16,874	16,874	62,475	73,408	4,390,796
\$50,000 under \$75,000	35,372	539,577	12,455	9,053	19,139	88,312	38,744	46,085	32,234	242,879	212,003	11,819,679
\$75,000 under \$100,000	27,866	387,183	14,708	39,859	24,865	358,664	32,383	191,202	40,969	111,575	165,998	10,737,646
\$100,000 under \$200,000	92,182	754,299	31,445	124,839	47,939	208,663	88,029	380,203	107,198	761,871	407,855	31,153,763
\$200,000 under \$500,000	67,551	1,372,344	55,253	251,488	51,511	870,731	107,467	893,061	131,436	1,242,153	318,392	31,340,896
\$500,000 under \$1,000,000	17,161	628,874	28,167	216,054	27,587	321,245	65,322	1,388,025	63,133	1,386,560	89,854	12,453,817
\$1,000,000 under \$1,500,000	5,180	229,345	12,799	140,377	9,449	195,876	22,245	689,112	22,768	932,480	26,376	4,331,393
\$1,500,000 under \$2,000,000	2,700	164,664	7,382	169,293	5,167	106,555	14,435	677,644	12,717	639,219	12,009	3,214,414
\$2,000,000 under \$5,000,000	5,240	563,605	15,625	651,294	10,154	352,639	26,101	2,429,675	23,531	2,158,354	17,916	5,573,450
\$5,000,000 under \$10,000,000	1,801	346,737	5,974	466,416	3,813	176,365	8,694	2,059,116	7,969	1,659,822	4,576	2,766,659
\$10,000,000 or more	1,836	1,243,016	5,471	3,526,200	3,717	565,731	7,109	13,396,211	6,714	6,048,924	3,094	4,369,025
Taxable returns, total	301,199	6,195,994	193,862	5,621,580	206,270	3,178,607	422,241	22,334,810	475,219	15,034,960	1,386,177	121,646,338
No adjusted gross income	135	63,456	381	31,089	322	21,234	627	225,398	390	144,884	824	931,908
\$1 under \$5,000	0	0	0	0	0	0	0	0	** 4,012	** 2,069	* 1,305	* 1,086
\$5,000 under \$10,000	* 2,086	* 69	0	0	0	0	0	0	**	**	* 1,593	* 101,877
\$10,000 under \$15,000	* 2,032	* 1,320	0	0	0	** 7,573	** 4,123	** 3,065	**	**	6,562	194,439
\$15,000 under \$20,000	* 3,034	* 16,245	0	0	**	**	**	**	**	**	14,076	843,301
\$20,000 under \$25,000	* 4,434	* 17,270	* 1,396	* 905	**	**	**	**	* 1,707	* 19,828	14,076	558,235
\$25,000 under \$30,000	* 4,687	* 12,470	* 1,055	* 3,054	* 1,094	* 1,103	* 2,202	* 3,166	* 3,572	* 3,840	13,215	558,235
\$30,000 under \$40,000	18,098	91,540	* 2,137	* 1,084	* 3,210	* 502	6,722	32,454	8,335	10,983	27,440	1,071,457
\$40,000 under \$50,000	20,166	55,236	3,891	17,547	2,550	23,675	5,276	19,592	12,104	52,423	54,424	3,222,610
\$50,000 under \$75,000	29,674	396,134	11,173	7,224	13,933	30,436	32,338	37,726	29,107	164,532	180,347	9,522,289
\$75,000 under \$100,000	24,619	355,958	13,405	31,770	23,327	334,919	30,796	165,517	38,720	78,376	158,694	9,538,964
\$100,000 under \$200,000	91,123	677,362	30,048	115,741	47,475	181,020	85,189	344,668	102,255	619,306	400,068	29,617,720
\$200,000 under \$500,000	67,264	1,343,945	55,005	244,352	51,296	863,840	107,046	874,630	130,979	1,200,242	317,381	30,985,089
\$500,000 under \$1,000,000	17,126	626,825	28,146	215,971	27,559	320,091	65,282	1,365,423	63,102	1,373,846	89,683	12,371,206
\$1,000,000 or more	16,722	2,539,064	47,225	4,952,842	32,267	1,394,213	82,639	19,243,172	73,663	11,362,643	63,868	19,927,563
Nontaxable returns, total	47,825	1,812,636	28,271	161,827	32,268	801,557	53,769	67,178	61,477	1,565,826	550,428	45,542,390

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 2018 (Filing Year 2019)—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—continued											
	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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	13,205,490	951,249,403	5,718,802	305,911,742	9,656,839	383,167,588	4,103,339	66,406,669	3,104,307	311,959,675	3,065,668	283,400,795
No adjusted gross income	193,131	18,882,508	305,586	42,231,693	149,171	6,503,122	111,894	4,926,100	50,938	6,645,950	50,403	6,262,713
\$1 under \$5,000	246,471	626,001	233,570	6,124,577	194,114	455,093	122,704	877,078	74,641	2,167,355	75,199	2,201,199
\$5,000 under \$10,000	275,556	1,018,986	185,776	6,537,811	202,767	762,002	99,779	624,201	57,673	1,255,404	56,700	1,243,925
\$10,000 under \$15,000	273,321	1,111,932	191,869	6,477,148	224,093	956,034	102,340	810,340	71,262	2,223,267	68,248	2,243,338
\$15,000 under \$20,000	270,655	1,565,372	166,613	5,600,289	193,746	1,016,180	107,149	633,588	73,393	3,412,520	70,925	3,330,513
\$20,000 under \$25,000	309,347	1,897,318	141,250	5,487,814	205,796	1,052,843	112,152	844,996	72,283	2,333,233	73,287	2,183,957
\$25,000 under \$30,000	252,967	1,610,052	145,684	5,678,823	184,181	1,087,552	82,124	600,468	54,618	1,651,066	54,810	1,602,837
\$30,000 under \$40,000	547,049	4,245,557	277,334	9,478,223	399,507	2,412,899	190,768	1,410,847	143,562	4,365,644	142,442	4,249,673
\$40,000 under \$50,000	590,026	4,787,873	264,280	9,633,936	421,630	2,634,140	196,928	1,304,191	162,090	4,626,412	154,909	4,382,165
\$50,000 under \$75,000	1,500,327	14,786,756	726,616	25,696,983	1,055,395	7,815,228	520,005	4,579,080	354,091	17,440,119	351,894	16,775,497
\$75,000 under \$100,000	1,490,771	19,522,984	635,626	23,264,300	1,051,539	9,125,388	490,317	3,944,576	342,761	16,923,549	335,631	16,468,185
\$100,000 under \$200,000	3,699,161	75,202,242	1,389,371	55,527,288	2,711,878	40,358,720	1,089,936	10,521,535	853,383	54,476,406	842,176	50,327,473
\$200,000 under \$500,000	2,525,703	130,467,904	806,430	52,334,157	1,899,169	64,776,721	645,851	11,073,104	564,585	68,388,256	561,109	62,129,549
\$500,000 under \$1,000,000	843,255	93,923,259	168,805	19,540,886	479,292	45,208,097	155,158	5,380,491	143,382	41,158,117	142,708	36,540,992
\$1,000,000 under \$1,500,000	161,899	51,359,355	37,642	7,809,894	119,735	23,181,652	39,902	2,996,849	36,519	18,882,518	36,334	16,777,003
\$1,500,000 under \$2,000,000	34,459,100	34,459,100	15,328	5,366,079	52,007	14,641,560	17,004	1,375,851	15,585	10,323,228	15,531	20,699,356
\$2,000,000 under \$5,000,000	107,338	103,883,902	20,629	7,962,374	78,419	40,260,906	26,734	4,708,082	23,443	23,583,782	23,292	20,699,356
\$5,000,000 under \$10,000,000	28,551	76,635,644	4,323	4,793,950	20,533	24,344,293	7,329	2,621,028	6,166	11,644,701	6,145	10,162,352
\$10,000,000 or more	19,414	315,263,656	2,070	6,365,517	13,865	96,575,154	5,065	7,174,265	3,933	20,094,148	3,927	16,666,113
Taxable returns, total	11,271,698	914,083,369	4,428,428	221,848,461	8,211,531	365,089,144	3,416,344	55,361,167	2,641,987	282,691,628	2,603,698	256,046,329
No adjusted gross income	1,660	4,094,042	813	2,280,172	1,302	1,059,542	477	347,070	546	819,597	544	755,272
\$1 under \$5,000	27,286	48,394	* 6,160	* 43,055	15,746	38,758	9,689	17,307	* 6,045	* 71,950	* 6,045	* 71,621
\$5,000 under \$10,000	36,483	136,631	* 2,497	* 28,969	26,727	80,466	* 963	* 5,824	* 8,271	* 251,294	* 8,271	* 225,004
\$10,000 under \$15,000	40,006	196,167	26,052	615,839	28,816	149,031	16,543	84,742	10,441	144,051	10,441	122,628
\$15,000 under \$20,000	102,154	257,092	72,610	1,578,771	71,840	149,280	48,469	182,877	23,936	957,402	21,923	961,587
\$20,000 under \$25,000	135,936	619,864	69,233	1,766,343	85,218	345,469	58,354	225,592	37,207	702,701	37,207	635,489
\$25,000 under \$30,000	136,073	525,602	94,663	2,867,306	105,925	396,384	51,698	249,205	36,577	1,057,715	36,769	1,093,906
\$30,000 under \$40,000	380,681	1,729,756	223,088	6,411,808	277,105	1,004,533	159,586	926,382	111,671	2,870,636	110,241	2,921,960
\$40,000 under \$50,000	461,432	2,406,255	223,808	7,262,781	327,157	1,315,184	165,389	903,753	127,517	3,055,400	121,221	2,945,953
\$50,000 under \$75,000	1,346,927	10,973,821	669,930	21,664,989	946,371	5,985,083	480,892	3,827,661	318,182	12,893,751	317,013	12,485,840
\$75,000 under \$100,000	1,411,361	16,326,099	613,222	21,287,803	998,166	7,651,531	472,869	3,479,034	330,173	15,770,500	323,057	15,406,491
\$100,000 under \$200,000	3,639,311	71,783,812	1,373,392	52,845,220	2,667,300	38,366,704	1,055,713	9,971,277	888,609	50,467,925	877,717	46,706,717
\$200,000 under \$500,000	2,521,746	129,891,635	804,604	51,790,674	1,896,322	64,517,579	644,687	10,934,656	563,854	68,026,493	560,381	61,792,624
\$500,000 under \$1,000,000	643,054	93,848,643	168,520	19,465,826	479,113	45,175,489	155,049	5,352,598	143,336	41,121,126	142,664	36,506,267
\$1,000,000 or more	387,588	581,245,557	79,836	31,938,905	284,423	198,854,109	95,966	18,853,191	85,621	84,480,987	85,205	73,414,950
Nontaxable returns, total	1,933,792	37,166,033	1,290,374	84,063,282	1,445,308	18,078,444	686,995	11,045,502	462,320	28,904,146	456,970	27,354,466

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 2018 (Filing Year 2019)—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—continued				With basis reported on Form 1040, Schedule D—continued				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)
All returns, total	2,046,126	35,967,892	981,794	7,773,012	8,529,955	1,047,152,457	9,518,806	975,875,390	1,902,052	12,428,688	5,437,908	106,486,626
No adjusted gross income	30,814	703,758	18,876	320,522	156,186	27,255,242	156,722	26,465,836	42,606	236,377	82,912	2,023,107
\$1 under \$5,000	43,957	119,691	30,239	153,536	186,297	4,496,948	186,303	4,706,678	26,580	77,554	110,612	208,870
\$5,000 under \$10,000	34,490	88,211	22,208	76,732	181,640	5,352,357	182,039	5,202,465	33,580	-41,845	109,968	356,523
\$10,000 under \$15,000	49,811	154,642	17,232	174,713	188,574	7,949,645	186,014	8,843,177	30,032	897,655	112,150	335,216
\$15,000 under \$20,000	45,401	175,419	27,432	93,412	173,456	7,606,241	173,376	7,530,621	38,492	-57,669	105,033	380,255
\$20,000 under \$25,000	50,933	228,730	18,324	79,454	175,567	8,228,804	175,572	8,229,363	39,472	32,373	101,998	379,398
\$25,000 under \$30,000	34,289	152,202	20,518	103,973	156,514	6,533,491	156,565	6,218,242	30,501	-4,602	97,303	459,893
\$30,000 under \$40,000	90,805	366,193	49,340	250,222	342,510	14,688,942	342,092	14,287,196	82,010	-11,358	207,126	906,028
\$40,000 under \$50,000	102,364	444,368	57,660	200,121	355,069	14,942,363	356,692	14,408,606	70,057	237,247	214,240	1,225,750
\$50,000 under \$75,000	215,219	1,389,180	122,138	724,557	977,467	40,976,551	979,322	40,054,973	206,722	194,961	580,724	3,019,427
\$75,000 under \$100,000	232,694	1,235,223	100,414	779,860	960,314	51,327,172	961,102	50,132,758	190,751	911,355	581,863	3,641,195
\$100,000 under \$200,000	569,568	5,748,239	258,962	1,599,305	2,361,026	189,302,019	2,351,607	180,583,659	504,954	2,420,874	1,567,073	15,570,495
\$200,000 under \$500,000	391,802	7,734,201	166,139	1,475,494	1,630,639	219,744,553	1,628,698	202,920,952	390,604	1,700,866	1,103,611	22,960,463
\$500,000 under \$1,000,000	96,101	5,275,306	45,765	658,181	422,616	132,810,329	421,880	124,722,305	121,317	3,691,747	287,407	13,926,044
\$1,000,000 under \$1,500,000	25,013	2,375,623	11,184	270,109	106,825	60,975,240	106,324	55,838,823	34,652	712,588	71,774	6,794,779
\$1,500,000 under \$2,000,000	10,820	1,310,116	4,499	140,842	47,729	38,133,195	47,644	34,100,989	16,938	-162,274	32,328	4,413,576
\$2,000,000 under \$5,000,000	15,372	3,246,230	7,636	361,804	73,535	94,678,558	73,293	84,753,324	28,205	-227,201	49,721	11,097,059
\$5,000,000 under \$10,000,000	4,094	1,624,436	1,950	142,088	19,992	48,358,985	19,905	44,720,974	8,342	1,115,786	13,146	5,413,727
\$10,000,000 or more	2,580	3,596,123	1,288	168,087	13,699	93,791,821	13,654	82,154,448	6,240	704,254	8,920	13,374,820
Taxable returns, total	1,732,452	33,325,533	838,424	6,660,333	7,297,024	955,928,924	7,286,290	886,235,475	1,643,003	10,248,975	4,888,523	99,509,745
No adjusted gross income	338	74,994	177	10,669	1,018	3,251,617	1,118	3,053,357	295	2,353	756	262,466
\$1 under \$5,000	** 15,624	** 51,257	** 5,127	** 3,216	15,829	242,704	15,829	222,478	* 557	* 50	10,740	21,476
\$5,000 under \$10,000	**	**	**	**	13,328	180,363	13,328	158,203	* 1,085	* 20	11,281	23,294
\$10,000 under \$15,000	**	**	**	**	27,239	499,551	26,238	520,386	* 4,099	* 18,427	15,295	49,976
\$15,000 under \$20,000	15,520	38,174	8,417	42,359	67,609	1,734,045	67,609	1,739,363	14,078	5,148	39,153	75,049
\$20,000 under \$25,000	23,799	81,827	11,380	14,615	80,438	2,306,921	80,438	2,365,790	16,041	3,454	44,673	101,592
\$25,000 under \$30,000	18,976	61,401	17,793	97,593	91,377	1,916,443	90,427	1,813,489	19,151	14,967	57,725	157,423
\$30,000 under \$40,000	64,681	178,440	42,273	229,784	254,251	8,864,902	254,110	8,767,819	58,841	-10,445	145,893	438,466
\$40,000 under \$50,000	77,473	260,078	46,946	150,630	294,033	9,579,654	295,726	9,380,828	55,794	-82,407	173,618	478,578
\$50,000 under \$75,000	191,676	1,018,828	111,926	610,917	895,000	34,053,785	896,831	33,587,356	188,677	191,210	528,280	2,337,963
\$75,000 under \$100,000	221,636	1,114,739	98,895	750,730	914,588	45,109,768	915,376	44,497,087	180,766	901,284	549,249	2,944,995
\$100,000 under \$200,000	557,464	5,323,997	257,303	1,562,789	2,329,899	161,093,535	2,320,484	152,205,374	497,969	1,670,693	1,546,767	14,792,275
\$200,000 under \$500,000	391,334	7,700,868	165,888	1,466,998	1,628,222	218,637,662	1,626,281	201,875,251	390,013	1,696,895	1,101,940	22,859,460
\$500,000 under \$1,000,000	96,071	5,272,353	45,748	657,493	422,500	132,703,337	422,500	124,627,353	121,287	3,692,740	287,329	13,908,676
\$1,000,000 or more	57,859	12,148,577	26,551	1,082,540	261,691	335,754,639	260,730	301,421,340	94,349	2,144,587	175,826	41,058,056
Nontaxable returns, total	313,674	2,642,359	143,370	1,092,679	1,232,931	91,223,533	1,232,516	89,639,915	259,049	2,179,712	749,385	6,976,881

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 2018 (Filing Year 2019)—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					
	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 (89)	Amount (90)	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)	Number of returns (95)	Amount (96)
All returns, total	2,903,655	22,780,871	6,164,537	491,538,039	5,869,667	361,058,506	353,941	-6,044,497	4,355,063	140,954,478	1,498,927	16,219,388
No adjusted gross income	70,686	997,324	105,987	11,070,109	102,073	10,218,492	8,111	-99,408	61,799	1,578,372	39,786	826,163
\$1 under \$5,000	67,412	341,046	106,283	1,797,976	101,593	2,002,098	4,141	241,620	69,923	185,823	30,398	148,325
\$5,000 under \$10,000	68,194	248,476	114,252	1,776,451	106,310	1,751,515	4,797	11,373	84,939	296,740	26,840	260,432
\$10,000 under \$15,000	69,362	331,093	132,630	2,655,618	121,805	2,397,235	5,169	13,201	91,705	420,583	31,901	149,000
\$15,000 under \$20,000	63,309	362,305	111,453	2,585,609	108,668	2,375,263	4,733	6,813	70,099	374,849	33,581	157,689
\$20,000 under \$25,000	65,370	347,584	125,350	2,640,129	113,652	2,456,085	4,902	42,806	82,420	386,003	36,150	159,153
\$25,000 under \$30,000	54,222	149,246	114,767	2,600,344	108,459	2,619,135	5,153	2,200	75,951	319,126	31,945	335,717
\$30,000 under \$40,000	127,835	515,640	236,147	7,211,370	223,138	6,809,304	18,613	22,990	162,184	828,184	58,866	403,127
\$40,000 under \$50,000	130,670	454,747	257,975	6,785,573	242,358	6,257,635	15,835	73,662	180,382	960,423	60,146	358,822
\$50,000 under \$75,000	371,865	1,902,888	639,836	17,750,549	605,512	16,400,989	30,048	49,698	448,106	2,667,471	156,826	1,268,213
\$75,000 under \$100,000	355,546	1,535,426	685,257	21,674,179	650,608	19,554,320	29,758	587,449	483,750	3,492,747	169,909	785,440
\$100,000 under \$200,000	749,035	4,431,262	1,651,768	72,068,052	1,588,924	61,117,810	87,079	33,592	1,147,285	14,181,672	419,183	3,197,837
\$200,000 under \$500,000	501,071	4,435,995	1,296,702	99,234,522	1,234,009	78,916,949	81,024	-596,555	964,117	22,818,959	277,307	3,097,941
\$500,000 under \$1,000,000	127,350	2,146,273	353,590	58,391,516	339,550	43,549,139	29,051	-879,760	264,928	15,565,643	74,844	1,603,026
\$1,000,000 under \$1,500,000	33,423	945,774	92,522	26,251,863	89,044	18,566,630	8,889	-564,288	68,309	7,834,432	20,556	713,487
\$1,500,000 under \$2,000,000	14,626	543,644	41,595	16,059,961	39,788	11,262,005	4,400	-378,332	30,592	4,841,514	8,972	421,890
\$2,000,000 under \$5,000,000	22,705	1,399,026	66,354	40,386,534	63,626	27,176,381	7,395	-1,014,384	48,304	13,229,184	14,536	1,033,361
\$5,000,000 under \$10,000,000	6,472	659,929	18,524	23,688,814	17,696	14,831,014	2,601	-614,877	13,448	8,703,397	4,108	460,474
\$10,000,000 or more	4,501	1,033,194	13,557	77,208,872	12,851	32,796,510	2,241	-2,982,297	9,842	42,269,356	3,072	839,291
Taxable returns, total	2,449,522	19,567,320	5,302,870	455,672,295	5,058,693	327,034,526	302,961	-6,458,716	3,762,643	135,943,461	1,277,290	13,764,354
No adjusted gross income	354	61,854	1,103	1,612,838	1,053	1,278,911	** 1,115	** -46,894	** 7,473	** 326,043	147	23,868
\$1 under \$5,000	* 3,087	* 1,200	11,054	73,993	11,054	59,669	**	**	**	**	* 4,005	* 918
\$5,000 under \$10,000	* 2,047	* 1,114	14,413	77,094	14,413	53,568	0	0	13,444	28,274	* 969	* 4,748
\$10,000 under \$15,000	8,929	52,385	20,111	283,662	18,108	215,616	0	0	13,416	76,360	* 6,695	* 8,314
\$15,000 under \$20,000	25,340	75,219	51,940	1,041,544	51,158	1,033,834	* 3,569	* 4,322	29,635	59,243	20,405	47,211
\$20,000 under \$25,000	31,200	157,007	53,877	894,376	50,434	852,885	* 1,557	* 39,559	31,229	139,764	18,029	58,714
\$25,000 under \$30,000	30,732	39,902	64,382	1,045,478	62,357	1,009,194	* 2,104	* 2,427	43,082	133,840	17,060	95,129
\$30,000 under \$40,000	101,889	351,829	166,563	3,329,772	157,905	3,218,948	10,232	32,991	111,496	351,756	43,383	207,942
\$40,000 under \$50,000	112,005	362,159	194,385	3,561,913	180,816	3,308,529	6,842	47,777	134,273	497,054	45,139	195,892
\$50,000 under \$75,000	342,572	1,680,323	569,398	14,727,662	538,089	13,686,036	27,746	41,101	393,134	2,193,005	142,569	1,110,278
\$75,000 under \$100,000	342,453	1,431,029	656,520	19,752,840	622,185	17,903,784	28,527	586,806	463,106	3,189,016	163,979	753,154
\$100,000 under \$200,000	739,552	4,233,421	1,618,398	68,570,569	1,556,605	57,788,489	85,833	-132,539	1,124,292	13,776,276	412,068	3,126,735
\$200,000 under \$500,000	500,348	4,400,154	1,294,765	98,798,054	1,232,124	78,520,514	80,875	-603,277	962,750	22,745,679	276,817	3,071,416
\$500,000 under \$1,000,000	127,311	2,139,953	353,474	58,341,232	339,446	43,498,050	29,472	-878,868	264,860	15,560,091	74,802	1,595,717
\$1,000,000 or more	81,702	4,580,170	232,487	183,561,267	222,945	104,606,499	25,519	-5,552,020	170,453	76,867,059	51,222	3,464,257
Nontaxable returns, total	454,133	3,213,551	861,668	36,165,744	810,974	34,023,980	50,980	414,219	595,420	5,011,017	221,637	2,455,034

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 2018 (Filing Year 2019)—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—continued														
	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 (97)	Amount (98)	Number of returns (99)	Amount (100)	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)	Number of returns (105)	Amount (106)					
All returns, total	2,144,044	614,765,172	1,944,928	447,803,657	926,034	-86,838,728	1,019,430	114,522,326	504,087	34,399,538					
No adjusted gross income	55,072	19,049,095	48,230	17,320,791	21,888	-2,312,511	23,182	2,635,871	19,868	3,220,078					
\$1 under \$5,000	41,751	6,138,518	38,175	4,666,233	15,193	-1,765,748	12,082	11,589	11,589	310,745					
\$5,000 under \$10,000	38,923	5,720,153	37,384	5,301,745	13,141	-436,442	17,991	56,184	7,666	74,217					
\$10,000 under \$15,000	45,679	4,677,340	38,833	4,016,903	18,179	-770,378	21,006	89,056	10,733	198,996					
\$15,000 under \$20,000	50,469	5,260,623	46,899	4,288,446	16,690	-906,702	22,574	186,466	12,641	120,991					
\$20,000 under \$25,000	51,209	7,671,387	47,909	6,503,203	25,103	-1,370,680	12,342	116,235	14,807	318,732					
\$25,000 under \$30,000	44,004	6,985,127	41,746	5,796,257	18,205	-1,044,070	19,106	191,150	8,281	46,351					
\$30,000 under \$40,000	70,397	12,155,509	72,089	10,282,108	35,774	-1,802,764	28,879	396,235	17,138	325,599					
\$40,000 under \$50,000	88,219	13,973,104	78,117	11,143,090	49,323	-3,116,916	33,396	304,835	15,633	591,737					
\$50,000 under \$75,000	237,835	36,178,893	218,930	28,999,199	109,710	-7,123,965	100,304	1,297,033	49,776	1,241,304					
\$75,000 under \$100,000	202,217	41,026,347	191,291	34,372,358	100,360	-6,741,616	74,336	1,362,197	50,898	1,449,824					
\$100,000 under \$200,000	580,927	118,150,375	528,156	93,016,092	263,231	-21,569,099	271,207	7,479,470	123,350	3,914,286					
\$200,000 under \$500,000	407,935	119,463,449	358,793	92,820,324	159,503	-17,443,702	229,346	13,703,599	96,300	4,504,175					
\$500,000 under \$1,000,000	122,897	57,589,855	108,173	41,296,354	45,685	-6,825,408	79,621	12,050,541	30,839	2,582,448					
\$1,000,000 under \$1,500,000	39,096	24,070,220	32,736	16,844,630	12,589	-2,116,252	26,796	7,061,585	11,440	1,952,247					
\$1,500,000 under \$2,000,000	17,467	13,742,554	14,885	8,973,387	5,831	-962,287	12,278	4,609,912	5,136	803,032					
\$2,000,000 under \$5,000,000	31,024	34,425,616	26,508	20,268,694	10,492	-3,382,380	21,786	14,044,802	10,768	3,270,261					
\$5,000,000 under \$10,000,000	10,174	20,615,417	8,586	11,443,017	3,580	-1,928,204	7,141	9,430,607	3,709	2,186,411					
\$10,000,000 or more	8,749	67,871,590	7,487	30,450,826	3,557	-5,219,603	6,057	39,489,266	3,516	7,288,104					
Taxable returns, total	1,772,281	542,846,277	1,616,644	385,052,664	780,918	-76,834,770	846,689	109,723,733	419,990	28,764,890					
No adjusted gross income	797	1,334,994	699	1,120,051	262	-54,329	** 2,629	** 509,892	** 5,519	** 382,891					
\$1 under \$5,000	** 1,558	** 38,681	** 2,643	** 49,523	0	0	**	**	**	**					
\$5,000 under \$10,000	**	**	**	**	0	0	**	**	**	**					
\$10,000 under \$15,000	11,046	2,112,012	11,604	2,255,040	* 6,040	* 120,257	**	**	**	**					
\$15,000 under \$20,000	17,394	2,218,884	18,395	1,864,374	* 8,042	* -395,783	* 6,022	* 8,679	* 6,121	* 49,951					
\$20,000 under \$25,000	18,657	2,673,673	19,050	2,283,462	10,011	-365,583	* 2,638	* 32,868	* 5,017	* 8,240					
\$25,000 under \$30,000	22,028	4,190,463	21,908	3,865,361	9,057	-298,363	7,365	58,109	* 5,163	* 31,370					
\$30,000 under \$40,000	43,534	6,592,322	47,702	5,704,246	22,330	-989,032	14,090	70,641	13,311	171,597					
\$40,000 under \$50,000	65,168	9,850,693	59,256	7,379,706	38,864	-2,586,585	21,381	121,607	12,931	237,204					
\$50,000 under \$75,000	199,941	29,695,676	184,232	22,991,108	91,735	-6,695,424	82,247	889,634	44,674	880,490					
\$75,000 under \$100,000	189,654	38,100,865	179,497	31,622,454	96,011	-6,619,749	66,855	937,308	45,728	1,078,647					
\$100,000 under \$200,000	566,599	109,005,682	515,753	84,448,644	257,714	-17,131,193	261,343	6,904,791	120,326	3,478,967					
\$200,000 under \$500,000	406,733	119,000,397	357,735	92,386,583	159,164	-17,398,330	228,591	13,627,730	95,883	4,412,246					
\$500,000 under \$1,000,000	122,772	57,522,785	108,067	41,229,369	45,658	-6,818,423	79,545	12,033,901	30,791	2,558,908					
\$1,000,000 or more	106,398	160,509,170	90,103	87,852,743	36,030	-13,602,233	73,982	74,528,574	34,525	15,474,380					
Nontaxable returns, total	371,763	71,918,896	328,284	62,750,992	147,116	-10,003,958	172,741	4,798,593	84,097	5,634,648					

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 2018 (Filing Year 2019)—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—continued											
	Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other 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)
All returns, total	2,213,629	277,183,457	195,870	5,482,557	1,528,827	271,445,818	482,323	11,537,519	10,014,594	86,024,212	4,082,129	289,064,779
No adjusted gross income	94,291	11,868,787	7,976	637,435	39,776	5,515,937	18,071	1,829,555	149,834	849,627	266,170	40,700,696
\$1 under \$5,000	21,586	166,584	1,121	57,578	18,064	44,025	9,157	62,451	193,167	248,284	176,770	5,415,453
\$5,000 under \$10,000	32,606	251,605	* 1,700	* 27,939	17,757	40,555	7,475	23,912	197,848	344,295	140,560	6,241,230
\$10,000 under \$15,000	30,195	142,563	4,959	52,407	14,669	36,157	4,842	108,810	218,060	424,653	149,171	5,953,067
\$15,000 under \$20,000	26,721	261,902	2,336	10,795	18,109	67,112	4,853	43,430	229,928	519,755	107,541	5,212,153
\$20,000 under \$25,000	38,578	341,822	2,915	369,530	17,232	103,238	4,661	100,352	226,758	690,582	93,211	4,464,103
\$25,000 under \$30,000	31,058	389,090	1,257	6,743	19,541	54,501	8,153	26,052	188,435	528,558	99,948	5,495,209
\$30,000 under \$40,000	71,484	1,039,395	3,657	46,831	40,599	280,079	15,794	99,624	416,097	1,370,260	187,268	8,777,997
\$40,000 under \$50,000	70,968	1,255,912	5,647	39,528	38,287	279,756	16,094	263,814	444,889	1,591,853	165,395	9,000,191
\$50,000 under \$75,000	201,501	3,867,619	17,676	108,445	102,561	1,056,791	49,387	537,450	1,138,854	4,818,702	476,432	23,243,593
\$75,000 under \$100,000	200,714	4,794,968	19,691	537,006	128,392	1,523,781	39,807	271,761	1,144,749	6,334,939	411,711	20,767,931
\$100,000 under \$200,000	531,274	18,241,766	43,704	263,429	346,078	6,375,537	99,036	1,128,814	2,761,426	19,117,853	956,093	52,505,145
\$200,000 under \$500,000	512,304	41,558,589	42,534	1,228,750	367,058	13,455,943	101,833	1,567,316	1,892,054	22,494,009	619,460	50,282,345
\$500,000 under \$1,000,000	181,863	29,493,632	20,833	428,907	175,518	14,919,140	37,894	857,607	498,947	11,057,397	148,751	19,628,888
\$1,000,000 under \$1,500,000	59,437	17,387,162	6,585	251,370	62,553	10,488,276	12,822	715,121	129,384	3,791,254	36,908	7,336,544
\$1,500,000 under \$2,000,000	29,430	11,504,504	3,445	137,647	32,573	8,369,269	6,583	1,319,386	57,203	2,062,447	15,899	4,651,875
\$2,000,000 under \$5,000,000	51,074	34,157,602	6,183	430,380	56,830	31,100,226	11,005	1,237,159	87,576	4,540,728	22,421	7,762,312
\$5,000,000 under \$10,000,000	16,214	25,002,425	2,166	187,202	18,489	28,647,149	3,029	582,506	23,472	2,102,652	5,302	4,864,090
\$10,000,000 or more	12,309	75,457,528	1,945	660,631	14,741	149,088,346	1,837	762,400	15,912	3,136,364	3,119	6,761,957
Taxable returns, total	1,826,590	260,366,300	169,039	4,171,727	1,351,808	265,452,298	388,660	8,993,694	8,614,024	80,307,548	3,066,278	210,454,676
No adjusted gross income	1,164	2,300,394	233	26,933	938	1,441,901	489	265,934	1,283	67,652	986	2,415,682
\$1 under \$5,000	* 2,003	* 749	0	0	** 9,197	** 21,565	** 4,007	** 13,930	19,834	15,624	* 3,118	* 32,795
\$5,000 under \$10,000	* 1,503	* 570	0	0	**	**	**	**	23,779	55,238	* 1,015	* 24,753
\$10,000 under \$15,000	* 3,099	* 1,991	** 3,302	** 11,355	**	**	**	**	30,192	51,367	16,345	540,093
\$15,000 under \$20,000	* 5,707	* 38,987	**	**	6,402	9,079	* 2,514	* 21,068	85,829	115,677	38,003	1,430,188
\$20,000 under \$25,000	10,223	62,024	**	**	8,666	44,037	* 2,567	* 17,807	106,182	254,255	39,352	1,602,184
\$25,000 under \$30,000	8,134	63,661	**	**	10,807	39,417	8,130	18,833	110,179	242,869	60,738	2,814,481
\$30,000 under \$40,000	40,839	344,246	* 3,213	* 15,027	27,776	126,622	10,231	71,189	304,582	750,282	143,302	5,895,136
\$40,000 under \$50,000	39,329	328,522	2,521	35,266	24,782	137,814	9,878	133,481	363,606	1,177,397	133,521	6,742,942
\$50,000 under \$75,000	159,212	2,210,291	14,534	47,085	84,463	747,093	40,823	307,333	1,053,629	4,204,425	440,476	19,655,981
\$75,000 under \$100,000	179,630	3,557,868	18,365	500,842	117,531	1,149,426	37,356	209,501	1,091,179	5,814,877	395,723	18,946,912
\$100,000 under \$200,000	515,185	17,331,910	43,360	224,514	334,708	5,965,229	98,043	1,037,075	2,721,702	18,426,240	943,745	49,918,626
\$200,000 under \$500,000	510,429	41,255,036	42,376	1,219,681	365,987	13,333,546	101,515	1,513,643	1,889,765	22,448,481	617,945	49,785,700
\$500,000 under \$1,000,000	181,762	29,462,089	20,814	427,293	175,439	14,877,357	37,861	848,100	498,823	11,053,327	148,996	19,557,453
\$1,000,000 or more	168,372	163,407,962	20,300	1,663,731	185,113	227,559,214	35,245	4,535,800	313,460	15,629,839	83,512	31,091,752
Nontaxable returns, total	387,039	16,817,157	26,831	1,310,830	177,019	5,993,519	63,663	2,543,825	1,400,570	5,716,663	1,015,851	78,610,103

* 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 reference 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 8849, Sales and Other Dispositions of Capital Assets

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income	
			Number of returns	Amount
	(1)	(2)	(3)	(4)
All returns, total	153,774,296 (153,726,211 , 153,822,382)	11,643,439,106 (11,624,632,985 , 11,662,245,226)	153,261,401 (153,196,285 , 153,326,516)	11,785,277,945 (11,766,467,290 , 11,804,088,600)
No adjusted gross income	1,962,253 (1,900,392 , 2,024,115)	-201,976,721 (-204,759,210 , -199,194,231)	1,449,358 (1,405,773 , 1,492,942)	-199,908,908 (-202,688,106 , -197,129,711)
\$1 under \$5,000	9,187,650 (9,010,565 , 9,364,736)	23,842,449 (23,307,948 , 24,376,950)	9,187,650 (9,010,565 , 9,364,736)	24,492,194 (23,936,665 , 25,047,723)
\$5,000 under \$10,000	10,014,109 (9,830,124 , 10,198,093)	75,308,230 (73,895,333 , 76,721,127)	10,014,109 (9,830,124 , 10,198,093)	76,865,570 (75,412,729 , 78,318,411)
\$10,000 under \$15,000	11,454,274 (11,260,065 , 11,648,484)	143,054,046 (140,609,013 , 145,499,078)	11,454,274 (11,260,065 , 11,648,484)	146,115,807 (143,611,395 , 148,620,218)
\$15,000 under \$20,000	10,187,149 (10,001,172 , 10,373,126)	177,906,312 (174,645,650 , 181,166,975)	10,187,149 (10,001,172 , 10,373,126)	180,798,564 (177,476,593 , 184,120,536)
\$20,000 under \$25,000	9,610,628 (9,428,802 , 9,792,454)	216,239,910 (212,139,309 , 220,340,511)	9,610,628 (9,428,802 , 9,792,454)	219,234,767 (215,068,044 , 223,401,490)
\$25,000 under \$30,000	8,984,412 (8,807,848 , 9,160,975)	246,501,955 (241,650,251 , 251,353,659)	8,984,412 (8,807,848 , 9,160,975)	249,366,285 (244,452,858 , 254,279,713)
\$30,000 under \$40,000	15,510,580 (15,286,474 , 15,734,686)	540,526,136 (532,683,801 , 548,368,472)	15,510,580 (15,286,474 , 15,734,686)	546,889,584 (538,942,458 , 554,836,709)
\$40,000 under \$50,000	12,017,312 (11,815,224 , 12,219,399)	538,359,657 (529,284,542 , 547,434,771)	12,017,312 (11,815,224 , 12,219,399)	544,507,814 (535,324,991 , 553,690,638)
\$50,000 under \$75,000	21,460,676 (21,249,270 , 21,672,083)	1,321,704,614 (1,308,639,220 , 1,334,770,007)	21,460,676 (21,249,270 , 21,672,083)	1,336,764,727 (1,323,516,847 , 1,350,012,608)
\$75,000 under \$100,000	13,685,409 (13,492,822 , 13,877,996)	1,185,611,667 (1,168,832,180 , 1,202,391,153)	13,685,409 (13,492,822 , 13,877,996)	1,197,449,841 (1,180,489,351 , 1,214,410,330)
\$100,000 under \$200,000	21,146,537 (21,017,408 , 21,275,666)	2,878,202,869 (2,860,004,745 , 2,896,400,993)	21,146,537 (21,017,408 , 21,275,666)	2,908,968,840 (2,890,553,719 , 2,927,383,960)
\$200,000 under \$500,000	6,905,670 (6,848,994 , 6,962,345)	1,971,305,644 (1,956,092,033 , 1,986,519,254)	6,905,670 (6,848,994 , 6,962,345)	2,001,101,652 (1,985,686,600 , 2,016,516,705)
\$500,000 under \$1,000,000	1,108,430 (1,091,700 , 1,125,160)	746,778,305 (736,031,541 , 757,525,069)	1,108,430 (1,091,700 , 1,125,160)	759,810,563 (748,909,970 , 770,711,157)
\$1,000,000 under \$1,500,000	241,713 (237,070 , 246,356)	291,404,083 (285,822,751 , 296,985,416)	241,713 (237,070 , 246,356)	295,701,902 (290,050,265 , 301,353,539)
\$1,500,000 under \$2,000,000	98,583 (97,059 , 100,107)	169,699,790 (167,141,612 , 172,257,969)	98,583 (97,059 , 100,107)	171,906,884 (169,320,652 , 174,493,116)
\$2,000,000 under \$5,000,000	142,011 (140,738 , 143,285)	421,656,233 (418,314,813 , 424,997,653)	142,011 (140,738 , 143,285)	425,348,053 (421,978,405 , 428,717,700)
\$5,000,000 under \$10,000,000	34,788 (34,408 , 35,169)	238,308,305 (235,925,928 , 240,690,682)	34,788 (34,408 , 35,169)	239,466,596 (237,073,157 , 241,860,036)
\$10,000,000 or more	22,112 (22,112 , 22,112)	659,005,622 (659,005,622 , 659,005,622)	22,112 (22,112 , 22,112)	660,397,211 (660,397,211 , 660,397,211)
Taxable returns, total	100,424,240 (100,114,695 , 100,733,785)	10,850,040,361 (10,828,717,208 , 10,871,363,514)	100,424,240 (100,114,695 , 100,733,785)	10,972,337,742 (10,950,906,794 , 10,993,768,690)
No adjusted gross income	3,135 (2,480 , 3,790)	-13,927,298 (-14,215,427 , -13,639,169)	3,135 (2,480 , 3,790)	-13,902,331 (-14,189,366 , -13,615,296)
\$1 under \$5,000	136,176 (113,376 , 158,976)	420,675 (345,714 , 495,635)	136,176 (113,376 , 158,976)	421,661 (346,560 , 496,761)
\$5,000 under \$10,000	177,974 (151,801 , 204,147)	1,333,640 (1,134,007 , 1,533,273)	177,974 (151,801 , 204,147)	1,348,074 (1,145,595 , 1,550,553)
\$10,000 under \$15,000	2,559,412 (2,461,794 , 2,657,029)	34,863,771 (33,530,708 , 36,196,834)	2,559,412 (2,461,794 , 2,657,029)	35,269,996 (33,917,592 , 36,622,400)
\$15,000 under \$20,000	4,978,342 (4,844,260 , 5,112,424)	86,907,027 (84,557,870 , 89,256,184)	4,978,342 (4,844,260 , 5,112,424)	87,744,553 (85,369,890 , 90,119,216)
\$20,000 under \$25,000	5,131,634 (4,995,548 , 5,267,720)	115,617,460 (112,544,666 , 118,690,254)	5,131,634 (4,995,548 , 5,267,720)	117,004,198 (113,886,683 , 120,121,713)
\$25,000 under \$30,000	5,365,983 (5,226,726 , 5,226,726)	147,419,105 (143,587,673 , 143,587,673)	5,365,983 (5,226,726 , 5,226,726)	149,088,865 (145,209,876 , 145,209,876)
\$30,000 under \$40,000	10,585,229 (10,394,764 , 10,775,694)	370,583,308 (363,888,986 , 377,277,631)	10,585,229 (10,394,764 , 10,775,694)	374,524,012 (367,752,316 , 381,295,708)
\$40,000 under \$50,000	9,693,866 (9,510,070 , 9,877,662)	435,196,193 (426,925,421 , 443,466,964)	9,693,866 (9,510,070 , 9,877,662)	439,771,090 (431,409,107 , 448,133,072)
\$50,000 under \$75,000	19,122,258 (18,915,179 , 19,329,338)	1,182,143,839 (1,169,286,155 , 1,195,001,524)	19,122,258 (18,915,179 , 19,329,338)	1,194,945,010 (1,181,918,396 , 1,207,971,623)
\$75,000 under \$100,000	13,149,633 (12,959,605 , 13,339,662)	1,140,173,776 (1,123,604,876 , 1,156,742,676)	13,149,633 (12,959,605 , 13,339,662)	1,150,962,644 (1,134,223,911 , 1,167,701,377)
\$100,000 under \$200,000	20,982,038 (20,852,111 , 21,111,965)	2,857,410,802 (2,839,093,997 , 2,875,727,608)	20,982,038 (20,852,111 , 21,111,965)	2,887,738,100 (2,869,204,943 , 2,906,271,258)
\$200,000 under \$500,000	6,892,616 (6,835,936 , 6,949,295)	1,967,741,059 (1,952,527,157 , 1,982,954,961)	6,892,616 (6,835,936 , 6,949,295)	1,987,494,295 (1,982,078,862 , 2,012,909,729)
\$500,000 under \$1,000,000	1,107,295 (1,090,565 , 1,124,025)	746,016,063 (735,269,300 , 756,762,827)	1,107,295 (1,090,565 , 1,124,025)	759,044,465 (748,143,871 , 769,945,058)
\$1,000,000 or more	538,651 (533,952 , 543,350)	1,778,140,940 (1,771,944,388 , 1,784,337,493)	538,651 (533,952 , 543,350)	1,790,883,110 (1,784,621,704 , 1,797,144,517)
Nontaxable returns, total	53,350,056 (53,041,141 , 53,658,971)	793,398,744 (783,090,933 , 803,706,556)	52,837,160 (52,528,428 , 53,145,892)	812,940,203 (802,473,031 , 823,407,376)

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Salaries and wages		Taxable interest	
	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)
All returns, total	126,830,048	7,907,550,652	46,558,530	128,582,739
No adjusted gross income	525,529	22,416,246	677,584	5,441,353
\$1 under \$5,000	6,430,837	24,266,235	1,493,017	526,321
\$5,000 under \$10,000	7,720,412	59,270,373	1,305,772	781,817
\$10,000 under \$15,000	8,507,779	100,878,991	1,496,509	991,017
\$15,000 under \$20,000	8,105,320	137,070,255	1,375,271	1,217,012
\$20,000 under \$25,000	8,043,808	176,126,015	1,434,301	1,201,355
\$25,000 under \$30,000	7,694,121	205,068,217	1,326,627	1,173,806
\$30,000 under \$40,000	13,539,108	454,116,496	2,804,113	2,230,443
\$40,000 under \$50,000	10,428,176	441,420,350	2,783,679	2,053,673
\$50,000 under \$75,000	18,326,868	1,029,648,841	6,874,061	6,338,801
\$75,000 under \$100,000	11,689,500	886,162,307	5,937,152	6,176,541
\$100,000 under \$200,000	18,386,851	2,117,751,282	12,128,294	17,667,652
\$200,000 under \$500,000	6,036,467	1,320,593,821	5,370,691	18,216,690
\$500,000 under \$1,000,000	952,603	414,750,984	1,026,762	10,875,764
\$1,000,000 under \$1,500,000	200,962	129,665,679	232,652	5,211,188
\$1,500,000 under \$2,000,000	80,514	66,880,562	96,173	3,704,976
\$2,000,000 under \$5,000,000	115,372	141,734,647	139,496	10,796,463
\$5,000,000 under \$10,000,000	28,062	66,807,397	34,383	7,084,831
\$10,000,000 or more	17,759	112,921,954	21,994	26,893,037
Taxable returns, total	85,736,871	7,085,156,628	38,212,805	117,783,419
No adjusted gross income	1,952	454,247	2,860	1,161,585
\$1 under \$5,000	58,828	115,753	59,436	39,539
\$5,000 under \$10,000	120,221	680,762	68,465	36,024
\$10,000 under \$15,000	2,160,637	28,946,908	286,794	124,495
\$15,000 under \$20,000	4,091,112	69,837,841	642,390	553,338
\$20,000 under \$25,000	4,389,657	96,733,669	722,000	650,686
\$25,000 under \$30,000	4,513,527	119,420,615	888,159	717,357
\$30,000 under \$40,000	8,982,386	301,260,664	2,170,530	1,691,794
\$40,000 under \$50,000	8,315,573	350,897,434	2,384,313	1,704,437
\$50,000 under \$75,000	16,178,377	908,406,732	6,317,224	5,876,599
\$75,000 under \$100,000	11,227,109	851,849,503	5,729,675	5,815,508
\$100,000 under \$200,000	18,276,929	2,106,576,726	12,027,117	16,916,143
\$200,000 under \$500,000	6,026,526	1,318,126,337	5,363,316	18,089,360
\$500,000 under \$1,000,000	951,747	414,269,144	1,026,183	10,810,210
\$1,000,000 or more	442,291	517,580,294	524,345	53,596,346
Nontaxable returns, total	41,093,177	822,394,024	8,345,725	10,799,320

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Tax-exempt interest [1]		Amount		Ordinary dividends	
	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)	Number of returns (11)	Amount (12)
All returns, total	6,286,465 (6,170,002 , 6,402,928)	60,224,030 (58,774,160 , 61,673,901)	28,702,055 (28,461,697 , 28,942,412)	321,070,381 (317,386,757 , 324,754,005)		
No adjusted gross income	98,140 (85,746 , 110,535)	1,738,645 (1,575,671 , 1,901,620)	441,488 (414,288 , 468,689)	4,671,440 (4,461,148 , 4,881,732)		
\$1 under \$5,000	79,431 (62,355 , 96,508)	181,109 (113,536 , 248,682)	888,906 (831,759 , 946,054)	978,392 (800,755 , 1,156,030)		
\$5,000 under \$10,000	88,401 (70,571 , 106,232)	239,058 (136,522 , 341,595)	780,933 (727,199 , 834,666)	1,260,875 (1,108,838 , 1,412,912)		
\$10,000 under \$15,000	111,972 (91,527 , 132,417)	267,336 (154,135 , 380,537)	828,918 (773,452 , 884,384)	1,601,381 (1,407,260 , 1,795,503)		
\$15,000 under \$20,000	94,623 (75,905 , 113,342)	224,205 (139,174 , 309,237)	753,741 (700,762 , 806,719)	1,873,684 (1,635,271 , 2,112,097)		
\$20,000 under \$25,000	109,523 (89,323 , 129,723)	526,827 (240,192 , 813,461)	760,335 (707,073 , 813,598)	1,886,586 (1,629,997 , 2,143,175)		
\$25,000 under \$30,000	104,875 (85,146 , 124,604)	329,856 (165,607 , 494,105)	713,951 (662,477 , 765,426)	1,910,684 (1,617,406 , 2,203,961)		
\$30,000 under \$40,000	239,084 (209,328 , 268,840)	966,998 (645,431 , 1,288,565)	1,453,095 (1,380,090 , 1,526,100)	4,038,516 (3,623,346 , 4,453,686)		
\$40,000 under \$50,000	262,119 (230,988 , 293,251)	906,306 (588,747 , 1,223,865)	1,483,067 (1,409,313 , 1,556,820)	4,777,316 (4,251,963 , 5,302,669)		
\$50,000 under \$75,000	717,794 (667,751 , 767,837)	2,489,436 (2,107,490 , 2,871,381)	3,755,556 (3,644,424 , 3,866,688)	13,494,121 (12,581,645 , 14,406,598)		
\$75,000 under \$100,000	710,312 (660,645 , 759,979)	2,957,299 (2,459,017 , 3,455,581)	3,441,668 (3,334,764 , 3,548,573)	15,399,006 (14,286,649 , 16,511,364)		
\$100,000 under \$200,000	1,700,460 (1,632,831 , 1,768,088)	9,407,191 (8,627,299 , 10,187,084)	7,777,511 (7,647,246 , 7,907,776)	49,178,749 (46,988,282 , 51,369,215)		
\$200,000 under \$500,000	1,291,893 (1,260,529 , 1,323,256)	12,476,724 (11,759,078 , 13,194,369)	4,261,102 (4,209,146 , 4,313,058)	62,351,404 (60,314,417 , 64,388,392)		
\$500,000 under \$1,000,000	392,839 (381,881 , 403,797)	7,545,238 (7,110,825 , 7,979,651)	886,054 (870,621 , 901,487)	33,942,048 (32,537,568 , 35,346,528)		
\$1,000,000 under \$1,500,000	110,377 (107,033 , 113,722)	3,438,701 (3,242,262 , 3,635,140)	207,569 (203,201 , 211,938)	15,114,449 (14,369,986 , 15,858,912)		
\$1,500,000 under \$2,000,000	50,902 (49,791 , 52,013)	2,198,501 (2,078,476 , 2,318,526)	86,775 (85,322 , 88,227)	9,962,991 (9,588,729 , 10,357,253)		
\$2,000,000 under \$5,000,000	82,750 (81,717 , 83,783)	5,479,360 (5,328,142 , 5,630,577)	127,737 (126,514 , 128,961)	25,795,359 (25,235,267 , 26,355,450)		
\$5,000,000 under \$10,000,000	23,883 (23,561 , 24,206)	3,003,192 (2,945,429 , 3,060,954)	32,438 (32,069 , 32,807)	16,056,631 (15,670,302 , 16,442,960)		
\$10,000,000 or more	17,085 (17,085 , 17,085)	5,848,048 (5,848,048 , 5,848,048)	21,210 (21,210 , 21,210)	56,776,749 (56,776,749 , 56,776,749)		
Taxable returns, total	5,561,609 (5,454,941 , 5,668,276)	55,529,609 (54,157,689 , 56,901,529)	24,003,488 (23,789,736 , 24,217,241)	300,827,513 (297,285,785 , 304,369,242)		
No adjusted gross income	1,170 (850 , 1,489)	266,953 (234,473 , 299,434)	2,152 (1,711 , 2,594)	649,097 (606,749 , 691,446)		
\$1 under \$5,000	* 3,090 (-404 , 6,584)	* 2,903 (-2,321 , 8,126)	54,023 (39,716 , 68,330)	64,032 (40,747 , 87,318)		
\$5,000 under \$10,000	* 6,185 (1,236 , 11,133)	* 3,894 (-1,309 , 9,098)	72,638 (55,866 , 89,409)	150,786 (101,498 , 200,075)		
\$10,000 under \$15,000	14,337 (6,831 , 21,843)	19,408 (-5,516 , 44,332)	145,566 (121,958 , 169,175)	214,593 (143,577 , 285,609)		
\$15,000 under \$20,000	37,340 (25,407 , 49,273)	68,869 (11,382 , 126,355)	307,522 (273,383 , 341,662)	412,393 (323,414 , 501,373)		
\$20,000 under \$25,000	54,994 (40,602 , 69,387)	261,439 (11,371 , 511,506)	400,354 (361,511 , 439,197)	676,303 (533,320 , 819,285)		
\$25,000 under \$30,000	57,794 (42,921 , 72,667)	173,730 (20,114 , 327,146)	461,742 (420,095 , 420,095)	792,669 (649,115 , 936,223)		
\$30,000 under \$40,000	181,657 (155,583 , 207,731)	568,063 (396,403 , 739,723)	1,144,733 (1,079,589 , 1,209,877)	2,415,117 (2,137,615 , 2,692,620)		
\$40,000 under \$50,000	215,350 (187,016 , 243,684)	766,284 (450,999 , 1,081,570)	1,283,695 (1,214,777 , 1,352,614)	3,245,350 (2,858,177 , 3,632,524)		
\$50,000 under \$75,000	667,495 (619,012 , 715,977)	2,091,891 (1,728,340 , 2,455,441)	3,494,179 (3,386,416 , 3,601,942)	11,719,372 (10,898,464 , 12,540,279)		
\$75,000 under \$100,000	681,514 (632,762 , 730,266)	2,611,830 (2,136,156 , 3,087,504)	3,325,556 (3,220,222 , 3,430,890)	13,706,764 (12,705,021 , 14,708,507)		
\$100,000 under \$200,000	1,672,926 (1,605,810 , 1,740,042)	8,789,717 (8,030,590 , 9,548,843)	7,695,219 (7,565,296 , 7,825,143)	47,175,344 (45,041,873 , 49,308,814)		
\$200,000 under \$500,000	1,290,086 (1,258,723 , 1,321,450)	12,399,020 (11,681,374 , 13,116,665)	4,255,044 (4,203,084 , 4,307,004)	62,097,309 (60,060,317 , 64,134,302)		
\$500,000 under \$1,000,000	392,753 (381,795 , 403,711)	7,542,042 (7,107,629 , 7,976,456)	885,622 (870,189 , 901,055)	33,898,854 (32,494,374 , 35,303,334)		
\$1,000,000 or more	284,918 (281,404 , 288,432)	19,963,566 (19,688,316 , 20,238,817)	475,442 (470,979 , 479,904)	123,609,529 (122,560,628 , 124,658,430)		
Nontaxable returns, total	724,856 (676,233 , 773,480)	4,694,422 (4,222,348 , 5,166,495)	4,698,567 (4,573,308 , 4,823,825)	20,242,868 (19,163,378 , 21,322,358)		

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)
All returns, total	26,626,098 (26,394,710 , 26,857,486)	243,746,121 (240,617,557 , 246,874,684)	18,642,580 (18,425,104 , 18,860,056)	35,230,639 (34,748,489 , 35,712,789)
No adjusted gross income	403,507 (377,351 , 429,662)	3,152,230 (3,000,954 , 3,303,505)	57,408 (48,083 , 66,733)	306,319 (255,133 , 357,506)
\$1 under \$5,000	782,314 (728,636 , 835,992)	589,554 (486,620 , 692,488)	72,353 (55,984 , 88,721)	42,534 (25,343 , 59,724)
\$5,000 under \$10,000	706,176 (655,000 , 757,351)	753,309 (649,323 , 857,295)	76,069 (59,371 , 92,768)	59,393 (40,110 , 78,676)
\$10,000 under \$15,000	738,290 (685,905 , 790,674)	992,298 (855,027 , 1,129,570)	136,990 (114,317 , 159,664)	96,151 (70,594 , 121,709)
\$15,000 under \$20,000	683,528 (633,048 , 734,007)	1,255,557 (1,071,129 , 1,439,984)	150,387 (126,603 , 174,170)	93,065 (72,339 , 113,792)
\$20,000 under \$25,000	692,590 (641,750 , 743,431)	1,248,531 (1,057,494 , 1,439,567)	178,133 (152,219 , 204,047)	140,385 (96,366 , 184,404)
\$25,000 under \$30,000	650,603 (601,447 , 699,760)	1,277,159 (1,055,789 , 1,498,529)	220,534 (191,677 , 249,391)	164,595 (131,560 , 197,630)
\$30,000 under \$40,000	1,312,818 (1,243,455 , 1,382,180)	2,616,693 (2,308,006 , 2,925,379)	689,102 (638,010 , 740,194)	469,076 (415,368 , 522,784)
\$40,000 under \$50,000	1,370,403 (1,299,522 , 1,441,283)	3,182,974 (2,778,114 , 3,587,834)	939,526 (880,037 , 999,014)	675,774 (601,668 , 749,880)
\$50,000 under \$75,000	3,423,518 (3,317,403 , 3,529,632)	9,103,341 (8,400,628 , 9,806,055)	2,892,705 (2,790,985 , 2,994,426)	2,239,701 (2,111,367 , 2,368,035)
\$75,000 under \$100,000	3,202,888 (3,099,741 , 3,306,036)	10,697,049 (9,838,365 , 11,555,733)	3,021,862 (2,918,170 , 3,125,553)	2,819,943 (2,668,861 , 2,971,025)
\$100,000 under \$200,000	7,280,334 (7,153,728 , 7,406,940)	36,229,884 (34,393,642 , 38,066,127)	7,267,123 (7,129,640 , 7,404,606)	8,863,621 (8,563,675 , 9,163,567)
\$200,000 under \$500,000	4,061,915 (4,010,829 , 4,113,001)	48,490,099 (46,733,819 , 50,246,380)	2,325,672 (2,277,821 , 2,373,524)	5,586,580 (5,359,519 , 5,813,641)
\$500,000 under \$1,000,000	856,288 (841,076 , 871,501)	26,552,392 (25,332,903 , 27,771,882)	355,663 (344,593 , 366,734)	2,644,704 (2,483,664 , 2,805,743)
\$1,000,000 under \$1,500,000	200,225 (195,925 , 204,526)	11,725,857 (11,069,313 , 12,382,402)	106,661 (103,224 , 110,097)	1,568,390 (1,475,619 , 1,661,161)
\$1,500,000 under \$2,000,000	84,354 (82,921 , 85,787)	7,652,796 (7,313,747 , 7,991,845)	47,391 (46,259 , 48,523)	1,093,405 (1,039,181 , 1,147,629)
\$2,000,000 under \$5,000,000	124,078 (122,869 , 125,287)	19,797,872 (19,311,771 , 20,283,974)	72,567 (71,545 , 73,589)	2,759,521 (2,690,365 , 2,828,676)
\$5,000,000 under \$10,000,000	31,582 (31,218 , 31,946)	12,590,621 (12,236,276 , 12,944,966)	19,517 (19,212 , 19,821)	1,571,320 (1,527,894 , 1,614,746)
\$10,000,000 or more	20,688 (20,688 , 20,688)	45,837,903 (45,837,903 , 45,837,903)	12,917 (12,917 , 12,917)	4,036,163 (4,036,163 , 4,036,163)
Taxable returns, total	22,366,529 (22,160,678 , 22,572,379)	229,485,108 (226,470,040 , 232,500,177)	17,395,461 (17,186,539 , 17,604,383)	33,687,890 (33,220,971 , 34,154,809)
No adjusted gross income	2,032 (1,591 , 2,472)	451,165 (416,299 , 486,031)	142 (109 , 175)	10,689 (9,542 , 11,836)
\$1 under \$5,000	50,018 (36,259 , 63,778)	37,309 (22,340 , 52,277)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	66,603 (50,538 , 82,667)	104,580 (66,212 , 142,947)	* 3,004 (-393 , 6,401)	* 227 (-100 , 555)
\$10,000 under \$15,000	127,318 (105,228 , 149,408)	124,088 (73,524 , 174,652)	27,215 (16,957 , 37,474)	9,847 (4,500 , 15,194)
\$15,000 under \$20,000	271,355 (239,256 , 303,454)	223,189 (162,031 , 284,347)	78,243 (60,944 , 95,542)	43,295 (29,026 , 57,564)
\$20,000 under \$25,000	362,087 (325,141 , 399,034)	413,846 (322,426 , 505,266)	108,092 (87,776 , 128,408)	68,478 (46,680 , 90,275)
\$25,000 under \$30,000	417,188 (377,593 , 377,593)	471,911 (379,227 , 379,227)	140,865 (117,717 , 117,717)	86,710 (63,841 , 63,841)
\$30,000 under \$40,000	1,033,150 (971,285 , 1,095,014)	1,429,470 (1,251,138 , 1,607,802)	515,465 (471,169 , 559,761)	301,726 (263,491 , 339,960)
\$40,000 under \$50,000	1,182,375 (1,116,248 , 1,248,501)	1,991,278 (1,729,974 , 2,252,582)	792,047 (737,281 , 846,813)	516,772 (454,108 , 579,436)
\$50,000 under \$75,000	3,183,634 (3,080,785 , 3,286,482)	7,738,601 (7,124,212 , 8,352,990)	2,634,892 (2,537,487 , 2,732,298)	1,932,156 (1,824,473 , 2,039,838)
\$75,000 under \$100,000	3,093,742 (2,992,143 , 3,195,340)	9,445,733 (8,680,973 , 10,210,492)	2,921,278 (2,819,207 , 3,023,349)	2,689,615 (2,541,893 , 2,837,336)
\$100,000 under \$200,000	7,203,767 (7,077,511 , 7,330,023)	34,695,814 (32,907,248 , 36,484,380)	7,235,675 (7,098,362 , 7,372,988)	8,792,157 (8,492,792 , 9,091,522)
\$200,000 under \$500,000	4,056,662 (4,005,574 , 4,107,749)	48,306,147 (46,549,865 , 50,062,429)	2,323,964 (2,276,114 , 2,371,814)	5,569,367 (5,342,314 , 5,796,421)
\$500,000 under \$1,000,000	855,916 (840,704 , 871,129)	26,518,196 (25,298,706 , 27,737,685)	355,583 (344,513 , 366,654)	2,643,422 (2,482,382 , 2,804,461)
\$1,000,000 or more	460,683 (456,283 , 465,082)	97,533,783 (96,603,745 , 98,463,821)	258,995 (255,336 , 262,655)	11,023,430 (10,890,969 , 11,155,891)
Nontaxable returns, total	4,259,570 (4,140,033 , 4,379,106)	14,261,012 (13,365,670 , 15,136,355)	1,247,119 (1,180,417 , 1,313,821)	1,542,750 (1,418,003 , 1,667,496)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Alimony received		Business or profession		Net income
	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	
All returns, total	416,409 (377,356 , 455,461)	11,271,656 (9,791,014 , 12,752,299)	19,638,201 (19,496,565 , 19,779,838)	430,062,977 (423,923,298 , 436,202,656)	
No adjusted gross income	834 (-82 , 1,750)	29,423 (4,002 , 54,843)	231,698 (210,487 , 252,910)	4,409,575 (3,982,815 , 4,836,335)	
\$1 under \$5,000	* 3,006 (-391 , 6,403)	* 7,214 (-3,311 , 17,740)	1,256,886 (1,190,979 , 1,322,793)	3,502,667 (3,163,812 , 3,841,521)	
\$5,000 under \$10,000	21,265 (12,435 , 30,094)	150,811 (73,318 , 228,303)	1,447,445 (1,377,093 , 1,517,797)	9,538,079 (9,000,589 , 10,075,570)	
\$10,000 under \$15,000	20,260 (11,481 , 29,079)	172,958 (90,949 , 254,967)	2,545,240 (2,456,425 , 2,634,055)	25,964,619 (24,925,645 , 27,003,592)	
\$15,000 under \$20,000	18,930 (10,507 , 27,352)	202,441 (101,347 , 303,535)	1,590,930 (1,516,862 , 1,664,997)	19,895,987 (18,802,371 , 20,989,604)	
\$20,000 under \$25,000	18,674 (10,256 , 27,093)	238,779 (109,515 , 368,042)	1,026,418 (965,528 , 1,087,309)	14,799,416 (13,719,542 , 15,879,291)	
\$25,000 under \$30,000	31,207 (20,227 , 42,186)	385,134 (216,042 , 554,226)	887,431 (830,738 , 944,123)	13,857,669 (12,708,413 , 15,006,926)	
\$30,000 under \$40,000	56,915 (42,183 , 71,647)	807,492 (554,723 , 1,060,261)	1,363,238 (1,293,738 , 1,432,738)	21,922,161 (20,370,040 , 23,474,282)	
\$40,000 under \$50,000	45,656 (32,504 , 58,807)	826,226 (529,898 , 1,122,553)	1,077,772 (1,015,863 , 1,139,681)	17,398,942 (15,924,308 , 18,873,576)	
\$50,000 under \$75,000	95,561 (76,391 , 114,731)	2,109,965 (1,575,324 , 2,644,607)	2,205,411 (2,124,107 , 2,286,715)	41,058,240 (38,584,213 , 43,532,266)	
\$75,000 under \$100,000	50,152 (36,366 , 63,939)	1,366,334 (886,027 , 1,846,642)	1,630,280 (1,557,726 , 1,702,834)	32,520,157 (30,228,133 , 34,812,182)	
\$100,000 under \$200,000	38,410 (26,741 , 50,078)	2,564,905 (1,571,031 , 3,558,778)	2,860,031 (2,782,427 , 2,937,635)	80,732,368 (77,146,954 , 84,317,783)	
\$200,000 under \$500,000	** 15,521 (11,729 , 19,313)	** 2,409,975 (1,725,434 , 3,094,517)	1,190,666 (1,160,480 , 1,220,852)	79,220,976 (76,137,146 , 82,304,807)	
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	218,433 (210,114 , 226,752)	30,989,657 (29,291,556 , 32,687,758)	
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	49,695 (47,396 , 51,995)	9,561,623 (8,876,581 , 10,246,664)	
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	18,999 (18,276 , 19,722)	4,831,381 (4,495,947 , 5,166,816)	
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	26,736 (26,099 , 27,373)	9,999,024 (9,557,294 , 10,440,754)	
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	6,795 (6,613 , 6,977)	4,548,393 (4,305,957 , 4,790,828)	
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	4,098 (4,098 , 4,098)	5,312,042 (5,312,042 , 5,312,042)	
Taxable returns, total	309,730 (276,206 , 343,254)	9,883,715 (8,444,925 , 11,322,505)	10,522,267 (10,382,423 , 10,662,112)	323,846,673 (317,995,668 , 329,697,678)	
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	680 (246 , 1,113)	251,421 (206,099 , 296,744)	
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	* 3,340 (-144 , 6,824)	* 5,490 (-18 , 10,998)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	14,167 (6,755 , 21,580)	46,600 (12,908 , 80,293)	
\$10,000 under \$15,000	** 3,218 (-205 , 6,640)	** 34,452 (-2,756 , 71,661)	232,870 (203,193 , 262,547)	2,251,471 (1,910,783 , 2,592,160)	
\$15,000 under \$20,000	13,913 (6,727 , 21,099)	135,392 (58,481 , 212,303)	389,598 (351,377 , 427,818)	4,287,137 (3,758,177 , 4,816,098)	
\$20,000 under \$25,000	10,606 (4,286 , 16,926)	158,687 (43,604 , 273,771)	374,189 (336,700 , 411,678)	4,533,581 (3,936,247 , 5,130,916)	
\$25,000 under \$30,000	15,134 (7,478 , 22,790)	166,677 (60,542 , 272,812)	448,435 (407,480 , 498,390)	6,164,114 (5,394,972 , 6,934,256)	
\$30,000 under \$40,000	37,527 (25,560 , 49,494)	588,303 (360,322 , 816,284)	728,387 (676,659 , 780,115)	10,758,825 (9,654,245 , 11,863,404)	
\$40,000 under \$50,000	37,166 (25,309 , 49,022)	583,000 (356,136 , 809,863)	708,977 (658,088 , 759,865)	10,123,863 (8,989,182 , 11,258,544)	
\$50,000 under \$75,000	90,095 (71,469 , 108,721)	1,974,376 (1,456,702 , 2,492,050)	1,776,880 (1,702,036 , 1,851,724)	32,618,545 (30,364,734 , 34,872,357)	
\$75,000 under \$100,000	49,147 (35,501 , 62,793)	1,306,172 (840,533 , 1,771,810)	1,503,450 (1,433,292 , 1,573,608)	29,272,466 (27,080,367 , 31,464,566)	
\$100,000 under \$200,000	37,411 (25,906 , 48,916)	2,527,105 (1,535,922 , 3,518,288)	2,828,774 (2,751,365 , 2,906,184)	79,357,727 (75,802,750 , 82,912,704)	
\$200,000 under \$500,000	** 15,513 (11,722 , 19,306)	** 2,409,551 (1,725,010 , 3,094,093)	1,187,979 (1,157,802 , 1,218,157)	79,029,599 (75,945,837 , 82,113,361)	
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	218,299 (209,980 , 226,618)	30,943,776 (29,245,675 , 32,641,876)	
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	106,243 (103,784 , 108,701)	34,202,058 (33,298,229 , 35,105,886)	
Nontaxable returns, total	106,679 (86,617 , 126,741)	1,387,941 (1,037,724 , 1,738,159)	9,115,934 (8,986,680 , 9,245,188)	106,216,304 (103,604,114 , 108,828,494)	

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Business or profession—continued		Net loss		Capital gain distributions reported on Form 1040	
	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)	Number of returns (25)	Amount (26)
All returns, total	6,917,930 (6,786,266 , 7,049,595)	81,317,136 (79,126,439 , 83,507,833)	4,185,790 (4,068,170 , 4,303,409)	15,034,569 (14,062,506 , 16,006,632)		
No adjusted gross income	480,526 (455,111 , 505,941)	15,348,400 (14,451,757 , 16,245,044)	30,885 (22,655 , 39,115)	50,771 (31,624 , 69,919)		
\$1 under \$5,000	126,670 (105,228 , 148,111)	826,468 (506,057 , 1,146,880)	177,612 (151,510 , 203,714)	155,336 (121,085 , 189,588)		
\$5,000 under \$10,000	222,607 (193,873 , 251,340)	2,129,952 (1,681,478 , 2,578,425)	152,126 (127,900 , 176,352)	245,049 (186,920 , 303,178)		
\$10,000 under \$15,000	270,456 (238,697 , 302,216)	2,563,439 (2,107,794 , 3,019,084)	143,037 (119,667 , 166,407)	215,098 (156,161 , 274,035)		
\$15,000 under \$20,000	425,957 (386,035 , 465,879)	4,577,780 (3,936,880 , 5,218,680)	121,584 (99,949 , 143,220)	215,116 (146,895 , 283,338)		
\$20,000 under \$25,000	388,843 (350,674 , 427,012)	3,907,845 (3,324,428 , 4,491,262)	122,226 (100,512 , 143,940)	250,735 (177,613 , 323,858)		
\$25,000 under \$30,000	380,956 (343,177 , 418,735)	3,732,298 (3,209,552 , 4,255,044)	125,413 (103,412 , 147,414)	247,730 (169,931 , 325,528)		
\$30,000 under \$40,000	681,019 (630,718 , 731,321)	6,507,601 (5,752,425 , 7,262,777)	256,681 (225,367 , 287,994)	671,834 (512,094 , 831,573)		
\$40,000 under \$50,000	512,384 (468,922 , 555,846)	4,443,573 (3,841,452 , 5,045,694)	254,488 (223,289 , 285,686)	573,634 (419,345 , 727,924)		
\$50,000 under \$75,000	1,009,014 (950,485 , 1,067,543)	8,301,501 (7,490,670 , 9,112,332)	640,675 (591,660 , 689,689)	1,801,153 (1,546,548 , 2,055,759)		
\$75,000 under \$100,000	674,694 (625,558 , 723,830)	5,170,186 (4,566,821 , 5,773,550)	520,097 (476,165 , 564,030)	1,685,889 (1,346,461 , 2,025,317)		
\$100,000 under \$200,000	1,215,728 (1,157,247 , 1,274,209)	10,512,937 (9,724,074 , 11,301,799)	1,157,764 (1,094,367 , 1,221,162)	4,836,834 (4,227,635 , 5,446,033)		
\$200,000 under \$500,000	425,608 (405,775 , 445,440)	5,529,677 (5,103,691 , 5,955,664)	429,692 (405,996 , 453,388)	3,373,944 (2,814,088 , 3,933,800)		
\$500,000 under \$1,000,000	65,858 (61,004 , 70,711)	1,944,717 (1,742,129 , 2,147,306)	43,849 (39,489 , 48,208)	460,973 (347,816 , 574,130)		
\$1,000,000 under \$1,500,000	15,864 (14,514 , 17,214)	903,843 (808,267 , 999,419)	5,788 (4,898 , 6,677)	79,104 (53,271 , 104,938)		
\$1,500,000 under \$2,000,000	6,503 (6,091 , 6,914)	587,249 (524,967 , 649,530)	1,703 (1,466 , 1,940)	29,812 (19,010 , 40,614)		
\$2,000,000 under \$5,000,000	10,181 (9,787 , 10,575)	1,550,587 (1,476,141 , 1,625,034)	1,926 (1,729 , 2,123)	60,645 (29,092 , 92,198)		
\$5,000,000 under \$10,000,000	2,769 (2,661 , 2,876)	1,114,722 (1,088,572 , 1,140,873)	187 (153 , 220)	13,460 (6,721 , 20,250)		
\$10,000,000 or more	2,294 (2,294 , 2,294)	1,664,360 (1,664,360 , 1,664,360)	59 (59 , 59)	67,450 (67,450 , 67,450)		
Taxable returns, total	4,496,583 (4,386,454 , 4,606,733)	46,183,442 (44,620,822 , 47,746,062)	3,449,848 (3,344,043 , 3,555,654)	13,307,270 (12,385,431 , 14,229,109)		
No adjusted gross income	** 2,488 (-318 , 5,294)	** 634,428 (620,570 , 648,286)	* 9,178 (3,183 , 15,173)	* 6,254 (601 , 11,907)		
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	20,526 (11,541 , 29,511)	68,274 (32,852 , 103,697)		
\$5,000 under \$10,000	* 2,127 (-683 , 4,938)	* 2,859 (-864 , 6,581)	36,555 (24,625 , 48,485)	49,072 (17,835 , 80,309)		
\$10,000 under \$15,000	57,470 (42,603 , 72,337)	502,375 (314,721 , 690,029)	50,646 (36,688 , 64,603)	51,511 (25,125 , 77,896)		
\$15,000 under \$20,000	140,052 (116,952 , 163,151)	1,258,365 (961,821 , 1,554,910)	76,291 (59,083 , 93,498)	131,465 (83,968 , 178,962)		
\$20,000 under \$25,000	148,384 (124,553 , 172,215)	1,206,378 (911,099 , 1,501,657)	77,795 (60,434 , 94,156)	136,997 (85,822 , 188,172)		
\$25,000 under \$30,000	181,961 (155,599 , 198,323)	1,602,371 (1,282,172 , 1,922,570)	202,676 (174,759 , 230,592)	383,833 (296,840 , 470,826)		
\$30,000 under \$40,000	375,872 (338,141 , 413,604)	3,184,157 (2,646,298 , 3,722,016)	239,489 (209,195 , 269,783)	461,987 (342,621 , 581,353)		
\$40,000 under \$50,000	351,582 (315,253 , 387,911)	2,794,013 (2,306,610 , 3,281,416)	598,434 (551,004 , 645,863)	1,668,701 (1,426,622 , 1,910,780)		
\$50,000 under \$75,000	864,359 (809,721 , 918,997)	6,732,125 (6,006,340 , 7,457,911)	505,151 (461,799 , 548,503)	1,606,620 (1,282,500 , 1,930,740)		
\$75,000 under \$100,000	640,665 (592,689 , 688,641)	4,956,365 (4,358,836 , 5,553,894)	1,150,278 (1,087,071 , 1,213,484)	4,660,686 (4,081,470 , 5,239,901)		
\$100,000 under \$200,000	1,203,706 (1,145,421 , 1,261,990)	10,234,842 (9,453,673 , 11,016,011)	429,323 (405,629 , 453,018)	3,371,514 (2,811,659 , 3,931,369)		
\$200,000 under \$500,000	424,560 (404,736 , 444,384)	5,462,112 (5,036,723 , 5,887,500)	43,839 (39,479 , 48,198)	460,859 (347,701 , 574,016)		
\$500,000 under \$1,000,000	65,787 (60,933 , 70,640)	1,940,790 (1,738,202 , 2,143,378)	9,660 (8,719 , 10,601)	250,471 (207,758 , 293,184)		
\$1,000,000 or more	37,570 (36,109 , 39,032)	5,672,262 (5,534,173 , 5,810,350)				
Nontaxable returns, total	2,421,347 (2,336,767 , 2,505,928)	35,133,694 (33,541,770 , 36,725,619)	735,942 (683,621 , 788,262)	1,727,299 (1,416,772 , 2,037,826)		

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D		Taxable net gain		Taxable net loss	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (27)	Amount (28)
All returns, total	13,430,518 (13,257,732 , 13,603,303)	928,929,241 (922,107,419 , 935,751,063)	7,810,026 (7,669,978 , 7,950,074)	17,105,832 (16,773,679 , 17,437,986)		
No adjusted gross income	172,040 (156,542 , 187,539)	17,157,668 (16,555,829 , 17,759,507)	378,816 (353,949 , 403,683)	954,011 (889,207 , 1,018,815)		
\$1 under \$5,000	256,589 (225,343 , 287,836)	576,127 (416,119 , 736,135)	288,114 (257,715 , 318,513)	572,065 (505,698 , 638,432)		
\$5,000 under \$10,000	272,636 (240,420 , 304,853)	864,554 (688,261 , 1,040,847)	240,251 (212,403 , 268,100)	508,921 (443,200 , 570,642)		
\$10,000 under \$15,000	283,640 (250,764 , 316,517)	1,049,801 (873,594 , 1,226,008)	247,718 (219,199 , 276,237)	521,429 (455,347 , 587,512)		
\$15,000 under \$20,000	281,197 (248,432 , 313,963)	1,449,840 (1,115,585 , 1,784,094)	215,599 (188,747 , 242,450)	447,866 (386,092 , 509,641)		
\$20,000 under \$25,000	314,235 (279,619 , 348,852)	1,788,075 (1,495,686 , 2,080,463)	198,741 (172,867 , 224,614)	409,488 (349,373 , 469,603)		
\$25,000 under \$30,000	258,935 (227,688 , 290,181)	1,592,081 (1,291,676 , 1,892,486)	199,302 (173,391 , 225,212)	412,866 (352,913 , 472,819)		
\$30,000 under \$40,000	571,610 (525,360 , 617,860)	3,840,788 (3,319,172 , 4,362,405)	379,947 (343,808 , 416,086)	786,163 (702,046 , 870,280)		
\$40,000 under \$50,000	605,364 (557,900 , 652,828)	4,685,988 (4,054,722 , 5,317,254)	377,619 (341,442 , 413,797)	785,603 (701,527 , 869,679)		
\$50,000 under \$75,000	1,592,697 (1,518,414 , 1,666,980)	14,544,165 (13,332,891 , 15,755,440)	1,007,558 (948,813 , 1,066,304)	2,146,727 (2,006,186 , 2,287,269)		
\$75,000 under \$100,000	1,536,807 (1,463,936 , 1,609,678)	18,873,902 (17,345,574 , 20,402,230)	876,932 (822,141 , 931,723)	1,857,013 (1,725,823 , 1,988,204)		
\$100,000 under \$200,000	3,765,591 (3,666,113 , 3,865,070)	72,197,368 (68,742,175 , 75,652,561)	1,915,726 (1,839,983 , 1,991,469)	4,145,099 (3,962,164 , 4,328,035)		
\$200,000 under \$500,000	2,540,594 (2,496,589 , 2,584,599)	123,933,211 (120,143,287 , 127,723,135)	1,121,033 (1,089,286 , 1,152,780)	2,611,184 (2,530,490 , 2,691,877)		
\$500,000 under \$1,000,000	617,008 (603,314 , 630,702)	89,250,937 (86,089,613 , 92,412,261)	242,833 (233,458 , 252,209)	618,437 (593,222 , 643,652)		
\$1,000,000 under \$1,500,000	152,776 (148,847 , 156,706)	48,628,897 (46,630,529 , 50,627,265)	54,749 (52,202 , 57,297)	148,884 (141,723 , 156,045)		
\$1,500,000 under \$2,000,000	65,372 (64,065 , 66,678)	32,898,681 (31,883,852 , 33,913,510)	22,916 (22,081 , 23,751)	63,206 (60,853 , 65,558)		
\$2,000,000 under \$5,000,000	99,067 (97,938 , 100,201)	100,446,439 (98,856,386 , 102,036,491)	31,637 (30,909 , 32,364)	88,765 (86,684 , 90,845)		
\$5,000,000 under \$10,000,000	26,267 (25,928 , 26,605)	75,020,401 (73,831,842 , 76,208,960)	7,002 (6,808 , 7,195)	19,951 (19,391 , 20,511)		
\$10,000,000 or more	18,091 (18,091 , 18,091)	320,130,316 (320,130,316 , 320,130,316)	3,532 (3,532 , 3,532)	10,153 (10,153 , 10,153)		
Taxable returns, total	11,490,169 (11,335,110 , 11,645,229)	895,551,139 (888,904,780 , 902,197,497)	6,135,164 (6,010,052 , 6,260,276)	13,326,114 (13,028,499 , 13,623,729)		
No adjusted gross income	1,421 (1,055 , 1,787)	4,018,156 (3,893,602 , 4,142,709)	1,082 (818 , 1,345)	3,094 (2,306 , 3,882)		
\$1 under \$5,000	31,594 (20,570 , 42,618)	56,883 (33,899 , 79,866)	7,161 (2,294 , 12,028)	9,502 (2,169 , 16,835)		
\$5,000 under \$10,000	36,920 (24,888 , 48,951)	136,323 (83,262 , 189,384)	5,168 (943 , 9,393)	3,411 (-619 , 7,442)		
\$10,000 under \$15,000	47,083 (33,572 , 60,594)	196,238 (113,505 , 278,971)	40,249 (28,346 , 52,152)	60,284 (37,829 , 82,738)		
\$15,000 under \$20,000	110,182 (89,557 , 130,807)	258,094 (174,706 , 341,482)	92,669 (74,613 , 110,725)	179,389 (139,711 , 219,067)		
\$20,000 under \$25,000	132,468 (109,824 , 155,112)	535,027 (391,163 , 678,892)	101,367 (82,483 , 120,252)	189,565 (148,000 , 231,129)		
\$25,000 under \$30,000	145,561 (121,904 , 121,904)	566,482 (423,005 , 423,005)	126,722 (105,739 , 105,739)	243,186 (197,027 , 197,027)		
\$30,000 under \$40,000	403,289 (364,185 , 442,394)	1,690,809 (1,408,841 , 1,972,776)	299,106 (266,724 , 331,488)	600,825 (526,662 , 674,988)		
\$40,000 under \$50,000	472,292 (430,125 , 514,460)	2,516,010 (2,161,147 , 2,870,874)	317,144 (283,740 , 350,547)	638,927 (562,645 , 715,209)		
\$50,000 under \$75,000	1,430,209 (1,398,505 , 1,500,912)	11,011,897 (10,046,405 , 11,977,388)	920,103 (863,738 , 976,468)	1,961,506 (1,826,545 , 2,096,467)		
\$75,000 under \$100,000	1,457,388 (1,386,256 , 1,528,519)	15,951,885 (14,589,780 , 17,313,990)	846,629 (792,647 , 900,611)	1,786,176 (1,657,080 , 1,915,272)		
\$100,000 under \$200,000	3,706,995 (3,608,103 , 3,805,887)	69,142,109 (65,753,985 , 72,530,233)	1,897,189 (1,821,681 , 1,972,696)	4,097,686 (3,915,441 , 4,279,930)		
\$200,000 under \$500,000	2,536,530 (2,492,525 , 2,580,534)	123,444,168 (119,654,324 , 127,234,011)	1,118,493 (1,086,746 , 1,150,240)	2,604,715 (2,524,021 , 2,685,408)		
\$500,000 under \$1,000,000	616,821 (603,127 , 630,515)	89,190,172 (86,028,848 , 92,351,495)	242,446 (233,071 , 251,822)	617,434 (592,219 , 642,649)		
\$1,000,000 or more	361,418 (357,313 , 365,522)	576,836,887 (573,985,630 , 579,688,144)	119,635 (116,883 , 122,387)	330,416 (322,663 , 338,169)		
Nontaxable returns, total	1,940,348 (1,858,661 , 2,022,036)	33,378,102 (31,752,429 , 35,003,775)	1,674,862 (1,607,899 , 1,741,825)	3,779,718 (3,620,723 , 3,938,713)		

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Net gain		Net loss	
	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)
All returns, total	1,084,631 (1,039,806 , 1,129,457)	39,799,626 (38,868,037 , 40,731,214)	1,058,741 (1,009,805 , 1,107,677)	20,061,024 (18,991,671 , 21,130,377)
No adjusted gross income	67,826 (59,012 , 76,640)	2,441,762 (2,259,932 , 2,623,592)	86,003 (75,644 , 96,362)	7,727,344 (6,998,148 , 8,456,540)
\$1 under \$5,000	20,147 (11,650 , 28,643)	87,131 (24,879 , 149,383)	17,551 (9,696 , 25,405)	179,770 (60,294 , 299,246)
\$5,000 under \$10,000	11,849 (5,677 , 18,021)	69,283 (18,442 , 120,124)	16,090 (8,864 , 23,316)	251,650 (100,415 , 402,884)
\$10,000 under \$15,000	19,109 (10,877 , 27,340)	92,722 (46,671 , 138,772)	30,449 (19,875 , 41,022)	352,714 (132,289 , 573,139)
\$15,000 under \$20,000	16,969 (9,387 , 24,552)	194,396 (64,192 , 324,600)	26,459 (16,759 , 36,159)	276,170 (107,920 , 444,421)
\$20,000 under \$25,000	26,595 (17,462 , 35,728)	121,620 (52,337 , 190,903)	24,272 (14,918 , 33,625)	215,155 (76,370 , 353,940)
\$25,000 under \$30,000	20,955 (12,750 , 29,161)	202,726 (104,017 , 301,434)	24,962 (15,367 , 34,557)	235,742 (62,779 , 408,705)
\$30,000 under \$40,000	38,362 (27,514 , 49,210)	350,365 (247,067 , 453,664)	41,813 (29,655 , 53,972)	546,282 (217,901 , 874,663)
\$40,000 under \$50,000	38,538 (28,065 , 49,012)	480,541 (327,848 , 633,234)	36,314 (25,002 , 47,626)	218,345 (127,069 , 309,622)
\$50,000 under \$75,000	112,923 (94,342 , 131,504)	1,050,812 (823,688 , 1,277,935)	98,693 (80,205 , 117,181)	761,387 (517,173 , 1,005,600)
\$75,000 under \$100,000	80,449 (65,078 , 95,819)	802,673 (586,604 , 1,018,743)	100,062 (81,452 , 118,672)	816,430 (566,664 , 1,066,197)
\$100,000 under \$200,000	246,929 (222,643 , 271,215)	3,567,939 (3,114,175 , 4,021,702)	224,540 (199,122 , 249,958)	1,668,747 (1,356,452 , 1,981,042)
\$200,000 under \$500,000	216,752 (203,500 , 230,005)	4,656,313 (4,124,567 , 5,188,060)	188,745 (175,636 , 201,853)	2,048,338 (1,762,885 , 2,333,792)
\$500,000 under \$1,000,000	80,902 (75,944 , 85,860)	2,662,471 (2,337,653 , 2,987,288)	73,323 (68,424 , 78,222)	1,262,389 (1,112,129 , 1,412,649)
\$1,000,000 under \$1,500,000	28,521 (26,774 , 30,268)	1,320,799 (1,097,354 , 1,544,243)	26,216 (24,492 , 27,941)	513,928 (435,415 , 592,441)
\$1,500,000 under \$2,000,000	14,939 (14,308 , 15,570)	850,620 (754,492 , 946,749)	12,497 (11,914 , 13,081)	370,339 (329,469 , 411,209)
\$2,000,000 under \$5,000,000	26,525 (25,901 , 27,150)	2,328,045 (2,190,936 , 2,465,155)	20,575 (20,009 , 21,141)	833,995 (770,762 , 897,228)
\$5,000,000 under \$10,000,000	9,020 (8,819 , 9,221)	1,665,531 (1,592,338 , 1,738,724)	5,899 (5,729 , 6,068)	445,428 (422,638 , 468,217)
\$10,000,000 or more	7,321 (7,321 , 7,321)	16,853,877 (16,853,877 , 16,853,877)	4,279 (4,279 , 4,279)	1,336,870 (1,336,870 , 1,336,870)
Taxable returns, total	843,493 (805,403 , 881,583)	36,093,345 (35,211,051 , 36,975,638)	796,404 (755,212 , 837,597)	10,381,699 (9,758,923 , 11,004,474)
No adjusted gross income	** 1,744 (-228 , 3,717)	** 394,199 (370,834 , 418,438)	** 1,560 (-414 , 3,534)	** 262,794 (254,012 , 271,576)
\$1 under \$5,000	** 0 (0 , 0)	** 73 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000 under \$10,000	** 0 (0 , 0)	** 364 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	* 2,001 (-768 , 4,770)	* 5,536 (-2,462 , 13,534)	* 6,029 (1,207 , 10,850)	* 34,199 (-22,932 , 91,330)
\$15,000 under \$20,000	* 3,346 (-138 , 6,829)	* 20,730 (-1,761 , 43,222)	* 7,283 (2,053 , 12,513)	* 107,655 (-17,702 , 233,012)
\$20,000 under \$25,000	9,333 (3,516 , 15,151)	39,414 (-8,940 , 87,767)	8,735 (3,057 , 14,413)	53,957 (-21,061 , 128,975)
\$25,000 under \$30,000	7,854 (3,057 , 3,057)	99,311 (20,912 , 20,912)	6,654 (1,755 , 1,755)	47,370 (-10,077 , -10,077)
\$30,000 under \$40,000	16,330 (8,825 , 23,834)	126,675 (60,792 , 192,558)	24,040 (14,679 , 33,401)	278,012 (48,019 , 508,005)
\$40,000 under \$50,000	23,578 (15,233 , 31,923)	290,162 (165,039 , 415,285)	23,731 (14,390 , 33,071)	156,151 (74,637 , 237,665)
\$50,000 under \$75,000	87,198 (70,529 , 103,867)	717,841 (517,553 , 918,130)	79,280 (62,561 , 95,999)	578,916 (358,176 , 799,655)
\$75,000 under \$100,000	71,990 (57,228 , 86,751)	697,466 (487,717 , 907,216)	89,484 (71,754 , 107,213)	598,961 (390,359 , 807,564)
\$100,000 under \$200,000	237,294 (213,371 , 261,217)	3,427,019 (2,975,993 , 3,878,045)	218,800 (193,694 , 243,906)	1,554,179 (1,249,846 , 1,858,512)
\$200,000 under \$500,000	215,679 (202,442 , 228,916)	4,617,638 (4,085,909 , 5,149,367)	188,127 (175,018 , 201,236)	2,006,177 (1,720,753 , 2,291,601)
\$500,000 under \$1,000,000	80,866 (75,908 , 85,824)	2,657,895 (2,333,077 , 2,982,712)	73,261 (68,362 , 78,160)	1,242,816 (1,092,556 , 1,393,076)
\$1,000,000 or more	86,280 (84,336 , 88,225)	22,999,022 (22,711,036 , 23,287,007)	69,421 (67,524 , 71,319)	3,460,512 (3,349,587 , 3,571,436)
Nontaxable returns, total	241,138 (216,962 , 265,315)	3,706,281 (3,399,648 , 4,012,714)	262,336 (235,777 , 288,896)	9,679,325 (8,809,096 , 10,549,555)

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Individual Retirement Arrangements (IRA), pensions and annuities		Total [1]		Taxable	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)		
All returns, total	37,166,371 (36,865,721 , 37,467,022)	1,625,642,430 (1,603,302,029 , 1,647,982,831)	34,701,850 (34,406,570 , 34,997,131)	1,087,228,437 (1,074,478,582 , 1,099,978,293)		
No adjusted gross income	355,812 (328,422 , 383,202)	11,588,930 (10,084,459 , 13,093,402)	295,368 (271,255 , 319,480)	5,884,559 (5,309,299 , 6,459,819)		
\$1 under \$5,000	972,494 (912,235 , 1,032,754)	6,920,411 (5,563,939 , 8,276,884)	906,587 (848,366 , 964,807)	2,728,282 (2,463,344 , 2,993,220)		
\$5,000 under \$10,000	1,393,638 (1,321,555 , 1,465,721)	12,427,741 (11,229,593 , 13,625,890)	1,350,924 (1,279,910 , 1,421,937)	8,612,996 (8,071,207 , 9,154,785)		
\$10,000 under \$15,000	1,852,324 (1,769,230 , 1,935,418)	23,326,542 (21,213,944 , 25,439,139)	1,802,099 (1,720,124 , 1,884,075)	17,324,594 (16,407,832 , 18,241,356)		
\$15,000 under \$20,000	1,718,417 (1,638,170 , 1,798,665)	25,740,988 (23,919,313 , 27,562,663)	1,667,449 (1,588,380 , 1,746,519)	20,443,256 (19,314,454 , 21,572,058)		
\$20,000 under \$25,000	1,655,305 (1,576,456 , 1,734,153)	30,008,525 (27,618,057 , 32,398,993)	1,600,347 (1,522,791 , 1,677,903)	22,682,333 (21,390,891 , 23,973,775)		
\$25,000 under \$30,000	1,539,435 (1,463,387 , 1,615,483)	30,727,420 (27,845,089 , 33,609,751)	1,471,420 (1,397,037 , 1,545,803)	23,164,265 (21,766,091 , 24,562,439)		
\$30,000 under \$40,000	2,817,689 (2,715,385 , 2,919,994)	60,408,809 (57,135,130 , 63,682,489)	2,667,805 (2,568,218 , 2,767,392)	47,705,892 (45,557,174 , 49,854,611)		
\$40,000 under \$50,000	2,668,444 (2,569,971 , 2,767,918)	68,521,472 (64,743,033 , 72,299,912)	2,542,758 (2,445,630 , 2,639,886)	53,881,784 (51,374,338 , 56,389,230)		
\$50,000 under \$75,000	5,971,142 (5,831,293 , 6,110,991)	198,495,492 (191,520,774 , 205,470,209)	5,630,218 (5,493,927 , 5,766,509)	151,879,265 (147,264,513 , 156,494,018)		
\$75,000 under \$100,000	4,721,349 (4,594,868 , 4,847,830)	212,872,179 (204,528,059 , 221,216,300)	4,440,981 (4,318,034 , 4,563,929)	154,825,522 (149,431,506 , 160,219,539)		
\$100,000 under \$200,000	8,151,548 (8,011,607 , 8,291,489)	539,997,393 (523,402,313 , 556,592,473)	7,509,789 (7,373,300 , 7,646,278)	366,240,960 (357,025,545 , 375,456,375)		
\$200,000 under \$500,000	2,733,961 (2,685,879 , 2,782,044)	299,504,642 (290,801,627 , 308,207,657)	2,342,307 (2,297,214 , 2,387,400)	170,180,765 (165,315,552 , 175,045,979)		
\$500,000 under \$1,000,000	417,925 (406,074 , 429,776)	64,672,172 (60,960,071 , 68,384,272)	323,283 (312,757 , 333,809)	27,080,371 (25,438,800 , 28,721,941)		
\$1,000,000 under \$1,500,000	90,540 (87,364 , 93,715)	16,082,357 (14,855,520 , 17,309,194)	69,189 (66,401 , 71,978)	5,756,172 (5,245,267 , 6,267,077)		
\$1,500,000 under \$2,000,000	36,137 (35,087 , 37,187)	7,056,392 (6,365,701 , 7,747,083)	27,387 (26,486 , 28,287)	2,525,529 (2,329,622 , 2,721,436)		
\$2,000,000 under \$5,000,000	50,214 (49,338 , 51,090)	10,898,236 (10,424,962 , 11,371,511)	38,423 (37,652 , 39,195)	3,778,295 (3,558,482 , 3,998,108)		
\$5,000,000 under \$10,000,000	12,476 (12,229 , 12,722)	3,421,442 (3,227,019 , 3,615,864)	9,580 (9,365 , 9,796)	1,264,541 (1,160,495 , 1,368,587)		
\$10,000,000 or more	7,520 (7,520 , 7,520)	2,971,284 (2,971,284 , 2,971,284)	5,936 (5,936 , 5,936)	1,269,056 (1,269,056 , 1,269,056)		
Taxable returns, total	29,744,943 (29,477,698 , 30,012,188)	1,516,494,831 (1,494,568,568 , 1,538,421,093)	27,684,122 (27,421,803 , 27,946,441)	1,015,430,592 (1,002,792,320 , 1,028,068,863)		
No adjusted gross income	1,096 (676 , 1,516)	292,295 (252,599 , 331,990)	1,050 (631 , 1,470)	161,661 (128,406 , 194,916)		
\$1 under \$5,000	17,031 (8,940 , 25,122)	61,292 (23,385 , 99,199)	17,031 (8,940 , 25,122)	50,245 (22,580 , 77,911)		
\$5,000 under \$10,000	26,159 (16,114 , 36,205)	248,204 (-17,663 , 514,071)	26,159 (16,114 , 36,205)	104,283 (55,175 , 153,391)		
\$10,000 under \$15,000	341,433 (305,410 , 377,455)	4,144,585 (3,587,092 , 4,702,078)	336,405 (300,651 , 372,159)	3,544,200 (3,111,673 , 3,976,727)		
\$15,000 under \$20,000	943,136 (883,378 , 1,002,893)	14,002,042 (12,668,531 , 15,335,553)	912,942 (854,135 , 971,748)	11,530,038 (10,695,142 , 12,364,934)		
\$20,000 under \$25,000	877,993 (820,296 , 935,689)	16,222,530 (14,338,372 , 18,106,687)	849,608 (792,840 , 906,376)	12,304,734 (11,355,965 , 13,253,502)		
\$25,000 under \$30,000	1,088,962 (1,024,796 , 1,152,122)	22,170,362 (19,748,355 , 19,748,355)	1,050,640 (987,587 , 987,587)	17,705,980 (16,477,047 , 16,477,047)		
\$30,000 under \$40,000	2,354,146 (2,260,391 , 2,447,900)	54,147,389 (51,025,162 , 57,269,617)	2,250,288 (2,158,598 , 2,341,977)	43,308,756 (41,245,806 , 45,371,706)		
\$40,000 under \$50,000	2,393,300 (2,298,931 , 2,487,669)	63,119,282 (59,739,777 , 66,498,787)	2,284,374 (2,192,162 , 2,376,586)	50,832,938 (48,383,726 , 53,282,151)		
\$50,000 under \$75,000	5,643,004 (5,506,598 , 5,779,410)	191,022,815 (184,216,564 , 197,829,065)	5,337,753 (5,204,663 , 5,470,844)	147,288,431 (142,725,807 , 151,851,056)		
\$75,000 under \$100,000	4,613,724 (4,488,553 , 4,738,895)	209,262,713 (200,961,089 , 217,564,337)	4,345,119 (4,223,387 , 4,466,851)	152,633,954 (147,269,298 , 157,998,610)		
\$100,000 under \$200,000	8,098,846 (7,959,158 , 8,238,534)	537,451,289 (520,867,220 , 554,035,357)	7,459,028 (7,322,820 , 7,595,236)	364,283,900 (355,082,850 , 373,484,950)		
\$200,000 under \$500,000	2,731,503 (2,683,421 , 2,779,586)	299,285,736 (290,582,721 , 307,988,750)	2,340,108 (2,295,015 , 2,385,201)	170,033,656 (165,168,443 , 174,898,869)		
\$500,000 under \$1,000,000	417,799 (405,948 , 429,650)	64,647,284 (60,935,184 , 68,359,385)	323,169 (312,843 , 333,695)	27,084,405 (25,422,835 , 28,705,975)		
\$1,000,000 or more	196,812 (193,422 , 200,201)	40,417,014 (38,926,200 , 41,907,827)	150,448 (147,460 , 153,436)	14,583,410 (13,986,637 , 15,180,182)		
Nontaxable returns, total	7,421,429 (7,261,054 , 7,581,803)	109,147,599 (104,320,210 , 113,974,988)	7,017,728 (6,861,395 , 7,174,061)	71,797,845 (69,546,481 , 74,049,210)		

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Net income		Rent		Net loss (includes nondeductible loss)	Amount
	Number of returns	Amount	Number of returns	Amount		
All returns, total	(37)	(38)	(39)	(40)		
No adjusted gross income	5,008,468 (4,892,030 , 5,124,906)	83,421,845 (81,127,222 , 85,716,467)	5,007,062 (4,891,729 , 5,122,395)	63,924,309 (62,292,948 , 65,555,670)		
\$1 under \$5,000	130,912 (116,881 , 144,943)	2,495,655 (2,245,799 , 2,745,511)	239,711 (219,498 , 259,924)	7,875,907 (7,396,440 , 8,355,373)		
\$5,000 under \$10,000	97,221 (78,751 , 115,691)	365,913 (270,591 , 461,234)	53,163 (40,133 , 66,192)	524,023 (332,024 , 716,022)		
\$10,000 under \$15,000	173,496 (148,394 , 198,598)	944,493 (751,634 , 1,137,351)	87,927 (70,660 , 105,193)	692,025 (528,743 , 855,307)		
\$15,000 under \$20,000	193,292 (166,528 , 220,055)	1,453,890 (1,209,044 , 1,698,736)	110,761 (90,635 , 130,887)	829,761 (615,963 , 1,043,560)		
\$20,000 under \$25,000	164,582 (139,934 , 189,229)	1,151,711 (933,267 , 1,370,154)	98,223 (79,375 , 117,071)	866,466 (650,055 , 1,082,876)		
\$25,000 under \$30,000	160,546 (136,039 , 185,053)	1,187,434 (938,324 , 1,436,544)	126,555 (105,006 , 148,105)	1,174,676 (914,339 , 1,435,013)		
\$30,000 under \$40,000	132,300 (110,496 , 154,105)	1,043,661 (826,250 , 1,261,071)	140,292 (117,589 , 162,995)	1,189,495 (929,158 , 1,449,832)		
\$40,000 under \$50,000	247,458 (217,353 , 277,564)	2,143,227 (1,769,223 , 2,517,232)	276,025 (244,218 , 307,832)	2,489,742 (2,105,272 , 2,874,213)		
\$50,000 under \$75,000	254,357 (223,984 , 284,729)	2,389,804 (1,964,577 , 2,815,032)	227,457 (198,749 , 256,165)	4,212,066 (3,848,723 , 4,575,410)		
\$75,000 under \$100,000	666,229 (617,419 , 715,040)	6,746,699 (5,986,779 , 7,506,619)	672,088 (622,908 , 721,268)	6,495,374 (5,802,406 , 7,188,343)		
\$100,000 under \$200,000	559,737 (515,385 , 604,088)	5,762,896 (5,059,259 , 6,466,533)	596,327 (550,354 , 642,300)	5,471,822 (4,859,658 , 6,083,986)		
\$200,000 under \$500,000	1,259,836 (1,199,782 , 1,319,891)	18,590,590 (17,255,989 , 19,925,190)	1,360,142 (1,296,303 , 1,423,981)	13,333,822 (12,489,969 , 14,177,674)		
\$500,000 under \$1,000,000	721,412 (696,196 , 746,628)	19,121,281 (17,961,405 , 20,281,158)	772,614 (746,299 , 798,929)	10,778,407 (10,233,872 , 11,322,943)		
\$1,000,000 under \$1,500,000	155,162 (148,038 , 162,287)	8,366,093 (7,727,148 , 9,005,039)	160,379 (152,797 , 167,960)	3,575,337 (3,349,054 , 3,801,620)		
\$1,500,000 under \$2,000,000	39,524 (37,455 , 41,592)	3,126,798 (2,882,117 , 3,371,478)	38,414 (36,307 , 40,520)	1,261,702 (1,164,357 , 1,359,048)		
\$2,000,000 under \$5,000,000	17,392 (16,693 , 18,090)	1,620,968 (1,494,506 , 1,747,430)	15,120 (14,479 , 15,760)	671,637 (620,714 , 722,560)		
\$5,000,000 under \$10,000,000	24,949 (24,327 , 25,570)	3,693,056 (3,527,773 , 3,858,339)	22,175 (21,581 , 22,769)	1,289,747 (1,227,474 , 1,352,020)		
\$10,000,000 or more	6,117 (5,947 , 6,287)	1,525,861 (1,455,440 , 1,596,282)	5,827 (5,657 , 5,996)	524,484 (506,887 , 542,080)		
Taxable returns, total	3,951,669 (3,850,327 , 4,053,011)	74,290,792 (72,076,411 , 76,505,172)	3,996,100 (3,894,137 , 4,098,063)	46,674,835 (45,243,198 , 48,106,472)		
No adjusted gross income	486 (375 , 596)	132,813 (118,253 , 147,373)	668 (382 , 953)	226,964 (209,188 , 244,740)		
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	** 1,005 (-956 , 2,967)	** 865 (-696 , 2,426)		
\$5,000 under \$10,000	* 1,009 (-953 , 2,970)	* 5,781 (-3,286 , 14,848)	** 0 (0 , 0)	** 0 (0 , 0)		
\$10,000 under \$15,000	28,967 (18,443 , 39,491)	212,715 (125,144 , 300,286)	10,140 (4,049 , 16,230)	71,765 (15,635 , 127,895)		
\$15,000 under \$20,000	60,254 (45,232 , 75,276)	399,044 (272,866 , 525,221)	31,934 (21,103 , 42,766)	235,211 (129,656 , 340,766)		
\$20,000 under \$25,000	62,598 (47,208 , 77,988)	503,272 (348,919 , 657,624)	48,601 (35,178 , 62,023)	463,462 (303,317 , 623,608)		
\$25,000 under \$30,000	80,106 (62,831 , 97,381)	655,823 (479,879 , 831,767)	80,326 (63,061 , 97,591)	643,009 (442,841 , 843,177)		
\$30,000 under \$40,000	181,115 (155,083 , 207,148)	1,625,059 (1,290,752 , 1,959,366)	180,892 (155,053 , 206,730)	1,528,435 (1,223,485 , 1,833,386)		
\$40,000 under \$50,000	207,893 (180,189 , 235,598)	1,920,425 (1,536,668 , 2,304,183)	161,332 (136,980 , 185,684)	1,470,372 (1,155,212 , 1,785,532)		
\$50,000 under \$75,000	590,167 (544,014 , 636,320)	6,062,754 (5,327,679 , 6,797,830)	560,940 (515,765 , 606,115)	5,347,645 (4,713,074 , 5,982,215)		
\$75,000 under \$100,000	529,729 (486,474 , 572,984)	5,501,230 (4,806,622 , 6,195,839)	561,815 (517,074 , 606,556)	5,036,930 (4,446,898 , 5,626,961)		
\$100,000 under \$200,000	1,242,492 (1,182,748 , 1,302,236)	18,198,577 (16,871,417 , 19,525,737)	1,342,563 (1,279,033 , 1,406,094)	12,998,737 (12,161,507 , 13,835,968)		
\$200,000 under \$500,000	719,926 (694,716 , 745,136)	19,070,796 (17,910,922 , 20,230,670)	770,391 (744,084 , 796,698)	10,706,150 (10,161,823 , 11,250,478)		
\$500,000 under \$1,000,000	155,072 (147,948 , 162,197)	8,359,406 (7,720,460 , 8,998,351)	160,186 (152,604 , 167,767)	3,567,804 (3,341,521 , 3,794,087)		
\$1,000,000 or more	91,854 (89,603 , 94,105)	11,643,097 (11,316,468 , 11,969,726)	85,307 (83,038 , 87,575)	4,377,485 (4,250,557 , 4,504,413)		
Nontaxable returns, total	1,056,800 (998,155 , 1,115,444)	9,131,053 (8,516,536 , 9,745,570)	1,010,962 (955,609 , 1,066,316)	17,249,474 (16,450,395 , 18,048,553)		

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Net income		Royalty		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	(41)	(42)	(43)	(44)		
No adjusted gross income	1,875,666 (1,805,236 , 1,946,096)	28,359,106 (26,876,226 , 29,841,986)	93,130 (77,354 , 108,906)	508,404 (414,568 , 602,240)		
\$1 under \$5,000	50,808 (41,939 , 59,678)	674,864 (557,770 , 791,959)	2,776 (615 , 4,936)	75,797 (47,818 , 103,776)		
\$5,000 under \$10,000	46,407 (33,220 , 59,595)	61,548 (29,919 , 93,177)	* 750 (-396 , 1,895)	* 3,479 (-3,163 , 10,122)		
\$10,000 under \$15,000	61,175 (46,228 , 76,122)	81,741 (42,218 , 121,263)	* 2,003 (-770 , 4,777)	* 411 (-223 , 1,044)		
\$15,000 under \$20,000	49,898 (36,366 , 63,429)	134,815 (58,623 , 211,006)	** 2,690 (-271 , 5,652)	** 13,066 (-3,244 , 29,374)		
\$20,000 under \$25,000	39,289 (27,134 , 51,404)	57,577 (9,265 , 105,890)	** 0 (0 , 0)	** 0 (0 , 0)		
\$25,000 under \$30,000	48,852 (35,291 , 62,413)	169,541 (60,896 , 278,186)	** 0 (0 , 0)	** 0 (0 , 0)		
\$30,000 under \$40,000	39,985 (27,769 , 52,201)	81,920 (32,275 , 131,566)	** 0 (0 , 0)	** 0 (0 , 0)		
\$40,000 under \$50,000	85,439 (67,621 , 103,258)	268,174 (139,776 , 396,572)	* 2,035 (-730 , 4,800)	* 3,819 (-3,347 , 10,984)		
\$50,000 under \$75,000	91,615 (73,140 , 110,090)	273,750 (50,083 , 497,417)	7,321 (2,093 , 12,550)	5,167 (-1,762 , 12,096)		
\$75,000 under \$100,000	229,705 (200,617 , 258,793)	753,921 (533,926 , 973,915)	15,049 (7,630 , 22,469)	46,064 (3,157 , 88,970)		
\$100,000 under \$200,000	187,185 (161,308 , 213,061)	871,181 (512,922 , 1,229,441)	10,258 (4,064 , 16,452)	36,215 (4,528 , 67,902)		
\$200,000 under \$500,000	446,257 (409,128 , 483,385)	3,552,159 (2,808,062 , 4,296,256)	25,919 (16,734 , 35,103)	66,708 (15,912 , 117,504)		
\$500,000 under \$1,000,000	304,367 (287,113 , 321,622)	5,572,418 (4,716,945 , 6,427,892)	13,678 (10,206 , 17,150)	72,289 (42,902 , 101,675)		
\$1,000,000 under \$1,500,000	94,956 (89,340 , 100,572)	3,757,639 (3,109,872 , 4,405,405)	4,700 (3,429 , 5,971)	47,778 (15,992 , 79,564)		
\$1,500,000 under \$2,000,000	31,789 (29,952 , 33,626)	1,835,980 (1,527,388 , 2,144,573)	1,535 (1,160 , 1,910)	12,904 (5,325 , 20,483)		
\$2,000,000 under \$5,000,000	16,434 (10,773 , 17,095)	1,339,880 (1,143,775 , 1,535,986)	1,115 (945 , 1,285)	16,819 (4,960 , 28,678)		
\$5,000,000 under \$10,000,000	31,417 (30,753 , 32,081)	3,147,703 (2,882,415 , 3,412,991)	1,853 (1,689 , 2,017)	31,691 (21,386 , 41,996)		
\$10,000,000 under \$10,000,000	10,804 (10,587 , 11,021)	1,881,255 (1,752,684 , 2,009,827)	798 (738 , 859)	32,386 (29,169 , 35,604)		
Taxable returns, total	9,305 (9,305 , 9,305)	3,843,038 (3,843,038 , 3,843,038)	649 (649 , 649)	43,812 (43,812 , 43,812)		
No adjusted gross income	1,550,067 (1,487,508 , 1,612,627)	27,238,618 (25,766,107 , 28,711,129)	85,638 (70,454 , 100,822)	439,002 (350,795 , 527,209)		
\$1 under \$5,000	674 (464 , 883)	97,231 (88,089 , 106,374)	** 1,381 (-691 , 3,454)	** 24,721 (16,351 , 33,091)		
\$5,000 under \$10,000	** 3,485 (-40 , 7,010)	** 1,288 (-242 , 2,818)	0 (0 , 0)	0 (0 , 0)		
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)		
\$15,000 under \$20,000	10,442 (4,138 , 16,747)	61,932 (329 , 123,536)	0 (0 , 0)	0 (0 , 0)		
\$20,000 under \$25,000	13,129 (6,003 , 20,256)	27,399 (-12,361 , 67,159)	** 0 (0 , 0)	** 0 (0 , 0)		
\$25,000 under \$30,000	22,074 (12,858 , 31,290)	86,759 (17,911 , 155,607)	0 (0 , 0)	0 (0 , 0)		
\$30,000 under \$40,000	27,955 (17,648 , 17,648)	47,520 (12,057 , 12,057)	** 2,002 (-762 , -762)	** 3,790 (-3,375 , -3,375)		
\$40,000 under \$50,000	69,759 (53,573 , 85,945)	227,174 (102,507 , 351,841)	** 0 (0 , 0)	** 0 (0 , 0)		
\$50,000 under \$75,000	72,320 (55,820 , 88,821)	231,952 (10,499 , 453,405)	7,220 (1,995 , 12,444)	5,145 (-1,784 , 12,074)		
\$75,000 under \$100,000	212,708 (184,646 , 240,769)	721,369 (503,473 , 939,265)	15,036 (7,616 , 22,456)	46,022 (3,115 , 88,928)		
\$100,000 under \$200,000	179,767 (154,326 , 205,207)	855,299 (497,466 , 1,213,133)	10,202 (4,009 , 16,395)	36,082 (4,395 , 67,769)		
\$200,000 under \$500,000	439,484 (402,578 , 476,390)	3,517,730 (2,774,095 , 4,261,365)	25,522 (16,345 , 34,698)	65,753 (14,972 , 116,533)		
\$500,000 under \$1,000,000	303,664 (286,409 , 320,918)	5,560,188 (4,704,715 , 6,415,662)	13,633 (10,161 , 17,105)	72,170 (42,784 , 101,557)		
\$1,000,000 or more	94,915 (89,299 , 100,531)	3,757,185 (3,109,419 , 4,404,952)	4,697 (3,426 , 5,968)	47,744 (15,958 , 79,530)		
Nontaxable returns, total	99,692 (97,652 , 101,732)	12,045,591 (11,576,913 , 12,514,268)	5,946 (5,499 , 6,392)	137,576 (119,840 , 155,311)		
Total	325,599 (292,977 , 358,221)	1,120,488 (944,284 , 1,296,692)	7,492 (3,207 , 11,777)	69,402 (37,388 , 101,416)		

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Net income		Farm rental		Net loss	
	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (47)	Amount (48)
All returns, total	352,860 (319,606 , 386,114)	5,013,551 (4,181,729 , 5,845,373)	97,945 (80,198 , 115,692)	658,708 (449,398 , 868,018)		
No adjusted gross income	8,043 (4,425 , 11,661)	126,419 (68,909 , 183,929)	3,291 (1,307 , 5,274)	99,388 (-5,980 , 204,755)		
\$1 under \$5,000	7,502 (2,238 , 12,767)	13,237 (1,591 , 24,883)	* 4,015 (82 , 7,949)	* 8,384 (-910 , 17,678)		
\$5,000 under \$10,000	* 7,068 (1,836 , 12,300)	* 23,052 (3,843 , 42,261)	* 2,215 (-589 , 5,020)	* 6,882 (-1,466 , 15,229)		
\$10,000 under \$15,000	13,476 (6,399 , 20,552)	99,204 (28,804 , 189,604)	* 3,110 (-293 , 6,512)	* 11,604 (-4,235 , 27,442)		
\$15,000 under \$20,000	9,538 (3,613 , 15,463)	67,272 (16,989 , 117,566)	* 4,035 (83 , 7,987)	* 4,286 (-877 , 9,449)		
\$20,000 under \$25,000	15,067 (7,661 , 22,474)	102,446 (30,444 , 174,447)	* 4,026 (92 , 7,960)	* 10,930 (-794 , 22,654)		
\$25,000 under \$30,000	13,111 (6,176 , 20,046)	72,783 (14,788 , 130,777)	* 1,313 (-687 , 3,313)	* 867 (-388 , 2,123)		
\$30,000 under \$40,000	13,185 (6,060 , 20,309)	124,120 (36,077 , 212,163)	6,818 (1,848 , 11,788)	41,454 (-8,856 , 91,763)		
\$40,000 under \$50,000	17,247 (9,197 , 25,297)	157,808 (58,804 , 256,812)	* 8,110 (2,492 , 13,728)	* 30,047 (4,705 , 55,389)		
\$50,000 under \$75,000	55,929 (41,581 , 70,277)	508,152 (303,264 , 713,040)	14,758 (7,342 , 22,174)	74,531 (14,158 , 134,904)		
\$75,000 under \$100,000	40,979 (28,697 , 53,261)	622,717 (351,479 , 893,954)	9,983 (4,019 , 15,948)	43,130 (12,328 , 73,932)		
\$100,000 under \$200,000	102,929 (84,552 , 121,307)	1,619,622 (1,061,861 , 2,177,382)	25,492 (16,155 , 34,828)	190,295 (41,872 , 338,718)		
\$200,000 under \$500,000	39,056 (32,714 , 45,398)	1,181,748 (711,913 , 1,651,584)	** 9,473 (6,812 , 12,135)	** 97,304 (50,280 , 144,328)		
\$500,000 under \$1,000,000	** 9,728 (8,146 , 11,311)	** 294,972 (207,450 , 382,493)	** 0 (0 , 0)	** 0 (0 , 0)		
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	570 (314 , 825)	15,918 (5,398 , 26,439)		
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	176 (109 , 243)	3,304 (1,454 , 5,154)		
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	381 (305 , 458)	13,098 (8,907 , 17,289)		
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	108 (86 , 131)	3,105 (1,694 , 4,515)		
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	70 (70 , 70)	4,182 (4,182 , 4,182)		
Taxable returns, total	293,617 (263,456 , 323,779)	4,623,974 (3,799,669 , 5,448,279)	72,951 (57,799 , 88,102)	510,201 (330,813 , 689,589)		
No adjusted gross income	* 13 (6 , 20)	* 2,343 (635 , 4,051)	** 106 (-89 , 300)	** 7,791 (-6,624 , 22,207)		
\$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	* 3,004 (-393 , 6,401)	* 29,118 (-4,631 , 62,867)	** 0 (0 , 0)	** 0 (0 , 0)		
\$15,000 under \$20,000	* 4,104 (177 , 8,032)	* 32,216 (-4,184 , 68,616)	0 (0 , 0)	0 (0 , 0)		
\$20,000 under \$25,000	* 8,336 (2,747 , 13,925)	* 78,286 (10,314 , 146,258)	** 288 (-100 , 675)	** 290 (-103 , 683)		
\$25,000 under \$30,000	* 7,497 (2,241 , 12,753)	* 51,344 (-907 , 107,995)	** 0 (0 , 0)	** 0 (0 , 0)		
\$30,000 under \$40,000	12,106 (5,260 , 18,952)	115,344 (28,655 , 202,034)	* 5,775 (1,209 , 10,341)	* 39,552 (-10,673 , 89,777)		
\$40,000 under \$50,000	15,015 (7,439 , 22,590)	140,474 (43,953 , 236,995)	* 6,102 (1,220 , 10,985)	* 23,151 (-350 , 46,652)		
\$50,000 under \$75,000	53,589 (39,498 , 67,680)	485,442 (283,458 , 687,426)	14,509 (7,101 , 21,917)	70,207 (10,397 , 130,017)		
\$75,000 under \$100,000	38,877 (26,914 , 50,839)	603,166 (332,900 , 873,433)	9,922 (3,959 , 15,886)	42,420 (11,620 , 73,219)		
\$100,000 under \$200,000	102,329 (83,964 , 120,693)	1,611,683 (1,054,002 , 2,169,363)	25,483 (16,146 , 34,819)	190,176 (41,753 , 338,599)		
\$200,000 under \$500,000	39,022 (32,680 , 45,364)	1,180,631 (710,795 , 1,650,466)	** 9,462 (6,801 , 12,124)	** 97,198 (50,174 , 144,222)		
\$500,000 under \$1,000,000	** 9,725 (8,143 , 11,308)	** 293,927 (206,406 , 381,448)	** 0 (0 , 0)	** 0 (0 , 0)		
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	1,305 (1,029 , 1,581)	39,417 (27,857 , 50,977)		
Nontaxable returns, total	59,243 (45,202 , 73,284)	389,577 (277,562 , 501,591)	24,994 (15,751 , 34,238)	148,507 (40,651 , 256,363)		

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Net income		Total rental and royalty		Net loss	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (51)	Amount (52)
All returns, total	6,548,780 (6,415,765 , 6,681,794)	114,065,349 (111,210,786 , 116,919,913)	4,058,433 (3,948,743 , 4,168,123)	49,288,649 (47,725,985 , 50,851,313)	239,538 (219,311 , 259,765)	6,583,516 (6,028,315 , 7,138,717)
No adjusted gross income	161,083 (145,177 , 176,989)	433,794 (332,820 , 534,767)	52,698 (39,471 , 65,925)	409,792 (249,837 , 569,746)	86,841 (69,625 , 104,057)	701,402 (526,896 , 875,909)
\$1 under \$5,000	144,244 (121,508 , 166,980)	1,031,092 (833,974 , 1,228,211)	103,050 (83,653 , 122,447)	833,097 (579,206 , 1,086,988)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)
\$5,000 under \$10,000	230,797 (201,801 , 259,794)	1,654,546 (1,390,702 , 1,918,389)	98,275 (79,429 , 117,120)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$10,000 under \$15,000	243,981 (213,874 , 274,089)	1,266,781 (1,037,514 , 1,496,049)	122,254 (101,077 , 143,432)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$15,000 under \$20,000	207,167 (179,441 , 234,893)	1,451,817 (1,167,390 , 1,736,244)	138,449 (115,910 , 160,987)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$20,000 under \$25,000	213,276 (185,001 , 241,551)	1,161,495 (929,844 , 1,393,146)	277,424 (245,548 , 309,300)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$25,000 under \$30,000	171,323 (146,407 , 196,239)	2,443,224 (2,042,693 , 2,843,755)	229,967 (201,055 , 258,879)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$30,000 under \$40,000	325,389 (290,777 , 360,000)	2,777,542 (2,285,231 , 3,269,854)	679,461 (630,010 , 728,911)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$40,000 under \$50,000	339,322 (304,127 , 374,517)	7,896,676 (7,074,088 , 8,719,263)	592,684 (546,888 , 638,480)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$50,000 under \$75,000	882,494 (826,230 , 938,758)	7,172,492 (6,335,608 , 8,009,375)	1,025,545 (969,077 , 1,082,013)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$75,000 under \$100,000	730,945 (680,084 , 781,805)	23,002,152 (21,375,588 , 24,628,735)	284,890 (269,023 , 300,757)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$100,000 under \$200,000	1,631,265 (1,562,378 , 1,700,152)	25,131,603 (23,609,877 , 26,653,329)	75,206 (70,182 , 80,230)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$200,000 under \$500,000	893,653 (865,478 , 921,829)	11,953,434 (11,034,486 , 12,872,382)	20,942 (19,441 , 22,443)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$500,000 under \$1,000,000	214,683 (206,353 , 223,012)	4,942,862 (4,543,429 , 5,342,295)	9,021 (8,544 , 9,498)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$1,000,000 under \$1,500,000	59,384 (56,886 , 61,882)	2,944,878 (2,706,166 , 3,183,591)	14,737 (14,264 , 15,211)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$1,500,000 under \$2,000,000	28,543 (27,668 , 29,419)	6,794,714 (6,476,173 , 7,113,255)	4,371 (4,226 , 4,515)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$2,000,000 under \$5,000,000	46,917 (46,102 , 47,732)	3,377,222 (3,228,540 , 3,525,904)	3,081 (3,081 , 3,081)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$5,000,000 under \$10,000,000	13,810 (13,562 , 14,058)	5,498,355 (5,498,355 , 5,498,355)	3,061,709 (2,966,072 , 3,157,347)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
\$10,000,000 or more	10,503 (10,503 , 10,503)	103,807,470 (101,022,909 , 106,592,030)	675 (389 , 961)	815,675 (606,402 , 1,024,948)	965,016 (746,005 , 1,184,027)	1,139,007 (887,525 , 1,390,489)
Taxable returns, total	5,209,048 (5,092,680 , 5,325,415)	103,807,470 (101,022,909 , 106,592,030)	3,061,709 (2,966,072 , 3,157,347)	35,767,816 (34,451,481 , 37,084,152)	3,061,709 (2,966,072 , 3,157,347)	35,767,816 (34,451,481 , 37,084,152)
No adjusted gross income	865 (733 , 997)	221,532 (206,096 , 236,969)	675 (389 , 961)	229,457 (215,470 , 243,444)	** 2,006 (-767 , 4,780)	** 1,358 (-314 , 3,031)
\$1 under \$5,000	* 3,004 (-393 , 6,401)	* 1,288 (-243 , 2,818)	** 2,006 (-767 , 4,780)	73,946 (17,626 , 130,265)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000 under \$10,000	* 1,490 (-686 , 3,666)	* 5,781 (-3,286 , 14,848)	** 0 (0 , 0)	73,946 (17,626 , 130,265)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000 under \$15,000	39,291 (27,032 , 51,550)	298,778 (184,270 , 413,286)	9,227 (3,465 , 14,990)	223,975 (120,061 , 327,890)	9,227 (3,465 , 14,990)	73,946 (17,626 , 130,265)
\$15,000 under \$20,000	76,070 (59,115 , 93,024)	458,645 (321,418 , 595,872)	30,550 (19,926 , 41,174)	396,013 (249,385 , 542,641)	30,550 (19,926 , 41,174)	223,975 (120,061 , 327,890)
\$20,000 under \$25,000	88,890 (70,520 , 107,260)	663,669 (481,457 , 845,880)	45,701 (32,713 , 58,689)	615,016 (424,339 , 804,339)	45,701 (32,713 , 58,689)	396,013 (249,385 , 542,641)
\$25,000 under \$30,000	106,015 (86,105 , 125,925)	739,936 (549,264 , 930,608)	78,044 (61,023 , 95,065)	615,016 (424,339 , 804,339)	78,044 (61,023 , 95,065)	396,013 (249,385 , 542,641)
\$30,000 under \$40,000	246,288 (215,913 , 276,662)	1,900,769 (1,537,913 , 2,263,626)	182,880 (156,883 , 208,877)	1,437,938 (1,162,929 , 1,712,947)	182,880 (156,883 , 208,877)	615,016 (424,339 , 804,339)
\$40,000 under \$50,000	279,152 (246,965 , 311,339)	2,265,426 (1,811,683 , 2,719,169)	163,724 (139,193 , 188,255)	1,415,499 (1,110,421 , 1,720,577)	163,724 (139,193 , 188,255)	615,016 (424,339 , 804,339)
\$50,000 under \$75,000	797,222 (743,546 , 850,897)	7,199,041 (6,399,455 , 7,998,627)	567,391 (521,929 , 612,852)	5,051,510 (4,485,230 , 5,617,791)	567,391 (521,929 , 612,852)	1,415,499 (1,110,421 , 1,720,577)
\$75,000 under \$100,000	694,291 (644,607 , 743,976)	6,885,590 (6,056,570 , 7,714,609)	559,812 (515,176 , 604,448)	4,906,895 (4,331,409 , 5,482,382)	559,812 (515,176 , 604,448)	5,051,510 (4,485,230 , 5,617,791)
\$100,000 under \$200,000	1,611,068 (1,542,499 , 1,679,636)	22,611,212 (20,990,308 , 24,232,117)	1,010,435 (954,261 , 1,066,609)	9,080,634 (8,367,170 , 9,794,099)	1,010,435 (954,261 , 1,066,609)	4,906,895 (4,331,409 , 5,482,382)
\$200,000 under \$500,000	891,769 (863,599 , 919,939)	25,070,044 (23,548,319 , 26,591,769)	284,028 (268,163 , 299,892)	6,432,676 (5,896,318 , 6,969,035)	284,028 (268,163 , 299,892)	9,080,634 (8,367,170 , 9,794,099)
\$500,000 under \$1,000,000	214,586 (206,256 , 222,915)	11,945,171 (11,026,223 , 12,864,119)	75,132 (70,108 , 80,156)	2,581,910 (2,350,967 , 2,812,853)	75,132 (70,108 , 80,156)	6,432,676 (5,896,318 , 6,969,035)
\$1,000,000 or more	159,049 (156,330 , 161,768)	23,540,588 (22,961,233 , 24,119,943)	52,104 (50,464 , 53,745)	3,320,988 (3,203,785 , 3,438,191)	52,104 (50,464 , 53,745)	2,581,910 (2,350,967 , 2,812,853)
Nontaxable returns, total	1,339,732 (1,273,393 , 1,406,071)	10,257,880 (9,611,940 , 10,903,819)	996,724 (941,700 , 1,051,747)	13,520,833 (12,668,115 , 14,373,551)	996,724 (941,700 , 1,051,747)	13,520,833 (12,668,115 , 14,373,551)

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Partnership and S corporation			Net income	Net loss
	Number of returns (53)	Amount (54)	Number of returns (55)			Amount (56)
All returns, total	6,235,889 (6,115,549 , 6,356,228)	852,362,886 (843,473,663 , 861,252,108)	2,798,970 (2,716,127 , 2,881,814)	169,046,595 (166,261,911 , 171,831,280)	
No adjusted gross income	101,867 (89,453 , 114,280)	6,359,449 (5,930,430 , 6,788,468)	289,448 (269,644 , 309,252)	57,607,916 (55,797,253 , 59,418,579)	
\$1 under \$5,000	53,322 (39,549 , 67,095)	278,650 (153,484 , 403,815)	53,098 (39,381 , 66,815)	768,500 (470,693 , 1,066,306)	
\$5,000 under \$10,000	67,868 (52,053 , 83,683)	488,132 (344,269 , 631,996)	55,892 (41,888 , 69,895)	1,044,772 (606,015 , 1,483,528)	
\$10,000 under \$15,000	125,505 (103,773 , 147,238)	1,121,829 (850,712 , 1,392,947)	71,546 (55,548 , 87,543)	674,487 (449,003 , 899,972)	
\$15,000 under \$20,000	122,715 (101,311 , 144,119)	1,331,827 (1,004,287 , 1,659,368)	46,219 (33,308 , 59,129)	794,625 (402,539 , 1,186,711)	
\$20,000 under \$25,000	130,509 (108,441 , 152,577)	1,503,612 (1,154,755 , 1,852,469)	60,622 (45,955 , 75,289)	1,227,560 (751,653 , 1,703,468)	
\$25,000 under \$30,000	129,382 (107,423 , 151,341)	1,696,787 (1,314,569 , 2,079,006)	66,635 (51,280 , 81,989)	930,171 (556,887 , 1,303,455)	
\$30,000 under \$40,000	230,323 (201,074 , 259,572)	3,829,421 (3,189,319 , 4,469,522)	121,933 (101,094 , 142,773)	1,654,522 (1,177,831 , 2,131,212)	
\$40,000 under \$50,000	225,672 (196,664 , 254,681)	4,211,505 (3,474,747 , 4,948,263)	112,159 (92,330 , 131,987)	1,935,837 (1,409,763 , 2,461,911)	
\$50,000 under \$75,000	627,914 (580,013 , 675,816)	15,160,384 (13,587,345 , 16,733,424)	332,915 (288,411 , 367,419)	4,510,498 (3,761,442 , 5,259,554)	
\$75,000 under \$100,000	592,086 (545,818 , 638,353)	16,720,664 (14,876,153 , 18,565,174)	272,505 (241,913 , 303,097)	4,259,549 (3,572,420 , 4,946,678)	
\$100,000 under \$200,000	1,633,723 (1,563,418 , 1,704,029)	72,319,782 (68,089,852 , 76,569,713)	666,216 (621,875 , 710,557)	11,582,795 (10,569,114 , 12,596,475)	
\$200,000 under \$500,000	1,437,340 (1,402,237 , 1,472,443)	161,701,601 (156,557,984 , 166,845,217)	433,580 (413,971 , 453,189)	13,462,844 (12,633,354 , 14,292,334)	
\$500,000 under \$1,000,000	456,962 (444,828 , 469,095)	134,130,857 (129,722,829 , 138,538,885)	122,333 (116,001 , 128,665)	10,061,495 (9,497,658 , 10,625,333)	
\$1,000,000 under \$1,500,000	127,637 (123,948 , 131,325)	73,845,305 (71,124,049 , 76,566,562)	34,881 (32,985 , 36,777)	4,918,216 (4,649,840 , 5,186,591)	
\$1,500,000 under \$2,000,000	55,965 (54,774 , 57,156)	46,812,739 (45,548,760 , 48,076,718)	16,104 (15,441 , 16,767)	3,633,799 (3,458,423 , 3,809,176)	
\$2,000,000 under \$5,000,000	83,440 (82,357 , 84,524)	121,549,788 (119,687,289 , 123,412,286)	27,498 (26,873 , 28,123)	9,853,059 (9,613,450 , 10,092,667)	
\$5,000,000 under \$10,000,000	20,794 (20,481 , 21,107)	63,143,757 (61,962,462 , 64,325,052)	8,513 (8,319 , 8,706)	7,042,786 (6,961,108 , 7,124,464)	
\$10,000,000 or more	12,865 (12,865 , 12,865)	126,156,796 (126,156,796 , 126,156,796)	6,876 (6,876 , 6,876)	33,083,165 (33,083,165 , 33,083,165)	
Taxable returns, total	5,367,630 (5,259,480 , 5,475,780)	833,335,085 (824,550,467 , 842,119,703)	2,035,446 (1,965,249 , 2,105,643)	103,615,410 (101,888,078 , 105,342,742)	
No adjusted gross income	1,429 (937 , 1,921)	1,397,635 (1,300,557 , 1,494,712)	1,343 (977 , 1,710)	4,330,022 (4,234,373 , 4,425,671)	
\$1 under \$5,000	* 8,104 (2,489 , 13,718)	* 20,349 (3,970 , 36,727)	** 2,491 (438 , 5,421)	** 3,853 (-129 , 7,835)	
\$5,000 under \$10,000	* 6,191 (1,243 , 11,140)	* 17,544 (-3,696 , 38,765)	** 0 (0 , 0)	** 0 (0 , 0)	
\$10,000 under \$15,000	25,438 (15,562 , 35,313)	232,096 (126,644 , 337,548)	10,035 (3,824 , 16,246)	27,103 (-634 , 54,841)	
\$15,000 under \$20,000	48,463 (34,897 , 62,028)	610,127 (398,795 , 821,459)	17,322 (9,202 , 25,442)	105,420 (-10,394 , 221,235)	
\$20,000 under \$25,000	51,748 (37,731 , 65,764)	641,442 (411,638 , 871,245)	22,032 (12,962 , 31,101)	517,043 (120,670 , 913,415)	
\$25,000 under \$30,000	69,916 (53,704 , 83,704)	977,708 (669,401 , 1,286,011)	28,764 (18,551 , 38,977)	222,694 (93,244 , 352,144)	
\$30,000 under \$40,000	144,688 (121,338 , 168,038)	2,337,155 (1,825,612 , 2,848,699)	66,188 (50,690 , 81,687)	624,357 (322,397 , 926,317)	
\$40,000 under \$50,000	168,703 (143,488 , 193,918)	3,001,221 (2,367,057 , 3,635,385)	72,777 (56,603 , 88,952)	690,608 (476,831 , 904,384)	
\$50,000 under \$75,000	507,877 (464,627 , 551,126)	11,658,972 (10,282,839 , 13,035,105)	268,172 (236,949 , 299,395)	2,838,034 (2,303,140 , 3,372,927)	
\$75,000 under \$100,000	535,311 (491,220 , 579,403)	14,502,398 (12,777,843 , 16,226,954)	249,387 (219,950 , 278,825)	3,013,149 (2,435,711 , 3,590,587)	
\$100,000 under \$200,000	1,606,782 (1,536,961 , 1,676,603)	71,028,949 (66,805,472 , 75,252,426)	648,987 (605,041 , 692,933)	10,044,765 (9,097,719 , 10,991,812)	
\$200,000 under \$500,000	1,435,524 (1,400,421 , 1,470,628)	161,463,249 (156,319,632 , 166,606,865)	432,005 (412,396 , 451,614)	12,914,756 (12,085,450 , 13,744,062)	
\$500,000 under \$1,000,000	456,840 (444,706 , 468,973)	134,090,060 (129,682,032 , 138,498,088)	122,190 (115,858 , 128,522)	9,913,252 (9,349,414 , 10,477,089)	
\$1,000,000 or more	300,617 (296,723 , 304,511)	431,356,181 (427,804,949 , 434,907,412)	93,752 (91,668 , 95,835)	58,370,355 (57,967,095 , 58,773,616)	
Nontaxable returns, total	868,259 (814,375 , 922,142)	19,027,801 (17,616,381 , 20,439,220)	763,525 (718,984 , 808,066)	65,431,185 (63,236,602 , 67,625,767)	

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Estate and trust			
	Number of returns (57)	Amount (58)	Number of returns (59)	Amount (60)
	Net income	Net loss	Net income	Net loss
All returns, total	611,512 (572,561 , 650,463)	34,970,717 (33,350,694 , 36,590,740)	47,005 (37,391 , 56,618)	4,416,383 (4,168,031 , 4,664,735)
No adjusted gross income	** 23,004 (15,776 , 30,232)	** 474,637 (387,368 , 561,906)	** 4,191 (1,687 , 6,695)	** 1,199,097 (1,032,281 , 1,365,913)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000 under \$10,000	7,334 (2,301 , 12,367)	37,417 (-3,994 , 78,828)	* 217 (-200 , 634)	* 4,197 (-3,849 , 12,244)
\$10,000 under \$15,000	** 26,099 (16,199 , 36,001)	** 193,536 (99,531 , 287,542)	** 2,228 (-577 , 5,033)	** 43,135 (-28,687 , 114,958)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	15,760 (8,024 , 23,496)	127,817 (38,988 , 216,646)	* 1,000 (-949 , 2,949)	* 1,065 (90 , 2,040)
\$25,000 under \$30,000	8,955 (3,184 , 14,726)	104,067 (19,118 , 189,017)	* 1,039 (-973 , 3,052)	* 2,861 (-1,039 , 6,761)
\$30,000 under \$40,000	21,891 (12,839 , 30,943)	207,031 (78,438 , 335,623)	* 2,045 (-765 , 4,855)	* 8,481 (-2,884 , 19,846)
\$40,000 under \$50,000	25,193 (15,652 , 34,733)	244,803 (107,205 , 382,402)	* 2,320 (-517 , 5,156)	* 62,906 (-23,251 , 149,064)
\$50,000 under \$75,000	49,292 (35,952 , 62,631)	624,874 (341,417 , 908,331)	3,075 (-324 , 6,474)	31,069 (9,554 , 52,584)
\$75,000 under \$100,000	64,350 (49,143 , 79,556)	981,201 (640,063 , 1,322,340)	3,616 (169 , 7,064)	19,849 (6,110 , 33,588)
\$100,000 under \$200,000	166,081 (143,108 , 189,055)	3,867,251 (3,024,803 , 4,709,700)	8,736 (4,006 , 13,467)	116,767 (49,641 , 183,894)
\$200,000 under \$500,000	134,659 (123,261 , 146,056)	5,959,383 (5,029,042 , 6,889,724)	8,859 (6,101 , 11,616)	216,140 (136,236 , 296,043)
\$500,000 under \$1,000,000	36,576 (33,025 , 40,126)	3,952,779 (3,301,303 , 4,604,255)	3,015 (2,148 , 3,882)	189,596 (127,808 , 251,384)
\$1,000,000 under \$1,500,000	11,269 (10,142 , 12,395)	2,233,181 (1,814,900 , 2,651,461)	1,505 (1,153 , 1,857)	125,224 (82,169 , 168,279)
\$1,500,000 under \$2,000,000	5,548 (5,150 , 5,947)	1,469,555 (1,258,697 , 1,680,413)	993 (838 , 1,147)	147,116 (113,666 , 180,566)
\$2,000,000 under \$5,000,000	9,855 (9,463 , 10,248)	4,526,072 (4,193,627 , 4,858,518)	2,095 (1,934 , 2,256)	423,883 (373,735 , 474,031)
\$5,000,000 under \$10,000,000	3,167 (3,045 , 3,290)	2,626,758 (2,435,246 , 2,818,269)	923 (865 , 981)	269,407 (253,892 , 284,923)
\$10,000,000 or more	2,479 (2,479 , 2,479)	7,340,354 (7,340,354 , 7,340,354)	1,147 (1,147 , 1,147)	1,555,589 (1,555,589 , 1,555,589)
Taxable returns, total	540,545 (504,525 , 576,565)	34,158,352 (32,547,738 , 35,768,967)	35,460 (27,599 , 43,322)	3,192,571 (3,027,399 , 3,357,744)
No adjusted gross income	205 (141 , 269)	92,446 (82,045 , 102,846)	111 (88 , 133)	153,003 (140,661 , 165,346)
\$1 under \$5,000	** 5,010 (621 , 9,399)	** 21,304 (-6,992 , 49,599)	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	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	10,036 (3,821 , 16,252)	84,962 (21,025 , 148,900)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	* 8,125 (2,496 , 13,754)	* 52,857 (754 , 104,959)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	** 44,505 (31,614 , 57,396)	** 464,654 (278,133 , 651,175)	** 2,001 (-767 , -767)	** 44,381 (-37,715 , -37,715)
\$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	44,764 (32,023 , 57,504)	581,772 (301,146 , 862,398)	* 3,048 (-350 , 6,447)	* 6,676 (-1,150 , 14,502)
\$75,000 under \$100,000	61,162 (46,335 , 75,988)	959,550 (619,204 , 1,299,896)	3,343 (-88 , 6,775)	5,537 (-543 , 11,616)
\$100,000 under \$200,000	163,424 (140,618 , 186,230)	3,825,232 (2,984,131 , 4,666,333)	8,506 (3,783 , 13,228)	96,085 (29,844 , 162,325)
\$200,000 under \$500,000	134,449 (123,051 , 145,846)	5,949,070 (5,018,729 , 6,879,411)	8,790 (6,033 , 11,548)	191,725 (111,862 , 271,589)
\$500,000 under \$1,000,000	36,558 (33,007 , 40,108)	3,948,866 (3,297,390 , 4,600,342)	3,008 (2,141 , 3,875)	186,702 (124,914 , 248,490)
\$1,000,000 or more	32,309 (31,051 , 33,566)	18,177,640 (17,573,414 , 18,781,865)	6,653 (6,232 , 7,073)	2,508,462 (2,432,821 , 2,584,103)
Nontaxable returns, total	70,967 (56,113 , 85,822)	812,365 (637,256 , 987,473)	11,544 (6,011 , 17,078)	1,223,812 (1,038,332 , 1,409,293)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Net income		Farm		Net loss
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)	
All returns, total	449,332 (419,085 , 479,576)	10,814,303 (10,025,835 , 11,602,771)	1,318,235 (1,276,270 , 1,360,200)	34,209,498 (32,810,213 , 35,608,783)	
No adjusted gross income	** 37,762 (28,918 , 46,607)	** 466,798 (386,957 , 546,640)	** 0 (0 , 0)	** 8,281,210 (7,661,450 , 8,900,970)	
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$5,000 under \$10,000	26,461 (16,867 , 36,055)	132,813 (59,451 , 206,175)	30,545 (20,133 , 40,957)	296,576 (129,995 , 463,156)	
\$10,000 under \$15,000	** 31,458 (21,192 , 41,724)	** 279,305 (162,630 , 395,981)	** 75,258 (59,175 , 91,342)	** 1,378,996 (949,552 , 1,808,439)	
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$20,000 under \$25,000	15,241 (8,364 , 22,118)	143,133 (69,940 , 216,326)	43,777 (31,348 , 56,205)	868,642 (501,479 , 1,235,805)	
\$25,000 under \$30,000	12,442 (6,240 , 18,644)	166,601 (67,689 , 265,513)	38,951 (27,583 , 50,318)	855,753 (563,318 , 1,148,188)	
\$30,000 under \$40,000	31,898 (21,668 , 42,127)	456,590 (285,889 , 627,291)	87,670 (70,516 , 104,824)	1,520,669 (1,145,553 , 1,895,785)	
\$40,000 under \$50,000	30,350 (21,006 , 39,695)	531,617 (320,144 , 743,091)	68,361 (53,269 , 83,453)	1,380,576 (1,006,983 , 1,754,168)	
\$50,000 under \$75,000	68,933 (55,598 , 82,267)	1,186,837 (905,922 , 1,467,752)	233,755 (208,136 , 259,373)	3,804,232 (3,183,363 , 4,425,101)	
\$75,000 under \$100,000	44,687 (33,986 , 55,388)	1,077,969 (749,309 , 1,406,629)	160,720 (138,536 , 182,904)	3,005,866 (2,479,184 , 3,532,549)	
\$100,000 under \$200,000	99,577 (85,067 , 114,086)	2,866,072 (2,419,056 , 3,313,089)	285,768 (260,973 , 310,563)	5,899,466 (5,239,368 , 6,559,564)	
\$200,000 under \$500,000	39,478 (34,022 , 44,935)	2,242,246 (1,878,136 , 2,606,355)	90,216 (81,766 , 98,665)	3,532,326 (3,115,875 , 3,948,776)	
\$500,000 under \$1,000,000	7,141 (5,726 , 8,556)	678,678 (482,214 , 875,142)	18,433 (16,115 , 20,751)	1,215,456 (1,051,589 , 1,379,323)	
\$1,000,000 under \$1,500,000	1,607 (1,214 , 2,001)	166,207 (117,661 , 214,754)	5,170 (4,447 , 5,894)	459,192 (391,123 , 527,261)	
\$1,500,000 under \$2,000,000	751 (615 , 887)	100,430 (63,136 , 137,724)	2,450 (2,192 , 2,707)	306,494 (261,567 , 351,421)	
\$2,000,000 under \$5,000,000	1,080 (958 , 1,202)	205,975 (163,325 , 248,626)	3,600 (3,372 , 3,829)	658,818 (612,209 , 705,428)	
\$5,000,000 under \$10,000,000	261 (228 , 294)	59,257 (54,296 , 64,219)	961 (898 , 1,025)	274,288 (262,293 , 286,283)	
\$10,000,000 or more	204 (204 , 204)	53,774 (53,774 , 53,774)	708 (708 , 708)	470,939 (470,939 , 470,939)	
Taxable returns, total	292,255 (267,538 , 316,973)	8,564,931 (7,851,782 , 9,278,080)	902,372 (862,553 , 942,191)	20,717,059 (19,608,876 , 21,825,241)	
No adjusted gross income	** 3,175 (-349 , 6,699)	** 23,781 (12,505 , 35,056)	** 4,772 (645 , 8,900)	** 204,518 (49,017 , 360,019)	
\$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	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$15,000 under \$20,000	* 1,408 (-737 , 3,553)	* 17,582 (-6,881 , 42,044)	* 6,659 (1,667 , 11,651)	* 138,240 (4,984 , 271,495)	
\$20,000 under \$25,000	7,766 (2,366 , 13,166)	50,729 (-281 , 101,738)	14,406 (7,113 , 21,699)	162,043 (54,959 , 269,126)	
\$25,000 under \$30,000	* 5,157 (1,007 , 1,007)	* 71,285 (629 , 629)	20,334 (11,904 , 11,904)	328,118 (171,783 , 171,783)	
\$30,000 under \$40,000	17,398 (9,498 , 25,297)	181,643 (73,418 , 289,869)	59,552 (45,085 , 74,019)	922,251 (604,726 , 1,239,776)	
\$40,000 under \$50,000	17,696 (10,236 , 25,155)	236,219 (99,801 , 372,636)	54,330 (40,618 , 68,043)	963,987 (644,323 , 1,283,652)	
\$50,000 under \$75,000	54,404 (42,347 , 66,460)	882,692 (627,209 , 1,138,175)	192,380 (168,676 , 216,084)	2,833,866 (2,311,936 , 3,355,795)	
\$75,000 under \$100,000	39,018 (28,921 , 49,116)	968,101 (643,460 , 1,292,742)	149,473 (127,870 , 171,075)	2,727,797 (2,212,582 , 3,243,013)	
\$100,000 under \$200,000	95,833 (81,560 , 110,105)	2,637,149 (2,242,043 , 3,032,255)	279,631 (255,048 , 304,213)	5,545,389 (4,920,946 , 6,169,832)	
\$200,000 under \$500,000	39,363 (33,907 , 44,819)	2,233,156 (1,869,088 , 2,597,224)	89,525 (81,100 , 97,950)	3,508,379 (3,091,946 , 3,924,812)	
\$500,000 under \$1,000,000	7,135 (5,720 , 8,550)	676,951 (480,488 , 873,415)	18,427 (16,109 , 20,745)	1,215,038 (1,051,171 , 1,378,906)	
\$1,000,000 or more	3,903 (3,469 , 4,337)	585,643 (510,999 , 660,287)	12,884 (12,085 , 13,683)	2,167,433 (2,073,342 , 2,261,525)	
Nontaxable returns, total	157,076 (137,286 , 176,867)	2,249,372 (1,882,370 , 2,616,374)	415,863 (385,566 , 446,159)	13,492,439 (12,514,965 , 14,470,014)	

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars — confidence intervals are 95%)

Size of adjusted gross income	Unemployment compensation		Social security benefits	
	Number of returns (65)	Amount (66)	Number of returns (67)	Amount (68)
All returns, total	4,517,744 (4,390,314 , 4,645,173)	21,998,211 (21,191,325 , 22,805,098)	29,629,805 (29,343,831 , 29,915,779)	680,495,999 (673,230,539 , 687,761,460)
No adjusted gross income	12,126 (7,286 , 16,966)	67,930 (37,220 , 98,641)	910,456 (859,640 , 961,271)	19,263,820 (18,085,594 , 20,442,045)
\$1 under \$5,000	47,369 (33,973 , 60,766)	115,876 (73,899 , 157,853)	1,897,937 (1,814,004 , 1,981,871)	33,690,176 (32,019,292 , 35,361,060)
\$5,000 under \$10,000	146,400 (122,764 , 170,036)	461,383 (365,304 , 557,462)	1,877,436 (1,793,912 , 1,960,960)	34,851,949 (33,121,335 , 36,582,563)
\$10,000 under \$15,000	289,373 (256,118 , 322,627)	1,075,557 (917,817 , 1,233,297)	2,171,921 (2,082,060 , 2,261,782)	41,596,280 (39,693,098 , 43,499,461)
\$15,000 under \$20,000	378,140 (340,081 , 416,200)	1,548,350 (1,349,282 , 1,747,419)	1,781,086 (1,699,443 , 1,862,729)	35,135,430 (33,361,254 , 36,909,606)
\$20,000 under \$25,000	337,911 (301,976 , 373,845)	1,573,245 (1,357,817 , 1,788,673)	1,612,411 (1,534,524 , 1,690,298)	32,877,770 (31,120,758 , 34,634,781)
\$25,000 under \$30,000	325,632 (290,347 , 360,918)	1,456,701 (1,253,937 , 1,659,465)	1,304,700 (1,234,706 , 1,374,694)	28,468,562 (26,775,424 , 30,161,701)
\$30,000 under \$40,000	515,901 (471,489 , 560,314)	2,590,746 (2,295,269 , 2,886,223)	2,224,532 (2,133,515 , 2,315,548)	49,073,606 (46,841,795 , 51,305,417)
\$40,000 under \$50,000	381,152 (343,014 , 419,290)	1,925,617 (1,681,273 , 2,169,961)	1,898,872 (1,814,980 , 1,982,765)	40,901,277 (38,872,674 , 42,929,879)
\$50,000 under \$75,000	760,527 (706,944 , 814,109)	3,909,736 (3,548,829 , 4,270,643)	4,368,655 (4,247,311 , 4,489,999)	95,412,370 (92,416,056 , 98,408,685)
\$75,000 under \$100,000	510,009 (466,150 , 553,868)	2,668,040 (2,372,120 , 2,963,960)	3,262,227 (3,155,795 , 3,368,658)	79,726,816 (76,843,674 , 82,609,959)
\$100,000 under \$200,000	651,052 (602,946 , 699,158)	3,613,078 (3,267,938 , 3,958,219)	4,662,820 (4,549,420 , 4,776,220)	134,133,555 (130,477,279 , 137,789,831)
\$200,000 under \$500,000	145,809 (132,056 , 159,562)	879,142 (777,193 , 981,091)	1,354,583 (1,319,804 , 1,389,361)	44,342,072 (43,089,691 , 45,594,452)
\$500,000 under \$1,000,000	13,068 (10,647 , 15,490)	88,959 (69,205 , 108,713)	197,592 (189,386 , 205,798)	7,167,726 (6,841,202 , 7,494,249)
\$1,000,000 under \$1,500,000	1,983 (1,460 , 2,507)	13,943 (9,411 , 18,475)	46,180 (43,925 , 48,436)	1,665,814 (1,576,715 , 1,754,913)
\$1,500,000 under \$2,000,000	647 (496 , 798)	4,923 (3,624 , 6,222)	19,125 (18,386 , 19,863)	698,552 (669,652 , 727,453)
\$2,000,000 under \$5,000,000	524 (420 , 628)	4,193 (3,173 , 5,213)	27,665 (27,014 , 28,317)	1,036,045 (1,009,452 , 1,062,638)
\$5,000,000 under \$10,000,000	85 (62 , 109)	565 (368 , 762)	7,128 (6,946 , 7,311)	273,461 (265,986 , 280,936)
\$10,000,000 or more	34 (34 , 34)	227 (227 , 227)	4,479 (4,479 , 4,479)	180,719 (180,719 , 180,719)
Taxable returns, total	3,067,593 (2,962,927 , 3,172,259)	15,511,593 (14,827,297 , 16,195,889)	20,370,842 (20,134,226 , 20,607,458)	493,913,989 (487,638,316 , 500,189,661)
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	1,066 (705 , 1,427)	39,180 (24,503 , 53,857)
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	16,020 (8,176 , 23,865)	193,821 (94,092 , 293,550)
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	20,350 (11,483 , 29,217)	229,585 (121,585 , 337,584)
\$10,000 under \$15,000	** 66,150 (50,207 , 82,094)	** 243,509 (162,866 , 324,154)	347,967 (311,567 , 384,367)	5,515,753 (4,902,742 , 6,128,765)
\$15,000 under \$20,000	155,554 (131,099 , 180,009)	551,166 (436,207 , 666,124)	907,255 (848,644 , 965,866)	15,109,850 (14,072,322 , 16,147,378)
\$20,000 under \$25,000	132,296 (109,757 , 154,836)	616,757 (480,253 , 753,261)	774,945 (720,735 , 829,156)	13,272,898 (12,277,349 , 14,268,447)
\$25,000 under \$30,000	185,658 (159,002 , 159,002)	779,105 (637,103 , 637,103)	929,897 (870,610 , 870,610)	19,263,650 (17,909,551 , 17,909,551)
\$30,000 under \$40,000	218,063 (283,150 , 352,977)	1,513,904 (1,294,378 , 1,733,430)	1,908,718 (1,824,215 , 1,993,221)	42,690,896 (40,596,991 , 44,784,800)
\$40,000 under \$50,000	379,367 (246,652 , 312,082)	1,412,924 (1,201,771 , 1,624,078)	1,744,861 (1,664,329 , 1,825,393)	37,845,979 (35,888,913 , 39,803,044)
\$50,000 under \$75,000	630,881 (582,022 , 679,740)	3,285,349 (2,955,876 , 3,614,822)	4,238,718 (4,118,982 , 4,358,453)	92,974,449 (90,007,507 , 95,941,392)
\$75,000 under \$100,000	488,334 (445,397 , 531,270)	2,523,712 (2,236,044 , 2,811,380)	3,209,021 (3,103,373 , 3,314,668)	78,481,396 (75,616,315 , 81,346,476)
\$100,000 under \$200,000	649,221 (601,159 , 697,283)	3,593,855 (3,249,740 , 3,937,970)	4,617,379 (4,504,392 , 4,730,366)	132,995,705 (129,348,278 , 136,643,132)
\$200,000 under \$500,000	145,728 (131,975 , 159,481)	878,523 (776,575 , 980,472)	1,352,622 (1,317,845 , 1,387,400)	44,282,643 (43,030,267 , 45,535,018)
\$500,000 under \$1,000,000	13,065 (10,644 , 15,487)	88,937 (69,182 , 108,691)	197,508 (189,302 , 205,714)	7,165,325 (6,838,802 , 7,491,849)
\$1,000,000 or more	3,274 (2,719 , 3,829)	23,851 (19,024 , 28,678)	104,515 (102,077 , 106,954)	3,852,859 (3,756,194 , 3,949,524)
Nontaxable returns, total	1,450,151 (1,376,289 , 1,524,012)	6,486,619 (6,054,840 , 6,918,397)	9,258,963 (9,081,857 , 9,436,068)	186,582,011 (182,565,803 , 190,598,218)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Social security benefits—continued					
	Taxable			Foreign-earned income exclusion		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)		
All returns, total	21,792,987 (21,549,887 , 22,036,087)	337,046,241 (332,636,682 , 341,455,799)	455,127 (419,044 , 491,210)	29,715,021 (27,199,197 , 32,230,845)		
No adjusted gross income	819 (-276 , 1,914)	7,367 (3,039 , 11,695)	121,855 (102,102 , 141,608)	6,492,993 (5,314,738 , 7,671,248)		
\$1 under \$5,000	11,077 (4,918 , 17,236)	39,445 (15,983 , 62,908)	107,025 (87,119 , 126,931)	5,912,399 (4,670,194 , 7,154,604)		
\$5,000 under \$10,000	40,733 (28,356 , 53,109)	201,047 (127,426 , 274,668)	24,597 (15,071 , 34,123)	1,643,643 (938,559 , 2,348,727)		
\$10,000 under \$15,000	212,225 (184,068 , 240,381)	296,070 (215,713 , 376,428)	21,509 (12,415 , 30,602)	1,232,713 (637,986 , 1,827,441)		
\$15,000 under \$20,000	889,290 (831,371 , 947,209)	1,190,416 (1,058,953 , 1,321,879)	14,243 (6,990 , 21,496)	899,215 (393,530 , 1,404,900)		
\$20,000 under \$25,000	1,324,729 (1,254,027 , 1,395,431)	3,123,347 (2,908,064 , 3,338,630)	13,780 (6,802 , 20,759)	892,791 (417,407 , 1,368,176)		
\$25,000 under \$30,000	1,246,503 (1,178,079 , 1,314,927)	4,649,523 (4,358,786 , 4,940,260)	13,691 (6,575 , 20,808)	991,066 (454,764 , 1,527,367)		
\$30,000 under \$40,000	2,221,499 (2,130,544 , 2,312,453)	14,198,268 (13,559,021 , 14,837,516)	21,049 (12,348 , 29,750)	1,339,515 (746,648 , 1,932,383)		
\$40,000 under \$50,000	1,898,630 (1,814,739 , 1,982,521)	19,191,783 (18,292,065 , 20,091,502)	17,802 (9,858 , 25,746)	1,403,659 (729,744 , 2,077,574)		
\$50,000 under \$75,000	4,367,649 (4,246,318 , 4,488,980)	67,356,622 (65,343,470 , 69,369,775)	19,269 (11,449 , 27,090)	1,712,420 (1,021,132 , 2,403,707)		
\$75,000 under \$100,000	3,262,205 (3,155,773 , 3,368,637)	65,949,317 (63,594,337 , 68,304,297)	16,620 (9,560 , 23,681)	1,429,386 (819,108 , 2,039,664)		
\$100,000 under \$200,000	4,661,782 (4,548,386 , 4,775,177)	113,810,915 (110,714,367 , 116,907,463)	25,969 (19,988 , 31,950)	2,279,519 (1,807,452 , 2,751,586)		
\$200,000 under \$500,000	1,353,761 (1,318,989 , 1,388,533)	37,664,562 (36,600,459 , 38,728,664)	23,939 (19,541 , 28,337)	2,138,608 (1,728,298 , 2,548,917)		
\$500,000 under \$1,000,000	197,586 (189,380 , 205,792)	6,092,477 (5,814,932 , 6,370,022)	8,451 (6,759 , 10,143)	824,884 (655,999 , 993,769)		
\$1,000,000 under \$1,500,000	46,139 (43,884 , 48,393)	1,415,109 (1,339,386 , 1,490,832)	2,416 (1,861 , 2,972)	227,765 (171,988 , 283,541)		
\$1,500,000 under \$2,000,000	19,124 (18,385 , 19,862)	593,765 (569,200 , 618,331)	967 (791 , 1,142)	97,480 (79,617 , 115,344)		
\$2,000,000 under \$5,000,000	27,645 (26,994 , 28,296)	880,421 (857,821 , 903,021)	1,480 (1,314 , 1,646)	150,783 (132,899 , 168,666)		
\$5,000,000 under \$10,000,000	7,121 (6,939 , 7,303)	232,297 (225,945 , 238,649)	283 (245 , 321)	27,878 (23,926 , 31,831)		
\$10,000,000 or more	4,472 (4,472 , 4,472)	153,486 (153,486 , 153,486)	182 (182 , 182)	18,304 (18,304 , 18,304)		
Taxable returns, total	19,572,947 (19,342,139 , 19,803,755)	326,808,007 (322,418,538 , 331,197,477)	131,414 (113,830 , 148,998)	10,383,713 (9,023,632 , 11,743,795)		
No adjusted gross income	* 14 (6 , 22)	* 438 (148 , 728)	* 37 (-21 , 95)	* 4,318 (-1,969 , 10,605)		
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
\$5,000 under \$10,000	* 3,129 (-299 , 6,556)	* 19,930 (-2,606 , 42,466)	0 (0 , 0)	0 (0 , 0)		
\$10,000 under \$15,000	56,003 (41,463 , 70,544)	70,422 (30,096 , 110,748)	* 4,164 (84 , 8,243)	* 284,016 (-22,069 , 590,101)		
\$15,000 under \$20,000	519,246 (474,818 , 563,673)	730,991 (613,049 , 848,933)	* 4,563 (464 , 8,662)	* 268,509 (-24,081 , 561,100)		
\$20,000 under \$25,000	720,595 (668,319 , 772,870)	1,771,635 (1,604,963 , 1,938,306)	* 4,765 (747 , 8,783)	* 386,128 (63,196 , 709,060)		
\$25,000 under \$30,000	904,477 (845,999 , 845,999)	3,482,683 (3,226,281 , 3,226,281)	* 4,985 (626 , 626)	* 305,590 (14,849 , 14,849)		
\$30,000 under \$40,000	1,907,717 (1,823,236 , 1,992,198)	12,576,324 (11,967,725 , 13,184,923)	14,511 (7,107 , 21,915)	728,769 (312,934 , 1,144,603)		
\$40,000 under \$50,000	1,744,861 (1,664,329 , 1,825,393)	17,827,155 (16,955,368 , 18,698,942)	12,488 (5,845 , 19,131)	847,654 (347,335 , 1,347,974)		
\$50,000 under \$75,000	4,237,712 (4,117,990 , 4,357,435)	65,596,918 (63,604,601 , 67,589,234)	15,537 (8,494 , 22,580)	1,307,654 (708,453 , 1,908,854)		
\$75,000 under \$100,000	3,209,014 (3,103,366 , 3,314,661)	64,907,876 (62,568,256 , 67,247,495)	11,910 (5,790 , 18,030)	1,040,830 (495,829 , 1,585,832)		
\$100,000 under \$200,000	4,616,382 (4,503,400 , 4,729,364)	112,844,753 (109,755,762 , 115,933,743)	22,607 (16,626 , 28,588)	1,918,014 (1,445,946 , 2,390,081)		
\$200,000 under \$500,000	1,351,848 (1,317,076 , 1,386,619)	37,614,705 (36,550,607 , 38,678,803)	22,467 (18,069 , 26,865)	1,986,332 (1,576,022 , 2,396,642)		
\$500,000 under \$1,000,000	197,508 (189,302 , 205,714)	6,090,532 (5,812,987 , 6,368,077)	8,177 (6,485 , 9,869)	795,803 (626,918 , 964,688)		
\$1,000,000 or more	104,442 (102,005 , 106,879)	3,273,647 (3,191,493 , 3,355,801)	5,204 (4,597 , 5,810)	510,096 (448,778 , 571,413)		
Nontaxable returns, total	2,220,040 (2,129,770 , 2,310,311)	10,238,233 (9,611,026 , 10,865,440)	323,713 (291,750 , 355,677)	19,331,308 (17,192,081 , 21,470,535)		

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Net income			Other income			Net loss		
	Number of returns (73)	Amount (74)	Amount (76)	Number of returns (75)	Amount (74)	Amount (76)	Number of returns (75)	Amount (74)	Amount (76)
All returns, total	5,997,449 (5,861,711 , 6,133,188)	53,875,245 (51,803,353 , 55,947,137)	9,128,988 (8,152,359 , 10,105,616)	324,691 (293,796 , 355,585)	53,875,245 (51,803,353 , 55,947,137)	9,128,988 (8,152,359 , 10,105,616)	324,691 (293,796 , 355,585)	53,875,245 (51,803,353 , 55,947,137)	9,128,988 (8,152,359 , 10,105,616)
No adjusted gross income	82,741 (71,729 , 93,753)	5,163,676 (4,499,231 , 5,828,121)	2,566,909 (2,052,419 , 3,081,400)	27,473 (19,178 , 35,769)	5,163,676 (4,499,231 , 5,828,121)	2,566,909 (2,052,419 , 3,081,400)	27,473 (19,178 , 35,769)	5,163,676 (4,499,231 , 5,828,121)	2,566,909 (2,052,419 , 3,081,400)
\$1 under \$5,000	295,822 (262,400 , 329,244)	4,17,531 (233,957 , 601,105)	225,332 (63,600 , 387,064)	16,103 (8,362 , 23,844)	4,17,531 (233,957 , 601,105)	225,332 (63,600 , 387,064)	16,103 (8,362 , 23,844)	4,17,531 (233,957 , 601,105)	225,332 (63,600 , 387,064)
\$5,000 under \$10,000	224,152 (195,105 , 253,199)	627,008 (501,593 , 752,423)	138,492 (21,164 , 255,820)	7,106 (1,912 , 12,299)	627,008 (501,593 , 752,423)	138,492 (21,164 , 255,820)	7,106 (1,912 , 12,299)	627,008 (501,593 , 752,423)	138,492 (21,164 , 255,820)
\$10,000 under \$20,000	237,160 (207,176 , 267,144)	828,227 (625,747 , 1,030,707)	94,520 (12,009 , 177,032)	7,472 (2,240 , 12,704)	828,227 (625,747 , 1,030,707)	94,520 (12,009 , 177,032)	7,472 (2,240 , 12,704)	828,227 (625,747 , 1,030,707)	94,520 (12,009 , 177,032)
\$15,000 under \$25,000	242,150 (211,829 , 272,471)	1,050,771 (775,765 , 1,325,777)	123,955 (7,541 , 255,451)	8,733 (3,128 , 14,338)	1,050,771 (775,765 , 1,325,777)	123,955 (7,541 , 255,451)	8,733 (3,128 , 14,338)	1,050,771 (775,765 , 1,325,777)	123,955 (7,541 , 255,451)
\$25,000 under \$30,000	221,564 (192,553 , 250,576)	744,921 (483,159 , 1,006,683)	191,519 (74,217 , 308,821)	11,011 (4,723 , 17,298)	744,921 (483,159 , 1,006,683)	191,519 (74,217 , 308,821)	11,011 (4,723 , 17,298)	744,921 (483,159 , 1,006,683)	191,519 (74,217 , 308,821)
\$30,000 under \$40,000	234,593 (204,856 , 264,330)	924,424 (672,863 , 1,175,984)	298,969 (22,137 , 620,076)	16,588 (8,789 , 24,386)	924,424 (672,863 , 1,175,984)	298,969 (22,137 , 620,076)	16,588 (8,789 , 24,386)	924,424 (672,863 , 1,175,984)	298,969 (22,137 , 620,076)
\$40,000 under \$50,000	410,527 (371,144 , 449,911)	1,451,003 (1,156,815 , 1,745,191)	450,966 (171,396 , 730,537)	22,621 (13,560 , 31,681)	1,451,003 (1,156,815 , 1,745,191)	450,966 (171,396 , 730,537)	22,621 (13,560 , 31,681)	1,451,003 (1,156,815 , 1,745,191)	450,966 (171,396 , 730,537)
\$50,000 under \$75,000	328,823 (293,615 , 364,032)	1,026,764 (787,385 , 1,266,144)	407,183 (218,546 , 595,819)	31,448 (20,548 , 42,348)	1,026,764 (787,385 , 1,266,144)	407,183 (218,546 , 595,819)	31,448 (20,548 , 42,348)	1,026,764 (787,385 , 1,266,144)	407,183 (218,546 , 595,819)
\$75,000 under \$100,000	737,958 (685,612 , 790,303)	3,033,830 (2,504,012 , 3,563,648)	517,497 (257,475 , 777,519)	38,041 (26,289 , 49,814)	3,033,830 (2,504,012 , 3,563,648)	517,497 (257,475 , 777,519)	38,041 (26,289 , 49,814)	3,033,830 (2,504,012 , 3,563,648)	517,497 (257,475 , 777,519)
\$100,000 under \$200,000	696,411 (645,789 , 747,033)	2,923,567 (2,407,028 , 3,440,107)	544,448 (252,611 , 836,285)	34,735 (23,678 , 45,791)	2,923,567 (2,407,028 , 3,440,107)	544,448 (252,611 , 836,285)	34,735 (23,678 , 45,791)	2,923,567 (2,407,028 , 3,440,107)	544,448 (252,611 , 836,285)
\$200,000 under \$500,000	1,339,834 (1,273,387 , 1,406,282)	7,786,587 (6,795,733 , 8,777,441)	1,012,584 (700,681 , 1,324,487)	52,614 (40,488 , 64,739)	7,786,587 (6,795,733 , 8,777,441)	1,012,584 (700,681 , 1,324,487)	52,614 (40,488 , 64,739)	7,786,587 (6,795,733 , 8,777,441)	1,012,584 (700,681 , 1,324,487)
\$500,000 under \$1,000,000	653,156 (626,835 , 679,477)	8,955,329 (7,875,105 , 10,035,552)	655,400 (403,903 , 906,898)	30,548 (25,172 , 35,923)	8,955,329 (7,875,105 , 10,035,552)	655,400 (403,903 , 906,898)	30,548 (25,172 , 35,923)	8,955,329 (7,875,105 , 10,035,552)	655,400 (403,903 , 906,898)
\$1,000,000 under \$1,500,000	160,340 (152,861 , 167,819)	4,533,678 (3,823,927 , 5,243,428)	371,265 (262,807 , 479,723)	11,269 (9,264 , 13,273)	4,533,678 (3,823,927 , 5,243,428)	371,265 (262,807 , 479,723)	11,269 (9,264 , 13,273)	4,533,678 (3,823,927 , 5,243,428)	371,265 (262,807 , 479,723)
\$1,500,000 under \$2,000,000	48,326 (45,990 , 50,663)	1,968,869 (1,644,767 , 2,292,972)	241,836 (155,173 , 328,499)	3,603 (2,946 , 4,259)	1,968,869 (1,644,767 , 2,292,972)	241,836 (155,173 , 328,499)	3,603 (2,946 , 4,259)	1,968,869 (1,644,767 , 2,292,972)	241,836 (155,173 , 328,499)
\$2,000,000 under \$5,000,000	22,076 (21,282 , 22,870)	1,203,856 (1,064,279 , 1,343,434)	217,510 (1,195 , 436,975)	1,449 (1,242 , 1,656)	1,203,856 (1,064,279 , 1,343,434)	217,510 (1,195 , 436,975)	1,449 (1,242 , 1,656)	1,203,856 (1,064,279 , 1,343,434)	217,510 (1,195 , 436,975)
\$5,000,000 under \$10,000,000	39,487 (38,723 , 40,250)	4,094,904 (3,815,802 , 4,374,006)	352,465 (232,565 , 472,365)	2,503 (2,298 , 2,708)	4,094,904 (3,815,802 , 4,374,006)	352,465 (232,565 , 472,365)	2,503 (2,298 , 2,708)	4,094,904 (3,815,802 , 4,374,006)	352,465 (232,565 , 472,365)
\$10,000,000 or more	12,406 (12,166 , 12,646)	2,028,988 (1,876,547 , 2,181,429)	129,657 (11,258 , 148,057)	734 (674 , 793)	2,028,988 (1,876,547 , 2,181,429)	129,657 (11,258 , 148,057)	734 (674 , 793)	2,028,988 (1,876,547 , 2,181,429)	129,657 (11,258 , 148,057)
Taxable returns, total	4,636,821 (4,519,527 , 4,754,116)	44,306,829 (42,439,901 , 46,173,758)	5,268,521 (4,522,326 , 6,014,716)	224,063 (199,024 , 249,102)	44,306,829 (42,439,901 , 46,173,758)	5,268,521 (4,522,326 , 6,014,716)	224,063 (199,024 , 249,102)	44,306,829 (42,439,901 , 46,173,758)	5,268,521 (4,522,326 , 6,014,716)
No adjusted gross income	** 49,372 (35,682 , 63,063)	** 661,871 (580,608 , 743,134)	** 32,136 (-11,327 , 75,598)	** 1,081 (-881 , 3,044)	** 661,871 (580,608 , 743,134)	** 32,136 (-11,327 , 75,598)	** 1,081 (-881 , 3,044)	** 661,871 (580,608 , 743,134)	** 32,136 (-11,327 , 75,598)
\$1 under \$5,000	46,718 (33,343 , 60,092)	68,019 (46,741 , 89,297)	0 (0 , 0)	0 (0 , 0)	68,019 (46,741 , 89,297)	0 (0 , 0)	0 (0 , 0)	68,019 (46,741 , 89,297)	0 (0 , 0)
\$5,000 under \$10,000	42,082 (29,365 , 54,800)	88,033 (50,517 , 125,550)	0 (0 , 0)	0 (0 , 0)	88,033 (50,517 , 125,550)	0 (0 , 0)	0 (0 , 0)	88,033 (50,517 , 125,550)	0 (0 , 0)
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$15,000 under \$20,000	97,924 (78,534 , 117,313)	459,573 (261,701 , 657,445)	* 47,490 (-14,754 , 109,734)	* 5,317 (886 , 9,748)	459,573 (261,701 , 657,445)	* 47,490 (-14,754 , 109,734)	* 5,317 (886 , 9,748)	459,573 (261,701 , 657,445)	* 47,490 (-14,754 , 109,734)
\$20,000 under \$25,000	107,109 (86,864 , 127,353)	285,207 (174,576 , 395,838)	* 81,931 (-2,465 , 166,326)	* 4,789 (742 , 8,836)	285,207 (174,576 , 395,838)	* 81,931 (-2,465 , 166,326)	* 4,789 (742 , 8,836)	285,207 (174,576 , 395,838)	* 81,931 (-2,465 , 166,326)
\$25,000 under \$30,000	147,626 (123,944 , 173,944)	591,646 (395,679 , 787,613)	224,214 (-89,024 , -89,024)	11,758 (5,085 , 5,085)	591,646 (395,679 , 787,613)	224,214 (-89,024 , -89,024)	11,758 (5,085 , 5,085)	591,646 (395,679 , 787,613)	224,214 (-89,024 , -89,024)
\$30,000 under \$40,000	290,829 (257,536 , 324,123)	954,797 (715,835 , 1,193,759)	311,178 (73,406 , 548,950)	14,783 (7,395 , 22,172)	954,797 (715,835 , 1,193,759)	311,178 (73,406 , 548,950)	14,783 (7,395 , 22,172)	954,797 (715,835 , 1,193,759)	311,178 (73,406 , 548,950)
\$40,000 under \$50,000	263,753 (232,132 , 295,375)	810,774 (587,209 , 1,034,339)	185,821 (73,532 , 298,110)	20,676 (11,788 , 29,563)	810,774 (587,209 , 1,034,339)	185,821 (73,532 , 298,110)	20,676 (11,788 , 29,563)	810,774 (587,209 , 1,034,339)	185,821 (73,532 , 298,110)
\$50,000 under \$75,000	665,012 (615,177 , 714,847)	2,737,139 (2,228,933 , 3,245,345)	487,609 (228,730 , 746,489)	33,633 (22,554 , 44,712)	2,737,139 (2,228,933 , 3,245,345)	487,609 (228,730 , 746,489)	33,633 (22,554 , 44,712)	2,737,139 (2,228,933 , 3,245,345)	487,609 (228,730 , 746,489)
\$75,000 under \$100,000	661,881 (612,450 , 711,312)	2,612,505 (2,141,255 , 3,083,756)	486,683 (203,776 , 769,590)	30,309 (19,965 , 40,652)	2,612,505 (2,141,255 , 3,083,756)	486,683 (203,776 , 769,590)	30,309 (19,965 , 40,652)	2,612,505 (2,141,255 , 3,083,756)	486,683 (203,776 , 769,590)
\$100,000 under \$200,000	1,321,060 (1,254,992 , 1,387,129)	7,441,316 (6,484,738 , 8,397,894)	922,464 (630,322 , 1,214,606)	51,591 (39,469 , 63,714)	7,441,316 (6,484,738 , 8,397,894)	922,464 (630,322 , 1,214,606)	51,591 (39,469 , 63,714)	7,441,316 (6,484,738 , 8,397,894)	922,464 (630,322 , 1,214,606)
\$200,000 under \$500,000	651,177 (624,861 , 677,492)	8,849,473 (7,769,251 , 9,929,695)	627,610 (376,112 , 879,107)	30,038 (24,662 , 35,413)	8,849,473 (7,769,251 , 9,929,695)	627,610 (376,112 , 879,107)	30,038 (24,662 , 35,413)	8,849,473 (7,769,251 , 9,929,695)	627,610 (376,112 , 879,107)
\$500,000 under \$1,000,000	160,189 (152,710 , 167,668)	4,510,037 (3,800,286 , 5,219,787)	365,153 (256,694 , 473,611)	11,190 (9,185 , 13,194)	4,510,037 (3,800,286 , 5,219,787)	365,153 (256,694 , 473,611)	11,190 (9,185 , 13,194)	4,510,037 (3,800,286 , 5,219,787)	365,153 (256,694 , 473,611)
\$1,000,000 or more	132,089 (129,539 , 134,639)	14,236,438 (13,762,446 , 14,710,429)	1,496,234 (1,232,286 , 1,760,181)	8,897 (8,177 , 9,617)	14,236,438 (13,762,446 , 14,710,429)	1,496,234 (1,232,286 , 1,760,181)	8,897 (8,177 , 9,617)	14,236,438 (13,762,446 , 14,710,429)	1,496,234 (1,232,286 , 1,760,181)
Nontaxable returns, total	1,360,628 (1,291,089 , 1,430,166)	9,568,416 (8,667,457 , 10,469,375)	3,860,466 (3,230,069 , 4,490,864)	100,628 (82,498 , 118,758)	9,568,416 (8,667,457 , 10,469,375)	3,860,466 (3,230,069 , 4,490,864)	100,628 (82,498 , 118,758)	9,568,416 (8,667,457 , 10,469,375)	3,860,466 (3,230,069 , 4,490,864)

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Net operating loss		Amount		Number of returns		Amount		Number of returns		Amount	
	(77)	(78)	(77)	(78)	(79)	(80)	(79)	(80)	(79)	(80)	(79)	(80)
All returns, total	1,171,273 (1,120,958 , 1,221,589)	209,243,963 (206,110,122 , 212,377,804)	1,993,632 (1,911,459 , 2,075,804)	32,919,323 (31,034,628 , 34,804,017)								
No adjusted gross income	657,890 (626,966 , 688,815)	191,463,364 (188,517,864 , 194,408,863)	21,632 (15,296 , 27,968)	309,063 (204,799 , 413,328)								
\$1 under \$5,000	86,367 (68,808 , 103,927)	782,251 (479,376 , 1,085,126)	50,723 (36,785 , 64,662)	90,206 (61,497 , 118,914)								
\$5,000 under \$10,000	57,999 (43,897 , 72,100)	509,603 (319,118 , 700,089)	62,002 (46,720 , 77,283)	159,968 (111,304 , 208,633)								
\$10,000 under \$15,000	59,608 (44,986 , 74,230)	782,984 (467,280 , 1,098,688)	74,554 (57,726 , 91,382)	237,824 (166,314 , 309,335)								
\$15,000 under \$20,000	31,842 (21,180 , 42,503)	317,956 (171,333 , 464,579)	89,142 (70,739 , 107,545)	349,260 (244,505 , 454,016)								
\$20,000 under \$25,000	29,294 (19,149 , 39,440)	553,210 (194,974 , 911,446)	97,441 (78,224 , 116,659)	477,402 (337,041 , 617,764)								
\$25,000 under \$30,000	32,195 (21,560 , 42,830)	442,946 (239,378 , 646,514)	83,970 (66,143 , 101,797)	377,197 (258,857 , 495,538)								
\$30,000 under \$40,000	31,611 (21,339 , 41,882)	459,771 (262,390 , 657,152)	154,251 (129,994 , 178,508)	757,059 (536,665 , 977,453)								
\$40,000 under \$50,000	27,533 (17,859 , 37,208)	384,562 (229,395 , 539,730)	120,699 (99,487 , 141,911)	595,431 (414,435 , 776,427)								
\$50,000 under \$75,000	39,910 (28,520 , 51,300)	1,044,051 (676,570 , 1,411,531)	319,275 (284,589 , 353,960)	1,948,597 (1,571,883 , 2,325,311)								
\$75,000 under \$100,000	32,297 (22,390 , 42,204)	1,065,089 (711,484 , 1,418,694)	276,359 (244,234 , 308,483)	2,291,282 (1,708,931 , 2,873,632)								
\$100,000 under \$200,000	47,662 (37,083 , 58,242)	2,212,955 (1,665,915 , 2,759,995)	442,309 (402,868 , 481,750)	5,163,927 (4,157,544 , 6,170,311)								
\$200,000 under \$500,000	24,975 (20,093 , 29,858)	2,081,927 (1,768,161 , 2,395,692)	160,068 (146,177 , 173,959)	5,844,549 (4,928,278 , 6,760,819)								
\$500,000 under \$1,000,000	6,212 (5,025 , 7,400)	1,346,321 (1,148,743 , 1,543,898)	26,685 (23,441 , 29,928)	3,656,743 (2,842,353 , 4,471,133)								
\$1,000,000 under \$1,500,000	2,067 (1,681 , 2,453)	741,802 (648,492 , 835,111)	5,931 (5,078 , 6,783)	2,054,006 (1,558,938 , 2,549,073)								
\$1,500,000 under \$2,000,000	937 (797 , 1,078)	457,261 (396,791 , 517,730)	2,902 (2,592 , 3,211)	1,068,581 (884,085 , 1,253,076)								
\$2,000,000 under \$5,000,000	1,816 (1,670 , 1,962)	1,375,667 (1,286,818 , 1,464,515)	4,072 (3,807 , 4,337)	2,690,009 (2,375,782 , 3,004,235)								
\$5,000,000 under \$10,000,000	597 (555 , 639)	809,634 (784,803 , 834,465)	1,025 (950 , 1,099)	1,466,148 (1,266,003 , 1,666,294)								
\$10,000,000 or more	460 (460 , 460)	2,412,610 (2,412,610 , 2,412,610)	593 (593 , 593)	3,382,070 (3,382,070 , 3,382,070)								
Taxable returns, total	206,084 (100,114,695 , 100,733,785)	3,413,367 (10,828,717,208 , 10,871,363,514)	1,571,345 (100,114,695 , 100,733,785)	29,806,057 (10,828,717,208 , 10,871,363,514)								
No adjusted gross income	3,077 (2,480 , 3,790)	20,233,461 (-14,215,427 , -13,639,169)	58 (2,480 , 3,790)	30,697 (-14,215,427 , -13,639,169)								
\$1 under \$5,000	**11 (113,376 , 158,976)	**11,069 (345,714 , 495,635)	**3,014 (113,376 , 158,976)	**3,882 (345,714 , 495,635)								
\$5,000 under \$10,000	**0 (151,801 , 204,147)	**0 (1,134,007 , 1,533,273)	**0 (151,801 , 204,147)	**0 (1,134,007 , 1,533,273)								
\$10,000 under \$15,000	*1,588 (2,461,794 , 2,657,029)	*23,424 (33,530,708 , 36,196,834)	15,134 (2,461,794 , 2,657,029)	36,530 (33,530,708 , 36,196,834)								
\$15,000 under \$20,000	6,477 (4,844,260 , 5,112,424)	123,991 (84,557,870 , 89,256,184)	41,501 (4,844,260 , 5,112,424)	117,385 (84,557,870 , 89,256,184)								
\$20,000 under \$25,000	7,736 (4,995,548 , 5,267,720)	115,356 (112,544,666 , 118,690,254)	43,599 (4,995,548 , 5,267,720)	185,681 (112,544,666 , 118,690,254)								
\$25,000 under \$30,000	17,304 (5,226,726 , 5,226,726)	199,257 (143,587,673 , 143,587,673)	56,370 (5,226,726 , 5,226,726)	241,819 (143,587,673 , 143,587,673)								
\$30,000 under \$40,000	17,832 (10,394,764 , 10,775,694)	220,472 (363,888,986 , 377,277,631)	107,401 (10,394,764 , 10,775,694)	454,507 (363,888,986 , 377,277,631)								
\$40,000 under \$50,000	17,728 (9,510,070 , 9,877,662)	170,426 (426,925,421 , 443,466,964)	98,667 (9,510,070 , 9,877,662)	487,078 (426,925,421 , 443,466,964)								
\$50,000 under \$75,000	28,724 (18,915,179 , 19,329,338)	650,076 (1,169,286,155 , 1,195,001,524)	303,527 (18,915,179 , 19,329,338)	1,825,772 (1,169,286,155 , 1,195,001,524)								
\$75,000 under \$100,000	25,918 (12,959,605 , 13,339,662)	749,388 (1,123,604,876 , 1,156,742,676)	263,968 (12,959,605 , 13,339,662)	1,988,163 (1,123,604,876 , 1,156,742,676)								
\$100,000 under \$200,000	43,232 (20,852,111 , 21,111,965)	1,835,770 (2,839,093,997 , 2,875,727,608)	438,269 (20,852,111 , 21,111,965)	4,897,442 (2,839,093,997 , 2,875,727,608)								
\$200,000 under \$500,000	24,475 (6,835,936 , 6,949,295)	1,977,374 (1,952,527,457 , 1,982,954,961)	158,913 (6,835,936 , 6,949,295)	5,623,069 (1,952,527,457 , 1,982,954,961)								
\$500,000 under \$1,000,000	6,153 (1,090,565 , 1,124,025)	1,331,793 (735,269,300 , 756,762,827)	26,506 (1,090,565 , 1,124,025)	3,532,586 (735,269,300 , 756,762,827)								
\$1,000,000 or more	5,828 (533,952 , 543,350)	5,771,510 (1,771,944,388 , 1,784,337,493)	14,419 (533,952 , 543,350)	10,381,447 (1,771,944,388 , 1,784,337,493)								
Nontaxable returns, total	965,189 (920,569 , 1,009,810)	175,830,596 (172,818,527 , 178,842,665)	422,287 (363,157 , 461,417)	3,113,265 (2,501,814 , 3,724,717)								

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Cancellation of debt		Amount		Taxable health savings account distributions	
	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	Number of returns	Amount
All returns, total	547,798 (506,742 , 588,854)	4,766,232 (4,180,253 , 5,352,211)	293,160 (261,005 , 325,314)	406,148 (330,423 , 481,873)		
No adjusted gross income	9,708 (7,046 , 12,370)	843,028 (721,977 , 964,079)	1,055 (61 , 2,050)	1,186 (122 , 2,250)		
\$1 under \$5,000	9,639 (3,618 , 15,661)	17,050 (2,724 , 31,376)	** 3,003 (-393 , 6,401)	** 7,079 (-6,261 , 20,420)		
\$5,000 under \$10,000	11,817 (5,342 , 18,292)	49,546 (16,237 , 82,855)	** 0 (0 , 0)	** 0 (0 , 0)		
\$10,000 under \$15,000	20,887 (11,997 , 29,778)	81,286 (36,397 , 126,178)	* 2,582 (-426 , 5,591)	* 5,542 (-2,340 , 13,424)		
\$15,000 under \$20,000	12,386 (5,681 , 19,091)	48,788 (11,950 , 85,626)	* 5,330 (886 , 9,774)	* 5,366 (-1,869 , 12,601)		
\$20,000 under \$25,000	15,425 (7,731 , 23,120)	29,398 (10,095 , 48,701)	* 5,017 (622 , 9,412)	* 4,592 (-1,237 , 10,422)		
\$25,000 under \$30,000	15,585 (7,917 , 23,254)	73,302 (5,190 , 141,413)	14,148 (6,739 , 21,556)	6,647 (477 , 12,818)		
\$30,000 under \$40,000	41,463 (28,837 , 54,089)	231,592 (110,684 , 352,501)	31,398 (20,445 , 42,351)	30,886 (13,129 , 48,644)		
\$40,000 under \$50,000	50,859 (36,945 , 64,773)	204,905 (126,637 , 283,172)	24,209 (14,531 , 33,887)	35,992 (-3,143 , 75,127)		
\$50,000 under \$75,000	84,190 (66,288 , 102,111)	356,156 (253,844 , 458,467)	** 101,789 (82,012 , 121,567)	** 108,826 (78,239 , 139,413)		
\$75,000 under \$100,000	55,992 (41,500 , 70,484)	360,819 (139,166 , 582,472)	** 0 (0 , 0)	** 0 (0 , 0)		
\$100,000 under \$200,000	122,043 (101,366 , 142,721)	993,550 (538,457 , 1,448,643)	78,172 (61,302 , 95,042)	138,683 (92,037 , 185,329)		
\$200,000 under \$500,000	45,658 (39,074 , 52,242)	445,617 (301,788 , 589,445)	21,850 (16,528 , 27,172)	48,011 (28,335 , 67,688)		
\$500,000 under \$1,000,000	18,944 (16,561 , 21,327)	266,042 (177,092 , 354,991)	3,110 (1,989 , 4,231)	7,336 (3,110 , 11,562)		
\$1,000,000 under \$1,500,000	8,298 (7,375 , 9,222)	71,693 (43,770 , 99,615)	810 (476 , 1,145)	3,499 (1,175 , 5,822)		
\$1,500,000 under \$2,000,000	4,749 (4,387 , 5,111)	47,368 (28,782 , 65,953)	257 (174 , 341)	1,261 (324 , 2,198)		
\$2,000,000 under \$5,000,000	11,073 (10,681 , 11,465)	235,030 (192,708 , 277,353)	334 (254 , 414)	935 (657 , 1,214)		
\$5,000,000 under \$10,000,000	4,574 (4,434 , 4,714)	164,884 (151,247 , 178,521)	51 (33 , 69)	154 (80 , 228)		
\$10,000,000 or more	4,507 (4,507 , 4,507)	246,179 (246,179 , 246,179)	43 (43 , 43)	150 (150 , 150)		
Taxable returns, total	436,455 (400,338 , 472,572)	3,665,827 (3,139,597 , 4,192,057)	243,370 (214,288 , 272,452)	352,959 (281,402 , 424,517)		
No adjusted gross income	** 1,454 (-526 , 3,435)	** 257,454 (231,039 , 283,868)	** 0 (0 , 0)	** 0 (0 , 0)		
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)		
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
\$10,000 under \$15,000	* 5,027 (623 , 9,432)	* 26,274 (-2,022 , 54,570)	** 2,560 (-420 , 5,542)	** 2,664 (-1,376 , 6,704)		
\$15,000 under \$20,000	* 6,063 (1,246 , 10,879)	* 19,155 (-2,070 , 40,380)	** 0 (0 , 0)	** 0 (0 , 0)		
\$20,000 under \$25,000	* 6,101 (1,220 , 10,983)	* 12,038 (-1,290 , 25,367)	** 0 (0 , 0)	** 0 (0 , 0)		
\$25,000 under \$30,000	* 7,009 (1,820 , 1,820)	* 38,623 (-12,324 , -12,324)	11,118 (4,550 , 4,550)	5,999 (-103 , -103)		
\$30,000 under \$40,000	30,320 (19,512 , 41,128)	169,271 (63,312 , 275,229)	18,329 (9,985 , 26,674)	17,776 (5,835 , 29,718)		
\$40,000 under \$50,000	40,159 (27,738 , 52,579)	172,532 (96,485 , 248,579)	15,055 (7,440 , 22,669)	26,981 (-11,506 , 65,469)		
\$50,000 under \$75,000	71,293 (54,763 , 87,823)	310,607 (212,311 , 408,903)	** 91,693 (72,925 , 110,460)	** 99,538 (70,273 , 128,805)		
\$75,000 under \$100,000	52,926 (38,835 , 67,017)	256,910 (155,474 , 358,346)	** 0 (0 , 0)	** 0 (0 , 0)		
\$100,000 under \$200,000	118,552 (98,153 , 138,951)	954,571 (503,102 , 1,406,041)	78,168 (61,298 , 95,038)	138,665 (92,019 , 185,311)		
\$200,000 under \$500,000	45,442 (38,858 , 52,026)	425,801 (282,703 , 568,899)	21,841 (16,519 , 27,163)	47,999 (28,323 , 67,675)		
\$500,000 under \$1,000,000	18,930 (16,547 , 21,313)	265,997 (177,048 , 354,947)	3,110 (1,989 , 4,231)	7,336 (3,110 , 11,562)		
\$1,000,000 or more	33,179 (32,110 , 34,247)	756,594 (700,915 , 812,273)	1,495 (1,141 , 1,850)	6,000 (3,478 , 8,521)		
Nontaxable returns, total	111,343 (91,778 , 130,908)	1,100,406 (842,494 , 1,358,317)	49,789 (36,056 , 63,522)	55,189 (28,404 , 77,974)		

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Repatriated deferred income as shareholders of certain foreign corporations income		Amount		Number of returns	Limitation on business losses	
	Number of returns	Amount	Amount	Number of returns		Amount	
All returns, total	33,692 (27,889 , 39,495)	6,505,596 (6,102,075 , 6,909,116)	24,809 (22,245 , 27,373)	32,554,968 (31,979,370 , 33,130,567)			
No adjusted gross income	709 (468 , 949)	129,371 (102,902 , 155,839)	15,897 (14,525 , 17,269)	18,325,839 (17,828,087 , 18,823,592)			
\$1 under \$5,000	** 2,285 (-621 , 5,191)	** 45,521 (-15,084 , 106,125)	22 (8 , 36)	46,187 (32,691 , 59,683)			
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 16 (2 , 30)	* 21,975 (-1,083 , 45,033)			
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	* 13 (0 , 25)	* 7,697 (-3,135 , 18,530)			
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	* 32 (-24 , 89)	* 11,614 (-10,020 , 33,247)			
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	* 34 (7 , 61)	* 30,676 (6,335 , 55,017)			
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	* 52 (-8 , 111)	* 23,404 (4,073 , 42,734)			
\$30,000 under \$40,000	* 2,081 (-802 , 4,964)	* 46,963 (-23,486 , 117,412)	36 (12 , 61)	47,525 (9,171 , 85,878)			
\$40,000 under \$50,000	* 6 (1 , 11)	* 30 (29 , 30)	218 (-64 , 500)	127,131 (54,541 , 199,722)			
\$50,000 under \$75,000	* 21 (3 , 39)	* 319 (318 , 320)	1,320 (-714 , 3,354)	117,458 (52,174 , 182,741)			
\$75,000 under \$100,000	1,010 (-940 , 2,959)	766 (-599 , 2,130)	260 (98 , 422)	227,079 (138,013 , 316,144)			
\$100,000 under \$200,000	2,555 (-257 , 5,368)	5,395 (-465 , 11,256)	905 (400 , 1,411)	502,592 (373,479 , 631,705)			
\$200,000 under \$500,000	3,705 (2,049 , 5,361)	146,633 (-14,436 , 307,702)	1,167 (887 , 1,447)	1,030,956 (906,516 , 1,155,395)			
\$500,000 under \$1,000,000	6,061 (4,684 , 7,438)	306,943 (116,279 , 497,607)	1,398 (1,108 , 1,688)	1,244,895 (1,120,936 , 1,368,854)			
\$1,000,000 under \$1,500,000	3,568 (2,933 , 4,203)	336,005 (186,375 , 483,636)	730 (618 , 842)	834,484 (745,729 , 923,239)			
\$1,500,000 under \$2,000,000	2,394 (2,125 , 2,663)	293,734 (122,382 , 465,086)	344 (281 , 407)	728,415 (691,860 , 764,970)			
\$2,000,000 under \$5,000,000	4,495 (4,242 , 4,749)	746,752 (595,673 , 897,831)	1,116 (1,032 , 1,200)	1,852,893 (1,775,588 , 1,930,198)			
\$5,000,000 under \$10,000,000	2,138 (2,042 , 2,234)	789,597 (657,995 , 921,199)	594 (561 , 627)	1,924,460 (1,899,549 , 1,949,371)			
\$10,000,000 or more	2,663 (2,663 , 2,663)	3,657,567 (3,657,567 , 3,657,567)	654 (654 , 654)	5,449,690 (5,449,690 , 5,449,690)			
Taxable returns, total	29,408 (24,780 , 34,035)	5,722,884 (5,330,564 , 6,115,205)	7,001 (6,330 , 7,672)	15,466,846 (15,206,087 , 15,707,604)			
No adjusted gross income	157 (-38 , 351)	12,521 (11,157 , 13,885)	312 (274 , 350)	2,357,624 (2,303,856 , 2,411,392)			
\$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	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)			
\$15,000 under \$20,000	** 2,087 (-795 , 4,970)	** 46,928 (-23,521 , 117,377)	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)	** 49 (-30 , 128)	** 45,026 (-2,623 , 92,674)			
\$50,000 under \$75,000	0 (0 , 0)	0 (0 , 0)	* 193 (-92 , 478)	* 36,567 (-3,877 , 77,011)			
\$75,000 under \$100,000	* 997 (-952 , 2,946)	* 697 (-667 , 2,062)	* 12 (2 , 22)	* 35,596 (5,127 , 66,065)			
\$100,000 under \$200,000	* 1,346 (-678 , 3,370)	* 3,345 (-2,349 , 9,038)	565 (147 , 983)	228,063 (134,536 , 321,591)			
\$200,000 under \$500,000	3,600 (1,944 , 5,256)	137,907 (-23,162 , 298,976)	1,070 (790 , 1,350)	850,945 (726,601 , 975,289)			
\$500,000 under \$1,000,000	6,038 (4,661 , 7,415)	301,650 (110,986 , 492,315)	1,379 (1,089 , 1,669)	1,187,722 (1,063,763 , 1,311,681)			
\$1,000,000 or more	15,183 (14,444 , 15,921)	5,219,837 (4,925,423 , 5,514,250)	3,421 (3,264 , 3,578)	10,715,303 (10,589,775 , 10,840,832)			
Nontaxable returns, total	4,284 (780 , 7,769)	782,711 (688,236 , 877,186)	17,808 (15,333 , 20,283)	17,098,123 (16,579,314 , 17,616,932)			

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Global intangible low tax income		Statutory adjustments		Total
	Number of returns (89)	Amount (90)	Number of returns (91)	Amount (92)	
All returns, total	19,755 (12,646 , 26,863)	1,764,899 (1,428,814 , 2,100,984)	37,761,829 (37,494,817 , 38,028,840)	141,838,840 (139,850,289 , 143,827,390)	
No adjusted gross income	370 (-52 , 791)	27,641 (20,214 , 35,067)	398,588 (370,791 , 426,386)	2,067,812 (1,840,261 , 2,295,364)	
\$1 under \$5,000	** 3,451 (-100 , 7,003)	** 76,384 (-42,940 , 195,708)	1,192,863 (1,127,829 , 1,257,897)	649,745 (543,429 , 756,061)	
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	1,665,530 (1,589,324 , 1,741,737)	1,557,340 (1,375,179 , 1,739,501)	
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	2,902,291 (2,805,891 , 2,998,692)	3,061,761 (2,827,004 , 3,296,519)	
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	2,120,596 (2,034,082 , 2,207,110)	2,892,252 (2,622,551 , 3,161,953)	
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	1,735,510 (1,655,598 , 1,815,422)	2,994,857 (2,709,205 , 3,280,509)	
\$25,000 under \$30,000	* 1,087 (-1,038 , 3,212)	* 910 (-854 , 2,674)	1,665,726 (1,587,330 , 1,744,121)	2,864,330 (2,609,939 , 3,118,721)	
\$30,000 under \$40,000	* 15 (2 , 28)	* 93 (86 , 99)	3,237,521 (3,128,848 , 3,346,194)	6,363,447 (5,900,257 , 6,826,637)	
\$40,000 under \$50,000	* 2,036 (-779 , 4,852)	* 117 (21 , 214)	2,927,885 (2,824,099 , 3,031,272)	6,148,158 (5,755,070 , 6,541,245)	
\$50,000 under \$75,000	** 4,395 (413 , 8,377)	** 36,439 (-17,650 , 90,529)	5,963,894 (5,825,076 , 6,102,713)	15,060,114 (14,323,135 , 15,797,092)	
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	3,843,755 (3,729,333 , 3,958,177)	11,838,174 (11,133,589 , 12,542,759)	
\$100,000 under \$200,000	2,237 (-539 , 5,013)	63,001 (-41,996 , 167,999)	7,114,046 (6,981,416 , 7,246,676)	30,765,971 (29,634,042 , 31,897,899)	
\$200,000 under \$500,000	1,626 (524 , 2,727)	121,991 (14,092 , 229,890)	2,228,713 (2,186,492 , 2,270,935)	29,796,009 (28,826,536 , 30,765,481)	
\$500,000 under \$1,000,000	1,444 (808 , 2,081)	78,453 (31,801 , 125,105)	483,947 (471,602 , 496,291)	13,032,258 (12,503,749 , 13,560,768)	
\$1,000,000 under \$1,500,000	908 (577 , 1,236)	76,073 (10,219 , 141,927)	121,266 (117,701 , 124,831)	4,297,818 (4,085,277 , 4,510,359)	
\$1,500,000 under \$2,000,000	363 (268 , 458)	164,079 (-53,896 , 382,054)	50,817 (49,668 , 51,965)	2,207,094 (2,112,556 , 2,301,631)	
\$2,000,000 under \$5,000,000	869 (756 , 982)	281,266 (149,958 , 412,574)	76,421 (75,388 , 77,453)	3,691,820 (3,592,408 , 3,791,231)	
\$5,000,000 under \$10,000,000	383 (341 , 424)	120,317 (77,760 , 162,874)	19,748 (19,445 , 20,051)	1,158,291 (1,123,552 , 1,193,031)	
\$10,000,000 or more	571 (571 , 571)	718,135 (718,135 , 718,135)	12,911 (12,911 , 12,911)	1,391,589 (1,391,589 , 1,391,589)	
Taxable returns, total	16,258 (9,856 , 22,659)	1,522,430 (1,224,661 , 1,820,200)	25,083,728 (25,832,864 , 26,334,591)	122,297,381 (120,427,126 , 124,167,635)	
No adjusted gross income	18 (5 , 31)	10,492 (4,872 , 16,112)	1,365 (883 , 1,848)	24,966 (18,586 , 31,347)	
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	7,349 (2,102 , 12,595)	986 (253 , 1,720)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	13,142 (6,010 , 20,275)	14,434 (-7,802 , 36,670)	
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	312,881 (278,221 , 347,141)	406,226 (304,291 , 508,161)	
\$15,000 under \$20,000	** 5,129 (642 , 9,616)	** 19,089 (-16,420 , 54,598)	684,163 (633,308 , 735,017)	837,526 (723,112 , 951,940)	
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	835,429 (779,162 , 891,697)	1,386,738 (1,169,725 , 1,603,751)	
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)	990,676 (929,567 , 929,567)	1,669,760 (1,476,444 , 1,476,444)	
\$30,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	2,139,595 (2,050,235 , 2,228,955)	3,940,704 (3,640,309 , 4,241,098)	
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	2,297,242 (2,204,787 , 2,389,697)	4,574,897 (4,246,856 , 4,902,938)	
\$50,000 under \$75,000	** 3,995 (86 , 7,904)	** 27,339 (-23,883 , 78,560)	5,158,360 (5,027,301 , 5,289,418)	12,801,170 (12,120,166 , 13,482,175)	
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	3,603,976 (3,492,673 , 3,715,280)	10,788,867 (10,117,164 , 11,460,570)	
\$100,000 under \$200,000	* 1,057 (-898 , 3,012)	* 4,463 (-1,662 , 10,588)	7,049,803 (6,917,487 , 7,182,118)	30,327,298 (29,200,187 , 31,454,409)	
\$200,000 under \$500,000	1,549 (447 , 2,650)	105,790 (-2,109 , 213,689)	2,225,120 (2,182,903 , 2,267,337)	29,753,236 (28,783,766 , 30,722,707)	
\$500,000 under \$1,000,000	1,430 (794 , 2,067)	65,615 (18,963 , 112,268)	483,791 (471,446 , 496,135)	13,028,401 (12,499,892 , 13,556,911)	
\$1,000,000 or more	3,080 (2,716 , 3,444)	1,289,643 (1,023,373 , 1,555,913)	281,035 (277,267 , 284,803)	12,742,170 (12,491,031 , 12,993,309)	
Nontaxable returns, total	3,497 (404 , 6,590)	242,468 (86,606 , 398,331)	11,678,101 (11,514,233 , 11,841,969)	19,541,459 (18,792,129 , 20,290,788)	

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Educator expenses deduction		Amount		Number of returns	Certain business expenses of reservists, performing artists, etc.		Amount
	(93)	(94)	(95)	(96)				
All returns, total	3,476,090 (3,366,699 , 3,585,480)	901,446 (871,746 , 931,145)	303,402 (270,116 , 336,688)	2,094,747 (1,740,158 , 2,449,336)				
No adjusted gross income	6,807 (2,806 , 10,808)	1,664 (668 , 2,660)	** 4,290 (521 , 8,060)	** 34,961 (-1,057 , 70,979)				
\$1 under \$5,000	8,195 (2,614 , 13,776)	1,629 (416 , 2,842)	** 0 (0 , 0)	** 0 (0 , 0)				** 0 (0 , 0)
\$5,000 under \$10,000	13,591 (6,450 , 20,732)	2,992 (1,375 , 4,609)	* 7,618 (2,277 , 12,958)	* 26,849 (1,838 , 51,859)				
\$10,000 under \$15,000	37,069 (25,193 , 48,944)	8,356 (5,596 , 11,117)	11,050 (4,523 , 17,576)	145,651 (40,254 , 251,048)				
\$15,000 under \$20,000	65,729 (49,849 , 81,609)	15,678 (11,836 , 19,521)	13,037 (5,954 , 20,120)	93,725 (25,971 , 161,480)				
\$20,000 under \$25,000	66,501 (50,535 , 82,468)	14,946 (11,274 , 18,619)	20,154 (11,325 , 28,983)	222,162 (89,833 , 354,491)				
\$25,000 under \$30,000	78,906 (61,534 , 96,278)	18,360 (14,245 , 22,474)	16,197 (8,328 , 24,067)	143,051 (43,968 , 242,134)				
\$30,000 under \$40,000	224,381 (195,059 , 253,702)	53,540 (46,348 , 60,731)	29,199 (18,613 , 39,786)	201,079 (91,491 , 310,667)				
\$40,000 under \$50,000	279,218 (246,521 , 311,916)	67,102 (59,101 , 75,104)	31,957 (20,950 , 42,963)	180,108 (82,117 , 278,099)				
\$50,000 under \$75,000	625,640 (576,990 , 674,291)	158,717 (146,042 , 171,392)	64,454 (48,683 , 80,224)	500,936 (315,182 , 686,690)				
\$75,000 under \$100,000	543,029 (497,791 , 588,267)	142,112 (129,673 , 154,550)	38,774 (26,717 , 50,831)	206,836 (85,430 , 328,241)				
\$100,000 under \$200,000	1,247,928 (1,181,793 , 1,314,064)	345,486 (326,039 , 364,934)	53,899 (39,986 , 67,812)	250,054 (157,576 , 342,532)				
\$200,000 under \$500,000	262,433 (243,799 , 281,067)	66,755 (61,788 , 71,722)	11,973 (8,383 , 15,563)	82,306 (44,412 , 120,199)				
\$500,000 under \$1,000,000	** 16,663 (14,117 , 19,207)	** 4,108 (3,474 , 4,742)	* 734 (123 , 1,344)	* 4,210 (-56 , 8,475)				
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 49 (-30 , 129)	** 1,223 (-1,094 , 3,541)				
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)				
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 17 (0 , 35)	** 1,598 (-1,062 , 4,257)				
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)				
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				0 (0 , 0)
Taxable returns, total	3,086,242 (2,983,560 , 3,188,923)	805,646 (777,535 , 833,757)	237,791 (208,459 , 267,122)	1,450,742 (1,196,221 , 1,705,264)				
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$1 under \$5,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$10,000 under \$15,000	** 11,056 (4,526 , 17,586)	** 2,613 (1,044 , 4,183)	* 6,044 (1,210 , 10,878)	* 84,212 (3,229 , 165,196)				
\$15,000 under \$20,000	37,245 (25,252 , 49,238)	8,707 (5,845 , 11,569)	* 7,008 (1,819 , 12,197)	* 45,771 (5,440 , 86,102)				
\$20,000 under \$25,000	34,392 (22,926 , 45,859)	7,956 (5,264 , 10,647)	15,134 (7,478 , 22,789)	144,322 (53,067 , 235,576)				
\$25,000 under \$30,000	46,289 (32,960 , 62,960)	10,708 (7,567 , 13,849)	14,191 (6,829 , 21,553)	114,459 (29,936 , 194,982)				
\$30,000 under \$40,000	146,856 (123,115 , 170,596)	34,733 (28,928 , 40,537)	20,185 (11,385 , 28,984)	115,243 (51,254 , 179,232)				
\$40,000 under \$50,000	233,397 (203,488 , 263,306)	55,450 (48,225 , 62,676)	21,453 (12,404 , 30,502)	116,702 (39,924 , 193,479)				
\$50,000 under \$75,000	544,492 (499,051 , 589,933)	137,286 (125,542 , 149,029)	54,374 (39,888 , 68,859)	362,235 (226,914 , 497,557)				
\$75,000 under \$100,000	511,029 (467,127 , 554,930)	133,478 (121,444 , 145,513)	33,732 (22,511 , 44,953)	148,295 (82,408 , 214,183)				
\$100,000 under \$200,000	1,242,466 (1,176,462 , 1,308,471)	343,874 (324,471 , 363,277)	52,903 (39,126 , 66,679)	230,216 (146,234 , 314,199)				
\$200,000 under \$500,000	262,360 (243,726 , 280,994)	66,733 (61,767 , 71,700)	11,968 (8,378 , 15,558)	82,268 (44,375 , 120,162)				
\$500,000 under \$1,000,000	** 16,659 (14,114 , 19,204)	** 4,107 (3,473 , 4,742)	* 734 (123 , 1,344)	* 4,210 (-56 , 8,475)				
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	* 66 (-16 , 148)	* 2,808 (-719 , 6,335)				
Nontaxable returns, total	389,848 (351,500 , 428,196)	95,800 (86,054 , 105,546)	65,611 (49,851 , 81,371)	644,005 (397,001 , 891,009)				

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Statutory adjustments—continued			
	Health savings account deduction		Moving expenses adjustment	
	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)
All returns, total	1,953,488 (1,878,238 , 2,028,739)	5,589,632 (5,350,463 , 5,828,801)	104,471 (84,843 , 124,099)	321,940 (210,608 , 433,272)
No adjusted gross income	10,300 (6,275 , 14,325)	48,741 (27,395 , 70,087)	* 1,113 (-424 , 2,650)	* 4,220 (-2,436 , 10,876)
\$1 under \$5,000	4,344 (356 , 8,332)	9,515 (-1,260 , 20,291)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	* 4,405 (396 , 8,415)	* 7,740 (-2,450 , 17,930)	* 4,031 (82 , 7,979)	* 17,153 (-8,656 , 42,962)
\$10,000 under \$15,000	16,952 (9,029 , 24,875)	29,352 (9,509 , 49,195)	* 8,010 (2,462 , 13,557)	* 20,970 (-295 , 42,235)
\$15,000 under \$20,000	24,097 (14,599 , 33,595)	53,789 (21,481 , 86,097)	* 4,005 (82 , 7,927)	* 10,514 (-1,062 , 22,089)
\$20,000 under \$25,000	43,237 (30,410 , 56,063)	85,771 (51,015 , 120,528)	* 4,016 (83 , 7,950)	* 8,597 (-3,941 , 21,135)
\$25,000 under \$30,000	51,656 (37,648 , 65,664)	77,317 (43,425 , 111,210)	12,022 (5,223 , 18,820)	20,403 (5,154 , 35,653)
\$30,000 under \$40,000	128,219 (106,175 , 150,263)	205,832 (152,809 , 258,856)	12,393 (5,545 , 19,240)	36,331 (11,786 , 64,876)
\$40,000 under \$50,000	111,268 (90,835 , 131,700)	187,048 (135,212 , 238,883)	11,040 (4,519 , 17,561)	20,578 (4,306 , 36,851)
\$50,000 under \$75,000	281,315 (248,860 , 313,770)	588,386 (494,444 , 682,328)	21,112 (12,089 , 30,135)	40,718 (10,377 , 71,058)
\$75,000 under \$100,000	277,750 (245,746 , 309,753)	617,675 (525,513 , 709,837)	10,359 (4,109 , 16,610)	12,271 (3,867 , 20,876)
\$100,000 under \$200,000	557,216 (514,421 , 600,012)	1,630,256 (1,480,357 , 1,780,154)	12,667 (5,872 , 19,462)	97,836 (7,574 , 188,098)
\$200,000 under \$500,000	313,070 (295,757 , 330,383)	1,341,993 (1,259,885 , 1,424,101)	** 3,704 (1,815 , 5,593)	** 30,349 (5,824 , 54,873)
\$500,000 under \$1,000,000	87,220 (81,503 , 92,937)	461,105 (428,548 , 493,662)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 under \$1,500,000	20,740 (19,150 , 22,331)	118,523 (108,835 , 128,212)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,500,000 under \$2,000,000	8,092 (7,599 , 8,584)	47,366 (44,350 , 50,382)	** 0 (0 , 0)	** 0 (0 , 0)
\$2,000,000 under \$5,000,000	10,585 (10,154 , 11,016)	62,141 (59,428 , 64,854)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000,000 under \$10,000,000	2,030 (1,924 , 2,136)	11,510 (10,851 , 12,169)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000,000 or more	992 (992 , 992)	5,571 (5,571 , 5,571)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	1,740,855 (1,670,727 , 1,810,983)	5,079,164 (4,856,193 , 5,302,135)	70,900 (54,805 , 86,995)	242,768 (138,452 , 347,084)
No adjusted gross income	52 (32 , 72)	228 (126 , 330)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	** 10,012 (3,810 , 16,214)	** 10,682 (-741 , 22,105)	** 4,004 (82 , 7,927)	** 11,619 (-2,008 , 25,246)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	21,302 (12,263 , 30,342)	28,897 (13,664 , 44,130)	* 3,014 (-395 , 6,424)	* 7,954 (-4,521 , 20,429)
\$25,000 under \$30,000	32,636 (21,517 , 43,755)	49,487 (21,982 , 77,000)	* 6,018 (1,205 , 1,205)	* 4,976 (-104 , -104)
\$30,000 under \$40,000	83,366 (65,570 , 101,162)	136,439 (91,522 , 181,357)	* 8,046 (2,473 , 13,619)	* 27,545 (3,296 , 51,794)
\$40,000 under \$50,000	96,127 (77,094 , 115,159)	140,593 (98,423 , 182,762)	* 9,041 (3,137 , 14,944)	* 16,756 (1,773 , 31,738)
\$50,000 under \$75,000	251,602 (220,831 , 282,373)	521,281 (432,430 , 610,133)	16,067 (8,199 , 23,935)	36,296 (6,312 , 66,279)
\$75,000 under \$100,000	254,022 (223,349 , 284,696)	549,298 (463,238 , 635,358)	* 8,357 (2,754 , 13,960)	* 9,580 (2,173 , 16,986)
\$100,000 under \$200,000	549,281 (506,758 , 591,803)	1,595,571 (1,447,353 , 1,743,789)	12,662 (5,867 , 19,457)	97,806 (7,544 , 188,068)
\$200,000 under \$500,000	312,808 (295,495 , 330,121)	1,340,526 (1,258,418 , 1,422,634)	** 3,690 (1,801 , 5,579)	** 30,236 (5,712 , 54,761)
\$500,000 under \$1,000,000	87,212 (81,495 , 92,929)	461,070 (428,513 , 493,627)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 or more	42,436 (40,719 , 44,152)	245,090 (234,606 , 255,575)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	212,633 (185,102 , 240,163)	510,469 (423,366 , 597,571)	33,572 (22,333 , 44,810)	79,172 (40,269 , 118,075)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Statutory adjustments—continued				Amount	Number of returns	Amount	Number of returns	Amount	Payments to a Keogh plan
	Number of returns	Deductible part of self-employment tax	Amount	Number of returns							Amount
	(101)		(102)	(103)	(104)					
All returns, total	20,148,343	(19,988,199)	20,308,488	32,663,231	(32,213,582)	33,112,879	984,817	(945,979)	1,023,655	25,495,517
No adjusted gross income										
\$1 under \$5,000	242,464	(221,722)	263,205	314,133	(284,182)	344,084	** 3,716	(1,443)	5,989	** 117,525
\$5,000 under \$10,000	1,065,304	(1,004,000)	1,126,609	246,285	(223,724)	268,846	** 0	(0)	0	** 0
\$10,000 under \$15,000	1,438,841	(1,368,424)	1,509,258	700,176	(661,074)	739,277	6,361	(1,527)	11,196	14,531
\$15,000 under \$20,000	2,531,894	(2,442,891)	2,620,897	1,869,560	(1,794,881)	1,944,240	* 3,458	(5)	6,922	* 12,175
\$20,000 under \$25,000	1,581,452	(1,507,394)	1,655,510	1,467,280	(1,386,924)	1,547,635	4,686	(619)	8,753	92,007
\$25,000 under \$30,000	1,025,430	(964,503)	1,086,357	1,110,920	(1,031,494)	1,190,346	* 5,589	(1,032)	10,147	* 24,215
\$30,000 under \$40,000	884,121	(827,515)	940,727	1,022,356	(939,474)	1,105,238	5,450	(1,024)	9,876	39,709
\$40,000 under \$50,000	1,368,387	(1,298,598)	1,438,176	1,731,446	(1,612,700)	1,850,192	20,948	(12,192)	29,705	162,057
\$50,000 under \$75,000	1,049,502	(988,385)	1,110,619	1,438,056	(1,320,399)	1,555,713	19,109	(11,121)	27,096	157,480
\$75,000 under \$100,000	2,282,482	(2,198,663)	2,366,300	3,368,831	(3,177,038)	3,580,624	67,747	(52,242)	83,253	660,757
\$100,000 under \$200,000	1,666,891	(1,593,169)	1,740,613	2,767,702	(2,579,669)	2,955,735	54,146	(41,186)	67,106	678,546
\$200,000 under \$500,000	3,029,253	(2,946,834)	3,111,672	6,469,553	(6,197,333)	6,741,773	264,660	(240,381)	288,940	4,211,203
\$500,000 under \$1,000,000	1,443,542	(1,410,253)	1,476,832	5,560,278	(5,370,209)	5,750,347	342,417	(326,077)	358,757	9,575,149
\$1,000,000 under \$2,000,000	335,671	(325,341)	346,002	2,095,464	(2,003,967)	2,186,962	116,052	(109,959)	122,145	5,381,693
\$2,000,000 under \$5,000,000	86,994	(83,936)	90,053	700,821	(663,855)	737,786	30,863	(29,013)	32,713	1,738,927
\$5,000,000 under \$10,000,000	36,225	(35,253)	37,196	383,838	(368,455)	399,222	13,463	(12,874)	14,052	889,770
\$10,000,000 under \$50,000,000	55,266	(54,364)	56,167	768,845	(749,297)	798,393	19,002	(18,442)	19,563	1,288,612
\$50,000,000 under \$100,000,000	14,792	(14,527)	15,058	300,706	(291,160)	310,252	4,508	(4,354)	4,663	305,443
\$100,000,000 or more	9,832	(9,832)	9,832	346,982	(346,982)	346,982	2,640	(2,640)	2,640	145,718
Taxable returns, total	11,188,728	(11,041,369)	11,336,086	24,661,190	(24,236,573)	25,085,806	938,038	(901,099)	974,976	24,960,217
No adjusted gross income										
\$1 under \$5,000	1,189	(708)	1,671	11,430	(9,859)	13,002	231	(145)	607	3,943
\$5,000 under \$10,000	* 5,346	(893)	9,799	* 650	(152)	1,148	0	(0)	0	0
\$10,000 under \$15,000	12,135	(5,277)	18,993	3,621	(1,177)	6,065	0	(0)	0	0
\$15,000 under \$20,000	223,641	(194,529)	252,754	161,180	(136,901)	185,460	** 344	(254)	942	** 2,569
\$20,000 under \$25,000	386,567	(348,446)	424,689	322,372	(283,778)	360,966	** 0	(0)	0	** 0
\$25,000 under \$30,000	371,701	(334,309)	409,092	343,838	(299,957)	387,720	* 3,036	(397)	6,469	* 16,190
\$30,000 under \$40,000	448,129	(407,202)	407,202	464,967	(408,512)	408,512	* 2,446	(448)	448	* 16,786
\$40,000 under \$50,000	724,417	(672,788)	776,046	856,192	(770,208)	942,176	15,497	(7,940)	23,055	115,487
\$50,000 under \$75,000	677,436	(627,709)	727,163	840,633	(749,590)	931,676	14,227	(7,184)	21,270	86,986
\$75,000 under \$100,000	1,830,441	(1,753,752)	1,907,131	2,669,336	(2,495,016)	2,843,657	58,753	(44,185)	73,321	584,341
\$100,000 under \$200,000	1,534,068	(1,462,894)	1,605,242	2,467,738	(2,289,475)	2,646,001	51,162	(38,528)	63,795	629,431
\$200,000 under \$500,000	2,994,249	(2,912,114)	3,076,385	6,372,415	(6,101,914)	6,642,917	263,608	(239,344)	287,871	4,187,182
\$500,000 under \$1,000,000	1,440,791	(1,407,509)	1,474,073	5,551,431	(5,361,365)	5,741,496	342,229	(325,889)	358,569	9,568,266
\$1,000,000 or more	335,578	(325,248)	345,909	2,094,846	(2,003,348)	2,186,343	116,040	(109,947)	122,133	5,381,162
Nontaxable returns, total	8,959,615	(8,825,412)	9,093,818	8,002,041	(7,804,091)	8,199,991	46,780	(34,612)	58,948	535,300

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Statutory adjustments—continued				
	Number of returns (105)	Self-employed health insurance deduction Amount (106)	Number of returns (107)	Penalty on early withdrawal of savings Amount (108)	Amount (108)
All returns, total	3,925,909 (3,829,902 , 4,021,916)	31,610,944 (30,794,512 , 32,427,375)	496,463 (455,925 , 537,000)	266,021 (162,260 , 369,781)	
No adjusted gross income	112,944 (97,815 , 128,072)	632,751 (541,956 , 723,545)	13,462 (7,599 , 19,325)	39,325 (-30,873 , 109,522)	
\$1 under \$5,000	73,711 (57,397 , 90,025)	182,420 (125,708 , 239,132)	26,314 (16,340 , 36,289)	10,021 (-1,624 , 21,667)	
\$5,000 under \$10,000	101,865 (82,575 , 121,156)	345,503 (240,113 , 450,894)	18,386 (10,038 , 26,735)	1,748 (282 , 3,213)	
\$10,000 under \$15,000	119,666 (98,758 , 140,574)	329,928 (249,440 , 410,417)	17,609 (9,438 , 25,781)	27,630 (-23,153 , 78,413)	
\$15,000 under \$20,000	126,352 (104,740 , 147,965)	468,102 (340,914 , 595,290)	21,801 (12,748 , 30,854)	3,542 (90 , 6,994)	
\$20,000 under \$25,000	151,397 (127,670 , 175,124)	526,251 (406,709 , 645,792)	25,412 (15,571 , 35,254)	16,659 (-5,111 , 38,428)	
\$25,000 under \$30,000	118,497 (97,868 , 139,126)	501,994 (385,338 , 618,650)	18,821 (10,431 , 27,211)	1,480 (129 , 2,830)	
\$30,000 under \$40,000	236,099 (206,811 , 265,387)	1,012,768 (838,321 , 1,187,215)	44,006 (31,050 , 56,962)	23,094 (-12,482 , 58,669)	
\$40,000 under \$50,000	200,470 (174,012 , 226,927)	1,031,423 (854,226 , 1,208,620)	30,229 (19,694 , 40,763)	10,757 (460 , 21,054)	
\$50,000 under \$75,000	484,269 (443,844 , 524,695)	2,838,162 (2,536,914 , 3,139,411)	64,788 (49,212 , 80,363)	26,672 (6,587 , 46,757)	
\$75,000 under \$100,000	364,380 (330,126 , 398,633)	2,735,567 (2,420,053 , 3,051,080)	50,836 (37,269 , 64,402)	10,342 (3,450 , 17,233)	
\$100,000 under \$200,000	843,646 (797,617 , 889,674)	7,476,244 (6,985,770 , 7,966,718)	107,841 (88,546 , 127,135)	62,193 (34,658 , 89,728)	
\$200,000 under \$500,000	649,582 (626,834 , 672,330)	8,035,731 (7,709,086 , 8,362,376)	** 52,654 (45,602 , 59,704)	** 24,380 (17,338 , 31,422)	
\$500,000 under \$1,000,000	204,968 (196,896 , 213,039)	3,084,533 (2,946,332 , 3,222,734)	** 0 (0 , 0)	** 0 (0 , 0)	
\$1,000,000 under \$1,500,000	57,970 (55,459 , 60,481)	975,569 (926,957 , 1,024,180)	1,901 (1,416 , 2,386)	1,755 (757 , 2,753)	
\$1,500,000 under \$2,000,000	26,064 (25,204 , 26,923)	447,140 (430,300 , 463,980)	879 (710 , 1,047)	2,479 (803 , 4,155)	
\$2,000,000 under \$5,000,000	38,777 (38,007 , 39,547)	696,487 (680,301 , 712,674)	1,078 (943 , 1,213)	2,107 (1,270 , 2,945)	
\$5,000,000 under \$10,000,000	9,500 (9,282 , 9,718)	178,670 (173,820 , 183,519)	270 (231 , 309)	735 (487 , 984)	
\$10,000,000 or more	5,753 (5,753 , 5,753)	111,700 (111,700 , 111,700)	176 (176 , 176)	1,102 (1,102 , 1,102)	
Taxable returns, total	3,037,658 (2,956,437 , 3,118,878)	27,357,418 (26,612,799 , 28,102,037)	377,986 (343,120 , 412,852)	161,979 (119,156 , 204,803)	
No adjusted gross income	355 (281 , 429)	5,119 (4,295 , 5,943)	19 (6 , 31)	30 (30 , 30)	
\$1 under \$5,000	** 1,019 (-963 , 3,001)	** 4,119 (-3,709 , 11,949)	** 33,973 (22,624 , 45,324)	** 17,478 (-4,186 , 39,143)	
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$10,000 under \$15,000	17,513 (9,437 , 25,589)	38,063 (17,908 , 58,218)	** 0 (0 , 0)	** 0 (0 , 0)	
\$15,000 under \$20,000	44,873 (31,770 , 57,976)	124,170 (68,345 , 179,994)	** 0 (0 , 0)	** 0 (0 , 0)	
\$20,000 under \$25,000	65,135 (49,353 , 80,917)	231,052 (142,552 , 319,552)	** 0 (0 , 0)	** 0 (0 , 0)	
\$25,000 under \$30,000	70,367 (54,276 , 84,276)	295,386 (202,442 , 402,442)	** 0 (0 , 0)	** 0 (0 , 0)	
\$30,000 under \$40,000	143,565 (120,512 , 166,617)	537,100 (419,725 , 654,476)	10,639 (4,372 , 16,906)	607 (67 , 1,147)	
\$40,000 under \$50,000	140,959 (118,510 , 163,409)	683,221 (539,725 , 826,717)	32,794 (21,600 , 43,988)	4,289 (1,349 , 7,230)	
\$50,000 under \$75,000	407,499 (370,100 , 444,899)	2,208,834 (1,951,546 , 2,466,121)	24,944 (15,372 , 34,515)	10,417 (124 , 20,709)	
\$75,000 under \$100,000	327,253 (294,603 , 359,903)	2,403,780 (2,108,444 , 2,699,116)	61,741 (46,549 , 76,934)	26,100 (6,042 , 46,158)	
\$100,000 under \$200,000	827,761 (782,050 , 873,471)	7,312,877 (6,825,678 , 7,800,077)	49,549 (36,129 , 62,969)	10,240 (3,349 , 17,131)	
\$200,000 under \$500,000	648,422 (625,676 , 671,169)	8,021,118 (7,694,474 , 8,347,763)	107,416 (88,131 , 126,701)	60,359 (33,048 , 87,669)	
\$500,000 under \$1,000,000	204,928 (196,856 , 212,999)	3,083,889 (2,945,688 , 3,222,090)	** 52,611 (45,559 , 59,661)	** 24,284 (17,242 , 31,326)	
\$1,000,000 or more	138,008 (135,284 , 140,732)	2,408,690 (2,355,283 , 2,462,096)	4,299 (3,766 , 4,831)	8,176 (6,039 , 10,312)	
Nontaxable returns, total	888,251 (834,723 , 941,779)	4,253,526 (3,906,699 , 4,600,352)	118,477 (97,763 , 139,191)	104,041 (9,528 , 198,554)	

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Statutory adjustments—continued			
	Alimony paid	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)
All returns, total	578,087 (637,190 , 618,984)	13,582,240 (12,720,654 , 14,443,826)	2,469,291 (2,376,301 , 2,560,282)	12,503,200 (11,977,237 , 13,029,164)
No adjusted gross income	17,570 (11,792 , 23,347)	490,231 (360,881 , 619,581)	18,468 (12,086 , 24,851)	98,208 (60,235 , 136,182)
\$1 under \$5,000	6,149 (1,489 , 10,810)	83,081 (13,651 , 152,510)	7,431 (2,161 , 12,701)	26,848 (-138 , 53,833)
\$5,000 under \$10,000	* 7,046 (1,834 , 12,257)	* 103,200 (9,561 , 196,839)	30,129 (19,570 , 40,688)	127,666 (67,077 , 189,254)
\$10,000 under \$15,000	14,178 (6,829 , 21,527)	128,811 (55,921 , 201,700)	51,318 (37,348 , 65,288)	170,150 (108,904 , 231,396)
\$15,000 under \$20,000	* 6,052 (1,215 , 10,889)	* 52,784 (2,588 , 102,980)	67,044 (51,064 , 83,024)	191,562 (131,853 , 251,272)
\$20,000 under \$25,000	15,134 (7,502 , 22,767)	131,471 (-5,482 , 268,423)	80,470 (63,067 , 97,873)	292,327 (212,384 , 372,270)
\$25,000 under \$30,000	8,648 (3,027 , 14,269)	69,205 (11,950 , 126,461)	83,716 (65,895 , 101,538)	300,517 (217,146 , 383,889)
\$30,000 under \$40,000	24,733 (15,067 , 34,400)	271,753 (121,160 , 422,345)	231,848 (202,227 , 261,470)	906,043 (761,008 , 1,051,079)
\$40,000 under \$50,000	30,139 (19,445 , 40,834)	226,847 (135,511 , 318,183)	228,472 (199,137 , 257,807)	928,076 (781,501 , 1,074,651)
\$50,000 under \$75,000	80,705 (63,274 , 98,135)	1,010,126 (710,050 , 1,310,203)	518,210 (474,214 , 562,206)	2,314,195 (2,068,788 , 2,559,602)
\$75,000 under \$100,000	77,878 (60,841 , 94,915)	1,002,885 (732,050 , 1,273,319)	302,295 (269,111 , 335,480)	1,703,015 (1,480,095 , 1,925,935)
\$100,000 under \$200,000	161,310 (138,318 , 184,303)	3,052,958 (2,551,349 , 3,554,567)	689,726 (642,365 , 737,087)	3,911,986 (3,614,389 , 4,209,584)
\$200,000 under \$500,000	93,730 (84,232 , 103,227)	3,497,069 (3,075,510 , 3,918,629)	123,704 (112,965 , 134,444)	1,168,512 (1,062,189 , 1,274,835)
\$500,000 under \$1,000,000	21,465 (18,833 , 24,096)	1,574,869 (1,355,109 , 1,794,630)	23,568 (20,651 , 26,485)	236,163 (205,572 , 266,755)
\$1,000,000 under \$1,500,000	5,385 (4,616 , 6,155)	549,820 (462,439 , 637,202)	6,411 (5,531 , 7,291)	62,426 (53,437 , 71,416)
\$1,500,000 under \$2,000,000	2,713 (2,436 , 2,989)	329,401 (282,575 , 376,228)	2,274 (2,019 , 2,529)	23,135 (20,358 , 25,912)
\$2,000,000 under \$5,000,000	3,679 (3,434 , 3,924)	575,760 (525,811 , 625,710)	3,272 (3,028 , 3,517)	33,174 (30,568 , 35,779)
\$5,000,000 under \$10,000,000	947 (879 , 1,015)	215,205 (199,480 , 230,930)	630 (571 , 688)	6,265 (5,644 , 6,887)
\$10,000,000 or more	626 (626 , 626)	216,963 (216,963 , 216,963)	303 (303 , 303)	2,931 (2,931 , 2,931)
Taxable returns, total	520,271 (481,627 , 558,914)	12,549,285 (11,722,362 , 13,376,208)	2,078,040 (1,994,956 , 2,161,125)	10,890,789 (10,402,151 , 11,379,427)
No adjusted gross income	42 (26 , 58)	3,727 (1,983 , 5,471)	39 (15 , 63)	230 (82 , 378)
\$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	** 5,036 (624 , 9,448)	** 47,070 (-1,012 , 95,151)	** 5,063 (627 , 9,499)	** 22,224 (291 , 44,156)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	20,177 (11,339 , 29,014)	43,451 (14,551 , 72,352)
\$20,000 under \$25,000	13,117 (5,999 , 20,236)	108,178 (-24,529 , 240,884)	46,646 (33,275 , 60,017)	144,492 (90,410 , 198,573)
\$25,000 under \$30,000	8,188 (2,610 , 12,610)	67,573 (10,340 , 103,340)	46,372 (33,075 , 59,675)	146,100 (95,109 , 195,109)
\$30,000 under \$40,000	22,415 (13,175 , 31,656)	200,187 (106,538 , 293,837)	167,302 (142,067 , 192,538)	617,791 (501,525 , 734,056)
\$40,000 under \$50,000	27,905 (17,591 , 38,219)	208,583 (119,287 , 297,879)	189,076 (162,236 , 215,916)	761,448 (628,221 , 894,675)
\$50,000 under \$75,000	78,640 (61,430 , 95,849)	1,000,091 (700,242 , 1,299,940)	465,836 (424,015 , 507,656)	2,072,721 (1,841,489 , 2,303,954)
\$75,000 under \$100,000	75,819 (59,006 , 92,632)	949,070 (688,057 , 1,210,083)	290,130 (257,585 , 322,675)	1,652,116 (1,431,343 , 1,872,890)
\$100,000 under \$200,000	160,717 (137,734 , 183,700)	3,014,438 (2,515,067 , 3,513,810)	687,467 (640,152 , 734,782)	3,899,610 (3,602,112 , 4,197,107)
\$200,000 under \$500,000	93,618 (84,120 , 103,115)	3,491,679 (3,070,119 , 3,913,238)	123,496 (112,757 , 134,236)	1,166,694 (1,060,371 , 1,273,017)
\$500,000 under \$1,000,000	21,442 (16,810 , 24,073)	1,573,184 (1,353,423 , 1,792,945)	23,551 (20,634 , 26,468)	236,025 (205,433 , 266,616)
\$1,000,000 or more	13,333 (12,478 , 14,187)	1,885,505 (1,773,593 , 1,997,418)	12,884 (11,935 , 13,833)	127,889 (118,117 , 137,660)
Nontaxable returns, total	57,816 (44,400 , 71,232)	1,032,955 (790,562 , 1,275,349)	391,251 (353,657 , 428,845)	1,612,411 (1,415,653 , 1,809,170)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Statutory adjustments—continued				Amount	Number of returns	Tuition and fees deduction	Amount
	Student loan interest deduction	Amount	Number of returns	Amount				
All returns, total	(113)	(114)	(115)	(116)				
No adjusted gross income	12,425,040 (12,218,440 , 12,631,640)	13,434,708 (13,142,157 , 13,727,260)	27,064 (17,113 , 37,015)	56,458 (32,265 , 80,650)				
\$1 under \$5,000	84,066 (68,710 , 99,422)	95,682 (73,581 , 117,782)	2,320 (-184 , 4,824)	7,697 (-322 , 15,715)				
\$5,000 under \$10,000	93,951 (75,073 , 112,829)	85,276 (62,446 , 108,106)	** 2,989 (-392 , 6,371)	** 7,989 (-1,843 , 17,821)				
\$10,000 under \$15,000	192,940 (165,841 , 220,039)	181,123 (146,679 , 215,566)	0 (0 , 0)	0 (0 , 0)				
\$15,000 under \$20,000	300,385 (266,465 , 334,305)	253,001 (213,284 , 292,719)	** 0 (0 , 0)	** 0 (0 , 0)				
\$20,000 under \$25,000	439,389 (398,442 , 480,336)	391,739 (341,994 , 441,485)	0 (0 , 0)	0 (0 , 0)				
\$25,000 under \$30,000	585,986 (538,747 , 633,225)	515,647 (459,210 , 572,083)	0 (0 , 0)	0 (0 , 0)				
\$30,000 under \$40,000	637,110 (587,829 , 686,391)	597,869 (535,600 , 660,138)	0 (0 , 0)	0 (0 , 0)				
\$40,000 under \$50,000	1,535,718 (1,459,569 , 1,611,866)	1,510,579 (1,412,545 , 1,608,612)	* 2,363 (-517 , 5,244)	* 5,388 (-2,844 , 13,620)				
\$50,000 under \$75,000	1,520,162 (1,444,372 , 1,595,953)	1,797,947 (1,686,696 , 1,909,197)	* 2,043 (-732 , 4,818)	* 1,419 (-503 , 3,341)				
\$75,000 under \$100,000	2,898,949 (2,797,070 , 3,000,828)	3,301,632 (3,154,189 , 3,449,076)	** 6,065 (1,214 , 10,915)	** 13,161 (614 , 25,708)				
\$100,000 under \$200,000	1,573,662 (1,497,395 , 1,649,928)	1,778,273 (1,665,914 , 1,890,631)	** 0 (0 , 0)	** 0 (0 , 0)				
\$200,000 under \$500,000	2,562,722 (2,470,313 , 2,655,132)	2,925,941 (2,789,052 , 3,062,830)	11,283 (4,817 , 17,749)	20,804 (6,823 , 34,785)				
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
Taxable returns, total	10,243,304 (10,054,664 , 10,431,944)	11,452,470 (11,179,903 , 11,725,038)	16,518 (8,683 , 24,353)	29,719 (12,904 , 46,535)				
No adjusted gross income	17 (9 , 25)	18 (9 , 27)	** 0 (0 , 0)	** 0 (0 , 0)				
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$10,000 under \$15,000	73,300 (56,500 , 90,099)	67,551 (46,916 , 88,187)	0 (0 , 0)	0 (0 , 0)				
\$15,000 under \$20,000	243,963 (213,385 , 274,541)	236,673 (197,340 , 276,006)	0 (0 , 0)	0 (0 , 0)				
\$20,000 under \$25,000	376,229 (338,252 , 414,206)	326,332 (282,212 , 370,452)	0 (0 , 0)	0 (0 , 0)				
\$25,000 under \$30,000	462,455 (420,402 , 420,402)	464,107 (408,522 , 408,522)	0 (0 , 0)	0 (0 , 0)				
\$30,000 under \$40,000	1,181,701 (1,114,752 , 1,248,651)	1,217,625 (1,128,975 , 1,306,274)	** 5,373 (940 , 9,806)	** 9,122 (-231 , 18,475)				
\$40,000 under \$50,000	1,310,462 (1,239,997 , 1,380,927)	1,595,794 (1,490,438 , 1,701,149)	** 0 (0 , 0)	** 0 (0 , 0)				
\$50,000 under \$75,000	2,574,330 (2,477,995 , 2,670,725)	2,975,535 (2,834,765 , 3,116,305)	** 0 (0 , 0)	** 0 (0 , 0)				
\$75,000 under \$100,000	1,477,520 (1,403,526 , 1,551,513)	1,662,429 (1,553,675 , 1,771,184)	** 0 (0 , 0)	** 0 (0 , 0)				
\$100,000 under \$200,000	2,543,328 (2,451,223 , 2,635,432)	2,906,407 (2,769,958 , 3,042,855)	11,145 (4,685 , 17,606)	20,597 (6,622 , 34,572)				
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)				
Nontaxable returns, total	2,181,736 (2,091,767 , 2,271,705)	1,982,238 (1,871,103 , 2,093,374)	10,546 (4,411 , 16,681)	26,738 (9,345 , 44,132)				

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Statutory adjustments—continued			
	Domestic production activities deduction	Archer medical savings account deduction	Number of returns	Amount
	(117)	(118)	(119)	(120)
All returns, total	182,910 (164,827 , 200,992)	1,720,704 (1,583,400 , 1,858,009)	6,256 (1,403 , 11,108)	7,336 (1,467 , 13,205)
No adjusted gross income	14,279 (11,429 , 17,130)	159,451 (100,957 , 217,945)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	* 2,658 (-335 , 5,652)	* 705 (-83 , 1,493)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	* 2,149 (-628 , 4,926)	* 5,741 (-4,832 , 16,315)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	** 12,758 (6,473 , 19,043)	** 27,959 (5,947 , 49,972)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	3,420 (456 , 6,385)	18,373 (-3,730 , 40,475)	** 2,084 (-762 , 4,930)	** 1,820 (-782 , 4,421)
\$25,000 under \$30,000	2,582 (238 , 4,926)	8,915 (1,976 , 15,853)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	8,951 (3,964 , 13,938)	30,741 (3,306 , 58,176)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	6,600 (2,770 , 10,430)	14,572 (7,205 , 21,938)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	** 37,590 (27,986 , 47,192)	** 84,851 (61,867 , 107,836)	** 0 (0 , 0)	** 0 (0 , 0)
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3,015 (-395 , 6,426)	* 3,108 (-877 , 7,093)
\$100,000 under \$200,000	42,459 (32,947 , 51,971)	177,533 (109,269 , 245,796)	** 1,155 (-797 , 3,108)	** 2,408 (-1,026 , 5,844)
\$200,000 under \$500,000	31,236 (25,995 , 36,477)	174,435 (98,392 , 250,479)	** 0 (0 , 0)	** 0 (0 , 0)
\$500,000 under \$1,000,000	9,134 (7,438 , 10,830)	97,443 (67,095 , 127,791)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 under \$1,500,000	2,973 (2,410 , 3,537)	96,974 (67,892 , 126,056)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,500,000 under \$2,000,000	1,500 (1,302 , 1,698)	53,923 (41,549 , 66,297)	** 0 (0 , 0)	** 0 (0 , 0)
\$2,000,000 under \$5,000,000	2,870 (2,660 , 3,079)	195,642 (174,057 , 217,227)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000,000 under \$10,000,000	952 (885 , 1,020)	131,885 (118,031 , 145,738)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000,000 or more	798 (798 , 798)	441,561 (441,561 , 441,561)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	136,071 (120,543 , 151,600)	1,428,364 (1,312,390 , 1,544,339)	5,226 (811 , 9,642)	6,101 (752 , 11,450)
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	** 4,425 (357 , 8,492)	** 1,818 (-558 , 4,192)	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	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$15,000 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	* 2,120 (-185 , -185)	* 6,292 (-239 , -239)	0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	** 38,519 (28,523 , 48,515)	** 78,541 (55,795 , 101,289)	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)	* 1,057 (-956 , 3,070)	* 587 (-381 , 1,555)
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3,015 (-395 , 6,426)	* 3,108 (-877 , 7,093)
\$100,000 under \$200,000	41,674 (32,175 , 51,173)	153,471 (85,981 , 220,961)	** 1,133 (-819 , 3,086)	** 2,325 (-1,109 , 5,758)
\$200,000 under \$500,000	31,122 (25,881 , 36,363)	171,473 (95,463 , 247,483)	** 0 (0 , 0)	** 0 (0 , 0)
\$500,000 under \$1,000,000	9,129 (7,433 , 10,825)	97,357 (67,009 , 127,705)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 or more	9,083 (8,447 , 9,718)	919,413 (878,749 , 980,077)	* 21 (-1 , 43)	* 81 (-23 , 185)
Nontaxable returns, total	46,838 (37,430 , 56,247)	292,340 (218,650 , 366,050)	* 1,029 (-983 , 3,041)	* 1,235 (-1,179 , 3,650)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Statutory adjustments—continued			
	Foreign housing deduction	Amount (122)	Number of returns (123)	Amount (124)
All returns, total	3,455 (1,045 , 5,864)	69,527 (22,463 , 116,592)	154,399 (131,143 , 177,654)	1,521,187 (1,183,620 , 1,858,754)
No adjusted gross income	* 1,014 (-152 , 2,179)	* 7,884 (-3,196 , 18,965)	981 (-283 , 2,244)	15,422 (-3,519 , 34,362)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	** 4,235 (252 , 8,217)	** 48,800 (-42,673 , 140,274)
\$5,000 under \$10,000	* 3 (3 , 3)	* 40 (40 , 40)	* 4,056 (122 , 7,990)	* 22,878 (-5,318 , 51,075)
\$10,000 under \$15,000	** 7 (7 , 7)	** 39 (39 , 39)	** 0 (0 , 0)	** 0 (0 , 0)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	* 5,139 (668 , 9,610)	* 36,801 (-11 , 73,613)
\$20,000 under \$25,000	** 8 (8 , 8)	** 128 (129 , 129)	* 6,198 (1,377 , 11,019)	* 26,284 (-2,537 , 55,106)
\$25,000 under \$30,000	* 4 (4 , 4)	* 39 (39 , 39)	11,178 (4,653 , 17,704)	63,115 (9,423 , 116,807)
\$30,000 under \$40,000	* 8 (8 , 8)	* 130 (130 , 130)	18,218 (9,880 , 26,556)	210,666 (-11,950 , 433,282)
\$40,000 under \$50,000	** 2,378 (269 , 4,487)	** 60,377 (14,634 , 106,118)	15,150 (7,511 , 22,788)	64,770 (20,146 , 109,393)
\$50,000 under \$75,000	** 0 (0 , 0)	** 0 (0 , 0)	27,379 (17,146 , 37,612)	196,710 (65,190 , 328,230)
\$75,000 under \$100,000	14 (14 , 14)	101 (101 , 101)	24,252 (14,611 , 33,893)	135,488 (37,794 , 233,182)
\$100,000 under \$200,000	** 0 (0 , 0)	** 0 (0 , 0)	24,904 (15,593 , 34,214)	129,466 (47,541 , 211,391)
\$200,000 under \$500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 12,710 (9,501 , 15,918)	** 570,788 (451,256 , 690,318)
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000,000 or more	19 (19 , 19)	789 (789 , 789)	** 0 (0 , 0)	** 0 (0 , 0)
Taxable returns, total	2,328 (219 , 4,437)	60,025 (14,283 , 105,767)	115,058 (95,191 , 134,926)	1,161,503 (932,484 , 1,390,522)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	** 2,005 (-768 , 4,779)	** 17,448 (-10,491 , 45,386)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	* 5,155 (752 , 9,558)	* 12,668 (1,750 , 23,585)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	* 6,011 (1,204 , 1,204)	* 28,313 (-2,127 , -2,127)
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	10,049 (3,824 , 16,274)	63,049 (11,892 , 114,205)
\$40,000 under \$50,000	** 1,961 (-145 , 4,067)	** 40,190 (-5,051 , 85,428)	** 31,363 (20,395 , 42,331)	** 206,979 (74,755 , 339,201)
\$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)	23,199 (13,761 , 32,637)	133,765 (36,118 , 231,412)
\$100,000 under \$200,000	** 0 (0 , 0)	** 0 (0 , 0)	24,582 (15,290 , 33,873)	128,797 (46,875 , 210,719)
\$200,000 under \$500,000	** 0 (0 , 0)	** 0 (0 , 0)	** 12,695 (9,486 , 15,903)	** 570,487 (450,956 , 690,018)
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 or more	368 (255 , 480)	19,836 (13,075 , 26,598)	** 0 (0 , 0)	** 0 (0 , 0)
Nontaxable returns, total	1,127 (-39 , 2,292)	9,502 (-1,578 , 20,583)	39,340 (27,244 , 51,436)	359,684 (111,653 , 607,715)

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Basic standard deduction		Additional standard deduction	
	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)
All returns, total	134,270,136 (134,053,607 , 134,486,665)	2,208,536,922 (2,203,018,175 , 2,214,055,670)	22,811,275 (22,550,727 , 23,071,823)	44,168,254 (43,645,112 , 44,691,396)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	9,094,673 (8,918,328 , 9,271,017)	82,521,106 (80,540,052 , 84,502,159)	1,384,093 (1,312,293 , 1,455,893)	2,475,070 (2,342,938 , 2,607,202)
\$5,000 under \$10,000	9,892,191 (9,709,148 , 10,075,234)	119,446,308 (117,051,827 , 121,840,789)	1,456,955 (1,383,186 , 1,530,724)	2,643,964 (2,505,687 , 2,782,242)
\$10,000 under \$15,000	11,246,947 (11,054,253 , 11,439,640)	161,042,227 (158,150,573 , 163,933,881)	1,755,621 (1,674,620 , 1,836,622)	3,215,938 (3,062,514 , 3,369,363)
\$15,000 under \$20,000	9,975,823 (9,791,537 , 10,160,108)	148,877,221 (145,992,810 , 151,761,632)	1,508,704 (1,433,458 , 1,583,950)	2,773,379 (2,630,304 , 2,916,455)
\$20,000 under \$25,000	9,305,299 (9,126,072 , 9,484,526)	141,720,078 (138,844,793 , 144,595,362)	1,329,654 (1,258,847 , 1,400,461)	2,488,754 (2,351,378 , 2,626,130)
\$25,000 under \$30,000	8,707,697 (8,533,615 , 8,881,779)	135,027,094 (132,186,268 , 137,867,919)	1,122,742 (1,057,672 , 1,187,812)	2,169,633 (2,039,188 , 2,300,078)
\$30,000 under \$40,000	14,860,464 (14,640,419 , 15,080,509)	234,078,140 (230,401,538 , 237,754,742)	1,972,320 (1,886,462 , 2,058,178)	3,786,735 (3,615,713 , 3,957,757)
\$40,000 under \$50,000	11,232,837 (11,036,665 , 11,429,009)	181,888,363 (178,527,577 , 185,249,149)	1,619,952 (1,542,210 , 1,697,695)	3,113,335 (2,958,274 , 3,268,396)
\$50,000 under \$75,000	19,000,738 (18,792,906 , 19,208,570)	338,130,628 (334,129,911 , 342,131,345)	3,486,263 (3,376,492 , 3,596,033)	6,654,988 (6,436,078 , 6,873,899)
\$75,000 under \$100,000	11,348,956 (11,168,095 , 11,529,817)	230,155,536 (226,315,740 , 233,995,332)	2,537,883 (2,443,176 , 2,632,591)	5,105,120 (4,906,121 , 5,304,119)
\$100,000 under \$200,000	15,514,166 (15,359,933 , 15,668,399)	343,002,296 (339,455,181 , 346,549,411)	3,564,057 (3,461,897 , 3,666,217)	7,454,664 (7,231,121 , 7,678,207)
\$200,000 under \$500,000	3,588,158 (3,533,573 , 3,642,742)	81,407,637 (80,142,981 , 82,672,293)	930,813 (900,385 , 961,242)	1,986,177 (1,918,915 , 2,053,439)
\$500,000 under \$1,000,000	380,498 (368,779 , 392,217)	8,552,787 (8,284,807 , 8,820,767)	107,399 (101,052 , 113,746)	227,350 (213,435 , 241,265)
\$1,000,000 under \$1,500,000	64,898 (62,080 , 67,716)	1,440,494 (1,376,812 , 1,504,176)	19,123 (17,585 , 20,662)	40,436 (37,058 , 43,814)
\$1,500,000 under \$2,000,000	23,106 (22,239 , 23,972)	510,105 (490,674 , 529,536)	6,668 (6,213 , 7,122)	14,063 (13,049 , 15,078)
\$2,000,000 under \$5,000,000	27,316 (26,607 , 28,025)	599,847 (583,894 , 615,801)	7,241 (6,875 , 7,606)	14,981 (14,195 , 15,767)
\$5,000,000 under \$10,000,000	4,597 (4,434 , 4,761)	99,858 (96,211 , 103,505)	1,303 (1,217 , 1,389)	2,674 (2,491 , 2,858)
\$10,000,000 or more	1,774 (1,774 , 1,774)	37,197 (37,197 , 37,197)	482 (482 , 482)	992 (992 , 992)
Taxable returns, total	84,551,703 (84,203,286 , 84,900,120)	1,440,164,472 (1,434,040,907 , 1,446,288,037)	16,508,403 (16,287,742 , 16,729,064)	32,086,191 (31,643,065 , 32,529,317)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	133,312 (110,715 , 155,909)	221,812 (177,600 , 266,024)	* 7,566 (2,263 , 12,868)	* 12,105 (3,621 , 20,590)
\$5,000 under \$10,000	170,824 (145,173 , 196,475)	741,171 (610,031 , 872,311)	* 3,014 (-395 , 6,424)	* 4,823 (-632 , 10,278)
\$10,000 under \$15,000	2,542,992 (2,445,678 , 2,640,306)	29,234,992 (28,102,614 , 30,367,369)	261,603 (230,014 , 293,192)	416,009 (365,755 , 466,263)
\$15,000 under \$20,000	4,900,553 (4,767,448 , 5,033,659)	57,731,401 (56,154,361 , 59,308,440)	790,192 (735,491 , 844,894)	1,261,296 (1,173,866 , 1,348,727)
\$20,000 under \$25,000	4,978,136 (4,843,980 , 5,112,293)	59,703,178 (58,076,256 , 61,330,100)	671,817 (621,330 , 722,304)	1,076,233 (995,025 , 1,157,440)
\$25,000 under \$30,000	5,203,079 (5,065,818 , 5,065,818)	69,058,176 (67,152,468 , 67,152,468)	837,254 (780,917 , 893,591)	1,534,582 (1,427,793 , 1,641,371)
\$30,000 under \$40,000	10,143,016 (9,956,165 , 10,329,867)	141,485,810 (138,726,656 , 144,244,963)	1,794,541 (1,712,541 , 1,876,541)	3,437,667 (3,274,756 , 3,600,579)
\$40,000 under \$50,000	9,079,368 (8,900,945 , 9,257,791)	136,234,095 (133,404,302 , 139,063,889)	1,545,584 (1,469,587 , 1,621,581)	2,973,733 (2,822,036 , 3,125,429)
\$50,000 under \$75,000	16,928,653 (16,726,352 , 17,130,954)	291,091,476 (287,330,566 , 294,852,386)	3,443,561 (3,334,401 , 3,552,722)	6,568,207 (6,350,732 , 6,785,682)
\$75,000 under \$100,000	10,954,413 (10,775,871 , 11,132,956)	220,928,904 (217,156,420 , 224,701,389)	2,522,688 (2,428,235 , 2,617,141)	5,073,610 (4,875,190 , 5,272,031)
\$100,000 under \$200,000	15,435,034 (15,280,806 , 15,589,262)	341,240,518 (337,694,686 , 344,786,351)	3,558,174 (3,456,069 , 3,660,279)	7,442,507 (7,219,081 , 7,665,933)
\$200,000 under \$500,000	3,581,032 (3,526,450 , 3,635,614)	81,267,949 (80,003,373 , 82,532,525)	930,263 (899,835 , 960,690)	1,985,040 (1,917,780 , 2,052,299)
\$500,000 under \$1,000,000	379,837 (368,118 , 391,556)	8,541,304 (8,273,325 , 8,809,284)	107,355 (101,008 , 113,702)	227,280 (213,365 , 241,195)
\$1,000,000 or more	121,453 (118,447 , 124,458)	2,683,686 (2,615,788 , 2,751,583)	34,789 (33,146 , 36,432)	73,100 (69,491 , 76,709)
Nontaxable returns, total	49,718,433 (49,412,734 , 50,024,132)	768,372,450 (762,820,805 , 773,924,095)	6,302,872 (6,152,787 , 6,452,957)	12,082,063 (11,762,673 , 12,381,454)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Disaster loss deduction		Total itemized deductions	
	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)
All returns, total	15,284 (8,046 , 22,522)	327,424 (142,822 , 512,027)	17,532,592 (17,328,477 , 17,736,707)	648,881,712 (642,113,160 , 655,650,264)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	92,420 (74,425 , 110,416)	2,335,168 (1,699,561 , 2,970,775)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	120,906 (100,232 , 141,580)	2,552,696 (2,052,940 , 3,052,452)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	207,328 (179,753 , 234,903)	4,379,842 (3,661,357 , 5,098,327)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	209,844 (181,992 , 237,695)	4,580,181 (3,826,466 , 5,333,895)
\$20,000 under \$25,000	** 4,093 (123 , 8,063)	** 75,513 (-15,469 , 166,494)	303,327 (269,704 , 336,949)	7,429,066 (6,126,615 , 8,731,518)
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)	273,628 (241,754 , 305,501)	6,140,017 (5,323,220 , 6,956,814)
\$30,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	649,115 (599,903 , 698,327)	14,988,963 (13,662,506 , 16,315,420)
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	784,475 (730,584 , 838,366)	18,461,085 (16,984,682 , 19,937,487)
\$50,000 under \$75,000	* 4,316 (341 , 8,291)	* 93,335 (-18,567 , 205,236)	2,459,939 (2,366,116 , 2,553,762)	57,317,895 (54,778,598 , 59,857,192)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	2,336,453 (2,245,125 , 2,427,781)	60,335,940 (57,561,089 , 63,110,790)
\$100,000 under \$200,000	* 4,967 (616 , 9,319)	* 70,520 (4,090 , 136,950)	5,632,362 (5,507,272 , 5,757,451)	172,150,106 (167,792,666 , 176,507,547)
\$200,000 under \$500,000	1,839 (463 , 3,214)	53,133 (-15,541 , 121,807)	3,317,477 (3,265,948 , 3,369,006)	129,713,513 (127,358,827 , 132,068,198)
\$500,000 under \$1,000,000	** 69 (-13 , 152)	** 34,925 (-29,493 , 99,342)	727,878 (713,049 , 742,707)	44,089,547 (42,798,399 , 45,380,694)
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	176,774 (172,599 , 180,948)	16,496,165 (15,807,283 , 17,185,047)
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	75,460 (74,083 , 76,837)	9,419,974 (9,102,825 , 9,737,124)
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	114,680 (113,491 , 115,869)	23,427,335 (22,957,905 , 23,896,765)
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	30,191 (29,832 , 30,549)	14,127,465 (13,831,116 , 14,423,815)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	20,337 (20,337 , 20,337)	60,936,754 (60,936,754 , 60,936,754)
Taxable returns, total	11,898 (5,551 , 18,246)	228,870 (76,908 , 380,831)	15,862,224 (15,670,509 , 16,053,939)	586,576,764 (580,750,118 , 592,403,411)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	* 2,306 (-530 , 5,143)	* 48,699 (-42,478 , 139,877)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	6,138 (1,321 , 10,955)	24,442 (2,546 , 46,338)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	16,420 (8,495 , 24,345)	164,212 (80,910 , 247,514)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	76,306 (59,334 , 93,278)	1,019,489 (785,037 , 1,253,941)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	152,496 (128,411 , 176,582)	2,367,076 (1,979,992 , 2,754,160)
\$25,000 under \$30,000	** 2,024 (-779 , -779)	** 11,475 (-9,478 , -9,478)	160,901 (136,272 , 136,272)	2,622,295 (2,199,245 , 2,199,245)
\$30,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	441,212 (400,377 , 482,046)	8,028,187 (7,239,615 , 8,816,759)
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	614,498 (566,481 , 662,515)	12,066,829 (11,046,946 , 13,086,712)
\$50,000 under \$75,000	* 3,011 (-395 , 6,417)	* 62,361 (-34,462 , 159,184)	2,193,605 (2,104,549 , 2,282,662)	46,175,195 (44,140,069 , 48,210,322)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	2,195,220 (2,106,426 , 2,284,014)	52,509,889 (50,181,851 , 54,837,926)
\$100,000 under \$200,000	* 4,967 (616 , 9,319)	* 70,520 (4,090 , 136,950)	5,547,003 (5,422,532 , 5,671,474)	165,233,703 (161,127,042 , 169,340,364)
\$200,000 under \$500,000	** 1,867 (490 , 3,244)	** 82,870 (-11,287 , 177,027)	3,311,584 (3,260,056 , 3,363,111)	128,714,004 (126,359,339 , 131,068,670)
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	727,409 (712,580 , 742,238)	43,856,248 (42,565,100 , 45,147,396)
\$1,000,000 or more	* 29 (2 , 56)	* 1,644 (1,264 , 2,025)	417,126 (412,798 , 421,453)	123,746,495 (122,831,922 , 124,661,069)
Nontaxable returns, total	3,385 (-93 , 6,864)	98,554 (-6,259 , 203,368)	1,670,368 (1,593,812 , 1,746,923)	62,304,947 (58,702,876 , 65,907,018)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Qualified business income deduction		Capital construction fund reduction	
	Number of returns (133)	Amount (134)	Number of returns (135)	Amount (136)
All returns, total	18,664,592 (18,473,042 , 18,856,142)	149,950,908 (148,350,640 , 151,551,176)	15,479 (9,030 , 21,929)	114,763 (70,530 , 158,997)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 4,289 (420 , 8,158)	** 12,026 (-373 , 24,424)
\$1 under \$5,000	13,165 (6,077 , 20,253)	1,957 (282 , 3,633)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	17,283 (9,072 , 25,495)	3,526 (80 , 6,973)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	461,792 (420,182 , 503,402)	124,793 (110,211 , 139,374)	** 0 (0 , 0)	** 0 (0 , 0)
\$15,000 under \$20,000	700,366 (649,411 , 751,322)	435,247 (395,337 , 475,156)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	627,966 (579,586 , 676,345)	617,948 (556,353 , 679,543)	** 0 (0 , 0)	** 0 (0 , 0)
\$25,000 under \$30,000	823,320 (768,389 , 878,250)	899,238 (815,156 , 983,320)	** 0 (0 , 0)	** 0 (0 , 0)
\$30,000 under \$40,000	1,344,600 (1,275,013 , 1,414,187)	2,191,568 (2,038,675 , 2,344,461)	** 0 (0 , 0)	** 0 (0 , 0)
\$40,000 under \$50,000	1,233,536 (1,166,867 , 1,300,205)	2,447,694 (2,258,473 , 2,636,915)	** 0 (0 , 0)	** 0 (0 , 0)
\$50,000 under \$75,000	2,796,606 (2,701,606 , 2,891,607)	7,659,014 (7,256,662 , 8,061,366)	* 1,685 (-457 , 3,826)	* 8,464 (-866 , 17,794)
\$75,000 under \$100,000	2,243,232 (2,156,518 , 2,329,945)	7,471,483 (7,023,789 , 7,919,177)	* 1,369 (-605 , 3,343)	* 8,443 (-3,643 , 20,528)
\$100,000 under \$200,000	4,862,158 (4,753,738 , 4,970,578)	25,985,353 (25,042,724 , 26,927,982)	4,806 (848 , 8,765)	8,971 (1,030 , 16,911)
\$200,000 under \$500,000	2,673,099 (2,628,256 , 2,717,942)	34,396,903 (33,468,437 , 35,325,369)	2,370 (862 , 3,877)	25,813 (-515 , 52,142)
\$500,000 under \$1,000,000	531,912 (519,149 , 544,675)	14,947,541 (14,352,308 , 15,542,773)	613 (177 , 1,049)	9,007 (-3,768 , 21,783)
\$1,000,000 under \$1,500,000	141,177 (137,377 , 144,976)	8,543,282 (8,153,493 , 8,933,071)	* 191 (32 , 349)	* 1,414 (-467 , 3,295)
\$1,500,000 under \$2,000,000	61,432 (60,198 , 62,665)	5,392,744 (5,203,641 , 5,581,847)	* 33 (6 , 60)	* 3,981 (-737 , 8,698)
\$2,000,000 under \$5,000,000	94,062 (92,944 , 95,181)	15,200,596 (14,917,755 , 15,483,437)	84 (51 , 117)	23,108 (-1,023 , 47,239)
\$5,000,000 under \$10,000,000	24,155 (23,823 , 24,487)	8,268,076 (8,084,376 , 8,451,776)	26 (15 , 37)	8,732 (2,223 , 15,240)
\$10,000,000 or more	14,730 (14,730 , 14,730)	15,363,946 (15,363,946 , 15,363,946)	13 (13 , 13)	4,806 (4,806 , 4,806)
Taxable returns, total	15,916,013 (15,736,061 , 16,095,964)	144,991,152 (143,404,084 , 146,578,221)	12,795 (7,013 , 18,577)	105,322 (62,084 , 148,560)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	10,995 (4,571 , 17,420)	1,903 (230 , 3,576)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	16,272 (8,302 , 24,241)	3,504 (58 , 6,950)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	192,563 (165,483 , 219,642)	59,279 (48,183 , 70,374)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	404,104 (365,067 , 443,142)	282,832 (249,917 , 315,747)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	368,633 (331,332 , 405,935)	423,709 (369,520 , 477,899)	0 (0 , 0)	0 (0 , 0)
\$25,000 under \$30,000	455,579 (414,268 , 414,268)	586,355 (512,667 , 659,043)	** 1,918 (-717 , -717)	** 4,781 (-3,468 , -3,468)
\$30,000 under \$40,000	796,036 (741,741 , 850,330)	1,317,137 (1,189,411 , 1,444,863)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	894,237 (836,883 , 951,591)	1,626,305 (1,466,893 , 1,785,716)	** 0 (0 , 0)	** 0 (0 , 0)
\$50,000 under \$75,000	2,336,183 (2,247,937 , 2,424,429)	6,254,874 (5,882,582 , 6,627,166)	* 1,538 (-586 , 3,662)	* 7,971 (-1,313 , 17,255)
\$75,000 under \$100,000	2,083,603 (1,999,633 , 2,167,572)	6,715,015 (6,289,958 , 7,140,071)	* 1,231 (-725 , 3,187)	* 8,384 (-3,700 , 20,469)
\$100,000 under \$200,000	4,819,985 (4,711,857 , 4,928,113)	25,645,904 (24,708,672 , 26,583,136)	4,790 (831 , 8,748)	8,345 (444 , 16,247)
\$200,000 under \$500,000	2,670,449 (2,625,608 , 2,715,289)	34,364,527 (33,436,062 , 35,292,992)	2,358 (850 , 3,865)	24,792 (-1,537 , 51,120)
\$500,000 under \$1,000,000	531,846 (519,083 , 544,609)	14,944,960 (14,349,728 , 15,540,193)	613 (177 , 1,049)	9,007 (-3,768 , 21,783)
\$1,000,000 or more	335,529 (331,546 , 339,511)	52,764,849 (52,233,610 , 53,296,087)	347 (182 , 512)	42,040 (16,537 , 67,544)
Nontaxable returns, total	2,748,579 (4,680,529,915 , 5,238,982,143)	4,959,756 (0 , 6)	2,685 (-174 , 5,543)	9,441 (105 , 18,778)

Footnotes at end of table.

Table 1.4C1. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars — confidence intervals are 95%)

Size of adjusted gross income	Domestic production activities deductions passed through from an agricultural or horticultural cooperative		Taxable income	
	Number of returns (137)	Amount (138)	Number of returns (139)	Amount (140)
All returns, total	10,123 (6,100 , 14,146)	161,009 (104,436 , 217,552)	120,916,002 (120,634,407 , 121,197,598)	8,941,445,098 (8,923,915,572 , 8,958,974,624)
No adjusted gross income	** 2,529 (-425 , 5,483)	** 6,173 (432 , 11,914)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	312,211 (277,683 , 346,738)	398,676 (341,979 , 455,373)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	250,117 (219,115 , 281,119)	683,712 (571,259 , 796,164)
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	4,094,075 (3,971,745 , 4,216,405)	6,259,923 (6,010,665 , 6,509,181)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	7,222,686 (7,063,348 , 7,382,024)	33,024,190 (32,208,354 , 33,840,026)
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	8,129,653 (7,961,505 , 8,297,801)	67,813,142 (66,288,842 , 69,337,441)
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)	8,772,733 (8,598,163 , 8,947,304)	101,447,822 (99,238,433 , 103,657,212)
\$30,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	15,420,628 (15,197,103 , 15,644,153)	283,798,618 (279,457,317 , 288,139,919)
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	11,966,839 (11,765,130 , 12,168,549)	331,119,102 (325,372,546 , 336,865,659)
\$50,000 under \$75,000	* 594 (-133 , 1,320)	* 1,558 (-618 , 3,733)	21,410,440 (21,199,070 , 21,621,809)	908,232,889 (899,033,154 , 917,432,624)
\$75,000 under \$100,000	* 279 (-25 , 583)	* 4,954 (-454 , 10,362)	13,655,130 (13,462,692 , 13,847,567)	880,485,810 (867,884,716 , 893,086,905)
\$100,000 under \$200,000	2,324 (140 , 4,509)	10,546 (2,683 , 18,409)	21,132,583 (21,003,343 , 21,261,822)	2,325,807,851 (2,310,572,853 , 2,341,042,850)
\$200,000 under \$500,000	2,312 (970 , 3,654)	48,040 (-558 , 96,637)	6,902,329 (6,845,648 , 6,959,011)	1,722,797,847 (1,709,300,314 , 1,736,295,380)
\$500,000 under \$1,000,000	** 2,086 (-1,566 , 2,604)	** 89,739 (63,075 , 116,402)	1,107,742 (1,091,014 , 1,124,470)	679,065,650 (669,167,135 , 688,964,166)
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	241,583 (236,941 , 246,226)	264,924,951 (259,771,234 , 270,078,669)
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	98,519 (96,995 , 100,043)	154,372,748 (152,004,978 , 156,740,518)
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	141,895 (140,622 , 143,168)	382,447,835 (379,347,808 , 385,547,862)
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	34,747 (34,367 , 35,128)	215,846,207 (213,637,894 , 218,054,520)
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	22,092 (22,092 , 22,092)	582,918,123 (582,918,123 , 582,918,123)
Taxable returns, total	9,611 (5,609 , 13,614)	153,860 (97,526 , 210,194)	100,414,509 (100,104,958 , 100,724,060)	8,641,495,369 (8,623,102,898 , 8,659,887,841)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	134,612 (111,923 , 157,302)	185,958 (146,432 , 225,484)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	176,963 (150,863 , 203,062)	560,300 (454,591 , 666,008)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	2,559,403 (2,461,785 , 2,657,020)	4,420,629 (4,199,260 , 4,641,999)
\$15,000 under \$20,000	** 2,708 (-308 , 5,723)	** 3,900 (393 , 7,408)	4,978,263 (4,844,180 , 5,112,345)	25,840,759 (25,102,297 , 26,579,220)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	5,131,633 (4,995,547 , 5,267,719)	51,173,484 (49,779,619 , 52,567,349)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	5,365,977 (5,226,719 , 5,226,719)	72,672,614 (70,688,286 , 70,688,286)
\$30,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	10,585,163 (10,394,698 , 10,775,628)	214,408,669 (210,402,563 , 218,414,775)
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	9,693,833 (9,510,037 , 9,877,629)	280,711,067 (275,264,790 , 286,157,344)
\$50,000 under \$75,000	** 0 (0 , 0)	** 0 (0 , 0)	19,122,249 (18,915,169 , 19,329,329)	827,972,725 (818,799,657 , 837,145,794)
\$75,000 under \$100,000	* 230 (-64 , 523)	* 4,049 (-1,220 , 9,317)	13,149,606 (12,959,578 , 13,339,634)	852,044,779 (839,553,811 , 864,535,748)
\$100,000 under \$200,000	2,296 (111 , 4,481)	9,537 (1,704 , 17,371)	20,980,805 (20,850,867 , 21,110,743)	2,313,568,446 (2,298,254,713 , 2,328,892,180)
\$200,000 under \$500,000	2,295 (953 , 3,637)	47,185 (-1,413 , 95,782)	6,890,716 (6,834,031 , 6,947,401)	1,720,267,300 (1,706,769,801 , 1,733,764,799)
\$500,000 under \$1,000,000	** 2,083 (1,564 , 2,602)	** 89,190 (62,526 , 115,853)	1,106,844 (1,090,116 , 1,123,572)	678,517,397 (668,618,881 , 688,415,913)
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	538,444 (533,745 , 543,143)	1,599,151,240 (1,593,382,382 , 1,604,920,099)
Non-taxable returns, total	512 (100 , 923)	7,149 (1,919 , 12,379)	20,501,493 (20,248,419 , 20,754,568)	299,949,729 (294,561,565 , 305,337,894)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Alternative minimum tax		Excess advance premium tax credit repayment	
	Number of returns (141)	Amount (142)	Number of returns (143)	Amount (144)
All returns, total	244,007 (228,580 , 259,435)	4,022,755 (3,627,118 , 4,418,392)	3,206,967 (3,098,950 , 3,314,984)	4,433,822 (4,120,196 , 4,747,447)
No adjusted gross income	3,438 (2,804 , 4,073)	152,796 (133,670 , 171,921)	38,973 (27,994 , 49,952)	11,845 (7,869 , 15,822)
\$1 under \$5,000	* 5 (0 , 10)	* 153 (114 , 191)	53,063 (38,909 , 67,218)	14,369 (8,915 , 19,823)
\$5,000 under \$10,000	* 1,012 (-950 , 2,973)	* 689 (-300 , 1,679)	89,219 (70,791 , 107,648)	35,963 (26,420 , 45,506)
\$10,000 under \$15,000	* 1,197 (-937 , 3,331)	* 2,009 (-286 , 4,305)	150,902 (126,943 , 174,861)	60,740 (41,517 , 79,962)
\$15,000 under \$20,000	* 86 (-13 , 186)	* 641 (-97 , 1,379)	253,332 (222,171 , 284,492)	78,071 (64,477 , 91,664)
\$20,000 under \$25,000	* 999 (-950 , 2,948)	* 146,951 (-140,891 , 434,792)	299,792 (265,874 , 333,710)	99,400 (83,408 , 115,391)
\$25,000 under \$30,000	* 1,093 (-1,032 , 3,218)	* 4,434 (1,695 , 7,172)	352,407 (315,757 , 389,056)	193,078 (151,366 , 234,790)
\$30,000 under \$40,000	** 234 (73 , 395)	** 4,216 (1,578 , 6,854)	615,556 (567,171 , 663,941)	451,556 (385,084 , 518,028)
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	411,021 (371,658 , 450,384)	442,980 (377,865 , 508,096)
\$50,000 under \$75,000	4,872 (862 , 8,882)	30,083 (7,663 , 52,503)	551,034 (505,926 , 596,142)	1,202,911 (1,024,723 , 1,381,099)
\$75,000 under \$100,000	5,816 (1,689 , 9,942)	26,112 (8,160 , 44,064)	201,499 (174,493 , 228,504)	682,931 (545,329 , 820,532)
\$100,000 under \$200,000	31,382 (22,075 , 40,689)	159,352 (43,745 , 274,958)	163,670 (140,521 , 186,819)	950,153 (764,884 , 1,135,421)
\$200,000 under \$500,000	91,442 (82,015 , 100,869)	767,241 (579,519 , 954,963)	** 25,323 (20,178 , 30,468)	** 198,131 (149,304 , 246,958)
\$500,000 under \$1,000,000	30,022 (26,933 , 33,111)	551,576 (412,052 , 691,099)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 under \$1,500,000	22,774 (21,192 , 24,356)	379,082 (325,965 , 432,199)	758 (365 , 1,151)	8,812 (3,094 , 14,530)
\$1,500,000 under \$2,000,000	16,429 (15,740 , 17,118)	320,631 (297,862 , 343,400)	174 (104 , 244)	926 (469 , 1,384)
\$2,000,000 under \$5,000,000	23,521 (22,906 , 24,136)	608,909 (576,756 , 641,062)	188 (124 , 253)	1,379 (738 , 2,020)
\$5,000,000 under \$10,000,000	5,838 (5,672 , 6,004)	259,151 (247,355 , 270,946)	43 (26 , 60)	510 (257 , 764)
\$10,000,000 or more	3,847 (3,847 , 3,847)	608,732 (608,732 , 608,732)	14 (14 , 14)	67 (67 , 67)
Taxable returns, total	242,731 (227,307 , 258,156)	4,010,371 (3,614,736 , 4,406,007)	2,095,946 (2,008,315 , 2,183,577)	3,730,722 (3,426,459 , 4,034,985)
No adjusted gross income	2,969 (2,346 , 3,591)	142,540 (123,443 , 161,637)	** 0 (0 , 0)	** 0 (0 , 0)
\$1 under \$5,000	* 5 (0 , 10)	* 153 (114 , 191)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	* 1,012 (-950 , 2,973)	* 689 (-300 , 1,679)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	* 1,194 (-940 , 3,328)	* 2,008 (-287 , 4,304)	** 40,258 (27,885 , 52,630)	** 7,453 (3,561 , 11,344)
\$15,000 under \$20,000	** 1,082 (-869 , 3,034)	** 147,585 (-140,258 , 435,427)	142,566 (119,154 , 165,978)	35,235 (27,663 , 42,808)
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	176,865 (150,801 , 202,930)	49,806 (40,806 , 58,807)
\$25,000 under \$30,000	* 1,093 (-1,032 , -1,032)	* 4,434 (1,695 , 6,661)	221,754 (192,653 , 192,653)	123,681 (104,150 , 104,150)
\$30,000 under \$40,000	** 192 (52 , 332)	** 4,043 (1,425 , 6,661)	438,741 (397,840 , 479,641)	358,259 (294,420 , 422,099)
\$40,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	304,537 (270,525 , 338,549)	360,950 (298,541 , 423,360)
\$50,000 under \$75,000	4,858 (848 , 8,868)	29,942 (7,522 , 52,361)	415,563 (376,230 , 454,897)	1,046,614 (871,286 , 1,221,942)
\$75,000 under \$100,000	5,807 (1,680 , 9,933)	26,037 (8,085 , 43,989)	170,470 (145,592 , 195,347)	619,131 (485,448 , 752,813)
\$100,000 under \$200,000	31,189 (21,882 , 40,495)	158,868 (43,262 , 274,474)	158,750 (135,882 , 181,619)	920,194 (737,641 , 1,102,746)
\$200,000 under \$500,000	90,912 (81,489 , 100,335)	766,230 (578,508 , 953,952)	** 25,266 (20,121 , 30,411)	** 197,705 (148,878 , 246,532)
\$500,000 under \$1,000,000	30,016 (26,927 , 33,105)	551,549 (412,026 , 691,073)	** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 or more	72,403 (70,587 , 74,218)	2,176,294 (2,109,392 , 2,243,196)	1,177 (773 , 1,581)	11,694 (5,917 , 17,472)
Nontaxable returns, total	1,276 (966 , 1,586)	12,384 (11,217 , 13,551)	1,111,021 (1,046,758 , 1,175,284)	703,100 (626,042 , 780,157)

Footnotes at end of table.

Table 1.4CI. Confidence Intervals for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Income tax before credits	
	Number of returns (145)	Amount (146)
All returns, total	120,367,473 (120,083,843 , 120,651,103)	1,651,822,411 (1,647,989,896 , 1,655,654,925)
No adjusted gross income	44,122 (33,043 , 55,200)	173,736 (152,236 , 195,235)
\$1 under \$5,000	192,798 (165,727 , 219,870)	33,318 (20,854 , 45,783)
\$5,000 under \$10,000	272,210 (239,919 , 304,501)	79,543 (66,278 , 92,809)
\$10,000 under \$15,000	4,059,838 (3,937,980 , 4,181,696)	670,752 (638,657 , 702,847)
\$15,000 under \$20,000	7,154,952 (6,996,254 , 7,313,650)	3,302,227 (3,218,568 , 3,385,886)
\$20,000 under \$25,000	8,118,231 (7,950,160 , 8,286,303)	7,051,893 (6,723,010 , 7,380,775)
\$25,000 under \$30,000	8,661,415 (8,487,899 , 8,834,930)	10,814,095 (10,569,932 , 11,058,257)
\$30,000 under \$40,000	15,310,556 (15,087,779 , 15,533,332)	30,920,419 (30,433,910 , 31,406,928)
\$40,000 under \$50,000	11,903,990 (11,702,737 , 12,105,244)	36,636,416 (35,987,904 , 37,284,928)
\$50,000 under \$75,000	21,361,562 (21,150,295 , 21,572,829)	111,535,690 (110,338,487 , 112,732,893)
\$75,000 under \$100,000	13,633,000 (13,440,668 , 13,825,332)	115,362,793 (113,632,588 , 117,092,998)
\$100,000 under \$200,000	21,107,427 (20,978,016 , 21,236,839)	356,578,742 (353,929,890 , 359,227,594)
\$200,000 under \$500,000	6,900,600 (6,843,916 , 6,957,283)	340,582,525 (337,784,456 , 343,380,594)
\$500,000 under \$1,000,000	1,107,910 (1,091,180 , 1,124,639)	174,338,982 (171,734,594 , 176,943,370)
\$1,000,000 under \$1,500,000	241,601 (236,958 , 246,244)	76,078,397 (74,552,776 , 77,604,018)
\$1,500,000 under \$2,000,000	98,513 (96,989 , 100,037)	45,958,603 (45,234,483 , 46,682,724)
\$2,000,000 under \$5,000,000	141,897 (140,624 , 143,170)	116,286,200 (115,310,523 , 117,261,878)
\$5,000,000 under \$10,000,000	34,755 (34,374 , 35,136)	64,898,612 (64,207,063 , 65,590,160)
\$10,000,000 or more	22,096 (22,096 , 22,096)	160,519,466 (160,519,466 , 160,519,466)
Taxable returns, total	100,421,149 (100,111,600 , 100,730,697)	1,619,576,537 (1,615,681,908 , 1,623,471,167)
No adjusted gross income	3,130 (2,476 , 3,785)	147,041 (127,129 , 166,953)
\$1 under \$5,000	136,176 (113,376 , 158,976)	18,861 (7,653 , 30,068)
\$5,000 under \$10,000	177,974 (151,801 , 204,147)	43,115 (33,911 , 52,319)
\$10,000 under \$15,000	2,559,412 (2,461,794 , 2,657,029)	448,142 (424,477 , 471,807)
\$15,000 under \$20,000	4,978,342 (4,844,260 , 5,112,424)	2,606,863 (2,530,869 , 2,682,856)
\$20,000 under \$25,000	5,131,634 (4,995,548 , 5,267,720)	5,389,915 (5,067,078 , 5,712,752)
\$25,000 under \$30,000	5,365,983 (5,226,726 , 5,226,726)	7,889,829 (7,669,936 , 7,669,936)
\$30,000 under \$40,000	10,585,229 (10,394,764 , 10,775,694)	23,853,775 (23,398,716 , 24,308,834)
\$40,000 under \$50,000	9,693,866 (9,510,070 , 9,877,662)	31,442,557 (30,823,474 , 32,061,640)
\$50,000 under \$75,000	19,122,258 (18,915,179 , 19,329,338)	102,829,151 (101,628,817 , 104,029,485)
\$75,000 under \$100,000	13,149,633 (12,959,605 , 13,339,662)	112,282,224 (110,560,802 , 114,003,645)
\$100,000 under \$200,000	20,982,035 (20,852,108 , 21,111,962)	355,109,541 (352,452,350 , 357,766,732)
\$200,000 under \$500,000	6,889,966 (6,833,279 , 6,946,653)	340,043,479 (337,245,550 , 342,841,408)
\$500,000 under \$1,000,000	1,107,030 (1,090,300 , 1,123,759)	174,173,971 (171,569,584 , 176,778,359)
\$1,000,000 or more	538,482 (533,783 , 543,181)	463,298,075 (461,541,297 , 465,054,853)
Nontaxable returns, total	19,946,324 (19,696,130 , 20,196,518)	32,245,873 (31,627,591 , 32,864,156)

* 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.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Table 1.4C.V. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)
(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	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
													Number of returns	Amount
All returns, total	0.02	0.08	0.02	0.08	0.11	0.17	0.33	0.77	0.95	1.23	0.43	0.59		
No adjusted gross income	1.61	0.70	1.53	0.71	3.07	3.48	2.49	1.95	6.44	4.78	3.14	2.30		
\$1 under \$5,000	0.98	1.14	0.98	1.16	1.19	2.91	2.54	6.27	10.97	19.04	3.28	9.26		
\$5,000 under \$10,000	0.94	0.96	0.94	0.96	1.08	1.38	2.72	1.08	10.29	21.88	3.51	6.15		
\$10,000 under \$15,000	0.87	0.87	0.87	0.87	1.03	1.15	2.54	7.44	9.32	21.60	3.41	6.18		
\$15,000 under \$20,000	0.93	0.94	0.93	0.94	1.06	1.14	2.66	7.45	10.09	19.35	3.59	6.49		
\$20,000 under \$25,000	0.97	0.97	0.97	0.97	1.06	1.12	2.60	8.92	9.41	27.76	3.57	6.94		
\$25,000 under \$30,000	1.00	1.00	1.00	1.01	1.09	1.13	2.70	8.16	9.60	25.41	3.68	7.83		
\$30,000 under \$40,000	0.74	0.74	0.74	0.74	0.79	0.82	1.85	6.08	6.35	16.97	2.56	5.25		
\$40,000 under \$50,000	0.86	0.86	0.86	0.86	0.92	0.95	1.85	6.55	6.06	17.88	2.54	5.61		
\$50,000 under \$75,000	0.50	0.50	0.50	0.51	0.57	0.60	1.10	4.62	3.56	7.83	1.51	3.45		
\$75,000 under \$100,000	0.72	0.72	0.72	0.72	0.80	0.84	1.20	4.71	3.57	8.60	1.58	3.69		
\$100,000 under \$200,000	0.31	0.32	0.31	0.32	0.40	0.46	0.64	3.40	2.03	4.23	0.85	2.27		
\$200,000 under \$500,000	0.42	0.39	0.42	0.39	0.49	0.54	0.53	2.63	2.93	2.94	0.62	1.67		
\$500,000 under \$1,000,000	0.77	0.73	0.77	0.73	0.87	1.03	0.81	3.07	1.42	2.94	0.89	2.11		
\$1,000,000 under \$1,500,000	0.98	0.98	0.98	0.98	1.12	1.48	1.00	2.70	1.55	2.91	1.07	2.51		
\$1,500,000 under \$2,000,000	0.79	0.77	0.79	0.77	0.92	1.27	0.80	2.25	1.11	2.79	0.85	2.02		
\$2,000,000 under \$5,000,000	0.46	0.40	0.46	0.40	0.54	0.76	0.46	1.24	0.64	1.41	0.49	1.11		
\$5,000,000 under \$10,000,000	0.56	0.51	0.56	0.51	0.64	0.99	0.56	1.06	0.69	0.98	0.58	1.23		
\$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		
Taxable returns, total	0.16	0.10	0.16	0.10	0.20	0.19	0.36	0.80	0.98	1.26	0.45	0.60		
No adjusted gross income	10.65	1.06	10.65	1.05	15.78	10.13	11.52	1.07	13.94	6.21	10.47	3.33		
\$1 under \$5,000	8.54	9.09	8.54	9.09	13.04	14.79	12.88	23.49	* 57.69	* 91.82	13.51	18.55		
\$5,000 under \$10,000	7.50	7.64	7.50	7.66	9.12	10.03	12.13	22.99	* 40.82	* 68.17	11.78	16.68		
\$10,000 under \$15,000	1.95	1.95	1.95	1.96	2.12	2.26	5.88	16.07	26.71	65.52	8.27	16.88		
\$15,000 under \$20,000	1.37	1.38	1.37	1.38	1.52	1.58	3.92	11.99	16.30	42.59	5.66	11.01		
\$20,000 under \$25,000	1.35	1.36	1.35	1.36	1.47	1.53	3.69	13.79	13.35	48.80	4.95	10.79		
\$25,000 under \$30,000	1.32	1.33	1.32	1.33	1.45	1.49	3.32	9.57	13.13	45.11	4.60	9.24		
\$30,000 under \$40,000	0.92	0.92	0.92	0.92	1.00	1.03	2.11	7.08	7.32	15.42	2.90	5.86		
\$40,000 under \$50,000	0.97	0.97	0.97	0.97	1.05	1.08	2.01	7.22	6.71	20.99	2.74	6.09		
\$50,000 under \$75,000	0.55	0.55	0.55	0.56	0.63	0.66	1.16	4.81	3.71	8.87	1.57	3.57		
\$75,000 under \$100,000	0.74	0.74	0.74	0.74	0.82	0.86	1.22	4.83	3.65	9.29	1.62	3.73		
\$100,000 under \$200,000	0.32	0.33	0.32	0.33	0.40	0.46	0.64	3.32	2.05	4.41	0.86	2.31		
\$200,000 under \$500,000	0.42	0.39	0.42	0.39	0.49	0.54	0.53	2.65	2.95	2.94	0.62	1.67		
\$500,000 under \$1,000,000	0.77	0.73	0.77	0.73	0.87	1.03	0.81	3.09	1.42	2.94	0.89	2.11		
\$1,000,000 or more	0.45	0.18	0.45	0.18	0.53	0.45	0.45	0.41	0.63	0.70	0.48	0.43		
Nontaxable returns, total	0.30	0.66	0.30	0.66	0.38	0.60	1.01	2.94	3.42	5.13	1.36	2.72		

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 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Table with columns for Size of adjusted gross income, Qualified dividends [1], State income tax refunds, Alimony received, Business or profession (Net income, Net loss), and Capital gain distributions reported on Form 1040. Rows include categories like All returns, total; No adjusted gross income; \$1 under \$5,000; \$5,000 under \$10,000; \$10,000 under \$15,000; \$15,000 under \$20,000; \$20,000 under \$25,000; \$25,000 under \$30,000; \$30,000 under \$40,000; \$40,000 under \$50,000; \$50,000 under \$75,000; \$75,000 under \$100,000; \$100,000 under \$200,000; \$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; Taxable returns, total; No adjusted gross income; \$1 under \$5,000; \$5,000 under \$10,000; \$10,000 under \$15,000; \$15,000 under \$20,000; \$20,000 under \$25,000; \$25,000 under \$30,000; \$30,000 under \$40,000; \$40,000 under \$50,000; \$50,000 under \$75,000; \$75,000 under \$100,000; \$100,000 under \$200,000; \$200,000 under \$500,000; \$500,000 under \$1,000,000; \$1,000,000 or more; Nontaxable returns, total.

Footnotes at end of table.

Table 1.4C.V. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—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						Sales of property other than capital assets						Individual Retirement Arrangements (IRA), pensions and annuities					
	Taxable net gain		Taxable net loss		Net gain		Net loss		Net gain		Net loss		Total [1]		Taxable			
	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)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)		
All returns, total	0.66	0.37	0.91	0.99	2.11	1.19	2.36	2.72	0.41	0.70	0.43	0.60	0.43	0.70	0.43	0.60		
No adjusted gross income	4.60	1.79	3.35	3.47	6.63	3.80	6.15	4.81	3.93	6.62	4.17	4.99	3.93	6.62	4.17	4.99		
\$1 under \$5,000	6.21	14.17	5.38	5.92	21.52	36.45	22.83	33.91	3.16	10.00	3.28	4.95	3.16	10.00	3.28	4.95		
\$5,000 under \$10,000	6.03	10.40	5.91	6.41	26.58	37.44	22.91	30.66	2.64	4.92	2.68	3.21	2.64	4.92	2.68	3.21		
\$10,000 under \$15,000	5.91	8.56	6.47	6.47	21.98	25.34	17.72	31.89	2.29	4.62	2.32	2.70	2.29	4.62	2.32	2.70		
\$15,000 under \$20,000	5.95	11.76	6.35	7.04	22.80	34.17	18.70	31.08	2.38	3.61	2.42	2.82	2.38	3.61	2.42	2.82		
\$20,000 under \$25,000	5.62	8.34	6.64	7.49	17.52	29.07	19.66	32.91	2.43	4.06	2.47	2.90	2.43	4.06	2.47	2.90		
\$25,000 under \$30,000	6.16	9.63	6.63	7.41	19.98	24.84	19.61	37.43	2.52	4.79	2.58	3.08	2.52	4.79	2.58	3.08		
\$30,000 under \$40,000	4.13	6.93	4.85	5.46	14.43	15.04	14.84	30.67	1.85	2.76	1.90	2.30	1.85	2.76	1.90	2.30		
\$40,000 under \$50,000	4.00	6.87	4.89	5.46	13.87	16.21	15.89	21.33	1.90	2.81	1.95	2.37	1.90	2.81	1.95	2.37		
\$50,000 under \$75,000	2.38	4.25	2.97	3.34	8.40	11.03	9.56	16.36	1.19	1.79	1.24	1.55	1.19	1.79	1.24	1.55		
\$75,000 under \$100,000	2.42	4.13	3.19	3.60	9.75	13.73	9.49	15.61	1.37	2.00	1.41	1.78	1.37	2.00	1.41	1.78		
\$100,000 under \$200,000	1.35	2.44	2.02	2.25	5.02	6.49	5.78	9.55	0.88	1.57	0.93	1.28	0.88	1.57	0.93	1.28		
\$200,000 under \$500,000	0.88	1.56	1.44	1.58	3.12	5.83	3.54	7.11	0.90	1.48	0.98	1.46	0.90	1.48	0.98	1.46		
\$500,000 under \$1,000,000	1.13	1.81	1.97	2.08	3.13	6.22	3.41	6.07	1.45	2.93	1.66	3.09	1.45	2.93	1.66	3.09		
\$1,000,000 under \$1,500,000	1.31	2.10	2.37	2.45	3.13	8.63	3.36	7.79	2.06	3.89	2.06	4.53	2.06	3.89	2.06	4.53		
\$1,500,000 under \$2,000,000	1.02	1.57	1.86	1.90	2.15	5.77	2.38	5.63	1.48	4.99	1.68	3.96	1.48	4.99	1.68	3.96		
\$2,000,000 under \$5,000,000	0.58	0.81	1.17	1.20	1.20	3.00	1.40	3.87	0.89	2.22	1.02	2.97	0.89	2.22	1.02	2.97		
\$5,000,000 under \$10,000,000	0.66	0.81	1.41	1.43	1.14	2.24	1.47	2.61	1.01	2.90	1.15	4.20	1.01	2.90	1.15	4.20		
\$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		
Taxable returns, total	0.69	0.38	1.04	1.14	2.30	1.25	2.64	3.06	0.46	0.74	0.48	0.64	0.46	0.74	0.48	0.64		
No adjusted gross income	13.16	1.58	12.44	12.99	** 57.69	** 3.08	** 64.55	** 1.71	19.55	6.93	20.38	10.50	19.55	6.93	20.38	10.50		
\$1 under \$5,000	17.80	20.62	34.68	39.38	**	**	**	**	24.24	31.55	24.24	28.09	24.24	31.55	24.24	28.09		
\$5,000 under \$10,000	16.63	19.86	41.71	60.28	**	**	**	0.00	19.59	54.65	19.59	24.03	19.59	54.65	19.59	24.03		
\$10,000 under \$15,000	14.64	21.51	15.09	19.00	* 70.61	* 73.71	* 40.80	* 85.23	5.38	6.86	5.42	6.23	5.38	6.86	5.42	6.23		
\$15,000 under \$20,000	9.55	16.48	9.94	11.29	* 53.12	* 55.36	* 36.64	* 59.41	3.23	4.86	3.29	3.69	3.23	4.86	3.29	3.69		
\$20,000 under \$25,000	8.72	13.72	9.51	11.19	31.80	62.59	33.16	70.94	3.35	5.93	3.41	3.93	3.35	5.93	3.41	3.93		
\$25,000 under \$30,000	8.29	12.92	8.45	9.68	31.16	40.28	37.56	61.87	3.01	5.57	3.06	3.54	3.01	5.57	3.06	3.54		
\$30,000 under \$40,000	4.95	8.51	5.52	6.30	23.45	26.54	19.87	42.21	2.03	2.94	2.08	2.43	2.03	2.94	2.08	2.43		
\$40,000 under \$50,000	4.56	7.20	5.37	6.09	18.06	22.00	20.08	26.63	2.01	2.73	2.06	2.46	2.01	2.73	2.06	2.46		
\$50,000 under \$75,000	2.52	4.47	3.13	3.51	9.75	14.24	10.76	19.45	1.23	1.82	1.27	1.58	1.23	1.82	1.27	1.58		
\$75,000 under \$100,000	2.49	4.36	3.25	3.69	10.46	15.34	10.11	17.77	1.38	2.02	1.43	1.79	1.38	2.02	1.43	1.79		
\$100,000 under \$200,000	1.36	2.50	2.03	2.27	5.14	6.71	5.85	9.99	0.88	1.57	0.93	1.29	0.88	1.57	0.93	1.29		
\$200,000 under \$500,000	0.89	1.57	1.45	1.58	3.13	5.88	3.56	7.26	0.90	1.48	0.98	1.46	0.90	1.48	0.98	1.46		
\$500,000 under \$1,000,000	1.13	1.81	1.97	2.08	3.13	6.24	3.41	6.17	1.45	2.93	1.66	3.09	1.45	2.93	1.66	3.09		
\$1,000,000 or more	0.58	0.25	1.17	1.20	1.15	1.17	1.39	1.64	0.88	1.38	1.01	2.09	0.88	1.38	1.01	2.09		
Nontaxable returns, total	2.15	2.48	2.04	2.15	5.12	4.22	5.17	4.59	1.10	2.26	1.14	1.60	1.10	2.26	1.14	1.60		

Footnotes at end of table.

Table 1.4C.V. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Rent			Royalty			Farm rental					
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss			
	Number of returns (37)	Amount (38)		Number of returns (41)	Amount (42)		Number of returns (43)	Amount (44)		Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	1.19	1.40	1.18	1.30	1.92	2.67	8.64	9.42	4.81	8.47	9.24	16.21
No adjusted gross income	5.47	5.11	4.30	3.11	8.91	8.85	39.72	18.83	22.95	23.21	30.75	54.09
\$1 under \$5,000	9.69	13.29	12.50	18.69	14.50	26.22	* 77.96	* 97.41	35.80	44.89	* 49.98	* 56.56
\$5,000 under \$10,000	7.38	10.42	10.02	12.04	12.47	24.67	* 70.84	* 78.67	* 37.77	* 42.52	* 64.59	* 61.89
\$10,000 under \$15,000	7.06	8.59	9.27	13.15	13.84	28.84	** 56.17	** 63.69	26.79	36.21	* 55.83	* 69.64
\$15,000 under \$20,000	7.64	9.68	9.79	12.74	15.77	42.81	**	**	31.69	38.14	* 49.98	* 61.46
\$20,000 under \$25,000	7.79	10.70	8.69	11.31	14.16	32.70	**	**	25.08	35.86	* 49.85	* 54.73
\$25,000 under \$30,000	8.41	10.63	8.26	11.17	15.59	30.92	**	**	26.99	40.65	* 77.73	* 73.87
\$30,000 under \$40,000	6.21	8.90	5.88	7.88	10.84	24.43	* 69.33	* 95.74	27.57	36.19	37.19	61.92
\$40,000 under \$50,000	6.09	9.08	6.44	4.40	10.29	41.69	36.43	68.42	23.81	32.01	* 35.35	* 43.03
\$50,000 under \$75,000	3.74	5.75	3.73	5.44	6.46	14.89	25.15	47.52	13.09	20.57	25.64	41.33
\$75,000 under \$100,000	4.04	6.23	3.93	5.71	7.05	20.98	30.81	44.64	15.29	22.22	30.48	36.44
\$100,000 under \$200,000	2.43	3.66	2.39	3.23	4.24	10.69	18.08	38.85	9.11	17.57	18.69	39.79
\$200,000 under \$500,000	1.78	3.09	1.74	2.58	3.02	7.83	12.95	20.74	8.28	20.28	** 14.34	** 24.66
\$500,000 under \$1,000,000	2.34	3.90	2.41	3.23	3.02	8.80	13.80	33.94	** 8.30	** 15.14	**	**
\$1,000,000 under \$1,500,000	2.67	3.99	2.80	3.94	2.95	8.58	12.47	29.97	**	**	**	**
\$1,500,000 under \$2,000,000	2.05	3.98	2.16	3.87	2.05	7.47	7.78	35.98	**	**	**	**
\$2,000,000 under \$5,000,000	1.27	2.28	1.37	2.46	1.08	4.30	4.51	16.59	**	**	**	**
\$5,000,000 under \$10,000,000	1.42	2.35	1.48	1.71	1.03	3.49	3.85	5.07	**	**	**	**
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	**	**
Taxable returns, total	1.31	1.52	1.30	1.56	2.06	2.76	9.05	10.25	5.24	9.10	10.60	17.94
No adjusted gross income	11.60	5.59	21.82	4.00	15.89	4.80	** 76.55	** 17.27	* 26.48	* 37.20	** 93.89	** 94.40
\$1 under \$5,000	0.00	0.00	** 99.55	** 92.08	** 51.61	** 60.61	0.00	0.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	* 99.23	* 80.02	**	**	**	**	**	**	0.00	0.00	0.00	0.00
\$10,000 under \$15,000	18.54	21.00	30.65	39.91	30.80	50.75	0.00	0.00	* 57.71	* 59.14	**	**
\$15,000 under \$20,000	12.72	16.13	17.31	22.90	27.69	74.04	**	**	* 48.82	* 57.65	0.00	0.00
\$20,000 under \$25,000	12.54	15.65	14.09	17.63	21.30	40.49	0.00	0.00	* 34.21	* 44.30	** 68.86	** 69.14
\$25,000 under \$30,000	11.00	13.69	10.97	15.88	18.81	38.08	** 70.45	** 96.46	* 35.77	* 51.92	**	**
\$30,000 under \$40,000	7.33	10.50	7.29	10.18	11.84	28.00	**	**	28.85	38.35	* 40.34	* 64.79
\$40,000 under \$50,000	6.80	10.20	7.70	10.94	11.64	48.71	36.92	68.71	25.74	35.06	* 40.82	* 51.79
\$50,000 under \$75,000	3.99	6.19	4.11	6.05	6.73	15.41	25.18	47.57	13.42	21.23	26.05	43.47
\$75,000 under \$100,000	4.17	6.44	4.06	5.98	7.22	21.35	30.97	44.81	15.70	22.86	30.67	37.04
\$100,000 under \$200,000	2.45	3.72	2.41	3.29	4.28	10.79	18.34	39.40	9.16	17.65	18.69	39.82
\$200,000 under \$500,000	1.79	3.10	1.74	2.59	3.02	7.85	12.99	20.78	8.29	20.30	** 14.35	** 24.68
\$500,000 under \$1,000,000	2.34	3.90	2.41	3.24	3.02	8.80	13.81	33.97	** 8.30	** 15.19	**	**
\$1,000,000 or more	1.25	1.43	1.36	1.48	1.04	1.99	3.83	6.58	**	**	10.79	14.96
Nontaxable returns, total	2.83	3.43	2.79	2.36	5.11	8.02	29.18	23.53	12.09	14.67	18.87	37.05

Footnotes at end of table.

Table 1.4C.V. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (Coefficients of variation for numbers of returns and amounts are percentages)

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 (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)	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)		
All returns, total	1.04	1.28	1.38	1.62	0.98	0.53	1.51	0.84	3.25	2.36	10.43	2.87	5.04	4.62	4.31	4.30		
No adjusted gross income	8.04	11.88	12.81	19.92	13.18	22.92	13.18	19.77	16.03	19.77	30.48	7.10	\$1 under \$5,000	8.04	11.88	12.81	19.92	
\$5,000 under \$10,000	6.30	8.14	9.60	15.55	8.83	12.33	11.41	17.06	19.36	24.78	64.22	84.95	\$10,000 under \$15,000	6.30	8.14	9.60	15.55	
\$15,000 under \$20,000	6.76	10.00	8.84	11.58	8.63	11.84	12.34	19.78	25.05	35.46	99.45	46.70	\$20,000 under \$25,000	6.76	10.00	8.84	11.58	
\$25,000 under \$30,000	5.43	8.36	5.86	7.65	6.48	8.53	11.76	20.48	32.88	41.65	98.77	69.55	\$30,000 under \$40,000	5.43	8.36	5.86	7.65	
\$40,000 under \$50,000	3.25	5.31	3.71	5.10	3.89	5.29	8.47	13.87	19.32	28.68	62.39	69.88	\$50,000 under \$75,000	3.25	5.31	3.71	5.10	
\$75,000 under \$100,000	2.15	3.61	2.81	3.93	3.00	4.47	7.06	11.11	11.11	17.74	48.64	35.32	\$100,000 under \$200,000	2.15	3.61	2.81	3.93	
\$200,000 under \$500,000	1.98	3.92	2.84	4.22	1.25	1.62	2.31	3.14	4.32	7.97	27.63	29.33	\$500,000 under \$1,000,000	1.98	3.92	2.84	4.22	
\$1,000,000 under \$1,500,000	1.56	4.14	2.70	4.93	1.09	1.38	2.10	2.46	3.66	7.32	7.95	11.60	\$1,500,000 under \$2,000,000	1.56	4.14	2.70	4.93	
\$2,000,000 under \$5,000,000	0.92	2.25	1.68	2.09	0.77	0.95	1.16	1.24	2.03	3.75	3.92	6.04	\$5,000,000 under \$10,000,000	0.92	2.25	1.68	2.09	
\$10,000,000 or more	1.14	1.37	1.59	1.88	1.03	0.54	1.76	0.85	3.40	2.41	11.31	2.64	Taxable returns, total	1.14	1.37	1.59	1.88	
No adjusted gross income	57.71	60.63	70.53	62.83	35.35	41.07	59.98	52.73	44.70	67.77	10.40	4.12	\$1 under \$5,000	57.71	60.63	70.53	62.83	
\$5,000 under \$10,000	15.92	19.55	31.86	38.86	19.81	23.18	31.58	52.22	0.00	0.00	0.00	0.00	\$10,000 under \$15,000	15.92	19.55	31.86	38.86	
\$15,000 under \$20,000	10.54	14.01	14.50	18.89	13.82	18.28	21.00	29.66	35.35	50.29	0.00	0.00	\$20,000 under \$25,000	10.54	14.01	14.50	18.89	
\$25,000 under \$30,000	6.29	9.74	7.25	9.76	8.23	11.17	11.95	24.68	14.78	20.48	70.57	94.38	\$30,000 under \$40,000	6.29	9.74	7.25	9.76	
\$40,000 under \$50,000	3.44	5.67	4.09	5.72	4.34	6.02	5.94	9.62	14.52	24.61	56.89	59.81	\$50,000 under \$75,000	3.44	5.67	4.09	5.72	
\$75,000 under \$100,000	3.65	6.14	4.07	5.98	4.20	6.07	6.02	9.78	12.37	18.10	52.36	56.02	\$100,000 under \$200,000	3.65	6.14	4.07	5.98	
\$200,000 under \$500,000	1.61	3.10	2.85	4.25	1.25	1.63	2.32	3.28	7.12	11.22	28.33	35.17	\$500,000 under \$1,000,000	1.61	3.10	2.85	4.25	
\$1,000,000 or more	0.87	1.26	1.61	1.80	0.66	0.42	1.13	0.35	4.96	8.42	14.71	16.89	Nontaxable returns, total	0.87	1.26	1.61	1.80	
	2.53	3.21	2.82	3.22	3.17	3.78	2.98	1.71	10.68	11.00	24.46	7.73	Footnotes at end of table.	2.53	3.21	2.82	3.22	

Table 1.4CV. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Farm				Social security benefits				Foreign-earned income exclusion			
	Net income		Net loss		Unemployment compensation		Total [1]		Taxable		Number of returns	
	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)
All returns, total	3.43	3.72	1.62	2.09	1.44	1.87	0.49	0.57	0.67	0.67	4.04	4.32
No adjusted gross income	** 11.95	** 8.73	** 4.94	** 3.82	20.36	23.07	2.85	3.12	68.21	29.98	8.27	9.26
\$1 under \$5,000	**	**	**	**	14.43	18.48	2.26	2.53	28.37	30.35	9.49	10.72
\$5,000 under \$10,000	18.50	28.18	17.39	28.66	8.24	10.62	2.27	2.53	15.50	18.68	19.76	21.89
\$10,000 under \$15,000	** 16.65	** 21.31	** 10.90	** 15.89	5.86	7.48	2.11	2.33	6.77	13.85	21.57	24.62
\$15,000 under \$20,000	**	**	**	**	5.14	6.56	2.34	2.58	3.32	5.63	25.98	28.69
\$20,000 under \$25,000	23.02	26.09	14.49	21.57	5.43	6.99	2.46	2.73	2.72	3.52	25.84	27.17
\$25,000 under \$30,000	25.43	30.29	14.89	17.44	5.53	7.10	2.74	3.03	2.80	3.19	26.52	27.61
\$30,000 under \$40,000	16.36	19.07	9.98	12.59	4.39	5.82	2.09	2.32	2.09	2.30	21.09	22.58
\$40,000 under \$50,000	15.71	20.30	11.26	13.81	5.11	6.47	2.25	2.53	2.25	2.39	22.77	24.50
\$50,000 under \$75,000	9.87	12.08	5.59	8.33	3.59	4.71	1.42	1.42	1.42	1.42	20.71	20.60
\$75,000 under \$100,000	12.22	15.56	7.04	8.94	4.39	5.66	1.66	1.85	1.66	1.82	21.68	21.78
\$100,000 under \$200,000	7.43	7.96	4.43	5.71	3.77	4.43	1.24	1.39	1.24	1.39	11.75	10.57
\$200,000 under \$500,000	7.05	8.29	4.78	6.02	4.81	5.92	1.31	1.44	1.31	1.44	9.37	9.79
\$500,000 under \$1,000,000	10.11	14.77	6.42	6.88	9.45	11.33	2.12	2.32	2.12	2.32	10.22	10.45
\$1,000,000 under \$1,500,000	12.48	14.90	7.14	7.56	13.46	16.58	2.49	2.73	2.49	2.73	11.73	12.49
\$1,500,000 under \$2,000,000	9.23	18.95	5.36	7.48	11.93	13.46	1.97	2.11	1.97	2.11	9.26	9.35
\$2,000,000 under \$5,000,000	5.77	10.56	3.24	3.61	10.10	12.41	1.20	1.31	1.20	1.31	5.72	6.05
\$5,000,000 under \$10,000,000	6.52	4.27	3.36	2.23	13.80	17.77	1.30	1.39	1.30	1.40	6.83	7.23
\$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
Taxable returns, total	4.32	4.25	2.25	2.73	1.74	2.25	0.59	0.65	0.60	0.69	6.83	6.68
No adjusted gross income	** 56.63	** 24.19	** 44.13	** 38.79	**	**	17.27	19.11	* 30.38	* 33.80	* 79.51	* 74.29
\$1 under \$5,000	0.00	0.00	0.00	0.00	**	**	24.98	26.25	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	0.00	0.00	**	**	**	**	22.23	24.00	* 55.89	* 57.69	0.00	0.00
\$10,000 under \$15,000	**	**	**	**	** 12.30	** 16.90	5.34	5.67	13.25	29.22	* 49.99	* 54.99
\$15,000 under \$20,000	* 77.71	* 70.99	* 38.25	* 49.18	8.02	10.64	3.30	3.50	4.37	8.23	* 45.84	* 55.60
\$20,000 under \$25,000	35.47	51.30	25.83	33.72	8.69	11.29	3.57	3.83	3.70	4.80	* 43.03	* 42.67
\$25,000 under \$30,000	* 41.06	* 50.57	21.15	24.31	7.33	9.30	3.25	3.59	3.30	3.76	* 44.61	* 48.54
\$30,000 under \$40,000	23.17	30.40	12.39	17.57	5.60	7.40	2.26	2.50	2.26	2.47	26.03	29.11
\$40,000 under \$50,000	21.51	29.46	12.88	16.92	5.97	7.62	2.35	2.64	2.35	2.50	27.14	30.11
\$50,000 under \$75,000	11.31	14.77	6.29	9.40	3.95	5.12	1.44	1.63	1.44	1.55	23.13	23.38
\$75,000 under \$100,000	13.20	17.11	7.37	9.64	4.78	5.82	1.68	1.86	1.68	1.84	26.22	26.72
\$100,000 under \$200,000	7.60	7.64	4.49	4.76	3.78	4.49	1.25	1.40	1.25	1.40	13.50	12.56
\$200,000 under \$500,000	7.07	8.32	4.80	6.06	4.82	5.92	1.31	1.44	1.31	1.44	9.99	10.54
\$500,000 under \$1,000,000	10.12	14.81	6.42	6.88	9.46	11.33	2.12	2.33	2.12	2.33	10.56	10.83
\$1,000,000 or more	5.67	6.50	3.16	2.21	8.65	10.33	1.19	1.28	1.19	1.28	5.94	6.13
Nontaxable returns, total	6.43	8.32	3.72	3.70	2.60	3.40	0.98	1.10	2.07	3.13	5.04	5.65

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 2018 (Filing Year 2019)—Continued
 (Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Other income						Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions	
	Net income		Net loss		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 (73)	Amount (74)	Number of returns (75)	Amount (76)										
All returns, total	1.15	1.96	4.85	5.46	2.19	0.76	2.10	2.92	3.82	6.27	5.60	9.51		
No adjusted gross income	6.79	6.57	15.41	10.23	2.40	0.78	14.94	17.21	13.99	7.33	48.06	45.76		
\$1 under \$5,000	5.76	22.43	24.53	36.62	10.37	19.75	14.02	16.24	31.87	42.87	** 57.71	** 96.15		
\$5,000 under \$10,000	6.61	10.21	37.30	43.22	12.40	19.07	12.58	15.52	27.96	34.30	**	**		
\$10,000 under \$15,000	6.45	12.47	35.73	44.54	12.52	20.57	11.52	15.34	21.72	28.18	* 59.44	* 72.56		
\$15,000 under \$20,000	6.39	13.35	32.75	54.13	17.08	23.53	10.53	15.30	27.62	38.52	* 42.54	* 68.79		
\$20,000 under \$25,000	6.68	17.93	29.13	31.25	17.67	33.04	10.06	15.00	25.45	33.50	* 44.70	* 64.76		
\$25,000 under \$30,000	6.47	13.88	23.99	54.80	16.85	23.45	10.83	16.01	25.10	47.41	26.72	47.36		
\$30,000 under \$40,000	4.89	10.34	20.44	31.63	16.58	21.90	8.02	14.85	15.54	26.64	17.80	29.33		
\$40,000 under \$50,000	5.46	11.90	17.68	23.64	17.93	20.59	8.97	15.51	13.96	19.49	20.40	55.48		
\$50,000 under \$75,000	3.62	8.91	15.79	25.64	14.56	17.96	5.54	9.86	10.86	14.66	** 9.91	** 14.34		
\$75,000 under \$100,000	3.71	9.01	16.24	27.35	15.65	16.94	5.93	12.97	13.21	31.34	**	**		
\$100,000 under \$200,000	2.53	6.49	11.76	15.72	11.32	12.61	4.55	9.94	8.64	23.37	11.01	17.16		
\$200,000 under \$500,000	2.06	6.15	8.98	19.58	9.97	7.69	4.43	8.00	7.36	16.47	12.43	20.91		
\$500,000 under \$1,000,000	2.38	7.99	9.07	14.90	9.75	7.49	6.20	11.36	6.42	17.06	18.40	29.39		
\$1,000,000 under \$1,500,000	2.47	8.40	9.30	18.28	9.53	6.42	7.33	12.30	5.68	19.87	21.05	33.88		
\$1,500,000 under \$2,000,000	1.84	5.92	7.29	51.48	7.65	6.75	5.44	8.81	3.89	20.02	16.59	37.91		
\$2,000,000 under \$5,000,000	0.99	3.48	4.18	17.36	4.11	3.30	3.32	5.96	1.81	9.19	12.24	15.20		
\$5,000,000 under \$10,000,000	0.99	3.83	4.12	7.24	3.60	1.56	3.72	6.96	1.56	4.22	17.84	24.41		
\$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		
Taxable returns, total	1.29	2.15	5.70	7.23	5.80	1.43	2.35	3.05	4.22	7.32	6.10	10.34		
No adjusted gross income	** 14.15	** 6.26	** 92.58	** 69.01	10.81	1.18	18.72	37.08	** 69.47	** 5.23	**	**		
\$1 under \$5,000	14.61	15.96	0.00	0.00	** 55.47	** 61.24	** 57.71	** 58.80	**	**	0.00	0.00		
\$5,000 under \$10,000	15.42	21.74	0.00	0.00	**	**	**	**	0.00	0.00	0.00	0.00		
\$10,000 under \$15,000	**	**	**	**	**	**	**	**	0.00	0.00	** 59.39	** 77.36		
\$15,000 under \$20,000	10.10	21.97	* 42.52	* 66.87	38.31	50.11	15.50	23.90	* 40.53	* 56.54	**	**		
\$20,000 under \$25,000	9.64	19.79	* 43.11	* 52.56	35.25	52.05	15.04	19.44	* 40.82	* 56.49	**	**		
\$25,000 under \$30,000	8.18	16.90	28.96	71.28	23.61	31.75	13.28	18.75	* 37.77	* 67.30	30.14	51.90		
\$30,000 under \$40,000	5.84	12.77	25.50	38.99	22.36	35.40	9.63	16.23	18.19	31.94	23.23	34.27		
\$40,000 under \$50,000	6.12	14.07	21.93	30.83	22.63	25.53	9.98	18.07	15.78	22.49	25.81	72.78		
\$50,000 under \$75,000	3.82	9.47	16.81	27.09	17.46	22.49	5.69	17.10	11.83	16.15	** 10.44	** 15.00		
\$75,000 under \$100,000	3.81	9.20	17.41	29.66	17.72	21.06	6.08	13.51	13.58	20.14	**	**		
\$100,000 under \$200,000	2.55	6.56	11.99	16.16	11.97	14.00	4.57	9.25	8.78	24.13	11.01	17.16		
\$200,000 under \$500,000	2.06	6.23	9.13	20.45	10.18	8.09	4.46	8.11	7.39	17.15	12.43	20.92		
\$500,000 under \$1,000,000	2.38	8.03	9.14	15.15	9.85	7.57	6.24	11.76	6.42	17.06	18.40	29.39		
\$1,000,000 or more	0.98	1.70	4.13	9.00	3.83	1.28	3.35	3.17	1.64	3.75	12.09	21.44		
Nontaxable returns, total	2.61	4.80	9.19	8.33	2.36	0.87	4.73	10.02	8.97	11.96	14.07	23.77		

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 2018 (Filing Year 2019)—Continued
(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Repatriciated deferred (section 965) income as shareholders of certain foreign corporations			Limitation on business losses			Global intangible low tax income			Total			Statutory adjustments			Certain business expenses of reservists, performing artists, etc.		
	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 (95)	Amount (96)	
All returns, total	8.79	3.16	0.90	5.27	18.36	9.72	0.36	0.72	1.61	1.68	5.60	8.64	1.61	5.60	1.68	5.60	8.64	
No adjusted gross income	17.31	10.44	1.39	4.40	58.25	13.71	3.56	5.61	29.99	30.55	44.93	52.56	29.99	30.55	44.93	52.56		
\$1 under \$5,000	** 64.88	** 67.93	14.91	32.14	** 52.50	** 79.70	2.78	8.35	34.74	37.98	**	**	34.74	37.98	**	**		
\$5,000 under \$10,000	**	**	* 53.54	* 43.97	**	**	2.33	5.97	26.81	27.58	* 35.77	* 47.53	26.81	27.58	* 35.77	* 47.53		
\$10,000 under \$15,000	0.00	0.00	* 71.80	* 52.07	**	**	1.69	3.91	16.35	16.86	30.14	36.92	16.35	16.86	30.14	36.92		
\$15,000 under \$20,000	**	**	* 95.04	* 89.20	**	**	2.08	4.76	12.33	12.50	27.72	36.88	12.33	12.50	27.72	36.88		
\$20,000 under \$25,000	**	**	* 40.96	* 40.96	**	**	2.35	4.87	12.25	12.54	22.35	30.39	12.25	12.54	22.35	30.39		
\$25,000 under \$30,000	0.00	0.00	* 42.14	* 58.74	* 99.77	* 98.90	2.40	4.53	11.23	11.43	24.79	35.34	11.23	11.43	24.79	35.34		
\$30,000 under \$40,000	* 70.68	* 76.54	34.33	41.17	* 45.49	* 3.50	1.71	3.71	6.67	6.85	18.50	27.81	6.67	6.85	18.50	27.81		
\$40,000 under \$50,000	* 40.61	* 0.43	29.13	66.03	* 70.54	* 42.03	1.81	3.26	5.97	6.08	17.57	27.76	5.97	6.08	17.57	27.76		
\$50,000 under \$75,000	* 43.37	* 0.18	28.36	78.62	** 46.23	** 75.73	1.19	2.50	3.97	4.28	12.48	18.92	3.97	4.28	12.48	18.92		
\$75,000 under \$100,000	98.51	90.91	31.75	20.01	**	**	1.52	3.04	4.25	4.47	15.87	29.95	4.25	4.47	15.87	29.95		
\$100,000 under \$200,000	56.16	55.42	13.11	28.48	63.33	85.03	0.95	1.88	2.70	2.87	13.17	18.87	2.70	2.87	13.17	18.87		
\$200,000 under \$500,000	22.81	56.04	6.16	12.24	34.58	45.13	0.97	1.66	3.62	3.80	15.30	23.49	3.62	3.80	15.30	23.49		
\$500,000 under \$1,000,000	11.59	31.69	5.08	10.58	22.50	30.34	1.30	2.07	** 7.79	** 7.88	* 42.45	* 51.70	** 7.79	** 7.88	* 42.45	* 51.70		
\$1,000,000 under \$1,500,000	9.08	22.42	5.43	7.83	18.57	44.17	1.50	2.52	**	**	** 81.85	** 96.65	**	**	** 81.85	** 96.65		
\$1,500,000 under \$2,000,000	5.73	29.76	2.56	9.40	13.35	67.78	1.15	2.19	**	**	**	**	**	**	**	**		
\$2,000,000 under \$5,000,000	2.88	10.32	2.13	3.83	6.65	23.82	0.69	1.37	**	**	** 51.01	** 84.92	**	**	** 51.01	** 84.92		
\$5,000,000 under \$10,000,000	2.29	8.50	0.66	2.87	5.54	18.05	0.78	1.53	**	**	**	**	**	**	**	**		
\$10,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	**	**	**	**	**	**		
Taxable returns, total	8.03	3.50	0.83	4.89	20.09	9.98	0.49	0.78	1.70	1.78	6.29	8.95	1.70	1.78	6.29	8.95		
No adjusted gross income	63.43	5.56	1.16	6.19	37.81	27.33	18.04	13.04	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	36.43	37.95	**	**	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	27.69	78.60	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	5.62	12.80	** 30.13	** 30.63	* 40.81	* 49.06	** 30.13	** 30.63	* 40.81	* 49.06		
\$15,000 under \$20,000	** 70.46	** 76.59	0.00	0.00	** 44.64	** 94.91	3.79	6.97	16.43	16.77	* 37.78	* 44.96	16.43	16.77	* 37.78	* 44.96		
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	**	**	3.44	7.98	**	**	25.81	32.26	17.01	17.26	25.81	32.26		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	**	**	3.15	5.91	**	**	26.47	37.68	14.69	14.97	26.47	37.68		
\$30,000 under \$40,000	**	**	**	**	**	**	2.13	3.89	8.25	8.53	22.24	28.33	8.25	8.53	22.24	28.33		
\$40,000 under \$50,000	0.00	0.00	** 53.99	** 82.70	**	**	2.05	3.66	6.54	6.65	21.52	33.57	6.54	6.65	21.52	33.57		
\$50,000 under \$75,000	0.00	0.00	* 56.43	* 75.45	** 49.92	** 95.59	1.30	2.71	4.26	4.36	13.59	19.06	4.26	4.36	13.59	19.06		
\$75,000 under \$100,000	* 99.75	* 99.85	* 43.67	* 41.00	**	**	1.58	3.18	**	**	16.97	22.67	4.38	4.60	16.97	22.67		
\$100,000 under \$200,000	* 76.74	* 86.85	20.92	37.75	* 94.38	* 70.02	0.96	1.90	2.71	2.88	13.29	18.61	2.71	2.88	13.29	18.61		
\$200,000 under \$500,000	23.47	59.59	7.46	13.35	36.30	52.04	0.97	1.66	3.62	3.80	15.31	23.50	3.62	3.80	15.31	23.50		
\$500,000 under \$1,000,000	11.63	32.25	5.32	10.73	22.72	36.28	1.30	2.07	** 7.79	** 7.88	* 42.45	* 51.70	** 7.79	** 7.88	* 42.45	* 51.70		
\$1,000,000 or more	2.48	2.88	0.60	2.34	6.03	10.53	0.68	1.01	**	**	* 64.09	* 64.09	**	**	* 64.09	* 64.09		
Nontaxable returns, total	41.73	6.16	1.55	7.09	45.13	32.80	0.72	1.96	5.02	5.19	12.26	19.57	5.02	5.19	12.26	19.57		

Footnotes at end of table.

Table 1.4C.V. Coefficients of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

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		Penalty on early withdrawal of savings	
	Number of returns (97)	Amount (98)	Number of returns (99)	Amount (100)	Number of returns (101)	Amount (102)	Number of returns (103)	Amount (104)	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (108)
All returns, total	1.97	2.18	9.59	17.64	0.41	0.70	2.01	1.63	1.25	1.32	4.17	19.90
No adjusted gross income	19.94	22.34	* 70.46	* 80.47	4.36	4.86	** 31.21	** 33.04	6.83	7.32	22.22	91.08
\$1 under \$5,000	46.84	57.78	0.00	0.00	2.94	4.67	**	**	11.29	15.86	19.34	59.29
\$5,000 under \$10,000	* 46.44	* 67.17	* 49.98	* 76.77	2.50	2.85	38.78	38.64	9.66	15.56	23.17	42.79
\$10,000 under \$15,000	23.85	34.49	* 35.34	* 51.74	1.79	2.04	* 51.10	* 46.74	8.91	12.45	23.68	93.78
\$15,000 under \$20,000	20.11	30.65	* 49.97	* 56.17	2.39	2.79	44.28	71.88	8.73	13.86	21.19	49.73
\$20,000 under \$25,000	15.14	20.68	* 49.96	* 74.41	3.03	3.65	* 41.61	* 45.26	8.00	11.59	19.76	66.67
\$25,000 under \$30,000	13.84	22.37	28.85	38.13	3.27	4.14	41.44	43.99	8.88	11.86	22.74	46.56
\$30,000 under \$40,000	8.77	13.14	28.19	35.33	2.60	3.50	21.33	28.61	6.33	8.79	15.02	78.60
\$40,000 under \$50,000	9.37	14.14	30.14	40.34	2.97	4.17	21.33	26.39	6.73	8.77	17.78	48.84
\$50,000 under \$75,000	5.89	8.15	21.81	38.02	1.87	2.90	11.68	13.91	4.26	5.42	12.27	38.42
\$75,000 under \$100,000	5.88	7.61	30.78	34.94	2.26	3.47	12.21	14.90	4.80	5.88	13.62	34.00
\$100,000 under \$200,000	3.92	4.69	27.37	47.07	1.39	2.15	4.68	4.95	2.78	3.35	9.13	22.59
\$200,000 under \$500,000	2.82	3.12	** 26.02	** 41.23	1.18	1.74	2.43	2.84	1.79	2.43	2.07	** 14.74
\$500,000 under \$1,000,000	3.34	3.60	**	**	1.57	2.23	2.68	3.04	2.01	2.29	**	**
\$1,000,000 under \$1,500,000	3.91	4.17	**	**	1.79	2.69	3.06	3.75	2.21	2.54	**	**
\$1,500,000 under \$2,000,000	3.11	3.25	**	**	1.37	2.04	2.23	3.25	1.68	1.92	**	**
\$2,000,000 under \$5,000,000	2.08	2.23	**	**	0.83	1.30	1.51	2.16	1.01	1.19	**	**
\$5,000,000 under \$10,000,000	2.66	2.92	**	**	0.92	1.62	1.75	2.85	1.17	1.38	**	**
\$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
Taxable returns, total	2.06	2.24	11.58	21.92	0.67	0.88	2.01	1.63	1.36	1.39	4.71	13.49
No adjusted gross income	19.87	22.80	0.00	0.00	20.66	7.02	82.97	65.74	10.61	8.21	35.27	0.26
\$1 under \$5,000	0.00	0.00	0.00	0.00	* 42.50	* 39.09	0.00	0.00	** 99.24	** 96.95	** 17.04	** 63.24
\$5,000 under \$15,000	0.00	0.00	** 49.97	** 59.84	28.83	34.43	0.00	0.00	**	**	**	**
\$15,000 under \$20,000	** 31.60	** 54.56	**	**	6.84	7.69	** 88.76	** 94.36	23.53	27.02	**	**
\$20,000 under \$25,000	**	**	**	**	5.03	6.11	**	**	14.90	22.94	**	**
\$25,000 under \$30,000	21.65	26.90	* 57.71	* 80.02	5.13	6.51	* 57.70	* 61.99	12.36	19.54	**	**
\$30,000 under \$40,000	17.38	28.36	* 40.80	* 52.09	4.66	6.19	* 60.36	* 62.66	11.67	16.05	30.05	45.43
\$40,000 under \$50,000	10.89	16.80	* 35.34	* 44.92	3.64	5.12	24.88	34.04	8.19	11.15	17.42	34.98
\$50,000 under \$75,000	10.10	15.30	* 33.32	* 45.62	3.75	5.53	25.26	27.97	8.13	10.72	19.58	50.41
\$75,000 under \$100,000	6.24	8.70	* 24.98	* 42.15	2.14	3.33	12.65	14.90	4.68	5.94	12.55	39.21
\$100,000 under \$200,000	6.16	7.99	* 34.21	* 39.45	2.37	3.69	12.60	15.64	5.09	6.27	13.82	34.33
\$200,000 under \$500,000	3.95	4.74	27.38	47.09	1.40	2.17	4.70	4.97	2.82	3.40	9.16	23.09
\$500,000 under \$1,000,000	2.82	3.13	** 26.12	** 41.38	1.18	1.75	2.44	2.84	2.01	2.08	** 6.84	** 14.80
\$1,000,000 or more	3.34	3.60	**	**	1.57	2.23	2.68	3.04	2.01	2.29	**	**
Nontaxable returns, total	2.06	2.18	**	**	0.82	0.91	1.45	1.75	1.01	1.13	6.32	13.34
Total	6.61	8.71	17.08	25.07	0.76	1.26	13.27	18.10	3.07	4.16	8.92	46.35

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 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account deduction	
	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)	Number of returns (119)	Amount (120)
All returns, total	3.61	3.24	1.88	2.15	0.85	1.11	18.76	21.86	5.04	4.07	39.57	40.82
No adjusted gross income	16.78	13.46	17.63	19.73	9.32	11.78	55.06	53.16	10.19	18.72	0.00	0.00
\$1 under \$5,000	38.66	42.64	36.18	51.28	10.25	13.66	** 57.71	** 62.79	* 57.45	* 57.03	0.00	0.00
\$5,000 under \$10,000	* 37.74	* 46.29	17.88	24.21	7.17	9.70	0.00	0.00	* 65.93	* 93.96	0.00	0.00
\$10,000 under \$15,000	26.45	28.87	13.89	18.37	5.76	8.01	**	**	** 25.13	** 40.17	0.00	0.00
\$15,000 under \$20,000	* 40.78	* 48.52	12.16	15.90	4.75	6.48	0.00	0.00	**	**	0.00	0.00
\$20,000 under \$25,000	25.73	53.15	11.03	13.95	4.11	5.58	0.00	0.00	44.22	61.38	** 70	** 73
\$25,000 under \$30,000	33.16	42.21	10.86	14.15	3.95	5.31	0.00	0.00	46.32	39.71	0.00	0.00
\$30,000 under \$40,000	19.94	28.27	6.52	8.17	2.53	3.31	* 62.19	* 77.95	28.43	45.53	0.00	0.00
\$40,000 under \$50,000	18.10	20.54	6.55	8.06	2.54	3.16	* 69.29	* 69.11	29.61	25.79	0.00	0.00
\$50,000 under \$75,000	11.02	15.16	4.33	5.41	1.79	2.28	** 40.81	** 48.64	** 13.03	** 13.82	**	**
\$75,000 under \$100,000	11.16	13.77	5.60	6.68	2.47	3.22	0.00	0.00	**	**	* 57.70	* 65.42
\$100,000 under \$200,000	7.27	8.38	3.50	3.88	1.84	2.39	29.24	34.29	11.43	19.62	** 86.19	** 72.76
\$200,000 under \$500,000	5.17	6.15	4.43	4.64	0.00	0.00	0.00	0.00	8.56	22.24	**	**
\$500,000 under \$1,000,000	6.25	7.12	6.31	6.61	0.00	0.00	0.00	0.00	9.47	15.89	**	**
\$1,000,000 under \$1,500,000	7.29	8.11	7.00	7.29	0.00	0.00	0.00	0.00	9.67	15.30	**	**
\$1,500,000 under \$2,000,000	5.20	7.25	5.72	6.12	0.00	0.00	0.00	0.00	6.73	11.71	**	**
\$2,000,000 under \$5,000,000	3.39	4.43	3.81	4.01	0.00	0.00	0.00	0.00	3.72	5.63	**	**
\$5,000,000 under \$10,000,000	3.67	3.73	4.76	5.06	0.00	0.00	0.00	0.00	3.63	5.36	**	**
\$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
Taxable returns, total	3.79	3.36	2.04	2.29	0.94	1.21	24.20	28.87	5.82	4.14	43.10	44.74
No adjusted gross income	19.67	23.88	31.74	32.87	24.82	25.58	**	**	**	**	0.00	0.00
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	** 46.91	** 66.68	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
\$10,000 under \$15,000	** 44.70	** 52.12	** 44.71	** 50.35	11.69	15.59	0.00	0.00	**	**	0.00	0.00
\$15,000 under \$20,000	**	**	22.35	33.94	6.39	8.48	0.00	0.00	**	**	0.00	0.00
\$20,000 under \$25,000	27.69	62.59	14.62	19.10	5.15	6.90	0.00	0.00	**	**	0.00	0.00
\$25,000 under \$30,000	34.76	43.21	14.63	17.81	4.64	6.11	0.00	0.00	* 55.48	* 52.96	0.00	0.00
\$30,000 under \$40,000	21.03	23.87	7.70	9.60	2.89	3.71	** 42.10	** 52.31	** 13.24	** 14.78	0.00	0.00
\$40,000 under \$50,000	18.86	21.84	7.24	8.93	2.74	3.37	**	**	**	**	0.00	0.00
\$50,000 under \$75,000	11.17	15.30	4.58	5.69	1.91	2.41	**	**	**	**	* 97.1500	* 84.1100
\$75,000 under \$100,000	11.31	14.03	5.72	6.82	2.66	3.34	**	**	**	**	* 57.7000	* 65.4200
\$100,000 under \$200,000	7.30	8.45	3.51	3.89	1.85	2.40	29.58	34.62	11.63	22.44	** 87.90	** 75.35
\$200,000 under \$500,000	5.18	6.16	4.44	4.65	0.00	0.00	0.00	0.00	8.59	22.62	**	**
\$500,000 under \$1,000,000	6.26	7.13	6.32	6.61	0.00	0.00	0.00	0.00	9.48	15.90	**	**
\$1,000,000 or more	3.27	3.03	3.76	3.90	0.00	0.00	0.00	0.00	3.57	2.26	* 54.56	* 65.21
Nontaxable returns, total	11.84	11.97	4.90	6.23	2.10	2.86	29.68	33.19	10.25	12.86	99.76	99.72

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 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Foreign housing deduction		Other adjustments		Basic standard deduction		Additional standard deduction		Disaster loss deduction		Total itemized deductions	
	Number of returns (121)	Amount (122)	Number of returns (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)	Number of returns (129)	Amount (130)	Number of returns (131)	Amount (132)
All returns, total	35.59	34.54	7.68	11.32	0.08	0.13	0.58	0.60	24.16	28.77	0.59	0.53
No adjusted gross income	* 58.65	* 71.71	65.74	62.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	0.00	0.00	** 47.98	** 95.64	0.99	1.22	2.65	2.72	0.00	0.00	9.93	13.89
\$5,000 under \$10,000	0.00	0.00	* 49.48	* 62.88	0.94	1.02	2.58	2.67	0.00	0.00	8.72	9.99
\$10,000 under \$15,000	**	**	**	**	0.87	0.92	2.35	2.43	0.00	0.00	6.79	8.37
\$15,000 under \$20,000	**	**	* 44.39	* 51.04	0.94	0.99	2.54	2.63	0.00	0.00	6.77	8.40
\$20,000 under \$25,000	**	**	* 39.69	* 55.95	0.98	1.04	2.72	2.82	** 49.49	** 61.47	5.66	8.94
\$25,000 under \$30,000	0.00	0.00	29.78	43.40	1.02	1.07	2.96	3.07	**	**	5.94	6.79
\$30,000 under \$40,000	0.00	0.00	23.35	53.92	0.76	0.80	2.22	2.30	**	**	3.87	4.52
\$40,000 under \$50,000	** 45.25	** 38.65	25.73	35.15	0.89	0.94	2.45	2.54	**	**	3.50	4.08
\$50,000 under \$75,000	**	**	19.07	34.11	0.56	0.60	1.61	1.68	* 46.99	* 61.17	1.95	2.26
\$75,000 under \$100,000	0.00	0.00	20.28	36.79	0.81	0.85	1.90	1.99	0.00	0.00	1.99	2.35
\$100,000 under \$200,000	**	**	19.07	32.29	0.51	0.53	1.46	1.53	* 44.70	* 48.06	1.13	1.29
\$200,000 under \$500,000	**	**	** 12.88	** 10.68	0.78	0.79	1.67	1.78	38.16	65.94	0.79	0.93
\$500,000 under \$1,000,000	**	**	**	**	1.57	1.60	3.02	3.12	** 60.95	** 94.11	1.04	1.49
\$1,000,000 under \$1,500,000	**	**	**	**	2.22	2.26	4.11	4.26	**	**	1.20	2.13
\$1,500,000 under \$2,000,000	**	**	**	**	1.91	1.94	3.48	3.68	**	**	0.93	1.72
\$2,000,000 under \$5,000,000	**	**	**	**	1.32	1.36	2.58	2.68	**	**	0.53	1.02
\$5,000,000 under \$10,000,000	**	**	**	**	1.81	1.86	3.36	3.50	**	**	0.61	1.07
\$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
Taxable returns, total	46.22	38.88	8.81	10.06	0.21	0.22	0.68	0.70	27.22	33.88	0.62	0.51
No adjusted gross income	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	8.65	10.17	* 35.76	* 35.76	0.00	0.00	* 62.74	* 95.52
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	7.66	9.03	* 57.71	* 57.71	0.00	0.00	40.04	45.71
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	1.95	1.98	6.16	6.16	0.00	0.00	24.62	25.88
\$15,000 under \$20,000	0.00	0.00	** 70.57	** 81.70	1.39	1.39	3.53	3.54	0.00	0.00	11.35	11.73
\$20,000 under \$25,000	0.00	0.00	* 43.58	* 43.97	1.37	1.39	3.83	3.85	0.00	0.00	8.06	8.34
\$25,000 under \$30,000	0.00	0.00	* 40.80	* 54.85	1.35	1.41	3.43	3.55	** 70.67	** 93.17	7.81	8.23
\$30,000 under \$40,000	0.00	0.00	31.61	41.40	0.94	0.99	2.33	2.42	**	**	4.72	5.01
\$40,000 under \$50,000	** 54.81	** 57.43	** 17.84	** 32.59	1.00	1.06	2.51	2.60	0.00	0.00	3.99	4.31
\$50,000 under \$75,000	**	**	**	**	0.61	0.66	1.62	1.69	* 57.71	* 79.22	2.07	2.25
\$75,000 under \$100,000	0.00	0.00	20.76	37.24	0.83	0.87	1.91	2.00	0.00	0.00	2.06	2.26
\$100,000 under \$200,000	**	**	19.29	32.45	0.51	0.53	1.46	1.53	* 44.70	* 48.06	1.14	1.27
\$200,000 under \$500,000	**	**	** 12.90	** 10.69	0.78	0.79	1.67	1.73	** 37.64	** 57.97	0.79	0.93
\$500,000 under \$1,000,000	**	**	**	**	1.57	1.60	3.02	3.12	**	**	1.04	1.50
\$1,000,000 or more	15.58	17.39	**	**	1.26	1.29	2.41	2.52	* 47.41	* 11.82	0.53	0.38
Nontaxable returns, total	52.77	59.50	15.69	35.18	0.31	0.37	1.21	1.26	52.42	54.26	2.34	2.95

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 2018 (Filing Year 2019)—Continued
(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Qualified business income deduction		Capital construction fund reduction		Domestic production activities deductions passed through from an agricultural or horticultural cooperative		Taxable income		Alternative minimum tax		Excess advance premium tax credit repayment		Income tax before credits	
	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)	Number of returns (143)	Amount (144)	Number of returns (145)	Amount (146)
All returns, total	0.52	0.54	21.26	19.67	20.28	17.93	0.12	0.10	3.23	5.02	1.72	3.61	0.12	0.12
No adjusted gross income	0.00	0.00	** 46.02	** 52.60	** 59.60	** 47.45	0.00	0.00	9.41	6.39	14.37	17.13	12.81	6.31
\$1 under \$5,000	27.47	43.68	0.00	0.00	0.00	0.00	5.64	7.26	* 49.51	* 12.93	13.61	19.37	7.16	19.09
\$5,000 under \$10,000	24.24	49.86	0.00	0.00	0.00	0.00	6.32	8.39	* 98.93	* 73.23	10.54	13.54	6.05	8.51
\$10,000 under \$15,000	4.60	5.96	**	**	**	**	1.52	2.03	* 90.93	* 58.29	8.10	16.15	1.53	2.44
\$15,000 under \$20,000	3.71	4.68	**	**	**	**	1.13	1.26	* 58.57	* 58.78	6.28	8.88	1.13	1.29
\$20,000 under \$25,000	3.93	5.09	**	**	**	**	1.06	1.15	* 99.55	* 99.94	5.77	8.21	1.06	2.38
\$25,000 under \$30,000	3.40	4.77	**	**	**	**	1.02	1.11	* 99.22	* 31.51	5.31	11.02	1.02	1.15
\$30,000 under \$40,000	2.64	3.56	**	**	**	**	0.74	0.78	** 35.08	** 31.93	4.01	7.51	0.74	0.80
\$40,000 under \$50,000	2.76	3.94	**	**	**	**	0.86	0.89	**	**	4.89	7.50	0.86	0.90
\$50,000 under \$75,000	1.73	2.68	* 64.85	* 56.24	* 62.46	* 71.25	0.50	0.52	41.99	38.03	4.18	7.56	0.50	0.55
\$75,000 under \$100,000	1.97	3.06	* 73.57	* 73.04	* 55.65	* 55.69	0.72	0.73	36.20	35.08	6.84	10.28	0.72	0.77
\$100,000 under \$200,000	1.14	1.85	42.02	45.16	47.96	38.04	0.31	0.33	15.13	37.01	7.22	9.95	0.31	0.38
\$200,000 under \$500,000	0.86	1.38	32.46	32.46	29.62	51.61	0.42	0.40	5.26	12.48	** 10.37	** 12.57	0.42	0.42
\$500,000 under \$1,000,000	1.22	2.03	36.26	72.37	** 12.70	** 15.16	0.77	0.74	5.25	12.91	**	**	0.77	0.76
\$1,000,000 under \$1,500,000	1.37	2.33	* 42.53	* 67.86	**	**	0.98	0.99	3.54	7.15	26.44	33.11	0.98	1.02
\$1,500,000 under \$2,000,000	1.02	1.79	* 42.19	* 60.47	**	**	0.79	0.78	2.14	3.62	20.46	25.21	0.79	0.80
\$2,000,000 under \$5,000,000	0.61	0.95	20.29	53.28	**	**	0.46	0.41	1.33	2.69	17.42	23.73	0.46	0.43
\$5,000,000 under \$10,000,000	0.70	1.13	21.32	38.03	**	**	0.56	0.52	1.45	2.32	20.35	25.37	0.56	0.54
\$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
Taxable returns, total	0.58	0.56	23.06	20.95	21.25	18.68	0.16	0.11	3.24	5.03	2.13	4.16	0.16	0.12
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.70	6.84	**	**	10.67	6.91
\$1 under \$5,000	29.81	44.86	0.00	0.00	0.00	0.00	8.60	10.84	* 49.51	* 12.93	0.00	0.00	8.54	30.32
\$5,000 under \$10,000	24.99	50.18	0.00	0.00	0.00	0.00	7.52	9.63	* 98.93	* 73.23	0.00	0.00	7.50	10.89
\$10,000 under \$15,000	7.17	9.55	0.00	0.00	0.00	0.00	1.95	2.55	* 91.16	* 58.32	** 15.88	** 26.64	1.95	2.69
\$15,000 under \$20,000	4.93	5.94	0.00	0.00	** 56.82	** 45.88	1.37	1.46	** 92.00	** 99.51	8.38	10.96	1.37	1.49
\$20,000 under \$25,000	5.16	6.53	0.00	0.00	0.00	0.00	1.35	1.39	**	**	7.52	9.22	1.35	3.06
\$25,000 under \$30,000	4.63	6.41	** 70.11	** 88.03	0.00	0.00	1.32	1.39	* 99.22	* 31.51	6.70	8.06	1.32	1.42
\$30,000 under \$40,000	3.48	4.95	0.00	0.00	**	**	0.92	0.95	** 37.21	** 33.04	4.76	9.09	0.92	0.97
\$40,000 under \$50,000	3.27	5.00	**	**	**	**	0.97	0.99	**	**	5.70	8.82	0.97	1.00
\$50,000 under \$75,000	1.93	3.04	* 70.45	* 59.42	**	**	0.55	0.57	42.12	38.20	4.83	8.55	0.55	0.60
\$75,000 under \$100,000	2.06	3.23	* 81.07	* 73.54	* 65.13	* 66.39	0.74	0.75	36.26	35.18	7.45	11.02	0.74	0.78
\$100,000 under \$200,000	1.14	1.86	42.16	48.31	48.55	41.91	0.32	0.34	15.22	37.13	7.35	10.12	0.32	0.38
\$200,000 under \$500,000	0.86	1.38	32.63	54.18	29.84	52.55	0.42	0.40	5.29	12.50	** 10.39	** 12.60	0.42	0.42
\$500,000 under \$1,000,000	1.22	2.03	36.26	72.37	** 12.71	** 15.29	0.77	0.74	5.25	12.91	**	**	0.77	0.76
\$1,000,000 or more	0.61	0.51	24.26	30.95	**	**	0.45	0.48	1.28	1.57	17.53	25.21	0.45	0.19
Nontaxable returns, total	1.78	2.87	54.33	50.45	41.06	37.33	0.63	0.92	12.39	4.81	2.95	5.59	0.64	0.98

* 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.

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2018 (Filing Year 2019)

(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	
			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)
All returns	153,774,296	11,643,439,106	153,261,401	11,785,277,945	126,830,048	7,907,550,652	46,558,530	128,582,739	6,286,465	60,224,030	28,702,055	321,070,381
Under 18	2,033,906	10,997,809	2,026,898	11,018,065	1,730,981	7,692,042	259,590	84,240	31,362	56,909	268,620	817,473
18 under 26	23,291,864	477,782,299	23,252,570	480,976,302	22,574,999	456,346,717	1,813,474	664,072	105,851	162,838	1,326,011	2,349,107
26 under 35	27,950,123	1,458,755,654	27,884,802	1,472,708,051	26,511,988	1,352,650,423	4,211,346	2,879,499	305,912	726,217	2,494,434	7,137,817
35 under 45	25,580,453	2,171,735,151	25,513,999	2,194,886,698	23,723,783	1,853,945,987	5,860,032	8,223,868	428,405	1,965,941	3,078,691	17,614,245
45 under 55	24,468,022	2,598,093,537	24,401,799	2,631,850,675	22,354,935	2,028,290,803	7,295,556	20,129,328	696,803	5,669,274	4,080,558	39,687,926
55 under 65	23,660,798	2,541,948,330	23,582,118	2,584,423,698	20,089,105	1,679,132,894	10,020,027	32,537,111	1,287,262	13,095,604	5,954,868	75,124,486
65 and over	26,789,130	2,384,126,326	26,599,215	2,409,414,456	9,844,256	529,491,786	17,098,475	64,064,623	3,430,870	38,547,247	11,498,873	178,339,328
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 (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)
All returns	26,626,098	243,746,121	18,642,580	35,230,639	416,409	11,271,656	19,638,201	430,062,977	6,917,930	81,317,136	4,185,790	15,034,569
Under 18	254,398	621,897	10,428	12,378	0	0	0	162,586	* 2,403	* 8,392	72,683	111,294
18 under 26	1,236,724	1,751,369	159,247	135,374	0	0	1,519,035	11,385,260	330,819	2,308,099	382,317	483,227
26 under 35	2,323,610	5,272,278	1,870,930	2,084,079	9,343	229,141	3,590,596	52,312,735	1,113,160	10,678,917	471,380	957,471
35 under 45	2,849,574	13,437,996	3,826,593	6,044,432	56,530	1,360,258	4,263,288	89,408,106	1,506,211	18,485,431	463,938	1,080,112
45 under 55	3,774,381	29,171,475	4,576,239	8,810,320	127,924	3,993,359	3,963,269	99,715,420	1,558,104	19,681,233	583,545	1,788,327
55 under 65	5,501,208	55,940,370	4,739,045	9,335,250	139,939	3,826,030	3,639,649	107,602,541	1,344,083	17,086,288	793,894	3,300,852
65 and over	10,686,204	137,550,735	3,460,096	8,808,807	82,673	1,862,868	2,601,031	69,476,329	1,063,150	13,068,776	1,418,032	7,313,287
Age [1]	Taxable net gain		Taxable net loss		Net gain		Net loss		Total [2]		Taxable	
	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)
All returns	13,430,518	928,929,241	7,810,026	17,105,832	1,084,631	39,799,626	1,058,741	20,061,024	37,166,371	1,625,642,430	34,701,850	1,087,228,437
Under 18	124,262	1,119,969	45,197	72,783	* 3,016	* 4,777	* 2,059	* 2,313	25,054	262,702	24,053	226,948
18 under 26	507,325	4,978,168	292,670	370,114	17,408	68,380	17,986	58,632	562,856	1,872,775	462,264	1,276,195
26 under 35	1,210,520	30,224,079	648,996	966,862	54,979	781,359	74,251	873,155	1,745,447	19,134,661	1,317,616	9,372,458
35 under 45	1,588,212	98,772,627	848,317	1,607,865	156,804	4,624,083	167,442	2,426,420	2,320,232	55,184,036	1,818,643	23,022,850
45 under 55	1,962,346	191,285,837	1,224,021	2,713,314	192,218	9,730,441	214,815	4,579,668	3,440,601	127,617,149	2,885,161	59,022,322
55 under 65	2,752,942	253,370,809	1,609,629	3,767,201	258,070	12,390,252	267,948	5,830,229	7,716,786	425,449,098	7,102,370	217,339,770
65 and over	5,284,912	349,177,752	3,141,396	7,607,693	402,136	12,200,334	314,239	6,290,609	21,355,396	996,122,009	21,091,744	776,967,894

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2018 (Filing Year 2019)—Continued

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

Age [1]	Rent						Royalty						Farm rental											
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net 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	Number of returns	Amount	Number of returns	Amount								
All returns	5,008,468	83,421,845	5,007,062	63,924,309	1,875,666	28,359,106	93,130	508,404	352,860	5,013,551	97,945	658,708												
Under 18	**	**	**	**	3,025	15,191	0	0	0	0	0	0	0	0	0	0								
18 under 26	** 21,781	** 136,763	** 17,976	** 229,725	12,872	82,426	* 2,017	* 2,027	**	**	**	**	**	**	**	**								
26 under 35	218,856	1,432,824	297,930	2,691,909	61,099	859,716	696	11,567	** 3,032	** 20,567	** 2,052	** 4,745												
35 under 45	590,354	5,166,934	908,271	11,902,048	128,525	1,439,866	5,662	60,408	14,740	58,326	1,392	19,753												
45 under 55	845,557	11,509,674	1,129,095	14,887,707	229,549	3,307,227	13,857	98,627	28,958	182,749	10,674	115,455												
55 under 65	1,256,918	21,752,650	1,296,756	16,409,706	428,991	6,956,625	20,034	110,680	71,144	672,125	17,999	110,616												
65 and over	2,075,003	43,423,000	1,357,033	17,803,214	1,011,606	15,698,055	50,864	225,093	234,985	4,079,783	65,827	408,139												
	Total rental and royalty												Partnership and S corporation						Estate and trust					
All returns	6,548,780	114,065,349	4,058,433	49,288,649	6,235,889	852,362,886	2,798,970	169,046,595	611,512	34,970,717	47,005	4,416,383												
Under 18	4,324	21,581	0	0	17,580	659,750	8,691	44,048	4,106	41,348	0	0												
18 under 26	34,938	216,518	18,202	123,499	90,105	2,978,367	33,990	456,895	22,031	684,014	* 1,009	* 22,572												
26 under 35	271,418	2,257,800	235,453	1,945,664	492,621	30,189,400	239,944	6,530,447	38,944	1,573,107	1,628	103,868												
35 under 45	670,803	6,422,756	642,592	7,135,135	1,144,458	138,593,325	439,519	21,366,206	40,606	2,390,895	2,228	261,778												
45 under 55	992,049	14,375,729	842,597	11,461,269	1,473,185	240,139,946	583,405	39,223,579	66,037	4,704,790	9,207	575,468												
55 under 65	1,599,391	28,534,304	1,056,730	13,732,601	1,543,597	249,415,182	651,440	51,800,822	151,966	7,871,252	14,210	1,018,591												
65 and over	2,975,856	62,236,662	1,262,859	14,890,481	1,474,343	190,386,914	841,992	49,624,598	287,822	17,705,311	18,722	2,433,922												
	Farm												Social security benefits						Foreign-earned income exclusion					
All returns	449,332	10,814,303	1,318,235	34,209,498	4,517,744	21,998,211	29,629,805	680,495,999	21,792,987	337,046,241	455,127	29,715,021												
Under 18	**	**	**	**	0	0	79,446	863,240	* 6,128	* 18,027	0	0												
18 under 26	** 25,540	** 233,653	** 32,082	** 454,879	284,887	885,103	119,694	768,082	7,716	28,505	15,121	506,392												
26 under 35	26,610	627,967	92,503	1,974,435	900,205	3,967,516	171,140	1,816,926	53,739	328,143	93,713	4,859,341												
35 under 45	53,286	1,446,657	157,622	4,552,296	992,519	5,097,292	383,222	5,246,764	193,181	1,550,741	114,375	8,290,827												
45 under 55	72,454	1,914,805	241,356	6,916,938	1,053,783	5,360,643	836,540	13,133,836	474,921	4,891,812	106,362	8,075,528												
55 under 65	114,867	3,369,823	343,125	9,646,425	951,310	4,945,466	4,011,357	68,205,043	2,734,269	30,511,675	82,436	5,661,272												
65 and over	156,573	3,221,398	451,547	10,664,525	335,040	1,742,191	24,028,405	590,462,109	18,323,033	299,717,338	43,120	2,321,661												

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2018 (Filing Year 2019)—Continued

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

Age [1]	Other income				Net loss		Net operating loss		Gambling earnings		Cancellation of debt		Taxable health savings account distributions							
	Net income		Net loss		Amount		Amount		Amount		Amount		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						
All returns	5,997,449	53,875,245	324,691	9,128,988	1,171,273	209,243,963	1,993,632	32,919,323	547,798	4,766,232	293,160	406,148								
Under 18	49,382	220,526	* 1,650	* 8,950	4,949	106,435	**	**	* 11	* 23	0	0								
18 under 26	458,804	2,717,576	11,092	64,665	19,949	504,042	** 38,795	** 325,522	8,508	19,987	12,353	10,495								
26 under 35	670,961	4,254,691	44,754	602,062	46,630	3,532,708	126,620	1,722,332	55,515	196,012	67,269	56,302								
35 under 45	829,845	7,747,834	66,586	1,391,849	94,468	14,643,696	244,865	3,540,607	106,317	764,578	79,095	96,777								
45 under 55	1,009,966	10,501,717	72,100	2,656,308	171,363	35,680,651	401,968	8,618,307	115,240	1,327,751	61,167	95,438								
55 under 65	1,208,630	13,735,413	71,404	2,330,345	258,548	59,427,966	537,722	8,434,281	117,049	1,032,406	49,704	96,083								
65 and over	1,769,861	14,697,488	57,104	2,074,808	575,366	95,348,465	643,661	10,278,275	145,156	1,425,475	23,572	51,053								
Age [1]	Limitation on business losses				Global intangible low tax income				Statutory adjustments				Certain business expenses of reservists, performing artists, etc.							
	Repatiated deferred (section 965) income as shareholders of certain foreign corporations		Number of returns		Amount		Number of returns		Amount		Total		Educator expenses deduction		Number of returns		Amount			
All returns	33,692	6,505,596	24,809	32,554,968	19,755	1,764,899	37,761,829	141,838,840	3,476,090	901,446	303,402	2,094,747								
Under 18	**	**	0	0	**	**	63,759	20,256	0	0	0	0								
18 under 26	** 326	** 92,019	* 30	* 34,596	** 1,099	** 1,446	3,304,580	3,194,003	137,452	31,705	27,409	133,712								
26 under 35	2,032	119,062	1,122	767,410	1,691	86,706	8,568,924	13,952,397	646,689	162,668	79,492	623,608								
35 under 45	4,423	531,424	3,893	2,630,274	1,267	138,474	8,002,908	23,151,547	950,450	253,127	86,503	672,782								
45 under 55	10,308	2,127,138	4,310	6,364,362	5,615	538,111	7,100,921	33,757,138	891,521	236,572	58,069	391,796								
55 under 65	8,987	1,795,867	7,275	10,561,422	3,888	462,269	6,544,397	42,475,368	629,476	161,931	37,207	174,217								
65 and over	7,616	1,840,086	8,178	12,196,905	6,195	537,892	4,176,340	25,288,130	220,502	56,441	14,702	98,632								
Age [1]	Moving expenses adjustment				Deductible part of self-employment tax				Payments to a Keogh plan				Self-employed health insurance deduction				Penalty on early withdrawal of savings			
	Health savings account deduction		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount			
All returns	1,953,488	5,589,632	104,471	321,940	20,148,343	32,663,231	984,817	25,495,517	3,925,909	31,610,944	496,463	266,021								
Under 18	0	0	0	0	59,754	13,442	**	**	0	0	* 4,026	* 852								
18 under 26	42,070	42,075	23,384	33,069	1,476,866	844,259	** 6,706	** 55,640	14,165	25,285	22,164	10,696								
26 under 35	336,809	489,307	38,729	92,897	3,499,851	3,741,862	50,122	796,385	277,405	1,188,007	20,559	63,995								
35 under 45	403,833	987,680	20,087	102,845	4,370,977	6,915,106	157,705	3,785,756	556,282	4,297,922	33,887	15,830								
45 under 55	463,944	1,332,089	13,688	67,208	4,148,055	7,969,690	236,464	6,701,948	797,334	7,921,660	56,098	18,819								
55 under 65	570,172	2,248,127	6,247	19,673	3,859,979	8,060,289	319,782	9,044,544	1,005,605	10,550,243	90,075	60,448								
65 and over	136,660	490,354	* 2,337	* 6,249	2,732,861	5,118,584	214,038	5,111,244	1,275,117	7,627,827	269,654	95,380								

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2018 (Filing Year 2019)—Continued

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

Age [1]	Statutory adjustments—continued												Total itemized deductions						
	Alimony paid		IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction		Archer medical savings account 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	Number of returns	Amount	Number of returns	Amount							Number of returns	Amount
All returns	578,087	13,582,240	2,469,291	12,503,200	12,425,040	13,434,708	27,064	56,458	182,910	1,720,704	6,256	7,336							
Under 18	0	0	**	**	0	0	0	0	**	**	0	0							
18 under 26	0	0	** 97,023	** 271,759	1,701,891	1,662,521	0	0	** 3,320	** 38,177	0	0							
26 under 35	14,731	147,927	327,305	997,954	4,760,311	5,431,299	* 2,561	* 3,557	8,203	41,806	** 1,007	** 1,384							
35 under 45	72,475	1,200,792	350,643	1,415,235	2,917,361	3,042,338	* 5,024	* 12,968	26,494	157,588	**	**							
45 under 55	154,701	4,296,639	472,695	2,356,377	1,597,769	1,642,514	8,407	16,299	25,548	330,068	* 4,076	* 3,677							
55 under 65	181,792	5,041,908	838,288	4,983,265	1,054,934	1,217,314	9,741	21,888	55,228	528,790	** 1,173	** 2,275							
65 and over	154,388	2,894,975	383,337	2,478,611	392,773	438,722	* 1,331	* 1,746	64,117	624,274	**	**							
	Statutory adjustments—continued																		
	Foreign housing deduction		Other adjustments		Basic standard deduction		Additional standard deduction		Disaster loss deduction		Total itemized deductions								
Age [1]	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	Number of returns	Amount	
All returns	3,455	69,527	154,399	1,521,187	134,270,136	2,208,536,922	22,811,275	44,168,254	15,284	327,424	17,532,592	648,881,712							
Under 18	0	0	0	0	1,989,442	8,456,505	0	0	0	0	14,418	104,160							
18 under 26	0	0	11,017	51,067	23,036,220	265,327,323	22,355	35,166	0	0	140,283	2,842,595							
26 under 35	** 360	** 8,362	29,048	166,843	26,320,643	417,781,283	25,155	38,428	**	**	1,450,645	37,542,954							
35 under 45	**	**	30,758	286,114	22,027,012	399,497,150	24,394	36,678	** 2,935	** 99,874	3,324,740	105,606,918							
45 under 55	1,438	37,674	28,369	435,108	19,953,927	365,675,995	108,029	145,496	4,488	68,313	4,224,904	149,644,285							
55 under 65	** 1,657	** 23,492	32,185	338,316	19,098,835	351,475,386	905,443	1,209,368	6,309	110,895	4,193,795	153,192,954							
65 and over	**	**	23,022	243,738	21,844,057	400,323,280	21,725,899	42,703,118	1,553	48,343	4,183,807	199,947,845							

Footnotes at end of table.

Table 1.5. All Returns: Sources of Income, Adjustments, and Tax Items, by Age, Tax Year 2018 (Filing Year 2019)—Continued

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

Age [1]	Qualified business income deduction		Capital construction fund reduction		Domestic production activities deductions passed through from an agricultural or horticultural cooperative		Taxable income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	18,664,592	149,950,908	15,479	114,763	10,123	161,009	120,916,002	8,941,445,098
Under 18	30,320	126,573	0	0	0	0	337,120	3,157,092
18 under 26	708,345	1,120,810	**	**	**	**	13,603,536	234,233,593
26 under 35	2,388,178	8,450,497	** 2,016	** 4,653	** 201	** 3,544	23,039,196	1,023,436,057
35 under 45	3,553,273	24,663,343	613	4,965	1,849	7,006	21,952,002	1,672,724,871
45 under 55	3,682,246	36,196,495	1,162	23,060	1,760	22,621	21,361,760	2,093,435,922
55 under 65	4,031,119	42,016,737	5,971	35,631	1,704	29,519	20,467,004	2,067,472,877
65 and over	4,271,110	37,376,452	5,718	46,455	4,609	98,319	20,155,384	1,846,984,688
Age [1]	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		
All returns	244,007	4,022,755	3,206,967	4,433,822	120,367,473	1,651,822,411		
Under 18	* 1,399	* 2,796	0	0	245,776	598,239		
18 under 26	4,815	31,237	152,990	131,362	13,418,963	29,845,716		
26 under 35	8,279	114,529	631,345	506,356	23,029,399	157,730,802		
35 under 45	40,894	544,828	531,693	602,599	21,960,669	302,796,475		
45 under 55	63,862	882,685	678,209	1,069,554	21,382,883	415,438,202		
55 under 65	53,246	1,101,860	910,615	1,542,601	20,494,961	408,908,569		
65 and over	71,513	1,344,820	302,116	581,350	19,834,823	336,504,408		

* 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 2020.

Table 1.6. All Returns: Number of Returns, by Age, Marital Status, and Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)
 (All figures are estimates based on samples)

Age, marital status [1]	Size of adjusted gross income									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	153,774,296	1,962,253	9,187,650	10,014,109	11,454,274	10,187,149	9,610,628	8,984,412	15,510,580	12,017,312
Under 18	2,033,906	30,046	1,316,699	505,116	110,269	21,674	19,440	12,561	* 6,258	**
18 under 26	23,291,864	115,362	3,523,756	4,193,524	3,730,430	2,832,833	2,381,771	1,733,338	2,140,680	**
26 under 35	27,950,123	177,830	1,009,156	1,437,153	2,178,825	2,182,096	2,151,588	2,191,370	3,917,827	** 4, 114, 295
35 under 45	25,580,453	227,109	609,955	829,020	1,471,563	1,431,011	1,388,034	1,469,694	2,774,515	2,285,479
45 under 55	24,468,022	285,556	618,628	759,919	1,110,078	1,069,342	1,151,230	1,231,430	2,456,232	1,949,677
55 under 65	23,660,798	368,153	711,229	796,354	1,028,264	1,048,051	1,115,832	1,154,189	2,138,340	1,874,716
65 and over	26,789,130	758,198	1,398,229	1,493,022	1,824,845	1,602,142	1,402,733	1,191,828	2,076,730	1,793,144
Returns of married persons filing jointly and returns of surviving spouses, total	54,870,439	669,218	684,502	830,279	1,244,383	1,362,292	1,617,744	1,655,406	3,347,911	3,186,369
Under 26	1,079,011	2,595	12,373	31,666	52,322	61,724	82,976	88,676	168,082	154,750
26 under 35	6,669,835	25,353	38,586	66,144	128,171	154,565	229,277	222,649	544,027	533,632
35 under 45	10,460,553	64,619	69,848	69,848	156,848	181,632	225,626	252,700	553,633	547,002
45 under 55	11,215,070	91,061	67,230	82,587	170,314	194,432	239,931	264,335	534,631	566,883
55 under 65	11,901,339	140,449	132,310	152,826	228,993	248,666	300,849	303,301	613,006	589,072
65 and over	13,544,631	345,141	372,749	427,208	507,736	521,273	539,084	523,745	934,532	795,029
Returns of married persons filing separately, total	3,292,834	90,478	113,219	137,369	159,039	165,494	209,202	223,247	487,346	377,502
Under 26	152,091	* 1,434	* 6,018	22,037	15,050	19,023	19,033	28,044	26,042	**
26 under 35	639,091	10,308	23,812	21,320	36,799	26,136	45,062	42,141	108,904	**
35 under 45	711,904	14,376	19,256	17,726	21,141	22,487	43,503	47,335	95,939	** 183,173
45 under 55	722,118	23,541	21,718	20,582	33,715	29,441	42,335	52,509	113,981	76,671
55 under 65	649,002	20,666	25,025	28,750	29,607	47,235	34,549	39,673	95,607	72,492
65 and over	418,629	20,153	17,391	26,953	22,727	21,172	24,720	13,545	46,874	45,167
Returns of heads of households, total	21,786,803	78,803	463,622	1,046,344	2,447,399	2,568,196	2,186,068	2,197,345	3,355,102	2,139,977
Under 26	1,838,854	* 511	80,107	207,494	396,946	359,980	269,541	192,891	208,359	69,141
26 under 35	5,536,948	10,485	126,327	329,933	756,463	855,386	635,517	661,613	921,674	508,007
35 under 45	6,881,520	19,767	115,797	250,125	701,529	740,555	654,608	685,728	1,135,886	768,266
45 under 55	4,852,238	26,529	78,253	157,976	392,614	398,355	381,671	412,349	733,767	521,976
55 under 65	2,012,034	12,177	41,432	64,155	148,231	144,540	181,534	194,610	290,097	206,051
65 and over	665,208	9,334	21,705	36,661	51,615	69,380	63,196	50,154	65,318	66,537
Returns of single persons, total	73,824,221	1,123,755	7,926,308	8,000,118	7,603,454	6,091,167	5,597,614	4,908,413	8,320,222	6,313,463
Under 26	22,255,815	140,868	4,741,957	4,437,444	3,376,380	2,413,781	2,029,661	1,436,289	1,744,455	920,280
26 under 35	15,104,249	131,683	820,431	1,019,756	1,257,392	1,146,009	1,241,732	1,264,967	2,343,221	1,833,659
35 under 45	7,526,477	128,347	413,648	491,320	592,045	486,337	464,297	483,931	989,057	881,866
45 under 55	7,678,596	144,425	451,426	498,774	513,435	447,113	487,293	502,237	1,073,853	784,147
55 under 65	9,098,423	194,862	512,461	550,623	621,433	607,610	598,900	616,605	1,139,629	1,007,101
65 and over	12,160,662	383,571	986,383	1,002,200	1,242,767	990,317	775,733	604,383	1,030,006	886,411

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples)

	Size of adjusted gross income — continued									
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$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
All returns, total	21,460,876	13,685,409	21,146,537	6,905,870	1,108,430	241,713	98,583	142,011	34,788	22,112
Under 18	**	* 2,481	4,204	* 780	* 227	**	* 33	* 24	0	* 5
18 under 26	**	283,071	133,721	15,261	2,389	**	245	596	158	79
26 under 35	** 5,518,489	2,274,149	2,453,481	496,598	40,879	** 6,851	2,654	3,770	1,121	729
35 under 45	4,249,891	2,710,842	4,381,036	1,465,703	209,809	37,945	14,021	18,655	3,933	2,239
45 under 55	3,909,024	2,714,602	4,970,790	1,766,878	319,757	71,864	27,988	40,307	9,071	5,648
55 under 65	3,816,449	2,752,872	4,695,228	1,705,161	298,100	67,669	29,602	42,825	10,809	6,956
65 and over	3,966,823	2,947,391	4,508,077	1,455,288	237,268	57,385	24,039	35,835	9,696	6,456
Returns of married persons filing jointly and returns of surviving spouses, total	8,570,820	8,194,299	16,260,765	5,855,659	940,684	203,446	82,797	117,811	28,461	17,593
Under 26	250,460	110,302	60,289	2,395	* 262	**	**	57	* 10	**
26 under 35	1,433,523	1,208,172	1,676,081	371,441	29,627	**	** 1,649	2,290	625	**
35 under 45	1,663,463	1,670,636	3,473,242	1,289,120	184,959	** 36,665	12,105	15,873	3,234	** 2,187
45 under 55	1,587,721	1,575,654	3,878,348	1,544,693	281,896	63,221	24,451	35,141	7,839	4,704
55 under 65	1,804,409	1,767,818	3,751,593	1,475,689	256,833	58,687	25,501	36,329	9,205	5,801
65 and over	1,831,244	1,861,716	3,421,213	1,172,321	187,107	44,872	19,091	28,121	7,548	4,901
Returns of married persons filing separately, total	681,682	279,276	289,938	56,023	11,793	3,879	1,862	3,406	1,102	977
Under 26	**	* 3,015	0	**	**	**	0	**	**	**
26 under 35	**	54,459	44,985	** 6,536	** 479	**	95	** 47	** 29	**
35 under 45	** 326,050	67,153	65,503	14,187	2,623	** 758	279	516	154	** 117
45 under 55	135,147	69,008	84,383	12,468	3,638	1,160	510	839	250	222
55 under 65	132,463	47,241	57,020	13,132	2,490	950	550	981	298	275
65 and over	88,022	38,399	38,048	9,701	2,563	1,011	429	1,022	370	363
Returns of heads of households, total	2,955,059	1,158,685	972,712	176,036	28,568	5,753	2,373	3,439	765	559
Under 26	45,203	* 6,061	* 2,293	**	**	0	**	0	**	* 4
26 under 35	510,830	149,395	64,071	** 6,749	** 325	* 221	** 86	104	** 51	35
35 under 45	1,096,005	394,072	270,161	40,776	6,092	1,033	426	500	118	75
45 under 55	845,080	395,922	412,036	77,149	12,391	2,796	1,181	1,608	330	255
55 under 65	334,901	171,703	170,002	41,295	7,879	1,410	594	1,037	235	152
65 and over	123,040	41,533	54,148	10,066	1,882	293	86	190	32	38
Returns of single persons, total	9,253,116	4,053,149	3,623,121	817,951	127,384	28,635	11,551	17,356	4,460	2,983
Under 26	755,859	166,174	75,343	13,344	2,213	758	236	557	143	74
26 under 35	2,387,219	862,122	668,345	112,173	10,590	2,011	867	1,336	421	314
35 under 45	1,299,768	578,981	572,130	121,620	16,135	3,348	1,211	1,765	426	246
45 under 55	1,341,078	674,018	596,023	132,569	21,833	4,687	1,846	2,719	652	467
55 under 65	1,544,675	766,110	716,613	175,046	30,898	6,622	2,958	4,477	1,071	728
65 and over	1,924,517	1,005,744	994,668	263,200	45,716	11,209	4,433	6,502	1,747	1,154

* 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 2020

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)

(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	
	(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	9,456,430	79,555,750	8,854,419	70,953,022	992,976	314,568	73,681	145,402	838,474	1,970,663	
No adjusted gross income	80,962	-491,829	14,394	35,844	25,004	12,838	4,462	12,624	26,225	30,133	
\$1 under \$1,000	460,247	2,721,249	350,640	2,244,441	44,100	5,559	* 3,004	* 636	43,649	19,170	
\$1,000 under \$2,000	822,210	1,237,797	724,731	1,088,242	86,725	10,179	* 3,004	* 1,021	74,235	32,153	
\$2,000 under \$3,000	912,456	2,280,092	838,128	2,045,510	90,405	18,878	* 5,006	* 8,332	86,904	68,451	
\$3,000 under \$4,000	875,533	3,046,818	827,463	2,784,265	93,382	16,559	** 3,384	** 3,087	77,167	73,724	
\$4,000 under \$5,000	820,366	3,680,711	777,778	3,388,098	86,555	18,274	**	**	78,157	63,414	
\$5,000 under \$10,000	2,803,977	20,275,293	2,726,756	19,199,960	255,675	45,478	12,213	11,632	189,634	205,577	
\$10,000 under \$20,000	2,040,370	27,942,955	1,997,778	26,593,196	205,167	63,402	15,011	10,971	151,014	305,737	
\$20,000 under \$30,000	466,655	11,099,210	444,754	10,029,296	59,891	18,867	13,434	6,941	65,326	233,076	
\$30,000 under \$50,000	126,695	4,557,599	119,353	3,992,732	23,285	6,350	* 6,341	* 7,545	24,613	182,647	
\$50,000 under \$200,000	43,457	3,586,257	32,076	1,547,935	19,303	46,050	6,779	64,976	16,246	503,843	
\$200,000 or more	3,502	2,068,595	569	23,504	3,482	52,134	1,043	17,637	3,304	252,738	
Size of adjusted gross income	Qualified dividends		Net income		Net loss		Capital gain distributions [2]		Sales of capital assets [2]		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
All returns	792,409	1,501,315	437,620	2,039,489	80,359	281,039	484,077	919,645	592,784	3,447,961	
No adjusted gross income	24,767	23,754	3,431	6,701	** 24,085	** 170,431	10,197	11,702	* 3,020	* 6,894	
\$1 under \$1,000	39,645	14,016	46,582	19,839	**	**	22,056	10,587	24,058	7,901	
\$1,000 under \$2,000	72,676	27,509	48,548	57,006	* 8,620	* 4,301	40,638	24,053	55,098	39,999	
\$2,000 under \$3,000	84,799	53,141	40,030	72,961	* 5,049	* 2,859	56,198	39,937	60,104	58,017	
\$3,000 under \$4,000	73,162	56,457	34,534	85,696	* 4,026	* 2,615	37,419	46,015	44,325	73,460	
\$4,000 under \$5,000	74,595	46,569	34,372	108,520	* 3,238	* 7,131	41,607	39,004	52,407	72,250	
\$5,000 under \$10,000	175,590	151,463	109,733	338,319	13,711	20,948	115,884	199,048	147,629	312,316	
\$10,000 under \$20,000	143,004	213,511	91,347	398,454	11,110	22,825	95,195	202,381	117,101	404,919	
\$20,000 under \$30,000	61,309	173,393	17,318	114,102	* 4,026	* 10,790	41,416	128,124	48,654	422,287	
\$30,000 under \$50,000	23,612	150,873	* 2,938	* 33,777	* 3,108	* 7,582	15,519	77,003	21,610	281,289	
\$50,000 under \$200,000	16,246	388,067	7,432	388,377	* 2,994	* 13,645	6,396	122,140	16,282	796,203	
\$200,000 or more	3,002	202,560	1,356	415,736	392	17,913	1,552	19,652	2,496	972,426	

Footnotes at end of table.

Table 1.7. All Dependent Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets [2]						Other income [3]						Total statutory adjustments		Total standard deduction	
	Taxable net loss		Net gain		Net loss		Net gain		Net loss		Total statutory adjustments		Total standard 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	Number of returns	Amount
All returns	153,117	206,246	434,030	1,911,849	30,584	509,621	416,318	148,021	9,328,908	62,055,931	9,328,908	62,055,931	9,328,908	62,055,931	9,328,908	62,055,931
No adjusted gross income	31,989	74,702	* 3,294	* 7,385	10,657	376,071	* 2,877	* 1,860	0	0	0	0	0	0	0	0
\$1 under \$1,000	12,128	18,588	24,618	15,713	** 4,015	** 10,896	24,253	1,600	457,222	521,214	457,222	521,214	457,222	521,214	457,222	521,214
\$1,000 under \$2,000	11,706	11,628	37,634	39,601	**	**	38,998	3,784	820,208	1,480,007	820,208	1,480,007	820,208	1,480,007	820,208	1,480,007
\$2,000 under \$3,000	9,891	13,627	29,045	44,350	**	**	43,002	11,589	2,479,046	2,479,046	911,455	2,479,046	911,455	2,479,046	911,455	2,479,046
\$3,000 under \$4,000	11,723	13,206	27,117	35,895	0	0	32,396	6,338	3,204,900	3,204,900	874,976	3,204,900	874,976	3,204,900	874,976	3,204,900
\$4,000 under \$5,000	8,708	9,699	25,377	57,004	* 2,215	* 2,998	33,338	7,629	3,797,260	3,797,260	820,153	3,797,260	820,153	3,797,260	820,153	3,797,260
\$5,000 under \$10,000	23,869	24,830	108,170	255,744	** 4,004	** 1,997	111,441	34,845	20,478,095	20,478,095	2,797,970	20,478,095	2,797,970	20,478,095	2,797,970	20,478,095
\$10,000 under \$20,000	21,022	20,098	99,789	268,521	**	**	100,888	47,391	23,193,163	23,193,163	2,036,152	23,193,163	2,036,152	23,193,163	2,036,152	23,193,163
\$20,000 under \$30,000	15,905	9,281	45,421	320,388	** 5,173	** 12,558	19,299	10,570	5,222,417	5,222,417	458,181	5,222,417	458,181	5,222,417	458,181	5,222,417
\$30,000 under \$50,000	* 4,005	* 4,081	15,269	85,717	**	**	* 7,030	* 8,857	1,388,310	1,388,310	121,439	1,388,310	121,439	1,388,310	121,439	1,388,310
\$50,000 under \$200,000	* 1,965	* 5,895	16,079	352,981	* 4,423	* 104,944	* 2,149	* 6,442	287,016	287,016	30,389	287,016	30,389	287,016	30,389	287,016
\$200,000 or more	* 207	* 611	2,217	428,550	95	158	648	7,117	4,504	4,504	765	4,504	765	4,504	765	4,504
Size of adjusted gross income	Total itemized deductions		Tentative income tax		Tentative income tax for returns with "kiddie tax"		Total credits		Total income tax							
	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)						
All returns	46,560	679,811	2,308,927	2,580,111	288,400	1,086,777	138,551	53,487	2,303,670	2,571,109						
No adjusted gross income	0	0	0	0	0	0	0	0	0	0						
\$1 under \$1,000	* 3,025	* 15,684	0	0	0	0	0	0	0	0						
\$1,000 under \$2,000	** 3,773	** 28,407	30,057	1,234	0	0	0	0	0	0						
\$2,000 under \$3,000	**	**	33,061	2,564	16,019	1,133	**	**	**	**						
\$3,000 under \$4,000	**	**	35,414	2,758	15,390	1,401	** 9,826	** 160	** 32,060	** 2,557						
\$4,000 under \$5,000	**	**	38,390	5,199	19,273	3,075	* 4,339	* 66	* 33,244	* 2,604						
\$5,000 under \$10,000	* 6,007	* 32,960	172,815	40,731	66,592	22,635	* 4,339	* 66	* 38,390	* 5,132						
\$10,000 under \$20,000	* 4,218	* 21,496	1,363,895	488,847	91,353	78,714	27,506	1,147	172,815	40,074						
\$20,000 under \$30,000	8,474	40,332	464,652	659,155	45,852	146,115	39,624	3,828	1,362,894	486,027						
\$30,000 under \$50,000	* 5,257	* 25,256	125,694	358,659	15,352	67,343	10,597	3,275	453,567	657,277						
\$50,000 under \$200,000	13,068	465,531	41,454	540,613	15,443	351,625	12,937	27,364	125,694	357,046						
\$200,000 or more	2,737	50,145	3,496	480,352	3,125	414,736	2,683	16,032	41,453	518,972						

* 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] Includes farm income or loss and partnership and S corporation income or loss.

[2] Includes capital gain distributions reported on Form 1040 and Schedule D.

[3] Other income includes state income tax refunds, alimony received, taxable Individual Retirement Arrangement distributions.

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020

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 2018 (Filing Year 2019)

(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]		Ordinary dividends	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	17,532,592	4,223,893,337	17,532,592	4,278,421,892	13,857,242	2,260,060,546	10,649,542	74,559,634	2,054,950	36,089,258	7,096,808	190,490,997
Under \$5,000	92,420	209,443	92,420	223,477	19,337	233,363	54,115	52,117	6,612	68,024	32,314	175,293
\$5,000 under \$10,000	120,906	903,695	120,906	1,004,647	33,628	508,896	63,805	54,024	12,348	109,139	45,732	180,594
\$10,000 under \$15,000	207,328	2,621,232	207,328	2,740,467	66,452	1,226,757	113,345	99,022	20,857	107,149	75,034	310,590
\$15,000 under \$20,000	209,844	3,657,950	209,844	3,853,845	64,126	1,205,270	99,205	178,164	9,842	52,096	62,309	223,807
\$20,000 under \$25,000	303,327	6,836,810	303,327	7,143,574	149,584	3,647,158	123,604	155,482	20,322	249,733	73,245	319,710
\$25,000 under \$30,000	273,628	7,527,837	273,628	7,750,564	151,425	4,126,999	118,399	160,893	24,205	190,627	78,772	349,383
\$30,000 under \$35,000	307,716	9,998,107	307,716	10,462,318	189,246	6,305,711	131,445	280,147	14,629	149,989	62,939	328,212
\$35,000 under \$40,000	341,400	12,803,834	341,400	13,179,945	240,476	8,460,862	144,720	143,711	17,951	84,169	72,023	354,642
\$40,000 under \$45,000	377,880	16,101,534	377,880	16,439,078	263,798	10,399,539	152,827	205,199	24,759	202,641	86,463	407,907
\$45,000 under \$50,000	406,594	19,349,189	406,594	19,650,691	289,069	12,546,400	175,399	212,794	26,612	221,910	90,696	539,661
\$50,000 under \$55,000	464,646	24,364,050	464,646	24,843,733	351,318	16,600,362	214,104	214,709	24,462	147,557	100,530	447,891
\$55,000 under \$60,000	493,474	28,381,558	493,474	28,797,730	375,365	20,089,649	232,549	286,553	32,575	192,659	120,353	791,847
\$60,000 under \$75,000	1,501,818	101,135,645	1,501,818	102,993,873	1,109,372	67,167,734	685,954	857,744	98,979	553,791	424,352	2,058,401
\$75,000 under \$100,000	2,336,453	203,760,309	2,336,453	206,097,374	1,856,727	143,288,580	1,196,133	1,490,209	170,213	899,284	695,533	4,516,281
\$100,000 under \$200,000	5,632,362	797,273,585	5,632,362	807,259,454	4,795,186	580,350,496	3,497,574	4,962,360	516,869	4,095,902	2,173,072	17,221,292
\$200,000 under \$500,000	3,317,477	979,178,939	3,317,477	995,646,386	2,932,770	678,672,196	2,564,982	8,352,951	564,348	6,190,471	1,953,479	29,330,260
\$500,000 under \$1,000,000	727,878	494,446,902	727,878	503,897,740	628,487	282,659,608	673,233	7,307,934	242,060	4,950,225	577,524	21,428,001
\$1,000,000 under \$1,500,000	176,774	213,818,086	176,774	217,389,695	147,128	96,569,927	171,012	3,995,984	81,863	2,638,429	153,356	11,386,703
\$1,500,000 under \$2,000,000	75,460	129,876,504	75,460	131,752,680	61,038	50,587,423	73,908	3,069,762	39,945	1,797,186	67,112	8,121,792
\$2,000,000 under \$5,000,000	114,680	343,103,074	114,680	346,388,086	92,228	113,162,029	113,031	9,552,649	68,417	4,767,251	103,947	22,146,259
\$5,000,000 under \$10,000,000	30,191	207,222,575	30,191	208,297,870	24,199	57,194,355	29,936	6,654,997	21,134	2,748,620	28,405	14,671,380
\$10,000,000 or more	20,337	621,328,479	20,337	622,608,663	16,282	105,057,229	20,262	26,272,228	15,948	5,652,406	19,618	55,181,089
Taxable returns, total	15,862,224	4,154,247,615	15,862,224	4,206,156,776	13,031,296	2,222,000,315	9,774,973	72,413,834	1,869,249	33,987,459	6,505,893	184,379,444
Nontaxable returns, total	1,670,368	69,651,721	1,670,368	72,265,116	825,945	38,060,231	874,569	2,145,800	185,701	2,081,799	590,915	6,111,553

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 2018 (Filing Year 2019)—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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	6,671,365	148,312,664	6,867,710	21,942,165	97,788	5,197,448	3,817,583	11,538,078	6,663,354	641,057,058	736,133	18,934,291
Under \$5,000	23,305	101,411	10,742	13,389	0	0	23,726	-39,275	32,882	41,305	3,485	-22,308
\$5,000 under \$10,000	42,404	115,899	10,374	7,995	** 9,640	** 96,776	27,667	91,833	40,377	54,539	** 30,638	** -214,009
\$10,000 under \$15,000	65,291	183,114	33,077	40,986	**	**	49,934	268,216	63,160	60,396	**	**
\$15,000 under \$20,000	56,934	162,889	25,180	15,129	**	**	55,560	312,334	58,509	119,929	**	**
\$20,000 under \$25,000	64,444	235,759	35,872	44,740	**	**	69,539	678,019	68,961	133,927	**	**
\$25,000 under \$30,000	72,529	232,062	47,052	49,366	**	**	69,263	263,590	76,301	232,614	**	**
\$30,000 under \$35,000	57,902	248,575	53,853	40,928	**	**	63,104	396,101	58,148	394,233	**	**
\$35,000 under \$40,000	66,703	215,317	94,417	92,547	* 2,218	* 57,539	82,773	677,844	65,877	284,753	4,466	1,260
\$40,000 under \$45,000	82,258	274,321	109,142	90,434	* 2,324	* 73,634	66,354	686,724	82,572	315,245	9,730	42,088
\$45,000 under \$50,000	85,582	388,754	122,185	117,728	* 2,337	* 49,712	80,479	195,826	90,060	457,330	4,004	29,394
\$50,000 under \$55,000	93,198	259,903	158,550	169,943	* 5,469	* 130,806	86,519	1,002,239	97,928	525,028	6,010	-18,069
\$55,000 under \$60,000	109,479	562,613	179,375	173,805	* 4,051	* 36,087	80,395	273,041	102,978	485,965	10,114	-87,953
\$60,000 under \$75,000	389,380	1,435,434	542,691	498,938	19,147	386,958	291,030	3,329,572	384,473	2,181,713	25,919	-68,562
\$75,000 under \$100,000	648,072	3,093,062	1,042,453	1,226,926	18,265	677,824	407,210	4,568,281	610,778	4,548,906	47,015	-156,632
\$100,000 under \$200,000	2,036,572	12,809,279	2,718,399	4,094,382	21,589	1,573,949	1,225,031	20,484,203	1,957,061	21,497,725	154,822	78,111
\$200,000 under \$500,000	1,859,874	23,007,642	1,226,811	3,365,262	10,772	1,460,825	829,586	37,087,162	1,904,377	53,356,728	202,213	310,399
\$500,000 under \$1,000,000	556,430	16,776,159	244,940	1,920,158	1,534	454,978	194,827	19,109,874	586,066	51,953,202	107,650	654,692
\$1,000,000 under \$1,500,000	147,673	8,857,244	83,132	1,246,988	211	49,628	49,407	6,155,082	156,355	33,138,416	42,563	377,173
\$1,500,000 under \$2,000,000	65,355	6,259,247	38,442	926,100	* 44	* 35,932	20,128	3,243,955	69,372	24,532,292	22,354	328,397
\$2,000,000 under \$5,000,000	101,074	17,024,422	61,289	2,424,639	136	51,890	30,737	6,738,073	107,900	80,997,083	40,570	1,241,963
\$5,000,000 under \$10,000,000	27,725	11,497,032	17,629	1,462,138	35	37,402	8,355	2,783,097	29,218	64,421,678	13,571	1,076,380
\$10,000,000 or more	19,182	44,572,516	12,106	3,919,644	16	23,508	5,959	3,232,285	20,002	301,324,051	11,006	15,361,968
Taxable returns, total	6,127,873	143,863,185	6,564,795	21,435,057	85,781	5,008,615	3,361,823	107,578,514	6,076,070	633,511,038	667,544	19,287,927
Nontaxable returns, total	543,492	4,449,469	302,915	507,108	12,007	188,833	455,760	3,959,563	587,284	7,546,020	68,589	-353,636

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable Individual Retirement Arrangements (IRA), 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		Estate and trust 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
All returns, total	6,026,783	275,623,802	1,656,178	50,740,592	1,093,197	19,286,680	84,774	1,387,703	3,062,306	502,784,483	255,400	20,561,904
Under \$5,000	27,608	113,767	8,372	45,223	8,270	117,209	0	0	3,478	-89,169	* 657	* 70
\$5,000 under \$10,000	54,879	447,078	14,830	148,461	12,186	111,853	** 2,453	** 14,349	6,781	-248,685	* 328	* -3,966
\$10,000 under \$15,000	108,631	1,171,749	27,438	232,420	12,131	208,279	**	**	14,048	-121,846	* 1,232	* -22,891
\$15,000 under \$20,000	120,210	1,776,610	18,778	177,116	12,968	183,253	**	**	12,917	-59,555	* 2,904	* 23,522
\$20,000 under \$25,000	136,783	2,296,037	17,611	166,867	14,253	178,662	**	**	13,983	-260,746	6,627	32,452
\$25,000 under \$30,000	115,384	2,160,865	14,731	123,025	23,005	291,626	* 1,323	* 2,491	22,615	-103,313	* 13	* -819
\$30,000 under \$35,000	101,800	2,107,592	27,226	295,186	14,532	133,083	* 83	* -698	28,137	-223,936	* 2,007	* 5,675
\$35,000 under \$40,000	114,217	2,325,705	12,032	130,655	30,313	400,856	* 2,192	* 25,545	23,058	-75,810	3,367	57,413
\$40,000 under \$45,000	134,891	3,185,682	28,357	262,818	17,134	223,052	** 1,310	** 8,491	28,802	-299,321	** 6,172	** 11,017
\$45,000 under \$50,000	147,093	3,806,231	27,563	409,863	20,963	360,445	**	**	34,586	233,270	**	**
\$50,000 under \$55,000	143,348	3,765,665	36,359	434,889	28,613	340,373	* 1,046	* 30,296	34,625	224,706	* 1,031	* -3,840
\$55,000 under \$60,000	158,257	4,727,753	30,190	355,840	30,823	374,553	* 1,308	* 2,054	39,402	102,975	5,085	125,802
\$60,000 under \$75,000	564,142	18,323,082	99,843	1,220,713	98,020	1,298,954	7,340	58,605	118,689	577,143	8,702	100,397
\$75,000 under \$100,000	820,396	31,397,937	141,023	1,829,817	173,096	2,420,444	9,415	122,349	215,861	2,040,052	24,333	292,956
\$100,000 under \$200,000	1,959,976	100,367,079	474,377	7,566,635	348,543	3,916,094	27,042	412,489	760,393	19,717,135	62,697	1,265,936
\$200,000 under \$500,000	1,011,843	70,740,596	413,001	11,310,669	153,159	3,823,214	22,792	573,025	987,241	80,138,952	70,742	2,811,036
\$500,000 under \$1,000,000	194,139	16,115,770	137,353	7,275,669	52,050	1,955,388	5,036	71,277	398,931	85,702,958	26,461	2,403,667
\$1,000,000 under \$1,500,000	48,100	3,800,965	43,225	3,405,991	16,061	754,859	1,486	40,747	123,989	52,149,587	9,986	1,579,969
\$1,500,000 under \$2,000,000	20,387	1,841,002	21,987	2,095,121	7,396	410,066	534	4,487	57,442	33,825,528	5,338	929,974
\$2,000,000 under \$5,000,000	30,827	2,962,757	39,491	5,250,077	12,752	899,803	965	4,369	92,734	92,518,013	10,421	3,335,000
\$5,000,000 under \$10,000,000	8,378	1,058,111	12,421	2,800,501	4,010	368,671	252	6,243	26,150	49,545,110	3,804	2,120,812
\$10,000,000 or more	5,495	1,131,767	9,969	5,203,037	2,921	515,943	196	11,584	18,445	87,491,437	3,493	5,497,721
Taxable returns, total	5,364,030	263,160,833	1,482,484	48,837,206	951,022	16,951,486	77,125	1,342,208	2,862,987	505,802,554	234,928	20,490,451
Nontaxable returns, total	662,753	12,462,969	173,694	1,903,386	142,175	2,335,194	7,648	45,495	199,320	-3,018,071	20,473	71,453

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 2018 (Filing Year 2019)—Continued

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

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt		Taxable health savings account distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	229,379	-5,394,296	463,945	2,666,691	3,917,114	74,164,304	123,749	11,579,533	145,130	1,691,816	64,669	116,954
Under \$5,000	* 598	* -2,294	** 4,593	** 29,417	1,935	7,273	6,755	170,382	** 2,724	** 15,889	0	0
\$5,000 under \$10,000	4,525	-16,455	**	**	7,678	40,065	6,296	114,214	**	**	0	0
\$10,000 under \$15,000	4,759	-105,491	* 4,767	* 27,802	33,729	68,863	10,967	179,583	* 561	* 2,201	0	0
\$15,000 under \$20,000	3,443	-10,798	* 6,055	* 51,925	88,246	136,312	4,652	96,851	** 607	** 5,675	0	0
\$20,000 under \$25,000	2,407	2,034	* 7,152	* 30,200	129,698	378,241	8,766	311,543	**	**	0	0
\$25,000 under \$30,000	4,027	-67,664	* 8,044	* 38,060	116,449	547,239	5,956	140,759	* 2,007	* 26,962	** 5,017	** 3,454
\$30,000 under \$35,000	3,915	-78,901	11,362	69,476	94,878	608,100	2,978	71,331	* 3,014	* 26,707	**	**
\$35,000 under \$40,000	4,855	-29,954	13,127	91,705	100,292	832,335	2,506	52,853	* 2,190	** 7,910	**	**
\$40,000 under \$45,000	3,162	-49,306	14,070	79,273	115,347	1,177,339	1,591	48,315	4,060	18,658	**	**
\$45,000 under \$50,000	4,302	-209,384	10,630	78,826	110,982	1,306,910	2,125	13,022	* 2,062	* 16,508	0	0
\$50,000 under \$55,000	2,993	-96,184	19,138	110,738	108,935	1,508,433	3,545	142,795	4,188	21,840	** 13,118	** 20,290
\$55,000 under \$60,000	5,884	-56,816	17,011	91,936	121,602	1,691,534	3,614	104,982	* 1,008	* 4,285	**	**
\$60,000 under \$75,000	20,481	-265,562	40,031	198,509	426,857	7,351,295	11,374	230,792	6,252	27,065	**	**
\$75,000 under \$100,000	17,908	-379,791	71,850	413,312	576,976	11,227,769	11,480	552,564	7,231	156,525	* 5,026	* 3,686
\$100,000 under \$200,000	68,108	-1,061,091	157,841	896,386	1,158,962	26,904,124	19,585	1,128,398	37,920	164,754	27,298	58,253
\$200,000 under \$500,000	51,833	-1,121,719	68,334	385,004	537,010	14,548,887	12,364	1,603,529	25,495	271,394	10,734	20,208
\$500,000 under \$1,000,000	14,211	-384,167	7,533	58,137	110,315	3,382,565	4,168	1,155,409	14,861	207,184	2,398	6,145
\$1,000,000 under \$1,500,000	4,094	-227,855	1,417	8,943	30,800	950,125	1,668	644,956	7,353	70,365	542	2,741
\$1,500,000 under \$2,000,000	2,315	-192,503	498	3,404	13,950	438,318	761	407,498	4,308	41,075	183	1,103
\$2,000,000 under \$5,000,000	3,677	-426,822	413	3,021	22,196	711,953	1,618	1,272,111	10,414	203,431	288	790
\$5,000,000 under \$10,000,000	1,025	-195,601	56	432	6,154	204,203	545	770,241	4,434	160,787	46	148
\$10,000,000 or more	856	-417,973	26	186	4,124	142,422	437	2,367,401	4,442	242,602	38	136
Taxable returns, total	197,307	-4,632,688	413,712	2,336,648	3,453,511	70,117,091	64,021	9,555,027	131,163	1,491,332	60,611	114,178
Nontaxable returns, total	32,072	-761,607	50,233	328,044	463,603	4,047,212	59,728	2,024,507	13,967	200,484	4,058	2,776

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Repatriated deferred (section 965) income as shareholders of certain foreign corporations		Limitation on business losses		Global intangible low tax income		Foreign-earned income exclusion		Gambling earnings		Other 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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	25,258	4,468,725	6,832	13,614,666	7,257	1,090,323	26,045	2,212,673	530,454	24,755,557	1,287,052	20,835,038
Under \$5,000	** 193	** 22,308	** 33	** 40,869	0	0	* 998	* 74,811	** 4,059	** 8,543	7,408	16,313
\$5,000 under \$10,000	**	**	**	**	0	0	* 1,003	* 97,653	**	**	6,763	42,256
\$10,000 under \$15,000	0	0	* 9	* 811	0	0	* 2,001	* 162,460	6,702	31,321	8,498	32,105
\$15,000 under \$20,000	**	**	** 54	** 23,733	** 1,033	** 87	* 1,089	* 88,983	* 5,088	* 44,744	8,088	46,833
\$20,000 under \$25,000	0	0	* 34	* 30,676	0	0	2,096	109,396	9,909	143,194	12,030	-11,744
\$25,000 under \$30,000	0	0	**	**	**	**	47	7,393	6,647	72,668	15,778	117,924
\$30,000 under \$35,000	0	0	* 20	* 15,949	**	**	1,095	49,071	8,163	121,068	11,957	55,614
\$35,000 under \$40,000	**	**	* 5	* 2,417	**	**	15	2,557	8,097	140,849	19,098	78,453
\$40,000 under \$45,000	* 6	* 30	* 151	* 53,885	**	**	108	7,460	6,568	60,909	10,809	12,786
\$45,000 under \$50,000	0	0	* 19	* 23,968	**	**	13	2,308	17,124	178,955	16,202	13,807
\$50,000 under \$55,000	** 21	** 319	* 32	* 24,829	0	0	17	2,826	14,173	122,338	22,168	141,987
\$55,000 under \$60,000	**	**	* 46	* 12,763	0	0	14	2,039	15,710	172,927	17,051	1,158
\$60,000 under \$75,000	**	**	377	232,962	** 2,010	** 26,167	1,367	140,352	45,511	498,393	64,606	162,257
\$75,000 under \$100,000	* 14	* 36	0	0	**	**	2,706	204,483	79,921	1,434,113	138,160	478,092
\$100,000 under \$200,000	2,496	4,549	656	421,641	73	3,055	3,714	348,493	162,049	3,796,568	370,047	2,284,896
\$200,000 under \$500,000	3,348	139,792	957	940,350	742	32,774	3,977	356,030	106,353	5,210,366	327,788	4,065,068
\$500,000 under \$1,000,000	5,224	159,216	1,242	1,166,684	729	27,984	3,417	323,533	21,431	3,082,815	114,383	2,638,998
\$1,000,000 under \$1,500,000	3,033	133,468	628	800,419	733	28,113	985	95,566	5,237	1,837,299	39,838	1,425,044
\$1,500,000 under \$2,000,000	2,134	127,255	312	717,214	325	161,249	313	32,165	2,589	995,713	18,936	772,302
\$2,000,000 under \$5,000,000	4,134	394,369	1,048	1,779,496	705	101,455	761	75,050	3,650	2,391,480	35,641	3,095,445
\$5,000,000 under \$10,000,000	2,050	535,591	577	1,903,962	350	83,566	177	16,706	936	1,351,904	11,857	1,582,533
\$10,000,000 or more	2,605	2,951,794	632	5,422,038	557	625,875	133	13,338	557	3,059,389	9,946	3,782,912
Taxable returns, total	23,741	4,016,249	5,933	12,658,194	7,197	1,066,125	18,420	1,609,669	483,378	23,096,396	1,201,649	20,101,644
Nontaxable returns, total	1,517	452,477	899	956,473	59	24,198	7,625	603,004	47,076	1,659,160	85,404	733,394

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total statutory adjustments		Total	Itemized deductions						Taxes paid deduction	
	Number of returns	Amount		Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Number of returns	Amount
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	
All returns, total	5,339,918	54,522,555	648,881,712	4,598,812	78,497,457	4,598,812	106,976,311	4,597,811	28,478,854	17,379,986	145,908,497
Under \$5,000	14,636	14,035	2,335,168	75,867	1,462,298	75,867	1,475,867	74,865	13,569	85,394	344,533
\$5,000 under \$10,000	26,710	100,952	2,552,696	96,442	1,288,238	96,442	1,342,005	96,442	53,767	114,894	522,129
\$10,000 under \$15,000	51,440	119,235	4,379,842	162,011	2,136,687	162,011	2,290,520	162,011	153,833	198,986	829,069
\$15,000 under \$20,000	55,384	195,895	4,580,181	159,265	2,317,476	159,265	2,526,299	159,265	208,823	199,646	839,833
\$20,000 under \$25,000	79,622	306,764	7,429,066	208,124	3,641,854	208,124	3,996,808	208,124	354,955	280,951	1,199,702
\$25,000 under \$30,000	64,191	222,727	6,140,017	176,963	2,634,018	176,963	3,001,003	176,963	366,985	267,263	1,162,238
\$30,000 under \$35,000	71,475	464,212	6,725,729	177,723	2,649,395	177,723	3,085,665	177,723	436,271	299,334	1,358,973
\$35,000 under \$40,000	96,778	376,111	8,263,234	188,550	2,745,369	188,550	3,276,265	188,550	530,896	335,374	1,754,430
\$40,000 under \$45,000	92,596	337,544	8,742,567	203,064	2,948,729	203,064	3,597,021	203,064	648,292	369,237	1,845,166
\$45,000 under \$50,000	83,809	301,502	9,718,517	196,833	3,271,652	196,833	3,976,804	196,833	705,152	400,542	2,103,720
\$50,000 under \$55,000	126,968	479,684	10,864,368	218,124	2,831,323	218,124	3,693,273	218,124	861,950	457,446	2,664,481
\$55,000 under \$60,000	136,315	416,172	11,217,289	196,485	2,760,611	196,485	3,632,328	196,485	851,717	487,139	2,934,284
\$60,000 under \$75,000	458,235	1,858,228	35,236,238	587,236	8,414,066	587,236	11,379,148	587,236	2,965,081	1,484,580	9,600,038
\$75,000 under \$100,000	549,372	2,337,064	60,335,940	674,828	11,514,484	674,828	15,926,571	674,828	4,412,087	2,323,791	17,233,905
\$100,000 under \$200,000	1,743,437	9,985,669	172,150,106	1,040,178	20,077,673	1,040,178	30,636,231	1,040,178	10,558,558	5,620,383	50,357,092
\$200,000 under \$500,000	1,133,236	16,467,447	129,713,513	222,038	6,575,716	222,038	11,033,823	222,038	4,458,108	3,311,822	33,512,489
\$500,000 under \$1,000,000	329,067	9,450,838	44,089,547	12,767	901,436	12,767	1,515,240	12,767	613,803	726,401	7,955,665
\$1,000,000 under \$1,500,000	93,168	3,571,609	16,496,165	1,495	174,501	1,495	305,715	1,495	131,213	176,645	2,087,933
\$1,500,000 under \$2,000,000	40,042	1,876,175	9,419,974	398	42,586	398	95,210	398	52,623	75,283	1,008,664
\$2,000,000 under \$5,000,000	63,860	3,285,012	23,427,335	379	72,177	379	152,298	379	80,121	114,475	2,026,257
\$5,000,000 under \$10,000,000	17,539	1,075,295	14,127,465	39	15,001	39	33,120	39	18,119	30,119	986,393
\$10,000,000 or more	12,038	1,280,184	60,936,754	* 3	* 2,165	* 3	* 5,098	* 3	* 2,932	20,282	3,581,502
Taxable returns, total	4,855,073	51,909,161	586,576,764	3,440,448	47,787,092	3,440,448	73,084,835	3,440,448	25,297,743	15,782,444	137,107,098
Nontaxable returns, total	484,844	2,613,394	62,304,947	1,158,364	30,710,366	1,158,364	33,891,477	1,157,363	3,181,111	1,597,543	8,801,398

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 2018 (Filing Year 2019)—Continued

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

Size of adjusted gross income	Itemized deductions—continued															
	Taxes paid deduction—continued															
	Total state and local taxes															
Total	Total			State local income taxes or general sales taxes			Income tax			General sales tax			Real estate taxes		Personal property taxes	
	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)	Number of returns (82)	Amount (83)				
All returns, total	16,295,953	304,343,710	16,950,257	210,262,900	12,621,331	199,419,293	4,328,926	10,843,607	15,390,726	104,665,172	7,269,527	4,785,332				
Under \$5,000	71,806	393,926	70,506	93,365	18,311	37,946	52,196	55,419	62,099	356,450	29,123	6,717				
\$5,000 under \$10,000	98,839	528,902	97,000	141,996	33,200	88,024	63,801	53,972	83,209	429,224	35,893	24,994				
\$10,000 under \$15,000	173,818	770,157	174,400	161,363	56,990	84,379	117,410	76,983	151,748	672,661	72,689	25,002				
\$15,000 under \$20,000	174,959	834,358	176,002	175,383	70,171	103,921	105,830	71,462	147,759	698,914	63,447	36,732				
\$20,000 under \$25,000	239,283	1,181,401	265,599	364,603	106,350	203,017	159,249	161,586	175,834	847,006	98,398	95,611				
\$25,000 under \$30,000	235,788	1,132,040	252,296	329,937	125,281	193,416	127,015	136,522	188,494	833,571	99,071	88,761				
\$30,000 under \$35,000	256,474	1,246,026	290,068	477,494	137,625	303,809	152,443	173,685	194,703	874,625	100,987	76,674				
\$35,000 under \$40,000	303,471	1,705,464	320,693	576,625	196,478	401,631	124,215	174,994	254,294	1,172,452	129,752	101,608				
\$40,000 under \$45,000	330,396	1,790,072	353,296	673,640	209,812	456,497	143,484	217,143	286,393	1,174,714	142,327	78,714				
\$45,000 under \$50,000	355,464	2,086,276	387,056	830,112	251,791	614,497	135,265	215,616	309,463	1,354,119	142,592	98,254				
\$50,000 under \$55,000	412,954	2,709,785	438,594	1,096,147	292,226	849,419	146,368	246,728	383,397	1,761,941	177,041	108,307				
\$55,000 under \$60,000	459,127	3,022,420	486,463	1,193,803	350,526	1,020,003	115,937	173,800	403,305	1,798,159	210,997	152,918				
\$60,000 under \$75,000	1,374,704	9,838,732	1,439,033	4,449,363	1,019,771	3,703,714	419,262	745,649	1,277,711	5,732,838	631,209	363,679				
\$75,000 under \$100,000	2,159,946	18,524,298	2,277,582	9,092,078	1,747,822	8,034,350	529,760	1,057,729	2,077,715	10,028,428	987,732	573,307				
\$100,000 under \$200,000	5,332,896	64,560,453	5,538,079	36,004,812	4,471,994	33,420,340	1,066,085	2,584,472	5,230,426	30,122,554	2,552,154	1,514,273				
\$200,000 under \$500,000	3,199,197	74,344,729	3,271,691	48,587,347	2,639,787	46,284,454	631,904	2,302,893	3,104,990	27,165,999	1,418,749	1,040,605				
\$500,000 under \$1,000,000	711,757	34,954,041	718,939	26,055,912	564,537	25,265,756	154,403	790,156	680,792	9,580,123	255,104	224,736				
\$1,000,000 under \$1,500,000	172,841	14,074,380	175,189	11,428,365	138,657	11,169,297	36,531	259,068	160,869	2,958,775	54,616	60,382				
\$1,500,000 under \$2,000,000	73,288	8,371,579	74,515	7,116,498	58,811	6,974,896	15,705	141,601	68,376	1,502,251	21,790	28,876				
\$2,000,000 under \$5,000,000	110,954	21,508,918	113,449	19,367,211	90,630	19,028,426	22,819	338,784	103,806	2,971,824	32,286	50,897				
\$5,000,000 under \$10,000,000	28,837	11,677,115	29,791	11,172,901	24,182	10,949,826	5,609	223,075	27,183	1,161,791	8,125	15,870				
\$10,000,000 or more	19,155	29,088,638	20,015	30,873,946	16,378	30,231,676	3,637	642,269	18,158	1,466,752	5,444	18,414				
Taxable returns, total	14,858,680	294,284,551	15,475,452	206,483,411	11,925,556	196,636,416	3,549,896	9,846,995	14,214,826	97,851,337	6,706,129	4,305,966				
Nontaxable returns, total	1,437,273	10,059,159	1,474,805	3,779,489	695,775	2,782,877	779,030	996,612	1,175,900	6,813,835	563,398	479,366				

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 2018 (Filing Year 2019)—Continued

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

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued					Interest paid deduction						
	Limited state and local taxes		Other taxes		Total		Total		Total mortgage interest and points		Paid to financial institutions	
	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)
All returns, total	16,295,953	128,841,772	1,070,673	1,697,031	14,194,443	197,472,356	13,122,396	168,658,540	13,892,164	173,755,712	13,730,708	172,762,347
Under \$5,000	71,806	278,462	* 1,438	* 3,465	50,250	435,152	34,736	341,526	47,318	426,213	46,291	404,914
\$5,000 under \$10,000	98,839	450,859	3,404	3,957	70,526	575,612	57,923	482,999	68,640	568,108	67,642	562,676
\$10,000 under \$15,000	173,818	696,742	7,443	43,459	118,433	1,022,111	98,720	905,540	115,040	1,002,186	112,541	967,539
\$15,000 under \$20,000	174,959	743,112	6,269	20,049	111,723	843,359	92,344	713,166	106,896	818,567	105,865	784,863
\$20,000 under \$25,000	239,283	977,328	20,785	96,555	150,591	1,368,924	126,617	1,158,294	145,059	1,343,646	143,050	1,322,272
\$25,000 under \$30,000	235,788	1,007,359	20,359	34,650	156,742	1,291,698	136,244	1,137,544	155,441	1,273,424	153,439	1,263,723
\$30,000 under \$35,000	256,474	1,100,551	20,471	75,655	168,313	1,482,679	143,534	1,293,053	166,916	1,455,288	162,792	1,409,674
\$35,000 under \$40,000	303,471	1,541,206	31,879	68,003	222,255	2,043,028	198,188	1,833,762	218,035	1,964,456	212,892	1,904,378
\$40,000 under \$45,000	330,396	1,647,452	24,785	60,717	239,174	2,122,094	217,265	1,958,658	238,028	2,068,819	233,783	2,001,383
\$45,000 under \$50,000	355,464	1,871,707	35,688	35,803	282,376	2,472,967	252,846	2,207,782	278,638	2,409,673	272,631	2,351,620
\$50,000 under \$55,000	412,954	2,379,953	27,773	27,918	345,854	3,235,314	310,580	2,889,634	341,589	3,147,881	335,455	3,082,989
\$55,000 under \$60,000	459,127	2,717,473	34,764	94,351	359,602	3,264,188	337,031	3,032,291	354,887	3,224,024	349,832	3,131,846
\$60,000 under \$75,000	1,374,704	8,768,535	115,259	124,356	1,156,939	10,128,110	1,052,112	9,329,989	1,138,849	9,911,817	1,125,466	9,752,359
\$75,000 under \$100,000	2,159,946	15,906,811	155,033	157,579	1,916,824	18,996,305	1,773,956	17,663,832	1,897,980	18,714,972	1,870,892	18,314,065
\$100,000 under \$200,000	5,332,896	46,949,371	343,786	326,536	4,886,292	60,802,017	4,607,445	57,481,993	4,832,925	59,662,066	4,784,477	58,791,370
\$200,000 under \$500,000	3,199,197	30,884,053	188,758	179,213	2,962,118	50,544,035	2,803,790	47,284,949	2,890,710	48,439,926	2,873,167	47,904,218
\$500,000 under \$1,000,000	711,757	6,965,648	33,823	83,287	643,163	14,921,534	594,602	12,455,033	604,425	12,663,358	597,177	12,413,872
\$1,000,000 under \$1,500,000	172,841	1,689,933	7,764	24,859	151,863	4,381,024	132,857	2,974,732	135,427	3,035,238	132,288	2,925,062
\$1,500,000 under \$2,000,000	73,288	715,832	3,588	16,787	63,609	2,237,924	52,423	1,196,468	53,524	1,228,880	52,350	1,193,285
\$2,000,000 under \$5,000,000	110,954	1,082,661	5,413	62,582	95,526	4,805,668	73,419	1,705,567	75,113	1,758,618	72,933	1,691,395
\$5,000,000 under \$10,000,000	28,837	281,018	1,297	31,927	25,061	2,388,657	16,517	390,976	17,074	406,674	16,500	388,584
\$10,000,000 or more	19,155	185,705	895	125,323	17,209	8,109,956	9,244	220,753	9,652	231,878	9,246	220,260
Taxable returns, total	14,858,680	121,350,820	983,375	1,400,114	13,199,627	185,243,542	12,272,935	158,288,412	12,934,046	164,375,001	12,783,526	161,623,477
Nontaxable returns, total	1,437,273	7,490,952	87,298	296,916	994,815	12,228,814	849,461	10,370,129	958,119	11,380,711	947,182	11,158,869

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions—continued												
	Interest paid deduction—continued					Contributions deduction							
	Total mortgage interest and points—continued		Deductible points			Investment interest expense deduction		Total		Cash contributions		Other than cash contributions	
	Home mortgage interest—continued	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount
(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)		
All returns, total	380,431	2,973,366	979,014	940,132	962,546	20,684,424	14,844,596	196,956,414	13,659,927	132,602,498	9,206,492	83,501,257	
Under \$5,000	* 2,032	* 21,300	* 1,349	* 665	5,598	7,518	44,983	33,289	39,297	60,739	17,326	11,379	
\$5,000 under \$10,000	* 2,341	* 5,432	* 1,638	* 427	4,339	5,743	66,443	109,473	53,967	114,497	39,992	42,883	
\$10,000 under \$15,000	* 3,535	* 34,647	9,268	7,017	4,914	10,996	127,924	272,272	107,248	207,260	59,713	76,012	
\$15,000 under \$20,000	* 4,632	* 33,704	7,819	3,997	7,672	17,931	146,291	391,463	129,928	320,772	87,393	79,599	
\$20,000 under \$25,000	5,021	21,374	7,254	901	5,987	20,552	207,156	751,489	186,470	611,533	110,380	164,237	
\$25,000 under \$30,000	* 4,015	* 9,701	6,635	2,660	3,909	10,884	190,579	763,733	160,759	544,424	112,094	223,963	
\$30,000 under \$35,000	* 4,123	* 45,614	7,032	11,208	4,953	12,019	215,277	914,023	193,893	729,303	131,893	189,763	
\$35,000 under \$40,000	8,207	60,078	12,491	39,101	10,121	36,639	270,750	1,262,321	244,044	1,051,402	151,045	272,418	
\$40,000 under \$45,000	9,664	67,436	13,836	31,278	4,898	17,119	297,785	1,322,968	266,739	967,688	174,811	297,422	
\$45,000 under \$50,000	11,111	58,053	8,356	17,604	6,360	37,921	304,739	1,321,279	271,536	1,508,133	193,115	678,383	
\$50,000 under \$55,000	6,174	64,892	15,845	26,617	8,684	46,269	373,073	1,706,332	326,033	1,254,792	218,136	404,131	
\$55,000 under \$60,000	10,081	92,178	12,110	6,675	8,937	26,711	387,360	1,725,768	343,950	1,456,384	232,999	320,053	
\$60,000 under \$75,000	24,738	159,458	80,558	86,924	39,760	119,009	1,229,146	5,856,333	1,105,839	4,469,848	762,556	1,290,265	
\$75,000 under \$100,000	56,088	400,907	128,601	130,588	48,657	128,793	1,871,664	10,279,818	1,723,578	8,270,424	1,172,901	1,991,914	
\$100,000 under \$200,000	132,046	870,697	342,136	359,416	190,799	777,149	4,995,604	35,283,645	4,579,544	28,751,800	3,268,446	6,419,997	
\$200,000 under \$500,000	67,140	535,708	234,543	170,374	283,613	1,933,734	3,027,162	33,021,790	2,862,030	26,948,958	1,883,394	11,617,632	
\$500,000 under \$1,000,000	17,485	249,486	61,231	29,719	152,803	2,228,456	686,437	17,171,527	668,202	12,120,123	387,305	6,209,908	
\$1,000,000 under \$1,500,000	5,712	110,176	13,453	5,984	56,403	1,339,802	168,941	8,012,944	166,070	5,223,177	87,267	3,902,216	
\$1,500,000 under \$2,000,000	1,784	35,594	5,241	3,311	28,776	1,005,733	72,769	5,092,758	71,913	3,180,124	36,262	2,935,506	
\$2,000,000 under \$5,000,000	3,216	67,223	7,379	4,363	53,566	3,042,687	110,987	14,212,395	109,776	8,387,282	53,842	8,268,557	
\$5,000,000 under \$10,000,000	778	18,091	1,500	724	17,804	1,981,259	29,514	9,450,625	29,272	5,114,586	14,736	4,924,621	
\$10,000,000 or more	507	11,617	740	579	13,994	7,877,499	20,014	48,000,168	19,840	21,309,245	10,886	33,180,399	
Taxable returns, total	351,759	2,751,524	917,280	874,741	885,602	19,921,024	13,698,528	190,679,751	12,629,980	126,942,427	8,591,051	81,819,260	
Nontaxable returns, total	28,672	221,842	61,733	65,390	76,945	763,400	1,146,067	6,276,663	1,029,948	5,660,071	615,441	1,681,997	

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 2018 (Filing Year 2019)—Continued

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

Size of adjusted gross income	Itemized deductions—continued									
	Contributions deduction—continued		Casualty or theft loss deduction		Total		Unlimited miscellaneous deductions		Miscellaneous deductions other than gambling	
	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)
All returns, total	262,716	40,180,820	25,440	1,059,855	927,619	26,495,207	489,108	20,131,219	416,301	5,068,691
Under \$5,000	5,825	35,965	** 2,561	** 23,578	6,984	43,425	** 2,027	** 5,904	** 5,996	** 59,679
\$5,000 under \$10,000	7,929	48,448	**	**	1,338	22,609	**	**	**	**
\$10,000 under \$15,000	10,858	145,365	**	**	8,711	64,276	* 4,673	* 28,097	3,038	30,421
\$15,000 under \$20,000	9,791	124,951	0	0	9,409	111,235	* 5,026	* 41,461	3,326	26,105
\$20,000 under \$25,000	10,233	73,113	* 2,043	* 116,218	18,607	227,189	8,907	142,193	9,700	84,996
\$25,000 under \$30,000	13,028	214,050	0	0	13,737	201,555	6,647	72,668	6,079	107,638
\$30,000 under \$35,000	8,095	67,096	** 5,687	** 131,243	13,201	159,515	8,124	119,134	6,037	40,332
\$35,000 under \$40,000	13,789	417,266	**	**	23,461	275,887	8,096	140,541	14,353	108,928
\$40,000 under \$45,000	9,160	74,043	**	**	14,876	201,073	6,565	60,140	7,310	120,305
\$45,000 under \$50,000	8,555	560,838	**	**	24,271	289,801	15,092	151,138	8,518	135,145
\$50,000 under \$55,000	11,272	75,231	* 3,037	* 60,230	25,169	242,429	13,033	113,997	11,108	92,868
\$55,000 under \$60,000	6,338	45,875	** 1,034	** 8,695	30,957	400,948	15,709	172,789	14,243	206,434
\$60,000 under \$75,000	18,834	877,157	**	**	80,631	931,951	43,282	490,110	33,290	365,542
\$75,000 under \$100,000	36,328	1,003,466	* 2,055	* 258,431	97,883	1,595,929	71,462	1,186,720	23,492	319,398
\$100,000 under \$200,000	40,891	1,602,562	7,595	256,641	223,574	4,475,103	148,535	3,473,245	69,151	891,233
\$200,000 under \$500,000	27,544	3,189,172	1,356	111,843	182,386	5,663,077	101,638	4,635,111	79,166	696,989
\$500,000 under \$1,000,000	11,468	4,240,890	15	21,865	68,420	3,141,116	18,547	2,405,628	49,205	542,157
\$1,000,000 under \$1,500,000	3,620	1,906,876	* 11	* 8,044	26,173	1,851,844	4,954	1,533,392	21,115	254,353
\$1,500,000 under \$2,000,000	1,995	1,077,139	* 22	* 6,607	13,787	1,043,141	2,324	916,675	11,522	102,391
\$2,000,000 under \$5,000,000	4,137	7,674,990	* 15	* 49,933	26,515	2,329,209	3,217	1,969,919	23,336	319,949
\$5,000,000 under \$10,000,000	1,575	4,333,745	* 5	* 5,103	9,424	1,319,827	782	1,069,746	8,683	183,013
\$10,000,000 or more	1,452	12,392,581	* 4	* 1,424	8,106	1,904,067	469	1,402,611	7,632	380,815
Taxable returns, total	181,635	37,837,941	17,208	487,735	818,955	23,487,240	446,579	18,502,198	357,410	3,969,947
Nontaxable returns, total	81,082	2,342,879	8,232	572,120	108,664	3,007,968	42,529	1,629,021	58,891	1,098,744

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 2018 (Filing Year 2019)—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
	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)
All returns, total	16,625,296	3,500,610,338	182,290	3,361,383	271,394	883,647	16,506,874	806,184,444
Under \$5,000	* 2,305	* 2,104	** 10	** 312	* 4,945	* 1,138	7,251	1,383
\$5,000 under \$10,000	6,132	23,757	**	**	* 3,345	* 3,065	9,483	5,029
\$10,000 under \$15,000	25,869	71,613	* 12	* 400	* 4,009	* 3,304	25,774	10,384
\$15,000 under \$20,000	99,074	367,517	** 1,033	** 147,287	* 6,575	* 2,057	88,991	35,970
\$20,000 under \$25,000	194,001	1,157,027	**	**	14,333	6,772	188,963	261,861
\$25,000 under \$30,000	203,687	2,005,321	** 39	** 4,249	9,163	20,555	196,196	238,042
\$30,000 under \$35,000	262,640	3,557,939	**	**	23,270	14,167	249,331	377,970
\$35,000 under \$40,000	301,803	4,955,486	* 34	* 1,776	13,671	18,881	295,946	552,539
\$40,000 under \$45,000	353,834	7,403,094	* 37	* 136	18,556	41,643	345,004	831,507
\$45,000 under \$50,000	381,248	9,824,478	** 37	** 2,721	19,657	28,776	373,538	1,083,278
\$50,000 under \$55,000	453,497	13,398,332	**	**	23,757	87,316	449,410	1,571,174
\$55,000 under \$60,000	484,282	16,972,704	**	**	10,069	33,239	475,218	1,986,949
\$60,000 under \$75,000	1,473,933	64,695,167	1,401	5,202	30,280	132,518	1,459,201	8,365,907
\$75,000 under \$100,000	2,306,174	141,559,241	4,035	14,154	36,517	158,588	2,291,752	20,241,615
\$100,000 under \$200,000	5,618,410	615,098,982	21,476	139,044	43,997	254,795	5,593,908	99,023,400
\$200,000 under \$500,000	3,314,145	831,608,251	76,935	690,662	8,380	69,222	3,312,448	167,792,561
\$500,000 under \$1,000,000	727,191	440,902,760	22,131	468,758	402	3,155	727,359	114,302,499
\$1,000,000 under \$1,500,000	176,644	191,201,761	15,137	284,349	221	2,771	176,663	55,136,062
\$1,500,000 under \$2,000,000	75,396	116,443,202	12,334	251,528	83	490	75,390	34,652,098
\$2,000,000 under \$5,000,000	114,564	307,360,995	18,969	509,744	121	802	114,566	93,391,194
\$5,000,000 under \$10,000,000	30,150	185,882,345	5,087	243,872	29	327	30,158	55,950,722
\$10,000,000 or more	20,317	548,117,263	3,583	597,191	14	67	20,321	150,372,300
Taxable returns, total	15,857,233	3,479,812,775	182,121	3,360,029	198,391	770,858	15,859,141	803,936,973
Nontaxable returns, total	788,063	20,797,563	170	1,354	73,003	112,789	647,734	2,247,471

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 2018 (Filing Year 2019)—Continued

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

Size of adjusted gross income	Total tax credits		Income tax after credits		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(126)	(127)	(128)	(129)	(130)	(131)
All returns, total	8,339,401	35,349,774	15,854,968	766,990,794	15,862,224	789,828,755
Under \$5,000	** 4,355	** 1,060	* 2,306	* 244	* 2,306	* 244
\$5,000 under \$10,000	**	**	6,138	1,953	6,138	1,953
\$10,000 under \$15,000	13,679	3,139	16,420	4,130	16,420	4,130
\$15,000 under \$20,000	19,944	6,392	76,306	27,856	76,306	27,856
\$20,000 under \$25,000	61,636	23,777	152,496	232,572	152,496	232,572
\$25,000 under \$30,000	88,388	37,310	160,901	180,944	160,901	180,944
\$30,000 under \$35,000	76,743	73,204	198,710	292,573	198,710	292,573
\$35,000 under \$40,000	79,692	80,984	242,502	453,476	242,502	453,476
\$40,000 under \$45,000	120,015	150,774	286,317	641,901	286,317	641,901
\$45,000 under \$50,000	113,771	145,292	328,180	912,575	328,180	912,575
\$50,000 under \$55,000	175,154	256,997	390,535	1,230,852	390,535	1,230,852
\$55,000 under \$60,000	169,509	281,573	435,846	1,674,753	435,846	1,674,753
\$60,000 under \$75,000	496,413	924,463	1,367,224	7,314,959	1,367,224	7,314,959
\$75,000 under \$100,000	859,288	1,934,922	2,195,220	18,156,740	2,195,220	18,156,760
\$100,000 under \$200,000	2,979,542	8,941,945	5,546,607	89,832,329	5,547,003	89,845,002
\$200,000 under \$500,000	2,301,385	8,031,470	3,306,205	159,692,146	3,311,584	161,561,654
\$500,000 under \$1,000,000	468,548	2,897,569	726,455	111,401,775	727,409	114,079,014
\$1,000,000 under \$1,500,000	123,544	1,644,285	176,530	53,489,006	176,655	55,114,299
\$1,500,000 under \$2,000,000	55,388	1,015,228	75,304	33,636,379	75,396	34,771,485
\$2,000,000 under \$5,000,000	89,278	3,134,116	114,421	90,256,277	114,595	93,690,625
\$5,000,000 under \$10,000,000	25,194	1,990,870	30,085	53,959,525	30,156	56,336,236
\$10,000,000 or more	17,936	6,774,405	20,259	143,597,828	20,324	153,304,892
Taxable returns, total	7,712,022	36,277,346	15,854,942	766,888,797	15,862,224	789,828,755
Nontaxable returns, total	627,379	2,072,428	* 27	* 101,997	0	0

* 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 2020

Table 2.1CI. Confidence Intervals 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 2018 (Filing Year 2019)

(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	
			Number of returns	Amount
	(1)	(2)	(3)	(4)
All returns, total	17,532,592 (17,328,477 , 17,736,707)	4,223,899,337 (4,198,121,659 , 4,249,677,015)	17,532,592 (17,328,477 , 17,736,707)	4,278,421,892 (4,252,377,176 , 4,304,466,607)
Under \$5,000	92,420 (74,425 , 110,416)	209,443 (160,042 , 258,843)	92,420 (74,425 , 110,416)	223,477 (171,873 , 275,082)
\$5,000 under \$10,000	120,906 (100,232 , 141,580)	903,695 (746,418 , 1,060,973)	120,906 (100,232 , 141,580)	1,004,647 (823,276 , 1,186,019)
\$10,000 under \$15,000	207,328 (179,753 , 234,903)	2,621,232 (2,270,298 , 2,972,167)	207,328 (179,753 , 234,903)	2,740,467 (2,372,305 , 3,108,629)
\$15,000 under \$20,000	209,844 (181,992 , 237,695)	3,657,950 (3,170,829 , 4,145,071)	209,844 (181,992 , 237,695)	3,853,845 (3,329,785 , 4,377,906)
\$20,000 under \$25,000	303,327 (269,704 , 336,949)	6,836,810 (6,076,979 , 7,596,640)	303,327 (269,704 , 336,949)	7,143,574 (6,342,259 , 7,944,890)
\$25,000 under \$30,000	273,628 (241,754 , 305,501)	7,527,837 (6,649,591 , 8,406,082)	273,628 (241,754 , 305,501)	7,750,564 (6,843,456 , 8,657,671)
\$30,000 under \$35,000	307,716 (273,808 , 341,623)	9,998,107 (8,895,524 , 11,100,689)	307,716 (273,808 , 341,623)	10,462,318 (9,290,162 , 11,634,474)
\$35,000 under \$40,000	341,400 (305,642 , 377,157)	12,803,834 (11,462,131 , 14,145,537)	341,400 (305,642 , 377,157)	13,179,945 (11,797,411 , 14,562,480)
\$40,000 under \$45,000	377,880 (340,536 , 415,224)	16,101,534 (14,509,784 , 17,693,284)	377,880 (340,536 , 415,224)	16,439,078 (14,816,891 , 18,061,265)
\$45,000 under \$50,000	406,594 (367,620 , 445,569)	19,349,189 (17,493,344 , 21,205,033)	406,594 (367,620 , 445,569)	19,650,691 (17,767,495 , 21,533,887)
\$50,000 under \$55,000	464,646 (422,902 , 506,390)	24,364,050 (22,174,631 , 26,553,468)	464,646 (422,902 , 506,390)	24,843,733 (22,611,243 , 27,076,224)
\$55,000 under \$60,000	493,474 (450,544 , 536,405)	28,381,558 (25,911,412 , 30,851,705)	493,474 (450,544 , 536,405)	28,797,730 (26,292,520 , 31,302,941)
\$60,000 under \$75,000	1,501,818 (1,427,901 , 1,575,735)	101,135,645 (96,147,809 , 106,123,481)	1,501,818 (1,427,901 , 1,575,735)	102,993,873 (97,911,826 , 108,075,919)
\$75,000 under \$100,000	2,336,453 (2,245,125 , 2,427,781)	203,760,309 (195,769,359 , 211,751,259)	2,336,453 (2,245,125 , 2,427,781)	206,097,374 (198,020,840 , 214,173,907)
\$100,000 under \$200,000	5,632,362 (5,507,272 , 5,757,451)	797,273,585 (779,377,048 , 815,170,122)	5,632,362 (5,507,272 , 5,757,451)	807,259,454 (789,201,015 , 825,317,894)
\$200,000 under \$500,000	3,317,477 (3,265,948 , 3,369,006)	979,178,939 (964,709,953 , 993,647,925)	3,317,477 (3,265,948 , 3,369,006)	995,646,386 (980,980,518 , 1,010,312,254)
\$500,000 under \$1,000,000	727,878 (713,049 , 742,707)	494,446,902 (484,870,277 , 504,023,527)	727,878 (713,049 , 742,707)	503,897,740 (494,171,796 , 513,623,683)
\$1,000,000 under \$1,500,000	176,774 (172,599 , 180,948)	213,818,086 (208,796,685 , 218,839,487)	176,774 (172,599 , 180,948)	217,389,695 (212,295,962 , 222,483,428)
\$1,500,000 under \$2,000,000	75,460 (74,083 , 76,837)	129,876,504 (127,555,942 , 132,197,066)	75,460 (74,083 , 76,837)	131,752,680 (129,403,088 , 134,102,271)
\$2,000,000 under \$5,000,000	114,680 (113,491 , 115,869)	343,103,074 (339,946,041 , 346,260,106)	114,680 (113,491 , 115,869)	346,388,086 (343,201,209 , 349,574,963)
\$5,000,000 under \$10,000,000	30,191 (29,832 , 30,549)	207,222,575 (204,983,014 , 209,462,136)	30,191 (29,832 , 30,549)	208,297,870 (206,047,089 , 210,548,661)
\$10,000,000 or more	20,337 (20,337 , 20,337)	621,328,479 (621,328,479 , 621,328,479)	20,337 (20,337 , 20,337)	622,608,663 (622,608,663 , 622,608,663)
Taxable returns, total	15,862,224 (15,670,509 , 16,053,939)	4,154,247,615 (4,128,620,232 , 4,179,874,999)	15,862,224 (15,670,509 , 16,053,939)	4,206,156,776 (4,180,269,600 , 4,232,043,952)
Nontaxable returns, total	1,670,368 (1,593,812 , 1,746,923)	69,651,721 (65,864,483 , 73,438,959)	1,670,368 (1,593,812 , 1,746,923)	72,265,116 (68,363,153 , 76,167,078)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Salaries and wages		Taxable interest	
	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)
All returns, total	13,857,242	(13,674,190 , 14,040,293)	10,649,542	(10,494,509 , 10,804,575)
Under \$5,000	19,337	(11,155 , 27,520)	54,115	(40,481 , 67,749)
\$5,000 under \$10,000	33,628	(22,661 , 44,594)	63,805	(48,968 , 78,642)
\$10,000 under \$15,000	66,452	(50,922 , 81,982)	113,345	(93,119 , 133,570)
\$15,000 under \$20,000	64,126	(48,676 , 79,577)	99,205	(80,214 , 118,196)
\$20,000 under \$25,000	149,584	(125,908 , 173,261)	123,604	(102,359 , 144,848)
\$25,000 under \$30,000	151,425	(127,451 , 175,400)	118,399	(97,600 , 139,197)
\$30,000 under \$35,000	189,246	(162,474 , 216,018)	131,445	(109,576 , 153,315)
\$35,000 under \$40,000	240,476	(210,271 , 270,680)	144,720	(121,633 , 167,807)
\$40,000 under \$45,000	263,798	(232,284 , 295,313)	152,827	(129,379 , 176,274)
\$45,000 under \$50,000	289,069	(256,053 , 322,085)	175,399	(149,984 , 200,814)
\$50,000 under \$55,000	351,318	(314,803 , 387,832)	214,104	(185,924 , 242,284)
\$55,000 under \$60,000	375,365	(337,715 , 413,016)	232,549	(203,193 , 261,905)
\$60,000 under \$75,000	1,109,372	(1,045,294 , 1,173,451)	685,954	(635,985 , 735,923)
\$75,000 under \$100,000	1,856,727	(1,774,549 , 1,938,905)	1,196,133	(1,130,563 , 1,261,704)
\$100,000 under \$200,000	4,795,186	(4,677,026 , 4,913,346)	3,497,574	(3,395,480 , 3,599,668)
\$200,000 under \$500,000	2,932,770	(2,882,733 , 2,982,808)	2,564,982	(2,518,695 , 2,611,270)
\$500,000 under \$1,000,000	628,487	(614,235 , 642,738)	673,233	(658,879 , 687,588)
\$1,000,000 under \$1,500,000	147,128	(143,186 , 151,069)	171,012	(166,894 , 175,129)
\$1,500,000 under \$2,000,000	61,038	(59,737 , 62,339)	73,908	(72,543 , 75,273)
\$2,000,000 under \$5,000,000	92,228	(91,107 , 93,348)	113,031	(111,849 , 114,213)
\$5,000,000 under \$10,000,000	24,199	(23,867 , 24,530)	29,936	(29,579 , 30,293)
\$10,000,000 or more	16,282	(16,282 , 16,282)	20,262	(20,262 , 20,262)
Taxable returns, total	13,031,296	(12,855,338 , 13,207,255)	9,774,973	(9,628,827 , 9,921,119)
Nontaxable returns, total	825,945	(771,672 , 880,219)	874,569	(820,035 , 929,103)
All returns, total	13,857,242	(13,674,190 , 14,040,293)	10,649,542	(10,494,509 , 10,804,575)
Taxable returns, total	13,031,296	(12,855,338 , 13,207,255)	9,774,973	(9,628,827 , 9,921,119)
Nontaxable returns, total	825,945	(771,672 , 880,219)	874,569	(820,035 , 929,103)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Tax-exempt interest [1]		Ordinary dividends	
	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
All returns, total	2,054,950 (1,993,319 , 2,116,582)	36,069,258 (35,067,610 , 37,070,906)	7,096,808 (6,974,564 , 7,219,053)	190,490,997 (187,808,929 , 193,173,066)
Under \$5,000	6,612 (2,190 , 11,034)	68,024 (18,340 , 117,708)	32,314 (22,001 , 42,626)	175,293 (30,537 , 320,049)
\$5,000 under \$10,000	12,348 (6,014 , 18,682)	109,139 (23,301 , 194,977)	45,732 (33,407 , 58,056)	180,594 (112,473 , 248,715)
\$10,000 under \$15,000	20,857 (12,210 , 29,505)	107,149 (39,046 , 175,252)	75,034 (58,608 , 91,460)	310,590 (211,945 , 409,234)
\$15,000 under \$20,000	9,842 (4,097 , 15,587)	52,096 (26,193 , 78,000)	62,309 (47,392 , 77,226)	223,807 (144,220 , 303,394)
\$20,000 under \$25,000	20,322 (11,776 , 28,869)	249,733 (44,849 , 454,617)	73,245 (56,924 , 89,565)	319,710 (210,641 , 428,780)
\$25,000 under \$30,000	24,205 (14,926 , 33,484)	190,627 (34,068 , 347,186)	78,772 (61,858 , 95,686)	349,383 (241,137 , 457,630)
\$30,000 under \$35,000	14,629 (7,562 , 21,695)	149,989 (13,680 , 286,297)	62,939 (47,877 , 78,001)	328,212 (206,025 , 450,399)
\$35,000 under \$40,000	17,951 (9,938 , 25,963)	84,169 (30,438 , 137,899)	72,023 (55,867 , 88,179)	354,642 (227,032 , 482,252)
\$40,000 under \$45,000	24,759 (15,399 , 34,119)	202,641 (26,155 , 379,126)	86,463 (68,933 , 103,994)	407,907 (274,924 , 540,891)
\$45,000 under \$50,000	26,612 (16,734 , 36,491)	221,910 (-9,382 , 453,202)	90,696 (72,545 , 108,847)	539,661 (332,851 , 746,472)
\$50,000 under \$55,000	24,462 (15,124 , 33,800)	147,557 (58,232 , 236,883)	100,530 (81,394 , 119,665)	447,891 (290,634 , 605,148)
\$55,000 under \$60,000	32,575 (21,724 , 43,427)	192,659 (86,944 , 298,373)	120,353 (99,341 , 141,365)	791,847 (505,899 , 1,077,796)
\$60,000 under \$75,000	98,979 (80,276 , 117,682)	553,791 (365,841 , 741,740)	424,352 (385,247 , 463,458)	2,058,401 (1,716,392 , 2,400,410)
\$75,000 under \$100,000	170,213 (145,587 , 194,840)	899,284 (675,162 , 1,123,405)	695,533 (645,793 , 745,273)	4,516,281 (3,853,749 , 5,178,813)
\$100,000 under \$200,000	516,869 (477,493 , 556,244)	4,095,902 (3,566,224 , 4,625,580)	2,173,072 (2,091,894 , 2,254,310)	17,221,292 (15,730,081 , 18,712,503)
\$200,000 under \$500,000	564,348 (542,498 , 586,198)	6,190,471 (5,688,587 , 6,692,354)	1,953,479 (1,912,366 , 1,994,593)	29,330,260 (27,821,342 , 30,839,178)
\$500,000 under \$1,000,000	242,060 (233,216 , 250,904)	4,950,225 (4,590,324 , 5,310,125)	577,524 (564,096 , 590,951)	21,428,001 (20,308,053 , 22,547,949)
\$1,000,000 under \$1,500,000	81,863 (78,922 , 84,804)	2,638,429 (2,467,654 , 2,809,204)	153,356 (149,427 , 157,285)	11,386,703 (10,745,901 , 12,027,504)
\$1,500,000 under \$2,000,000	39,945 (38,938 , 40,952)	1,797,186 (1,687,837 , 1,906,534)	67,112 (65,800 , 68,424)	8,121,792 (7,766,745 , 8,476,839)
\$2,000,000 under \$5,000,000	68,417 (67,465 , 69,370)	4,767,251 (4,625,041 , 4,909,462)	103,947 (102,808 , 105,087)	22,146,259 (21,634,298 , 22,658,220)
\$5,000,000 under \$10,000,000	21,134 (20,830 , 21,438)	2,748,620 (2,694,416 , 2,802,824)	28,405 (28,057 , 28,754)	14,671,380 (14,310,419 , 15,032,341)
\$10,000,000 or more	15,948 (15,948 , 15,948)	5,652,406 (5,652,406 , 5,652,406)	19,618 (19,618 , 19,618)	55,181,089 (55,181,089 , 55,181,089)
Taxable returns, total	1,869,249 (1,812,590 , 1,925,909)	33,987,469 (33,041,469 , 34,933,429)	6,505,893 (6,391,466 , 6,620,300)	184,379,444 (181,797,570 , 186,961,319)
Nontaxable returns, total	185,701 (161,195 , 210,207)	2,081,799 (1,751,578 , 2,412,020)	590,915 (546,363 , 635,467)	6,111,553 (5,374,710 , 6,848,396)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019) —Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)
All returns, total	6,671,365 (6,553,347 , 6,789,383)	148,312,654 (146,041,508 , 150,583,801)	6,867,710 (6,731,014 , 7,004,405)	21,942,165 (21,589,754 , 22,294,576)
Under \$5,000	23,305 (14,704 , 31,906)	101,411 (17,826 , 184,997)	10,742 (4,738 , 16,747)	13,389 (1,052 , 25,725)
\$5,000 under \$10,000	42,404 (30,500 , 54,309)	115,899 (70,395 , 161,403)	10,374 (4,489 , 16,260)	7,995 (3,397 , 12,593)
\$10,000 under \$15,000	65,291 (50,000 , 80,582)	183,114 (117,446 , 248,781)	33,077 (22,163 , 43,990)	40,986 (22,639 , 59,333)
\$15,000 under \$20,000	56,934 (42,690 , 71,177)	162,889 (98,673 , 227,106)	25,180 (15,617 , 34,744)	15,129 (6,408 , 23,850)
\$20,000 under \$25,000	64,444 (49,143 , 79,744)	235,759 (146,011 , 325,506)	35,872 (24,356 , 47,388)	44,740 (7,888 , 81,592)
\$25,000 under \$30,000	72,529 (56,319 , 88,739)	232,062 (150,084 , 314,039)	47,052 (33,748 , 60,357)	49,366 (28,551 , 70,180)
\$30,000 under \$35,000	57,902 (43,492 , 72,313)	248,575 (147,734 , 349,415)	53,853 (39,594 , 68,111)	40,928 (26,757 , 55,099)
\$35,000 under \$40,000	66,703 (51,159 , 82,247)	215,317 (136,125 , 294,509)	94,417 (75,521 , 113,314)	92,547 (62,800 , 122,295)
\$40,000 under \$45,000	82,258 (65,117 , 99,399)	274,321 (175,893 , 372,750)	109,142 (89,034 , 129,249)	90,434 (68,527 , 112,341)
\$45,000 under \$50,000	85,582 (67,974 , 103,189)	388,754 (215,965 , 561,542)	122,185 (100,680 , 143,689)	117,728 (86,029 , 149,427)
\$50,000 under \$55,000	93,198 (74,791 , 111,604)	259,903 (164,370 , 355,436)	158,550 (133,980 , 183,120)	169,943 (108,200 , 231,686)
\$55,000 under \$60,000	109,479 (89,424 , 129,533)	562,613 (326,555 , 798,672)	179,375 (153,352 , 205,397)	173,805 (138,787 , 208,824)
\$60,000 under \$75,000	389,380 (351,945 , 426,816)	1,435,434 (1,164,922 , 1,705,945)	542,691 (497,564 , 587,817)	498,938 (441,781 , 556,095)
\$75,000 under \$100,000	648,072 (600,074 , 696,071)	3,093,062 (2,585,968 , 3,600,155)	1,042,453 (980,352 , 1,104,553)	1,226,926 (1,120,880 , 1,332,972)
\$100,000 under \$200,000	2,036,572 (1,957,907 , 2,115,237)	12,809,279 (11,580,706 , 14,037,852)	2,718,399 (2,625,214 , 2,811,583)	4,094,382 (3,897,814 , 4,290,951)
\$200,000 under \$500,000	1,859,874 (1,819,628 , 1,900,120)	23,007,642 (21,711,598 , 24,303,687)	1,226,811 (1,190,462 , 1,263,159)	3,365,262 (3,201,523 , 3,529,002)
\$500,000 under \$1,000,000	556,430 (543,229 , 569,630)	16,776,159 (15,806,035 , 17,746,284)	244,940 (235,648 , 254,233)	1,920,158 (1,774,109 , 2,066,206)
\$1,000,000 under \$1,500,000	147,673 (143,813 , 151,532)	8,857,244 (8,288,257 , 9,426,230)	83,132 (80,055 , 86,208)	1,246,988 (1,163,624 , 1,330,352)
\$1,500,000 under \$2,000,000	65,355 (64,061 , 66,649)	6,259,247 (5,956,743 , 6,561,751)	38,442 (37,414 , 39,470)	926,100 (875,249 , 976,951)
\$2,000,000 under \$5,000,000	101,074 (99,949 , 102,199)	17,024,422 (16,580,090 , 17,468,754)	61,289 (60,342 , 62,236)	2,424,639 (2,359,013 , 2,490,266)
\$5,000,000 under \$10,000,000	27,725 (27,381 , 28,070)	11,497,032 (11,164,697 , 11,829,368)	17,629 (17,339 , 17,919)	1,462,138 (1,420,524 , 1,503,751)
\$10,000,000 or more	19,182 (19,182 , 19,182)	44,572,516 (44,572,516 , 44,572,516)	12,106 (12,106 , 12,106)	3,919,644 (3,919,644 , 3,919,644)
Taxable returns, total	6,127,873 (6,017,315 , 6,238,432)	143,863,185 (141,670,183 , 146,056,187)	6,564,795 (6,431,738 , 6,697,853)	21,435,057 (21,093,838 , 21,776,277)
Nontaxable returns, total	543,492 (500,832 , 586,152)	4,449,469 (3,851,586 , 5,047,352)	302,915 (270,223 , 335,606)	507,108 (417,619 , 596,596)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Alimony received		Amount (18)	Business or profession net income less loss	
	Number of returns (17)	Amount (18)		Number of returns (19)	Amount (20)
All returns, total	97,788 (79,635 , 115,942)	5,197,448 (4,056,459 , 6,338,437)	3,817,583 (3,727,528 , 3,907,638)	111,538,078 (107,624,316 , 115,451,839)	
Under \$5,000	0 (0 , 0)	0 (0 , 0)	23,726 (14,848 , 32,604)	-39,275 (-119,926 , 41,377)	
\$5,000 under \$10,000	** 9,640 (3,700 , 15,582)	** 96,776 (30,384 , 163,167)	27,667 (18,068 , 37,266)	91,833 (-57,708 , 241,374)	
\$10,000 under \$15,000	** 0 (0 , 0)	** 0 (0 , 0)	49,934 (36,690 , 63,177)	268,216 (100,112 , 436,320)	
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	55,560 (41,374 , 69,746)	312,334 (46,076 , 578,592)	
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	69,539 (53,645 , 85,434)	678,019 (406,918 , 949,120)	
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)	69,263 (53,364 , 85,162)	263,590 (-95,417 , 622,597)	
\$30,000 under \$35,000	** 0 (0 , 0)	** 0 (0 , 0)	63,104 (48,048 , 78,160)	396,101 (5,460 , 786,742)	
\$35,000 under \$40,000	* 2,218 (-586 , 5,023)	* 57,539 (-9,038 , 124,116)	82,773 (65,292 , 100,254)	677,844 (289,254 , 1,066,435)	
\$40,000 under \$45,000	* 2,324 (-609 , 5,257)	* 73,634 (-23,725 , 170,984)	66,354 (51,300 , 81,407)	686,724 (342,790 , 1,030,657)	
\$45,000 under \$50,000	* 2,337 (-523 , 5,196)	* 49,712 (-8,797 , 108,221)	80,479 (63,510 , 97,448)	195,826 (-235,022 , 626,674)	
\$50,000 under \$55,000	* 5,469 (926 , 10,012)	* 130,806 (-818 , 262,430)	86,519 (68,706 , 104,333)	1,002,239 (502,819 , 1,501,659)	
\$55,000 under \$60,000	* 4,051 (113 , 7,989)	* 36,087 (-9,894 , 82,067)	80,395 (63,275 , 97,515)	273,041 (-160,751 , 706,832)	
\$60,000 under \$75,000	19,147 (10,543 , 27,750)	386,958 (156,946 , 616,969)	291,030 (258,760 , 323,300)	3,329,572 (2,334,655 , 4,324,490)	
\$75,000 under \$100,000	18,265 (9,892 , 26,638)	677,824 (299,010 , 1,056,639)	407,210 (369,686 , 444,734)	4,568,281 (3,460,769 , 5,675,793)	
\$100,000 under \$200,000	21,589 (12,778 , 30,400)	1,573,949 (775,832 , 2,372,066)	1,225,031 (1,168,225 , 1,281,838)	20,484,203 (18,351,234 , 22,617,173)	
\$200,000 under \$500,000	10,772 (7,414 , 14,131)	1,460,825 (894,364 , 2,027,285)	829,586 (803,923 , 855,248)	37,087,162 (34,794,504 , 39,379,821)	
\$500,000 under \$1,000,000	1,534 (766 , 2,303)	454,978 (141,149 , 768,807)	194,827 (186,957 , 202,697)	19,109,874 (17,750,732 , 20,469,015)	
\$1,000,000 under \$1,500,000	211 (50 , 371)	49,628 (-27,160 , 126,416)	49,407 (47,130 , 51,684)	6,155,082 (5,580,956 , 6,729,209)	
\$1,500,000 under \$2,000,000	* 44 (10 , 79)	* 35,932 (605 , 71,260)	20,128 (19,403 , 20,853)	3,243,955 (2,943,632 , 3,544,278)	
\$2,000,000 under \$5,000,000	136 (85 , 186)	51,890 (24,741 , 79,039)	30,737 (30,071 , 31,402)	6,738,073 (6,335,861 , 7,140,286)	
\$5,000,000 under \$10,000,000	35 (21 , 48)	37,402 (20,511 , 54,292)	8,355 (8,162 , 8,548)	2,783,097 (2,563,605 , 3,002,589)	
\$10,000,000 or more	16 (16 , 16)	23,508 (23,508 , 23,508)	5,959 (5,959 , 5,959)	3,232,285 (3,232,285 , 3,232,285)	
Taxable returns, total	85,781 (68,871 , 102,692)	5,008,615 (3,876,806 , 6,140,424)	3,361,823 (3,278,761 , 3,444,895)	107,578,514 (103,775,175 , 111,381,853)	
Nontaxable returns, total	12,007 (5,402 , 18,613)	188,833 (44,312 , 333,354)	455,760 (416,955 , 494,565)	3,959,563 (3,001,707 , 4,917,419)	

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Size of adjusted gross income		Sales of capital assets, net gain less loss		Sales of property other than capital assets, net gain less loss	
	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)		
All returns, total	6,663,354 (6,547,847 , 6,778,861)	641,057,058 (636,473,657 , 645,640,459)	736,133 (704,296 , 767,971)	18,934,291 (18,244,927 , 19,623,655)		
Under \$5,000	32,882 (22,899 , 42,866)	41,305 (-46,371 , 128,980)	3,485 (452 , 6,518)	-22,308 (-67,599 , 22,982)		
\$5,000 under \$10,000	40,377 (29,127 , 51,628)	54,539 (-30,347 , 139,426)	** 30,638 (21,211 , 40,067)	** -214,009 (-422,261 , -5,757)		
\$10,000 under \$15,000	63,160 (48,544 , 77,776)	60,396 (-6,853 , 127,645)	** 0 (0 , 0)	** 0 (0 , 0)		
\$15,000 under \$20,000	58,509 (44,213 , 72,805)	119,929 (21,178 , 218,680)	** 0 (0 , 0)	** 0 (0 , 0)		
\$20,000 under \$25,000	68,961 (53,428 , 84,494)	133,927 (50,011 , 217,844)	** 0 (0 , 0)	** 0 (0 , 0)		
\$25,000 under \$30,000	76,301 (59,927 , 92,674)	232,614 (78,518 , 386,711)	** 0 (0 , 0)	** 0 (0 , 0)		
\$30,000 under \$35,000	58,148 (43,877 , 72,419)	394,233 (163,105 , 625,361)	** 0 (0 , 0)	** 0 (0 , 0)		
\$35,000 under \$40,000	65,877 (50,796 , 80,958)	284,753 (124,889 , 444,618)	4,466 (775 , 8,157)	1,260 (-21,380 , 23,900)		
\$40,000 under \$45,000	82,572 (65,830 , 99,314)	315,245 (151,062 , 479,428)	9,730 (4,216 , 15,244)	42,088 (-20,590 , 104,766)		
\$45,000 under \$50,000	90,060 (72,161 , 107,959)	457,330 (263,036 , 651,623)	4,004 (929 , 7,079)	29,394 (-7,235 , 66,023)		
\$50,000 under \$55,000	97,928 (79,168 , 116,687)	525,028 (211,146 , 838,911)	6,010 (1,553 , 10,467)	-18,069 (-58,007 , 21,869)		
\$55,000 under \$60,000	102,978 (83,782 , 122,174)	485,965 (255,084 , 716,845)	10,114 (4,354 , 15,875)	-87,953 (-212,743 , 36,837)		
\$60,000 under \$75,000	384,473 (347,527 , 421,419)	2,181,713 (1,661,427 , 2,701,999)	25,919 (17,117 , 34,721)	-68,562 (-216,302 , 79,179)		
\$75,000 under \$100,000	610,778 (564,631 , 656,925)	4,548,906 (3,739,783 , 5,358,028)	47,015 (34,777 , 59,253)	-156,632 (-345,549 , 32,285)		
\$100,000 under \$200,000	1,957,061 (1,880,646 , 2,033,477)	21,497,725 (19,631,063 , 23,364,387)	154,822 (135,058 , 174,587)	78,111 (-226,741 , 382,963)		
\$200,000 under \$500,000	1,904,377 (1,864,160 , 1,944,595)	53,356,728 (50,915,133 , 55,798,323)	202,213 (189,472 , 214,953)	310,399 (-72,031 , 692,828)		
\$500,000 under \$1,000,000	586,066 (572,610 , 599,521)	51,953,202 (49,667,225 , 54,239,178)	107,650 (101,985 , 113,316)	654,692 (406,661 , 902,722)		
\$1,000,000 under \$1,500,000	156,355 (152,398 , 160,312)	33,138,416 (31,557,449 , 34,719,382)	42,563 (40,448 , 44,677)	377,173 (245,954 , 508,393)		
\$1,500,000 under \$2,000,000	69,372 (68,045 , 70,698)	24,532,292 (23,670,537 , 25,394,046)	22,354 (21,603 , 23,106)	328,397 (241,685 , 415,110)		
\$2,000,000 under \$5,000,000	107,900 (106,740 , 109,059)	80,997,083 (79,589,798 , 82,404,369)	40,570 (39,816 , 41,324)	1,241,963 (1,104,576 , 1,379,351)		
\$5,000,000 under \$10,000,000	29,218 (28,865 , 29,571)	64,421,678 (63,343,986 , 65,499,371)	13,571 (13,327 , 13,816)	1,076,380 (1,004,454 , 1,148,306)		
\$10,000,000 or more	20,002 (20,002 , 20,002)	301,324,051 (301,324,051 , 301,324,051)	11,006 (11,006 , 11,006)	15,361,968 (15,361,968 , 15,361,968)		
Taxable returns, total	6,076,070 (5,968,474 , 6,183,666)	633,511,038 (629,036,329 , 637,983,747)	667,544 (638,566 , 696,523)	19,287,927 (18,645,269 , 19,930,586)		
Nontaxable returns, total	587,284 (543,827 , 630,741)	7,546,020 (6,524,796 , 8,567,244)	68,589 (55,334 , 81,843)	-353,636 (-603,042 , -104,230)		

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Taxable Individual Retirement Arrangements (IRA), pensions and annuities		Total rental and royalty net income	
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)
All returns, total	6,026,783 (5,897,327 , 6,156,240)	275,623,802 (268,441,543 , 282,806,061)	1,656,178 (1,596,971 , 1,715,386)	50,740,592 (48,975,273 , 52,505,911)
Under \$5,000	27,608 (17,587 , 37,630)	113,767 (50,861 , 176,672)	8,372 (2,999 , 13,745)	45,223 (6,207 , 84,240)
\$5,000 under \$10,000	54,879 (40,883 , 68,875)	447,078 (274,003 , 620,153)	14,830 (7,961 , 21,700)	148,461 (26,739 , 270,183)
\$10,000 under \$15,000	108,631 (88,516 , 128,746)	1,171,749 (913,247 , 1,430,252)	27,438 (17,618 , 37,258)	232,420 (114,017 , 350,822)
\$15,000 under \$20,000	120,210 (98,987 , 141,432)	1,776,610 (1,437,484 , 2,115,735)	18,778 (10,698 , 26,858)	177,116 (87,869 , 266,363)
\$20,000 under \$25,000	136,783 (114,164 , 159,401)	2,296,037 (1,844,566 , 2,747,508)	17,611 (9,829 , 25,393)	166,867 (73,108 , 260,625)
\$25,000 under \$30,000	115,384 (94,773 , 135,995)	2,160,865 (1,730,276 , 2,591,454)	14,731 (7,858 , 21,605)	123,025 (46,494 , 199,555)
\$30,000 under \$35,000	101,800 (82,487 , 121,113)	2,107,592 (1,634,082 , 2,581,101)	27,226 (17,271 , 37,182)	295,186 (144,065 , 446,307)
\$35,000 under \$40,000	114,217 (93,577 , 134,856)	2,325,705 (1,838,847 , 2,812,564)	12,032 (5,481 , 18,583)	130,655 (28,820 , 232,489)
\$40,000 under \$45,000	134,891 (112,558 , 157,224)	3,185,682 (2,576,705 , 3,794,659)	28,357 (18,290 , 38,424)	262,818 (132,623 , 393,013)
\$45,000 under \$50,000	147,093 (123,589 , 170,596)	3,806,231 (3,099,175 , 4,513,288)	27,563 (17,728 , 37,397)	409,863 (147,265 , 672,460)
\$50,000 under \$55,000	143,348 (120,274 , 166,422)	3,765,665 (3,051,417 , 4,479,912)	36,359 (24,942 , 47,777)	434,889 (238,065 , 631,714)
\$55,000 under \$60,000	158,257 (133,974 , 182,540)	4,727,753 (3,836,040 , 5,619,467)	30,190 (19,742 , 40,638)	355,840 (157,467 , 554,213)
\$60,000 under \$75,000	564,142 (518,503 , 609,780)	18,323,082 (16,562,404 , 20,083,761)	99,843 (80,972 , 118,715)	1,220,713 (884,432 , 1,556,993)
\$75,000 under \$100,000	820,396 (765,719 , 875,074)	31,397,937 (28,818,842 , 33,977,031)	141,023 (118,964 , 163,082)	1,829,817 (1,428,511 , 2,231,122)
\$100,000 under \$200,000	1,959,976 (1,881,528 , 2,038,424)	100,367,079 (95,067,359 , 105,666,799)	474,377 (437,462 , 511,293)	7,566,635 (6,599,042 , 8,534,229)
\$200,000 under \$500,000	1,011,843 (980,643 , 1,043,044)	70,740,596 (67,619,052 , 73,862,140)	413,001 (393,767 , 432,234)	11,310,669 (10,302,300 , 12,319,037)
\$500,000 under \$1,000,000	194,139 (185,899 , 202,378)	16,115,770 (14,881,173 , 17,350,367)	137,353 (130,746 , 143,961)	7,275,669 (6,611,454 , 7,939,885)
\$1,000,000 under \$1,500,000	48,100 (45,779 , 50,422)	3,800,965 (3,427,868 , 4,174,063)	43,225 (41,107 , 45,343)	3,405,991 (3,087,224 , 3,724,758)
\$1,500,000 under \$2,000,000	20,387 (19,618 , 21,156)	1,841,002 (1,679,938 , 2,002,066)	21,987 (21,216 , 22,757)	2,095,121 (1,905,239 , 2,285,003)
\$2,000,000 under \$5,000,000	30,827 (30,139 , 31,515)	2,962,757 (2,790,454 , 3,135,060)	39,491 (38,745 , 40,237)	5,250,077 (4,984,810 , 5,515,343)
\$5,000,000 under \$10,000,000	8,378 (8,177 , 8,578)	1,058,111 (970,313 , 1,145,909)	12,421 (12,187 , 12,656)	2,800,501 (2,677,576 , 2,923,426)
\$10,000,000 or more	5,495 (5,495 , 5,495)	1,131,767 (1,131,767 , 1,131,767)	9,969 (9,969 , 9,969)	5,203,037 (5,203,037 , 5,203,037)
Taxable returns, total	5,364,030 (5,243,574 , 5,484,486)	263,160,833 (256,075,044 , 270,246,621)	1,482,484 (1,428,169 , 1,536,799)	48,837,206 (47,102,787 , 50,571,615)
Nontaxable returns, total	662,753 (614,009 , 711,497)	12,462,969 (11,234,534 , 13,691,404)	173,694 (149,948 , 197,440)	1,903,386 (1,571,839 , 2,234,934)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Total rental and royalty net loss		Farm rental net income less loss	
	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)
All returns, total	1,093,197 (1,039,379 , 1,147,015)	19,286,680 (18,284,218 , 20,289,142)	84,774 (70,432 , 99,116)	1,387,703 (868,414 , 1,866,993)
Under \$5,000	8,270 (3,110 , 13,430)	117,209 (3,554 , 230,864)	0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	12,186 (5,868 , 18,503)	111,853 (55,146 , 168,559)	** 2,453 (-371 , 5,278)	** 14,349 (-15,891 , 44,591)
\$10,000 under \$15,000	12,131 (5,939 , 18,323)	208,279 (40,247 , 376,310)	** 0 (0 , 0)	** 0 (0 , 0)
\$15,000 under \$20,000	12,968 (6,299 , 19,636)	183,253 (57,431 , 309,075)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	14,253 (7,420 , 21,085)	178,662 (79,988 , 277,336)	** 0 (0 , 0)	** 0 (0 , 0)
\$25,000 under \$30,000	23,005 (14,016 , 31,993)	291,626 (147,467 , 435,785)	* 1,323 (-685 , 3,331)	* 2,491 (-2,752 , 7,735)
\$30,000 under \$35,000	14,532 (7,548 , 21,516)	133,083 (66,455 , 209,711)	* 83 (-29 , 196)	* -698 (-3,794 , 2,399)
\$35,000 under \$40,000	30,313 (20,065 , 40,562)	400,856 (252,743 , 548,968)	* 2,192 (-622 , 5,006)	* 25,545 (-16,226 , 67,316)
\$40,000 under \$45,000	17,134 (9,744 , 24,523)	223,052 (112,518 , 333,587)	** 1,310 (-746 , 3,367)	** 8,491 (-5,419 , 22,401)
\$45,000 under \$50,000	20,963 (12,460 , 29,466)	360,445 (181,764 , 539,126)	** 0 (0 , 0)	** 0 (0 , 0)
\$50,000 under \$55,000	28,613 (18,590 , 38,637)	340,373 (201,058 , 479,688)	* 1,046 (-903 , 2,996)	* 30,296 (-26,421 , 87,012)
\$55,000 under \$60,000	30,823 (20,320 , 41,325)	374,553 (215,456 , 533,651)	* 1,308 (-712 , 3,328)	* 2,054 (-1,321 , 5,428)
\$60,000 under \$75,000	98,020 (79,550 , 116,490)	1,298,954 (1,001,287 , 1,596,620)	7,340 (2,142 , 12,539)	58,605 (-49,312 , 166,522)
\$75,000 under \$100,000	173,096 (148,527 , 197,665)	2,420,444 (1,924,553 , 2,916,334)	9,415 (3,521 , 15,308)	122,349 (10,255 , 234,442)
\$100,000 under \$200,000	348,543 (315,934 , 381,152)	3,916,094 (3,419,558 , 4,412,631)	27,042 (17,763 , 36,320)	412,489 (178,030 , 646,948)
\$200,000 under \$500,000	153,159 (141,686 , 164,631)	3,823,214 (3,408,823 , 4,237,605)	22,792 (17,885 , 27,700)	573,025 (175,690 , 970,360)
\$500,000 under \$1,000,000	52,050 (47,944 , 56,155)	1,955,388 (1,756,136 , 2,154,640)	5,036 (3,749 , 6,322)	71,277 (540 , 142,015)
\$1,000,000 under \$1,500,000	16,061 (14,764 , 17,358)	754,859 (676,294 , 833,424)	1,486 (1,075 , 1,898)	40,747 (7,705 , 73,789)
\$1,500,000 under \$2,000,000	7,396 (6,965 , 7,828)	410,066 (366,776 , 453,357)	534 (417 , 651)	4,487 (357 , 8,616)
\$2,000,000 under \$5,000,000	12,752 (12,317 , 13,187)	899,803 (841,897 , 957,710)	965 (846 , 1,083)	4,369 (-1,246 , 9,984)
\$5,000,000 under \$10,000,000	4,010 (3,873 , 4,147)	368,671 (352,989 , 384,353)	252 (219 , 285)	6,243 (2,113 , 10,374)
\$10,000,000 or more	2,921 (2,921 , 2,921)	515,943 (515,943 , 515,943)	196 (196 , 196)	11,584 (11,584 , 11,584)
Taxable returns, total	951,022 (901,371 , 1,000,673)	16,951,486 (16,043,429 , 17,859,544)	77,125 (63,653 , 90,598)	1,342,208 (844,699 , 1,839,718)
Nontaxable returns, total	142,175 (121,201 , 163,149)	2,335,194 (1,908,127 , 2,762,261)	7,648 (2,730 , 12,567)	45,495 (3,365 , 87,625)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Partnership and S corporation net income less loss		Estate and trust net income less loss	
	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	3,062,306 (2,990,951 , 3,133,662)	502,784,483 (495,800,453 , 509,768,514)	255,400 (233,512 , 277,288)	20,561,904 (19,439,778 , 21,684,030)
Under \$5,000	3,478 (754 , 6,202)	-89,169 (-204,539 , 26,200)	* 657 (-442 , 1,757)	* 70 (-368 , 509)
\$5,000 under \$10,000	6,781 (2,719 , 10,844)	-248,685 (-481,840 , -15,530)	* 328 (-135 , 791)	* -3,966 (-12,020 , 4,087)
\$10,000 under \$15,000	14,048 (7,335 , 20,761)	-121,846 (-249,616 , 5,924)	* 1,232 (-773 , 3,238)	* -22,891 (-98,022 , 52,241)
\$15,000 under \$20,000	12,917 (6,439 , 19,395)	-59,555 (-224,683 , 105,572)	* 2,904 (-126 , 5,933)	* 23,522 (-2,168 , 49,212)
\$20,000 under \$25,000	13,983 (7,385 , 20,581)	-260,746 (-570,660 , 49,167)	6,627 (1,698 , 11,556)	32,452 (-5,049 , 69,953)
\$25,000 under \$30,000	22,615 (13,827 , 31,404)	-103,313 (-344,013 , 137,386)	* 13 (1 , 26)	* -819 (-828 , -811)
\$30,000 under \$35,000	28,137 (18,131 , 38,143)	-223,936 (-590,234 , 142,362)	* 2,007 (-757 , 4,771)	* 5,675 (-14,261 , 25,612)
\$35,000 under \$40,000	23,058 (14,133 , 31,983)	-75,810 (-295,724 , 144,104)	3,367 (-126 , 6,860)	57,413 (-24,769 , 139,595)
\$40,000 under \$45,000	28,802 (18,869 , 38,734)	-299,321 (-677,286 , 78,643)	** 6,172 (1,630 , 10,714)	** 11,017 (-29,872 , 51,907)
\$45,000 under \$50,000	34,586 (23,717 , 45,456)	233,270 (-96,533 , 563,073)	** 0 (0 , 0)	** 0 (0 , 0)
\$50,000 under \$55,000	34,625 (23,548 , 45,701)	224,706 (-142,140 , 591,551)	* 1,031 (-939 , 3,000)	* -3,840 (-13,378 , 5,698)
\$55,000 under \$60,000	39,402 (27,487 , 51,318)	102,975 (-278,689 , 484,639)	5,085 (716 , 9,454)	125,802 (-49,140 , 300,745)
\$60,000 under \$75,000	118,689 (98,457 , 138,922)	577,143 (-106,759 , 1,261,045)	8,702 (3,115 , 14,289)	100,397 (-17,058 , 217,852)
\$75,000 under \$100,000	215,861 (188,523 , 243,200)	2,040,052 (983,309 , 3,096,795)	24,333 (14,881 , 33,785)	292,956 (119,474 , 466,438)
\$100,000 under \$200,000	760,393 (713,495 , 807,291)	19,717,135 (17,019,885 , 22,414,385)	62,697 (49,197 , 76,197)	1,265,936 (808,264 , 1,723,608)
\$200,000 under \$500,000	987,241 (958,292 , 1,016,189)	80,138,952 (76,175,558 , 84,102,345)	70,742 (62,656 , 78,827)	2,811,036 (2,158,512 , 3,463,559)
\$500,000 under \$1,000,000	398,931 (387,692 , 410,170)	85,702,958 (81,941,480 , 89,464,435)	26,461 (23,566 , 29,356)	2,403,667 (1,896,826 , 2,910,508)
\$1,000,000 under \$1,500,000	123,989 (120,419 , 127,558)	52,149,587 (49,728,189 , 54,570,985)	9,986 (8,960 , 11,012)	1,579,969 (1,220,716 , 1,939,222)
\$1,500,000 under \$2,000,000	57,442 (56,254 , 58,629)	33,825,528 (32,669,604 , 34,981,452)	5,338 (4,957 , 5,720)	929,974 (765,278 , 1,094,669)
\$2,000,000 under \$5,000,000	92,734 (91,644 , 93,823)	92,518,013 (90,771,225 , 94,264,801)	10,421 (10,033 , 10,810)	3,335,000 (3,035,520 , 3,634,480)
\$5,000,000 under \$10,000,000	26,150 (25,815 , 26,485)	49,545,110 (48,428,037 , 50,662,183)	3,804 (3,674 , 3,933)	2,120,812 (1,940,547 , 2,301,078)
\$10,000,000 or more	18,445 (18,445 , 18,445)	87,491,437 (87,491,437 , 87,491,437)	3,493 (3,493 , 3,493)	5,497,721 (5,497,721 , 5,497,721)
Taxable returns, total	2,862,987 (2,795,643 , 2,930,331)	505,802,554 (498,908,711 , 512,696,396)	234,928 (214,532 , 255,323)	20,490,451 (19,376,626 , 21,604,276)
Nontaxable returns, total	199,320 (175,262 , 223,377)	-3,018,071 (-4,110,686 , -1,925,455)	20,473 (12,516 , 28,429)	71,453 (-64,949 , 207,855)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Farm net income less loss		Amount	Unemployment compensation	
	Number of returns	Amount		Number of returns	Amount
All returns, total	229,379 (208,094 , 250,663)	-5,394,296 (-6,079,885 , -4,708,707)	463,945 (425,243 , 502,647)	2,666,691 (2,390,077 , 2,943,306)	
Under \$5,000	* 598 (-488 , 1,663)	* -2,294 (-5,365 , 776)	** 4,593 (523 , 8,662)	** 29,417 (669 , 58,164)	
\$5,000 under \$10,000	4,525 (413 , 8,637)	-16,455 (-53,715 , 20,805)	** 0 (0 , 0)	** 0 (0 , 0)	
\$10,000 under \$15,000	4,759 (795 , 8,724)	-105,491 (-309,103 , 98,121)	* 4,767 (683 , 8,851)	* 27,802 (654 , 54,950)	
\$15,000 under \$20,000	3,443 (-33 , 6,919)	-10,798 (-55,303 , 33,708)	* 6,055 (1,212 , 10,897)	* 51,925 (4,890 , 98,960)	
\$20,000 under \$25,000	2,407 (-493 , 5,306)	2,034 (-4,957 , 9,024)	* 7,152 (1,934 , 12,369)	* 30,200 (5,110 , 55,290)	
\$25,000 under \$30,000	4,027 (392 , 7,662)	-67,664 (-146,657 , 11,328)	* 8,044 (2,472 , 13,616)	* 38,060 (3,471 , 72,649)	
\$30,000 under \$35,000	3,915 (322 , 7,509)	-78,901 (-173,164 , 15,362)	11,362 (4,812 , 17,912)	69,476 (15,057 , 123,896)	
\$35,000 under \$40,000	4,855 (855 , 8,855)	-29,954 (-71,614 , 11,706)	13,127 (6,024 , 20,229)	91,705 (30,923 , 152,486)	
\$40,000 under \$45,000	3,162 (182 , 6,142)	-49,306 (-141,027 , 42,416)	14,070 (6,719 , 21,421)	79,273 (28,514 , 130,033)	
\$45,000 under \$50,000	4,302 (753 , 7,852)	-209,384 (-389,045 , -29,723)	10,630 (4,551 , 16,709)	78,826 (27,867 , 129,784)	
\$50,000 under \$55,000	2,993 (40 , 5,947)	-96,184 (-223,134 , 30,767)	19,138 (10,542 , 27,734)	110,738 (50,311 , 171,166)	
\$55,000 under \$60,000	5,884 (1,470 , 10,297)	-56,816 (-209,574 , 95,943)	17,011 (9,056 , 24,965)	91,936 (39,485 , 144,388)	
\$60,000 under \$75,000	20,481 (12,180 , 28,783)	-265,562 (-450,187 , -80,937)	40,031 (27,691 , 52,371)	198,509 (117,074 , 279,944)	
\$75,000 under \$100,000	17,908 (10,687 , 25,130)	-379,791 (-590,875 , -168,707)	71,850 (55,449 , 88,252)	413,312 (295,598 , 531,026)	
\$100,000 under \$200,000	68,108 (55,361 , 80,856)	-1,061,091 (-1,413,498 , -708,684)	157,841 (134,287 , 181,394)	896,386 (728,996 , 1,063,775)	
\$200,000 under \$500,000	51,833 (45,344 , 58,323)	-1,121,719 (-1,411,606 , -831,832)	68,334 (59,105 , 77,563)	385,004 (321,894 , 448,115)	
\$500,000 under \$1,000,000	14,211 (12,229 , 16,194)	-384,167 (-580,406 , -187,929)	7,533 (5,689 , 9,376)	58,137 (41,440 , 74,834)	
\$1,000,000 under \$1,500,000	4,094 (3,466 , 4,722)	-227,855 (-288,399 , -167,311)	1,417 (977 , 1,857)	8,943 (5,622 , 12,263)	
\$1,500,000 under \$2,000,000	2,315 (2,066 , 2,564)	-192,503 (-236,181 , -148,824)	498 (361 , 635)	3,404 (2,331 , 4,476)	
\$2,000,000 under \$5,000,000	3,677 (3,451 , 3,902)	-426,822 (-474,997 , -378,647)	413 (321 , 504)	3,021 (2,240 , 3,802)	
\$5,000,000 under \$10,000,000	1,025 (962 , 1,088)	-195,601 (-205,350 , -185,851)	56 (37 , 74)	432 (282 , 613)	
\$10,000,000 or more	856 (856 , 856)	-417,973 (-417,973 , -417,973)	26 (26 , 26)	186 (186 , 186)	
Taxable returns, total	197,307 (178,084 , 216,529)	-4,632,688 (-5,219,719 , -4,045,658)	413,712 (377,492 , 449,932)	2,338,648 (2,084,632 , 2,592,663)	
Nontaxable returns, total	32,072 (22,486 , 41,658)	-761,607 (-1,118,135 , -405,079)	50,233 (36,566 , 63,899)	328,044 (218,415 , 437,672)	

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Taxable social security benefits		Net operating loss	
	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)
All returns, total	3,917,114 (3,810,260 , 4,023,968)	74,164,304 (72,017,988 , 76,310,620)	123,749 (106,152 , 141,347)	11,579,533 (10,848,345 , 12,310,722)
Under \$5,000	1,935 (-367 , 4,236)	7,273 (-36 , 14,582)	6,755 (1,883 , 11,627)	170,382 (-47,411 , 388,175)
\$5,000 under \$10,000	7,678 (2,408 , 12,947)	40,065 (9,521 , 70,608)	6,296 (1,918 , 10,673)	114,214 (35,192 , 193,236)
\$10,000 under \$15,000	33,729 (22,621 , 44,837)	68,863 (30,229 , 107,496)	10,967 (4,923 , 17,011)	179,583 (65,265 , 293,901)
\$15,000 under \$20,000	88,246 (70,098 , 106,393)	136,312 (95,555 , 177,069)	4,652 (1,039 , 8,265)	96,851 (35,643 , 158,059)
\$20,000 under \$25,000	129,698 (107,652 , 151,745)	378,241 (289,556 , 466,925)	8,766 (3,302 , 14,230)	311,543 (-19,462 , 642,548)
\$25,000 under \$30,000	116,449 (95,686 , 137,212)	547,239 (436,052 , 658,426)	5,956 (1,471 , 10,441)	140,759 (14,070 , 267,448)
\$30,000 under \$35,000	94,878 (76,203 , 113,552)	608,100 (471,662 , 744,538)	2,978 (65 , 5,891)	71,331 (146 , 142,516)
\$35,000 under \$40,000	100,292 (80,898 , 119,685)	832,335 (666,206 , 998,465)	2,506 (-313 , 5,324)	52,853 (21,395 , 84,310)
\$40,000 under \$45,000	115,347 (94,701 , 135,994)	1,177,339 (953,638 , 1,401,039)	1,591 (432 , 2,749)	48,315 (20,842 , 75,788)
\$45,000 under \$50,000	110,982 (90,509 , 131,455)	1,306,910 (1,055,996 , 1,557,825)	2,125 (-662 , 4,911)	13,022 (-2,207 , 28,252)
\$50,000 under \$55,000	108,935 (88,863 , 129,008)	1,508,433 (1,218,110 , 1,798,756)	3,545 (93 , 6,997)	142,795 (-21,412 , 307,002)
\$55,000 under \$60,000	121,602 (100,368 , 142,835)	1,691,534 (1,375,201 , 2,007,868)	3,614 (104 , 7,125)	104,982 (8,993 , 200,972)
\$60,000 under \$75,000	426,857 (387,191 , 466,522)	7,351,295 (6,626,329 , 8,076,261)	11,374 (5,362 , 17,387)	230,792 (83,862 , 377,723)
\$75,000 under \$100,000	576,976 (531,180 , 622,773)	11,227,769 (10,261,706 , 12,193,831)	11,480 (6,000 , 16,961)	552,564 (343,436 , 761,693)
\$100,000 under \$200,000	1,158,962 (1,098,400 , 1,219,524)	26,904,124 (25,356,599 , 28,451,648)	19,585 (13,053 , 26,117)	1,128,398 (805,336 , 1,451,460)
\$200,000 under \$500,000	537,010 (514,494 , 559,525)	14,548,887 (13,887,279 , 15,210,495)	12,364 (9,535 , 15,193)	1,603,529 (1,326,575 , 1,880,483)
\$500,000 under \$1,000,000	110,315 (104,254 , 116,377)	3,382,565 (3,180,820 , 3,584,310)	4,168 (3,298 , 5,038)	1,155,409 (973,884 , 1,336,835)
\$1,000,000 under \$1,500,000	30,800 (28,975 , 32,624)	950,125 (888,569 , 1,011,682)	1,668 (1,330 , 2,005)	644,956 (566,584 , 723,329)
\$1,500,000 under \$2,000,000	13,950 (13,326 , 14,575)	438,318 (417,338 , 459,297)	761 (638 , 883)	407,498 (350,316 , 464,681)
\$2,000,000 under \$5,000,000	22,196 (21,619 , 22,773)	711,953 (691,821 , 732,086)	1,618 (1,481 , 1,754)	1,272,111 (1,188,578 , 1,355,645)
\$5,000,000 under \$10,000,000	6,154 (5,987 , 6,321)	204,203 (198,268 , 210,139)	545 (506 , 584)	770,241 (749,977 , 790,505)
\$10,000,000 or more	4,124 (4,124 , 4,124)	142,422 (142,422 , 142,422)	437 (437 , 437)	2,367,401 (2,367,401 , 2,367,401)
Taxable returns, total	3,453,511 (3,354,346 , 3,552,677)	70,117,091 (68,017,033 , 72,217,150)	64,021 (52,545 , 75,497)	9,555,027 (9,076,968 , 10,033,085)
Nontaxable returns, total	463,603 (422,902 , 504,303)	4,047,212 (3,585,776 , 4,508,649)	59,728 (46,381 , 73,074)	2,024,507 (1,470,945 , 2,578,068)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions	
	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)
All returns, total	145,130 (128,326 , 161,934)	1,691,816 (1,416,515 , 1,967,117)	64,669 (50,469 , 78,870)	116,954 (79,158 , 154,750)
Under \$5,000	** 2,724 (-324 , 5,772)	** 15,889 (-1,495 , 33,274)	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	* 561 (-521 , 1,644)	* 2,201 (-948 , 5,350)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	** 607 (-478 , 1,693)	** 5,675 (-2,405 , 13,755)	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	* 2,007 (-747 , 4,761)	* 26,962 (-22,571 , 76,495)	** 5,017 (629 , 9,407)	** 3,454 (-1,052 , 7,961)
\$30,000 under \$35,000	* 3,014 (-392 , 6,420)	* 26,707 (-21,938 , 75,352)	** 0 (0 , 0)	** 0 (0 , 0)
\$35,000 under \$40,000	* 2,190 (-629 , 5,008)	* 7,910 (-2,545 , 18,365)	** 0 (0 , 0)	** 0 (0 , 0)
\$40,000 under \$45,000	4,060 (132 , 7,987)	18,658 (-1,730 , 39,045)	** 0 (0 , 0)	** 0 (0 , 0)
\$45,000 under \$50,000	* 2,062 (-784 , 4,907)	* 16,508 (-11,107 , 44,123)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$55,000	4,188 (224 , 8,151)	21,840 (-4,897 , 48,576)	** 13,118 (5,992 , 20,245)	** 20,290 (5,302 , 35,278)
\$55,000 under \$60,000	* 1,008 (-961 , 2,977)	* 4,285 (-2,530 , 11,100)	** 0 (0 , 0)	** 0 (0 , 0)
\$60,000 under \$75,000	6,252 (1,429 , 11,075)	27,065 (-3,173 , 57,304)	** 0 (0 , 0)	** 0 (0 , 0)
\$75,000 under \$100,000	7,231 (2,044 , 12,418)	156,525 (-48,239 , 361,289)	* 5,026 (623 , 9,428)	* 3,686 (151 , 7,220)
\$100,000 under \$200,000	37,920 (26,781 , 49,058)	164,754 (76,392 , 253,116)	27,298 (17,439 , 37,158)	58,253 (25,659 , 90,847)
\$200,000 under \$500,000	25,495 (20,901 , 30,090)	271,394 (171,800 , 370,989)	10,734 (6,996 , 14,473)	20,208 (10,893 , 29,523)
\$500,000 under \$1,000,000	14,861 (12,781 , 16,940)	207,184 (133,111 , 281,256)	2,398 (1,401 , 3,394)	6,145 (2,055 , 10,234)
\$1,000,000 under \$1,500,000	7,353 (6,493 , 8,213)	70,365 (42,464 , 98,267)	542 (269 , 815)	2,741 (639 , 4,843)
\$1,500,000 under \$2,000,000	4,308 (3,962 , 4,653)	41,075 (24,698 , 57,452)	183 (113 , 253)	1,103 (176 , 2,031)
\$2,000,000 under \$5,000,000	10,414 (10,036 , 10,792)	203,431 (167,786 , 239,077)	268 (197 , 339)	790 (527 , 1,052)
\$5,000,000 under \$10,000,000	4,434 (4,296 , 4,571)	160,787 (147,222 , 174,352)	46 (29 , 63)	148 (75 , 222)
\$10,000,000 or more	4,442 (4,442 , 4,442)	242,602 (242,602 , 242,602)	38 (38 , 38)	136 (136 , 136)
Taxable returns, total	131,163 (115,822 , 146,505)	1,491,332 (1,307,646 , 1,675,019)	60,611 (46,973 , 74,250)	114,178 (76,538 , 151,818)
Nontaxable returns, total	13,967 (7,108 , 20,825)	200,484 (-4,586 , 405,554)	4,058 (102 , 8,014)	2,776 (-659 , 6,210)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Repatriated deferred (section 965) income as shareholders of certain foreign corporations		Limitation on business losses	
	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)
All returns, total	25,258 (21,694 , 28,821)	4,468,725 (4,223,904 , 4,713,547)	6,832 (6,129 , 7,534)	13,614,666 (13,351,493 , 13,877,839)
Under \$5,000	** 193 (-92 , 479)	** 22,308 (-20,735 , 65,350)	** 33 (14 , 53)	** 40,869 (16,276 , 65,461)
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	* 9 (-3 , 21)	* 811 (527 , 1,095)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 54 (-6 , 113)	** 23,733 (4,402 , 43,063)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	* 34 (7 , 61)	* 30,676 (6,335 , 55,017)
\$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)	* 20 (2 , 38)	* 15,949 (999 , 30,899)
\$35,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	* 5 (0 , 10)	* 2,417 (79 , 4,754)
\$40,000 under \$45,000	* 6 (1 , 11)	* 30 (29 , 30)	* 151 (-119 , 422)	* 53,885 (9,965 , 97,805)
\$45,000 under \$50,000	0 (0 , 0)	0 (0 , 0)	* 19 (-1 , 39)	* 23,968 (-8,788 , 56,725)
\$50,000 under \$55,000	** 21 (3 , 39)	** 319 (318 , 320)	* 32 (4 , 59)	* 24,829 (-227 , 49,886)
\$55,000 under \$60,000	** 0 (0 , 0)	** 0 (0 , 0)	* 46 (-32 , 124)	* 12,763 (3,386 , 22,141)
\$60,000 under \$75,000	** 0 (0 , 0)	** 0 (0 , 0)	377 (-86 , 483)	232,962 (-848 , 79,043)
\$75,000 under \$100,000	* 14 (2 , 26)	* 36 (36 , 36)	0 (61 , 296)	0 (123,113 , 264,618)
\$100,000 under \$200,000	2,496 (-316 , 5,307)	4,549 (-1,312 , 10,410)	656 (244 , 1,067)	421,641 (305,229 , 538,052)
\$200,000 under \$500,000	3,348 (1,736 , 4,959)	139,792 (-21,276 , 300,861)	957 (727 , 1,188)	940,350 (823,937 , 1,056,763)
\$500,000 under \$1,000,000	5,224 (3,931 , 6,517)	159,216 (69,444 , 248,987)	1,242 (977 , 1,507)	1,166,684 (1,044,695 , 1,288,673)
\$1,000,000 under \$1,500,000	3,033 (2,454 , 3,611)	133,468 (86,698 , 180,238)	628 (527 , 729)	800,419 (712,913 , 887,926)
\$1,500,000 under \$2,000,000	2,134 (1,899 , 2,369)	127,255 (83,454 , 171,056)	312 (253 , 371)	717,214 (681,599 , 752,830)
\$2,000,000 under \$5,000,000	4,134 (3,894 , 4,374)	394,369 (302,586 , 486,153)	1,048 (967 , 1,129)	1,779,496 (1,702,943 , 1,856,048)
\$5,000,000 under \$10,000,000	2,050 (1,957 , 2,144)	535,591 (428,111 , 643,071)	577 (544 , 609)	1,903,962 (1,879,227 , 1,928,697)
\$10,000,000 or more	2,605 (2,605 , 2,605)	2,951,794 (2,951,794 , 2,951,794)	632 (632 , 632)	5,422,038 (5,422,038 , 5,422,038)
Taxable returns, total	23,741 (20,774 , 26,708)	4,016,249 (3,780,348 , 4,252,150)	5,933 (5,310 , 6,556)	12,658,194 (12,427,673 , 12,888,714)
Nontaxable returns, total	1,517 (-457 , 3,491)	452,477 (386,958 , 517,995)	899 (573 , 1,225)	956,473 (829,317 , 1,083,628)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Global intangible low tax income		Amount (54)	Foreign-earned income exclusion	
	Number of returns (53)	Amount (54)		Number of returns (55)	Amount (56)
All returns, total	7,257 (3,712 , 10,802)	1,090,323 (862,022 , 1,318,624)	26,045 (18,881 , 33,210)	2,212,673 (1,624,385 , 2,800,960)	
Under \$5,000	0 (0 , 0)	0 (0 , 0)	* 998 (-950 , 2,946)	* 74,811 (-70,406 , 220,028)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	* 1,003 (-950 , 2,956)	* 97,653 (-91,830 , 287,137)	
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	* 2,001 (-758 , 4,759)	* 162,460 (-65,349 , 390,270)	
\$15,000 under \$20,000	** 1,033 (-979 , 3,045)	** 87 (0 , 174)	* 1,089 (-867 , 3,045)	* 88,983 (-75,346 , 253,311)	
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	2,096 (-791 , 4,982)	109,396 (-79,005 , 297,797)	
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)	47 (-9 , 104)	7,393 (-814 , 15,601)	
\$30,000 under \$35,000	** 0 (0 , 0)	** 0 (0 , 0)	1,095 (-861 , 3,051)	49,071 (-29,814 , 127,956)	
\$35,000 under \$40,000	** 0 (0 , 0)	** 0 (0 , 0)	15 (15 , 15)	2,557 (2,557 , 2,557)	
\$40,000 under \$45,000	** 0 (0 , 0)	** 0 (0 , 0)	108 (-65 , 281)	7,460 (-724 , 15,644)	
\$45,000 under \$50,000	** 0 (0 , 0)	** 0 (0 , 0)	13 (13 , 13)	2,308 (2,308 , 2,308)	
\$50,000 under \$55,000	0 (0 , 0)	0 (0 , 0)	17 (17 , 17)	2,826 (2,826 , 2,826)	
\$55,000 under \$60,000	0 (0 , 0)	0 (0 , 0)	14 (14 , 14)	2,039 (2,039 , 2,039)	
\$60,000 under \$75,000	** 2,010 (-763 , 4,784)	** 26,167 (-25,010 , 77,342)	1,367 (-647 , 3,381)	140,352 (-68,305 , 349,008)	
\$75,000 under \$100,000	** 0 (0 , 0)	** 0 (0 , 0)	2,706 (-181 , 5,592)	204,483 (-31,172 , 440,137)	
\$100,000 under \$200,000	73 (-7 , 153)	3,055 (-1,409 , 7,519)	3,714 (1,814 , 5,614)	348,493 (165,671 , 531,315)	
\$200,000 under \$500,000	742 (26 , 1,457)	32,774 (22,673 , 42,875)	3,977 (2,343 , 5,611)	356,030 (207,413 , 504,646)	
\$500,000 under \$1,000,000	729 (278 , 1,179)	27,984 (16,565 , 39,402)	3,417 (2,242 , 4,592)	323,533 (209,845 , 437,222)	
\$1,000,000 under \$1,500,000	733 (442 , 1,023)	28,113 (6,936 , 49,291)	985 (637 , 1,334)	95,566 (60,403 , 130,729)	
\$1,500,000 under \$2,000,000	325 (235 , 415)	161,249 (-56,688 , 379,186)	313 (222 , 404)	32,165 (21,857 , 42,472)	
\$2,000,000 under \$5,000,000	705 (605 , 804)	101,455 (69,605 , 133,304)	761 (649 , 873)	75,050 (63,476 , 86,624)	
\$5,000,000 under \$10,000,000	350 (311 , 389)	83,566 (66,424 , 100,708)	177 (147 , 206)	16,706 (13,892 , 19,519)	
\$10,000,000 or more	557 (557 , 557)	625,875 (625,875 , 625,875)	133 (133 , 133)	13,338 (13,338 , 13,338)	
Taxable returns, total	7,197 (3,652 , 10,742)	1,066,125 (837,824 , 1,294,426)	18,420 (13,172 , 23,668)	1,609,669 (1,162,939 , 2,056,398)	
Nontaxable returns, total	59 (43 , 76)	24,198 (23,653 , 24,744)	7,625 (2,743 , 12,508)	603,004 (219,793 , 986,216)	

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Gambling earnings		Amount (58)	Other income less loss	
	Number of returns (57)	Amount (58)		Number of returns (59)	Amount (60)
All returns, total	530,454 (491,287 , 569,620)	24,755,557 (23,046,244 , 26,464,870)	1,287,052 (1,234,002 , 1,340,103)	20,835,038 (19,591,987 , 22,078,090)	
Under \$5,000	** 4,059 (122 , 7,997)	** 8,543 (-1,342 , 18,428)	7,408 (2,564 , 12,253)	16,313 (4,367 , 28,259)	
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	6,763 (2,343 , 11,184)	42,256 (-1,526 , 86,038)	
\$10,000 under \$15,000	6,702 (1,803 , 11,602)	31,321 (2,295 , 60,347)	8,498 (3,151 , 13,845)	32,105 (-3,085 , 67,295)	
\$15,000 under \$20,000	* 5,068 (672 , 9,464)	* 44,744 (-317 , 89,804)	8,088 (2,743 , 13,434)	46,833 (8,895 , 84,772)	
\$20,000 under \$25,000	9,909 (3,879 , 15,938)	143,194 (47,270 , 239,118)	12,030 (5,468 , 18,592)	-11,744 (-92,721 , 69,233)	
\$25,000 under \$30,000	6,647 (1,768 , 11,526)	72,668 (3,610 , 141,726)	15,778 (8,511 , 23,045)	117,924 (22,576 , 213,272)	
\$30,000 under \$35,000	8,163 (2,614 , 13,712)	121,068 (-5,646 , 247,782)	11,957 (5,517 , 18,397)	55,614 (7,499 , 103,728)	
\$35,000 under \$40,000	8,097 (2,530 , 13,663)	140,849 (17,603 , 264,096)	19,098 (10,689 , 27,507)	78,453 (-7,000 , 163,907)	
\$40,000 under \$45,000	6,568 (1,880 , 11,256)	60,909 (-78 , 121,897)	10,809 (4,878 , 16,740)	12,786 (-36,866 , 62,438)	
\$45,000 under \$50,000	17,124 (9,171 , 25,077)	178,955 (37,731 , 320,178)	16,202 (8,638 , 23,766)	13,807 (-38,136 , 65,750)	
\$50,000 under \$55,000	14,173 (6,983 , 21,362)	122,338 (21,892 , 222,785)	22,188 (13,103 , 31,232)	14,1987 (9,452 , 274,521)	
\$55,000 under \$60,000	15,710 (8,028 , 23,392)	172,927 (58,661 , 287,194)	17,051 (9,129 , 24,973)	1,158 (-84,058 , 86,375)	
\$60,000 under \$75,000	45,511 (32,515 , 58,507)	498,393 (280,675 , 716,112)	64,606 (49,386 , 79,825)	162,257 (69,265 , 255,250)	
\$75,000 under \$100,000	79,921 (62,669 , 97,173)	1,434,113 (881,328 , 1,986,898)	138,160 (115,800 , 160,519)	478,092 (175,397 , 780,786)	
\$100,000 under \$200,000	162,049 (138,480 , 185,619)	3,796,568 (2,847,063 , 4,746,073)	370,047 (335,568 , 404,525)	2,284,896 (1,657,449 , 2,912,343)	
\$200,000 under \$500,000	106,353 (94,954 , 117,752)	5,210,366 (4,358,229 , 6,062,502)	327,788 (309,787 , 345,789)	4,065,068 (3,337,373 , 4,792,763)	
\$500,000 under \$1,000,000	21,431 (18,550 , 24,312)	3,082,815 (2,384,129 , 3,781,501)	114,383 (108,132 , 120,634)	2,638,998 (2,151,712 , 3,126,283)	
\$1,000,000 under \$1,500,000	5,237 (4,434 , 6,040)	1,837,299 (1,377,976 , 2,296,621)	39,838 (37,728 , 41,949)	1,425,044 (1,129,724 , 1,720,364)	
\$1,500,000 under \$2,000,000	2,589 (2,293 , 2,885)	995,713 (819,398 , 1,172,028)	18,936 (18,207 , 19,665)	772,302 (522,101 , 1,022,503)	
\$2,000,000 under \$5,000,000	3,650 (3,401 , 3,899)	2,391,480 (2,099,127 , 2,683,833)	35,641 (34,921 , 36,360)	3,095,445 (2,853,106 , 3,337,783)	
\$5,000,000 under \$10,000,000	936 (866 , 1,007)	1,351,904 (1,164,284 , 1,539,524)	11,857 (11,625 , 12,090)	1,582,533 (1,449,033 , 1,716,033)	
\$10,000,000 or more	557 (557 , 557)	3,059,389 (3,059,389 , 3,059,389)	9,946 (9,946 , 9,946)	3,782,912 (3,782,912 , 3,782,912)	
Taxable returns, total	483,378 (446,274 , 520,481)	23,096,396 (21,487,159 , 24,705,634)	1,201,649 (1,151,020 , 1,252,277)	20,101,644 (18,888,866 , 21,314,422)	
Nontaxable returns, total	47,076 (34,493 , 59,659)	1,659,160 (1,082,281 , 2,236,039)	85,404 (69,455 , 101,353)	733,394 (460,354 , 1,006,434)	

Footnotes at end of table.

Table 2.1CI. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Total statutory adjustments		Itemized deductions	
	Number of returns (61)	Amount (62)	Number of returns (63)	Amount (64)
All returns, total	5,333,918 (5,227,424 , 5,452,411)	54,522,555 (53,237,526 , 55,807,584)	648,881,712 (642,113,160 , 655,650,264)	2,335,168 (1,699,561 , 2,970,775)
Under \$5,000	14,636 (7,567 , 21,705)	14,035 (5,980 , 22,089)	2,335,168 (1,699,561 , 2,970,775)	
\$5,000 under \$10,000	26,710 (17,108 , 36,312)	100,952 (34,432 , 167,472)	2,552,696 (2,052,940 , 3,052,452)	
\$10,000 under \$15,000	51,440 (37,905 , 64,974)	119,235 (68,890 , 169,579)	4,379,842 (3,661,357 , 5,098,327)	
\$15,000 under \$20,000	55,384 (41,207 , 69,560)	195,895 (51,576 , 340,215)	4,580,181 (3,826,466 , 5,333,895)	
\$20,000 under \$25,000	79,622 (62,559 , 96,685)	306,764 (183,464 , 430,065)	7,429,066 (6,126,615 , 8,731,518)	
\$25,000 under \$30,000	64,191 (48,864 , 79,518)	222,727 (128,876 , 316,578)	6,140,017 (5,323,220 , 6,956,814)	
\$30,000 under \$35,000	71,475 (55,366 , 87,585)	464,212 (215,177 , 713,246)	6,725,729 (5,873,693 , 7,577,764)	
\$35,000 under \$40,000	96,778 (77,945 , 115,611)	376,111 (254,075 , 498,147)	8,263,234 (7,245,021 , 9,281,447)	
\$40,000 under \$45,000	92,596 (74,423 , 110,768)	337,544 (224,185 , 450,904)	8,742,567 (7,773,803 , 9,711,332)	
\$45,000 under \$50,000	83,809 (66,458 , 101,159)	301,502 (204,387 , 398,618)	9,718,517 (8,602,125 , 10,834,909)	
\$50,000 under \$55,000	126,968 (105,213 , 148,723)	479,684 (347,871 , 611,496)	10,864,368 (9,643,973 , 12,084,763)	
\$55,000 under \$60,000	136,315 (113,863 , 158,766)	416,172 (303,309 , 529,035)	11,217,289 (10,128,546 , 12,306,033)	
\$60,000 under \$75,000	458,235 (417,237 , 499,233)	1,858,228 (1,541,650 , 2,174,805)	35,236,238 (33,261,035 , 37,211,440)	
\$75,000 under \$100,000	549,372 (505,152 , 593,592)	2,337,064 (1,997,772 , 2,676,357)	60,335,940 (57,561,089 , 63,110,790)	
\$100,000 under \$200,000	1,743,437 (1,670,869 , 1,816,004)	9,985,869 (9,284,430 , 10,687,308)	172,150,106 (167,792,666 , 176,507,547)	
\$200,000 under \$500,000	1,133,236 (1,101,646 , 1,164,825)	16,467,447 (15,724,476 , 17,210,418)	129,713,513 (127,358,827 , 132,068,198)	
\$500,000 under \$1,000,000	329,067 (318,704 , 339,430)	9,450,838 (8,993,648 , 9,908,027)	44,089,547 (42,798,399 , 45,380,694)	
\$1,000,000 under \$1,500,000	93,168 (89,999 , 96,338)	3,571,609 (3,371,067 , 3,772,151)	16,496,165 (15,807,283 , 17,185,047)	
\$1,500,000 under \$2,000,000	40,042 (39,015 , 41,069)	1,876,175 (1,787,019 , 1,965,332)	9,419,974 (9,102,825 , 9,737,124)	
\$2,000,000 under \$5,000,000	63,860 (62,910 , 64,810)	3,285,012 (3,189,214 , 3,380,811)	23,427,335 (22,957,905 , 23,896,765)	
\$5,000,000 under \$10,000,000	17,539 (17,253 , 17,826)	1,075,295 (1,041,597 , 1,108,993)	14,127,465 (13,831,116 , 14,423,815)	
\$10,000,000 or more	12,038 (12,038 , 12,038)	1,280,184 (1,280,184 , 1,280,184)	60,936,754 (60,936,754 , 60,936,754)	
Taxable returns, total	4,855,073 (4,749,203 , 4,960,944)	51,909,161 (50,689,501 , 53,128,820)	586,576,764 (580,750,118 , 592,403,411)	62,304,947 (58,702,876 , 65,907,018)
Nontaxable returns, total	484,844 (444,510 , 525,179)	2,613,394 (2,200,634 , 3,026,155)		

Footnotes at end of table.

Table 2.1CI. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions —continued				Total medical expenses	Amount
	Total after subtracting AGI limitation		Medical and dental expenses deduction			
	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)		
All returns, total	4,598,812 (4,474,470 , 4,723,155)	78,497,457 (74,928,505 , 82,066,410)	4,598,812 (4,474,470 , 4,723,155)	106,976,311 (102,924,660 , 111,027,962)		
Under \$5,000	75,867 (59,480 , 92,254)	1,462,298 (917,473 , 2,007,123)	75,867 (59,480 , 92,254)	1,475,867 (928,957 , 2,022,777)		
\$5,000 under \$10,000	96,442 (77,912 , 114,972)	1,288,238 (914,155 , 1,662,321)	96,442 (77,912 , 114,972)	1,342,005 (960,952 , 1,723,058)		
\$10,000 under \$15,000	162,011 (137,527 , 186,496)	2,136,687 (1,596,338 , 2,677,037)	162,011 (137,527 , 186,496)	2,290,520 (1,735,752 , 2,845,289)		
\$15,000 under \$20,000	159,265 (134,980 , 183,551)	2,317,476 (1,729,247 , 2,905,706)	159,265 (134,980 , 183,551)	2,526,299 (1,918,725 , 3,133,873)		
\$20,000 under \$25,000	208,124 (180,245 , 236,003)	3,641,854 (2,532,260 , 4,751,448)	208,124 (180,245 , 236,003)	3,996,808 (2,865,463 , 5,128,154)		
\$25,000 under \$30,000	176,963 (151,316 , 202,611)	2,634,018 (2,082,673 , 3,185,363)	176,963 (151,316 , 202,611)	3,001,003 (2,411,846 , 3,590,159)		
\$30,000 under \$35,000	177,723 (152,003 , 203,444)	2,649,395 (2,071,071 , 3,227,718)	177,723 (152,003 , 203,444)	3,085,665 (2,463,790 , 3,707,541)		
\$35,000 under \$40,000	188,550 (162,059 , 215,040)	2,745,369 (2,091,561 , 3,399,176)	188,550 (162,059 , 215,040)	3,276,265 (2,575,136 , 3,977,394)		
\$40,000 under \$45,000	203,064 (175,725 , 230,403)	2,948,729 (2,352,747 , 3,544,711)	203,064 (175,725 , 230,403)	3,597,021 (2,939,624 , 4,254,418)		
\$45,000 under \$50,000	196,833 (169,689 , 223,977)	3,271,652 (2,542,233 , 4,001,071)	196,833 (169,689 , 223,977)	3,976,804 (3,183,546 , 4,770,063)		
\$50,000 under \$55,000	218,124 (189,513 , 246,736)	2,831,323 (2,028,330 , 3,634,317)	218,124 (189,513 , 246,736)	3,693,273 (2,832,176 , 4,554,371)		
\$55,000 under \$60,000	196,485 (169,381 , 223,590)	2,780,611 (2,193,522 , 3,367,701)	196,485 (169,381 , 223,590)	3,632,328 (2,962,935 , 4,301,722)		
\$60,000 under \$75,000	587,236 (540,754 , 633,718)	8,414,066 (7,350,712 , 9,477,421)	587,236 (540,754 , 633,718)	11,379,148 (10,155,246 , 12,603,049)		
\$75,000 under \$100,000	674,828 (625,331 , 724,326)	11,514,484 (10,057,657 , 12,971,311)	674,828 (625,331 , 724,326)	15,926,571 (14,259,961 , 17,593,181)		
\$100,000 under \$200,000	1,040,178 (981,783 , 1,098,572)	20,077,673 (18,147,270 , 22,008,076)	1,040,178 (981,783 , 1,098,572)	30,636,231 (28,305,356 , 32,967,106)		
\$200,000 under \$500,000	222,038 (206,429 , 237,647)	6,575,716 (5,825,956 , 7,325,475)	222,038 (206,429 , 237,647)	11,033,823 (10,075,357 , 11,992,289)		
\$500,000 under \$1,000,000	12,767 (10,451 , 15,082)	901,436 (668,650 , 1,134,223)	12,767 (10,451 , 15,082)	1,515,240 (1,197,856 , 1,832,623)		
\$1,000,000 under \$1,500,000	1,495 (1,077 , 1,913)	174,501 (107,338 , 241,664)	1,495 (1,077 , 1,913)	305,715 (209,935 , 401,494)		
\$1,500,000 under \$2,000,000	398 (296 , 499)	42,566 (28,362 , 56,810)	398 (296 , 499)	95,210 (69,351 , 121,068)		
\$2,000,000 under \$5,000,000	379 (296 , 462)	72,177 (38,192 , 106,162)	379 (296 , 462)	152,298 (108,407 , 196,189)		
\$5,000,000 under \$10,000,000	39 (24 , 53)	15,001 (7,183 , 22,820)	39 (24 , 53)	33,120 (19,591 , 46,649)		
\$10,000,000 or more	* 3 (3 , 3)	* 2,165 (2,165 , 2,165)	* 3 (3 , 3)	* 5,098 (5,098 , 5,098)		
Taxable returns, total	3,440,448 (3,333,184 , 3,547,713)	47,787,092 (45,590,326 , 49,983,857)	3,440,448 (3,333,184 , 3,547,713)	73,084,835 (70,315,317 , 75,854,353)		
Nontaxable returns, total	1,158,364 (1,094,086 , 1,222,642)	30,710,366 (27,885,220 , 33,535,511)	1,158,364 (1,094,086 , 1,222,642)	33,891,477 (30,914,514 , 36,868,439)		

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions—continued			Taxes paid deduction		
	Medical and dental expenses deduction—continued		Total	Taxes paid deduction		Total
	AGI limitation	Amount		Number of returns	Amount	
	(68)	(69)	(70)	(71)		
All returns, total	4,597,811 (4,473,484 , 4,722,139)	28,478,854 (27,661,029 , 29,296,679)	17,379,986 (17,176,987 , 17,582,985)	145,908,497 (144,240,071 , 147,576,922)		
Under \$5,000	74,865 (58,596 , 91,135)	13,569 (10,048 , 17,089)	85,394 (68,164 , 102,623)	344,533 (257,167 , 431,900)		
\$5,000 under \$10,000	96,442 (77,912 , 114,972)	53,767 (43,259 , 64,274)	114,894 (94,785 , 135,003)	522,129 (414,313 , 629,944)		
\$10,000 under \$15,000	162,011 (137,527 , 186,496)	153,833 (130,441 , 177,225)	198,986 (171,982 , 225,989)	829,069 (677,707 , 980,431)		
\$15,000 under \$20,000	159,265 (134,980 , 183,551)	208,823 (176,868 , 240,777)	199,646 (172,504 , 226,788)	839,833 (696,493 , 983,174)		
\$20,000 under \$25,000	208,124 (180,245 , 236,003)	354,955 (307,247 , 402,662)	280,951 (248,625 , 313,277)	1,199,702 (1,016,549 , 1,382,855)		
\$25,000 under \$30,000	176,963 (151,316 , 202,611)	366,985 (313,662 , 420,308)	267,263 (235,760 , 298,766)	1,162,238 (993,273 , 1,331,203)		
\$30,000 under \$35,000	177,723 (152,003 , 203,444)	436,271 (373,007 , 499,535)	299,334 (265,894 , 332,774)	1,358,973 (1,160,959 , 1,556,987)		
\$35,000 under \$40,000	188,550 (162,059 , 215,040)	530,896 (456,230 , 605,563)	335,374 (299,941 , 370,807)	1,754,430 (1,537,916 , 1,970,944)		
\$40,000 under \$45,000	203,064 (175,725 , 230,403)	648,292 (561,029 , 735,554)	369,237 (332,327 , 406,147)	1,845,166 (1,630,878 , 2,059,454)		
\$45,000 under \$50,000	196,833 (169,689 , 223,977)	705,152 (607,784 , 802,520)	400,542 (361,867 , 439,217)	2,103,720 (1,874,970 , 2,332,469)		
\$50,000 under \$55,000	218,124 (189,513 , 246,736)	861,950 (748,730 , 975,170)	457,446 (416,026 , 498,867)	2,664,481 (2,394,386 , 2,934,575)		
\$55,000 under \$60,000	196,485 (169,381 , 223,590)	851,717 (734,063 , 969,372)	487,139 (444,478 , 529,800)	2,934,284 (2,634,213 , 3,234,356)		
\$60,000 under \$75,000	587,236 (540,754 , 633,718)	2,965,081 (2,729,880 , 3,200,282)	1,484,580 (1,411,082 , 1,558,078)	9,600,038 (9,076,259 , 10,123,816)		
\$75,000 under \$100,000	674,828 (625,331 , 724,326)	4,412,087 (4,087,397 , 4,736,777)	2,323,791 (2,232,700 , 2,414,881)	17,233,905 (16,514,994 , 17,952,816)		
\$100,000 under \$200,000	1,040,178 (981,783 , 1,098,572)	10,558,558 (9,962,806 , 11,154,311)	5,620,383 (5,495,392 , 5,745,374)	50,357,092 (49,191,444 , 51,522,741)		
\$200,000 under \$500,000	222,038 (206,429 , 237,647)	4,458,108 (4,152,420 , 4,763,795)	3,311,822 (3,260,308 , 3,363,336)	33,512,489 (32,950,460 , 34,074,518)		
\$500,000 under \$1,000,000	12,767 (10,451 , 15,082)	613,803 (506,844 , 720,762)	726,401 (711,583 , 741,219)	7,955,665 (7,689,469 , 8,221,862)		
\$1,000,000 under \$1,500,000	1,495 (1,077 , 1,913)	131,213 (95,095 , 167,332)	176,645 (172,472 , 180,819)	2,087,933 (2,003,833 , 2,172,033)		
\$1,500,000 under \$2,000,000	398 (296 , 499)	52,623 (39,132 , 66,115)	75,283 (73,907 , 76,659)	1,008,664 (965,590 , 1,051,738)		
\$2,000,000 under \$5,000,000	379 (296 , 462)	80,121 (63,992 , 96,249)	114,475 (113,286 , 115,664)	2,026,257 (1,953,375 , 2,099,140)		
\$5,000,000 under \$10,000,000	39 (24 , 53)	18,119 (11,563 , 24,675)	30,119 (29,761 , 30,477)	986,393 (938,510 , 1,034,276)		
\$10,000,000 or more	* 3 (3 , 3)	* 2,932 (2,932 , 2,932)	20,282 (20,282 , 20,282)	3,581,502 (3,581,502 , 3,581,502)		
Taxable returns, total	3,440,448 (3,333,184 , 3,547,713)	25,297,743 (24,507,941 , 26,087,546)	15,782,444 (15,591,298 , 15,973,589)	137,107,098 (135,500,773 , 138,713,424)		
Nontaxable returns, total	1,157,363 (1,093,115 , 1,221,611)	3,181,111 (2,959,230 , 3,402,992)	1,597,543 (1,522,760 , 1,672,325)	8,801,398 (8,302,998 , 9,299,798)		

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions—continued		Total		Total		Total	
	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Taxes paid deduction—continued		State local income taxes or general sales taxes	
					Total state and local taxes		Total	
All returns, total	16,295,953 (16,089,195 , 16,492,711)	304,343,710 (301,688,450 , 306,998,970)	16,950,257 (16,749,866 , 17,150,648)	210,262,900 (208,441,491 , 212,084,308)				
Under \$5,000	71,806 (56,047 , 87,564)	393,926 (259,378 , 528,475)	70,506 (54,966 , 86,046)	93,365 (30,866 , 155,865)				
\$5,000 under \$10,000	98,839 (80,129 , 117,548)	528,902 (406,319 , 651,486)	97,000 (78,570 , 115,431)	141,996 (89,197 , 194,795)				
\$10,000 under \$15,000	173,818 (148,572 , 199,064)	770,157 (628,509 , 911,806)	174,400 (149,143 , 199,658)	161,363 (125,573 , 197,153)				
\$15,000 under \$20,000	174,959 (149,556 , 200,362)	834,358 (677,073 , 991,642)	176,002 (150,529 , 201,474)	175,383 (135,917 , 214,849)				
\$20,000 under \$25,000	239,283 (209,470 , 269,096)	1,181,401 (950,290 , 1,412,512)	265,599 (234,181 , 297,018)	364,603 (267,150 , 462,057)				
\$25,000 under \$30,000	235,788 (206,177 , 265,398)	1,132,040 (942,792 , 1,321,288)	252,296 (221,679 , 282,912)	329,937 (268,634 , 391,241)				
\$30,000 under \$35,000	256,474 (225,561 , 287,387)	1,246,026 (1,049,616 , 1,442,435)	290,068 (257,160 , 322,976)	477,494 (392,432 , 562,556)				
\$35,000 under \$40,000	303,471 (269,774 , 337,167)	1,705,464 (1,479,020 , 1,931,907)	320,693 (286,037 , 355,348)	576,625 (494,798 , 658,452)				
\$40,000 under \$45,000	330,396 (295,503 , 365,289)	1,790,072 (1,562,241 , 2,017,902)	353,296 (317,186 , 389,407)	673,640 (578,818 , 768,462)				
\$45,000 under \$50,000	355,464 (319,015 , 391,913)	2,086,276 (1,829,385 , 2,343,167)	387,056 (349,040 , 425,073)	830,112 (715,664 , 944,561)				
\$50,000 under \$55,000	412,954 (373,597 , 452,312)	2,709,785 (2,392,481 , 3,027,089)	438,594 (398,030 , 479,159)	1,096,147 (934,804 , 1,257,489)				
\$55,000 under \$60,000	459,127 (417,709 , 500,544)	3,022,420 (2,700,971 , 3,343,869)	466,463 (424,704 , 508,222)	1,193,803 (1,040,387 , 1,347,218)				
\$60,000 under \$75,000	1,374,704 (1,303,873 , 1,445,535)	9,838,732 (9,166,604 , 10,510,861)	1,439,033 (1,366,621 , 1,511,444)	4,449,363 (4,008,982 , 4,889,744)				
\$75,000 under \$100,000	2,159,946 (2,071,998 , 2,247,895)	18,524,298 (17,625,629 , 19,422,968)	2,277,582 (2,187,361 , 2,367,803)	9,092,078 (8,577,979 , 9,606,178)				
\$100,000 under \$200,000	5,332,896 (5,210,331 , 5,455,462)	64,560,453 (62,904,152 , 66,216,754)	5,538,079 (5,413,775 , 5,662,383)	36,004,812 (35,009,863 , 36,999,960)				
\$200,000 under \$500,000	3,199,197 (3,148,279 , 3,250,114)	74,344,729 (72,942,656 , 75,746,802)	3,271,691 (3,220,364 , 3,323,018)	48,587,347 (47,526,689 , 49,648,004)				
\$500,000 under \$1,000,000	711,757 (697,031 , 726,483)	34,954,041 (34,111,809 , 35,796,273)	718,939 (704,172 , 733,707)	26,055,912 (25,350,921 , 26,760,903)				
\$1,000,000 under \$1,500,000	172,841 (168,697 , 176,985)	14,074,380 (13,659,030 , 14,489,730)	175,189 (171,028 , 179,349)	11,428,365 (11,069,353 , 11,787,376)				
\$1,500,000 under \$2,000,000	73,288 (71,920 , 74,655)	8,371,579 (8,148,460 , 8,594,698)	74,515 (73,143 , 75,888)	7,116,498 (6,911,512 , 7,321,484)				
\$2,000,000 under \$5,000,000	110,954 (109,774 , 112,133)	21,508,918 (21,025,473 , 21,992,363)	113,449 (112,263 , 114,635)	19,367,211 (18,893,719 , 19,840,702)				
\$5,000,000 under \$10,000,000	28,837 (28,485 , 29,190)	11,677,115 (11,496,394 , 11,857,836)	29,791 (29,435 , 30,147)	11,172,901 (10,997,543 , 11,348,259)				
\$10,000,000 or more	19,155 (19,155 , 19,155)	29,088,638 (29,088,638 , 29,088,638)	20,015 (20,015 , 20,015)	30,873,946 (30,873,946 , 30,873,946)				
Taxable returns, total	14,858,680 (14,673,032 , 15,044,327)	294,284,551 (291,715,549 , 296,853,552)	15,475,452 (15,286,139 , 15,664,766)	206,483,411 (204,715,585 , 208,251,237)				
Nontaxable returns, total	1,437,273 (1,366,313 , 1,508,233)	10,059,159 (9,337,415 , 10,780,903)	1,474,805 (1,402,979 , 1,546,630)	3,779,489 (3,323,486 , 4,235,491)				

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions—continued			
	Income tax		General sales tax	
	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)
	Taxes paid deduction—continued		Taxes paid deduction—continued	
Total state and local taxes—continued		Total state and local taxes—continued		
State local income taxes or general sales taxes		State local income taxes or general sales taxes		
All returns, total	12,621,331 (12,446,074 , 12,796,587)	199,419,293 (197,617,713 , 201,220,873)	4,328,926 (4,216,299 , 4,441,554)	10,843,607 (10,457,058 , 11,230,156)
Under \$5,000	18,311 (10,584 , 26,037)	37,946 (14,898 , 60,994)	52,196 (38,709 , 65,683)	55,419 (-2,677 , 113,515)
\$5,000 under \$10,000	33,200 (22,414 , 43,986)	88,024 (39,544 , 136,504)	63,801 (48,851 , 78,751)	53,972 (33,047 , 74,898)
\$10,000 under \$15,000	56,980 (42,638 , 71,342)	84,379 (53,564 , 115,195)	117,410 (96,616 , 138,205)	76,983 (58,772 , 95,194)
\$15,000 under \$20,000	70,171 (54,155 , 86,187)	103,921 (68,223 , 139,620)	105,830 (86,010 , 125,650)	71,462 (54,625 , 88,298)
\$20,000 under \$25,000	106,350 (86,424 , 126,276)	203,017 (114,499 , 291,536)	159,249 (134,934 , 183,564)	161,586 (120,799 , 202,373)
\$25,000 under \$30,000	125,281 (103,586 , 146,976)	193,416 (144,031 , 242,800)	127,015 (105,383 , 148,647)	136,522 (100,176 , 172,867)
\$30,000 under \$35,000	137,625 (114,844 , 160,407)	303,809 (228,242 , 379,375)	152,443 (128,689 , 176,216)	173,685 (134,593 , 212,777)
\$35,000 under \$40,000	196,478 (169,223 , 223,732)	401,631 (333,014 , 470,247)	124,215 (102,772 , 145,658)	174,994 (130,366 , 219,623)
\$40,000 under \$45,000	209,812 (181,872 , 237,752)	456,497 (374,318 , 538,676)	143,484 (120,570 , 166,397)	217,143 (169,778 , 264,508)
\$45,000 under \$50,000	251,791 (221,054 , 282,529)	614,497 (514,703 , 714,290)	135,265 (112,848 , 157,681)	215,616 (159,515 , 271,717)
\$50,000 under \$55,000	292,226 (259,009 , 325,443)	849,419 (698,914 , 999,924)	146,368 (122,978 , 169,758)	246,728 (188,402 , 305,054)
\$55,000 under \$60,000	350,526 (314,184 , 386,868)	1,020,003 (873,605 , 1,166,401)	115,937 (95,214 , 136,660)	173,800 (127,633 , 219,966)
\$60,000 under \$75,000	1,019,771 (958,375 , 1,081,166)	3,703,714 (3,281,034 , 4,126,393)	419,262 (379,985 , 458,538)	745,649 (620,309 , 870,990)
\$75,000 under \$100,000	1,747,822 (1,668,168 , 1,827,476)	8,034,350 (7,549,271 , 8,519,428)	529,760 (485,921 , 573,595)	1,057,729 (884,053 , 1,231,404)
\$100,000 under \$200,000	4,471,994 (4,357,332 , 4,586,656)	33,420,340 (32,433,910 , 34,406,769)	1,066,085 (1,007,051 , 1,125,118)	2,584,472 (2,387,572 , 2,781,372)
\$200,000 under \$500,000	2,639,787 (2,591,681 , 2,687,893)	46,284,454 (45,230,095 , 47,338,813)	631,904 (606,505 , 657,303)	2,302,893 (2,121,888 , 2,483,898)
\$500,000 under \$1,000,000	564,537 (551,005 , 578,068)	25,265,756 (24,563,253 , 25,968,259)	154,403 (146,817 , 161,988)	790,156 (698,737 , 881,575)
\$1,000,000 under \$1,500,000	138,657 (134,852 , 142,463)	11,169,297 (10,811,037 , 11,527,557)	36,531 (34,442 , 38,621)	259,068 (221,950 , 296,185)
\$1,500,000 under \$2,000,000	58,811 (57,561 , 60,061)	6,974,896 (6,770,220 , 7,179,573)	15,705 (15,007 , 16,402)	141,601 (124,336 , 158,867)
\$2,000,000 under \$5,000,000	90,630 (89,529 , 91,731)	19,028,426 (18,555,369 , 19,501,484)	22,819 (22,205 , 23,432)	338,784 (308,196 , 369,373)
\$5,000,000 under \$10,000,000	24,182 (23,853 , 24,510)	10,949,826 (10,775,115 , 11,124,536)	5,609 (5,442 , 5,776)	223,075 (204,817 , 241,334)
\$10,000,000 or more	16,378 (16,378 , 16,378)	30,231,676 (30,231,676 , 30,231,676)	3,637 (3,637 , 3,637)	642,269 (642,269 , 642,269)
Taxable returns, total	11,925,556 (11,756,431 , 12,094,681)	196,636,416 (194,884,273 , 198,388,559)	3,549,896 (3,449,691 , 3,650,101)	9,846,995 (9,488,010 , 10,205,979)
Nontaxable returns, total	695,775 (646,345 , 745,204)	2,782,877 (2,350,183 , 3,215,571)	779,030 (726,641 , 831,419)	996,612 (852,238 , 1,140,986)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions—continued					
	Real estate taxes		Personal property taxes		Total state and local taxes—continued	
	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (82)	Amount (83)
All returns, total	15,390,726 (15,200,247 , 15,581,205)	104,665,172 (103,352,152 , 105,978,192)	7,269,527 (7,128,636 , 7,410,418)	4,785,332 (4,596,213 , 4,974,451)		
Under \$5,000	62,099 (47,474 , 76,725)	356,450 (242,661 , 470,240)	29,123 (19,001 , 39,244)	6,717 (3,655 , 9,780)		
\$5,000 under \$10,000	83,209 (66,288 , 100,129)	429,224 (330,004 , 528,445)	35,893 (24,546 , 47,240)	24,994 (732 , 49,256)		
\$10,000 under \$15,000	151,748 (128,215 , 175,281)	672,661 (547,116 , 798,207)	72,689 (56,222 , 89,156)	25,002 (15,405 , 34,599)		
\$15,000 under \$20,000	147,759 (124,479 , 171,038)	698,914 (558,536 , 839,293)	63,447 (48,103 , 78,791)	36,732 (20,144 , 53,320)		
\$20,000 under \$25,000	175,834 (150,394 , 201,274)	847,006 (662,561 , 1,031,451)	98,398 (79,311 , 117,485)	95,611 (40,752 , 150,470)		
\$25,000 under \$30,000	188,494 (162,131 , 214,857)	833,571 (679,275 , 987,867)	99,071 (79,776 , 118,365)	88,761 (37,578 , 139,944)		
\$30,000 under \$35,000	194,703 (167,849 , 221,558)	874,625 (722,443 , 1,026,807)	100,987 (81,491 , 120,483)	76,674 (44,970 , 108,379)		
\$35,000 under \$40,000	254,294 (223,529 , 285,060)	1,172,452 (995,999 , 1,348,905)	129,752 (107,726 , 151,779)	101,608 (58,665 , 144,550)		
\$40,000 under \$45,000	286,393 (254,040 , 318,746)	1,174,714 (1,012,417 , 1,337,011)	142,327 (119,523 , 165,131)	78,714 (50,797 , 106,632)		
\$45,000 under \$50,000	309,463 (275,491 , 343,435)	1,354,119 (1,171,692 , 1,536,546)	142,592 (119,549 , 165,636)	98,254 (64,279 , 132,229)		
\$50,000 under \$55,000	383,397 (345,477 , 421,317)	1,761,941 (1,543,418 , 1,980,464)	177,041 (151,157 , 202,925)	108,307 (73,977 , 142,638)		
\$55,000 under \$60,000	403,305 (364,483 , 442,128)	1,798,159 (1,585,240 , 2,011,078)	210,987 (182,857 , 239,137)	152,918 (105,159 , 200,678)		
\$60,000 under \$75,000	1,277,711 (1,209,415 , 1,346,007)	5,732,838 (5,362,455 , 6,103,220)	631,209 (582,724 , 679,695)	363,679 (309,146 , 418,211)		
\$75,000 under \$100,000	2,077,715 (1,991,323 , 2,164,107)	10,028,428 (9,499,213 , 10,557,643)	987,732 (927,395 , 1,048,070)	573,307 (501,426 , 645,189)		
\$100,000 under \$200,000	5,230,426 (5,108,843 , 5,352,010)	30,122,554 (29,262,691 , 30,982,417)	2,552,154 (2,461,785 , 2,642,523)	1,514,273 (1,421,930 , 1,606,615)		
\$200,000 under \$500,000	3,104,990 (3,054,460 , 3,155,520)	27,165,999 (26,631,132 , 27,700,867)	1,418,749 (1,380,662 , 1,456,837)	1,040,605 (975,432 , 1,105,779)		
\$500,000 under \$1,000,000	680,792 (666,273 , 695,310)	9,580,123 (9,328,831 , 9,831,416)	255,104 (245,287 , 264,920)	224,736 (210,127 , 239,345)		
\$1,000,000 under \$1,500,000	160,869 (156,833 , 164,906)	2,958,775 (2,861,869 , 3,055,681)	54,616 (52,049 , 57,184)	60,382 (52,077 , 68,687)		
\$1,500,000 under \$2,000,000	68,376 (67,043 , 69,709)	1,502,251 (1,461,928 , 1,542,574)	21,790 (20,976 , 22,605)	28,876 (26,130 , 31,621)		
\$2,000,000 under \$5,000,000	103,806 (102,652 , 104,960)	2,971,824 (2,926,139 , 3,017,510)	32,286 (31,557 , 33,014)	50,897 (47,043 , 54,750)		
\$5,000,000 under \$10,000,000	27,183 (26,839 , 27,528)	1,161,791 (1,142,146 , 1,181,436)	8,125 (7,920 , 8,329)	15,870 (14,921 , 16,820)		
\$10,000,000 or more	18,158 (18,158 , 18,158)	1,466,752 (1,466,752 , 1,466,752)	5,444 (5,444 , 5,444)	18,414 (18,414 , 18,414)		
Taxable returns, total	14,214,826 (14,033,516 , 14,396,136)	97,851,337 (96,612,030 , 99,090,644)	6,706,129 (6,571,952 , 6,840,307)	4,305,966 (4,142,624 , 4,469,308)		
Nontaxable returns, total	1,175,900 (1,112,210 , 1,239,589)	6,813,835 (6,355,932 , 7,271,737)	563,398 (518,682 , 608,114)	479,366 (383,632 , 575,099)		

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars — confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions—continued				Taxes paid deduction—continued			
	Limited state and local taxes		Amount (85)	Number of returns (84)	Other taxes		Number of returns (86)	Amount (87)
	Number of returns	Amount			Number of returns	Amount		
All returns, total	16,295,953	(16,099,195 , 16,492,711)	128,841,772	(127,294,381 , 130,389,163)	1,070,673	(1,013,410 , 1,127,935)	1,697,031	(1,467,043 , 1,927,018)
Under \$5,000		71,806 (56,047 , 87,564)		278,462 (203,091 , 353,833)		* 1,438 (-621 , 3,497)		* 3,465 (-2,025 , 8,954)
\$5,000 under \$10,000		98,839 (80,129 , 117,548)		450,859 (349,149 , 552,569)		3,404 (-50 , 6,858)		3,957 (-758 , 8,673)
\$10,000 under \$15,000		173,818 (148,572 , 199,064)		696,742 (573,041 , 820,442)		7,443 (2,223 , 12,662)		43,459 (-30,857 , 117,775)
\$15,000 under \$20,000		174,959 (149,556 , 200,362)		743,112 (609,540 , 876,685)		6,269 (1,448 , 11,090)		20,049 (-13,361 , 53,459)
\$20,000 under \$25,000		239,283 (209,470 , 269,096)		977,328 (828,048 , 1,126,609)		20,785 (11,956 , 29,613)		96,555 (16,927 , 176,182)
\$25,000 under \$30,000		235,768 (206,177 , 265,398)		1,007,359 (856,074 , 1,158,645)		20,359 (11,465 , 29,253)		34,650 (1,852 , 67,448)
\$30,000 under \$35,000		256,474 (225,561 , 287,387)		1,100,551 (940,652 , 1,260,449)		20,471 (11,633 , 29,310)		75,655 (-5,038 , 156,348)
\$35,000 under \$40,000		303,471 (269,774 , 337,167)		1,541,206 (1,346,602 , 1,735,810)		31,879 (20,904 , 42,854)		68,003 (22,499 , 113,507)
\$40,000 under \$45,000		330,396 (295,503 , 365,289)		1,647,452 (1,449,366 , 1,845,538)		24,785 (15,216 , 34,353)		60,717 (3,621 , 117,813)
\$45,000 under \$50,000		355,464 (319,015 , 391,913)		1,871,707 (1,657,251 , 2,086,164)		35,688 (24,018 , 47,359)		35,803 (17,106 , 54,499)
\$50,000 under \$55,000		412,954 (373,597 , 452,312)		2,379,953 (2,129,304 , 2,630,601)		27,773 (17,594 , 37,952)		27,918 (10,502 , 45,334)
\$55,000 under \$60,000		459,127 (417,709 , 500,544)		2,717,473 (2,447,733 , 2,987,214)		34,764 (23,374 , 46,153)		94,351 (-8,909 , 197,610)
\$60,000 under \$75,000		1,374,704 (1,303,873 , 1,445,535)		8,768,535 (8,278,959 , 9,258,110)		115,259 (94,381 , 136,137)		124,356 (72,458 , 176,255)
\$75,000 under \$100,000		2,159,946 (2,071,998 , 2,247,895)		15,906,811 (15,222,282 , 16,591,340)		155,033 (130,926 , 179,140)		157,579 (98,846 , 216,312)
\$100,000 under \$200,000		5,332,896 (5,210,331 , 5,455,462)		46,949,371 (45,836,385 , 48,062,358)		343,786 (309,210 , 378,362)		326,536 (258,992 , 394,079)
\$200,000 under \$500,000		3,199,197 (3,148,279 , 3,250,114)		30,884,053 (30,387,149 , 31,380,958)		168,758 (155,162 , 182,354)		179,213 (119,666 , 238,761)
\$500,000 under \$1,000,000		711,757 (697,031 , 726,483)		6,965,648 (6,820,353 , 7,110,943)		33,823 (30,173 , 37,474)		83,287 (50,137 , 116,437)
\$1,000,000 under \$1,500,000		172,841 (168,697 , 176,985)		1,689,933 (1,649,063 , 1,730,803)		7,764 (6,777 , 8,750)		24,859 (17,067 , 32,651)
\$1,500,000 under \$2,000,000		73,288 (71,920 , 74,655)		715,832 (702,322 , 729,342)		3,588 (3,249 , 3,927)		16,787 (11,837 , 21,736)
\$2,000,000 under \$5,000,000		110,954 (109,774 , 112,133)		1,082,661 (1,071,041 , 1,094,282)		5,413 (5,102 , 5,725)		62,582 (48,193 , 76,972)
\$5,000,000 under \$10,000,000		28,837 (28,485 , 29,190)		281,018 (277,549 , 284,487)		1,297 (1,216 , 1,378)		31,927 (28,459 , 35,396)
\$10,000,000 or more		19,155 (19,155 , 19,155)		185,705 (185,705 , 185,705)		895 (895 , 895)		125,323 (125,323 , 125,323)
Taxable returns, total	14,858,680	(14,673,032 , 15,044,327)	121,350,820	(119,851,984 , 122,849,657)	983,375	(928,885 , 1,037,864)	1,400,114	(1,218,425 , 1,581,804)
Nontaxable returns, total	1,437,273	(1,366,313 , 1,508,233)	7,490,952	(7,061,275 , 7,920,629)	87,298	(69,608 , 104,988)	296,916	(155,876 , 437,956)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions—continued				Interest paid deduction		Total mortgage interest and points	
	Total		Total		Total		Total	
	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)	Number of returns (90)	Amount (91)	Number of returns (90)	Amount (91)
All returns, total	14,194,443 (14,010,997 , 14,377,888)	197,472,356 (195,016,158 , 199,928,554)	13,122,396 (12,944,802 , 13,299,990)	168,658,540 (166,291,422 , 171,025,659)				
Under \$5,000	50,250 (37,261 , 63,238)	435,152 (303,256 , 567,048)	34,736 (24,018 , 45,455)	341,526 (220,081 , 462,970)				
\$5,000 under \$10,000	70,526 (54,985 , 86,067)	575,612 (427,594 , 723,630)	57,923 (43,788 , 72,059)	482,999 (348,580 , 617,417)				
\$10,000 under \$15,000	118,433 (97,679 , 139,186)	1,022,111 (802,800 , 1,241,423)	98,720 (79,806 , 117,635)	905,540 (694,838 , 1,116,242)				
\$15,000 under \$20,000	111,723 (91,506 , 131,939)	843,359 (659,241 , 1,027,477)	92,344 (73,912 , 110,775)	713,166 (542,848 , 883,485)				
\$20,000 under \$25,000	150,591 (127,020 , 174,162)	1,368,924 (1,103,813 , 1,634,035)	126,617 (105,040 , 148,195)	1,158,294 (913,534 , 1,403,053)				
\$25,000 under \$30,000	156,742 (132,693 , 180,791)	1,291,698 (1,058,658 , 1,524,738)	136,244 (113,773 , 158,716)	1,137,544 (915,892 , 1,359,196)				
\$30,000 under \$35,000	168,313 (143,366 , 193,260)	1,482,679 (1,226,020 , 1,739,339)	143,534 (120,480 , 166,588)	1,293,053 (1,051,239 , 1,534,867)				
\$35,000 under \$40,000	222,255 (193,513 , 250,997)	2,043,028 (1,720,286 , 2,365,769)	198,188 (171,018 , 225,359)	1,833,762 (1,525,190 , 2,142,333)				
\$40,000 under \$45,000	239,174 (209,589 , 268,759)	2,122,094 (1,829,610 , 2,414,578)	217,265 (189,061 , 245,469)	1,958,658 (1,675,125 , 2,242,192)				
\$45,000 under \$50,000	282,376 (249,961 , 314,790)	2,472,967 (2,125,852 , 2,820,082)	252,846 (222,087 , 283,606)	2,207,782 (1,881,301 , 2,534,263)				
\$50,000 under \$55,000	345,854 (309,825 , 381,884)	3,235,314 (2,847,439 , 3,623,189)	310,580 (276,427 , 344,733)	2,889,634 (2,522,489 , 3,256,779)				
\$55,000 under \$60,000	359,602 (322,914 , 396,290)	3,264,188 (2,887,706 , 3,640,670)	337,031 (301,481 , 372,580)	3,032,291 (2,673,523 , 3,391,058)				
\$60,000 under \$75,000	1,156,939 (1,091,790 , 1,222,088)	10,128,110 (9,467,027 , 10,789,194)	1,052,112 (989,875 , 1,114,350)	9,329,989 (8,693,523 , 9,966,455)				
\$75,000 under \$100,000	1,916,824 (1,833,693 , 1,999,955)	18,996,305 (18,010,276 , 19,982,333)	1,773,956 (1,693,821 , 1,854,092)	17,663,832 (16,710,143 , 18,617,521)				
\$100,000 under \$200,000	4,886,292 (4,767,803 , 5,004,782)	60,802,017 (59,093,327 , 62,510,707)	4,607,445 (4,491,513 , 4,723,378)	57,481,993 (55,813,360 , 59,150,625)				
\$200,000 under \$500,000	2,962,118 (2,912,331 , 3,011,906)	50,544,035 (49,559,997 , 51,528,072)	2,803,790 (2,754,883 , 2,852,697)	47,284,949 (46,339,325 , 48,230,572)				
\$500,000 under \$1,000,000	643,163 (628,907 , 657,420)	14,921,534 (14,509,154 , 15,333,915)	594,602 (580,663 , 608,550)	12,455,033 (12,114,784 , 12,795,283)				
\$1,000,000 under \$1,500,000	151,863 (147,910 , 155,815)	4,381,024 (4,216,848 , 4,545,199)	132,857 (129,069 , 136,645)	2,974,732 (2,873,776 , 3,075,689)				
\$1,500,000 under \$2,000,000	63,609 (62,316 , 64,902)	2,237,924 (2,149,382 , 2,326,465)	52,423 (51,203 , 53,642)	1,196,468 (1,163,624 , 1,229,312)				
\$2,000,000 under \$5,000,000	95,526 (94,405 , 96,648)	4,805,668 (4,682,660 , 4,928,676)	73,419 (72,375 , 74,464)	1,705,567 (1,676,704 , 1,734,430)				
\$5,000,000 under \$10,000,000	25,061 (24,730 , 25,392)	2,388,657 (2,331,334 , 2,445,980)	16,517 (16,232 , 16,802)	390,976 (383,147 , 398,806)				
\$10,000,000 or more	17,209 (17,209 , 17,209)	8,109,956 (8,109,956 , 8,109,956)	9,244 (9,244 , 9,244)	220,753 (220,753 , 220,753)				
Taxable returns, total	13,199,627 (13,024,220 , 13,375,034)	185,243,542 (182,921,242 , 187,565,843)	12,272,935 (12,102,531 , 12,443,339)	158,288,412 (156,047,885 , 160,528,939)				
Nontaxable returns, total	994,815 (936,356 , 1,053,275)	12,228,814 (11,378,697 , 13,078,930)	849,461 (795,297 , 903,624)	10,370,129 (9,562,584 , 11,177,674)				

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions—continued			
	Interest paid deduction—continued			
	Total mortgage interest and points—continued			
	Home mortgage interest			
	Total	Paid to financial institutions		
	Number of returns (92)	Amount (93)	Number of returns (94)	Amount (95)
All returns, total	13,892,164 (13,709,549 , 14,074,780)	175,755,712 (173,356,325 , 178,155,089)	13,730,708 (13,549,058 , 13,912,358)	172,782,347 (170,405,504 , 175,159,189)
Under \$5,000	47,318 (34,685 , 59,951)	426,213 (295,156 , 557,270)	46,291 (33,819 , 58,763)	404,914 (280,692 , 529,135)
\$5,000 under \$10,000	68,640 (53,266 , 84,014)	568,108 (420,987 , 715,229)	67,642 (52,392 , 82,891)	562,676 (415,995 , 709,357)
\$10,000 under \$15,000	115,040 (94,572 , 135,509)	1,002,186 (784,421 , 1,219,951)	112,541 (92,273 , 132,808)	967,539 (753,517 , 1,181,561)
\$15,000 under \$20,000	106,896 (87,080 , 126,711)	818,567 (636,547 , 1,000,587)	105,865 (86,146 , 125,583)	784,863 (608,423 , 961,303)
\$20,000 under \$25,000	145,059 (121,915 , 168,202)	1,343,646 (1,079,892 , 1,607,400)	143,050 (120,073 , 166,027)	1,322,272 (1,060,030 , 1,584,514)
\$25,000 under \$30,000	155,441 (131,475 , 179,407)	1,273,424 (1,042,306 , 1,504,542)	153,439 (129,633 , 177,244)	1,263,723 (1,033,438 , 1,494,008)
\$30,000 under \$35,000	166,916 (142,009 , 191,823)	1,455,288 (1,202,086 , 1,708,490)	162,792 (138,200 , 187,384)	1,409,674 (1,160,522 , 1,658,825)
\$35,000 under \$40,000	218,035 (189,535 , 246,536)	1,964,456 (1,651,167 , 2,277,744)	212,892 (184,730 , 241,053)	1,904,378 (1,596,006 , 2,212,750)
\$40,000 under \$45,000	238,028 (208,509 , 267,548)	2,068,819 (1,781,275 , 2,356,364)	233,783 (204,526 , 263,039)	2,001,383 (1,720,345 , 2,282,421)
\$45,000 under \$50,000	278,638 (246,379 , 310,897)	2,409,673 (2,070,169 , 2,749,177)	272,631 (240,729 , 304,533)	2,351,620 (2,016,803 , 2,686,436)
\$50,000 under \$55,000	341,589 (305,773 , 377,404)	3,147,881 (2,767,513 , 3,528,249)	335,455 (299,971 , 370,939)	3,082,989 (2,706,839 , 3,459,140)
\$55,000 under \$60,000	354,887 (318,415 , 391,358)	3,224,024 (2,851,683 , 3,596,364)	349,832 (313,624 , 386,041)	3,131,846 (2,766,273 , 3,497,419)
\$60,000 under \$75,000	1,138,849 (1,074,187 , 1,203,511)	9,911,817 (9,263,090 , 10,560,545)	1,125,466 (1,061,174 , 1,189,759)	9,752,359 (9,109,081 , 10,395,637)
\$75,000 under \$100,000	1,897,980 (1,815,190 , 1,980,769)	18,714,972 (17,739,300 , 19,690,645)	1,870,892 (1,788,679 , 1,953,105)	18,314,065 (17,352,002 , 19,276,128)
\$100,000 under \$200,000	4,832,925 (4,714,863 , 4,950,988)	59,662,066 (57,977,450 , 61,346,683)	4,784,477 (4,666,861 , 4,902,092)	58,791,370 (57,120,484 , 60,462,255)
\$200,000 under \$500,000	2,890,710 (2,841,214 , 2,940,207)	48,439,926 (47,488,369 , 49,391,483)	2,873,167 (2,823,739 , 2,922,594)	47,904,218 (46,958,033 , 48,850,403)
\$500,000 under \$1,000,000	604,425 (590,399 , 618,452)	12,663,358 (12,319,419 , 13,007,298)	597,177 (583,202 , 611,151)	12,413,872 (12,073,152 , 12,754,592)
\$1,000,000 under \$1,500,000	135,427 (131,611 , 139,243)	3,035,238 (2,933,640 , 3,136,835)	132,288 (128,508 , 136,068)	2,925,062 (2,826,682 , 3,023,441)
\$1,500,000 under \$2,000,000	53,524 (52,297 , 54,750)	1,228,880 (1,195,486 , 1,262,273)	52,350 (51,133 , 53,567)	1,193,285 (1,160,363 , 1,226,208)
\$2,000,000 under \$5,000,000	75,113 (74,060 , 76,165)	1,758,618 (1,729,369 , 1,787,867)	72,933 (71,892 , 73,973)	1,691,395 (1,662,737 , 1,720,054)
\$5,000,000 under \$10,000,000	17,074 (16,785 , 17,364)	406,674 (398,694 , 414,655)	16,500 (16,215 , 16,786)	388,584 (380,815 , 396,353)
\$10,000,000 or more	9,652 (9,652 , 9,652)	231,878 (231,878 , 231,878)	9,246 (9,246 , 9,246)	220,260 (220,260 , 220,260)
Taxable returns, total	12,834,046 (12,759,283 , 13,108,809)	164,375,001 (162,107,239 , 166,642,763)	12,783,526 (12,609,708 , 12,957,345)	161,623,477 (159,377,291 , 163,869,663)
Nontaxable returns, total	958,119 (900,567 , 1,015,670)	11,380,711 (10,548,540 , 12,212,882)	947,182 (889,914 , 1,004,449)	11,158,869 (10,334,310 , 11,983,429)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Itemized deductions—continued			
	Home mortgage interest—continued		Interest paid deduction—continued	
	Paid to individuals		Total mortgage interest and points—continued	
	Number of returns (96)	Amount (97)	Number of returns (98)	Amount (99)
All returns, total	380,431 (347,347 , 413,514)	2,973,366 (2,661,023 , 3,285,709)	979,014 (928,559 , 1,029,468)	940,132 (797,801 , 1,082,463)
Under \$5,000	* 2,032 (-783 , 4,848)	* 21,300 (-10,328 , 52,927)	* 1,349 (-719 , 3,418)	* 665 (-305 , 1,634)
\$5,000 under \$10,000	* 2,341 (-507 , 5,189)	* 5,432 (-2,605 , 13,469)	* 1,638 (-453 , 3,729)	* 427 (-337 , 4,190)
\$10,000 under \$15,000	* 3,535 (61 , 7,009)	* 34,647 (677 , 68,617)	9,268 (3,324 , 15,211)	7,017 (-5,854 , 19,888)
\$15,000 under \$20,000	* 4,632 (527 , 8,736)	* 33,704 (1,161 , 66,246)	7,819 (2,569 , 13,069)	3,997 (-1,632 , 9,626)
\$20,000 under \$25,000	5,021 (635 , 9,407)	21,374 (-1,604 , 44,352)	7,254 (2,009 , 12,498)	901 (-289 , 2,091)
\$25,000 under \$30,000	* 4,015 (82 , 7,949)	* 9,701 (-6,461 , 25,863)	6,635 (1,689 , 11,581)	2,660 (-1,859 , 7,179)
\$30,000 under \$35,000	* 4,123 (171 , 8,076)	* 45,614 (453 , 90,775)	7,032 (2,113 , 11,951)	11,208 (369 , 22,047)
\$35,000 under \$40,000	8,207 (2,616 , 13,798)	60,078 (12,340 , 107,815)	12,491 (5,811 , 19,170)	39,101 (8,014 , 70,188)
\$40,000 under \$45,000	9,664 (3,670 , 15,658)	67,436 (17,740 , 117,132)	13,836 (6,832 , 20,841)	31,278 (-4,427 , 66,982)
\$45,000 under \$50,000	11,111 (4,563 , 17,658)	58,053 (12,116 , 103,990)	8,356 (2,796 , 13,916)	17,604 (-7,346 , 42,554)
\$50,000 under \$55,000	6,174 (1,288 , 11,060)	64,892 (8,266 , 121,517)	15,845 (8,337 , 23,354)	26,617 (4,601 , 48,632)
\$55,000 under \$60,000	10,081 (3,857 , 16,304)	92,178 (27,276 , 157,079)	12,110 (5,477 , 18,742)	6,675 (674 , 12,677)
\$60,000 under \$75,000	24,738 (15,092 , 34,384)	159,458 (79,206 , 239,710)	80,558 (63,183 , 97,934)	86,924 (48,422 , 125,426)
\$75,000 under \$100,000	56,088 (41,568 , 70,608)	400,907 (258,754 , 543,061)	128,601 (106,930 , 150,271)	130,588 (72,958 , 188,219)
\$100,000 under \$200,000	132,046 (110,849 , 153,242)	870,697 (673,414 , 1,067,979)	342,136 (308,310 , 375,961)	359,416 (258,140 , 460,692)
\$200,000 under \$500,000	67,140 (58,931 , 75,349)	535,708 (442,341 , 629,074)	234,543 (218,902 , 250,183)	170,374 (132,780 , 207,969)
\$500,000 under \$1,000,000	17,485 (14,861 , 20,109)	249,486 (202,141 , 296,832)	61,231 (56,341 , 66,122)	29,719 (21,487 , 37,952)
\$1,000,000 under \$1,500,000	5,712 (4,849 , 6,574)	110,176 (84,379 , 135,973)	13,453 (12,160 , 14,746)	5,984 (4,233 , 7,736)
\$1,500,000 under \$2,000,000	1,784 (1,555 , 2,013)	35,594 (29,690 , 41,499)	5,241 (4,837 , 5,645)	3,311 (2,166 , 4,455)
\$2,000,000 under \$5,000,000	3,216 (2,972 , 3,460)	67,223 (61,080 , 73,366)	7,379 (7,009 , 7,748)	4,363 (2,999 , 5,727)
\$5,000,000 under \$10,000,000	778 (714 , 842)	18,091 (16,233 , 19,948)	1,500 (1,408 , 1,592)	724 (600 , 848)
\$10,000,000 or more	507 (507 , 507)	11,617 (11,617 , 11,617)	740 (740 , 740)	579 (579 , 579)
Taxable returns, total	351,759 (320,180 , 383,338)	2,751,524 (2,450,408 , 3,052,640)	917,280 (868,925 , 965,635)	874,741 (737,231 , 1,012,252)
Nontaxable returns, total	28,672 (18,790 , 38,553)	221,842 (138,733 , 304,950)	61,733 (47,239 , 76,228)	65,390 (28,627 , 102,154)

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Interest paid deduction—continued			Contributions deduction		
	Interest paid deduction—continued			Total		
	Number of returns (100)	Amount (101)	Investment interest expense deduction	Number of returns (102)	Amount (103)	Amount (103)
All returns, total	962,546 (926,454 , 998,639)	20,684,424 (20,284,048 , 21,084,799)		14,844,596 (14,657,117 , 15,032,074)	196,956,414 (194,718,988 , 199,193,871)	
Under \$5,000	5,598 (1,351 , 9,845)	7,518 (1,938 , 13,098)		44,983 (32,695 , 57,271)	33,289 (21,617 , 44,962)	
\$5,000 under \$10,000	4,339 (951 , 7,726)	5,743 (1,058 , 10,430)		66,443 (51,373 , 81,513)	109,473 (76,079 , 142,867)	
\$10,000 under \$15,000	4,914 (1,202 , 8,626)	10,996 (2,916 , 19,077)		127,924 (106,242 , 149,605)	272,272 (206,470 , 338,074)	
\$15,000 under \$20,000	7,672 (2,670 , 12,675)	17,931 (1,605 , 34,257)		146,291 (123,096 , 169,487)	391,463 (301,775 , 481,151)	
\$20,000 under \$25,000	5,987 (1,799 , 10,174)	20,552 (7,445 , 33,660)		207,156 (179,335 , 234,976)	751,489 (608,182 , 894,796)	
\$25,000 under \$30,000	3,909 (480 , 7,338)	10,884 (684 , 21,085)		190,579 (164,012 , 217,146)	763,733 (610,263 , 917,204)	
\$30,000 under \$35,000	4,953 (1,227 , 8,678)	12,019 (1,209 , 22,829)		215,277 (186,963 , 243,590)	914,023 (738,610 , 1,089,437)	
\$35,000 under \$40,000	10,121 (4,512 , 15,729)	36,639 (841 , 72,437)		270,750 (238,929 , 302,571)	1,262,321 (1,036,474 , 1,488,168)	
\$40,000 under \$45,000	4,898 (1,254 , 8,542)	17,119 (-382 , 34,619)		297,785 (264,568 , 331,002)	1,322,968 (1,094,954 , 1,550,982)	
\$45,000 under \$50,000	6,360 (2,069 , 10,651)	37,921 (-24,459 , 100,302)		304,739 (271,048 , 338,430)	1,321,279 (1,092,810 , 1,549,747)	
\$50,000 under \$55,000	8,684 (3,623 , 13,745)	46,269 (7,463 , 85,075)		373,073 (335,628 , 410,517)	1,706,332 (1,439,914 , 1,972,750)	
\$55,000 under \$60,000	8,937 (3,587 , 14,286)	26,711 (3,865 , 49,557)		387,360 (349,298 , 425,423)	1,725,768 (1,470,106 , 1,981,430)	
\$60,000 under \$75,000	39,760 (28,142 , 51,377)	119,009 (46,401 , 191,617)		1,229,146 (1,162,076 , 1,296,215)	5,856,333 (5,342,970 , 6,369,697)	
\$75,000 under \$100,000	48,657 (36,145 , 61,168)	128,793 (60,864 , 196,722)		1,871,664 (1,789,616 , 1,953,713)	10,279,818 (9,520,536 , 11,039,100)	
\$100,000 under \$200,000	190,799 (169,231 , 213,367)	777,149 (627,298 , 927,000)		4,995,604 (4,876,223 , 5,114,984)	35,283,645 (33,912,843 , 36,654,448)	
\$200,000 under \$500,000	283,613 (268,359 , 298,868)	1,933,734 (1,731,623 , 2,135,846)		3,027,162 (2,977,105 , 3,077,219)	33,021,790 (31,987,874 , 34,055,705)	
\$500,000 under \$1,000,000	152,803 (145,812 , 159,793)	2,228,456 (2,020,020 , 2,436,893)		686,437 (671,922 , 700,951)	17,171,527 (16,377,650 , 17,965,403)	
\$1,000,000 under \$1,500,000	56,403 (53,964 , 58,843)	1,339,802 (1,221,035 , 1,458,568)		168,941 (164,839 , 173,042)	8,012,944 (7,572,531 , 8,453,357)	
\$1,500,000 under \$2,000,000	28,776 (27,910 , 29,643)	1,005,733 (926,495 , 1,084,971)		72,769 (71,407 , 74,132)	5,092,758 (4,873,039 , 5,312,478)	
\$2,000,000 under \$5,000,000	53,566 (52,714 , 54,418)	3,042,687 (2,925,840 , 3,159,534)		110,987 (109,812 , 112,162)	14,212,395 (13,875,755 , 14,549,034)	
\$5,000,000 under \$10,000,000	17,804 (17,526 , 18,082)	1,981,259 (1,925,572 , 2,036,946)		29,514 (29,159 , 29,869)	9,450,625 (9,228,627 , 9,672,624)	
\$10,000,000 or more	13,994 (13,994 , 13,994)	7,877,499 (7,877,499 , 7,877,499)		20,014 (20,014 , 20,014)	48,000,168 (48,000,168 , 48,000,168)	
Taxable returns, total	885,602 (852,331 , 918,873)	19,921,024 (19,538,565 , 20,303,483)		13,698,528 (13,520,283 , 13,876,774)	190,679,751 (188,500,220 , 192,859,283)	
Nontaxable returns, total	76,945 (62,870 , 91,019)	763,400 (644,509 , 882,290)		1,146,067 (1,082,947 , 1,209,188)	6,276,663 (5,747,290 , 6,806,036)	

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Interest paid deduction—continued				Contributions deduction—continued			
	Cash contributions		Other than cash contributions		Cash contributions		Other than cash contributions	
	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (106)	Amount (107)	Number of returns (106)	Amount (107)
All returns, total	13,659,927 (13,480,000 , 13,839,854)	132,602,498 (130,455,775 , 134,749,220)	9,206,492 (9,052,033 , 9,360,951)	83,501,257 (75,430,373 , 91,572,141)				
Under \$5,000	39,297 (27,858 , 50,736)	60,739 (31,537 , 89,941)	17,326 (9,881 , 24,771)	11,379 (5,379 , 17,379)				
\$5,000 under \$10,000	53,967 (40,484 , 67,450)	114,497 (65,115 , 163,880)	39,992 (28,154 , 51,831)	42,883 (22,822 , 62,943)				
\$10,000 under \$15,000	107,248 (87,404 , 127,093)	207,260 (150,157 , 264,363)	59,713 (44,940 , 74,486)	76,012 (31,165 , 120,859)				
\$15,000 under \$20,000	129,928 (108,070 , 151,785)	320,772 (230,093 , 411,451)	87,393 (69,334 , 105,453)	79,599 (50,894 , 108,304)				
\$20,000 under \$25,000	186,470 (160,098 , 212,842)	611,533 (471,783 , 751,282)	110,380 (90,029 , 130,731)	164,237 (104,658 , 223,816)				
\$25,000 under \$30,000	160,759 (136,418 , 185,100)	544,424 (410,144 , 678,704)	112,094 (91,622 , 132,566)	223,963 (143,791 , 304,134)				
\$30,000 under \$35,000	193,893 (167,009 , 220,777)	729,303 (567,450 , 891,156)	131,893 (109,723 , 154,063)	189,763 (117,701 , 261,825)				
\$35,000 under \$40,000	244,044 (213,850 , 274,237)	1,051,402 (800,328 , 1,302,477)	151,045 (127,193 , 174,896)	272,418 (187,002 , 357,833)				
\$40,000 under \$45,000	266,739 (235,262 , 298,215)	967,688 (786,534 , 1,148,842)	174,811 (149,302 , 200,320)	297,422 (205,639 , 389,205)				
\$45,000 under \$50,000	271,536 (239,788 , 303,284)	1,508,133 (486,525 , 2,529,742)	193,115 (166,162 , 220,068)	678,383 (105,372 , 1,251,395)				
\$50,000 under \$55,000	326,033 (291,047 , 361,018)	1,254,792 (1,046,076 , 1,463,509)	218,136 (189,386 , 246,886)	404,131 (288,703 , 519,558)				
\$55,000 under \$60,000	343,950 (308,113 , 379,788)	1,456,384 (1,205,555 , 1,707,214)	232,999 (203,382 , 262,616)	320,053 (230,139 , 409,968)				
\$60,000 under \$75,000	1,105,839 (1,042,193 , 1,169,484)	4,469,848 (4,046,183 , 4,893,513)	762,556 (709,308 , 815,805)	1,290,265 (1,077,843 , 1,502,687)				
\$75,000 under \$100,000	1,723,578 (1,644,724 , 1,802,431)	8,270,424 (7,577,866 , 8,962,983)	1,172,901 (1,107,381 , 1,238,420)	1,991,914 (1,589,911 , 2,393,918)				
\$100,000 under \$200,000	4,579,544 (4,464,300 , 4,694,788)	28,751,800 (27,541,537 , 29,962,064)	3,268,446 (3,167,801 , 3,369,090)	6,419,997 (5,772,741 , 7,067,253)				
\$200,000 under \$500,000	2,862,030 (2,813,049 , 2,911,011)	26,948,958 (26,044,936 , 27,852,979)	1,883,394 (1,840,823 , 1,925,965)	11,617,632 (4,092,681 , 19,142,583)				
\$500,000 under \$1,000,000	668,202 (653,840 , 682,565)	12,120,123 (11,594,415 , 12,645,831)	387,305 (375,589 , 399,021)	6,209,908 (4,497,185 , 7,922,630)				
\$1,000,000 under \$1,500,000	166,070 (161,996 , 170,144)	5,223,177 (4,936,955 , 5,509,399)	87,267 (84,116 , 90,418)	3,902,216 (2,501,580 , 5,302,853)				
\$1,500,000 under \$2,000,000	71,913 (70,557 , 73,269)	3,180,124 (3,019,887 , 3,340,361)	36,262 (35,237 , 37,287)	2,935,506 (1,880,160 , 3,990,852)				
\$2,000,000 under \$5,000,000	109,776 (108,605 , 110,947)	8,387,282 (8,146,160 , 8,628,405)	53,842 (52,940 , 54,743)	8,268,557 (7,053,374 , 9,483,740)				
\$5,000,000 under \$10,000,000	29,272 (28,919 , 29,626)	5,114,586 (4,977,367 , 5,251,805)	14,736 (14,472 , 14,999)	4,924,621 (4,715,374 , 5,133,868)				
\$10,000,000 or more	19,840 (19,840 , 19,840)	21,309,245 (21,309,245 , 21,309,245)	10,886 (10,886 , 10,886)	33,180,399 (33,180,399 , 33,180,399)				
Taxable returns, total	12,629,980 (12,458,748 , 12,801,211)	126,942,427 (125,099,594 , 128,785,259)	8,591,051 (8,443,077 , 8,739,024)	81,919,260 (73,770,911 , 89,967,609)				
Nontaxable returns, total	1,029,948 (970,205 , 1,089,690)	5,660,071 (4,551,031 , 6,769,111)	615,441 (568,809 , 662,073)	1,681,997 (1,078,233 , 2,285,761)				

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars — confidence intervals are 95%)

Size of adjusted gross income	Contributions deduction—continued			Interest paid deduction—continued			Casualty or theft loss deduction		
	Carryover from prior years		Amount (109)	Number of returns		Amount (110)	Number of returns		Amount (111)
	Number of returns (108)	Amount		Number of returns	Amount				
All returns, total	262,716 (235,573 , 289,859)	40,180,820 (33,953,478 , 46,408,161)	25,440 (16,004 , 34,877)	1,059,855 (528,406 , 1,591,304)					
Under \$5,000	5,825 (1,372 , 10,279)	35,965 (1,933 , 69,997)	** 2,561 (-420 , 5,542)	** 23,578 (-6,553 , 53,709)					
\$5,000 under \$10,000	7,929 (2,645 , 13,213)	48,448 (8,260 , 78,636)	** 0 (0 , 0)	** 0 (0 , 0)					
\$10,000 under \$15,000	10,858 (4,563 , 17,153)	145,365 (-87,184 , 377,915)	** 0 (0 , 0)	** 0 (0 , 0)					
\$15,000 under \$20,000	9,791 (3,817 , 15,764)	124,951 (-9,441 , 259,344)	0 (0 , 0)	0 (0 , 0)					
\$20,000 under \$25,000	10,233 (4,200 , 16,267)	73,113 (4,068 , 142,157)	* 2,043 (-747 , 4,832)	* 116,218 (-58,327 , 290,763)					
\$25,000 under \$30,000	13,028 (6,382 , 19,675)	214,050 (46,785 , 381,315)	0 (0 , 0)	0 (0 , 0)					
\$30,000 under \$35,000	8,095 (2,778 , 13,411)	67,096 (36,929 , 97,263)	** 5,687 (1,156 , 10,219)	** 131,243 (10,423 , 252,064)					
\$35,000 under \$40,000	13,789 (6,678 , 20,899)	417,266 (25,168 , 809,365)	** 0 (0 , 0)	** 0 (0 , 0)					
\$40,000 under \$45,000	9,160 (3,457 , 14,863)	74,043 (16,089 , 131,987)	** 0 (0 , 0)	** 0 (0 , 0)					
\$45,000 under \$50,000	8,555 (2,961 , 14,149)	560,838 (-400,470 , 1,522,146)	** 0 (0 , 0)	** 0 (0 , 0)					
\$50,000 under \$55,000	11,272 (4,738 , 17,805)	75,231 (23,290 , 127,172)	* 3,037 (-390 , 6,464)	* 60,230 (-31,615 , 152,074)					
\$55,000 under \$60,000	6,338 (1,804 , 10,873)	45,875 (7,481 , 84,269)	** 1,034 (-978 , 3,047)	** 8,695 (-8,152 , 25,542)					
\$60,000 under \$75,000	18,834 (10,833 , 26,834)	877,157 (-232,910 , 1,987,225)	** 0 (0 , 0)	** 0 (0 , 0)					
\$75,000 under \$100,000	36,328 (25,339 , 47,317)	1,003,466 (397,846 , 1,609,085)	* 2,055 (-736 , 4,847)	* 258,431 (-178,318 , 695,179)					
\$100,000 under \$200,000	40,891 (30,010 , 51,772)	1,602,562 (828,011 , 2,377,114)	7,595 (2,372 , 12,818)	256,641 (72,884 , 440,398)					
\$200,000 under \$500,000	27,544 (22,897 , 32,191)	3,189,172 (1,791,090 , 4,587,253)	1,356 (360 , 2,352)	111,843 (74,180 , 149,507)					
\$500,000 under \$1,000,000	11,468 (9,668 , 13,268)	4,240,890 (1,059,409 , 7,422,371)	15 (8 , 22)	21,865 (6,740 , 36,989)					
\$1,000,000 under \$1,500,000	3,620 (3,082 , 4,158)	1,906,876 (1,416,329 , 2,397,422)	* 11 (-4 , 26)	* 8,044 (7,795 , 8,293)					
\$1,500,000 under \$2,000,000	1,995 (1,780 , 2,210)	1,077,139 (713,391 , 1,440,887)	* 22 (0 , 44)	* 6,607 (1,635 , 11,578)					
\$2,000,000 under \$5,000,000	4,137 (3,904 , 4,369)	7,674,990 (2,911,026 , 12,438,954)	* 15 (5 , 25)	* 49,933 (10,260 , 89,607)					
\$5,000,000 under \$10,000,000	1,575 (1,498 , 1,652)	4,333,745 (3,834,165 , 4,833,326)	* 5 (0 , 10)	* 5,103 (1,229 , 8,978)					
\$10,000,000 or more	1,452 (1,452 , 1,452)	12,392,581 (12,392,581 , 12,392,581)	* 4 (4 , 4)	* 1,424 (1,424 , 1,424)					
Taxable returns, total	181,635 (159,944 , 203,325)	37,837,941 (31,712,687 , 43,963,196)	17,208 (9,469 , 24,947)	487,735 (260,973 , 714,497)					
Nontaxable returns, total	81,082 (64,747 , 97,417)	2,342,879 (1,219,737 , 3,466,020)	8,232 (2,832 , 13,633)	572,120 (91,464 , 1,052,776)					

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Interest paid deduction—continued				Unlimited miscellaneous deductions			
	Total		Gambling loss deduction		Total		Gambling loss deduction	
	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns	Amount	Number of returns	Amount
All returns, total	927,619 (879,311 , 975,926)	26,495,207 (24,800,648 , 28,189,767)	489,108 (451,532 , 526,683)	20,131,219 (18,635,590 , 21,626,848)				
Under \$5,000	6,984 (2,004 , 11,964)	43,425 (-21,373 , 108,224)	** 2,027 (-767 , 4,821)	** 5,904 (-3,367 , 15,175)				
\$5,000 under \$10,000	1,338 (-709 , 3,386)	22,609 (-20,540 , 65,757)	** 0 (0 , 0)	** 0 (0 , 0)				
\$10,000 under \$15,000	8,711 (3,089 , 14,333)	64,276 (6,449 , 122,102)	* 4,673 (659 , 8,687)	* 28,097 (-625 , 56,820)				
\$15,000 under \$20,000	9,409 (3,464 , 15,353)	111,235 (11,349 , 211,121)	* 5,026 (631 , 9,421)	* 41,461 (308 , 82,615)				
\$20,000 under \$25,000	18,607 (10,380 , 26,835)	227,189 (108,196 , 346,181)	8,907 (3,206 , 14,609)	142,193 (46,289 , 238,097)				
\$25,000 under \$30,000	13,737 (6,607 , 20,868)	201,555 (74,239 , 328,871)	6,647 (1,768 , 11,526)	72,668 (3,610 , 141,726)				
\$30,000 under \$35,000	13,201 (6,134 , 20,268)	159,515 (24,325 , 294,705)	8,124 (2,575 , 13,673)	119,134 (-7,487 , 245,755)				
\$35,000 under \$40,000	23,481 (14,005 , 32,917)	275,887 (123,241 , 428,533)	8,096 (2,529 , 13,662)	140,541 (17,302 , 263,779)				
\$40,000 under \$45,000	14,876 (7,576 , 22,176)	201,073 (63,228 , 338,917)	6,565 (1,877 , 11,253)	60,140 (-836 , 121,116)				
\$45,000 under \$50,000	24,271 (14,743 , 33,800)	289,801 (112,430 , 467,171)	15,092 (7,654 , 22,529)	151,138 (32,251 , 270,025)				
\$50,000 under \$55,000	25,169 (15,448 , 34,890)	242,429 (98,915 , 385,943)	13,033 (6,122 , 19,945)	113,997 (14,388 , 213,606)				
\$55,000 under \$60,000	30,957 (20,118 , 41,795)	400,948 (224,002 , 577,895)	15,709 (8,027 , 23,391)	172,789 (58,527 , 287,051)				
\$60,000 under \$75,000	80,631 (63,237 , 98,024)	931,951 (577,782 , 1,286,120)	43,282 (30,594 , 55,970)	490,110 (273,202 , 707,018)				
\$75,000 under \$100,000	97,883 (78,912 , 116,854)	1,595,929 (1,111,387 , 2,080,472)	71,462 (55,150 , 87,773)	1,186,720 (752,556 , 1,620,884)				
\$100,000 under \$200,000	223,574 (196,217 , 250,932)	4,475,103 (3,511,361 , 5,438,846)	148,535 (125,972 , 171,097)	3,473,245 (2,585,518 , 4,360,973)				
\$200,000 under \$500,000	182,386 (168,387 , 196,385)	5,663,077 (4,822,516 , 6,503,637)	101,638 (90,423 , 112,853)	4,635,111 (3,885,648 , 5,384,574)				
\$500,000 under \$1,000,000	68,420 (63,642 , 73,198)	3,141,116 (2,515,830 , 3,766,403)	18,547 (15,882 , 21,211)	2,405,628 (1,866,662 , 2,944,593)				
\$1,000,000 under \$1,500,000	26,173 (24,480 , 27,865)	1,851,844 (1,428,222 , 2,275,466)	4,954 (4,168 , 5,740)	1,533,392 (1,129,124 , 1,937,659)				
\$1,500,000 under \$2,000,000	13,787 (13,164 , 14,410)	1,043,141 (873,871 , 1,212,411)	2,324 (2,040 , 2,607)	916,675 (750,540 , 1,082,810)				
\$2,000,000 under \$5,000,000	26,515 (25,895 , 27,134)	2,329,209 (2,075,057 , 2,583,361)	3,217 (2,982 , 3,453)	1,969,919 (1,722,165 , 2,217,673)				
\$5,000,000 under \$10,000,000	9,424 (9,219 , 9,628)	1,319,827 (1,164,554 , 1,475,099)	782 (718 , 846)	1,069,746 (916,295 , 1,223,197)				
\$10,000,000 or more	8,106 (8,106 , 8,106)	1,904,067 (1,904,067 , 1,904,067)	469 (469 , 469)	1,402,611 (1,402,611 , 1,402,611)				
Taxable returns, total	818,955 (774,691 , 863,219)	23,487,240 (21,954,354 , 25,020,125)	446,579 (410,935 , 482,222)	18,502,198 (17,121,798 , 19,882,596)				
Nontaxable returns, total	108,664 (89,240 , 128,088)	3,007,968 (2,284,687 , 3,731,248)	42,529 (30,600 , 54,458)	1,629,021 (1,052,836 , 2,205,205)				

Footnotes at end of table.

Table 2.1CI. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Interest paid deduction—continued		Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Taxable income
	Unlimited miscellaneous deductions—continued						
	Miscellaneous deductions other than gambling						
All returns, total	416,301 (387,071 , 445,530)	5,068,691 (4,394,803 , 5,742,579)		16,625,296 (16,428,164 , 16,822,428)		3,500,610,338 (3,479,567,379 , 3,521,663,297)	
Under \$5,000	** 5,996 (1,431 , 10,561)	** 59,679 (-17,613 , 136,970)		** 0 (0 , 0)	* 2,305 (-531 , 5,142)	* 2,104 (-564 , 4,772)	
\$5,000 under \$10,000	3,038 (-376 , 6,451)	30,421 (-18,484 , 79,327)		26,105 (-6,121 , 58,330)	6,132 (1,315 , 10,949)	23,757 (1,030 , 46,484)	
\$10,000 under \$15,000	3,326 (-134 , 6,787)	84,996 (14,553 , 155,439)		107,638 (9,109 , 206,168)	25,869 (16,077 , 35,661)	71,613 (30,466 , 112,760)	
\$15,000 under \$20,000	9,700 (3,768 , 15,632)	108,928 (35,200 , 182,655)		40,332 (-7,033 , 87,698)	99,074 (79,798 , 118,351)	367,517 (270,244 , 464,790)	
\$20,000 under \$25,000	6,079 (1,271 , 10,886)	120,305 (3,470 , 237,140)		84,996 (14,553 , 155,439)	194,001 (166,878 , 221,124)	1,157,027 (963,635 , 1,350,419)	
\$25,000 under \$30,000	6,037 (1,243 , 10,832)	135,145 (3,681 , 266,609)		107,638 (9,109 , 206,168)	203,687 (175,979 , 231,395)	2,005,321 (1,689,646 , 2,320,997)	
\$30,000 under \$35,000	14,353 (6,970 , 21,737)	92,868 (16,557 , 169,179)		40,332 (-7,033 , 87,698)	262,640 (231,177 , 294,104)	3,557,939 (3,078,797 , 4,037,082)	
\$35,000 under \$40,000	7,310 (2,068 , 12,552)	206,434 (78,167 , 334,701)		108,928 (35,200 , 182,655)	301,803 (268,108 , 335,497)	4,955,486 (4,344,425 , 5,566,546)	
\$40,000 under \$45,000	8,518 (2,855 , 14,180)	385,542 (112,936 , 618,149)		120,305 (3,470 , 237,140)	353,834 (317,633 , 390,035)	7,403,094 (6,581,375 , 8,224,812)	
\$45,000 under \$50,000	11,108 (4,573 , 17,643)	319,398 (125,457 , 513,339)		135,145 (3,681 , 266,609)	381,248 (343,490 , 419,005)	9,824,478 (8,785,239 , 10,863,717)	
\$50,000 under \$55,000	14,243 (6,850 , 21,635)	891,233 (533,500 , 1,248,965)		92,868 (16,557 , 169,179)	453,497 (412,224 , 494,770)	13,399,332 (12,113,262 , 14,685,403)	
\$55,000 under \$60,000	33,290 (22,065 , 44,515)	696,989 (433,709 , 960,270)		206,434 (78,167 , 334,701)	484,282 (441,720 , 526,844)	16,972,704 (15,415,217 , 18,530,191)	
\$60,000 under \$75,000	23,492 (14,415 , 32,570)	542,157 (304,557 , 779,757)		385,542 (112,936 , 618,149)	1,473,933 (1,400,669 , 1,547,197)	64,695,167 (61,365,980 , 68,024,354)	
\$75,000 under \$100,000	69,151 (54,232 , 84,070)	254,353 (154,718 , 353,989)		319,398 (125,457 , 513,339)	2,306,174 (2,215,402 , 2,396,946)	141,559,241 (135,833,405 , 147,285,077)	
\$100,000 under \$200,000	79,166 (70,821 , 87,510)	102,391 (78,431 , 126,350)		891,233 (533,500 , 1,248,965)	5,618,410 (5,493,413 , 5,743,408)	615,098,982 (600,939,723 , 629,258,241)	
\$200,000 under \$500,000	49,205 (45,257 , 53,154)	319,949 (263,606 , 376,292)		696,989 (433,709 , 960,270)	3,314,145 (3,262,620 , 3,365,669)	831,608,251 (819,138,148 , 844,078,354)	
\$500,000 under \$1,000,000	21,115 (19,615 , 22,616)	183,013 (160,200 , 205,826)		542,157 (304,557 , 779,757)	727,191 (712,364 , 742,017)	440,902,760 (432,233,955 , 449,571,565)	
\$1,000,000 under \$1,500,000	11,522 (10,962 , 12,081)	380,815 (380,815 , 380,815)		254,353 (154,718 , 353,989)	176,644 (172,470 , 180,818)	191,201,761 (186,629,025 , 195,774,497)	
\$1,500,000 under \$2,000,000	23,336 (22,759 , 23,914)	7,632 (7,632 , 7,632)		102,391 (78,431 , 126,350)	75,396 (74,019 , 76,773)	116,443,202 (114,322,898 , 118,563,505)	
\$2,000,000 under \$5,000,000	8,683 (8,488 , 8,879)	3,969,947 (3,434,496 , 4,505,397)		319,949 (263,606 , 376,292)	114,564 (113,375 , 115,753)	307,360,995 (304,466,931 , 310,255,059)	
\$5,000,000 under \$10,000,000	7,632 (7,632 , 7,632)	1,098,744 (689,447 , 1,508,042)		183,013 (160,200 , 205,826)	30,150 (29,791 , 30,508)	185,882,345 (183,823,581 , 187,941,109)	
\$10,000,000 or more	357,410 (331,972 , 382,849)	3,969,947 (3,434,496 , 4,505,397)		380,815 (380,815 , 380,815)	20,317 (20,317 , 20,317)	546,117,263 (546,117,263 , 546,117,263)	
Taxable returns, total	58,991 (44,477 , 73,304)	1,098,744 (689,447 , 1,508,042)		3,969,947 (3,434,496 , 4,505,397)	15,857,233 (15,665,533 , 16,048,933)	3,479,812,775 (3,458,794,176 , 3,500,831,375)	
Nontaxable returns, total					768,063 (716,291 , 819,835)	20,797,563 (19,111,251 , 22,483,874)	

Footnotes at end of table.

Table 2.1CI. Confidence Intervals 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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Alternative minimum tax		Amount (121)	Number of returns (122)	Excess advance premium tax credit repayment	Amount (123)
	Number of returns (120)	Amount (121)				
All returns, total	182,290 (169,455 , 195,125)	3,361,383 (2,971,424 , 3,751,341)	271,394 (240,723 , 302,064)	883,647 (728,035 , 1,039,260)		
Under \$5,000	** 10 (-2 , 23)	** 312 (69 , 555)	* 4,945 (818 , 9,072)	* 1,138 (116 , 2,161)		
\$5,000 under \$10,000	** 0 (0 , 0)	** 0 (0 , 0)	* 3,345 (-110 , 6,800)	* 3,065 (-705 , 6,834)		
\$10,000 under \$15,000	* 12 (4 , 20)	* 400 (269 , 532)	* 4,009 (82 , 7,935)	* 3,304 (-1,162 , 7,769)		
\$15,000 under \$20,000	** 1,033 (-917 , 2,984)	** 147,287 (-140,555 , 435,129)	* 6,575 (1,640 , 11,510)	* 2,057 (-31 , 4,144)		
\$20,000 under \$25,000	** 0 (0 , 0)	** 0 (0 , 0)	14,333 (6,916 , 21,750)	6,772 (1,020 , 12,524)		
\$25,000 under \$30,000	** 39 (-17 , 95)	** 4,249 (1,910 , 6,588)	9,163 (3,394 , 14,932)	20,555 (-13,780 , 54,889)		
\$30,000 under \$35,000	** 0 (0 , 0)	** 0 (0 , 0)	23,270 (13,879 , 32,661)	14,167 (7,391 , 20,942)		
\$35,000 under \$40,000	* 34 (-22 , 91)	* 1,776 (1,436 , 2,115)	13,671 (6,513 , 20,828)	18,881 (4,320 , 33,442)		
\$40,000 under \$45,000	* 37 (-21 , 94)	* 136 (-2 , 274)	18,556 (10,327 , 26,785)	41,643 (3,294 , 79,992)		
\$45,000 under \$50,000	** 37 (-20 , 95)	** 2,721 (1,109 , 4,332)	19,657 (11,217 , 28,097)	28,776 (11,073 , 46,480)		
\$50,000 under \$55,000	** 0 (0 , 0)	** 0 (0 , 0)	23,757 (14,294 , 33,221)	87,316 (38,813 , 135,819)		
\$55,000 under \$60,000	** 0 (0 , 0)	** 0 (0 , 0)	10,069 (4,314 , 15,824)	33,239 (5,647 , 60,831)		
\$60,000 under \$75,000	1,401 (-636 , 3,437)	5,202 (-62 , 10,467)	30,280 (19,808 , 40,752)	132,518 (68,819 , 196,216)		
\$75,000 under \$100,000	4,035 (510 , 7,560)	14,154 (4,933 , 23,374)	36,517 (25,077 , 47,956)	158,588 (86,750 , 230,426)		
\$100,000 under \$200,000	21,476 (13,729 , 29,224)	139,044 (24,483 , 253,604)	43,997 (32,319 , 55,674)	254,795 (167,148 , 342,443)		
\$200,000 under \$500,000	76,935 (68,240 , 85,629)	690,662 (506,723 , 874,600)	8,380 (5,600 , 11,160)	69,222 (38,829 , 99,616)		
\$500,000 under \$1,000,000	22,131 (19,514 , 24,748)	468,758 (331,872 , 605,644)	402 (177 , 627)	3,155 (893 , 5,417)		
\$1,000,000 under \$1,500,000	15,137 (13,891 , 16,382)	284,349 (238,917 , 329,782)	221 (60 , 382)	2,771 (188 , 5,353)		
\$1,500,000 under \$2,000,000	12,334 (11,735 , 12,933)	251,528 (230,214 , 272,842)	83 (35 , 131)	490 (161 , 819)		
\$2,000,000 under \$5,000,000	18,969 (18,426 , 19,511)	509,744 (481,049 , 538,439)	121 (66 , 175)	802 (329 , 1,274)		
\$5,000,000 under \$10,000,000	5,087 (4,934 , 5,240)	243,872 (232,184 , 255,560)	29 (16 , 43)	327 (126 , 528)		
\$10,000,000 or more	3,583 (3,583 , 3,583)	597,191 (597,191 , 597,191)	14 (14 , 14)	67 (67 , 67)		
Taxable returns, total	182,121 (169,285 , 194,956)	3,360,029 (2,970,070 , 3,749,987)	198,391 (172,171 , 224,610)	770,858 (623,325 , 918,392)		
Nontaxable returns, total	170 (137 , 202)	1,354 (1,066 , 1,642)	73,003 (57,059 , 88,947)	112,789 (63,196 , 162,382)		

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Income tax before credits		Amount (125)	Total tax credits		Amount (127)
	Number of returns (124)	Amount (125)		Number of returns (126)	Amount (127)	
All returns, total	16,506,874 (16,310,419 , 16,703,329)	806,184,444 (801,916,156 , 810,452,732)	8,339,401 (8,202,718 , 8,476,084)	38,349,774 (37,714,015 , 38,985,533)		
Under \$5,000	7,251 (2,244 , 12,259)	1,383 (342 , 2,423)	** 4,355 (-729 , 3,415)	** 1,060 (-222 , 1,281)		
\$5,000 under \$10,000	9,483 (3,555 , 15,411)	5,029 (820 , 9,237)	** 0 (-377 , 6,402)	** 0 (-451 , 1,512)		
\$10,000 under \$15,000	25,774 (15,873 , 35,676)	10,384 (4,319 , 16,449)	13,679 (6,495 , 20,864)	3,139 (-89 , 6,366)		
\$15,000 under \$20,000	88,991 (70,665 , 107,317)	35,970 (25,574 , 46,367)	19,944 (11,275 , 28,612)	6,392 (1,364 , 11,420)		
\$20,000 under \$25,000	188,963 (162,155 , 215,772)	261,861 (-27,133 , 550,855)	61,636 (46,312 , 76,961)	23,777 (14,558 , 32,996)		
\$25,000 under \$30,000	196,196 (169,000 , 223,392)	238,042 (183,194 , 292,891)	88,388 (69,978 , 106,798)	37,310 (24,265 , 50,355)		
\$30,000 under \$35,000	249,331 (218,640 , 280,023)	377,970 (324,467 , 431,473)	76,743 (59,762 , 93,724)	73,204 (50,380 , 96,028)		
\$35,000 under \$40,000	295,946 (262,544 , 329,349)	552,539 (481,459 , 623,620)	79,692 (62,453 , 96,932)	80,984 (58,485 , 103,482)		
\$40,000 under \$45,000	345,004 (309,210 , 380,799)	831,507 (731,294 , 931,719)	120,015 (99,132 , 140,897)	150,774 (117,759 , 183,790)		
\$45,000 under \$50,000	373,538 (336,108 , 410,968)	1,083,278 (963,066 , 1,203,489)	113,771 (93,442 , 134,099)	145,292 (111,591 , 178,993)		
\$50,000 under \$55,000	449,410 (408,287 , 490,533)	1,571,174 (1,412,349 , 1,729,999)	175,154 (149,567 , 200,740)	256,997 (209,311 , 304,684)		
\$55,000 under \$60,000	475,218 (433,022 , 517,413)	1,986,949 (1,797,694 , 2,176,204)	169,509 (144,444 , 194,574)	281,573 (227,589 , 335,556)		
\$60,000 under \$75,000	1,459,201 (1,386,213 , 1,532,190)	8,365,907 (7,913,975 , 8,817,840)	496,413 (453,801 , 539,025)	924,463 (817,709 , 1,031,217)		
\$75,000 under \$100,000	2,291,752 (2,201,209 , 2,382,296)	20,241,615 (19,387,211 , 21,096,018)	859,288 (803,605 , 914,970)	1,934,922 (1,758,545 , 2,111,298)		
\$100,000 under \$200,000	5,593,908 (5,469,088 , 5,718,728)	99,023,400 (96,629,687 , 101,417,112)	2,979,542 (2,894,194 , 3,074,891)	8,941,945 (8,540,639 , 9,343,251)		
\$200,000 under \$500,000	3,312,448 (3,260,925 , 3,363,971)	167,792,561 (165,208,181 , 170,376,942)	2,301,385 (2,256,143 , 2,346,627)	8,031,470 (7,764,154 , 8,298,787)		
\$500,000 under \$1,000,000	727,359 (712,531 , 742,187)	114,302,499 (112,010,267 , 116,594,731)	468,548 (456,463 , 480,632)	2,897,569 (2,640,395 , 3,154,743)		
\$1,000,000 under \$1,500,000	176,663 (172,488 , 180,837)	55,136,062 (53,778,278 , 56,493,845)	123,544 (120,049 , 127,039)	1,644,285 (1,458,663 , 1,829,907)		
\$1,500,000 under \$2,000,000	75,390 (74,013 , 76,767)	34,652,098 (34,005,277 , 35,298,919)	55,388 (54,223 , 56,552)	1,015,228 (939,484 , 1,090,972)		
\$2,000,000 under \$5,000,000	114,566 (113,377 , 115,755)	93,391,194 (92,481,785 , 94,300,602)	89,278 (88,237 , 90,319)	3,134,116 (3,008,797 , 3,259,434)		
\$5,000,000 under \$10,000,000	30,158 (29,799 , 30,516)	55,950,722 (55,304,525 , 56,596,920)	25,194 (24,868 , 25,520)	1,990,870 (1,907,016 , 2,074,724)		
\$10,000,000 or more	20,321 (20,321 , 20,321)	150,372,300 (150,372,300 , 150,372,300)	17,936 (17,936 , 17,936)	6,774,405 (6,774,405 , 6,774,405)		
Taxable returns, total	15,859,141 (15,667,426 , 16,050,856)	803,836,973 (799,670,117 , 808,203,829)	7,712,022 (7,592,981 , 7,841,063)	36,277,346 (35,669,848 , 36,884,844)		
Nontaxable returns, total	647,734 (599,797 , 695,670)	2,247,471 (2,046,008 , 2,448,934)	627,379 (580,231 , 674,526)	2,072,428 (1,879,537 , 2,265,319)		

Footnotes at end of table.

Table 2.1C1. Confidence Intervals 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 2018 (Filing Year 2019) —Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Income tax after credits		Total income tax	
	Number of returns (128)	Amount (129)	Number of returns (130)	Amount (131)
All returns, total	15,854,968 (15,663,254 , 16,046,682)	766,990,794 (762,877,921 , 771,103,667)	15,862,224 (15,670,509 , 16,053,939)	789,828,755 (785,684,656 , 793,972,854)
Under \$5,000	* 2,306 (-530 , 5,143)	* 244 (55 , 434)	* 2,306 (-530 , 5,143)	* 244 (55 , 434)
\$5,000 under \$10,000	6,138 (1,321 , 10,955)	1,953 (83 , 3,823)	6,138 (1,321 , 10,955)	1,953 (83 , 3,823)
\$10,000 under \$15,000	16,420 (8,495 , 24,345)	4,130 (1,644 , 6,615)	16,420 (8,495 , 24,345)	4,130 (1,644 , 6,615)
\$15,000 under \$20,000	76,306 (59,334 , 93,278)	27,856 (19,057 , 36,656)	76,306 (59,334 , 93,278)	27,856 (19,057 , 36,656)
\$20,000 under \$25,000	152,496 (128,411 , 176,582)	232,572 (-52,318 , 517,462)	152,496 (128,411 , 176,582)	232,572 (-52,318 , 517,462)
\$25,000 under \$30,000	160,901 (136,272 , 185,530)	180,944 (141,157 , 220,730)	160,901 (136,272 , 185,530)	180,944 (141,157 , 220,730)
\$30,000 under \$35,000	198,710 (171,245 , 226,174)	292,573 (246,445 , 338,700)	198,710 (171,245 , 226,174)	292,573 (246,445 , 338,700)
\$35,000 under \$40,000	242,502 (212,230 , 272,774)	453,476 (389,734 , 517,218)	242,502 (212,230 , 272,774)	453,476 (389,734 , 517,218)
\$40,000 under \$45,000	286,317 (253,640 , 318,994)	641,901 (559,583 , 724,219)	286,317 (253,640 , 318,994)	641,901 (559,583 , 724,219)
\$45,000 under \$50,000	328,180 (292,913 , 363,448)	912,575 (804,172 , 1,020,978)	328,180 (292,913 , 363,448)	912,575 (804,172 , 1,020,978)
\$50,000 under \$55,000	390,535 (352,110 , 428,960)	1,230,852 (1,097,919 , 1,363,785)	390,535 (352,110 , 428,960)	1,230,852 (1,097,919 , 1,363,785)
\$55,000 under \$60,000	435,846 (395,330 , 476,363)	1,674,753 (1,504,171 , 1,845,336)	435,846 (395,330 , 476,363)	1,674,753 (1,504,171 , 1,845,336)
\$60,000 under \$75,000	1,367,224 (1,296,419 , 1,438,028)	7,314,959 (6,897,211 , 7,732,707)	1,367,224 (1,296,419 , 1,438,028)	7,314,959 (6,897,211 , 7,732,707)
\$75,000 under \$100,000	2,195,220 (2,106,426 , 2,284,014)	18,156,740 (17,350,545 , 18,962,935)	2,195,220 (2,106,426 , 2,284,014)	18,156,740 (17,350,545 , 18,962,935)
\$100,000 under \$200,000	5,546,607 (5,422,137 , 5,671,077)	89,832,329 (87,591,010 , 92,073,648)	5,547,003 (5,422,532 , 5,671,474)	89,845,002 (87,603,399 , 92,086,605)
\$200,000 under \$500,000	3,306,205 (3,254,691 , 3,357,719)	159,692,146 (157,202,778 , 162,181,513)	3,311,584 (3,260,056 , 3,363,111)	161,561,654 (159,048,844 , 164,074,465)
\$500,000 under \$1,000,000	726,455 (711,630 , 741,280)	111,401,775 (109,145,294 , 113,658,256)	727,409 (712,580 , 742,238)	114,079,014 (111,787,540 , 116,370,487)
\$1,000,000 under \$1,500,000	176,530 (172,356 , 180,704)	53,489,006 (52,157,859 , 54,820,154)	176,655 (172,481 , 180,830)	55,114,299 (53,756,377 , 56,472,220)
\$1,500,000 under \$2,000,000	75,304 (73,927 , 76,681)	33,636,379 (33,000,607 , 34,272,151)	75,396 (74,019 , 76,773)	34,771,485 (34,121,135 , 35,421,834)
\$2,000,000 under \$5,000,000	114,421 (113,232 , 115,609)	90,256,277 (89,365,705 , 91,146,848)	114,595 (113,405 , 115,784)	93,690,625 (92,778,189 , 94,603,061)
\$5,000,000 under \$10,000,000	30,085 (29,727 , 30,443)	53,959,525 (53,328,635 , 54,590,415)	30,156 (29,797 , 30,514)	56,336,236 (55,686,967 , 56,985,505)
\$10,000,000 or more	20,259 (20,259 , 20,259)	143,597,828 (143,597,828 , 143,597,828)	20,324 (20,324 , 20,324)	153,304,892 (153,304,892 , 153,304,892)
Taxable returns, total	15,854,942 (15,663,228 , 16,046,656)	766,888,797 (762,775,925 , 771,001,668)	15,862,224 (15,670,509 , 16,053,939)	789,828,755 (785,684,656 , 793,972,854)
Nontaxable returns, total	* 27 (4 , 49)	* 101,997 (87,202 , 116,793)	0 (0 , 0)	0 (0 , 0)

* 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 2020

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 2018 (Filing Year 2019)

(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)
All returns, total	0.59	0.31	0.59	0.31	0.67	0.50	0.74	0.80	1.53	1.42	0.88	0.72
Under \$5,000	9.93	12.03	9.93	11.78	21.59	38.13	12.85	24.51	34.12	37.27	16.28	42.13
\$5,000 under \$10,000	8.72	8.88	8.72	9.21	16.64	25.57	11.86	19.81	26.17	40.13	13.75	19.25
\$10,000 under \$15,000	6.79	6.83	6.79	6.85	11.92	17.33	9.10	20.30	21.15	32.43	11.17	16.20
\$15,000 under \$20,000	6.77	6.79	6.77	6.94	12.29	16.56	9.77	23.10	29.78	25.37	12.21	18.14
\$20,000 under \$25,000	5.66	5.67	5.66	5.72	8.08	9.69	8.77	20.97	21.46	41.86	11.37	17.41
\$25,000 under \$30,000	5.94	5.95	5.94	5.97	8.08	8.95	8.96	26.27	19.56	41.90	10.96	15.81
\$30,000 under \$35,000	5.62	5.63	5.62	5.72	7.22	8.04	8.49	23.50	24.65	46.37	12.21	18.99
\$35,000 under \$40,000	5.34	5.35	5.34	5.35	6.41	6.81	8.14	17.63	22.77	32.57	11.44	18.36
\$40,000 under \$45,000	5.04	5.04	5.04	5.03	6.10	6.49	7.83	24.39	19.29	44.44	10.34	16.63
\$45,000 under \$50,000	4.89	4.89	4.89	4.89	5.83	6.20	7.39	24.43	18.94	53.18	10.21	19.55
\$50,000 under \$55,000	4.58	4.58	4.58	4.58	5.30	5.61	6.72	17.15	19.48	30.89	9.71	17.91
\$55,000 under \$60,000	4.44	4.44	4.44	4.44	5.12	5.32	6.44	26.73	17.00	28.00	8.91	18.42
\$60,000 under \$75,000	2.51	2.52	2.51	2.52	2.95	3.11	3.72	13.54	9.64	17.32	4.70	8.48
\$75,000 under \$100,000	1.99	2.00	1.99	2.00	2.26	2.37	2.80	9.45	7.38	12.72	3.65	7.48
\$100,000 under \$200,000	1.13	1.15	1.13	1.14	1.26	1.35	1.49	6.45	3.89	6.60	1.91	4.42
\$200,000 under \$500,000	0.79	0.75	0.79	0.75	0.87	0.92	0.92	3.54	1.98	4.14	1.07	2.62
\$500,000 under \$1,000,000	1.04	0.99	1.04	0.98	1.16	1.32	1.09	3.85	1.86	3.71	1.19	2.67
\$1,000,000 under \$1,500,000	1.20	1.20	1.20	1.20	1.37	1.77	1.23	2.92	1.83	3.30	1.31	2.87
\$1,500,000 under \$2,000,000	0.93	0.91	0.93	0.91	1.09	1.49	0.94	2.48	1.29	3.10	1.00	2.23
\$2,000,000 under \$5,000,000	0.53	0.47	0.53	0.47	0.62	0.87	0.53	1.32	0.71	1.52	0.56	1.18
\$5,000,000 under \$10,000,000	0.61	0.55	0.61	0.55	0.70	1.07	0.61	1.07	0.73	1.01	0.63	1.26
\$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
Taxable returns, total	0.62	0.31	0.62	0.31	0.69	0.51	0.76	0.77	1.55	1.42	0.90	0.71
Non-taxable returns, total	2.34	2.77	2.34	2.75	3.35	3.92	3.18	10.64	6.73	8.09	3.85	6.15

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 2018 (Filing Year 2019)—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)
All returns, total	0.90	0.78	1.02	0.82	9.47	11	1.20	1.79	0.88	0.36	2.21	1.86
Under \$5,000	18.83	42.05	28.52	47.01	0.00	0	19.09	104.77	15.49	108.30	44.40	103.58
\$5,000 under \$10,000	14.32	20.03	28.95	29.34	** 31.44	** 35.00	17.70	83.08	14.22	79.41	** 15.70	** 49.95
\$10,000 under \$15,000	11.95	18.30	16.83	22.84	**	**	13.53	31.98	11.81	56.81	**	**
\$15,000 under \$20,000	12.76	20.11	19.38	29.41	**	**	13.03	43.49	12.47	42.01	**	**
\$20,000 under \$25,000	12.11	19.42	16.38	42.03	**	**	11.66	20.40	11.49	31.97	**	**
\$25,000 under \$30,000	11.40	18.02	14.43	21.51	**	**	11.71	69.49	10.95	33.80	**	**
\$30,000 under \$35,000	12.70	20.70	13.51	17.67	**	**	12.17	50.32	12.52	29.91	**	**
\$35,000 under \$40,000	11.89	18.77	10.21	16.40	* 64.51	* 59.04	10.78	29.25	11.68	28.64	42.17	916.95
\$40,000 under \$45,000	10.63	18.31	9.40	12.36	* 64.39	* 67.46	11.58	25.55	10.35	26.57	28.91	75.98
\$45,000 under \$50,000	10.50	22.68	8.98	13.74	* 62.44	* 60.05	10.76	112.25	10.14	21.68	39.18	63.58
\$50,000 under \$55,000	10.08	18.75	7.91	18.54	* 42.39	* 51.34	10.50	25.42	9.77	30.50	37.84	112.77
\$55,000 under \$60,000	9.35	21.41	7.40	10.28	* 49.60	* 65.01	10.86	81.06	9.51	24.24	29.06	72.39
\$60,000 under \$75,000	4.91	9.62	4.24	5.84	22.93	30.33	5.66	15.25	4.90	12.17	17.33	109.94
\$75,000 under \$100,000	3.78	8.36	3.04	4.41	23.39	28.51	4.70	12.37	3.85	9.08	13.28	61.54
\$100,000 under \$200,000	1.97	4.89	1.75	2.45	20.82	25.87	2.37	5.31	1.99	4.43	6.51	199.13
\$200,000 under \$500,000	1.10	2.87	1.51	2.48	15.91	19.78	1.58	3.15	1.08	2.33	3.21	62.86
\$500,000 under \$1,000,000	1.21	2.95	1.94	3.88	25.56	35.19	2.06	3.63	1.17	2.24	2.69	19.33
\$1,000,000 under \$1,500,000	1.33	3.28	1.89	3.41	38.92	78.94	2.35	4.76	1.29	2.43	2.54	17.75
\$1,500,000 under \$2,000,000	1.01	2.47	1.36	2.80	* 39.41	* 50.16	1.84	4.72	0.98	1.79	1.71	13.47
\$2,000,000 under \$5,000,000	0.57	1.33	0.79	1.38	18.94	26.69	1.11	3.05	0.55	0.89	0.95	5.64
\$5,000,000 under \$10,000,000	0.63	1.47	0.84	1.45	20.62	23.04	1.18	4.02	0.62	0.85	0.92	3.41
\$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
Taxable returns, total	0.92	0.78	1.03	0.81	10.06	11.53	1.26	1.80	0.90	0.36	2.21	1.70
Nontaxable returns, total	4.00	6.86	5.51	9.00	28.07	39.05	4.34	12.34	3.78	6.90	9.86	35.98

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 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Taxable Individual Retirement Arrangements (IRA), 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		Estate and trust 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)
All returns, total	1.10	1.33	1.82	1.78	2.51	2.65	8.63	18.36	1.19	0.71	4.37	2.78
Under \$5,000	18.52	28.21	32.74	44.02	31.84	49.47	0.00	0.00	39.96	66.01	* 85.35	* 317.93
\$5,000 under \$10,000	13.01	19.75	23.63	41.83	26.45	25.87	** 58.74	** 107.52	30.56	47.84	* 72.06	* 103.60
\$10,000 under \$15,000	9.45	11.26	18.26	25.99	26.04	41.16	**	**	24.38	53.50	* 83.02	* 167.46
\$15,000 under \$20,000	9.01	9.74	21.95	25.71	26.24	35.03	**	**	25.59	141.47	* 53.23	* 55.72
\$20,000 under \$25,000	8.44	10.03	22.55	28.67	24.46	28.18	**	**	24.07	60.64	37.95	58.96
\$25,000 under \$30,000	9.11	10.17	23.81	31.74	19.94	25.22	* 77.42	* 107.37	19.83	118.87	* 47.18	* 0.53
\$30,000 under \$35,000	9.68	11.46	18.66	26.12	24.52	29.38	* 69.01	* 226.40	18.14	83.46	* 70.27	* 179.23
\$35,000 under \$40,000	9.22	10.68	27.78	39.77	17.25	18.85	* 65.51	* 83.43	19.75	148.00	52.93	73.03
\$40,000 under \$45,000	8.45	9.75	18.11	25.27	22.01	25.28	** 80.08	** 83.59	17.59	64.43	** 37.54	** 189.36
\$45,000 under \$50,000	8.15	9.48	18.21	32.69	20.69	25.29	**	**	16.03	72.13	**	**
\$50,000 under \$55,000	8.21	9.68	16.02	23.09	17.87	20.88	* 95.08	* 95.52	16.32	83.30	* 97.49	* 126.73
\$55,000 under \$60,000	7.83	9.62	17.66	28.44	17.38	21.67	* 78.80	* 83.84	15.43	189.10	43.83	70.95
\$60,000 under \$75,000	4.13	4.90	9.64	14.06	9.61	11.69	36.13	93.95	8.70	60.46	32.76	59.69
\$75,000 under \$100,000	3.40	4.19	7.98	11.19	7.24	10.45	31.94	46.74	6.46	26.43	19.82	30.21
\$100,000 under \$200,000	2.04	2.69	3.97	6.52	4.77	6.47	17.51	29.00	3.15	6.98	10.99	18.45
\$200,000 under \$500,000	1.57	2.25	2.38	4.55	3.82	5.53	10.99	35.38	1.50	2.52	5.83	11.84
\$500,000 under \$1,000,000	2.17	3.91	2.45	4.66	4.02	5.20	13.03	50.63	1.44	2.24	5.58	10.76
\$1,000,000 under \$1,500,000	2.46	5.01	2.50	4.78	4.12	5.31	14.11	41.37	1.47	2.37	5.24	11.60
\$1,500,000 under \$2,000,000	1.92	4.46	1.79	4.62	2.97	5.39	11.18	46.96	1.05	1.74	3.64	9.04
\$2,000,000 under \$5,000,000	1.14	2.97	0.96	2.58	1.74	3.28	6.27	65.57	0.60	0.96	1.90	4.58
\$5,000,000 under \$10,000,000	1.22	4.23	0.96	2.24	1.74	2.17	6.69	33.76	0.65	1.15	1.74	4.34
\$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
Taxable returns, total	1.15	1.37	1.87	1.81	2.66	2.73	8.91	18.91	1.20	0.70	4.43	2.77
Nontaxable returns, total	3.75	5.03	6.98	8.89	7.53	9.33	32.81	47.25	6.16	18.47	19.83	97.40

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 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt		Taxable health savings account distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	4.73	6.48	4.26	5.29	1.39	1.48	7.26	3.22	5.91	8.30	11.20	16.49
Under \$5,000	* 92.66	* 68.28	** 45.21	** 49.86	60.70	51.28	36.80	65.22	** 57.09	** 55.82	0.00	0.00
\$5,000 under \$10,000	46.37	115.53	**	**	35.02	38.90	35.47	35.30	**	**	0.00	0.00
\$10,000 under \$15,000	42.50	98.48	* 43.71	* 49.82	16.80	28.62	28.12	32.48	* 98.38	* 73.01	0.00	0.00
\$15,000 under \$20,000	51.52	210.30	* 40.81	* 46.22	10.49	15.26	39.63	32.24	** 91.14	** 72.65	0.00	0.00
\$20,000 under \$25,000	61.47	175.41	* 37.23	* 42.39	8.67	11.96	31.80	54.21	**	**	0.00	0.00
\$25,000 under \$30,000	46.06	59.56	* 35.34	* 46.37	9.10	10.37	38.42	45.92	* 70.01	* 93.73	** 44.63	** 66.56
\$30,000 under \$35,000	46.83	60.95	29.41	39.96	10.04	11.45	49.91	50.92	* 57.65	* 92.93	**	**
\$35,000 under \$40,000	42.04	70.96	27.61	33.82	9.87	10.18	57.39	30.37	* 65.67	* 67.44	**	**
\$40,000 under \$45,000	48.08	94.91	26.66	32.67	9.13	9.69	37.16	29.01	49.36	55.75	**	**
\$45,000 under \$50,000	42.09	43.78	29.18	32.98	9.41	9.80	66.91	59.67	* 70.41	* 85.35	0.00	0.00
\$50,000 under \$55,000	50.34	67.34	22.92	27.84	9.40	9.82	49.68	58.67	48.30	62.46	** 27.72	** 37.69
\$55,000 under \$60,000	38.27	137.18	23.86	29.11	8.91	9.54	49.56	46.65	* 99.65	* 81.14	**	**
\$60,000 under \$75,000	20.68	35.47	15.73	20.93	4.74	5.03	26.97	32.48	39.36	57.00	**	**
\$75,000 under \$100,000	20.58	28.36	11.65	14.53	4.05	4.39	24.36	19.31	36.60	66.75	* 44.70	* 48.93
\$100,000 under \$200,000	9.55	16.95	7.61	9.53	2.67	2.93	17.02	14.61	14.99	27.36	18.43	28.55
\$200,000 under \$500,000	6.39	13.19	6.89	8.36	2.14	2.32	11.67	8.81	9.19	18.72	17.77	23.52
\$500,000 under \$1,000,000	7.12	26.06	12.48	14.65	2.80	3.04	10.65	8.02	7.14	18.24	21.21	33.95
\$1,000,000 under \$1,500,000	7.82	13.56	15.84	18.95	3.02	3.31	10.34	6.20	5.97	20.23	25.69	39.13
\$1,500,000 under \$2,000,000	5.49	11.58	14.02	16.07	2.28	2.44	8.24	7.16	4.09	20.34	19.57	42.90
\$2,000,000 under \$5,000,000	3.13	5.76	11.33	13.19	1.33	1.44	4.30	3.35	1.85	8.94	13.55	16.95
\$5,000,000 under \$10,000,000	3.13	2.54	16.83	21.31	1.39	1.48	3.69	1.34	1.58	4.30	19.04	25.37
\$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
Taxable returns, total	4.97	6.47	4.47	5.54	1.47	1.53	9.15	2.55	5.97	6.28	11.48	16.82
Non-taxable returns, total	15.25	23.88	13.88	17.05	4.48	5.82	11.40	13.95	25.05	52.19	49.74	63.13

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 2018 (Filing Year 2019)—Continued

Size of adjusted gross income	Repatricated deferred (section 965) income as shareholders of certain foreign corporations		Limitation on business losses		Global intangible low tax income		Foreign-earned income exclusion		Gambling earnings		Other 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
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	7.20	2.80	5.25	0.99	24.92	10.68	14.03	13.57	3.77	3.52	2.10	3.04
Under \$5,000	** 75.13	** 98.44	** 29.27	** 30.70	0.00	0.00	* 99.55	* 99.04	** 49.49	** 59.03	33.37	37.36
\$5,000 under \$10,000	**	**	**	**	0.00	0.00	* 99.34	* 99.00	**	**	33.34	52.86
\$10,000 under \$15,000	0.00	0.00	* 70.73	* 17.88	0.00	0.00	* 70.35	* 71.54	37.30	47.28	32.10	55.92
\$15,000 under \$20,000	**	**	** 56.55	** 41.56	** 99.37	** 51.07	* 91.62	* 94.22	* 44.25	* 51.38	33.72	41.33
\$20,000 under \$25,000	0.00	0.00	* 40.96	* 40.48	0.00	0.00	70.27	87.87	31.05	34.18	27.83	351.80
\$25,000 under \$30,000	0.00	0.00	**	**	**	**	60.94	56.64	37.45	48.49	23.50	41.25
\$30,000 under \$35,000	0.00	0.00	* 45.60	* 47.82	**	**	91.11	82.02	34.68	53.40	27.48	44.14
\$35,000 under \$40,000	**	**	* 49.30	* 49.36	**	**	0.00	0.00	35.08	44.64	22.47	55.57
\$40,000 under \$45,000	* 40.61	* 0.43	* 91.11	* 41.59	**	**	81.89	55.97	36.42	51.09	27.99	198.13
\$45,000 under \$50,000	0.00	0.00	* 53.92	* 69.73	**	**	0.00	0.00	23.70	40.26	23.82	191.94
\$50,000 under \$55,000	** 43.37	** 0.18	* 43.94	* 51.49	0.00	0.00	0.00	0.00	25.88	41.89	20.86	47.62
\$55,000 under \$60,000	**	**	* 85.90	* 37.49	0.00	0.00	0.00	0.00	24.95	33.71	23.70	3,754.22
\$60,000 under \$75,000	**	**	73.22	52.13	** 70.39	** 99.79	75.16	75.85	14.57	22.29	12.02	29.24
\$75,000 under \$100,000	* 44.74	* 0.02	33.48	18.62	**	**	54.43	58.80	11.01	19.67	8.26	32.30
\$100,000 under \$200,000	57.48	65.74	32.02	14.09	56.09	74.56	26.10	26.77	7.42	12.76	4.75	14.01
\$200,000 under \$500,000	24.56	58.79	12.26	6.32	49.22	15.72	20.96	21.30	5.47	8.34	2.80	9.13
\$500,000 under \$1,000,000	12.63	28.77	10.89	5.33	31.53	20.82	17.55	17.93	6.86	11.56	2.79	9.42
\$1,000,000 under \$1,500,000	9.73	17.88	8.18	5.58	20.23	38.43	18.05	18.77	7.82	12.76	2.70	10.57
\$1,500,000 under \$2,000,000	5.62	17.56	9.58	2.53	14.11	68.96	14.85	16.35	5.83	9.03	1.96	16.53
\$2,000,000 under \$5,000,000	2.96	11.87	3.94	2.19	7.20	16.02	7.52	7.87	3.48	6.24	1.03	3.99
\$5,000,000 under \$10,000,000	2.33	10.24	2.89	0.66	5.70	10.47	8.56	8.59	3.85	7.08	1.00	4.30
\$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
Taxable returns, total	6.38	3.00	5.35	0.93	25.13	10.93	14.54	14.16	3.92	3.55	2.15	3.08
Nontaxable returns, total	66.39	7.39	18.51	6.78	14.34	1.15	32.67	32.42	13.64	17.74	9.53	19.00

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 2018 (Filing Year 2019) —Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Total statutory adjustments		Total		Itemized deductions										Total	
	Number of returns (61)	Amount (62)	Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Total		Total medical expenses deduction		Taxes paid deduction			
			Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (70)	Amount (71)				
All returns, total	1.07	1.20	1.38	2.32	1.38	1.93	1.38	(69)	(70)	(71)						
Under \$5,000	24.64	29.28	13.89	19.01	11.02	18.91	11.09	13.24	10.29	12.94						
\$5,000 under \$10,000	18.34	33.62	9.99	14.82	9.80	14.49	9.80	9.97	8.93	10.54						
\$10,000 under \$15,000	13.42	21.54	8.37	12.90	7.71	12.36	7.71	7.76	6.92	9.31						
\$15,000 under \$20,000	13.06	37.59	8.40	12.95	7.78	12.27	7.78	7.81	6.94	8.71						
\$20,000 under \$25,000	10.93	20.51	8.94	15.55	6.83	14.44	6.83	6.86	5.87	7.79						
\$25,000 under \$30,000	12.18	21.50	6.79	10.68	7.39	10.02	7.39	7.41	6.01	7.42						
\$30,000 under \$35,000	11.50	27.37	6.46	11.14	7.38	10.28	7.38	7.40	5.70	7.43						
\$35,000 under \$40,000	9.93	16.55	6.29	12.15	7.17	10.92	7.17	7.18	5.39	6.30						
\$40,000 under \$45,000	10.01	17.13	5.65	10.31	6.87	9.32	6.87	6.87	5.10	5.93						
\$45,000 under \$50,000	10.56	16.43	5.86	11.38	7.04	10.18	7.04	7.05	4.93	5.55						
\$50,000 under \$55,000	8.74	14.02	5.73	14.47	6.69	11.90	6.69	6.70	4.62	5.17						
\$55,000 under \$60,000	8.40	13.84	4.95	10.77	7.04	9.40	7.04	7.05	4.47	5.22						
\$60,000 under \$75,000	4.56	8.69	2.86	6.45	4.04	5.49	4.04	4.05	2.53	2.78						
\$75,000 under \$100,000	4.11	7.41	2.35	3.74	3.74	5.34	3.74	3.75	2.00	2.13						
\$100,000 under \$200,000	2.12	3.58	1.29	4.91	2.86	3.88	2.86	2.88	1.13	1.18						
\$200,000 under \$500,000	1.42	2.30	0.93	5.82	3.59	4.43	3.59	3.50	0.79	0.86						
\$500,000 under \$1,000,000	1.61	2.47	1.49	13.18	9.25	10.69	9.25	8.89	1.04	1.71						
\$1,000,000 under \$1,500,000	1.74	2.86	2.13	19.64	14.26	15.98	14.26	14.04	1.21	2.06						
\$1,500,000 under \$2,000,000	1.31	2.42	1.72	17.04	13.01	13.86	13.01	13.08	0.93	2.18						
\$2,000,000 under \$5,000,000	0.76	1.49	1.02	24.02	11.17	14.70	11.17	10.27	0.53	1.84						
\$5,000,000 under \$10,000,000	0.83	1.60	1.07	26.59	19.54	20.84	19.54	18.46	0.61	2.48						
\$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						
Taxable returns, total	1.11	1.20	0.51	2.35	1.59	1.93	1.59	1.59	0.62	0.60						
Nontaxable returns, total	4.24	8.06	2.95	4.69	2.83	4.48	2.83	3.56	2.39	2.89						

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 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Itemized deductions—continued													
	Taxes paid deduction—continued													
	Total state and local taxes													
	Total			State local income taxes or general sales taxes			General sales tax			Real estate taxes			Personal property taxes	
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)	Number of returns (82)	Amount (83)			
All returns, total	0.62	0.45	0.60	0.44	0.71	0.46	1.33	1.82	0.63	0.64	0.99			
Under \$5,000	11.20	17.43	11.25	34.15	21.53	30.99	13.18	53.49	12.02	16.29	17.73			
\$5,000 under \$10,000	9.66	11.83	9.69	18.97	16.58	28.10	11.96	19.78	10.38	11.79	16.13			
\$10,000 under \$15,000	7.41	9.38	7.39	11.32	12.85	18.63	9.04	12.07	7.91	9.52	11.56			
\$15,000 under \$20,000	7.41	9.62	7.38	11.48	11.65	17.53	9.56	12.02	8.04	10.25	12.34			
\$20,000 under \$25,000	6.36	9.98	6.04	13.64	9.56	22.25	7.79	12.88	7.38	11.11	9.90			
\$25,000 under \$30,000	6.41	8.53	6.19	9.48	8.84	13.03	8.69	13.58	7.14	9.44	9.94			
\$30,000 under \$35,000	6.15	8.04	5.79	9.09	8.45	12.69	7.96	11.48	7.04	8.88	9.85			
\$35,000 under \$40,000	5.67	6.77	5.51	7.24	7.08	8.72	8.81	13.01	6.17	7.68	8.66			
\$40,000 under \$45,000	5.39	6.49	5.21	7.18	6.79	9.18	8.15	11.13	5.76	7.05	8.17			
\$45,000 under \$50,000	5.23	6.28	5.01	7.03	6.23	8.29	8.46	13.28	5.60	6.87	8.25			
\$50,000 under \$55,000	4.86	5.97	4.72	7.51	5.80	9.04	8.15	12.06	5.05	6.33	7.46			
\$55,000 under \$60,000	4.60	5.43	4.57	6.56	5.29	7.32	9.12	13.55	4.91	6.04	6.80			
\$60,000 under \$75,000	2.63	3.49	2.57	5.05	3.07	5.82	4.78	8.58	2.73	3.30	3.92			
\$75,000 under \$100,000	2.08	2.48	2.02	2.88	2.33	3.08	4.22	8.38	2.12	2.69	3.12			
\$100,000 under \$200,000	1.17	1.31	1.15	1.41	1.31	1.51	2.83	3.89	1.19	1.46	1.81			
\$200,000 under \$500,000	0.81	0.96	0.80	1.11	0.93	1.16	2.05	4.01	0.83	1.00	1.37			
\$500,000 under \$1,000,000	1.06	1.23	1.05	1.38	1.22	1.42	2.51	5.90	1.09	1.34	1.96			
\$1,000,000 under \$1,500,000	1.22	1.51	1.21	1.60	1.40	1.64	2.92	7.31	1.28	1.67	2.40			
\$1,500,000 under \$2,000,000	0.95	1.36	0.94	1.47	1.36	1.50	2.27	6.22	0.99	1.37	1.91			
\$2,000,000 under \$5,000,000	0.54	1.15	0.53	1.25	0.62	1.27	1.37	4.61	0.57	0.78	1.15			
\$5,000,000 under \$10,000,000	0.62	0.79	0.61	0.80	0.69	0.81	1.52	4.18	0.65	0.86	1.28			
\$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			
Taxable returns, total	0.64	0.45	0.62	0.44	0.72	0.45	1.44	1.86	0.65	0.65	1.02			
Non-taxable returns, total	2.52	3.66	2.48	6.16	3.62	7.93	3.43	7.39	2.76	3.43	4.05			

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 2018 (Filing Year 2019) —Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Itemized deductions—continued											
	Taxes paid deduction—continued					Interest paid deduction						
	Limited state and local taxes		Other taxes		Total		Total		Total		Total	
	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)
All returns, total	0.62	0.61	2.73	6.91	0.66	0.63	0.69	0.72	0.67	0.70	0.67	0.70
Under \$5,000	11.20	13.81	* 73.06	* 80.84	13.19	15.46	15.74	18.14	13.62	15.69	13.75	15.65
\$5,000 under \$10,000	9.66	11.51	51.77	60.80	11.24	13.12	12.45	14.20	11.43	13.21	11.50	13.30
\$10,000 under \$15,000	7.41	9.06	35.78	87.25	8.94	10.95	9.78	11.87	9.08	11.09	9.19	11.29
\$15,000 under \$20,000	7.41	9.17	39.24	85.02	9.23	11.14	10.18	12.18	9.46	11.35	9.50	11.47
\$20,000 under \$25,000	6.36	7.79	21.67	42.08	7.99	9.88	8.69	10.78	8.14	10.02	8.20	10.12
\$25,000 under \$30,000	6.41	7.66	22.29	48.29	7.83	9.20	8.42	9.94	7.87	9.26	7.92	9.30
\$30,000 under \$35,000	6.15	7.41	22.03	54.42	7.56	8.83	8.19	9.54	7.61	8.88	7.71	9.02
\$35,000 under \$40,000	5.67	6.44	17.57	34.14	6.60	8.06	6.99	8.59	6.67	8.14	6.75	8.26
\$40,000 under \$45,000	5.39	6.13	19.70	47.98	6.31	7.03	6.62	7.39	6.33	7.09	6.39	7.16
\$45,000 under \$50,000	5.23	5.85	16.68	26.64	5.86	7.16	6.21	7.54	5.91	7.19	5.97	7.26
\$50,000 under \$55,000	4.86	5.37	18.70	31.83	5.32	6.12	5.61	6.48	5.35	6.17	5.40	6.23
\$55,000 under \$60,000	4.60	5.06	16.72	55.84	5.21	5.88	5.38	6.04	5.24	5.89	5.28	5.96
\$60,000 under \$75,000	2.63	2.85	9.24	21.29	2.87	3.33	3.02	3.48	2.90	3.34	2.91	3.37
\$75,000 under \$100,000	2.08	2.20	7.93	19.02	2.21	2.65	2.30	2.75	2.23	2.66	2.24	2.68
\$100,000 under \$200,000	1.17	1.21	5.13	10.55	1.24	1.43	1.28	1.48	1.25	1.44	1.25	1.45
\$200,000 under \$500,000	0.81	0.82	4.11	16.95	0.86	0.99	0.89	1.02	0.87	1.00	0.88	1.01
\$500,000 under \$1,000,000	1.06	1.06	5.51	20.31	1.13	1.41	1.20	1.39	1.18	1.39	1.19	1.40
\$1,000,000 under \$1,500,000	1.22	1.23	6.48	15.99	1.33	1.91	1.45	1.73	1.44	1.71	1.46	1.72
\$1,500,000 under \$2,000,000	0.95	0.96	4.82	15.04	1.04	2.02	1.19	1.40	1.17	1.39	1.19	1.41
\$2,000,000 under \$5,000,000	0.54	0.55	2.94	11.73	0.60	1.31	0.73	0.86	0.71	0.85	0.73	0.86
\$5,000,000 under \$10,000,000	0.62	0.63	3.18	5.54	0.67	1.22	0.88	1.02	0.86	1.00	0.88	1.02
\$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
Taxable returns, total	0.64	0.63	2.83	6.62	0.68	0.64	0.71	0.72	0.69	0.70	0.69	0.71
Nontaxable returns, total	2.52	2.93	10.34	24.24	3.00	3.55	3.25	3.97	3.06	3.73	3.08	3.77

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 2018 (Filing Year 2019)—Continued

Size of adjusted gross income	Itemized deductions—continued													
	Interest paid deduction—continued				Investment interest expense deduction			Total		Cash contributions		Other than cash contributions		
	Total mortgage interest—continued		Deductible points		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										
(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)			
All returns, total	4.44	5.36	2.63	7.72	1.91	0.99	0.64	0.58	0.67	0.83	0.86	4.93		
Under \$5,000	* 70.68	* 75.76	* 78.21	* 74.40	38.70	37.87	13.94	17.89	14.85	24.53	21.92	26.90		
\$5,000 under \$10,000	* 62.06	* 75.49	* 65.13	* 91.37	39.84	41.64	11.57	15.56	12.75	22.01	15.10	23.87		
\$10,000 under \$15,000	* 50.13	* 50.02	32.72	93.58	38.54	37.49	8.65	12.33	9.44	14.06	12.62	30.10		
\$15,000 under \$20,000	* 45.21	* 49.26	34.26	71.85	33.27	46.45	8.09	11.69	8.58	14.42	10.54	18.40		
\$20,000 under \$25,000	44.57	54.85	36.89	67.38	35.69	32.54	6.85	9.73	7.22	11.66	9.41	18.51		
\$25,000 under \$30,000	* 49.98	* 85.00	38.03	86.68	44.75	47.82	7.11	10.25	7.73	12.58	9.32	18.26		
\$30,000 under \$35,000	* 48.90	* 50.51	35.69	49.34	38.38	45.89	6.71	9.79	7.07	11.32	8.58	19.38		
\$35,000 under \$40,000	34.76	40.54	27.28	40.56	28.27	49.85	6.00	9.13	6.31	12.18	8.06	16.00		
\$40,000 under \$45,000	31.64	37.60	25.83	58.24	37.96	52.16	5.69	8.79	6.02	9.55	7.45	15.74		
\$45,000 under \$50,000	30.07	40.37	33.95	72.31	34.42	83.93	5.64	8.82	5.97	34.56	7.12	43.10		
\$50,000 under \$55,000	40.38	44.52	24.18	42.20	29.73	42.79	5.12	7.97	5.47	8.49	6.72	14.57		
\$55,000 under \$60,000	31.50	35.92	27.94	45.87	30.54	43.64	5.01	7.56	5.32	8.79	6.49	14.33		
\$60,000 under \$75,000	19.89	25.68	11.00	22.60	14.91	31.13	2.78	4.47	2.94	4.84	3.56	8.40		
\$75,000 under \$100,000	13.21	18.09	8.60	22.52	13.12	26.91	2.24	3.77	2.33	4.27	2.85	10.30		
\$100,000 under \$200,000	8.19	11.56	5.04	14.38	6.03	9.84	1.22	1.98	1.28	2.15	1.57	5.14		
\$200,000 under \$500,000	6.24	8.89	3.40	11.26	2.74	5.33	0.84	1.60	0.87	1.71	1.15	33.05		
\$500,000 under \$1,000,000	7.66	9.68	4.08	14.13	2.33	4.77	1.08	2.36	1.10	2.21	1.54	14.07		
\$1,000,000 under \$1,500,000	7.71	11.95	4.90	14.93	2.21	4.52	1.24	2.80	1.25	2.80	1.84	18.31		
\$1,500,000 under \$2,000,000	6.55	8.46	3.93	17.64	1.54	4.02	0.96	2.20	0.96	2.57	1.44	18.34		
\$2,000,000 under \$5,000,000	3.87	4.66	2.56	15.95	0.81	1.96	0.54	1.21	0.54	1.47	0.85	7.50		
\$5,000,000 under \$10,000,000	4.20	5.24	3.11	8.76	0.80	1.43	0.61	1.20	0.62	1.37	0.91	2.17		
\$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		
Taxable returns, total	4.58	5.58	2.69	8.02	1.92	0.98	0.66	0.58	0.69	0.74	0.88	5.02		
Non-taxable returns, total	17.58	19.11	11.98	28.69	9.33	7.95	2.81	4.30	2.96	10.00	3.87	18.31		

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 2018 (Filing Year 2019)—Continued

(Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Itemized deductions—continued												Taxable income																			
	Contributions deduction—continued			Casualty or theft loss deduction			Total			Unlimited miscellaneous deductions			Miscellaneous deductions other than gambling		Number of returns	Amount																
	Number of returns	Amount	(108)	Number of returns	Amount	(110)	Number of returns	Amount	(111)	Number of returns	Amount	(112)	Number of returns	Amount			(113)	Number of returns	Amount	(114)	Number of returns	Amount	(115)	Number of returns	Amount	(116)	Number of returns	Amount	(117)	Number of returns	Amount	(118)	Amount	(119)
															(108)	(109)																
All returns, total	5.27	7.91	18.92	25.58	2.66	3.26	3.92	3.79	3.58	6.78	0.60	0.31																				
Under \$5,000	39.01	48.28	** 59.39	** 65.20	36.38	76.13	** 70.32	** 80.11	** 38.85	** 66.08	* 62.77	* 64.71																				
\$5,000 under \$10,000	34.00	31.79	**	**	78.06	97.37	**	**	**	**	40.08	48.81																				
\$10,000 under \$15,000	29.58	81.62	**	**	32.93	45.90	* 43.82	* 52.16	57.34	82.02	19.31	29.32																				
\$15,000 under \$20,000	31.13	54.88	0.00	0.00	32.24	45.82	* 44.62	* 50.64	53.08	62.98	9.93	13.50																				
\$20,000 under \$25,000	30.08	48.18	* 69.67	* 76.63	22.56	26.72	32.66	34.41	31.20	42.29	7.13	8.53																				
\$25,000 under \$30,000	26.03	39.87	0.00	0.00	26.48	32.23	37.45	48.49	40.35	46.70	6.94	8.03																				
\$30,000 under \$35,000	33.51	22.94	** 40.65	** 46.97	27.31	43.24	34.85	54.23	40.52	59.92	6.11	6.87																				
\$35,000 under \$40,000	26.31	47.94	**	**	20.56	28.23	35.08	44.74	26.25	34.53	5.70	6.29																				
\$40,000 under \$45,000	31.76	39.93	**	**	25.04	34.98	36.44	51.73	36.59	49.55	5.22	5.66																				
\$45,000 under \$50,000	33.36	87.45	**	**	20.03	31.23	25.15	40.13	33.92	49.63	5.05	5.40																				
\$50,000 under \$55,000	29.58	35.23	* 57.57	* 77.80	19.71	30.20	27.06	44.58	30.02	41.92	4.64	4.90																				
\$55,000 under \$60,000	36.50	42.70	** 99.25	** 98.86	17.86	22.52	24.95	33.74	26.48	31.70	4.48	4.68																				
\$60,000 under \$75,000	21.67	64.57	**	**	11.01	19.39	14.96	22.58	17.20	35.26	2.54	2.63																				
\$75,000 under \$100,000	15.43	30.79	* 69.30	* 86.23	9.89	15.49	11.65	18.67	19.71	30.98	2.01	2.06																				
\$100,000 under \$200,000	13.58	24.66	35.09	36.53	6.24	10.99	7.75	13.04	11.01	20.48	1.14	1.17																				
\$200,000 under \$500,000	8.61	22.37	37.48	17.18	3.92	7.57	5.63	8.25	5.38	19.27	0.79	0.77																				
\$500,000 under \$1,000,000	8.01	38.28	23.52	35.29	3.56	10.16	7.33	11.43	4.09	22.36	1.04	1.00																				
\$1,000,000 under \$1,500,000	7.58	13.13	* 68.72	* 1.58	3.30	11.67	8.09	13.45	3.63	19.99	1.21	1.22																				
\$1,500,000 under \$2,000,000	5.50	17.23	* 52.10	* 38.39	2.30	8.28	6.22	9.25	2.48	11.94	0.93	0.93																				
\$2,000,000 under \$5,000,000	2.87	31.67	* 32.87	* 40.54	1.19	5.57	3.73	6.42	1.26	8.98	0.53	0.48																				
\$5,000,000 under \$10,000,000	2.49	5.88	* 49.72	* 38.74	1.11	6.00	4.21	7.32	1.15	6.36	0.61	0.57																				
\$10,000,000 or more	0.00	0.00	* [2]	* [2]	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																				
Taxable returns, total	6.09	8.26	22.94	23.72	2.76	3.33	4.07	3.81	3.63	6.88	0.62	0.31																				
Non-taxable returns, total	10.28	24.46	33.47	42.86	9.12	12.27	14.31	18.05	12.49	19.01	3.44	4.14																				

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 2018 (Filing Year 2019)—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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3.59	5.92	5.77	8.98	0.61	0.27	0.84	0.85	0.62	0.27	0.62	0.62
Under \$5,000	** 60.83	** 39.71	* 45.84	* 45.84	35.23	38.39	** 46.54	** 59.49	* 62.74	* 39.60	* 62.74	* 39.60
\$5,000 under \$10,000	**	**	* 52.70	* 62.75	31.89	42.70	**	**	40.04	48.85	40.04	48.85
\$10,000 under \$15,000	* 35.39	* 16.76	* 49.97	* 68.96	19.60	29.80	26.80	52.46	24.62	30.71	24.62	30.71
\$15,000 under \$20,000	** 96.29	** 99.71	* 38.29	* 51.79	10.51	14.75	22.18	40.13	11.35	16.12	11.35	16.12
\$20,000 under \$25,000	**	**	26.40	43.34	7.24	56.31	12.69	19.78	8.06	62.50	8.06	62.50
\$25,000 under \$30,000	** 73.65	** 28.09	32.12	85.22	7.07	11.76	10.63	17.84	7.81	11.22	7.81	11.22
\$30,000 under \$35,000	**	**	20.59	24.40	6.28	7.22	11.29	15.91	7.05	8.04	7.05	8.04
\$35,000 under \$40,000	* 84.31	* 9.75	26.71	39.35	5.76	6.56	11.04	14.17	6.37	7.17	6.37	7.17
\$40,000 under \$45,000	* 79.79	* 51.91	22.63	46.99	5.29	6.15	8.88	11.17	5.82	6.54	5.82	6.54
\$45,000 under \$50,000	** 77.70	** 30.22	21.91	31.39	5.11	5.66	9.12	11.83	5.48	6.06	5.48	6.06
\$50,000 under \$55,000	**	**	20.32	28.34	4.67	5.16	7.45	9.47	5.02	5.51	5.02	5.51
\$55,000 under \$60,000	**	**	29.16	42.35	4.53	4.86	7.54	9.78	4.74	5.20	4.74	5.20
\$60,000 under \$75,000	74.17	51.63	17.64	24.52	2.55	2.76	4.38	5.89	2.64	2.91	2.64	2.91
\$75,000 under \$100,000	44.57	33.24	15.98	23.11	2.02	2.15	3.31	4.65	2.06	2.27	2.06	2.27
\$100,000 under \$200,000	18.41	42.04	13.54	17.55	1.14	1.23	1.63	2.29	1.14	1.27	1.14	1.27
\$200,000 under \$500,000	5.77	13.59	16.93	22.40	0.79	0.79	1.00	1.70	0.79	0.80	0.79	0.79
\$500,000 under \$1,000,000	6.03	14.90	28.53	36.57	1.04	1.02	1.32	4.53	1.04	1.03	1.04	1.02
\$1,000,000 under \$1,500,000	4.20	8.15	37.25	47.56	1.21	1.26	1.44	5.76	1.21	1.27	1.21	1.26
\$1,500,000 under \$2,000,000	2.48	4.32	29.64	34.28	0.93	0.95	1.07	3.81	0.93	0.96	0.93	0.95
\$2,000,000 under \$5,000,000	1.46	2.87	22.93	30.05	0.53	0.50	0.59	2.04	0.53	0.50	0.53	0.50
\$5,000,000 under \$10,000,000	1.53	2.45	24.07	31.32	0.61	0.59	0.66	2.15	0.61	0.60	0.61	0.59
\$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
Taxable returns, total	3.60	5.92	6.74	9.76	0.62	0.27	0.85	0.85	0.62	0.27	0.62	0.27
Nontaxable returns, total	9.70	10.86	11.14	22.43	3.78	4.57	3.83	4.75	* 43.18	* 7.40	0.00	0.00

* 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 2020.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2018 (Filing Year 2019)

(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	
	(1) 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
Adjusted gross income less deficit	17,532,592	4,223,899,337	8,548,878	3,018,430,554	557,493	114,307,395	1,327,527	184,546,806	7,098,694	906,614,582
Total income	17,532,592	4,278,421,892	8,548,878	3,057,765,689	557,493	115,348,320	1,327,527	188,022,589	7,098,694	917,285,294
Salaries and wages	13,857,242	2,260,060,546	7,335,521	1,614,931,556	455,463	49,402,782	1,212,965	130,290,078	4,853,293	485,436,130
Taxable interest	10,649,542	74,559,634	5,888,937	52,030,956	214,114	3,913,994	591,286	1,919,343	3,955,206	16,695,341
Tax-exempt interest [1]	2,054,950	36,069,258	1,165,846	23,577,072	31,106	1,244,493	53,000	585,779	804,999	10,661,914
Ordinary dividends	7,096,808	190,490,997	4,072,109	124,007,382	127,755	9,235,227	250,993	4,627,762	2,645,951	52,620,627
Qualified dividends [1]	6,671,365	148,312,654	3,849,473	96,214,394	120,212	7,598,375	231,871	3,692,682	2,469,810	40,807,203
State income tax refunds	6,867,710	21,942,165	3,598,122	15,560,206	179,723	684,901	545,547	1,111,744	2,544,318	4,585,314
Alimony received	97,788	5,197,448	2,975	76,214	* 1,045	* 58,485	38,984	2,120,999	54,785	2,941,750
Business or profession net income	2,489,309	133,673,951	1,669,483	99,296,836	64,773	3,257,282	128,098	5,577,205	626,956	25,542,627
Business or profession net loss	1,328,273	22,135,873	761,762	14,097,042	46,267	918,718	109,839	1,555,958	410,384	5,584,155
Sales of capital assets net gain	4,531,047	646,114,370	2,633,196	488,819,329	77,430	26,064,000	142,762	15,714,199	1,677,659	115,516,842
Sales of capital assets net loss	2,132,307	5,057,312	1,254,825	2,999,105	41,389	51,685	102,780	243,518	733,314	1,763,004
Sales of property other than capital assets, net gain less loss	736,133	18,934,291	524,902	14,773,103	15,814	237,635	22,113	248,361	173,304	3,675,193
Taxable Individual Retirement Arrangement (IRA) distributions, pensions, and annuities	6,026,783	275,623,802	2,889,027	151,934,713	132,098	4,845,452	257,271	8,397,724	2,748,386	110,445,913
Total rental and royalty net income	1,656,178	50,740,592	986,248	32,771,216	37,778	1,693,690	64,474	1,176,895	567,679	15,096,792
Total rental and royalty net loss	1,093,197	19,286,680	593,135	12,572,927	14,516	426,509	74,590	1,114,135	410,956	5,173,109
Farm rental net income less loss	84,774	1,387,703	47,227	738,681	255	10,765	969	13,044	36,323	625,213
Partnership and S corporation net income less loss	3,062,306	502,784,483	2,180,231	406,991,110	68,570	12,538,858	125,453	15,875,395	688,051	67,379,120
Estate and trust net income less loss	255,400	20,561,904	128,052	10,909,521	4,647	985,576	5,622	421,603	117,079	8,245,204
Farm net income less loss	229,379	-5,394,296	166,878	-4,442,297	3,202	-79,874	3,137	-64,408	56,163	-807,716
Unemployment compensation	463,945	2,666,691	268,208	1,607,274	11,952	68,167	44,948	203,601	138,837	787,649
Taxable social security benefits	3,917,114	74,164,304	1,829,734	44,321,563	73,386	1,098,505	55,206	788,597	1,958,788	27,955,638
Net operating loss	123,749	11,579,533	52,511	8,055,872	1,965	683,392	3,446	324,646	65,828	2,515,622
Cancellation of debt	145,130	1,691,816	96,048	1,181,291	3,149	63,450	7,720	211,971	38,213	235,104
Taxable health savings account distributions	64,669	116,954	35,642	82,741	* 306	* 43	7,502	10,273	21,219	23,897
Repatriated deferred (section 965) income as shareholders of certain foreign corporations	25,258	4,468,725	19,189	2,848,489	578	787,976	714	99,764	4,777	732,496
Limitation on business losses	6,832	13,614,666	4,224	10,110,991	371	1,132,788	237	259,729	2,000	2,111,158
Global intangible low tax income amount	7,257	1,090,323	5,570	936,099	160	52,457	39	23,939	1,488	77,829
Foreign-earned income exclusion	26,045	2,212,673	14,178	1,278,065	1,287	128,406	1,809	177,746	8,771	628,456
Gambling earnings	530,454	24,755,557	270,262	13,936,952	10,481	722,212	41,658	1,399,633	208,053	8,696,760
Other income less loss	1,287,052	20,835,038	813,255	14,083,456	30,481	793,426	66,719	1,024,185	376,597	4,933,972

Footnotes at end of table.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2018 (Filing Year 2019)—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
Total statutory adjustments	5,339,918	54,522,555	3,426,692	39,335,135	134,448	1,040,924	353,963	3,475,783	1,424,814	10,670,712
Educator expenses deduction	693,691	183,408	450,808	123,587	27,482	6,870	60,981	15,042	154,421	37,908
Certain business expenses of reservists, performing artists, etc.	83,769	667,659	33,604	264,670	* 6,025	* 31,735	9,458	144,833	34,682	226,421
Health savings account deduction	552,372	2,066,488	397,678	1,679,958	9,931	17,582	28,649	95,542	116,115	273,406
Moving expenses adjustment	20,514	128,829	6,998	45,421	* 3,995	* 16,289	* 2,008	* 43,341	7,512	23,798
Deductible part of self-employment tax	2,906,526	10,280,636	2,013,689	7,958,872	75,455	204,167	141,709	401,430	675,674	1,716,166
Payments to a Keogh plan	450,049	15,307,636	341,461	12,301,854	5,203	179,679	16,940	563,286	86,445	2,262,817
Self-employed health insurance deduction	1,189,836	13,405,258	797,331	10,742,407	20,469	180,831	61,298	594,928	310,738	1,887,092
Penalty on early withdrawal of savings	88,853	60,334	51,670	46,769	615	164	4,563	1,115	32,006	12,286
Alimony paid	193,873	7,057,931	55,390	2,269,642	6,042	322,894	41,832	1,372,658	90,609	3,092,737
IRA payments	409,423	2,482,333	263,593	1,827,037	5,819	25,400	22,604	97,172	117,407	532,724
Student loan interest deduction	934,392	1,014,778	586,702	674,047	0	0	**	**	** 352,763	** 346,587
Tuition and fees deduction	15,413	33,289	10,352	27,433	0	0	**	**	**	**
Domestic production activities deduction	47,611	1,081,887	33,586	825,955	**	**	2,865	10,127	** 12,217	** 246,392
Archer medical savings account deduction	2,204	2,982	* 1,147	* 2,394	**	**	0	0	**	**
Foreign housing deduction	1,017	30,045	774	23,164	* 61	* 2,609	* 153	* 3,117	* 30	* 1,156
Other adjustments	36,892	719,062	15,692	521,925	2,077	20,278	3,412	69,889	15,710	106,970
Total itemized deductions	17,532,592	648,881,712	8,548,878	403,537,072	557,493	16,767,250	1,327,527	38,477,709	7,098,694	190,099,681
Medical and dental expenses deduction	4,598,812	78,497,457	1,842,656	32,308,177	124,913	1,400,160	307,604	3,582,559	2,323,639	41,206,560
Taxes paid deduction	17,379,986	145,908,497	8,509,631	83,120,984	550,720	2,724,416	1,310,281	10,785,288	7,009,354	49,277,808
Interest paid deduction	14,194,443	197,472,356	7,628,849	130,889,743	404,237	5,429,325	1,135,665	14,529,608	5,025,692	46,623,680
Contributions deduction	14,844,596	196,956,414	7,854,006	140,999,233	400,688	6,334,783	1,112,905	7,290,397	5,476,997	42,332,000
Casualty or theft loss deduction	25,440	1,059,855	11,043	685,640	* 11	* 60,104	2,149	37,102	12,238	277,010
Total miscellaneous deductions	1,247,764	31,097,074	614,951	17,108,221	32,075	938,680	110,425	2,317,096	490,313	10,733,077
Disaster loss deduction	0	0	0	0	0	0	0	0	0	0
Qualified business income deduction	4,241,440	81,646,440	2,799,219	64,158,956	89,935	2,463,771	182,406	2,263,064	1,169,881	12,760,649
Taxable income	16,625,296	3,500,610,338	8,302,150	2,549,854,398	537,262	95,105,339	1,288,839	143,681,967	6,497,046	711,968,634
Domestic production activities deduction from section 199A(g)	3,165	97,343	2,926	66,732	* 26	* 4,756	48	1,301	165	24,554
Alternative minimum tax	182,290	3,361,383	112,587	2,480,826	9,932	166,260	14,848	135,804	44,924	576,493
Total tax credits [2]	8,339,401	38,349,774	5,568,349	29,477,973	189,923	1,557,844	1,117,874	2,967,737	1,463,255	4,346,219
Foreign tax credit	2,756,874	13,762,862	1,655,727	9,557,256	47,032	1,015,112	78,134	601,966	975,981	2,588,528
Child care credit	1,196,215	716,553	963,438	565,799	5,984	3,257	217,253	142,140	9,540	5,357
Nonrefundable education credit	713,367	868,605	499,977	647,081	0	0	99,200	111,153	114,190	10,371
Retirement savings contribution credit	208,017	38,499	98,130	21,086	* 3,036	* 509	40,726	6,853	66,125	10,051
Child and other dependent tax credit	5,222,620	14,287,899	3,939,349	12,062,653	132,221	307,711	1,024,493	1,760,471	126,556	157,064
Residential energy credits	289,767	1,179,128	149,513	779,972	5,566	16,069	40,237	79,572	94,451	303,515

Footnotes at end of table.

Table 2.2. Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status, Tax Year 2018 (Filing Year 2019)—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 (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)
General business credit	279,579	4,258,710	215,433	3,323,781	5,334	165,905	8,332	106,235	50,479	662,790
Prior-year minimum tax credit	580,027	1,962,162	427,491	1,509,024	14,006	47,030	25,758	75,579	112,772	330,529
Adoption credit	11,485	80,731	11,182	73,130	0	0	* 303	* 7,600	0	0
Credit for the elderly or disabled	* 15	* 9	** 15	** 9	0	0	0	0	**	**
Alternative motor vehicle credit	1,537	12,629	1,340	11,069	* 3	* 62	**	**	** 194	** 1,498
Alternative fuel vehicle refueling property credit	* 157	* 25	* 4	* 2	**	**	** 152	** 23	**	**
Qualified plug-in electric vehicle credit	99,039	693,603	79,582	570,795	395	1,772	2,977	17,851	16,086	103,185
Earned income credit used to offset income tax before credits	23,788	5,939	* 1,176	* 25	0	0	16,067	5,546	* 6,545	* 367
American opportunity credit used to offset income tax before credits	478,930	391,832	368,822	316,221	0	0	56,267	37,342	53,842	38,269
Mortgage interest credit	23,384	35,035	* 2,979	* 6,434	0	0	* 3,008	* 3,550	17,397	25,051
Other tax credits	1,644	32,652	1,058	19,253	* 7	* 407	* 51	* 9,944	528	3,048
Income tax after credits	15,854,968	766,990,794	7,929,221	570,002,951	518,518	21,747,531	1,102,143	27,548,382	6,305,085	147,691,930
Total income tax	15,862,224	789,828,755	7,933,867	587,045,378	519,714	22,719,007	1,102,180	28,081,760	6,306,463	151,982,610
Total tax liability	16,169,422	821,315,824	8,105,852	611,297,717	529,179	23,441,286	1,124,973	29,330,232	6,409,418	157,246,589
Total tax payments	16,645,414	868,657,744	8,307,612	644,572,917	521,450	25,397,716	1,269,204	32,527,927	6,547,147	166,159,184
Income tax withheld	15,730,083	462,644,849	7,919,139	331,898,736	494,529	9,936,572	1,225,180	22,314,512	6,091,235	98,495,028
Estimated tax payments	2,975,137	280,706,769	1,797,004	215,237,018	54,351	10,136,463	96,104	6,707,733	1,027,678	48,625,555
Overpayment refunded	9,553,084	56,761,632	4,079,002	35,775,490	271,222	1,389,510	992,310	5,066,468	4,210,550	14,530,164
Tax due at time of filing	6,441,085	81,465,138	3,638,440	58,089,096	253,056	2,378,173	293,646	3,132,685	2,255,943	17,865,184

* 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 2020.

Table 2.5. Returns with Earned Income Credit, by Size of Adjusted Gross Income and Number of Qualifying Children, Tax Year 2018 (Filing Year 2019)

(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 (1)	Adjusted gross income less deficit (2)	EIC salaries and wages (3)		EIC self-employment income (6)		EIC earned income [1] (7)		Total earned income credit (9)		EIC used to offset income tax before credits (11)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	26,492,486	514,110,952	23,082,895	461,138,491	7,498,029	50,906,469	26,491,485	512,069,527	26,492,486	64,923,556	2,482,622	617,092
No adjusted gross income	147,549	-9,528,681	73,222	1,053,312	105,767	464,956	147,549	1,518,275	147,549	166,236	* 43	* 153
\$1 under \$1,000	287,000	148,237	183,516	279,818	116,300	63,506	285,999	343,324	287,000	44,019	0	0
\$1,000 under \$2,000	384,560	588,862	296,364	686,506	114,233	40,930	384,560	707,435	384,560	104,950	0	0
\$2,000 under \$3,000	432,328	1,089,030	336,872	971,607	117,012	200,829	432,328	1,172,437	432,328	171,059	0	0
\$3,000 under \$4,000	505,891	1,774,765	427,479	1,491,442	107,474	346,349	505,891	1,837,971	505,891	292,718	0	0
\$4,000 under \$5,000	593,843	2,670,886	499,067	2,210,796	150,638	422,811	593,843	2,633,607	593,843	422,938	0	0
\$5,000 under \$6,000	628,269	3,457,847	508,062	2,783,851	179,472	653,569	628,269	3,437,420	628,269	598,957	0	0
\$6,000 under \$7,000	657,118	4,287,171	526,817	3,620,591	204,081	653,760	657,118	4,274,351	657,118	734,717	0	0
\$7,000 under \$8,000	670,794	5,038,979	564,212	4,161,367	183,442	844,447	670,794	5,005,814	670,794	851,106	0	0
\$8,000 under \$9,000	818,720	6,947,857	671,528	5,746,851	249,578	1,108,763	818,720	6,855,615	818,720	1,187,708	0	0
\$9,000 under \$10,000	885,035	8,414,407	705,793	6,414,076	310,076	1,898,553	885,035	8,315,489	885,035	1,546,659	0	0
\$10,000 under \$11,000	1,213,876	12,731,772	938,833	8,685,764	533,638	3,808,116	1,213,876	12,493,880	1,213,876	2,788,261	14,133	400
\$11,000 under \$12,000	1,173,545	13,512,248	934,985	9,924,179	431,084	3,374,837	1,173,545	13,299,016	1,173,545	2,526,794	15,400	1,921
\$12,000 under \$13,000	1,004,186	12,556,814	856,489	10,048,091	299,777	2,205,813	1,004,186	12,253,903	1,004,186	2,192,421	360,501	19,397
\$13,000 under \$14,000	1,043,234	14,091,994	870,925	10,862,042	346,819	2,781,872	1,043,234	13,643,914	1,043,234	2,515,849	376,119	42,094
\$14,000 under \$15,000	1,352,069	19,603,109	1,016,910	13,118,434	617,387	6,082,076	1,352,069	19,201,619	1,352,069	4,492,736	357,256	19,812
\$15,000 under \$16,000	742,647	11,454,451	597,259	8,028,425	304,438	3,037,452	742,647	11,085,865	742,647	2,959,299	83,257	888
\$16,000 under \$17,000	699,619	11,539,301	592,841	8,800,215	254,076	2,431,648	699,619	11,231,862	699,619	3,093,639	**	**
\$17,000 under \$18,000	621,374	10,885,536	544,586	9,105,687	202,958	1,470,817	621,374	10,576,905	621,374	2,651,021	* 4,015	* 2,039
\$18,000 under \$19,000	721,611	13,344,209	642,241	11,576,458	227,775	1,290,781	721,611	12,867,240	721,611	3,237,089	* 6,029	* 716
\$19,000 under \$20,000	626,162	12,206,417	566,797	10,945,516	171,705	837,690	626,162	11,783,206	626,162	2,666,257	* 8,144	* 1,429
\$20,000 under \$25,000	2,728,099	61,245,534	2,513,606	55,255,832	600,025	4,344,246	2,728,099	59,600,078	2,728,099	11,015,573	** 82,404	** 22,440
\$25,000 under \$30,000	2,600,123	71,358,815	2,460,561	66,094,391	469,294	3,839,760	2,600,123	69,934,151	2,600,123	8,376,705	212,218	100,183
\$30,000 under \$35,000	2,220,011	71,913,439	2,137,930	67,723,463	414,526	2,758,723	2,220,011	70,482,218	2,220,011	5,352,729	276,088	168,561
\$35,000 under \$40,000	1,979,950	74,055,436	1,919,610	69,417,554	353,586	2,568,351	1,979,950	71,985,904	1,979,950	3,096,290	474,803	171,685
\$40,000 under \$45,000	1,054,304	44,694,591	1,018,264	41,399,279	238,727	1,653,479	1,054,304	43,052,759	1,054,304	1,309,892	157,638	54,799
\$45,000 under \$50,000	494,395	23,343,333	480,126	21,195,730	138,579	1,114,131	494,395	22,309,860	494,395	447,102	45,211	9,428
\$50,000 and over	206,175	10,684,595	197,997	9,557,213	55,562	608,204	206,175	10,165,417	206,175	80,829	9,362	1,149

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 2018 (Filing Year 2019)—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—continued			Returns with no qualifying children			EIC self-employment income					
	Total income tax		Number of returns (13)	EIC used to offset all other taxes		Number of returns (17)	Adjusted gross income less deficit (20)	EIC salaries and wages		Number of returns (23)	Amount (24)	
	Number of returns (14)	Amount (15)		Number of returns (16)	Amount (18)			Number of returns (21)	Amount (22)			
Total	1,009,126	381,247	7,146,627	8,145,248	23,221,159	56,161,216	6,935,731	55,907,769	5,629,634	50,765,395	2,116,172	7,897,569
No adjusted gross income	* 14	* 141	79,868	53,980	89,442	112,103	99,219	-4,263,898	39,640	354,418	76,269	253,598
\$1 under \$1,000	0	0	58,430	10,265	232,551	33,754	248,689	126,155	148,144	152,535	111,043	58,145
\$1,000 under \$2,000	0	0	111,780	18,643	294,863	86,307	282,744	434,330	200,078	490,363	101,527	11,454
\$2,000 under \$3,000	0	0	105,992	22,647	346,816	148,413	312,415	786,593	228,382	599,262	100,222	196,440
\$3,000 under \$4,000	0	0	104,319	32,029	430,526	260,689	357,949	1,252,832	292,261	1,004,089	89,688	286,840
\$4,000 under \$5,000	0	0	142,763	51,240	500,466	371,698	421,878	1,903,866	343,807	1,552,546	125,849	312,713
\$5,000 under \$6,000	0	0	166,664	75,037	521,442	523,920	413,483	2,278,707	318,792	1,758,693	136,455	488,294
\$6,000 under \$7,000	0	0	187,978	96,772	538,518	637,946	439,418	2,865,145	334,121	2,347,766	157,250	476,290
\$7,000 under \$8,000	0	0	161,679	97,067	572,747	754,039	441,856	3,318,571	359,584	2,699,629	138,879	547,031
\$8,000 under \$9,000	0	0	231,288	151,239	699,720	1,036,469	517,360	4,382,675	414,978	3,732,023	171,497	550,202
\$9,000 under \$10,000	0	0	292,511	236,787	780,000	1,309,872	489,524	4,646,134	401,697	3,811,381	147,441	738,967
\$10,000 under \$11,000	0	0	523,953	547,057	1,123,982	2,240,805	497,271	5,223,921	435,222	4,358,449	128,963	611,129
\$11,000 under \$12,000	0	0	420,254	436,535	1,058,196	2,088,338	551,966	6,364,022	468,407	5,401,390	144,361	803,700
\$12,000 under \$13,000	12,089	709	309,203	281,691	878,694	1,891,334	498,390	6,227,333	439,982	5,415,812	121,935	580,244
\$13,000 under \$14,000	175,921	13,938	296,548	359,611	773,751	2,114,145	495,222	6,676,739	435,849	5,733,029	124,582	676,148
\$14,000 under \$15,000	332,881	64,464	538,778	911,223	977,182	3,561,701	469,380	6,811,330	430,919	6,170,482	95,147	401,652
\$15,000 under \$16,000	81,234	22,980	265,492	455,090	646,633	2,503,321	145,476	2,220,361	131,769	1,827,181	38,348	217,136
\$16,000 under \$17,000	0	0	245,314	401,482	674,804	2,691,658	60,936	1,003,390	46,506	623,474	25,885	235,707
\$17,000 under \$18,000	0	0	188,098	276,720	593,577	2,372,262	59,241	1,040,002	48,616	741,312	27,190	185,100
\$18,000 under \$19,000	0	0	200,943	312,952	709,387	2,923,422	36,261	667,631	30,170	475,910	14,235	62,733
\$19,000 under \$20,000	0	0	158,684	226,501	607,758	2,438,327	49,336	964,327	41,068	831,030	22,743	63,589
\$20,000 under \$25,000	0	0	567,490	1,020,056	2,652,623	9,973,576	47,719	977,601	39,643	684,620	16,663	140,447
\$25,000 under \$30,000	**	**	524,343	825,769	2,509,115	7,450,753	0	0	0	0	0	0
\$30,000 under \$35,000	** 37,074	** 12,818	427,404	530,032	2,059,532	4,654,136	0	0	0	0	0	0
\$35,000 under \$40,000	245,694	175,645	370,867	391,541	1,584,410	2,533,065	0	0	0	0	0	0
\$40,000 under \$45,000	91,810	69,811	252,682	207,735	831,868	1,047,358	0	0	0	0	0	0
\$45,000 under \$50,000	26,065	16,218	145,207	96,412	380,343	341,262	0	0	0	0	0	0
\$50,000 and over	* 6,344	* 4,524	66,094	19,139	152,215	60,541	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 2018 (Filing Year 2019)—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 (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)
Total	6,934,730	58,666,002	6,935,731	2,095,115	1,201,661	83,659	602,126	102,081	1,772,226	528,854	4,781,445	1,482,402
No adjusted gross income	99,219	608,023	99,219	26,161	**	**	**	**	55,321	15,676	46,782	10,484
\$1 under \$1,000	247,688	2,106,880	248,689	14,106	0	0	0	0	55,461	6,555	194,240	7,551
\$1,000 under \$2,000	282,744	501,817	282,744	36,476	0	0	0	0	96,070	13,674	193,048	22,802
\$2,000 under \$3,000	312,415	795,702	312,415	60,431	0	0	0	0	91,525	17,540	227,923	42,891
\$3,000 under \$4,000	357,949	1,291,109	357,949	96,690	0	0	0	0	85,545	22,501	282,583	74,188
\$4,000 under \$5,000	421,878	1,865,258	421,878	141,699	0	0	0	0	117,985	34,485	328,639	107,213
\$5,000 under \$6,000	413,483	2,246,987	413,483	168,704	0	0	0	0	125,975	46,846	306,656	121,857
\$6,000 under \$7,000	439,418	2,824,057	439,418	208,763	0	0	0	0	139,771	61,075	320,821	147,688
\$7,000 under \$8,000	441,856	3,246,660	441,856	220,315	0	0	0	0	116,595	53,449	344,865	166,867
\$8,000 under \$9,000	517,360	4,282,226	517,360	254,661	0	0	0	0	147,225	62,751	398,360	191,910
\$9,000 under \$10,000	489,524	4,553,208	489,524	210,150	0	0	0	0	131,973	48,282	384,832	161,868
\$10,000 under \$11,000	497,271	4,969,578	497,271	180,671	14,133	400	0	0	121,562	38,091	408,941	142,180
\$11,000 under \$12,000	551,966	6,205,090	551,966	164,461	15,400	1,921	0	0	129,738	36,154	439,643	126,386
\$12,000 under \$13,000	498,390	5,996,056	498,390	114,688	** 1,088,871	** 80,650	** 12,093	** 730	131,503	24,363	372,898	70,955
\$13,000 under \$14,000	495,222	6,409,177	495,222	83,972	**	**	175,918	13,907	79,506	14,486	225,742	27,514
\$14,000 under \$15,000	469,380	6,572,134	469,380	46,681	**	**	332,881	64,464	29,338	9,592	97,836	17,783
\$15,000 under \$16,000	145,476	2,044,317	145,476	18,896	83,257	888	81,234	22,980	13,750	4,223	49,470	13,785
\$16,000 under \$17,000	60,936	859,181	60,936	19,603	0	0	0	0	28,543	8,002	37,425	11,601
\$17,000 under \$18,000	59,241	926,412	59,241	14,471	0	0	0	0	28,805	6,403	32,456	8,069
\$18,000 under \$19,000	36,261	538,644	36,261	6,779	0	0	0	0	12,185	2,109	25,077	4,670
\$19,000 under \$20,000	49,336	894,620	49,336	5,066	0	0	0	0	16,370	1,888	32,966	3,179
\$20,000 under \$25,000	47,719	825,066	47,719	1,673	0	0	0	0	17,478	711	30,240	962
\$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 2018 (Filing Year 2019)—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 (42)		EIC earned income [1] (43)		Total earned income credit (45)		EIC used to offset income tax before credits (47)					
			Number of returns	Amount (40)	Number of returns	Amount (41)	Number of returns	Amount (42)	Number of returns	Amount (43)	Number of returns	Amount (44)	Number of returns	Amount (45)	Number of returns	Amount (46)	Number of returns	Amount (47)	Amount (48)
Total	9,608,367	206,049,709	8,674,339	188,439,454	2,380,045	14,158,455	9,608,367	202,615,925	9,608,367	23,021,368	1,092,764	433,592				
No. adjusted gross income	23,688	-1,817,185	16,343	247,112	12,966	104,785	23,688	351,897	23,688	53,389	**	**				
\$1 under \$1,000	27,413	16,031	26,086	102,957	* 3,370	* 19,761	27,413	122,717	27,413	26,127	0	0				
\$1,000 under \$2,000	69,729	106,232	66,226	122,060	6,656	22,037	69,729	144,097	69,729	42,393	0	0				
\$2,000 under \$3,000	79,202	200,695	72,129	203,872	11,120	33,426	79,202	237,298	79,202	66,384	0	0				
\$3,000 under \$4,000	103,262	363,879	94,155	322,386	13,154	40,806	103,262	363,192	103,262	123,520	0	0				
\$4,000 under \$5,000	106,672	475,956	91,163	390,158	20,569	90,994	106,672	481,152	106,672	162,856	0	0				
\$5,000 under \$6,000	128,739	704,793	113,520	622,235	22,605	78,541	128,739	700,776	128,739	235,466	0	0				
\$6,000 under \$7,000	138,938	908,832	121,402	784,225	29,807	146,779	138,938	931,004	138,938	310,148	0	0				
\$7,000 under \$8,000	142,443	1,074,457	127,299	908,039	25,273	158,502	142,443	1,066,540	142,443	359,855	0	0				
\$8,000 under \$9,000	183,865	1,567,474	158,229	1,298,662	39,681	277,530	183,865	1,576,192	183,865	530,827	0	0				
\$9,000 under \$10,000	264,609	2,526,730	197,174	1,627,865	122,412	916,029	264,609	2,543,894	264,609	840,290	0	0				
\$10,000 under \$11,000	543,446	5,691,070	359,148	2,942,157	347,211	2,743,880	543,446	5,686,037	543,446	1,858,996	0	0				
\$11,000 under \$12,000	430,045	4,939,216	313,668	2,959,802	213,551	1,950,994	430,045	4,910,796	430,045	1,466,942	0	0				
\$12,000 under \$13,000	307,871	3,847,519	260,401	2,943,501	101,620	841,593	307,871	3,785,094	307,871	1,055,047	** 4,014	** 425				
\$13,000 under \$14,000	280,964	3,795,073	236,122	2,969,655	90,394	698,618	280,964	3,668,273	280,964	955,839	**	**				
\$14,000 under \$15,000	297,185	4,311,157	258,333	3,540,750	77,923	637,749	297,185	4,178,499	297,185	1,014,126	**	**				
\$15,000 under \$16,000	228,685	3,540,627	190,443	2,830,965	72,815	572,929	228,685	3,421,910	228,685	777,217	0	0				
\$16,000 under \$17,000	281,162	4,636,169	254,899	4,191,665	66,905	333,700	281,162	4,525,364	281,162	967,253	0	0				
\$17,000 under \$18,000	272,203	4,769,026	251,898	4,516,705	60,949	150,856	272,203	4,667,561	272,203	935,066	* 4,015	* 2,039				
\$18,000 under \$19,000	325,287	6,012,647	295,243	5,475,864	91,780	332,976	325,287	5,808,840	325,287	1,110,089	* 6,029	* 716				
\$19,000 under \$20,000	272,764	5,318,941	261,186	5,028,050	55,151	85,577	272,764	5,113,627	272,764	900,542	* 8,144	* 1,429				
\$20,000 under \$25,000	1,328,734	29,858,438	1,255,093	28,029,914	255,466	913,314	1,328,734	28,943,229	1,328,734	3,848,036	** 77,377	** 20,110				
\$25,000 under \$30,000	1,396,290	38,363,584	1,337,534	36,155,586	224,735	1,247,488	1,396,290	37,403,073	1,396,290	3,039,687	196,173	90,524				
\$30,000 under \$35,000	1,088,249	35,236,374	1,059,670	33,553,523	183,903	845,404	1,088,249	34,398,927	1,088,249	1,562,135	242,003	148,809				
\$35,000 under \$40,000	1,005,133	37,601,479	986,511	35,747,345	147,881	649,953	1,005,133	36,397,298	1,005,133	662,264	435,426	140,340				
\$40,000 under \$45,000	248,147	10,469,754	239,012	9,632,314	70,688	198,241	248,147	9,830,555	248,147	114,137	96,463	27,345				
\$45,000 under \$50,000	33,644	1,530,743	31,452	1,292,088	9,459	65,993	33,644	1,358,081	33,644	2,737	23,119	1,856				
\$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 2018 (Filing Year 2019)—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—continued						Returns with two qualifying children					
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Number of returns (55)	Adjusted gross income less deficit (56)	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 (57)	Amount (58)	Number of returns (59)	Amount (60)
Total	363,549	245,583	2,351,192	2,771,336	8,895,930	19,816,440	6,628,563	162,915,668	5,832,199	143,957,622	1,961,068	17,971,744
No. adjusted gross income \$1 under \$1,000	**	**	10,012	15,018	20,663	38,354	15,279	-2,167,478	11,045	284,226	11,190	44,893
\$1 under \$2,000	0	0	* 2,358	* 3,369	27,413	22,758	8,757	4,775	* 7,146	* 11,262	** 14,077	** 3,348
\$2,000 under \$3,000	0	0	10,658	3,327	69,729	39,066	20,057	29,921	18,032	26,484	**	**
\$3,000 under \$4,000	0	0	10,108	2,909	78,190	63,474	33,076	81,985	29,029	132,711	**	**
\$4,000 under \$5,000	0	0	12,142	6,625	103,262	116,896	34,081	120,186	33,040	135,005	**	**
\$5,000 under \$6,000	0	0	19,557	13,837	106,672	149,019	45,257	200,477	44,063	182,307	**	**
\$6,000 under \$7,000	0	0	20,278	14,980	128,739	220,486	62,282	341,927	54,146	270,306	16,227	69,635
\$7,000 under \$8,000	0	0	29,673	23,807	138,935	286,342	50,173	327,266	44,922	333,717	10,469	7,248
\$8,000 under \$9,000	0	0	26,264	25,244	142,443	334,611	56,205	418,793	49,091	355,068	10,139	98,253
\$9,000 under \$10,000	0	0	44,661	44,996	183,865	485,831	88,367	750,291	72,205	541,815	27,294	184,675
\$10,000 under \$11,000	0	0	121,353	143,674	264,569	696,616	102,398	968,396	81,772	719,555	32,758	224,078
\$11,000 under \$12,000	0	0	343,947	439,230	541,881	1,419,766	122,897	1,289,929	104,319	999,304	38,796	297,844
\$12,000 under \$13,000	0	0	215,506	296,970	427,018	1,169,972	137,075	1,578,998	106,737	1,112,000	52,753	453,787
\$13,000 under \$14,000	** 10	** 135	102,501	136,218	307,871	918,804	139,677	1,747,065	109,976	1,153,524	57,021	586,449
\$14,000 under \$15,000	0	0	85,231	129,923	280,961	825,795	187,515	2,545,346	133,605	1,456,334	92,361	1,043,119
\$15,000 under \$16,000	0	0	74,250	115,973	294,145	897,894	423,941	6,138,157	232,932	2,530,225	318,798	3,579,221
\$16,000 under \$17,000	0	0	61,546	105,717	228,685	671,500	254,368	3,934,645	185,230	2,301,788	134,224	1,574,245
\$17,000 under \$18,000	0	0	56,565	94,415	280,858	872,837	243,455	4,018,070	200,905	2,873,151	104,288	1,104,763
\$18,000 under \$19,000	0	0	51,642	76,498	271,191	856,529	190,825	3,338,843	166,669	2,732,377	67,780	571,978
\$19,000 under \$20,000	0	0	76,352	116,103	324,253	993,271	241,042	4,459,817	212,008	3,788,703	79,849	586,020
\$20,000 under \$25,000	0	0	55,708	68,480	270,736	830,633	190,661	3,714,957	165,862	3,303,639	58,502	322,413
\$25,000 under \$30,000	**	**	233,375	332,247	1,280,063	3,495,680	917,142	20,636,870	834,054	18,285,238	209,078	1,822,583
\$30,000 under \$35,000	** 37,074	** 12,818	273,376	304,826	1,320,774	2,644,338	806,103	22,129,516	761,726	20,320,367	160,219	1,437,930
\$35,000 under \$40,000	243,692	173,733	197,762	149,974	989,745	1,263,352	787,962	25,501,725	752,995	23,985,312	151,186	1,146,392
\$40,000 under \$45,000	66,709	51,973	145,775	80,497	673,848	441,427	634,287	23,709,869	609,300	21,843,766	121,509	1,239,251
\$45,000 under \$50,000	16,064	6,926	* 6,244	26,122	131,114	60,671	540,604	22,943,307	524,926	21,370,206	107,965	896,529
\$50,000 and over	0	0	0	* 359	8,306	522	228,137	10,661,169	222,296	9,854,467	65,737	423,742
	0	0	0	0	0	0	68,940	3,490,847	64,168	3,054,768	18,850	273,346

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 2018 (Filing Year 2019)—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—continued											
	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)
Total	6,628,563	161,931,740	6,628,563	25,496,815	167,105	86,947	37,433	27,947	1,960,127	3,089,739	6,365,539	22,320,129
No. adjusted gross income	15,279	329,120	15,279	58,265	**	**	**	**	9,522	14,849	13,716	43,402
\$1 under \$1,000	8,757	8,650	8,757	3,190	0	0	0	0	* 1,611	* 341	8,757	2,849
\$1,000 under \$2,000	20,057	29,934	20,057	11,955	0	0	0	0	* 3,037	* 523	20,056	11,432
\$2,000 under \$3,000	33,076	117,066	33,076	34,151	0	0	0	0	** 11,307	** 4,356	33,068	32,613
\$3,000 under \$4,000	34,081	138,874	34,081	52,365	0	0	0	0	**	**	34,081	51,730
\$4,000 under \$5,000	45,257	196,592	45,257	77,624	0	0	0	0	**	**	45,119	75,439
\$5,000 under \$6,000	62,282	339,941	62,282	135,922	0	0	0	0	16,227	10,611	62,282	125,311
\$6,000 under \$7,000	50,173	340,965	50,173	136,384	0	0	0	0	10,279	7,157	50,173	129,227
\$7,000 under \$8,000	56,205	453,321	56,205	165,661	0	0	0	0	10,139	10,141	55,177	155,520
\$8,000 under \$9,000	88,367	726,490	88,367	290,601	0	0	0	0	28,295	28,403	88,367	262,198
\$9,000 under \$10,000	102,398	943,633	102,398	377,511	0	0	0	0	32,747	35,284	102,398	342,227
\$10,000 under \$11,000	122,897	1,297,148	122,897	511,181	0	0	0	0	38,775	45,836	122,897	465,345
\$11,000 under \$12,000	137,075	1,565,787	137,075	619,189	0	0	0	0	54,591	77,134	137,075	542,055
\$12,000 under \$13,000	139,677	1,739,973	139,677	693,816	0	0	0	0	55,999	89,411	139,677	604,405
\$13,000 under \$14,000	187,515	2,499,452	187,515	996,206	0	0	0	0	94,353	159,810	187,515	836,397
\$14,000 under \$15,000	423,941	6,109,446	423,941	2,398,819	0	0	0	0	310,680	563,103	423,638	1,835,716
\$15,000 under \$16,000	254,368	3,877,994	254,368	1,432,431	0	0	0	0	130,165	242,402	254,360	1,190,029
\$16,000 under \$17,000	243,455	3,977,915	243,455	1,376,053	0	0	0	0	100,204	182,413	242,454	1,193,640
\$17,000 under \$18,000	190,825	3,304,756	190,825	1,078,644	0	0	0	0	62,647	106,396	190,825	972,248
\$18,000 under \$19,000	241,042	4,354,723	241,042	1,365,219	0	0	0	0	68,576	125,625	241,035	1,239,593
\$19,000 under \$20,000	190,661	3,626,052	190,661	1,049,287	0	0	0	0	49,337	88,186	190,654	961,100
\$20,000 under \$25,000	917,142	20,107,821	917,142	4,638,376	** 2,016	** 407	**	**	200,965	414,750	912,349	4,223,232
\$25,000 under \$30,000	806,103	21,758,297	806,103	3,336,308	**	**	**	**	157,097	308,968	793,974	3,019,703
\$30,000 under \$35,000	787,962	25,131,716	787,962	2,429,458	**	**	**	**	151,478	232,932	746,424	2,176,795
\$35,000 under \$40,000	634,287	23,083,017	634,287	1,393,588	** 82,499	** 53,845	**	**	145,777	182,974	593,174	1,184,137
\$40,000 under \$45,000	540,604	22,266,735	540,604	654,987	58,167	25,570	** 25,103	**	117,942	113,240	457,126	516,177
\$45,000 under \$50,000	226,137	10,278,208	226,137	167,492	** 24,423	** 7,125	** 12,329	**	74,884	41,038	177,033	120,304
\$50,000 and over	68,940	3,328,114	68,940	12,136	**	**	**	**	23,493	3,856	42,133	7,305

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 2018 (Filing Year 2019)—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 (75)		EIC self-employment income (77)		EIC earned income [1] (78)		EIC earned income [1] (79)		Total earned income credit (82)	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Total	3,319,825	89,237,806	2,946,723	77,976,020	1,040,745	10,878,711	3,319,825	88,855,860	3,319,825	88,855,860	3,319,825	14,310,258
No adjusted gross income	9,363	-1,280,121	6,195	167,556	5,341	61,679	9,363	229,235	9,363	229,235	9,363	28,422
\$1 under \$1,000	* 2,140	* 1,277	* 2,140	* 13,066	** 6,383	** -1,538	* 2,140	* 1,277	* 2,140	* 1,277	* 2,140	* 597
\$1,000 under \$2,000	12,030	18,379	12,029	27,598	**	**	12,030	31,586	12,030	31,586	12,030	14,126
\$2,000 under \$3,000	* 7,635	* 19,756	* 7,332	* 35,763	**	**	* 7,635	* 22,372	* 7,635	* 22,372	* 7,635	* 10,094
\$3,000 under \$4,000	10,600	37,869	* 8,023	* 29,961	**	**	10,600	44,796	10,600	44,796	10,600	20,144
\$4,000 under \$5,000	20,036	90,587	20,035	85,785	**	**	20,036	90,604	20,036	90,604	20,036	40,760
\$5,000 under \$6,000	23,766	132,420	21,604	132,618	* 4,185	* 17,099	23,766	149,716	23,766	149,716	23,766	58,866
\$6,000 under \$7,000	28,588	185,928	26,373	154,883	* 6,556	* 23,443	28,588	178,326	28,588	178,326	28,588	79,423
\$7,000 under \$8,000	30,290	227,159	28,237	198,631	9,151	40,662	30,290	239,294	30,290	239,294	30,290	105,275
\$8,000 under \$9,000	29,127	247,417	26,117	174,351	11,106	96,356	29,127	270,707	29,127	270,707	29,127	111,619
\$9,000 under \$10,000	28,503	273,147	25,150	255,274	7,465	19,479	28,503	274,753	28,503	274,753	28,503	118,708
\$10,000 under \$11,000	50,263	526,851	40,144	385,854	18,668	155,264	50,263	541,118	50,263	541,118	50,263	237,413
\$11,000 under \$12,000	54,460	630,012	46,173	450,987	20,419	166,356	54,460	617,344	54,460	617,344	54,460	276,203
\$12,000 under \$13,000	58,248	734,897	46,130	535,253	19,201	197,527	58,248	732,780	58,248	732,780	58,248	328,870
\$13,000 under \$14,000	79,533	1,074,837	65,349	703,024	39,481	363,988	79,533	1,067,012	79,533	1,067,012	79,533	479,832
\$14,000 under \$15,000	161,563	2,342,466	94,726	876,977	125,520	1,463,454	161,563	2,341,540	161,563	2,341,540	161,563	1,033,111
\$15,000 under \$16,000	114,118	1,758,818	89,817	1,068,491	59,052	673,141	114,118	1,741,633	114,118	1,741,633	114,118	730,755
\$16,000 under \$17,000	114,067	1,881,671	90,532	1,111,925	56,999	757,477	114,067	1,869,402	114,067	1,869,402	114,067	730,730
\$17,000 under \$18,000	99,104	1,737,665	77,403	1,115,294	47,039	562,882	99,104	1,678,176	99,104	1,678,176	99,104	622,840
\$18,000 under \$19,000	119,021	2,204,113	104,820	1,835,981	41,911	329,052	119,021	2,165,033	119,021	2,165,033	119,021	755,002
\$19,000 under \$20,000	113,402	2,208,192	98,680	1,782,797	35,309	366,110	113,402	2,148,907	113,402	2,148,907	113,402	711,362
\$20,000 under \$25,000	434,505	9,772,625	384,817	8,256,061	118,818	1,467,901	434,505	9,723,962	434,505	9,723,962	434,505	2,527,488
\$25,000 under \$30,000	397,730	10,865,715	361,302	9,618,438	84,341	1,154,342	397,730	10,772,780	397,730	10,772,780	397,730	2,000,709
\$30,000 under \$35,000	343,801	11,175,341	325,265	10,184,628	79,437	766,927	343,801	10,951,575	343,801	10,951,575	343,801	1,361,136
\$35,000 under \$40,000	340,530	12,744,088	323,799	11,826,443	84,196	679,147	340,530	12,505,589	340,530	12,505,589	340,530	1,040,439
\$40,000 under \$45,000	265,553	11,281,529	254,327	10,396,760	60,074	558,709	265,553	10,955,469	265,553	10,955,469	265,553	540,768
\$45,000 under \$50,000	234,614	11,151,421	226,378	10,049,175	63,383	624,396	234,614	10,673,571	234,614	10,673,571	234,614	276,873
\$50,000 and over	137,235	7,193,749	133,829	6,502,446	36,712	334,857	137,235	6,837,303	137,235	6,837,303	137,235	68,694

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 2018 (Filing Year 2019)—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 —continued									
	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)		
Total	21,091	12,694	* 6,019	* 5,635	1,063,082	1,755,320	3,178,245	12,542,245		
No adjusted gross income	**	**	**	**	5,013	8,438	8,281	19,864		
\$1 under \$1,000	0	0	0	0	0	0	* 2,140	* 597		
\$1,000 under \$2,000	0	0	0	0	* 2,015	* 1,119	12,030	13,007		
\$2,000 under \$3,000	0	0	0	0	** 4,904	** 7,635	* 7,635	* 9,435		
\$3,000 under \$4,000	0	0	0	0	**	**	10,600	17,875		
\$4,000 under \$5,000	0	0	0	0	**	**	20,036	40,027		
\$5,000 under \$6,000	0	0	0	0	* 4,185	* 2,600	23,766	56,266		
\$6,000 under \$7,000	0	0	0	0	* 8,255	* 4,733	28,588	74,689		
\$7,000 under \$8,000	0	0	0	0	8,682	8,234	30,261	97,041		
\$8,000 under \$9,000	0	0	0	0	11,106	15,089	29,127	96,530		
\$9,000 under \$10,000	0	0	0	0	* 6,437	* 9,547	28,200	109,161		
\$10,000 under \$11,000	0	0	0	0	19,670	23,900	50,263	213,514		
\$11,000 under \$12,000	0	0	0	0	20,419	26,277	54,460	249,925		
\$12,000 under \$13,000	0	0	0	0	19,201	31,699	58,248	297,171		
\$13,000 under \$14,000	0	0	0	0	37,458	55,393	79,533	424,439		
\$14,000 under \$15,000	**	**	**	**	125,509	222,555	161,563	810,309		
\$15,000 under \$16,000	0	0	0	0	60,031	102,748	114,118	628,008		
\$16,000 under \$17,000	**	**	**	**	60,002	116,653	114,067	613,579		
\$17,000 under \$18,000	0	0	0	0	45,005	87,422	99,104	535,417		
\$18,000 under \$19,000	0	0	0	0	43,830	69,114	119,021	685,888		
\$19,000 under \$20,000	0	0	0	0	37,269	67,947	113,402	643,415		
\$20,000 under \$25,000	** 4,045	** 2,303	0	0	115,672	272,349	429,972	2,253,702		
\$25,000 under \$30,000	**	**	**	**	93,871	211,975	394,367	1,786,712		
\$30,000 under \$35,000	**	**	0	0	78,164	147,126	323,362	1,213,989		
\$35,000 under \$40,000	** 7,008	** 6,911	**	**	79,315	128,070	317,388	907,501		
\$40,000 under \$45,000	* 3,008	* 1,884	** 2,002	** 2,131	70,392	68,374	243,628	470,510		
\$45,000 under \$50,000	** 7,031	** 1,596	** 4,016	** 3,505	64,079	55,015	195,003	220,437		
\$50,000 and over	**	**	**	**	42,601	15,283	110,082	53,236		

* 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.

[†] 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 2020

Table 2.6. Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Age, Tax Year 2018 (Filing Year 2019)

(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	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	17,532,592	4,223,899,337	17,532,592	4,278,421,892	13,857,242	2,260,060,546	10,649,542	74,559,634	2,054,950	36,069,258	7,096,808	190,490,997
Under 18	14,418	1,175,855	14,418	1,176,071	* 1,006	* 13,061	12,563	19,268	4,292	22,678	13,406	282,121
18 under 26	140,283	12,478,230	140,283	12,552,664	126,207	8,165,214	34,001	171,960	5,882	56,270	26,804	809,897
26 under 35	1,450,645	214,677,759	1,450,645	216,435,905	1,403,857	176,581,088	626,689	1,162,139	62,319	390,503	368,879	2,931,350
35 under 45	3,324,740	761,646,237	3,324,740	770,051,331	3,200,491	560,477,912	1,774,266	5,278,168	197,450	1,317,997	1,053,545	10,879,116
45 under 55	4,224,904	1,144,232,876	4,224,904	1,160,240,264	3,958,941	740,351,682	2,320,392	14,554,241	315,434	3,947,298	1,434,140	26,883,100
55 under 65	4,193,795	1,120,939,629	4,193,795	1,139,535,625	3,641,477	592,923,273	2,685,211	21,642,069	473,300	8,589,751	1,732,324	48,203,126
65 and over	4,183,807	988,748,750	4,183,807	978,430,042	1,525,263	181,548,316	3,196,420	31,731,789	996,274	21,744,760	2,467,710	100,502,287
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	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	6,671,365	148,312,654	6,867,710	21,942,165	97,788	5,197,448	3,817,583	111,538,078	6,663,354	641,057,058	736,133	18,934,291
Under 18	11,103	232,946	5,171	11,592	0	0	0	0	14,109	370,345	* 1,060	* -426
18 under 26	25,775	549,858	28,433	56,494	0	0	14,297	179,418	26,504	1,551,840	3,190	-21,014
26 under 35	352,242	2,264,592	571,777	964,734	* 2,033	* 20,555	265,059	4,958,461	358,504	15,596,675	20,726	301,280
35 under 45	996,033	8,510,897	1,471,427	3,623,929	13,185	551,130	789,401	18,130,124	1,009,887	73,726,120	106,659	1,882,502
45 under 55	1,336,085	19,681,630	1,819,180	5,822,741	28,164	1,810,662	1,038,063	30,279,897	1,372,011	147,565,920	169,789	4,978,321
55 under 65	1,622,031	36,544,041	1,769,326	6,011,026	43,003	2,231,081	981,847	35,281,598	1,610,052	184,061,006	198,687	6,794,855
65 and over	2,328,097	80,528,690	1,202,396	5,451,649	11,403	584,021	728,916	22,708,581	2,272,286	218,185,152	236,022	4,998,773
Age [1]	Taxable Individual Retirement Arrangements (IRA), 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		Estate and trust 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
All returns	6,026,783	275,623,802	1,656,178	50,740,592	1,093,197	19,286,680	84,774	1,387,703	3,062,306	502,784,483	255,400	20,561,904
Under 18	0	0	* 321	* 15,220	0	0	0	0	3,513	297,356	**	**
18 under 26	6,045	20,998	5,911	83,144	* 1,066	* 13,421	0	0	4,879	586,140	** 2,555	** 255,771
26 under 35	103,922	1,163,338	54,161	692,124	43,060	439,654	763	2,431	126,299	10,106,817	8,373	618,096
35 under 45	314,684	5,567,638	208,659	2,738,149	190,367	2,916,223	4,669	18,659	577,544	83,578,651	13,719	1,127,654
45 under 55	669,505	17,513,971	288,151	6,306,145	275,338	5,082,513	8,638	23,855	809,284	153,281,754	35,529	2,992,872
55 under 65	1,481,238	60,334,680	427,569	13,964,420	292,779	5,469,246	14,624	222,675	816,334	149,527,331	61,876	4,803,054
65 and over	3,451,390	191,023,177	671,406	26,941,391	290,587	5,365,623	56,081	1,120,085	724,453	105,406,434	133,348	10,764,457

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Age [1]	Farm net income less loss		Unemployment compensation		Taxable social security benefits		Net operating loss		Cancellation of debt		Taxable health savings account distributions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	229,379	-5,394,296	463,945	2,666,691	3,917,114	74,164,304	123,749	11,579,533	145,130	1,691,816	64,669	116,954
Under 18	0	0	0	0	**	**	0	0	**	**	0	0
18 under 26	* 10	* -3,249	* 2,997	* 8,708	** 1,343	** 9,462	* 10	* 93	** 500	** 159	**	**
26 under 35	7,439	-74,787	35,603	187,182	* 2,035	* 22,236	2,982	111,174	5,205	9,490	** 11,262	** 16,184
35 under 45	28,918	-630,076	119,050	685,203	19,931	230,946	7,717	825,889	28,886	362,637	17,240	34,683
45 under 55	47,481	-1,279,825	137,513	846,468	63,725	900,201	23,237	2,364,740	29,250	339,318	14,665	31,277
55 under 65	76,557	-1,651,877	120,935	710,471	399,507	5,520,031	34,581	3,887,366	31,965	440,303	15,866	23,193
65 and over	68,973	-1,754,483	47,847	228,660	3,430,572	67,481,427	55,223	4,390,272	49,324	539,910	5,637	11,616
	Repatriciated deferred (section 965) income as shareholders of certain foreign corporations											
	Limitation on business losses		Global intangible low tax income		Foreign-earned income exclusion		Gambling earnings		Other 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
All returns	25,258	4,468,725	6,832	13,614,666	7,257	1,090,323	26,045	2,212,673	530,454	24,755,557	1,287,052	20,835,038
Under 18	**	**	0	0	**	**	0	0	0	0	* 3,023	* 83,862
18 under 26	** 318	** 69,486	**	**	** 11	** 209	* 5	* 237	1,040	91,921	3,953	609,127
26 under 35	1,838	53,274	** 179	** 93,275	176	3,316	1,386	115,595	11,391	745,165	72,953	954,736
35 under 45	4,037	385,992	297	490,402	922	68,175	4,566	369,400	65,147	2,672,502	201,620	2,301,288
45 under 55	7,394	1,493,373	1,173	2,323,026	598	234,338	7,791	701,727	138,976	7,158,215	277,203	4,001,536
55 under 65	6,047	1,000,594	1,916	4,813,855	2,470	353,067	10,427	934,246	160,530	6,575,058	344,366	6,264,271
65 and over	5,623	1,466,007	3,267	5,894,109	3,079	431,220	1,870	91,469	153,371	7,512,695	383,934	6,620,218
	Itemized deductions											
	Total statutory adjustments		Total after subtracting AGI limitation		Total medical expenses		AGI limitation		Total		Total state and local taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns	5,339,918	54,522,555	648,881,712	4,598,812	106,976,311	4,597,811	28,478,854	17,379,986	145,908,497	16,295,953		
Under 18	**	**	104,160	* 774	* 20,905	* 774	* 379	14,276	53,548	14,276		
18 under 26	** 26,775	** 74,650	2,842,595	47,595	842,577	47,595	172,163	138,120	784,242	124,689		
26 under 35	457,371	1,758,146	37,542,954	241,844	3,684,010	241,844	1,131,984	1,433,800	10,996,671	1,363,835		
35 under 45	1,137,365	8,405,093	105,606,918	411,633	7,668,039	411,633	2,742,715	3,304,935	28,933,775	3,095,636		
45 under 55	1,470,581	16,007,378	149,644,285	589,878	11,342,052	589,878	3,884,833	4,198,159	38,028,829	3,875,535		
55 under 65	1,414,473	18,595,996	153,192,954	917,091	16,390,704	917,091	5,578,278	4,174,608	36,667,313	3,905,974		
65 and over	833,352	9,681,292	199,947,845	2,389,998	67,028,024	2,388,997	14,968,503	4,116,089	30,444,119	3,916,008		

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 2018 (Filing Year 2019)—Continued

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

Age [1]	Itemized deductions—continued													Limited state and local taxes											
	Taxes paid deduction—continued																								
	Total state and local taxes—continued																								
	State local income taxes or general sales taxes			Income tax			General sales tax			Real estate taxes			Personal property taxes												
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	Number of returns	Amount	Number of returns								
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)		
All returns	304,343,710	16,950,257	210,262,900	12,621,331	199,419,293	4,328,926	10,843,607	15,390,726	104,665,172	7,269,527	4,785,332	16,295,963													
Under 18	71,188	14,275	66,328	14,275	66,328	0	0	0	0	0	0	0													
18 under 26	860,677	135,101	680,483	101,430	597,281	33,671	83,201	** 60,043	** 197,069	** 48,140	** 37,627	124,689													
26 under 35	17,352,836	1,403,346	11,865,380	1,129,165	11,050,138	274,181	815,242	1,138,396	5,716,529	548,018	371,214	1,363,835													
35 under 45	58,431,398	3,242,042	40,346,925	2,611,519	38,351,399	630,523	1,995,536	2,948,880	19,404,618	1,406,741	1,012,434	3,095,636													
45 under 55	83,673,954	4,095,448	59,416,546	3,289,757	56,869,536	805,691	2,547,010	3,853,362	27,436,364	1,835,412	1,327,853	3,875,535													
55 under 65	80,447,508	4,080,643	56,502,303	3,180,902	54,061,353	899,741	2,440,950	3,851,907	27,032,652	1,857,030	1,148,726	3,905,974													
65 and over	63,506,149	3,979,402	41,384,934	2,294,283	38,423,267	1,685,119	2,961,667	3,538,137	24,877,939	1,574,186	887,477	3,916,008													

Age [1]	Taxes paid deduction—continued																							
	Interest paid deduction																							
	Total			Total			Total			Total			Total											
	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	Number of returns	Amount	Number of returns						
(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	
All returns	128,841,772	1,070,673	1,697,031	14,194,443	197,472,356	13,122,396	168,658,540	13,892,164	175,755,712	13,730,708	172,782,347	380,431												
Under 18	53,484	**	**	* 1,147	* 361	0	0	0	0	0	0	0												
18 under 26	582,452	** 21,326	** 152,211	59,463	566,089	53,873	523,502	53,879	510,571	51,847	480,696	2,032												
26 under 35	10,260,407	71,995	135,977	1,180,863	14,054,349	1,141,289	13,450,203	1,173,734	13,681,309	1,149,399	13,379,059	37,221												
35 under 45	26,320,152	194,613	281,043	2,988,051	43,946,765	2,830,159	41,168,359	2,976,486	42,453,761	2,940,388	41,723,101	87,001												
45 under 55	33,148,971	256,059	373,049	3,849,344	56,848,551	3,556,422	49,926,111	3,822,518	52,537,652	3,783,727	51,716,551	109,052												
55 under 65	32,081,792	277,163	349,347	3,592,940	47,254,497	3,331,837	39,468,044	3,526,798	41,259,849	3,487,484	40,517,212	93,079												
65 and over	26,394,514	249,516	405,403	2,522,644	34,801,743	2,208,815	24,122,321	2,338,749	25,312,570	2,317,862	24,965,726	52,044												

Age [1]	Taxes paid deduction—continued																
	Contributions deduction																
	Home mortgage interest			Investment interest expense deduction			Total			Cash contributions			Other than cash contributions				
	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	Number of returns	Amount	Number of returns
(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)
All returns	2,973,366	979,014	940,132	962,546	20,684,424	14,844,596	196,956,414	13,659,927	132,602,498	9,206,492	83,501,257	262,716					
Under 18	0	0	0	* 1,147	* 361	3,774	29,660	2,780	28,539	* 1,046	* 1,121	0					
18 under 26	29,875	* 3,029	* 13,010	5,647	42,508	86,550	525,910	72,452	402,585	54,435	169,711	3,025					
26 under 35	302,249	46,288	98,522	29,863	261,452	1,076,039	8,173,604	924,610	5,162,966	656,650	5,355,669	13,278					
35 under 45	730,660	143,878	233,131	99,775	1,228,067	2,739,556	23,976,406	2,449,923	16,243,338	1,734,487	10,179,389	28,867					
45 under 55	821,101	257,769	284,855	192,043	4,019,194	3,641,999	39,707,133	3,317,838	25,891,481	2,429,203	18,576,167	43,952					
55 under 65	742,637	307,734	196,998	260,491	5,791,379	3,731,150	50,788,521	3,467,391	34,848,530	2,365,726	19,915,212	51,154					
65 and over	346,844	220,316	133,616	373,580	9,341,463	3,565,528	73,755,180	3,424,933	50,025,058	1,964,944	29,303,989	122,441					

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 2018 (Filing Year 2019)—Continued

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

Age [1]	Contributions deduction—continued												Taxable income		Alternative minimum tax	
	Unlimited miscellaneous deductions												Number of returns	Amount	Number of returns	Amount
	Carryover from prior years		Casualty or theft loss deduction		Total		Gambling loss deduction		Miscellaneous deductions other than gambling		Total income tax					
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	Number of returns	
All returns	40,180,820	25,440	1,059,855	927,619	26,495,207	489,108	20,131,219	416,301	5,088,691	16,625,296	16,625,296	3,500,610,338	182,290			
Under 18	0	0	0	**	**	0	0	**	**	13,859	13,859	1,032,378	**			
18 under 26	* 72,680	0	0	** 10,472	** 136,402	1,038	20,043	** 9,434	** 116,360	126,209	126,209	9,577,021	** 772			
26 under 35	253,635	* 1,011	* 70,334	44,717	1,163,846	11,236	602,429	33,185	431,371	1,412,295	1,412,295	174,803,245	4,260			
35 under 45	1,175,598	7,319	137,048	123,687	3,091,520	55,250	2,053,234	61,613	754,411	3,267,232	3,267,232	642,689,289	31,409			
45 under 55	2,689,147	5,417	157,140	227,530	6,723,197	128,178	5,321,123	92,898	1,084,629	4,127,250	4,127,250	972,400,796	51,231			
55 under 65	4,743,491	6,492	341,248	258,221	6,932,610	150,668	5,588,865	105,728	1,057,978	4,034,388	4,034,388	943,673,473	41,932			
65 and over	31,246,269	5,202	354,084	262,992	8,447,632	142,737	6,545,526	113,443	1,623,942	3,644,062	3,644,062	756,454,137	52,686			
All returns	3,361,383	271,394	883,647	16,506,874	806,184,444	8,339,401	38,349,774	15,854,968	766,990,794	15,862,224	15,862,224	789,828,755				
Under 18	**	0	0	13,646	251,408	7,780	6,570	13,645	244,838	13,645	13,645	246,353				
18 under 26	** 10,724	**	**	123,194	2,235,492	41,256	120,825	110,091	2,114,655	110,091	110,091	2,172,493				
26 under 35	77,928	** 18,119	** 19,337	1,412,063	36,067,882	617,987	2,045,685	1,326,693	34,004,417	1,327,094	1,327,094	34,582,603				
35 under 45	479,402	32,103	93,202	3,259,972	143,532,235	2,263,564	10,303,214	3,060,879	133,149,250	3,061,640	3,061,640	135,441,484				
45 under 55	760,066	73,873	192,437	4,122,935	231,971,128	2,504,920	11,898,938	3,926,790	219,890,172	3,928,477	3,928,477	224,462,000				
55 under 65	946,904	119,679	487,888	4,014,715	224,450,817	1,607,588	7,919,344	3,906,509	216,056,147	3,908,013	3,908,013	222,336,056				
65 and over	1,086,359	27,620	90,784	3,560,351	167,675,481	1,296,306	6,055,200	3,510,360	161,531,315	3,513,264	3,513,264	170,587,766				

** 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 2020

Table 2.7. All Returns: Affordable Care Act Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)

(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)
All returns	153,774,296	11,643,439,106	5,362,049	41,772,332	6,014,660	46,070,193	2,272,479	1,844,866	3,206,967	4,433,822	3,716,577	3,122,683
No adjusted gross income	1,962,253	-201,976,721	177,237	1,951,290	190,613	1,925,365	124,270	165,205	38,973	11,845	* 325	* 229
\$1 under \$5,000	9,187,650	23,842,449	250,358	2,068,530	261,158	2,040,770	161,233	106,555	53,063	14,369	* 2,166	* 984
\$5,000 under \$10,000	10,014,109	75,308,230	343,834	2,802,631	363,905	2,811,636	230,547	157,614	89,219	35,963	* 3,022	* 1,690
\$10,000 under \$15,000	11,454,274	143,054,046	564,790	4,484,606	589,753	4,518,086	337,940	182,753	150,902	60,740	151,417	81,830
\$15,000 under \$20,000	10,187,149	177,906,312	681,867	4,978,546	699,473	5,077,569	351,330	204,982	253,332	78,071	350,853	193,706
\$20,000 under \$25,000	9,610,628	216,239,910	656,733	4,914,353	659,786	4,874,963	284,476	233,257	299,792	99,400	420,500	232,300
\$25,000 under \$30,000	8,984,412	246,501,955	608,984	4,295,414	620,290	4,487,166	217,998	180,002	352,407	193,078	485,201	282,630
\$30,000 under \$35,000	8,074,728	261,907,976	477,390	3,408,587	489,993	3,602,270	141,418	135,405	314,843	185,296	372,978	231,871
\$35,000 under \$40,000	7,435,852	278,618,160	416,875	2,982,456	442,917	3,283,476	121,002	89,538	300,713	266,260	343,266	222,686
\$40,000 under \$45,000	6,405,376	272,000,453	297,097	2,323,846	310,968	2,552,268	78,373	79,981	219,824	229,677	241,853	178,983
\$45,000 under \$50,000	5,611,936	266,359,204	227,036	1,724,634	260,720	1,952,911	62,439	62,711	191,197	213,303	209,722	158,002
\$50,000 and over	64,845,929	9,883,677,132	659,847	5,837,438	1,125,085	8,943,714	161,454	246,862	942,703	3,045,820	1,135,273	1,537,772

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

NOTE: Data in the table does 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 2020.

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 2018 (Filing Year 2019)
 (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)
Returns with regular tax computation only [2]												
Total	96,414,282	6,376,285,838	4,544,511,796	96,403,146	698,347,883	96,414,281	696,264,549	0	* 3,645	* 3,565	70,859	642,546
Under \$5,000	68,126	-505,918	63,112	66,133	4,666	68,126	10,112	0	0	0	48	554
\$5,000 under \$10,000	101,365	767,052	191,279	97,349	18,929	101,365	19,155	0	0	0	0	0
\$10,000 under \$15,000	3,794,695	51,154,496	5,579,712	3,793,694	557,500	3,794,695	558,180	0	0	0	** 109	** 601
\$15,000 under \$20,000	6,743,068	119,092,570	30,708,332	6,740,028	3,071,999	6,743,068	3,074,572	0	0	0	**	**
\$20,000 under \$25,000	7,648,558	172,326,544	63,439,963	7,648,556	6,459,833	7,648,558	6,465,202	0	0	0	0	0
\$25,000 under \$30,000	8,171,079	224,288,332	95,362,492	8,171,079	10,064,802	8,171,079	10,075,549	0	0	0	0	0
\$30,000 under \$40,000	14,152,261	492,804,855	263,235,232	14,152,258	28,583,698	14,152,261	28,614,780	0	0	0	** 60	** 440
\$40,000 under \$50,000	10,619,650	475,335,569	296,099,985	10,619,643	32,878,877	10,619,650	32,913,263	0	** 3,001	** 3,393	**	**
\$50,000 under \$75,000	18,057,497	1,108,251,896	767,487,372	18,056,434	94,313,023	18,057,497	94,366,723	0	0	0	2,333	13,830
\$75,000 under \$100,000	10,487,497	906,377,669	678,775,143	10,487,496	89,513,455	10,487,497	89,583,512	0	0	0	3,801	16,635
\$100,000 under \$200,000	13,664,402	1,820,504,983	1,474,129,055	13,664,398	226,387,155	13,664,402	226,646,284	0	**	**	19,274	97,655
\$200,000 under \$500,000	2,630,285	713,329,189	619,062,449	2,630,279	125,043,556	2,630,285	125,198,197	0	* 644	* 192	40,566	276,179
\$500,000 under \$1,000,000	212,689	139,472,138	124,660,914	212,689	34,580,163	212,689	34,494,894	0	0	0	2,842	100,069
\$1,000,000 under \$1,500,000	34,220	40,957,743	35,713,655	34,220	11,512,393	34,220	11,401,007	0	0	0	793	39,471
\$1,500,000 under \$2,000,000	11,471	19,711,368	17,072,186	11,471	5,796,475	11,471	5,739,513	0	0	0	334	13,889
\$2,000,000 under \$5,000,000	13,803	39,776,746	33,931,355	13,803	12,300,456	13,803	11,986,926	0	0	0	483	25,121
\$5,000,000 under \$10,000,000	2,408	16,327,591	13,175,475	2,407	5,226,438	2,407	4,926,952	0	0	0	128	15,358
\$10,000,000 or more	1,209	36,313,015	25,824,086	1,209	12,034,465	1,209	10,189,727	0	0	0	87	42,743
Returns with Form 8615 tax computation [3]												
Total	288,400	7,043,692	5,450,172	288,400	1,026,887	288,400	1,086,777	59,890	0	0	d	d
Under \$5,000	50,682	179,176	113,912	50,682	11,932	50,682	5,609	-6,323	0	0	0	0
\$5,000 under \$10,000	66,592	483,970	327,121	66,592	33,057	66,592	22,635	-10,422	0	0	0	0
\$10,000 under \$15,000	54,160	676,630	373,526	54,160	38,154	54,160	37,558	-596	0	0	d	d
\$15,000 under \$20,000	37,194	629,825	326,413	37,194	34,980	37,194	41,157	6,177	0	0	0	0
\$20,000 under \$25,000	29,286	662,286	473,919	29,286	51,591	29,286	67,740	16,149	0	0	0	0
\$25,000 under \$30,000	16,566	455,361	364,577	16,566	41,299	16,566	76,375	37,076	0	0	0	0
\$30,000 under \$40,000	** 15,352	** 553,603	** 417,677	** 15,352	** 49,897	** 15,352	** 67,343	** 17,447	0	0	0	0
\$40,000 under \$50,000	**	**	**	**	**	**	**	**	0	0	0	0
\$50,000 under \$75,000	* 5,080	* 293,432	* 248,711	* 5,080	* 35,526	* 5,080	* 61,337	* 25,810	0	0	0	0
\$75,000 under \$100,000	* 2,481	* 206,849	* 182,217	* 2,481	* 30,019	* 2,481	* 45,440	* 15,421	0	0	0	0
\$100,000 under \$200,000	7,883	1,138,716	1,004,572	7,883	201,030	7,883	244,849	43,819	0	0	0	0
\$200,000 under \$500,000	2,381	871,372	797,826	2,381	221,358	2,381	197,355	-24,003	0	0	0	0
\$500,000 under \$1,000,000	** 624	** 451,490	** 411,133	** 624	** 130,762	** 624	** 104,480	** -26,280	0	0	0	0
\$1,000,000 under \$1,500,000	**	**	**	**	**	**	**	**	0	0	0	0
\$1,500,000 under \$2,000,000	* 42	* 73,332	* 68,598	* 42	* 23,958	* 42	* 18,012	* -5,945	0	0	0	0
\$2,000,000 under \$5,000,000	66	185,256	161,615	66	57,540	66	49,049	-8,491	0	0	0	0
\$5,000,000 under \$10,000,000	* 5	* 35,213	* 34,348	* 5	* 12,742	* 5	* 8,271	* -4,470	0	0	0	0
\$10,000,000 or more	* 7	* 147,181	* 144,008	* 7	* 53,043	* 7	* 37,568	* -15,475	0	0	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 2018 (Filing Year 2019)—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 (1)	Adjusted gross income less deficit (2)	Modified taxable income [1] (3)	Income tax before credits, regular tax computation (4)		Tax generated (6)		Tax differences due to alternative computations (8)	Taxes from special computation (9)		Alternative minimum tax (12)	
				Number of returns (4)	Amount (5)	Number of returns (6)	Amount (7)		Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
Returns with Schedule D tax computation												
Total	24,204,397	5,171,572,695	4,469,105,770	24,188,034	1,094,276,891	23,207,805	945,922,015	-148,354,876	* 2,646	* 832	165,450	3,133,956
Under \$5,000	192,392	548,925	232,476	185,384	23,257	20,968	1,651	-21,606	0	0	0	0
\$5,000 under \$10,000	86,177	611,280	164,674	85,175	16,482	14,023	1,101	-15,381	0	0	0	0
\$10,000 under \$15,000	238,180	3,208,961	314,565	231,161	31,420	120,779	12,266	-19,154	0	0	0	0
\$15,000 under \$20,000	442,461	7,770,259	2,031,335	442,460	201,434	299,867	107,048	-94,386	0	0	0	0
\$20,000 under \$25,000	449,645	10,116,592	4,045,693	449,645	411,227	379,803	270,412	-140,815	0	0	** 2,082	** 149,706
\$25,000 under \$30,000	584,437	16,147,477	6,104,852	583,109	647,872	466,067	462,634	-185,238	0	0	**	**
\$30,000 under \$40,000	1,254,346	44,106,692	21,543,996	1,254,345	2,341,976	1,130,394	1,794,988	-546,988	0	0	** 78	** 2,291
\$40,000 under \$50,000	1,344,230	60,625,256	36,333,746	1,344,230	4,019,953	1,273,010	3,265,388	-754,565	0	0	**	**
\$50,000 under \$75,000	3,347,898	210,109,860	144,383,620	3,347,896	18,056,920	3,291,467	15,874,355	-2,182,565	** 2,641	** 432	2,529	15,200
\$75,000 under \$100,000	3,165,108	276,411,331	205,930,692	3,165,108	27,641,034	3,140,319	25,019,526	-2,621,508	0	0	1,988	5,999
\$100,000 under \$200,000	7,460,221	1,054,660,356	862,980,753	7,460,219	137,197,028	7,433,824	128,575,277	-8,621,751	**	**	10,863	36,799
\$200,000 under \$500,000	4,269,303	1,256,050,504	1,118,564,600	4,269,303	231,883,953	4,267,400	214,215,746	-17,668,207	**	**	50,419	480,252
\$500,000 under \$1,000,000	894,471	606,447,454	560,737,820	894,471	155,191,001	894,406	139,166,671	-16,024,330	0	0	26,985	424,206
\$1,000,000 under \$1,500,000	207,312	250,220,479	232,142,278	207,312	73,036,950	207,300	64,267,763	-8,769,187	0	0	21,952	334,559
\$1,500,000 under \$2,000,000	87,006	149,803,309	139,242,272	87,006	45,861,025	86,991	39,878,952	-5,982,073	0	0	16,087	305,666
\$2,000,000 under \$5,000,000	128,011	381,291,720	353,463,650	128,011	121,488,725	127,989	103,634,136	-17,854,589	0	0	23,018	576,741
\$5,000,000 under \$10,000,000	32,329	221,638,731	205,985,985	32,329	72,909,230	32,328	59,694,178	-13,215,052	** 4	** 399	5,696	240,722
\$10,000,000 or more	20,871	621,803,509	574,902,763	20,871	203,317,404	20,870	149,679,923	-53,637,481	**	**	3,752	561,814

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 2018 (Filing Year 2019)—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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of	
													Modified taxable income [1]	Adjusted gross income less deficit
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	
Returns with regular tax computation only [2]														
Total	2,367,593	3,003,818	96,414,282	699,871,338	45,523,349	96,843,647	77,686,262	600,250,039	77,696,712	600,457,472	13.2	9.4	6,228	
Under \$5,000	**	68,126	10,684	1,987	1,987	4,759	66,147	5,925	66,147	5,925	9.4	-1.2	87	
\$5,000 under \$10,000	0	101,365	19,155	5,017	465	465	96,348	18,690	96,348	18,690	9.8	2.4	184	
\$10,000 under \$15,000	** 59,170	** 10,822	3,794,695	569,585	1,960,680	214,056	2,418,269	346,018	2,418,269	346,018	6.2	0.7	91	
\$15,000 under \$20,000	168,769	39,177	6,743,068	3,114,489	2,721,621	752,363	4,702,186	2,327,804	4,702,186	2,327,804	7.6	2.0	345	
\$20,000 under \$25,000	222,856	61,768	7,648,558	6,526,971	4,006,461	1,814,839	4,774,971	4,663,433	4,774,971	4,663,433	7.4	2.7	610	
\$25,000 under \$30,000	322,129	154,907	8,171,079	10,230,481	4,666,916	3,222,989	4,958,716	6,880,054	4,958,716	6,880,054	7.2	3.1	842	
\$30,000 under \$40,000	525,085	380,399	14,152,261	28,995,253	6,458,289	8,523,309	9,571,731	20,141,801	9,571,731	20,141,801	7.7	4.1	1,423	
\$40,000 under \$50,000	349,217	334,698	10,619,650	33,249,869	4,415,557	8,174,440	8,521,550	24,774,744	8,521,550	24,774,744	8.4	5.2	2,333	
\$50,000 under \$75,000	442,291	901,413	18,057,497	95,281,967	7,770,549	19,312,819	16,006,616	75,137,330	16,007,223	75,137,330	9.8	6.8	4,161	
\$75,000 under \$100,000	153,635	434,483	10,487,497	90,034,638	4,756,082	15,446,567	10,090,329	74,172,319	10,090,329	74,173,345	10.9	8.2	7,073	
\$100,000 under \$200,000	113,179	597,120	13,664,402	227,343,795	7,116,937	25,780,580	13,586,117	200,972,677	13,589,605	200,980,165	13.6	11.0	14,708	
\$200,000 under \$500,000	10,288	80,730	2,630,285	125,556,809	1,548,838	7,403,919	2,619,979	118,072,432	2,623,766	118,333,952	19.1	16.6	44,989	
\$500,000 under \$1,000,000	516	3,272	212,689	34,600,199	70,815	1,828,645	33,824	32,768,281	21,022	32,948,897	26.4	23.6	154,916	
\$1,000,000 under \$1,500,000	365	4,421	34,220	11,449,316	10,972	886,616	10,588,279	34,069	10,594,299	34,069	29.7	25.9	309,594	
\$1,500,000 under \$2,000,000	* 33	* 139	11,471	5,753,199	4,633	488,070	11,355	5,264,990	11,430	5,257,595	30.8	26.7	458,338	
\$2,000,000 under \$5,000,000	* 49	* 363	13,803	12,006,605	5,961	1,148,341	13,653	10,857,902	13,735	10,828,531	31.9	27.2	784,506	
\$5,000,000 under \$10,000,000	** 11	** 104	2,408	4,943,599	1,213	463,919	2,379	4,479,588	2,397	4,384,947	33.3	26.9	1,820,991	
\$10,000,000 or more	**	**	1,209	10,184,724	820	1,376,942	1,186	8,807,770	1,203	8,659,343	33.5	23.8	7,162,401	
Returns with Form 8615 tax computation [3]														
Total	0	0	288,400	1,087,786	102,408	49,860	285,228	1,037,926	285,228	1,079,907	19.8	15.3	3,744	
Under \$5,000	0	0	50,682	5,609	10,077	202	47,512	5,408	47,512	5,408	4.7	3.0	107	
\$5,000 under \$10,000	0	0	66,592	22,635	25,504	905	66,592	21,731	66,592	21,731	6.6	4.5	326	
\$10,000 under \$15,000	0	0	54,160	38,566	16,104	1,664	54,160	36,902	54,160	36,902	9.9	5.5	681	
\$15,000 under \$20,000	0	0	37,194	41,157	11,161	1,939	37,194	39,218	37,194	39,218	12.0	6.2	1,054	
\$20,000 under \$25,000	0	0	29,286	67,740	16,271	1,660	29,286	66,081	29,286	66,081	13.9	10.0	2,256	
\$25,000 under \$30,000	0	0	16,566	78,375	* 5,340	* 1,364	16,566	77,011	16,566	77,011	21.1	16.9	4,649	
\$30,000 under \$40,000	0	0	** 15,352	** 67,343	** 6,341	** 1,528	** 15,352	** 65,815	** 15,352	** 65,815	** 15.8	** 11.9	** 4,287	
\$40,000 under \$50,000	0	0	**	**	**	**	**	**	**	**	**	**	**	
\$50,000 under \$75,000	0	0	* 5,080	* 61,337	** 4,549	** 3,886	* 5,080	* 59,381	* 5,080	* 59,381	* 23.9	* 20.2	* 11,689	
\$75,000 under \$100,000	0	0	* 2,481	* 45,440	* 4,597	* 2,481	* 2,481	* 43,509	* 2,481	* 43,509	* 23.9	* 21.0	* 17,537	
\$100,000 under \$200,000	0	0	7,883	244,849	* 4,597	* 21,500	7,882	223,349	7,882	223,349	22.2	19.6	28,333	
\$200,000 under \$500,000	0	0	2,381	197,355	1,780	2,828	2,381	194,526	2,381	209,543	26.3	24.0	88,006	
\$500,000 under \$1,000,000	0	0	** 624	** 104,480	** 584	** 5,407	** 624	** 99,073	** 624	** 111,480	** 27.1	** 24.7	** 178,654	
\$1,000,000 under \$1,500,000	0	0	**	**	**	**	**	**	**	**	**	**	**	
\$1,500,000 under \$2,000,000	0	0	* 42	* 18,012	* 25	* 245	* 42	* 17,767	* 42	* 19,669	* 28.7	* 26.8	* 468,310	
\$2,000,000 under \$5,000,000	0	0	66	49,049	63	2,946	66	46,103	66	51,960	32.2	28.0	787,273	
\$5,000,000 under \$10,000,000	0	0	* 5	* 8,271	* 5	* 108	* 5	* 8,163	* 5	* 9,462	* 26.9	* 26.9	* 1,892,400	
\$10,000,000 or more	0	0	* 7	* 37,568	* 7	* 3,679	* 7	* 33,889	* 7	* 39,390	* 27.4	* 26.8	* 5,627,143	

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 2018 (Filing Year 2019)—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 (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)	As a percentage of		
											Modified taxable income [1]	Adjusted gross income less deficit (24)	Average income tax (dollars) (25)
Returns with Schedule D tax computation													
Total	437,456	1,230,017	23,253,501	950,360,972	13,303,420	40,843,673	22,423,797	908,338,311	22,432,254	936,957,502	21.0	18.1	38,710
Under \$5,000	0	0	20,968	6,877	** 5,096	** 28	20,968	6,851	20,968	6,851	2.9	1.2	36
\$5,000 under \$10,000	0	0	14,023	1,101	**	**	14,023	1,098	14,023	1,098	0.7	0.2	13
\$10,000 under \$15,000	* 5,658	* 1,370	124,868	13,636	61,422	3,880	86,974	8,431	86,974	8,431	2.7	0.3	35
\$15,000 under \$20,000	19,574	6,016	309,621	113,065	125,947	29,818	238,880	78,964	238,883	78,966	3.9	1.0	178
\$20,000 under \$25,000	18,375	6,577	380,821	423,923	183,548	47,173	327,376	371,429	327,376	371,429	9.2	3.7	826
\$25,000 under \$30,000	25,945	19,839	469,431	485,245	246,404	80,291	390,694	387,896	390,694	387,896	6.4	2.4	664
\$30,000 under \$40,000	86,423	67,278	1,140,833	1,864,000	506,038	228,019	999,088	1,574,622	999,088	1,574,622	7.3	3.6	1,255
\$40,000 under \$50,000	60,352	107,064	1,280,853	3,373,010	548,912	349,834	1,170,281	2,925,512	1,170,281	2,925,512	8.1	4.8	2,176
\$50,000 under \$75,000	108,713	301,184	3,298,945	16,191,021	1,501,190	1,452,325	3,109,947	14,456,140	3,109,947	14,456,140	10.0	6.9	4,318
\$75,000 under \$100,000	46,699	246,951	3,141,830	25,277,738	1,510,285	2,084,948	3,056,796	22,951,784	3,056,796	22,951,784	11.1	8.3	7,252
\$100,000 under \$200,000	50,482	352,946	7,433,888	128,965,114	4,497,420	9,330,192	7,381,677	119,287,049	7,383,321	119,308,693	13.8	11.3	15,993
\$200,000 under \$500,000	12,923	99,252	4,267,474	214,806,423	3,106,888	8,997,845	4,259,479	205,709,456	4,264,253	209,251,352	18.7	16.7	49,013
\$500,000 under \$1,000,000	1,595	14,871	894,450	139,620,493	639,848	3,712,806	892,766	135,892,927	894,243	140,139,887	25.0	23.1	156,673
\$1,000,000 under \$1,500,000	393	4,391	207,304	64,610,539	155,538	1,829,840	207,176	62,776,308	207,269	65,006,899	28.0	26.0	313,570
\$1,500,000 under \$2,000,000	141	788	86,992	40,185,813	66,329	1,218,649	86,845	38,966,376	86,975	40,437,261	29.0	27.0	464,764
\$2,000,000 under \$5,000,000	140	1,016	129,002	104,219,823	102,764	3,455,295	127,763	100,763,512	127,977	104,916,731	29.7	27.5	819,592
\$5,000,000 under \$10,000,000	34	418	32,328	59,940,860	27,314	2,033,601	32,253	57,906,851	32,320	60,648,393	29.4	27.4	1,875,975
\$10,000,000 or more	12	55	20,870	150,262,293	18,477	5,989,131	20,811	144,273,107	20,866	154,485,559	26.9	24.8	7,401,924

* 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.
 d Data deleted to avoid disclosure of information for specific taxpayers.

[1] See section 4 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.
 [3] See table 3.1A for more details on returns with Form 8615, *Tax for Certain Children Who Have Unearned Income*, tax computation.
 NOTE: Detail may not add to totals because of rounding.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020

Table 3.1A. Returns with Form 8615 Tax Computation: Tax Items, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)

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

Size of adjusted gross income	Number of returns (1)	Income tax before credits, regular tax computation (2)	Tax generated with Schedule D computation [1] (3)	Tax differences due to, with Schedule D computation vs. with regular tax computation (4)	Tax generated with Form 8615 tax computation (5)	Tax differences due to Form 8615 computation vs. with Schedule D computation (6)
Total	288,400	1,026,887	671,494	-355,393	1,086,777	415,283
Under \$5,000	50,682	11,932	8,238	-3,694	5,609	-2,629
\$5,000 under \$10,000	66,592	33,057	21,676	-11,381	22,635	959
\$10,000 under \$15,000	54,160	38,154	27,502	-10,652	37,558	10,056
\$15,000 under \$20,000	37,194	34,980	20,222	-14,758	41,157	20,935
\$20,000 under \$25,000	29,286	51,591	24,269	-27,322	67,740	43,471
\$25,000 under \$30,000	16,566	41,299	33,523	-7,776	78,375	44,852
\$30,000 under \$40,000	** 15,352	** 49,897	** 17,685	** -32,212	** 67,343	** 49,658
\$40,000 under \$50,000	**	**	**	**	**	**
\$50,000 under \$75,000	* 5,080	* 35,526	* 22,981	* -12,545	* 61,337	* 38,356
\$75,000 under \$100,000	* 2,481	* 30,019	* 19,828	* -10,191	* 45,440	* 25,612
\$100,000 under \$200,000	7,883	201,030	138,891	-62,139	244,849	105,958
\$200,000 under \$500,000	2,381	221,358	142,053	-79,305	197,355	55,302
\$500,000 under \$1,000,000	** 624	** 130,762	** 85,348	** -45,414	** 104,480	** 19,132
\$1,000,000 under \$1,500,000	**	**	**	**	**	**
\$1,500,000 under \$2,000,000	* 42	* 23,958	* 16,851	* -7,107	* 18,012	* 1,161
\$2,000,000 under \$5,000,000	66	57,540	46,975	-10,565	49,049	2,074
\$5,000,000 under \$10,000,000	* 5	* 12,742	* 8,068	* -4,674	* 8,271	* 203
\$10,000,000 or more	* 7	* 53,043	* 37,382	* -15,661	* 37,568	* 186

* 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] 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 2020.

Table 3.2. Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)
(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												
	Total			Under 5 percent			5 under 7 percent			7 under 10 percent			
	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	
All returns with total income tax	100,424,240	10,850,040,361	1,538,749,447	27,330,748	1,173,140,822	34,043,160	16,419,117	897,260,327	54,505,048	26,149,579	1,898,097,163	159,004,190	
Under \$5,000	139,311	-13,506,623	156,883	111,725	339,147	6,343	17,323	52,146	3,228	** 25,531	** 261,129	** 22,693	
\$5,000 under \$10,000	177,974	1,333,640	42,202	136,347	1,018,415	16,341	16,370	126,920	7,693	18,222	137,837	11,536	
\$10,000 under \$15,000	2,559,412	34,863,771	391,728	2,520,203	34,380,635	348,577	12,316	158,576	9,105	**	**	**	
\$15,000 under \$20,000	4,978,342	86,907,027	2,448,560	4,944,008	86,311,826	2,391,523	10,190	175,680	10,940	13,667	239,258	19,800	
\$20,000 under \$25,000	5,131,634	115,617,460	5,100,952	3,978,386	87,957,248	3,445,432	1,125,075	27,021,520	14,366,780	13,667	297,311	25,895	
\$25,000 under \$30,000	5,365,983	147,419,105	7,346,616	1,474,336	40,430,010	915,643	3,752,068	103,153,055	6,081,165	120,941	3,321,470	254,137	
\$30,000 under \$40,000	10,585,229	370,583,308	21,772,498	2,893,263	101,943,993	2,491,147	2,925,423	95,633,711	6,161,847	4,744,188	172,219,191	13,014,293	
\$40,000 under \$50,000	9,693,866	435,196,193	27,712,569	3,132,845	140,304,151	4,258,122	923,248	42,157,892	2,477,749	5,519,105	247,403,369	20,408,003	
\$50,000 under \$75,000	19,122,258	1,182,143,839	89,654,102	4,400,929	271,189,004	7,823,017	4,068,036	250,007,900	15,326,025	5,287,070	315,032,658	26,674,258	
\$75,000 under \$100,000	13,149,633	1,140,173,776	97,172,107	2,437,487	210,749,613	6,319,613	1,855,880	162,054,406	9,757,243	4,655,592	405,260,456	32,858,097	
\$100,000 under \$200,000	20,982,038	2,957,410,802	320,536,619	1,218,254	142,932,838	4,810,893	1,639,726	194,288,285	11,875,242	5,562,710	687,878,598	59,941,450	
\$200,000 or more	8,538,561	4,491,898,063	966,416,610	82,966	55,583,946	1,216,510	53,461	22,430,235	1,358,032	188,888	66,045,885	5,774,027	
Total income tax as a percentage of adjusted gross income — continued													
Size of adjusted gross income	10 under 12 percent			12 under 15 percent			15 under 17 percent			17 under 25 percent			
	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	
All returns with total income tax	9,725,063	1,064,971,842	117,204,295	11,484,775	1,656,930,940	223,171,681	4,247,480	876,773,305	139,966,364	4,140,156	1,908,754,831	393,530,960	
Under \$5,000	0	0	0	0	0	0	0	0	0	0	0	0	
\$5,000 under \$10,000	** 4,171	** 38,726	** 4,131	* 4,015	* 29,830	* 3,783	** 8,267	** 169,979	** 27,413	0	0	0	
\$10,000 under \$15,000	**	**	**	** 4,392	** 60,243	** 8,072	**	**	**	**	**	**	
\$15,000 under \$20,000	* 6,007	* 103,525	* 11,237	**	**	**	**	**	**	**	**	**	
\$20,000 under \$25,000	* 2,997	* 72,752	* 8,474	* 5,340	* 124,457	* 16,994	**	**	**	0	0	0	
\$25,000 under \$30,000	* 4,996	* 136,125	* 14,754	* 5,459	* 152,318	* 20,560	**	**	**	**	**	**	
\$30,000 under \$40,000	10,175	359,174	40,606	* 8,055	* 275,858	* 36,521	** 4,005	** 154,054	** 24,585	**	**	**	
\$40,000 under \$50,000	113,584	5,097,692	537,124	* 4,039	* 185,343	* 23,099	**	**	**	0	0	0	
\$50,000 under \$75,000	3,816,463	238,511,475	26,199,471	1,495,164	105,038,395	13,222,623	24,726	1,764,674	271,366	8,702	515,167	107,978	
\$75,000 under \$100,000	776,857	67,480,973	7,434,827	3,132,158	267,216,765	36,503,519	256,072	24,149,127	3,710,229	34,240	3,139,977	551,309	
\$100,000 under \$200,000	4,621,853	643,438,111	70,742,056	5,016,860	784,612,798	104,709,401	1,851,111	238,433,948	38,021,676	1,067,171	165,119,549	30,090,375	
\$200,000 or more	367,959	109,733,290	12,211,614	1,809,294	499,234,933	68,627,111	2,103,300	612,101,523	97,911,095	3,023,779	1,739,838,588	362,751,491	

Footnotes at end of table.

Table 3.2. Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—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—continued											
	25 under 30 percent			30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns (25)	Adjusted gross income less deficit (26)	Total income tax (27)	Number of returns (28)	Adjusted gross income less deficit (29)	Total income tax (30)	Number of returns (31)	Adjusted gross income less deficit (32)	Total income tax (33)	Number of returns (34)	Adjusted gross income less deficit (35)	Total income tax (36)
All returns with total income tax	689,681	768,225,705	210,482,466	228,696	618,570,164	205,690,091	3,256	1,131,413	685,949	5,690	-13,816,152	465,243
Under \$5,000	0	0	0	** 135	** 1,983	** 821	0	0	0	4,252	-13,924,651	145,252
\$5,000 under \$10,000	0	0	0	0	0	0	** 4	** 49	** 35	** 1,021	** 24,262	** 148,784
\$10,000 under \$15,000	0	0	0	**	**	**	**	**	**	**	**	**
\$15,000 under \$20,000	** 1,042	** 23,616	** 6,393	**	**	**	0	0	0	**	**	**
\$20,000 under \$25,000	**	**	**	**	**	**	0	0	0	**	**	**
\$25,000 under \$30,000	* 5,006	* 139,317	* 39,197	**	**	**	** 11	** 439	** 242	**	**	**
\$30,000 under \$40,000	0	0	0	0	0	0	**	**	**	* 31	* 1,048	* 3,541
\$40,000 under \$50,000	** 2,311	** 193,013	** 51,983	** 51	** 3,239	** 1,205	**	**	**	0	0	0
\$50,000 under \$75,000	**	**	**	**	**	**	* 144	* 8,942	* 5,671	* 18	* 1,211	* 4,330
\$75,000 under \$100,000	**	**	**	**	**	**	* 18	* 1,594	* 1,103	* 8	* 731	* 2,937
\$100,000 under \$200,000	1,965	304,253	83,126	1,042	187,013	59,511	1,029	161,261	85,015	* 317	* 54,149	* 117,874
\$200,000 or more	679,357	767,565,506	210,301,768	227,467	618,377,929	205,628,554	2,048	959,129	593,883	* 43	* 27,098	* 42,526

* 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 2020

Table 3.3. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits										
	Number of returns (1)	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)
All returns, total	153,774,296	59,066,955	137,806,298	9,006,393	24,925,384	6,460,823	3,789,213	8,700,169	8,930,906	9,259,299	1,735,419
No adjusted gross income	1,962,253	9,142	26,445	222	16	* 7	* 8	2,212	1,718	539	589
\$1 under \$5,000	9,187,650	24,110	4,468	15,555	256	0	0	** 6,068	** 3,001	* 1,033	* 13
\$5,000 under \$10,000	10,014,109	46,820	5,467	27,509	924	0	0	**	**	* 3,043	* 381
\$10,000 under \$15,000	11,454,274	2,078,936	234,296	49,691	2,587	20,077	2,473	344,449	52,548	235,066	27,370
\$15,000 under \$20,000	2,886,639	793,369	793,369	87,296	7,364	96,275	16,422	655,784	275,650	709,279	158,292
\$20,000 under \$25,000	10,187,149	4,236,542	1,872,354	124,460	17,021	244,838	102,091	665,814	460,696	1,357,948	205,761
\$25,000 under \$30,000	8,984,412	4,921,889	3,305,381	143,481	22,625	329,614	209,041	662,334	564,595	1,896,606	361,236
\$30,000 under \$40,000	15,510,580	6,971,700	8,753,022	352,318	56,652	633,287	421,346	1,141,433	1,162,235	2,169,702	512,720
\$40,000 under \$50,000	12,017,312	4,965,925	8,524,707	386,472	98,767	480,069	269,087	843,276	932,781	1,409,527	219,670
\$50,000 under \$75,000	21,460,676	9,274,820	20,767,126	1,042,136	300,460	979,311	571,273	1,506,860	1,822,133	1,476,557	249,388
\$75,000 under \$100,000	13,685,409	6,267,988	17,533,527	1,080,988	436,879	854,869	524,301	1,028,081	1,272,203	0	0
\$100,000 under \$200,000	21,146,537	11,619,166	35,132,763	2,813,579	1,678,993	1,953,121	1,177,255	1,843,856	2,383,346	0	0
\$200,000 under \$500,000	6,905,670	4,657,866	16,407,265	1,985,058	3,715,697	747,966	421,739	0	0	0	0
\$500,000 under \$1,000,000	1,108,430	711,213	5,546,177	547,372	3,726,929	** 121,387	** 74,176	0	0	0	0
\$1,000,000 under \$1,500,000	241,713	166,561	2,717,846	144,068	2,006,215	**	**	0	0	0	0
\$1,500,000 under \$2,000,000	98,583	70,991	1,706,987	63,521	1,318,416	**	**	0	0	0	0
\$2,000,000 under \$5,000,000	142,011	108,796	4,606,861	98,429	3,560,097	**	**	0	0	0	0
\$5,000,000 under \$10,000,000	34,788	28,542	2,498,104	26,251	1,953,280	**	**	0	0	0	0
\$10,000,000 or more	22,112	19,309	7,370,133	17,986	6,022,203	**	**	0	0	0	0
Taxable returns, total	100,424,240	39,412,135	106,094,757	8,637,910	22,999,102	4,319,645	2,474,591	5,229,115	5,684,034	5,023,918	760,085
No adjusted gross income	3,135	1,561	8,988	* 3	* 1	* 4	* 7	512	763	** 70,566	** 6,324
\$1 under \$5,000	136,176	11,556	608	10,994	162	0	0	0	0	0	0
\$5,000 under \$10,000	177,974	26,515	913	26,512	908	0	0	0	0	0	0
\$10,000 under \$15,000	2,559,412	625,894	48,963	32,592	1,942	0	0	12,112	994	**	**
\$15,000 under \$20,000	4,978,342	752,748	125,069	63,156	2,919	0	0	98,192	18,906	398,337	73,177
\$20,000 under \$25,000	5,131,634	1,280,261	239,156	99,458	6,541	0	0	166,718	57,770	906,182	93,288
\$25,000 under \$30,000	5,365,983	1,629,607	419,531	** 416,301	** 37,597	0	0	176,765	96,330	1,138,980	132,781
\$30,000 under \$40,000	10,585,229	2,256,611	1,723,391	**	**	20,024	9,279	515,287	465,146	769,264	167,217
\$40,000 under \$50,000	9,693,866	2,756,870	3,369,038	335,248	30,895	149,691	68,175	463,213	445,425	738,882	116,808
\$50,000 under \$75,000	19,122,258	7,039,417	12,128,662	975,328	167,656	581,160	283,112	1,066,484	1,178,533	1,001,705	170,491
\$75,000 under \$100,000	13,149,633	5,785,925	14,492,011	1,037,080	256,210	759,867	449,817	909,797	1,085,670	0	0
\$100,000 under \$200,000	20,982,038	11,493,783	33,681,865	2,768,873	1,145,927	1,940,455	1,168,758	1,820,037	2,334,497	0	0
\$200,000 under \$500,000	6,892,616	4,647,232	15,868,255	1,975,964	3,215,978	747,064	421,269	0	0	0	0
\$500,000 under \$1,000,000	1,107,295	710,333	5,381,166	546,512	3,563,199	** 121,381	** 74,174	0	0	0	0
\$1,000,000 or more	538,651	393,823	18,607,140	349,889	14,569,167	**	**	0	0	0	0
Non-taxable returns, total	53,350,056	19,654,821	31,711,540	368,483	1,926,282	2,141,178	1,314,622	3,471,055	3,246,872	4,235,381	975,334

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits—continued											
	Child and other dependent 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)
All returns, total	39,377,143	81,495,898	755,767	2,511,826	477,291	5,356,507	981,638	2,921,822	76,127	386,390	56,046	4,805
No adjusted gross income	6,216	5,651	78	929	864	12,047	* 138	* 107	0	0	0	223
\$1 under \$5,000	7,416	2,544	** 1,554	** 172	0	0	0	0	0	0	** 2,563	** 674
\$5,000 under \$10,000	9,223	1,970	**	**	0	0	0	0	0	0	0	**
\$10,000 under \$15,000	320,979	55,216	* 4,005	* 1,424	** 2,464	** 380	** 2,226	** 1,365	0	0	16,530	780
\$15,000 under \$20,000	1,182,934	277,434	* 4,035	* 1,341	**	**	* 2,037	* 629	**	0	36,640	3,128
\$20,000 under \$25,000	2,160,760	985,486	20,060	14,407	**	**	* 2,006	* 2,625	**	** 1,304	0	0
\$25,000 under \$30,000	2,691,061	1,913,068	14,134	14,689	* 3,214	* 3,857	* 2,006	* 2,625	**	** 550	0	0
\$30,000 under \$40,000	4,900,904	5,876,727	70,477	80,195	4,295	3,391	5,301	3,174	* 3,006	* 2,220	0	0
\$40,000 under \$50,000	3,772,802	6,566,608	73,321	108,328	10,517	12,175	4,384	10,167	* 2,989	* 5,119	0	0
\$50,000 under \$75,000	7,109,414	16,590,054	169,525	344,130	24,513	43,592	8,401	5,234	26,074	63,721	0	0
\$75,000 under \$100,000	5,044,652	14,009,074	112,572	353,583	26,151	53,856	15,205	24,858	12,089	59,123	0	0
\$100,000 under \$200,000	9,115,078	26,216,683	197,897	917,676	90,658	340,913	147,037	318,236	28,863	234,137	0	0
\$200,000 under \$500,000	3,044,729	8,982,750	17,884	497,780	147,454	928,603	577,798	1,218,955	1,795	21,450	0	0
\$500,000 under \$1,000,000	10,976	12,633	10,809	95,703	78,865	749,638	176,641	716,608	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	2,827	35,319	28,436	459,858	22,672	166,020	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	823	11,961	14,378	279,083	5,923	69,887	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	1,228	19,161	28,051	833,367	7,905	157,747	** 6	** 72	0	0
\$5,000,000 under \$10,000,000	0	0	314	7,268	9,503	451,873	2,242	77,695	**	**	0	0
\$10,000,000 or more	0	0	225	7,780	7,930	1,183,874	1,720	148,516	**	**	0	0
Taxable returns, total	24,431,298	59,470,572	505,644	1,807,513	442,374	5,189,769	962,287	2,871,901	19,873	114,898	27,365	2,648
No adjusted gross income	** 14,074	** 9,638	** 1,054	** 875	281	3,081	** 2,316	** 2,200	0	0	** 816	** 624
\$1 under \$5,000	**	**	0	0	0	0	0	0	0	0	**	**
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	0	**
\$10,000 under \$15,000	**	**	0	0	0	0	0	0	0	0	0	**
\$15,000 under \$20,000	**	**	**	**	0	0	**	**	0	0	0	0
\$20,000 under \$25,000	92,267	49,143	** 9,011	** 6,307	** 3,354	** 2,137	**	**	0	0	26,549	2,024
\$25,000 under \$30,000	205,174	116,621	**	**	**	**	**	**	0	0	0	0
\$30,000 under \$40,000	757,936	691,049	28,120	28,061	* 2,425	* 582	* 4,131	* 2,697	0	0	0	0
\$40,000 under \$50,000	1,693,330	2,427,806	32,153	41,135	7,654	9,233	* 457	* 197	0	0	0	0
\$50,000 under \$75,000	4,977,759	9,547,602	89,659	124,783	20,035	25,273	6,637	3,876	** 18,229	** 96,887	0	0
\$75,000 under \$100,000	4,614,876	11,838,504	80,025	182,711	14,741	17,220	9,906	8,669	**	**	0	0
\$100,000 under \$200,000	9,023,630	25,802,799	177,943	756,102	80,225	261,363	144,342	303,557	**	**	0	0
\$200,000 under \$500,000	3,041,278	8,974,783	71,463	491,277	146,525	913,719	577,418	1,215,208	1,638	17,939	0	0
\$500,000 under \$1,000,000	10,973	12,629	10,802	95,099	78,848	749,451	176,629	716,146	0	0	0	0
\$1,000,000 or more	0	0	5,414	81,163	88,287	3,207,708	40,451	619,352	* 6	* 72	0	0
Nontaxable returns, total	14,945,845	22,025,327	250,124	704,312	34,917	166,738	19,350	49,921	56,254	271,492	28,681	2,157

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits—continued												Total [1]	
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total refundable credits			
	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)		
All returns, total	11,153	54,393	* 157	* 25	228,909	1,540,909	94,664	139,820	4,223	43,378	37,035,729	109,438,818		
No adjusted gross income	**	**	0	0	**	0	0	0	**	**	362,090	559,696		
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	2,419,430	1,446,568		
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	4,008,240	6,409,724		
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	0	6,278,501	19,462,098		
\$15,000 under \$20,000	**	**	0	0	0	0	0	0	0	0	4,164,344	20,472,497		
\$20,000 under \$25,000	** 1,002	** 685	0	0	** 1,031	** 1,483	** 4,357	** 3,783	** 1,005	** 4,386	3,467,004	16,792,712		
\$25,000 under \$30,000	** 3,096	** 10,272	0	0	** 20,989	** 70,676	**	**	**	**	3,226,110	13,799,364		
\$30,000 under \$40,000	**	**	0	0	**	**	* 7,019	* 4,814	0	0	5,141,401	16,571,130		
\$40,000 under \$50,000	**	**	0	0	**	**	12,054	16,059	0	0	2,508,970	6,299,670		
\$50,000 under \$75,000	**	**	0	0	**	**	37,308	55,176	0	0	2,833,479	4,778,702		
\$75,000 under \$100,000	* 4,002	* 19,061	0	0	23,893	142,928	18,180	33,062	0	0	1,065,029	1,294,993		
\$100,000 under \$200,000	* 989	* 7,418	0	0	66,640	469,404	** 15,745	** 26,926	** 3,218	** 38,991	1,554,070	1,532,871		
\$200,000 under \$500,000	** 971	** 8,860	** 157	** 25	83,402	603,039	**	**	**	**	5,759	17,612		
\$500,000 under \$1,000,000	872	6,483	0	0	** 32,954	** 253,378	**	**	**	**	826	654		
\$1,000,000 under \$1,500,000	172	1,236	0	0	**	**	0	0	**	**	268	23		
\$1,500,000 under \$2,000,000	**	**	**	**	**	**	0	0	**	**	* 53	* 13		
\$2,000,000 under \$5,000,000	**	**	**	**	**	**	0	0	**	**	102	277		
\$5,000,000 under \$10,000,000	26	196	**	**	**	**	0	0	**	**	17	33		
\$10,000,000 or more	22	181	**	**	**	**	0	0	**	**	34	181		
Taxable returns, total	6,052	37,763	* 157	* 25	189,095	1,350,753	69,104	103,430	4,190	38,196	4,841,411	3,189,601		
No adjusted gross income	**	**	0	0	* 15	* 110	0	0	0	0	** 514	** 540		
\$1 under \$5,000	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	0	0	0	0	0	0	0	0	0	0	0	0		
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	534,175	40,167		
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	198,322	19,974		
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	**	**	121,726	31,709		
\$30,000 under \$40,000	0	0	0	0	0	0	** 3,003	** 2,353	0	0	155,958	59,642		
\$40,000 under \$50,000	0	0	0	0	0	0	**	**	0	0	616,368	325,034		
\$50,000 under \$75,000	** 4,003	** 21,255	0	0	** 3,044	** 14,253	** 35,203	** 48,516	0	0	378,799	214,360		
\$75,000 under \$100,000	**	**	0	0	**	**	**	**	0	0	719,094	567,453		
\$100,000 under \$200,000	**	**	0	0	8,662	50,362	16,148	26,440	0	0	646,903	566,527		
\$200,000 under \$500,000	* 765	* 6,732	** 157	** 25	61,187	431,210	** 14,749	** 26,121	** 1,703	** 1,057	1,466,552	1,356,307		
\$500,000 under \$1,000,000	872	6,483	0	0	83,239	601,467	**	**	**	**	1,708	6,713		
\$1,000,000 or more	411	3,292	**	**	** 32,948	** 253,351	**	**	**	**	819	650		
Nontaxable returns, total	5,101	16,630	0	0	39,814	190,157	25,560	36,389	33	5,182	32,194,318	106,249,217		

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total refundable credits—continued										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 (46)	Amount (47)			
All returns, total	26,492,486	64,923,556	20,450,468	36,235,241	7,382,500	6,393,866	2,272,479	1,844,866	7,022,646	3,969,761	2,482,622	617,092			
No adjusted gross income	147,549	166,236	68,625	149,470	81,961	75,956	124,270	165,205	545	660	* 43	* 153			
\$1 under \$5,000	2,203,622	1,035,685	354,154	1,013,047	254,350	212,595	161,233	106,555	0	0	0	0			
\$5,000 under \$10,000	3,659,936	4,919,147	1,268,021	4,223,593	381,868	319,640	230,547	157,614	0	0	0	0			
\$10,000 under \$15,000	5,786,910	14,516,062	2,979,732	5,171,258	635,720	538,575	337,940	182,753	1,162,894	91,628	1,123,409	83,623			
\$15,000 under \$20,000	3,411,413	14,607,306	2,883,559	5,140,820	575,106	487,510	351,330	204,982	299,005	51,619	102,447	5,570			
\$20,000 under \$25,000	2,728,099	11,015,573	2,524,776	4,863,647	485,406	402,453	284,476	233,257	276,057	82,871	81,403	21,941			
\$25,000 under \$30,000	2,600,123	8,376,705	2,419,177	4,863,647	465,881	377,762	217,998	180,002	517,709	209,624	212,218	100,183			
\$30,000 under \$40,000	4,199,961	8,449,020	3,692,924	7,268,109	764,458	627,301	262,421	224,944	1,214,537	626,712	750,891	340,247			
\$40,000 under \$50,000	1,548,699	1,756,995	1,874,694	3,958,005	513,914	439,096	140,811	142,692	535,530	279,843	202,849	64,227			
\$50,000 under \$75,000	206,175	80,829	1,946,452	3,609,479	1,004,354	887,278	138,371	197,036	846,096	651,645	9,362	1,149			
\$75,000 under \$100,000	0	0	360,443	592,546	738,268	652,569	21,283	40,668	692,514	604,600	0	0			
\$100,000 under \$200,000	0	0	73,604	142,169	1,481,216	1,373,131	* 1,800	* 9,158	1,473,392	1,362,636	0	0			
\$200,000 under \$500,000	0	0	4,261	11,325	0	0	0	0	3,073	6,744	0	0			
\$500,000 under \$1,000,000	0	0	* 48	* 41	0	0	0	0	819	650	0	0			
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	268	23	0	0			
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	* 53	* 13	0	0			
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	102	277	0	0			
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	17	33	0	0			
\$10,000,000 or more	0	0	0	0	0	0	0	0	34	181	0	0			
Taxable returns, total	1,009,126	212,628	256	469	3,338,457	2,773,680	506,620	172,441	4,841,411	3,189,487	1,009,126	212,628			
No adjusted gross income	* 14	* 32	0	0	496	497	** 4	** 11	** 514	** 540	* 14	* 32			
\$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	520,891	39,140	0	0	* 2,005	* 76	21,326	951	534,175	40,167	520,891	39,140			
\$15,000 under \$20,000	** 82,235	** 1,235	0	0	24,029	2,741	93,059	16,347	198,322	19,974	** 82,235	** 1,235			
\$20,000 under \$25,000	0	0	0	0	52,343	12,157	69,383	19,553	121,726	31,709	0	0			
\$25,000 under \$30,000	**	**	0	0	70,206	26,092	83,750	31,953	155,958	59,642	**	**			
\$30,000 under \$40,000	281,767	129,776	0	0	239,827	159,591	99,773	35,652	616,368	325,034	281,767	129,776			
\$40,000 under \$50,000	117,875	41,874	0	0	202,411	147,250	62,548	25,237	378,799	214,360	117,875	41,874			
\$50,000 under \$75,000	* 6,344	* 572	0	0	646,963	526,753	70,766	36,049	719,094	567,453	* 6,344	* 572			
\$75,000 under \$100,000	0	0	0	0	638,921	550,840	** 6,012	** 6,690	646,903	566,527	0	0			
\$100,000 under \$200,000	0	0	0	0	1,461,255	1,347,883	**	**	1,466,552	1,356,307	0	0			
\$200,000 under \$500,000	0	0	** 256	** 470	0	0	0	0	1,708	6,598	0	0			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	819	650	0	0			
\$1,000,000 or more	0	0	**	**	0	0	0	0	474	527	0	0			
Non-taxable returns, total	25,483,360	64,710,928	20,450,213	36,234,771	4,044,043	3,620,186	1,765,859	1,672,424	2,181,234	780,274	1,473,496	404,464			

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits—continued		Income tax after credits		Net investment income tax		Total income tax		Total		Self-employment tax	
	Refundable credits used to offset income tax before credits		American opportunity credit used to offset income tax before credits		Income tax credits		Total 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
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
All returns, total	3,853,933	3,010,384	100,404,160	1,509,903,802	5,025,623	30,052,632	100,424,240	1,538,749,447	34,028,156	90,675,412	20,148,343	65,306,977
No adjusted gross income	496	0	0	138,056	** 1,010	** 1,135	3,135	138,630	308,287	774,790	242,464	628,146
\$1 under \$5,000	0	0	136,176	18,253	0	0	136,176	18,253	1,183,978	527,902	1,065,304	491,787
\$5,000 under \$10,000	0	0	177,974	42,202	0	0	177,974	42,202	1,607,481	1,462,640	1,438,841	1,399,245
\$10,000 under \$15,000	* 5,009	* 235	2,559,412	391,728	0	0	2,559,412	391,728	2,940,898	3,941,231	2,531,894	3,736,771
\$15,000 under \$20,000	45,065	5,178	4,978,339	2,446,558	**	**	4,978,342	2,446,560	2,257,385	3,284,471	1,581,452	2,932,983
\$20,000 under \$25,000	88,408	19,765	5,132,635	5,103,140	0	0	5,131,634	5,100,952	1,825,710	2,657,589	1,025,430	2,220,904
\$25,000 under \$30,000	192,631	65,142	5,365,983	7,346,616	0	0	5,365,983	7,346,616	1,777,116	2,662,527	884,121	2,042,525
\$30,000 under \$40,000	353,294	230,141	10,584,232	21,772,124	**	**	10,585,229	21,772,498	2,883,243	4,616,171	1,368,387	3,462,123
\$40,000 under \$50,000	267,161	172,895	9,693,866	27,712,569	0	0	9,693,866	27,712,569	2,191,834	3,986,286	1,049,502	2,874,620
\$50,000 under \$75,000	754,416	586,880	19,121,652	89,653,875	* 910	* 226	19,122,258	89,654,102	4,113,641	9,415,371	2,282,482	6,735,212
\$75,000 under \$100,000	680,123	576,510	13,149,633	97,171,082	* 2,904	* 1,025	13,149,633	97,172,107	2,744,513	7,461,866	1,666,891	5,533,483
\$100,000 under \$200,000	1,467,329	1,353,141	20,976,903	320,507,482	86,605	29,137	20,982,038	320,536,619	4,850,544	16,888,987	3,029,253	12,936,420
\$200,000 under \$500,000	0	0	6,882,287	323,995,680	3,457,247	3,831,959	6,892,616	327,805,660	4,037,223	15,294,361	1,443,542	11,119,752
\$500,000 under \$1,000,000	0	0	1,104,444	168,774,773	979,558	4,481,672	1,107,295	173,214,875	878,334	7,120,602	335,671	4,190,742
\$1,000,000 under \$1,500,000	0	0	241,076	73,351,740	220,189	2,333,652	241,478	75,621,335	190,091	2,533,768	86,994	1,401,593
\$1,500,000 under \$2,000,000	0	0	98,249	44,250,690	91,236	1,521,796	98,472	45,715,931	77,967	1,426,984	36,225	767,655
\$2,000,000 under \$5,000,000	0	0	141,508	111,677,961	132,729	4,301,523	141,862	115,810,423	113,191	3,074,696	55,266	1,537,659
\$5,000,000 under \$10,000,000	0	0	34,651	62,400,006	32,572	2,829,605	34,745	65,049,446	28,234	1,401,391	14,792	601,402
\$10,000,000 or more	0	0	22,014	153,149,266	20,663	10,720,903	22,094	163,198,922	18,486	2,143,780	9,832	693,958
Taxable returns, total	3,338,457	2,773,680	100,403,120	1,509,751,197	5,024,230	30,051,734	100,424,240	1,538,749,447	22,454,853	72,504,719	11,188,728	49,310,919
No adjusted gross income	496	0	0	** 156,305	** 1,010	** 1,135	3,135	138,630	1,805	36,612	1,189	22,860
\$1 under \$5,000	0	0	** 139,304	** 177,974	0	0	136,176	18,253	9,919	7,413	* 5,346	* 1,298
\$5,000 under \$10,000	0	0	177,974	42,202	0	0	177,974	42,202	20,161	8,558	12,135	7,236
\$10,000 under \$15,000	* 2,005	* 76	2,559,412	391,728	0	0	2,559,412	391,728	360,500	379,801	223,641	321,708
\$15,000 under \$20,000	24,029	2,741	4,978,339	2,446,558	**	**	4,978,342	2,446,560	803,303	859,161	386,567	644,525
\$20,000 under \$25,000	52,343	12,157	5,131,634	5,100,952	0	0	5,131,634	5,100,952	877,602	959,427	371,701	687,502
\$25,000 under \$30,000	70,206	26,092	5,365,983	7,346,616	0	0	5,365,983	7,346,616	997,491	1,296,848	448,129	929,074
\$30,000 under \$40,000	239,827	159,591	10,584,232	21,772,124	**	**	10,585,229	21,772,498	1,773,122	2,512,092	724,417	1,711,959
\$40,000 under \$50,000	202,411	147,250	9,693,866	27,712,569	0	0	9,693,866	27,712,569	1,540,921	2,527,077	677,436	1,679,986
\$50,000 under \$75,000	646,963	526,753	19,121,652	89,653,875	* 910	* 226	19,122,258	89,654,102	3,376,841	7,629,142	1,830,441	5,336,447
\$75,000 under \$100,000	638,921	550,840	13,149,633	97,171,082	* 2,904	* 1,025	13,149,633	97,172,107	2,555,221	6,732,699	1,534,068	4,933,630
\$100,000 under \$200,000	1,461,255	1,347,883	20,976,903	320,507,482	86,605	29,137	20,982,038	320,536,619	4,799,219	16,590,285	2,994,249	12,742,167
\$200,000 under \$500,000	0	0	6,882,287	323,995,680	3,455,882	3,831,812	6,892,616	327,805,660	4,032,762	15,269,569	1,440,791	11,102,059
\$500,000 under \$1,000,000	0	0	1,104,444	168,774,773	979,558	4,481,672	1,107,295	173,214,875	878,126	7,118,539	335,578	4,189,504
\$1,000,000 or more	0	0	537,460	444,679,250	497,360	21,706,726	538,651	465,396,056	427,840	10,577,497	203,037	5,000,964
Nontaxable returns, total	515,476	236,704	1,040	152,605	1,393	898	0	0	11,573,303	18,170,693	8,959,615	15,996,058

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All other taxes											
	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		Total additional Medicare tax	
	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 (69)	Number of returns (70)	Amount (71)
All returns, total	122,097	18,099	5,080,752	5,916,650	190,242	1,232,349	567,892	304,501	3,716,577	3,122,683	4,354,591	9,536,883
No adjusted gross income	** 5,329	** 272	20,073	48,388	4,522	45,484	4,306	2,100	* 325	* 229	12,704	29,736
\$1 under \$5,000	**	**	55,467	5,608	* 1,006	* 4,339	* 9,043	* 4,147	* 2,166	* 964	* 4,147	* 52
\$5,000 under \$10,000	13,069	1,807	85,576	18,529	* 1,023	* 1,242	* 4,032	* 2,016	* 3,022	* 1,690	262	482
\$10,000 under \$15,000	24,074	5,001	175,982	46,958	* 1,011	* 1,311	10,077	4,487	151,417	81,830	4,487	1,280
\$15,000 under \$20,000	21,089	5,119	165,054	49,824	* 2,012	* 9,560	13,130	5,676	350,853	193,706	693	590
\$20,000 under \$25,000	11,035	2,303	201,842	74,421	* 3,090	* 3,090	17,813	6,707	420,500	232,300	2,081	231
\$25,000 under \$30,000	* 8,010	* 741	231,946	100,516	* 1,008	* 4,196	20,638	8,436	485,201	282,630	* 147	* 46
\$30,000 under \$40,000	* 8,020	* 604	433,746	191,663	1,041	231	42,498	20,578	716,245	454,557	413	699
\$40,000 under \$50,000	11,444	877	442,601	286,131	1,088	1,567	52,241	24,449	451,575	336,985	1,131	784
\$50,000 under \$75,000	* 5,070	* 66	894,949	729,813	5,096	108,588	60,101	27,083	626,695	595,460	5,442	1,822
\$75,000 under \$100,000	* 8,183	* 496	721,909	798,194	6,271	11,821	101,755	54,594	256,926	328,976	5,807	2,421
\$100,000 under \$200,000	* 5,105	* 510	1,244,383	2,145,969	34,920	188,797	157,011	94,172	199,373	402,683	196,457	49,632
\$200,000 under \$500,000	* 1,346	* 217	352,446	1,191,091	61,803	275,355	** 26,257	** 16,647	43,290	162,417	2,972,373	2,263,417
\$500,000 under \$1,000,000	* 181	* 21	42,523	192,197	32,768	204,706	**	**	6,317	31,679	783,546	2,458,358
\$1,000,000 under \$1,500,000	* 122	* 49	5,781	19,390	9,914	77,987	321	282	1,289	7,801	165,927	1,003,042
\$1,500,000 under \$2,000,000	0	0	2,458	5,478	5,596	56,762	* 66	* 32	427	2,791	68,184	579,431
\$2,000,000 under \$5,000,000	** 19	** 15	3,032	7,234	10,465	116,136	103	71	675	4,210	98,107	1,349,420
\$5,000,000 under \$10,000,000	**	**	607	2,265	3,862	70,583	* 9	* 5	155	927	24,273	672,927
\$10,000,000 or more	**	**	378	2,981	3,746	127,669	* 5	* 2	129	827	15,740	1,124,517
Taxable returns, total	52,336	4,078	4,047,489	5,426,641	176,798	1,122,427	424,751	237,251	2,783,195	2,430,092	4,335,240	9,506,104
No adjusted gross income	0	0	171	1,317	186	5,497	** 2,005	** 753	0	0	682	5,841
\$1 under \$5,000	0	0	* 4,015	* 5,055	** 5,094	0	0	0	**	**	** 1,053	** 602
\$5,000 under \$10,000	0	0	* 8,020	* 1,285	0	** 20,150	0	0	** 80,403	** 41,140	**	**
\$10,000 under \$15,000	* 4,008	* 107	50,259	9,143	**	**	**	**	** 269,871	146,758	**	**
\$15,000 under \$20,000	* 6,018	* 324	73,536	20,057	**	**	**	**	299,067	157,075	**	**
\$20,000 under \$25,000	* 6,029	* 809	108,322	47,483	**	**	**	**	308,934	167,834	**	**
\$25,000 under \$30,000	* 4,005	* 301	123,199	56,445	**	**	**	**	490,430	287,065	**	**
\$30,000 under \$40,000	* 8,020	* 604	262,686	127,113	0	0	12,018	5,269	332,644	232,852	* 345	* 480
\$40,000 under \$50,000	* 6,402	* 640	323,768	219,688	**	**	34,057	15,754	516,954	489,000	* 1,014	* 240
\$50,000 under \$75,000	* 3,037	* 18	763,498	622,334	* 5,040	* 26,358	84,858	49,144	304,177	304,177	4,934	1,365
\$75,000 under \$100,000	* 8,045	* 462	687,135	763,631	* 6,046	* 10,863	93,621	50,570	238,026	304,177	5,431	1,538
\$100,000 under \$200,000	* 5,105	* 510	1,235,898	2,138,037	32,496	133,766	154,569	92,948	194,774	394,327	195,657	48,499
\$200,000 under \$500,000	** 1,526	** 238	352,223	1,190,433	61,616	272,757	** 26,219	** 16,625	43,131	161,767	2,970,519	2,260,913
\$500,000 under \$1,000,000	**	**	42,509	192,163	32,757	204,527	**	**	6,302	31,609	783,434	2,457,827
\$1,000,000 or more	* 141	* 65	12,250	37,007	33,562	448,510	504	392	2,660	16,488	372,171	4,728,799
Nontaxable returns, total	69,761	14,021	1,033,263	490,009	13,444	109,922	143,141	67,250	933,382	692,591	19,351	32,779

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 2018 (Filing Year 2019)—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										Repatriated 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		Number of returns	Amount	Number of returns		Amount				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(72)	(73)						(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
All returns, total	8,920,565	10,856,688	7,146,627	8,145,248	1,718,229	2,048,768	494,588	260,787	3,861	1,228,037	105,480,887	1,617,983,398							
No adjusted gross income	118,380	115,330	79,868	53,980	22,102	38,411	7,050	5,141	* 14	* 2,862	257,331	791,861							
\$1 under \$5,000	560,471	162,827	524,284	134,823	12,678	6,270	27,727	7,472	0	0	1,110,431	376,054							
\$5,000 under \$10,000	1,088,028	726,930	1,040,121	656,901	34,897	30,203	27,781	13,167	0	0	1,215,461	772,309							
\$10,000 under \$15,000	2,228,408	2,676,750	2,089,736	2,536,115	59,851	68,470	60,729	24,824	0	0	3,359,110	1,638,546							
\$15,000 under \$20,000	1,210,426	1,830,249	1,058,531	1,672,745	64,850	95,908	42,466	19,049	0	0	5,371,004	3,883,260							
\$20,000 under \$25,000	723,457	1,246,102	567,490	1,020,056	102,855	151,063	46,921	21,370	**	**	5,453,333	6,486,416							
\$25,000 under \$30,000	635,576	1,012,060	524,343	825,769	118,165	136,253	46,073	20,888	0	0	5,552,585	8,960,624							
\$30,000 under \$40,000	941,892	1,391,747	798,271	921,572	280,201	386,599	65,335	33,365	0	0	10,905,619	24,930,325							
\$40,000 under \$50,000	580,609	774,570	397,889	304,148	312,600	390,203	55,539	45,917	0	0	9,951,145	30,864,151							
\$50,000 under \$75,000	632,348	710,099	66,094	19,139	551,560	584,177	74,867	41,410	0	0	19,473,124	98,218,098							
\$75,000 under \$100,000	152,784	153,592	0	0	129,241	119,516	29,401	20,125	0	0	13,270,878	104,403,545							
\$100,000 under \$200,000	35,953	53,430	0	0	27,001	38,714	10,700	8,062	**	**	21,019,095	337,266,906							
\$200,000 under \$500,000	2,230	3,002	0	0	2,227	3,002	0	0	**	**	6,895,495	343,080,304							
\$500,000 under \$1,000,000	* 3	* 1	0	0	* 3	* 1	0	0	0	0	1,107,502	180,334,812							
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	0	0	241,523	78,154,749							
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	0	0	98,498	47,142,883							
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	0	0	172,075	118,885,036							
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	0	0	141,895	118,885,036							
\$10,000,000 or more	0	0	0	0	0	0	0	0	0	0	5,475	66,450,823							
Taxable returns, total	* 7	* 2	0	0	* 7	* 2	0	0	2,807	1,054,701	100,424,059	1,611,016,523							
No adjusted gross income	0	0	0	0	0	0	0	0	0	0	3,135	175,241							
\$1 under \$5,000	0	0	0	0	0	0	0	0	0	0	136,176	25,666							
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	0	0	177,974	50,760							
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	0	0	2,559,412	771,529							
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	0	0	4,978,342	3,304,970							
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	0	0	5,131,634	6,058,363							
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	0	0	5,365,983	8,639,683							
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	0	0	10,585,229	24,279,321							
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	0	9,693,866	30,223,892							
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	0	0	19,122,258	97,234,101							
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	0	0	13,149,633	103,854,236							
\$100,000 under \$200,000	0	0	0	0	0	0	0	0	0	0	20,982,038	337,033,946							
\$200,000 under \$500,000	* 7	* 2	0	0	* 7	* 2	0	0	**	**	6,892,434	343,058,904							
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	1,107,295	180,332,760							
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	538,651	475,973,151							
Nontaxable returns, total	8,920,558	10,856,686	7,146,627	8,145,248	1,718,222	2,048,766	494,588	260,787	1,054	173,336	5,056,829	6,966,875							

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments											
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels	
	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)
All returns, total	138,943,513	1,772,069,001	135,779,354	1,216,721,923	9,646,140	403,806,363	2,135,425	147,747,981	1,596,276	3,473,419	296,578	122,232
No adjusted gross income	639,503	5,355,166	520,608	2,437,003	125,213	2,441,471	25,775	457,592	** 3,758	** 7,878	19,858	8,561
\$1 under \$5,000	6,067,129	1,553,247	5,976,067	1,349,048	78,488	1,763,532	25,749	24,454	**	**	6,414	3,203
\$5,000 under \$10,000	7,835,451	4,045,700	7,746,266	3,793,138	96,352	206,256	25,013	38,324	* 106	* 352	14,398	7,631
\$10,000 under \$15,000	8,848,840	7,324,607	8,726,375	6,962,854	145,261	303,075	24,209	43,984	* 443	* 170	28,221	14,524
\$15,000 under \$20,000	8,560,664	10,494,838	8,417,297	9,916,062	169,286	504,693	31,245	53,907	* 2,006	* 2,725	21,822	15,264
\$20,000 under \$25,000	8,646,835	14,550,679	8,513,522	13,752,642	164,588	603,216	36,647	187,627	** 32	** 108	16,928	7,082
\$25,000 under \$30,000	8,315,793	17,791,335	8,189,198	16,994,476	196,609	710,769	33,380	77,300	**	**	21,293	8,778
\$30,000 under \$40,000	14,750,694	42,123,722	14,505,123	40,488,498	388,432	1,436,212	63,347	181,823	1,380	386	29,446	12,837
\$40,000 under \$50,000	11,606,369	46,519,512	11,410,741	44,756,777	398,739	1,565,378	71,634	186,135	* 1,016	* 1,528	25,882	9,694
\$50,000 under \$75,000	20,901,037	127,537,654	20,440,726	120,754,171	1,203,314	6,075,803	167,579	688,013	2,706	3,066	47,044	13,711
\$75,000 under \$100,000	13,453,902	125,464,799	13,144,923	116,902,192	1,125,112	7,799,774	153,201	749,200	8,482	8,361	17,845	4,270
\$100,000 under \$200,000	20,870,470	353,526,563	20,316,658	317,905,511	2,646,563	31,246,666	481,392	3,649,000	651,702	687,582	31,622	7,161
\$200,000 under \$500,000	6,818,593	338,255,804	6,438,420	257,465,949	1,940,298	67,408,751	543,197	11,456,538	736,612	1,908,532	10,938	2,571
\$500,000 under \$1,000,000	1,094,832	174,683,126	981,992	101,776,369	577,993	58,386,788	235,727	13,948,742	125,945	539,452	2,501	1,749
\$1,000,000 under \$1,500,000	238,570	76,531,002	205,761	34,793,078	161,804	32,317,551	77,110	9,267,182	27,648	134,795	595	598
\$1,500,000 under \$2,000,000	97,557	47,177,075	81,814	18,829,779	71,255	21,339,648	38,864	6,940,383	11,133	55,474	325	152
\$2,000,000 under \$5,000,000	140,686	123,043,264	117,128	43,670,109	109,601	57,957,402	65,936	21,311,286	16,216	84,023	798	2,181
\$5,000,000 under \$10,000,000	34,566	70,890,361	28,577	22,660,366	28,285	32,402,194	20,283	15,785,864	4,266	23,394	283	807
\$10,000,000 or more	22,023	185,200,548	18,158	41,513,902	18,947	80,924,183	15,138	62,700,627	2,805	15,592	364	1,459
Taxable returns, total	97,641,089	1,711,529,205	95,235,210	1,163,264,902	8,702,336	397,641,735	1,954,373	146,930,834	1,586,712	3,458,057	147,556	45,704
No adjusted gross income	2,513	433,405	1,881	71,009	845	207,166	702	154,602	** 1,112	** 881	34	130
\$1 under \$5,000	57,397	11,085	49,820	8,779	* 4,563	* 1,463	* 5,017	* 839	**	**	0	0
\$5,000 under \$10,000	126,433	60,046	115,756	50,233	9,597	8,208	* 5,194	* 1,605	0	0	0	0
\$10,000 under \$15,000	2,302,441	2,281,567	2,276,409	2,220,746	28,982	52,658	10,183	7,544	0	0	* 3,108	* 618
\$15,000 under \$20,000	4,578,336	6,266,879	4,507,940	6,045,905	83,852	193,057	16,735	27,426	**	**	* 1,148	* 92
\$20,000 under \$25,000	4,870,683	9,285,819	4,802,812	8,817,759	85,255	313,808	20,782	153,465	0	0	* 2,513	* 787
\$25,000 under \$30,000	5,105,375	12,037,516	5,023,314	11,566,449	132,416	407,805	22,766	61,062	0	0	8,822	2,190
\$30,000 under \$40,000	10,209,173	32,110,952	10,030,839	30,929,677	303,734	1,034,634	43,714	142,002	** 365	** 105	13,397	4,215
\$40,000 under \$50,000	9,491,323	40,387,882	9,334,514	38,972,495	340,562	1,277,296	56,459	132,493	**	**	16,133	5,596
\$50,000 under \$75,000	18,731,037	118,696,051	18,318,303	112,527,173	1,120,454	5,540,113	155,417	611,254	* 2,386	* 2,822	39,533	11,801
\$75,000 under \$100,000	12,972,673	122,392,236	12,689,653	114,379,046	1,071,342	7,305,470	148,025	695,974	8,178	6,982	16,200	3,767
\$100,000 under \$200,000	20,754,389	352,112,956	20,217,799	317,084,649	2,615,196	30,741,249	473,872	3,562,716	650,607	687,120	30,915	7,020
\$200,000 under \$500,000	6,811,661	338,049,584	6,432,920	257,394,261	1,937,943	67,296,299	542,549	11,435,622	736,058	1,907,541	10,894	2,548
\$500,000 under \$1,000,000	1,094,470	174,654,662	981,740	101,768,502	577,836	58,369,127	235,673	13,945,896	125,927	539,387	2,497	1,747
\$1,000,000 or more	533,184	502,748,565	451,110	161,428,218	389,760	224,893,381	217,284	115,998,335	62,079	313,218	2,362	5,192
Nontaxable returns, total	41,302,424	60,539,796	40,544,144	53,457,022	943,804	6,164,629	181,052	817,148	9,564	15,362	149,022	76,529

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Refundable credits refundable portion												Total income tax minus refundable credits [2]
	Total [1]			Earned income credit refundable portion			Additional child tax credit refundable portion			American opportunity credit refundable portion			
	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)			
All returns, total	29,410,171	94,612,369	23,221,159	56,161,216	19,528,542	34,185,952	3,794,473	3,122,695	132,605,528	1,433,280,390			
No adjusted gross income	288,914	443,706	89,442	112,103	55,839	111,059	76,915	70,319	364,711	-420,406			
\$1 under \$5,000	2,045,343	1,283,740	1,805,222	900,862	341,632	85,462	253,124	205,124	2,555,605	-1,428,314			
\$5,000 under \$10,000	3,447,986	5,682,794	3,112,427	4,262,246	1,239,528	982,844	372,669	306,473	4,186,214	-6,367,522			
\$10,000 under \$15,000	5,257,401	16,693,721	4,811,804	11,896,323	2,937,366	4,155,123	609,715	513,516	8,292,724	-18,978,743			
\$15,000 under \$20,000	3,773,108	18,590,629	3,232,159	12,928,991	2,833,916	5,075,350	537,815	463,283	8,943,353	-17,974,318			
\$20,000 under \$25,000	3,207,126	15,463,739	2,652,623	9,973,576	2,469,285	4,989,757	416,653	361,318	8,476,912	-11,608,889			
\$25,000 under \$30,000	2,964,841	12,577,680	2,509,115	7,450,753	2,360,717	4,727,395	377,069	291,732	8,436,134	-6,243,124			
\$30,000 under \$40,000	4,293,093	14,552,671	3,643,942	7,187,201	3,551,130	6,881,511	485,397	363,796	15,110,263	5,828,080			
\$40,000 under \$50,000	1,912,451	5,245,256	1,212,210	1,388,621	1,712,399	3,567,802	273,267	220,284	11,824,037	21,692,742			
\$50,000 under \$75,000	1,824,138	3,416,959	152,215	60,541	1,681,573	3,025,302	305,947	258,988	21,235,639	85,527,044			
\$75,000 under \$100,000	328,938	536,801	0	0	286,364	473,030	73,840	55,934	13,567,760	96,481,714			
\$100,000 under \$200,000	63,480	116,804	0	0	55,446	103,455	11,714	11,929	21,069,555	320,366,385			
\$200,000 under \$500,000	3,348	7,865	0	0	3,345	7,859	0	0	6,896,667	327,794,812			
\$500,000 under \$1,000,000	* 4	* 4	0	0	* 4	* 4	0	0	1,107,302	173,214,870			
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	241,478	75,621,335			
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	98,472	45,715,931			
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	141,862	115,810,423			
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	34,745	65,049,446			
\$10,000,000 or more	0	0	0	0	0	0	0	0	22,094	163,198,922			
Taxable returns, total	* 182	* 112	0	* 182	* 182	* 112	0	0	100,424,240	1,538,749,333			
No adjusted gross income	0	0	0	0	0	0	0	0	3,135	138,630			
\$1 under \$5,000	0	0	0	0	0	0	0	0	136,176	18,253			
\$5,000 under \$10,000	0	0	0	0	0	0	0	0	177,974	42,202			
\$10,000 under \$15,000	0	0	0	0	0	0	0	0	2,559,412	391,728			
\$15,000 under \$20,000	0	0	0	0	0	0	0	0	4,978,342	2,446,560			
\$20,000 under \$25,000	0	0	0	0	0	0	0	0	5,131,634	5,100,952			
\$25,000 under \$30,000	0	0	0	0	0	0	0	0	5,365,983	7,346,616			
\$30,000 under \$40,000	0	0	0	0	0	0	0	0	10,585,229	21,772,498			
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	9,693,866	27,712,569			
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	19,122,258	89,654,102			
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	13,149,633	97,172,107			
\$100,000 under \$200,000	0	0	0	0	0	0	0	0	20,982,038	320,536,619			
\$200,000 under \$500,000	* 182	* 112	0	0	* 182	* 112	0	0	6,892,616	327,805,565			
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	1,107,295	173,214,875			
\$1,000,000 or more	0	0	0	0	0	0	0	0	538,651	465,396,056			
Non-taxable returns, total	29,409,989	94,612,257	23,221,159	56,161,216	19,528,360	34,185,839	3,794,473	3,122,695	32,181,287	-105,468,943			

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 2018 (Filing Year 2019)—Continued

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

Size of adjusted gross income	Overpayment												Tax due at time of filing		Predetermined estimated tax penalty	
	Total			Refunded			Credited to 2019 estimated tax			Amount						
	Number of returns (106)	Amount (107)	Number of returns (108)	Amount (109)	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)		
All returns, total	116,689,071	426,602,735	113,510,190	331,948,424	4,204,745	94,654,311	32,020,214	180,402,092	8,961,285	2,256,234						
No adjusted gross income	781,956	5,373,087	720,222	3,868,632	27,062	1,504,455	184,264	371,439	40,653	4,422						
\$1 under \$5,000	6,478,004	2,769,601	6,446,025	2,714,799	43,054	54,801	964,953	312,356	18,631	1,332						
\$5,000 under \$10,000	8,252,909	9,586,169	8,214,856	9,488,907	52,244	97,263	922,925	636,905	123,828	5,408						
\$10,000 under \$15,000	9,936,509	23,384,452	9,893,700	23,283,775	62,547	100,678	954,876	1,022,695	333,783	16,372						
\$15,000 under \$20,000	8,874,270	26,377,495	8,825,619	26,222,423	70,000	155,071	1,057,492	1,196,157	245,409	19,117						
\$20,000 under \$25,000	8,370,389	24,778,134	8,317,524	24,588,091	80,945	190,043	1,033,567	1,270,673	232,052	22,839						
\$25,000 under \$30,000	7,735,994	22,948,993	7,689,732	22,741,055	76,666	207,938	1,142,885	1,569,635	273,968	23,555						
\$30,000 under \$40,000	13,132,075	35,094,541	13,012,155	34,764,778	161,956	329,763	2,301,358	3,405,219	594,870	46,431						
\$40,000 under \$50,000	9,875,820	24,259,780	9,755,245	23,887,552	186,145	372,228	2,074,046	3,422,573	566,516	47,918						
\$50,000 under \$75,000	16,413,443	43,729,918	16,075,816	42,613,186	470,440	1,116,733	4,975,852	11,196,681	1,558,669	150,223						
\$75,000 under \$100,000	10,047,132	31,573,968	9,726,017	30,240,788	430,393	1,333,180	3,594,915	10,155,037	1,105,664	127,033						
\$100,000 under \$200,000	12,727,061	52,132,789	11,970,723	46,295,357	1,030,099	5,837,432	8,362,564	36,263,738	2,402,327	413,797						
\$200,000 under \$500,000	3,251,120	36,355,036	2,533,396	22,204,670	912,523	14,150,366	3,624,839	41,707,880	1,103,916	520,087						
\$500,000 under \$1,000,000	503,217	18,607,745	236,113	6,551,291	307,773	12,056,455	598,407	24,580,925	240,802	320,985						
\$1,000,000 under \$1,500,000	124,521	9,203,329	42,472	2,161,557	92,474	7,041,772	115,869	10,964,640	58,191	138,039						
\$1,500,000 under \$2,000,000	55,108	5,861,974	16,673	1,295,371	42,912	4,566,603	43,057	5,901,834	22,998	74,171						
\$2,000,000 under \$5,000,000	87,840	16,483,244	23,920	3,076,988	71,267	13,406,256	53,344	12,465,802	28,621	143,718						
\$5,000,000 under \$10,000,000	24,384	9,809,491	5,853	1,519,940	20,857	8,289,551	10,262	5,430,307	6,441	60,935						
\$10,000,000 or more	17,320	28,272,989	4,132	4,429,265	15,388	23,843,724	4,741	8,527,598	3,944	119,851						
Taxable returns, total	71,815,185	274,155,277	68,947,945	182,374,174	3,744,564	91,781,103	28,497,112	176,060,481	8,078,397	2,181,539						
No adjusted gross income	1,624	308,958	890	105,387	841	203,571	1,509	51,198	** 1,664	** 435						
\$1 under \$5,000	38,259	5,613	34,698	4,518	* 3,561	* 1,096	94,903	20,195	**	**						
\$5,000 under \$10,000	97,103	37,995	89,433	32,612	9,757	5,382	80,871	28,741	**	**						
\$10,000 under \$15,000	2,171,323	1,861,114	2,161,143	1,848,580	13,755	12,534	388,089	356,680	100,723	5,604						
\$15,000 under \$20,000	4,177,995	3,764,213	4,155,566	3,722,037	32,574	42,176	796,150	813,232	149,437	10,177						
\$20,000 under \$25,000	4,270,122	4,238,755	4,241,378	4,135,073	40,539	103,681	854,410	1,026,568	174,244	13,253						
\$25,000 under \$30,000	4,328,728	4,738,710	4,295,965	4,657,508	51,037	81,202	1,033,249	1,362,414	226,239	17,756						
\$30,000 under \$40,000	8,464,400	10,775,267	8,367,925	10,560,745	121,641	214,522	2,115,815	2,988,319	506,280	39,414						
\$40,000 under \$50,000	7,751,496	13,137,847	7,646,546	12,861,169	161,868	276,678	1,936,215	3,029,382	492,381	40,571						
\$50,000 under \$75,000	14,259,223	31,972,333	13,949,529	31,081,885	427,617	890,448	4,847,353	10,700,481	1,487,830	140,955						
\$75,000 under \$100,000	9,587,953	28,285,047	9,284,465	27,164,405	404,021	1,120,642	3,552,345	9,920,692	1,081,210	123,075						
\$100,000 under \$200,000	12,611,739	50,765,012	11,864,695	45,172,792	1,016,199	5,592,219	8,346,719	36,191,732	2,395,053	412,772						
\$200,000 under \$500,000	3,243,386	36,155,638	2,526,912	22,078,665	910,719	14,076,973	3,623,906	41,700,815	1,103,386	519,860						
\$500,000 under \$1,000,000	502,876	18,580,563	235,869	6,537,758	307,653	12,042,804	598,345	24,580,143	240,774	320,967						
\$1,000,000 or more	308,958	69,528,213	92,932	12,411,039	242,781	57,117,174	43,289,890	43,289,890	120,178	536,699						
Nontaxable returns, total	44,873,886	152,447,458	44,562,246	149,574,250	460,181	2,873,208	3,523,102	4,341,610	882,888	74,695						

* 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

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

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Tax credits				Foreign tax credit
	Number of returns (1)	Number of returns (2)	Amount (3)	Number of returns (4)		Amount (5)
All returns, total	155,774,296 (153,726,211, 159,822,382)	59,066,955 (58,270,858, 59,413,053)	137,806,298 (136,570,556, 139,034,039)	9,006,393 (8,928,312, 9,084,475)	24,925,384 (24,233,576, 25,617,192)
No adjusted gross income	1,962,253 (1,900,392, 2,024,115)	9,142 (5,119, 13,166)	26,445 (18,289, 34,600)	222 (16, 429)	16 (4, 28)
\$1 under \$5,000	9,187,650 (9,010,565, 9,364,736)	24,110 (14,609, 33,611)	4,468 (841, 8,095)	15,555 (7,791, 23,319)	256 (102, 411)
\$5,000 under \$10,000	10,014,109 (9,830,124, 10,198,093)	46,820 (33,341, 60,300)	5,467 (2,667, 8,268)	27,509 (17,125, 37,893)	924 (456, 1,392)
\$10,000 under \$15,000	11,454,274 (11,260,065, 11,648,484)	2,078,936 (1,990,677, 2,167,194)	234,296 (220,963, 247,629)	49,691 (35,911, 63,470)	2,587 (1,296, 3,878)
\$15,000 under \$20,000	10,187,149 (10,001,172, 10,373,126)	2,886,639 (2,783,088, 2,990,190)	793,369 (755,544, 831,194)	87,296 (69,073, 105,520)	7,364 (3,389, 11,340)
\$20,000 under \$25,000	9,610,628 (9,428,802, 9,792,454)	4,236,542 (4,112,150, 4,360,935)	1,872,354 (1,802,132, 1,942,575)	124,460 (103,122, 145,798)	17,021 (10,278, 23,763)
\$25,000 under \$30,000	8,984,412 (8,807,848, 9,160,975)	4,921,889 (4,788,353, 5,055,426)	3,305,381 (3,191,889, 3,418,874)	143,481 (120,717, 166,246)	22,625 (9,994, 35,256)
\$30,000 under \$40,000	15,510,580 (15,286,474, 15,734,686)	6,971,700 (6,814,511, 7,128,889)	8,753,022 (8,525,210, 8,980,834)	352,318 (317,410, 387,226)	56,652 (35,130, 78,175)
\$40,000 under \$50,000	12,017,312 (11,815,224, 12,219,399)	4,965,925 (4,831,781, 5,100,069)	8,524,707 (8,256,371, 8,793,044)	386,472 (349,690, 423,254)	98,767 (61,828, 135,706)
\$50,000 under \$75,000	21,460,676 (21,249,270, 21,672,093)	9,274,820 (9,106,409, 9,443,230)	20,767,126 (20,282,795, 21,251,458)	1,042,136 (989,115, 1,095,157)	300,460 (227,135, 373,785)
\$75,000 under \$100,000	13,685,409 (13,492,822, 13,877,986)	6,267,988 (6,125,317, 6,410,660)	17,533,527 (17,010,125, 18,056,929)	1,080,988 (1,025,566, 1,136,410)	436,879 (329,556, 544,202)
\$100,000 under \$200,000	21,146,537 (21,017,408, 21,275,666)	11,619,186 (11,468,727, 11,769,606)	35,132,763 (34,410,246, 35,855,279)	2,813,579 (2,753,768, 2,873,389)	1,678,993 (1,413,893, 1,944,094)
\$200,000 under \$500,000	6,905,670 (6,848,994, 6,962,345)	4,657,866 (4,603,356, 4,712,377)	16,407,265 (15,957,039, 16,857,491)	1,985,058 (1,955,351, 2,014,766)	3,715,697 (3,359,458, 4,071,936)
\$500,000 under \$1,000,000	1,108,430 (1,091,700, 1,125,160)	711,213 (697,498, 724,927)	5,546,177 (5,132,479, 5,959,876)	547,372 (536,068, 558,676)	3,726,929 (3,331,019, 4,122,840)
\$1,000,000 under \$1,500,000	241,713 (237,070, 246,356)	166,561 (162,695, 170,426)	2,717,846 (2,453,244, 2,982,447)	144,068 (140,554, 147,583)	2,006,215 (1,753,129, 2,259,302)
\$1,500,000 under \$2,000,000	98,583 (97,059, 100,107)	70,991 (69,713, 72,269)	1,706,987 (1,590,874, 1,823,099)	63,521 (62,327, 64,715)	1,318,416 (1,207,698, 1,429,135)
\$2,000,000 under \$5,000,000	142,011 (140,738, 143,285)	108,796 (107,685, 109,907)	4,606,861 (4,427,208, 4,786,514)	98,429 (97,393, 99,464)	3,560,097 (3,387,904, 3,732,291)
\$5,000,000 under \$10,000,000	34,788 (34,408, 35,169)	28,542 (28,198, 28,885)	2,498,104 (2,393,564, 2,602,645)	26,251 (25,924, 26,578)	1,953,280 (1,852,399, 2,054,167)
\$10,000,000 or more	22,112 (22,112, 22,112)	19,309 (19,309, 19,309)	7,370,133 (7,370,133, 7,370,133)	17,986 (17,986, 17,986)	6,022,203 (6,022,203, 6,022,203)
Taxable returns, total	100,424,240 (100,114,695, 100,733,785)	39,412,135 (39,127,703, 39,696,566)	106,094,757 (104,987,384, 107,202,190)	8,637,910 (8,556,776, 8,719,044)	22,999,102 (22,342,222, 23,655,983)
No adjusted gross income	3,135 (2,480, 3,790)	1,561 (1,032, 2,089)	8,988 (5,432, 12,545)	* 3 (3, 3)	* 1 (1, 1)
\$1 under \$5,000	136,176 (113,376, 158,976)	11,556 (4,896, 18,215)	608 (221, 1,436)	10,994 (4,425, 17,564)	162 (43, 281)
\$5,000 under \$10,000	177,974 (151,801, 204,147)	26,515 (16,314, 36,715)	913 (446, 1,380)	26,512 (16,311, 36,712)	908 (441, 1,375)
\$10,000 under \$15,000	2,559,412 (2,461,794, 2,657,029)	625,894 (577,005, 674,784)	48,963 (44,459, 53,467)	32,592 (21,302, 43,881)	1,942 (744, 3,140)
\$15,000 under \$20,000	4,978,342 (4,844,260, 5,112,424)	752,748 (699,196, 806,300)	125,069 (112,706, 137,432)	63,156 (47,545, 78,768)	3,715,697 (3,359,458, 4,071,936)
\$20,000 under \$25,000	5,131,634 (4,995,548, 5,267,720)	1,280,261 (1,210,714, 1,349,807)	239,156 (218,795, 259,517)	99,458 (80,208, 118,709)	6,541 (3,481, 9,602)
\$25,000 under \$30,000	5,365,983 (5,226,726, 5,505,240)	1,629,607 (1,551,298, 1,707,915)	419,531 (386,628, 452,434)	** 416,301 (379,209, 453,394)	** 37,597 (22,367, 52,827)
\$30,000 under \$40,000	10,585,229 (10,394,764, 10,775,694)	2,256,611 (2,165,040, 2,348,182)	1,723,391 (1,623,728, 1,823,055)	** 0 (0, 0)	** 0 (0, 0)
\$40,000 under \$50,000	9,693,866 (9,510,070, 9,877,662)	2,756,870 (2,655,794, 2,857,947)	3,369,038 (3,211,673, 3,526,402)	335,248 (300,717, 369,779)	30,895 (12,679, 47,111)
\$50,000 under \$75,000	19,122,258 (18,915,179, 19,329,338)	7,039,417 (6,889,273, 7,189,561)	12,128,662 (11,782,887, 12,474,437)	975,328 (923,320, 1,027,336)	167,656 (122,687, 212,625)
\$75,000 under \$100,000	13,149,633 (12,959,605, 13,339,662)	5,785,925 (5,648,117, 5,923,733)	14,492,011 (14,041,265, 14,942,758)	1,037,080 (982,527, 1,091,633)	256,210 (187,581, 324,838)
\$100,000 under \$200,000	20,982,038 (20,852,111, 21,111,965)	11,493,783 (11,343,499, 11,644,068)	33,681,865 (32,999,783, 34,363,948)	2,768,873 (2,708,776, 2,828,970)	1,145,927 (946,320, 1,345,533)
\$200,000 under \$500,000	6,892,616 (6,835,936, 6,949,295)	4,647,232 (4,592,719, 4,701,745)	15,868,255 (15,424,934, 16,311,575)	1,975,964 (1,946,256, 2,005,672)	3,215,978 (2,868,582, 3,563,374)
\$500,000 under \$1,000,000	1,107,295 (1,090,565, 1,124,025)	710,333 (696,618, 724,047)	5,381,166 (4,967,468, 5,794,865)	546,512 (535,208, 557,816)	3,563,199 (3,167,289, 3,959,109)
\$1,000,000 or more	538,651 (533,952, 543,350)	393,823 (389,892, 397,753)	18,607,140 (18,254,308, 18,959,972)	349,889 (346,345, 353,433)	14,589,167 (14,230,710, 14,907,625)
Non-taxable returns, total	53,350,056 (53,041,141, 53,658,971)	19,654,821 (19,406,017, 19,903,625)	31,711,540 (31,100,390, 32,322,691)	368,483 (333,685, 403,281)	1,926,282 (1,704,059, 2,148,504)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Tax credits—continued					
	Child care credit		None refundable education credit			
	Number of returns (6)	Amount (7)	Number of returns (8)	Amount (9)	Number of returns	Amount
All returns, total	6,460,823 (6,316,413 , 6,605,232)	3,789,213 (3,689,166 , 3,889,260)	8,700,169 (8,524,526 , 8,875,813)	8,930,906 (8,713,060 , 9,148,752)		
No adjusted gross income	* 7 (2 , 12)	* 8 (7 , 8)	2,212 (70 , 4,354)	1,718 (98 , 3,337)		
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	** 6,068 (1,218 , 10,919)	** 3,001 (98 , 5,903)		
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)		
\$10,000 under \$15,000	20,077 (11,284 , 28,871)	2,473 (1,069 , 3,877)	344,449 (308,120 , 380,779)	52,548 (46,003 , 59,093)		
\$15,000 under \$20,000	96,275 (77,037 , 115,513)	16,422 (11,962 , 20,882)	655,784 (605,773 , 705,795)	275,650 (251,792 , 299,508)		
\$20,000 under \$25,000	244,838 (214,198 , 275,478)	102,091 (87,774 , 116,409)	665,814 (615,461 , 716,167)	460,696 (420,547 , 500,845)		
\$25,000 under \$30,000	329,614 (294,103 , 365,126)	209,041 (184,221 , 233,861)	662,334 (612,132 , 712,537)	564,595 (513,929 , 615,261)		
\$30,000 under \$40,000	633,287 (584,158 , 682,416)	421,346 (384,677 , 458,016)	1,141,433 (1,075,701 , 1,207,164)	1,162,235 (1,086,299 , 1,238,171)		
\$40,000 under \$50,000	480,069 (437,279 , 522,859)	289,087 (241,459 , 296,715)	843,276 (786,757 , 899,795)	932,781 (860,660 , 1,004,902)		
\$50,000 under \$75,000	979,311 (918,668 , 1,039,954)	571,273 (530,274 , 612,272)	1,506,860 (1,432,245 , 1,581,476)	1,822,133 (1,719,094 , 1,925,173)		
\$75,000 under \$100,000	854,869 (798,300 , 911,438)	524,301 (483,981 , 564,621)	1,028,081 (966,303 , 1,089,859)	1,272,203 (1,183,821 , 1,360,584)		
\$100,000 under \$200,000	1,953,121 (1,871,743 , 2,034,499)	1,177,255 (1,118,425 , 1,236,086)	1,843,856 (1,764,771 , 1,922,941)	2,383,346 (2,263,221 , 2,503,472)		
\$200,000 under \$500,000	747,966 (718,334 , 777,597)	421,739 (401,082 , 442,396)	1,843,856 (1,764,771 , 1,922,941)	2,383,346 (2,263,221 , 2,503,472)		
\$500,000 under \$1,000,000	** 121,387 (114,836 , 127,940)	** 74,176 (69,487 , 78,865)	0 (0 , 0)	0 (0 , 0)		
\$1,000,000 under \$1,500,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
Taxable returns, total	4,319,645 (4,205,620 , 4,433,671)	2,474,591 (2,397,068 , 2,552,114)	5,229,115 (5,092,456 , 5,365,773)	5,684,034 (5,506,726 , 5,861,341)		
No adjusted gross income	* 4 (4 , 4)	* 7 (7 , 7)	512 (39 , 984)	763 (65 , 1,472)		
\$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	0 (0 , 0)	0 (0 , 0)	12,112 (5,263 , 18,961)	994 (322 , 1,666)		
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)	98,192 (78,773 , 117,611)	18,906 (14,217 , 23,594)		
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	166,718 (141,422 , 192,013)	57,770 (46,808 , 68,731)		
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	176,765 (150,709 , 202,821)	96,330 (78,495 , 114,165)		
\$30,000 under \$40,000	20,024 (11,254 , 28,794)	9,279 (4,722 , 13,837)	515,287 (470,912 , 559,661)	465,146 (417,034 , 513,258)		
\$40,000 under \$50,000	149,691 (125,727 , 173,654)	68,175 (56,079 , 80,270)	463,213 (421,154 , 505,272)	445,425 (396,679 , 494,170)		
\$50,000 under \$75,000	581,160 (534,181 , 628,139)	283,112 (257,099 , 309,125)	1,066,484 (1,003,322 , 1,129,645)	1,178,533 (1,098,834 , 1,258,232)		
\$75,000 under \$100,000	759,867 (706,443 , 813,290)	449,817 (413,094 , 486,539)	909,797 (851,530 , 968,063)	1,085,670 (1,005,635 , 1,165,706)		
\$100,000 under \$200,000	1,940,455 (1,859,311 , 2,021,599)	1,168,758 (1,110,113 , 1,227,403)	1,820,037 (1,741,386 , 1,898,688)	2,334,497 (2,216,275 , 2,452,719)		
\$200,000 under \$500,000	747,064 (717,443 , 776,685)	421,269 (400,618 , 441,920)	1,820,037 (1,741,386 , 1,898,688)	2,334,497 (2,216,275 , 2,452,719)		
\$500,000 under \$1,000,000	** 121,381 (114,829 , 127,933)	** 74,174 (69,486 , 78,863)	0 (0 , 0)	0 (0 , 0)		
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
Non taxable returns, total	2,141,178 (2,051,440 , 2,230,916)	1,314,622 (1,250,779 , 1,378,465)	3,471,055 (3,357,756 , 3,584,354)	3,246,872 (3,117,561 , 3,376,184)		

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Tax credits—continued

Size of adjusted gross income	Retirement savings contribution credit		Child and other dependent tax credit	
	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)
All returns, total	9,259,299 (9,078,898 , 9,439,701)	1,735,419 (1,687,384 , 1,783,454)	39,377,143 (39,062,476 , 39,691,810)	81,495,898 (80,649,183 , 82,342,614)
No adjusted gross income	539 (96 , 982)	569 (128 , 1,050)	6,216 (2,851 , 9,580)	5,651 (3,251 , 8,050)
\$1 under \$5,000	* 1,033 (-929 , 2,995)	* 13 (-5 , 30)	7,416 (2,160 , 12,672)	2,544 (636 , 4,452)
\$5,000 under \$10,000	* 3,043 (-396 , 6,482)	* 381 (-230 , 991)	9,223 (3,320 , 15,126)	1,970 (121 , 3,820)
\$10,000 under \$15,000	235,066 (205,074 , 265,058)	27,370 (22,551 , 32,189)	320,979 (285,893 , 356,064)	55,216 (47,363 , 63,068)
\$15,000 under \$20,000	709,279 (657,278 , 761,279)	158,292 (143,366 , 173,197)	1,182,934 (1,115,976 , 1,249,893)	277,434 (255,372 , 299,496)
\$20,000 under \$25,000	1,357,948 (1,286,353 , 1,429,542)	205,761 (190,350 , 221,173)	2,160,760 (2,070,813 , 2,250,707)	985,486 (937,222 , 1,033,749)
\$25,000 under \$30,000	1,896,606 (1,812,226 , 1,980,987)	361,236 (337,919 , 384,553)	2,691,061 (2,591,043 , 2,791,080)	1,913,068 (1,831,421 , 1,994,714)
\$30,000 under \$40,000	2,169,702 (2,079,570 , 2,259,833)	512,720 (481,331 , 544,109)	4,900,904 (4,767,584 , 5,034,225)	5,876,727 (5,698,015 , 6,055,440)
\$40,000 under \$50,000	1,409,527 (1,338,573 , 1,482,480)	219,670 (206,549 , 232,790)	3,772,802 (3,655,050 , 3,890,554)	6,566,608 (6,339,860 , 6,793,356)
\$50,000 under \$75,000	1,476,557 (1,402,617 , 1,550,496)	249,388 (235,303 , 263,472)	7,109,414 (6,957,469 , 7,261,358)	16,590,054 (16,170,433 , 17,009,676)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	5,044,652 (4,913,903 , 5,175,400)	14,009,074 (13,566,305 , 14,451,844)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	9,115,078 (8,968,074 , 9,262,082)	26,216,683 (25,665,032 , 26,768,334)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	3,044,729 (2,992,656 , 3,096,802)	8,982,750 (8,788,965 , 9,176,536)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	10,976 (8,632 , 13,319)	12,633 (8,547 , 16,720)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	5,023,918 (4,888,232 , 5,159,603)	760,085 (732,440 , 787,730)	24,431,298 (24,188,134 , 24,674,463)	59,470,572 (58,729,857 , 60,211,287)
No adjusted gross income	** 70,566 (54,146 , 86,988)	** 6,324 (4,526 , 8,122)	** 14,074 (6,981 , 21,168)	** 9,638 (5,575 , 13,698)
\$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	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$15,000 under \$20,000	398,337 (359,295 , 437,379)	73,177 (64,203 , 82,150)	92,267 (73,435 , 111,100)	49,143 (38,846 , 59,439)
\$20,000 under \$25,000	906,182 (847,533 , 964,832)	93,288 (84,925 , 101,650)	205,174 (177,117 , 233,232)	116,621 (99,732 , 133,510)
\$25,000 under \$30,000	1,138,980 (1,073,301 , 1,204,660)	132,781 (122,939 , 142,623)	757,936 (704,288 , 811,583)	691,049 (631,776 , 750,321)
\$30,000 under \$40,000	769,264 (715,174 , 823,354)	167,217 (149,983 , 184,451)	1,693,330 (1,613,464 , 1,773,197)	2,427,806 (2,297,912 , 2,557,701)
\$40,000 under \$50,000	738,882 (685,879 , 791,886)	116,808 (107,238 , 126,377)	4,977,759 (4,847,477 , 5,108,042)	9,547,602 (9,247,562 , 9,847,643)
\$50,000 under \$75,000	1,001,705 (940,557 , 1,062,853)	170,491 (158,735 , 182,248)	4,614,876 (4,489,136 , 4,740,616)	11,838,504 (11,449,012 , 12,227,995)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	9,023,630 (8,877,079 , 9,170,181)	25,802,799 (25,258,405 , 26,347,193)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	3,041,278 (2,989,209 , 3,093,348)	8,974,783 (8,780,998 , 9,168,568)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	10,973 (8,629 , 13,316)	12,629 (8,542 , 16,715)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Non-taxable returns, total	4,235,381 (4,110,513 , 4,360,250)	975,334 (935,443 , 1,015,225)	14,945,845 (14,723,022 , 15,168,667)	22,025,327 (21,556,625 , 22,494,028)

Footnotes at end of table.

Table 3.3.C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Tax credits—continued			
	Residential energy credits		General business credit	
	Number of returns (14)	Amount (15)	Number of returns (16)	Amount (17)
All returns, total	755,767 (705,191 , 806,344)	2,511,826 (2,300,966 , 2,722,685)	477,291 (451,836 , 502,747)	5,356,507 (5,154,337 , 5,558,677)
No adjusted gross income	78 (18 , 137)	929 (491 , 1,367)	864 (191 , 1,537)	12,047 (11,177 , 12,917)
\$1 under \$5,000	** 1,554 (-686 , 3,794)	** 172 (-76 , 421)	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	* 4,005 (82 , 7,927)	* 1,424 (-655 , 3,502)	** 2,464 (-394 , 5,322)	** 380 (-114 , 875)
\$15,000 under \$20,000	* 4,035 (83 , 7,987)	* 1,341 (-72 , 2,754)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	20,060 (11,277 , 28,843)	14,407 (7,365 , 21,449)	** 0 (0 , 0)	** 0 (0 , 0)
\$25,000 under \$30,000	14,134 (6,779 , 21,489)	14,669 (6,070 , 23,268)	* 3,214 (-228 , 6,657)	* 3,857 (-621 , 8,334)
\$30,000 under \$40,000	70,477 (54,125 , 86,830)	80,195 (57,295 , 103,095)	4,295 (622 , 7,967)	3,391 (-694 , 7,475)
\$40,000 under \$50,000	73,321 (56,569 , 90,073)	108,328 (77,918 , 138,738)	10,517 (4,507 , 16,526)	12,175 (2,665 , 21,684)
\$50,000 under \$75,000	169,525 (144,082 , 194,968)	344,130 (275,867 , 412,392)	24,513 (15,312 , 33,714)	43,592 (21,883 , 65,300)
\$75,000 under \$100,000	112,572 (92,033 , 133,112)	353,583 (272,977 , 434,189)	26,151 (17,104 , 35,197)	53,856 (26,106 , 81,606)
\$100,000 under \$200,000	197,897 (171,566 , 224,229)	917,676 (759,807 , 1,075,546)	90,658 (74,555 , 106,761)	340,913 (249,249 , 432,577)
\$200,000 under \$500,000	71,884 (62,711 , 81,057)	497,780 (418,010 , 577,551)	147,454 (136,209 , 158,699)	928,603 (808,380 , 1,048,827)
\$500,000 under \$1,000,000	10,809 (8,773 , 12,845)	95,703 (75,812 , 115,593)	78,865 (73,873 , 83,856)	749,638 (659,266 , 840,012)
\$1,000,000 under \$1,500,000	2,827 (2,210 , 3,443)	35,319 (25,647 , 44,991)	28,436 (26,663 , 30,208)	459,858 (389,874 , 529,842)
\$1,500,000 under \$2,000,000	823 (674 , 972)	11,961 (8,662 , 15,260)	14,378 (13,755 , 15,001)	279,083 (249,715 , 308,451)
\$2,000,000 under \$5,000,000	1,228 (1,081 , 1,375)	19,161 (16,136 , 22,187)	28,051 (27,407 , 28,694)	833,367 (785,493 , 881,242)
\$5,000,000 under \$10,000,000	314 (273 , 355)	7,268 (6,120 , 8,416)	9,503 (9,295 , 9,712)	451,873 (426,567 , 477,179)
\$10,000,000 or more	225 (225 , 225)	7,780 (7,780 , 7,780)	7,930 (7,930 , 7,930)	1,183,874 (1,183,874 , 1,183,874)
Taxable returns, total	505,644 (465,259 , 546,028)	1,807,513 (1,631,674 , 1,983,353)	442,374 (418,898 , 465,851)	5,189,769 (4,993,974 , 5,385,564)
No adjusted gross income	** 1,054 (-908 , 3,017)	** 875 (319 , 1,431)	281 (217 , 344)	3,081 (2,588 , 3,574)
\$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	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	** 9,011 (3,127 , 14,896)	** 6,307 (1,274 , 11,341)	** 3,354 (-131 , 6,839)	** 2,137 (-1,322 , 5,596)
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$30,000 under \$40,000	28,120 (17,711 , 38,529)	28,061 (15,484 , 40,639)	* 2,425 (-541 , 5,390)	* 582 (-338 , 1,503)
\$40,000 under \$50,000	32,153 (21,020 , 43,286)	41,135 (23,263 , 59,007)	7,654 (2,402 , 12,907)	9,233 (87 , 18,379)
\$50,000 under \$75,000	89,659 (71,098 , 108,220)	124,783 (88,319 , 161,246)	20,035 (11,585 , 28,484)	25,273 (9,076 , 41,470)
\$75,000 under \$100,000	80,025 (62,542 , 97,507)	182,711 (129,577 , 235,844)	14,741 (8,019 , 21,463)	17,220 (6,643 , 27,798)
\$100,000 under \$200,000	177,943 (152,953 , 202,934)	756,102 (616,735 , 895,469)	80,225 (64,944 , 95,506)	261,363 (179,187 , 343,540)
\$200,000 under \$500,000	71,463 (62,290 , 80,636)	491,277 (411,506 , 571,047)	146,525 (135,280 , 157,769)	913,719 (793,496 , 1,033,942)
\$500,000 under \$1,000,000	10,802 (8,766 , 12,838)	95,089 (75,209 , 114,989)	78,848 (73,856 , 83,839)	749,451 (659,079 , 839,823)
\$1,000,000 or more	5,414 (4,761 , 6,066)	81,163 (70,446 , 91,879)	89,287 (86,316 , 90,258)	3,207,708 (3,114,749 , 3,300,668)
Nontaxable returns, total	250,124 (219,571 , 280,677)	704,312 (587,667 , 820,958)	34,917 (25,047 , 44,787)	166,738 (116,236 , 217,240)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Table with columns: Size of adjusted gross income, Prior-year minimum tax credit (Number of returns, Amount), Tax credits—continued (Amount), Adoption credit (Number of returns, Amount). Rows include categories like 'All returns, total', 'No adjusted gross income', and 'Nontaxable returns, total'.

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Tax credits—continued			
	Credit for elderly and disabled		Alternative motor vehicle credit	
	Number of returns (22)	Amount (23)	Number of returns (24)	Amount (25)
All returns, total	56,046 (41,585 , 70,508)	4,805 (3,243 , 6,366)	11,153 (5,191 , 17,115)	54,393 (24,211 , 84,576)
No adjusted gross income	313 (208 , 419)	223 (155 , 291)	** 0 (0 , 0)	** 0 (0 , 0)
\$1 under \$5,000	** 2,563 (-418 , 5,544)	** 674 (-270 , 1,618)	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	16,530 (8,649 , 24,411)	780 (289 , 1,272)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	36,640 (24,884 , 48,396)	3,128 (1,987 , 4,269)	** 0 (0 , 0)	** 0 (0 , 0)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	** 1,002 (-959 , 2,964)	** 685 (-655 , 2,024)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)	** 3,096 (-310 , 6,502)	** 10,272 (-4,938 , 25,483)
\$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)	* 4,002 (82 , 7,923)	* 19,061 (-916 , 39,037)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	* 989 (-945 , 2,923)	* 7,418 (-7,084 , 21,920)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	** 971 (209 , 1,733)	** 8,860 (2,135 , 15,586)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	872 (243 , 1,501)	6,483 (1,769 , 11,198)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	172 (31 , 313)	1,236 (185 , 2,288)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	26 (15 , 37)	196 (125 , 268)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	22 (22 , 22)	181 (181 , 181)
Taxable returns, total	27,365 (17,349 , 37,382)	2,648 (1,456 , 3,841)	6,052 (2,006 , 10,097)	37,763 (13,707 , 61,820)
No adjusted gross income	** 816 (-279 , 1,912)	** 624 (-197 , 1,446)	** 0 (1 , 1)	** 0 (1 , 1)
\$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	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	26,549 (16,592 , 36,506)	2,024 (1,159 , 2,889)	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)	** 4,003 (82 , 7,923)	** 21,255 (-1,332 , 43,841)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	* 765 (6 , 1,525)	* 6,732 (42 , 13,422)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	872 (243 , 1,501)	6,483 (1,769 , 11,198)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	411 (256 , 566)	3,292 (2,032 , 4,553)
Nontaxable returns, total	28,681 (18,247 , 39,115)	2,157 (1,149 , 3,164)	5,101 (721 , 9,482)	16,630 (-1,601 , 34,860)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Tax credits—continued				
	Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Amount
	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	
All returns, total	* 157 (-114 , 428)	* 25 (-5 , 55)	228,909 (206,788 , 251,030)	1,540,909 (1,394,925 , 1,686,894)	
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$15,000 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)	** 1,031 (-930 , 2,993)	** 1,483 (-1,200 , 4,166)	
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)	** 20,989 (12,086 , 29,892)	** 70,676 (36,151 , 105,203)	
\$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	0 (0 , 0)	0 (0 , 0)	23,893 (14,395 , 33,391)	142,928 (84,141 , 201,715)	
\$200,000 under \$500,000	** 157 (-114 , 428)	** 25 (-5 , 55)	66,640 (51,945 , 81,335)	469,404 (363,725 , 575,084)	
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	83,402 (73,865 , 92,940)	603,039 (532,956 , 673,122)	
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	** 32,954 (29,833 , 36,074)	** 253,378 (228,799 , 277,955)	
\$1,500,000 under \$2,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$2,000,000 under \$5,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$5,000,000 under \$10,000,000	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
\$10,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
Taxable returns, total	* 157 (-114 , 428)	* 25 (-5 , 55)	189,095 (170,573 , 207,618)	1,350,753 (1,218,977 , 1,482,528)	
No adjusted gross income	0 (0 , 0)	0 (0 , 0)	* 15 (2 , 27)	* 110 (13 , 206)	
\$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	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	
\$15,000 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)	** 3,044 (-399 , 6,487)	** 14,253 (-3,693 , 32,199)	
\$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)	8,662 (3,049 , 14,275)	50,362 (16,234 , 84,490)	
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	61,187 (47,063 , 75,310)	431,210 (329,310 , 533,110)	
\$200,000 under \$500,000	** 157 (-114 , 428)	** 25 (-5 , 55)	83,239 (73,702 , 92,777)	601,467 (531,385 , 671,550)	
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	** 32,948 (29,828 , 36,069)	** 253,351 (228,773 , 277,929)	
\$1,000,000 or more	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)	
Nontaxable returns, total	0 (0 , 0)	0 (0 , 0)	39,814 (27,712 , 51,916)	190,157 (127,263 , 253,051)	

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Tax credits—continued					
	Mortgage interest credit		Other tax credits			
	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns	Amount
All returns, total	94,664 (75,713 , 113,614)	139,820 (105,675 , 173,964)	4,223 (1,758 , 6,688)	43,378 (18,832 , 67,924)		
No adjusted gross income	0 (0, 0)	0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	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)	0 (0, 0)	0 (0, 0)
\$10,000 under \$15,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$15,000 under \$20,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$20,000 under \$25,000	**4,357 (368 , 8,347)	**3,783 (-33 , 7,598)	**1,005 (-956 , 2,967)	**4,386 (-2,616 , 11,388)		
\$25,000 under \$30,000	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)
\$30,000 under \$40,000	*7,019 (1,822 , 12,216)	*4,814 (237 , 9,390)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$40,000 under \$50,000	12,054 (5,238 , 18,871)	16,059 (6,322 , 25,796)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$50,000 under \$75,000	37,308 (25,297 , 49,318)	55,176 (32,109 , 78,244)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$75,000 under \$100,000	18,180 (9,787 , 26,573)	33,062 (15,820 , 50,303)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$100,000 under \$200,000	**15,745 (8,312 , 23,178)	**26,926 (12,550 , 41,302)	**3,218 (1,725 , 4,710)	**38,991 (15,466 , 62,518)		
\$200,000 under \$500,000	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)
\$500,000 under \$1,000,000	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)
\$1,000,000 under \$1,500,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$1,500,000 under \$2,000,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$2,000,000 under \$5,000,000	0 (0, 0)	0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)
\$5,000,000 under \$10,000,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$10,000,000 or more	0 (0, 0)	0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)
Taxable returns, total	65,104 (52,942 , 85,266)	103,430 (76,480 , 130,381)	4,190 (1,725 , 6,655)	38,196 (14,670 , 61,723)		
No adjusted gross income	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$1 under \$5,000	0 (0, 0)	0 (0, 0)	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)	0 (0, 0)	0 (0, 0)
\$10,000 under \$15,000	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$15,000 under \$20,000	0 (0, 0)	0 (0, 0)	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)	0 (0, 0)	0 (0, 0)
\$25,000 under \$30,000	**3,003 (-393 , 6,401)	**2,353 (-1,331 , 6,039)	**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)	0 (0, 0)	0 (0, 0)
\$40,000 under \$50,000	**35,203 (23,549 , 46,857)	**48,516 (30,956 , 66,075)	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)	0 (0, 0)	0 (0, 0)
\$75,000 under \$100,000	16,148 (8,241 , 24,055)	26,440 (12,280 , 40,599)	0 (0, 0)	0 (0, 0)	0 (0, 0)	0 (0, 0)
\$100,000 under \$200,000	**14,749 (7,576 , 21,922)	**26,121 (11,831 , 40,411)	**1,703 (-437 , 3,843)	**1,057 (-695 , 3,108)		
\$200,000 under \$500,000	**0 (0, 0)	**0 (0, 0)	**2,487 (1,264 , 3,710)	**37,139 (13,703 , 60,576)		
\$500,000 under \$1,000,000	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)
\$1,000,000 or more	0 (0, 0)	0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)	**0 (0, 0)
Nontaxable returns, total	25,560 (15,658 , 35,462)	36,389 (15,415 , 57,363)	33 (8 , 38)	5,182 (-1,820 , 12,184)		

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Total [1]				Earned income credit				
	Total refundable credits		Amount	Number of returns	Amount	Number of returns			
	(34)	(35)	(36)				(37)		
All returns, total	37,035,729	(36,731,464)	109,438,818	(108,111,694)	26,492,486	(26,229,900)	64,923,556	(64,041,475)	65,805,638
No adjusted gross income	362,090	(334,590)	559,696	(502,110)	147,549	(130,628)	166,236	(139,559)	192,912
\$1 under \$5,000	2,419,430	(2,324,757)	1,446,568	(1,357,999)	2,203,622	(2,113,068)	1,035,685	(969,919)	1,101,450
\$5,000 under \$10,000	4,008,240	(3,887,653)	6,409,724	(6,134,606)	3,659,936	(3,544,413)	4,919,147	(4,706,651)	5,131,643
\$10,000 under \$15,000	6,278,501	(6,131,336)	19,462,098	(18,840,251)	5,786,910	(5,645,186)	14,516,062	(14,042,700)	14,989,423
\$15,000 under \$20,000	4,164,344	(4,041,444)	20,472,497	(19,761,078)	3,411,413	(3,299,647)	14,607,306	(14,084,458)	15,130,153
\$20,000 under \$25,000	3,467,004	(3,353,978)	16,792,712	(16,155,731)	2,728,099	(2,627,363)	11,015,573	(10,583,978)	11,447,167
\$25,000 under \$30,000	3,226,110	(3,117,000)	13,799,364	(13,250,505)	2,600,123	(2,501,782)	8,376,705	(8,034,886)	8,718,524
\$30,000 under \$40,000	5,141,401	(5,005,063)	16,571,130	(16,011,757)	4,199,961	(4,076,032)	8,449,020	(8,156,253)	8,741,786
\$40,000 under \$50,000	2,508,970	(2,412,487)	6,299,670	(5,983,297)	1,548,699	(1,472,443)	1,756,995	(1,652,862)	1,861,127
\$50,000 under \$75,000	2,833,479	(2,732,692)	4,778,702	(4,543,708)	206,175	(178,168)	80,829	(67,312)	94,347
\$75,000 under \$100,000	1,065,029	(1,002,427)	1,294,993	(1,188,242)	0	(0)	0	(0)	0
\$100,000 under \$200,000	1,554,070	(1,481,293)	1,532,871	(1,446,515)	0	(0)	0	(0)	0
\$200,000 under \$500,000	5,759	(4,059)	17,612	(9,843)	0	(0)	0	(0)	0
\$500,000 under \$1,000,000	826	(251)	654	(-198)	0	(0)	0	(0)	0
\$1,000,000 under \$1,500,000	268	(75)	23	(1)	0	(0)	0	(0)	0
\$1,500,000 under \$2,000,000	* 53	(15)	* 13	(-1)	0	(0)	0	(0)	0
\$2,000,000 under \$5,000,000	102	(58)	277	(-177)	0	(0)	0	(0)	0
\$5,000,000 under \$10,000,000	17	(10)	33	(30)	0	(0)	0	(0)	0
\$10,000,000 or more	34	(34)	181	(181)	0	(0)	0	(0)	0
Taxable returns, total	4,841,411	(4,709,188)	3,189,601	(3,081,225)	1,009,126	(947,233)	212,628	(190,891)	234,366
No adjusted gross income	** 514	(42)	** 540	(66)	* 14	(4)	* 32	(5)	(60)
\$1 under \$5,000	** 0	(0)	** 0	(0)	0	(0)	0	(0)	0
\$5,000 under \$10,000	0	(0)	0	(0)	0	(0)	0	(0)	0
\$10,000 under \$15,000	534,175	(489,019)	40,167	(36,358)	520,891	(476,290)	39,140	(35,428)	42,851
\$15,000 under \$20,000	198,322	(170,747)	19,974	(15,380)	** 82,235	(64,453)	** 1,235	(516)	1,954
\$20,000 under \$25,000	121,726	(100,138)	31,709	(24,569)	0	(0)	0	(0)	0
\$25,000 under \$30,000	155,958	(131,538)	59,642	(47,354)	** 0	(0)	** 0	(0)	0
\$30,000 under \$40,000	616,368	(567,922)	325,034	(294,112)	281,767	(248,950)	129,776	(110,952)	148,601
\$40,000 under \$50,000	378,799	(340,865)	214,360	(188,225)	117,875	(96,605)	41,874	(31,642)	52,105
\$50,000 under \$75,000	719,094	(667,138)	567,453	(521,940)	* 6,344	(1,476)	* 572	(80)	1,064
\$75,000 under \$100,000	646,903	(597,722)	566,527	(517,929)	0	(0)	0	(0)	0
\$100,000 under \$200,000	1,466,552	(1,395,652)	1,356,307	(1,282,027)	0	(0)	0	(0)	0
\$200,000 under \$500,000	1,708	(437)	671	(-172)	0	(0)	0	(0)	0
\$500,000 under \$1,000,000	819	(244)	650	(-203)	0	(0)	0	(0)	0
\$1,000,000 or more	474	(272)	527	(73)	0	(0)	0	(0)	0
Nontaxable returns, total	32,194,318	(31,909,139)	106,249,217	(104,923,333)	25,483,360	(25,223,950)	64,710,928	(63,828,482)	65,593,374

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Additional child tax credit		American opportunity credit	
	Number of returns (38)	Amount (39)	Number of returns (40)	Amount (41)
All returns, total	20,450,468	(20,201,002 , 20,699,934)	7,382,500	(6,239,670 , 6,548,063)
No adjusted gross income	68,625	(60,112 , 77,138)	81,961	(66,524 , 97,398)
\$1 under \$5,000	354,154	(317,431 , 390,876)	254,350	(223,212 , 285,488)
\$5,000 under \$10,000	1,268,021	(1,198,876 , 1,337,166)	381,868	(343,718 , 420,019)
\$10,000 under \$15,000	2,979,732	(2,876,410 , 3,083,053)	635,720	(586,516 , 684,923)
\$15,000 under \$20,000	2,883,559	(2,780,439 , 2,986,680)	575,106	(528,271 , 621,942)
\$20,000 under \$25,000	2,524,776	(2,427,776 , 2,621,776)	485,406	(442,401 , 528,411)
\$25,000 under \$30,000	2,419,177	(2,324,246 , 2,514,108)	465,881	(423,781 , 507,980)
\$30,000 under \$40,000	3,692,924	(3,576,403 , 3,809,444)	764,458	(710,555 , 818,360)
\$40,000 under \$50,000	1,874,694	(1,790,985 , 1,958,402)	513,914	(469,809 , 558,018)
\$50,000 under \$75,000	1,946,452	(1,862,098 , 2,030,805)	1,004,354	(943,228 , 1,065,481)
\$75,000 under \$100,000	360,443	(323,891 , 396,994)	738,268	(685,864 , 790,672)
\$100,000 under \$200,000	73,604	(57,685 , 89,523)	1,481,216	(1,410,021 , 1,552,410)
\$200,000 under \$500,000	4,261	(3,097 , 5,426)	0	(0 , 0)
\$500,000 under \$1,000,000	*48	(-31 , 127)	0	(0 , 0)
\$1,000,000 under \$1,500,000	0	(0 , 0)	0	(0 , 0)
\$1,500,000 under \$2,000,000	0	(0 , 0)	0	(0 , 0)
\$2,000,000 under \$5,000,000	0	(0 , 0)	0	(0 , 0)
\$5,000,000 under \$10,000,000	0	(0 , 0)	0	(0 , 0)
\$10,000,000 or more	0	(0 , 0)	0	(0 , 0)
Taxable returns, total	256	(-37 , 549)	3,338,457	(2,672,013 , 2,875,347)
No adjusted gross income	0	(0 , 0)	496	(24 , 969)
\$1 under \$5,000	0	(0 , 0)	0	(0 , 0)
\$5,000 under \$10,000	0	(0 , 0)	0	(0 , 0)
\$10,000 under \$15,000	0	(0 , 0)	0	(0 , 0)
\$15,000 under \$20,000	0	(0 , 0)	0	(0 , 0)
\$20,000 under \$25,000	0	(0 , 0)	0	(0 , 0)
\$25,000 under \$30,000	0	(0 , 0)	0	(0 , 0)
\$30,000 under \$40,000	0	(0 , 0)	0	(0 , 0)
\$40,000 under \$50,000	0	(0 , 0)	0	(0 , 0)
\$50,000 under \$75,000	0	(0 , 0)	0	(0 , 0)
\$75,000 under \$100,000	0	(0 , 0)	0	(0 , 0)
\$100,000 under \$200,000	**256	(-37 , 549)	0	(0 , 0)
\$200,000 under \$500,000	**0	(0 , 0)	0	(0 , 0)
\$500,000 under \$1,000,000	0	(0 , 0)	0	(0 , 0)
\$1,000,000 or more	0	(0 , 0)	0	(0 , 0)
Nontaxable returns, total	20,450,213	(20,200,747 , 20,699,678)	4,044,043	(3,922,509 , 4,165,578)
Total	20,450,468	(20,201,002 , 20,699,934)	7,382,500	(6,239,670 , 6,548,063)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Net premium tax credit		Refundable credits used to offset income tax before	
	Number of returns (42)	Amount (43)	Number of returns (44)	Amount (45)
All returns, total	2,272,479 (2,182,543 , 2,362,414)	1,844,866 (1,697,073 , 1,992,659)	7,022,646 (6,863,867 , 7,181,424)	3,969,761 (3,851,466 , 4,088,055)
No adjusted gross income	124,270 (107,507 , 141,033)	165,205 (130,476 , 199,934)	545 (69 , 1,021)	660 (133 , 1,188)
\$1 under \$5,000	161,233 (136,689 , 185,776)	106,555 (78,467 , 134,643)	0 (0 , 1)	0 (0 , 1)
\$5,000 under \$10,000	230,547 (201,138 , 259,957)	157,614 (111,159 , 204,069)	0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	337,940 (302,259 , 373,620)	182,753 (147,390 , 218,116)	1,162,894 (1,096,517 , 1,229,270)	91,628 (85,486 , 97,770)
\$15,000 under \$20,000	351,330 (314,803 , 387,857)	204,982 (168,717 , 241,246)	299,005 (265,184 , 332,826)	51,619 (42,940 , 60,297)
\$20,000 under \$25,000	284,476 (251,787 , 317,184)	233,257 (180,984 , 305,550)	276,057 (243,588 , 308,546)	82,871 (69,534 , 96,208)
\$25,000 under \$30,000	217,998 (189,413 , 246,583)	180,002 (134,134 , 225,870)	517,709 (473,303 , 562,114)	209,624 (186,376 , 232,873)
\$30,000 under \$40,000	262,421 (231,242 , 293,599)	224,944 (178,630 , 271,257)	1,214,537 (1,146,775 , 1,282,299)	626,712 (583,590 , 669,834)
\$40,000 under \$50,000	140,811 (118,090 , 163,532)	142,692 (102,956 , 182,429)	535,530 (490,472 , 580,588)	279,843 (249,694 , 309,992)
\$50,000 under \$75,000	138,371 (115,931 , 160,812)	197,036 (137,814 , 256,259)	846,096 (789,847 , 902,344)	651,645 (602,130 , 701,159)
\$75,000 under \$100,000	21,283 (12,957 , 29,609)	40,668 (17,558 , 63,778)	692,514 (641,715 , 743,313)	604,600 (553,972 , 655,228)
\$100,000 under \$200,000	*1,800 (-346 , 3,947)	*9,158 (-3,306 , 21,622)	1,473,392 (1,402,364 , 1,544,419)	1,362,636 (1,288,232 , 1,437,041)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	3,073 (1,373 , 4,773)	6,744 (-131 , 13,620)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	819 (244 , 1,395)	650 (-203 , 1,502)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	268 (75 , 462)	23 (1 , 46)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	*53 (15 , 90)	*13 (-1 , 27)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	102 (58 , 146)	277 (-177 , 731)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	17 (10 , 24)	33 (30 , 36)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	34 (34 , 34)	181 (181 , 181)
Taxable returns, total	506,620 (462,907 , 550,333)	172,441 (148,869 , 196,014)	4,841,411 (4,705,188 , 4,973,634)	3,189,487 (3,081,111 , 3,297,862)
No adjusted gross income	**4 (-1 , 9)	**11 (-5 , 28)	**514 (42 , 987)	**540 (66 , 1,013)
\$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	21,326 (12,298 , 30,354)	951 (314 , 1,587)	534,175 (489,019 , 579,332)	40,167 (36,358 , 43,975)
\$15,000 under \$20,000	93,059 (74,172 , 111,946)	16,347 (11,929 , 20,764)	198,322 (170,747 , 225,896)	19,974 (15,380 , 24,567)
\$20,000 under \$25,000	69,383 (53,080 , 85,685)	19,553 (13,484 , 25,621)	121,726 (100,138 , 143,314)	31,709 (24,569 , 38,850)
\$25,000 under \$30,000	83,750 (65,884 , 101,615)	31,953 (22,122 , 41,784)	155,958 (131,538 , 180,378)	59,642 (47,354 , 71,930)
\$30,000 under \$40,000	99,773 (80,272 , 119,274)	35,652 (25,659 , 45,645)	616,368 (567,922 , 664,813)	325,034 (294,112 , 355,956)
\$40,000 under \$50,000	62,548 (47,395 , 77,700)	25,237 (16,022 , 34,452)	378,799 (340,865 , 416,732)	214,360 (188,225 , 240,494)
\$50,000 under \$75,000	70,766 (54,508 , 87,024)	36,049 (22,699 , 49,400)	719,094 (667,138 , 771,049)	567,453 (521,940 , 612,966)
\$75,000 under \$100,000	**6,012 (1,499 , 10,525)	**6,690 (365 , 13,015)	646,903 (597,722 , 696,083)	566,527 (517,929 , 615,124)
\$100,000 under \$200,000	**0 (0 , 0)	**0 (0 , 0)	1,466,552 (1,395,652 , 1,537,453)	1,356,307 (1,282,027 , 1,430,587)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	1,708 (437 , 2,978)	6,598 (-276 , 13,473)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	819 (244 , 1,395)	650 (-203 , 1,502)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	474 (272 , 676)	527 (73 , 982)
Non-taxable returns, total	1,765,859 (1,686,822 , 1,844,895)	1,672,424 (1,526,452 , 1,818,397)	2,181,234 (2,090,917 , 2,271,552)	780,274 (731,985 , 828,562)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits	
	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)
All returns, total	2,482,622 (2,386,372 , 2,578,871)	617,092 (578,469 , 655,716)	3,853,933 (3,736,254 , 3,971,611)	3,010,384 (2,905,898 , 3,114,870)
No adjusted gross income	* 43 (-14 , 100)	* 153 (-81 , 387)	496 (24 , 969)	497 (24 , 969)
\$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	1,123,409 (1,058,152 , 1,188,666)	83,623 (78,096 , 89,150)	* 5,009 (623 , 9,395)	* 235 (-67 , 538)
\$15,000 under \$20,000	102,447 (82,612 , 122,282)	5,570 (3,047 , 8,093)	45,065 (31,908 , 58,221)	5,178 (3,468 , 6,889)
\$20,000 under \$25,000	81,403 (63,722 , 99,085)	21,941 (15,059 , 28,823)	88,408 (69,995 , 106,820)	19,765 (15,031 , 24,500)
\$25,000 under \$30,000	212,218 (183,708 , 240,728)	100,183 (83,069 , 117,297)	192,631 (165,429 , 219,833)	65,142 (54,579 , 75,704)
\$30,000 under \$40,000	750,891 (697,457 , 804,325)	340,247 (309,186 , 371,307)	353,294 (316,508 , 390,080)	230,141 (203,788 , 256,494)
\$40,000 under \$50,000	202,849 (174,973 , 230,725)	64,227 (51,595 , 76,858)	267,161 (235,173 , 299,149)	172,895 (149,454 , 196,335)
\$50,000 under \$75,000	9,362 (3,417 , 15,308)	1,149 (295 , 2,003)	754,416 (701,177 , 807,655)	586,880 (541,775 , 631,984)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	680,123 (629,744 , 730,502)	576,510 (529,425 , 623,595)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	1,467,329 (1,396,430 , 1,538,228)	1,353,141 (1,279,599 , 1,426,683)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	1,009,126 (947,233 , 1,071,019)	212,628 (190,891 , 234,366)	3,338,457 (3,229,125 , 3,447,789)	2,773,680 (2,672,013 , 2,875,347)
No adjusted gross income	* 14 (4 , 23)	* 32 (5 , 60)	496 (24 , 969)	497 (24 , 969)
\$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	520,891 (476,290 , 565,492)	39,140 (35,428 , 42,851)	* 2,005 (-768 , 4,779)	* 76 (-60 , 212)
\$15,000 under \$20,000	** 82,235 (64,453 , 100,017)	** 1,235 (516 , 1,954)	24,029 (14,422 , 33,636)	2,741 (1,498 , 3,985)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)	52,343 (38,180 , 66,507)	12,157 (8,392 , 15,921)
\$25,000 under \$30,000	** 0 (0 , 0)	** 0 (0 , 0)	70,206 (53,776 , 86,637)	26,092 (19,166 , 33,018)
\$30,000 under \$40,000	281,767 (248,950 , 314,585)	129,776 (110,952 , 148,601)	239,827 (209,515 , 270,139)	159,591 (137,226 , 181,957)
\$40,000 under \$50,000	117,875 (96,605 , 139,145)	41,874 (31,642 , 52,105)	202,411 (174,560 , 230,261)	147,250 (125,049 , 169,450)
\$50,000 under \$75,000	* 6,344 (1,476 , 11,212)	* 572 (80 , 1,064)	646,963 (597,587 , 696,339)	526,753 (483,691 , 569,814)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)	638,921 (590,020 , 687,822)	550,640 (504,394 , 596,886)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)	1,461,255 (1,390,479 , 1,532,032)	1,347,883 (1,274,454 , 1,421,313)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	1,473,496 (1,398,915 , 1,548,077)	404,464 (372,421 , 436,507)	515,476 (471,216 , 559,735)	236,704 (212,032 , 261,376)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Income tax after credits		Amount		Net investment income tax	
	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns	Amount
All returns, total	100,404,160 (100,094,576 , 100,713,745)	1,509,903,802 (1,505,984,674 , 1,513,822,930)	5,025,623 (4,976,322 , 5,074,924)	30,052,632 (29,873,173 , 30,232,091)		
No adjusted gross income	3,129 (2,475 , 3,784)	138,056 (120,972 , 155,140)	** 1,010 (-943 , 2,963)	** 1,135 (267 , 2,002)		
\$1 under \$5,000	136,176 (113,376 , 158,976)	18,253 (7,254 , 29,253)	0 (0 , 0)	0 (0 , 0)		
\$5,000 under \$10,000	177,974 (151,801 , 204,147)	42,202 (33,132 , 51,272)	0 (0 , 0)	0 (0 , 0)		
\$10,000 under \$15,000	2,559,412 (2,461,794 , 2,657,029)	391,728 (370,171 , 413,285)	0 (0 , 0)	0 (0 , 0)		
\$15,000 under \$20,000	4,978,339 (4,844,257 , 5,112,421)	2,446,558 (2,374,646 , 2,518,470)	** 0 (0 , 0)	** 0 (0 , 0)		
\$20,000 under \$25,000	5,132,635 (4,996,537 , 5,268,734)	5,103,140 (4,786,647 , 5,419,632)	0 (0 , 0)	0 (0 , 0)		
\$25,000 under \$30,000	5,365,983 (5,226,726 , 5,505,240)	7,346,616 (7,138,400 , 7,554,832)	0 (0 , 0)	0 (0 , 0)		
\$30,000 under \$40,000	10,584,232 (10,393,777 , 10,774,687)	21,772,124 (21,346,223 , 22,198,025)	** 0 (0 , 0)	** 0 (0 , 0)		
\$40,000 under \$50,000	9,693,866 (9,510,070 , 9,877,662)	27,712,569 (27,140,864 , 28,284,274)	0 (0 , 0)	0 (0 , 0)		
\$50,000 under \$75,000	19,121,652 (18,914,573 , 19,328,730)	89,653,875 (88,525,770 , 90,781,980)	* 910 (-118 , 1,938)	* 226 (-137 , 590)		
\$75,000 under \$100,000	13,149,633 (12,959,605 , 13,339,662)	97,171,082 (95,576,356 , 98,765,807)	* 2,904 (-43 , 5,851)	* 1,025 (29 , 2,022)		
\$100,000 under \$200,000	20,976,903 (20,846,966 , 21,106,839)	320,507,482 (317,924,481 , 323,090,484)	86,605 (70,180 , 103,030)	29,137 (19,339 , 38,935)		
\$200,000 under \$500,000	6,882,287 (6,825,573 , 6,939,000)	323,995,680 (321,281,538 , 326,709,822)	3,457,247 (3,410,180 , 3,504,315)	3,831,959 (3,736,565 , 3,927,352)		
\$500,000 under \$1,000,000	1,104,444 (1,087,718 , 1,121,169)	168,774,773 (166,211,545 , 171,338,002)	979,558 (963,393 , 995,724)	4,481,672 (4,358,217 , 4,605,126)		
\$1,000,000 under \$1,500,000	241,076 (236,435 , 245,717)	73,351,740 (71,858,691 , 74,844,789)	220,189 (215,691 , 224,687)	2,333,652 (2,253,366 , 2,413,937)		
\$1,500,000 under \$2,000,000	98,249 (96,727 , 99,771)	44,250,690 (43,541,491 , 44,959,889)	91,236 (89,745 , 92,727)	1,521,796 (1,481,042 , 1,562,549)		
\$2,000,000 under \$5,000,000	141,508 (140,236 , 142,780)	111,677,961 (110,723,822 , 112,632,099)	132,729 (131,478 , 133,980)	4,301,523 (4,239,069 , 4,363,977)		
\$5,000,000 under \$10,000,000	34,651 (34,271 , 35,031)	62,400,006 (61,725,940 , 63,074,073)	32,572 (32,200 , 32,943)	2,829,605 (2,784,673 , 2,874,537)		
\$10,000,000 or more	22,014 (22,014 , 22,014)	153,149,266 (153,149,266 , 153,149,266)	20,663 (20,663 , 20,663)	10,720,903 (10,720,903 , 10,720,903)		
Taxable returns, total	100,403,120 (100,093,537 , 100,712,704)	1,509,751,197 (1,505,832,075 , 1,513,670,319)	5,024,230 (4,974,929 , 5,073,531)	30,051,734 (29,872,274 , 30,231,193)		
No adjusted gross income	** 0 (0 , 0)	** 0 (0 , 0)	** 1,010 (-943 , 2,963)	** 1,135 (267 , 2,002)		
\$1 under \$5,000	** 139,304 (116,495 , 162,113)	** 156,305 (135,986 , 176,624)	0 (0 , 0)	0 (0 , 0)		
\$5,000 under \$10,000	177,974 (151,801 , 204,147)	42,202 (33,132 , 51,272)	0 (0 , 0)	0 (0 , 0)		
\$10,000 under \$15,000	2,559,412 (2,461,794 , 2,657,029)	391,728 (370,171 , 413,285)	0 (0 , 0)	0 (0 , 0)		
\$15,000 under \$20,000	4,978,339 (4,844,257 , 5,112,421)	2,446,558 (2,374,646 , 2,518,470)	** 0 (0 , 0)	** 0 (0 , 0)		
\$20,000 under \$25,000	5,131,634 (4,995,548 , 5,267,720)	5,100,952 (4,784,487 , 5,417,417)	0 (0 , 0)	0 (0 , 0)		
\$25,000 under \$30,000	5,365,983 (5,226,726 , 5,505,240)	7,346,616 (7,138,400 , 7,554,832)	0 (0 , 0)	0 (0 , 0)		
\$30,000 under \$40,000	10,584,232 (10,393,777 , 10,774,687)	21,772,124 (21,346,223 , 22,198,025)	** 0 (0 , 0)	** 0 (0 , 0)		
\$40,000 under \$50,000	9,693,866 (9,510,070 , 9,877,662)	27,712,569 (27,140,864 , 28,284,274)	0 (0 , 0)	0 (0 , 0)		
\$50,000 under \$75,000	19,121,652 (18,914,573 , 19,328,730)	89,653,875 (88,525,770 , 90,781,980)	* 910 (-118 , 1,938)	* 226 (-137 , 590)		
\$75,000 under \$100,000	13,149,633 (12,959,605 , 13,339,662)	97,171,082 (95,576,356 , 98,765,807)	* 2,904 (-43 , 5,851)	* 1,025 (29 , 2,022)		
\$100,000 under \$200,000	20,976,903 (20,846,966 , 21,106,839)	320,507,482 (317,924,481 , 323,090,484)	86,605 (70,180 , 103,030)	29,137 (19,339 , 38,935)		
\$200,000 under \$500,000	6,882,287 (6,825,573 , 6,939,000)	323,995,680 (321,281,538 , 326,709,822)	3,455,862 (3,408,817 , 3,502,947)	3,831,812 (3,736,418 , 3,927,207)		
\$500,000 under \$1,000,000	1,104,444 (1,087,718 , 1,121,169)	168,774,773 (166,211,545 , 171,338,002)	979,558 (963,393 , 995,724)	4,481,672 (4,358,217 , 4,605,126)		
\$1,000,000 or more	537,460 (532,761 , 542,159)	444,679,250 (442,949,763 , 446,408,736)	497,360 (492,772 , 501,949)	21,706,726 (21,595,542 , 21,817,909)		
Nontaxable returns, total	1,040 (-921 , 3,002)	152,605 (128,995 , 176,215)	1,393 (263 , 2,523)	898 (727 , 1,069)		

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Total income tax		All other taxes	
	Number of returns (54)	Amount (55)	Number of returns (56)	Amount (57)
All returns, total	100,424,240 (100,114,695 , 100,733,785)	1,538,749,447 (1,534,812,437 , 1,542,686,457)	34,028,156 (33,787,453 , 34,268,858)	90,675,412 (89,650,746 , 91,700,079)
No adjusted gross income	3,135 (2,480 , 3,790)	138,630 (121,544 , 155,716)	308,287 (284,322 , 332,252)	774,790 (706,925 , 842,654)
\$1 under \$5,000	136,176 (113,376 , 158,976)	18,253 (7,254 , 29,253)	1,183,978 (1,119,178 , 1,248,777)	527,902 (480,180 , 575,624)
\$5,000 under \$10,000	177,974 (151,801 , 204,147)	42,202 (33,132 , 51,272)	1,607,481 (1,532,762 , 1,682,200)	1,462,640 (1,382,841 , 1,542,439)
\$10,000 under \$15,000	2,559,412 (2,461,794 , 2,657,029)	391,728 (370,171 , 413,285)	2,940,898 (2,843,754 , 3,038,042)	3,941,231 (3,788,205 , 4,094,257)
\$15,000 under \$20,000	4,978,342 (4,844,260 , 5,112,424)	2,446,560 (2,374,648 , 2,518,473)	2,257,385 (2,167,888 , 2,346,881)	3,284,471 (3,117,525 , 3,451,418)
\$20,000 under \$25,000	5,131,634 (4,995,548 , 5,267,720)	5,100,952 (4,784,487 , 5,417,417)	1,825,710 (1,743,678 , 1,907,742)	2,657,589 (2,488,697 , 2,826,481)
\$25,000 under \$30,000	5,365,983 (5,226,726 , 5,505,240)	7,346,616 (7,138,400 , 7,554,832)	1,777,116 (1,696,072 , 1,858,161)	2,662,527 (2,480,016 , 2,845,038)
\$30,000 under \$40,000	10,585,229 (10,394,764 , 10,775,694)	21,772,498 (21,346,596 , 22,198,400)	2,883,243 (2,780,701 , 2,985,784)	4,616,171 (4,355,177 , 4,877,165)
\$40,000 under \$50,000	9,693,866 (9,510,070 , 9,877,662)	27,712,569 (27,140,864 , 28,284,274)	2,191,834 (2,102,349 , 2,281,320)	3,986,286 (3,725,461 , 4,247,110)
\$50,000 under \$75,000	19,122,258 (18,915,179 , 19,329,338)	89,654,102 (88,525,996 , 90,782,208)	4,113,641 (3,997,747 , 4,229,536)	9,415,371 (8,964,241 , 9,866,502)
\$75,000 under \$100,000	13,149,633 (12,959,605 , 13,339,662)	97,172,107 (95,577,368 , 98,766,847)	2,744,513 (2,647,997 , 2,841,029)	7,461,866 (7,034,927 , 7,888,805)
\$100,000 under \$200,000	20,982,038 (20,852,111 , 21,111,965)	320,536,619 (317,953,285 , 323,119,954)	4,850,544 (4,740,041 , 4,961,046)	16,888,987 (16,253,378 , 17,524,596)
\$200,000 under \$500,000	6,892,616 (6,835,936 , 6,949,295)	327,805,680 (325,084,237 , 330,547,123)	4,037,223 (3,985,936 , 4,088,510)	15,294,361 (14,875,769 , 15,712,954)
\$500,000 under \$1,000,000	1,107,295 (1,090,565 , 1,124,025)	173,214,875 (170,608,941 , 175,820,808)	878,334 (862,389 , 894,279)	7,120,602 (6,905,842 , 7,335,362)
\$1,000,000 under \$1,500,000	241,478 (236,835 , 246,121)	75,621,335 (74,097,184 , 77,145,486)	190,091 (185,754 , 194,427)	2,533,768 (2,441,736 , 2,625,800)
\$1,500,000 under \$2,000,000	98,472 (96,948 , 99,996)	45,715,931 (44,991,837 , 46,440,024)	77,967 (76,541 , 79,392)	1,426,984 (1,385,993 , 1,467,976)
\$2,000,000 under \$5,000,000	141,862 (140,589 , 143,135)	115,810,423 (114,834,057 , 116,786,788)	113,191 (111,985 , 114,397)	3,074,696 (3,022,005 , 3,127,387)
\$5,000,000 under \$10,000,000	34,745 (34,364 , 35,126)	65,049,446 (64,356,295 , 65,742,597)	28,234 (27,880 , 28,587)	1,401,391 (1,371,326 , 1,431,456)
\$10,000,000 or more	22,094 (22,094 , 22,094)	163,198,922 (163,198,922 , 163,198,922)	18,486 (18,486 , 18,486)	2,143,780 (2,143,780 , 2,143,780)
Taxable returns, total	100,424,240 (100,114,695 , 100,733,785)	1,538,749,447 (1,534,812,437 , 1,542,686,457)	22,454,853 (22,234,905 , 22,674,801)	72,504,719 (71,530,385 , 73,479,053)
No adjusted gross income	3,135 (2,480 , 3,790)	138,630 (121,544 , 155,716)	1,805 (1,240 , 2,370)	36,612 (32,694 , 40,530)
\$1 under \$5,000	136,176 (113,376 , 158,976)	18,253 (7,254 , 29,253)	9,919 (3,878 , 15,960)	7,413 (-3,168 , 17,993)
\$5,000 under \$10,000	177,974 (151,801 , 204,147)	42,202 (33,132 , 51,272)	20,161 (11,337 , 28,986)	8,558 (3,493 , 13,622)
\$10,000 under \$15,000	2,559,412 (2,461,794 , 2,657,029)	391,728 (370,171 , 413,285)	360,500 (323,501 , 397,499)	379,801 (328,278 , 431,323)
\$15,000 under \$20,000	4,978,342 (4,844,260 , 5,112,424)	2,446,560 (2,374,648 , 2,518,473)	803,303 (748,181 , 858,424)	859,161 (774,072 , 944,250)
\$20,000 under \$25,000	5,131,634 (4,995,548 , 5,267,720)	5,100,952 (4,784,487 , 5,417,417)	877,602 (819,941 , 935,264)	959,427 (859,788 , 1,059,065)
\$25,000 under \$30,000	5,365,983 (5,226,726 , 5,505,240)	7,346,616 (7,138,400 , 7,554,832)	997,491 (936,147 , 1,058,835)	1,296,848 (1,173,193 , 1,420,503)
\$30,000 under \$40,000	10,585,229 (10,394,764 , 10,775,694)	21,772,498 (21,346,596 , 22,198,400)	1,773,122 (1,691,743 , 1,854,501)	2,512,092 (2,316,963 , 2,707,222)
\$40,000 under \$50,000	9,693,866 (9,510,070 , 9,877,662)	27,712,569 (27,140,864 , 28,284,274)	1,540,921 (1,465,223 , 1,616,619)	2,527,077 (2,319,265 , 2,734,890)
\$50,000 under \$75,000	19,122,258 (18,915,179 , 19,329,338)	89,654,102 (88,525,996 , 90,782,208)	3,376,841 (3,270,148 , 3,483,535)	7,629,142 (7,212,387 , 8,045,898)
\$75,000 under \$100,000	13,149,633 (12,959,605 , 13,339,662)	97,172,107 (95,577,368 , 98,766,847)	2,555,221 (2,461,607 , 2,648,835)	6,732,689 (6,326,133 , 7,139,264)
\$100,000 under \$200,000	20,982,038 (20,852,111 , 21,111,965)	320,536,619 (317,953,285 , 323,119,954)	4,799,219 (4,689,066 , 4,909,372)	16,590,285 (15,964,226 , 17,216,344)
\$200,000 under \$500,000	6,892,616 (6,835,936 , 6,949,295)	327,805,680 (325,084,237 , 330,547,123)	4,032,782 (3,981,498 , 4,084,066)	15,289,569 (14,850,980 , 15,688,157)
\$500,000 under \$1,000,000	1,107,295 (1,090,565 , 1,124,025)	173,214,875 (170,608,941 , 175,820,808)	878,126 (862,181 , 894,071)	7,118,539 (6,903,779 , 7,333,299)
\$1,000,000 or more	538,651 (533,952 , 543,350)	465,396,056 (463,637,213 , 467,154,899)	427,840 (423,341 , 432,338)	10,577,497 (10,464,290 , 10,690,704)
Nontaxable returns, total	0 (0 , 0)	0 (0 , 0)	11,573,303 (11,409,852 , 11,736,754)	18,170,693 (17,741,001 , 18,600,386)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	All other taxes—continued			Self-employment tax			Social security taxes on tip income		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(58)	(59)	(60)	(61)	(60)	(61)	(60)	(61)	
All returns, total	20,148,343 (19,988,199 , 20,308,488)	65,306,977 (64,407,805 , 66,206,149)	122,097 (100,586 , 143,608)	18,099 (12,093 , 24,104)					
No adjusted gross income	242,464 (221,722 , 263,205)	628,146 (586,248 , 688,043)	** 5,329 (898 , 9,761)	** 272 (-104 , 648)					
\$1 under \$5,000	1,065,304 (1,004,000 , 1,126,609)	491,787 (446,692 , 536,882)	** 0 (0 , 0)	** 0 (0 , 0)					
\$5,000 under \$10,000	1,438,841 (1,368,424 , 1,509,258)	1,399,245 (1,321,088 , 1,477,402)	13,069 (5,969 , 20,169)	1,807 (213 , 3,401)					
\$10,000 under \$15,000	2,531,894 (2,442,891 , 2,620,897)	3,736,771 (3,587,526 , 3,886,017)	24,074 (14,450 , 33,689)	5,001 (2,047 , 7,956)					
\$15,000 under \$20,000	1,581,452 (1,507,394 , 1,655,510)	2,932,983 (2,772,349 , 3,093,616)	21,089 (12,075 , 30,103)	5,119 (1,352 , 8,887)					
\$20,000 under \$25,000	1,025,430 (964,503 , 1,086,357)	2,220,904 (2,062,105 , 2,379,703)	11,035 (4,517 , 17,552)	2,303 (-524 , 5,129)					
\$25,000 under \$30,000	884,121 (827,515 , 940,727)	2,042,525 (1,876,913 , 2,208,136)	* 8,010 (2,462 , 13,557)	* 741 (53 , 1,428)					
\$30,000 under \$40,000	1,368,387 (1,298,598 , 1,438,176)	3,462,123 (3,224,659 , 3,699,587)	* 8,020 (2,466 , 13,575)	* 604 (-56 , 1,264)					
\$40,000 under \$50,000	1,049,502 (988,385 , 1,110,619)	2,874,620 (2,639,426 , 3,109,813)	11,444 (4,834 , 18,055)	877 (70 , 1,683)					
\$50,000 under \$75,000	2,282,482 (2,188,663 , 2,366,300)	6,735,212 (6,351,688 , 7,118,736)	* 5,070 (628 , 9,511)	* 66 (-31 , 1,64)					
\$75,000 under \$100,000	1,666,891 (1,593,169 , 1,740,613)	5,533,483 (5,157,486 , 5,909,479)	* 8,183 (2,604 , 13,761)	* 496 (-104 , 1,096)					
\$100,000 under \$200,000	3,029,253 (2,946,834 , 3,111,672)	12,936,420 (12,392,035 , 13,480,804)	* 5,105 (745 , 9,465)	* 510 (-166 , 1,185)					
\$200,000 under \$500,000	1,443,542 (1,410,253 , 1,476,832)	11,119,752 (10,739,625 , 11,499,879)	* 1,346 (134 , 2,557)	* 217 (-94 , 527)					
\$500,000 under \$1,000,000	335,671 (325,341 , 346,002)	4,190,742 (4,007,751 , 4,373,732)	* 181 (-103 , 466)	* 21 (-10 , 53)					
\$1,000,000 under \$1,500,000	86,994 (83,936 , 90,053)	1,401,593 (1,327,663 , 1,475,523)	* 122 (-14 , 258)	* 49 (-21 , 119)					
\$1,500,000 under \$2,000,000	36,225 (35,253 , 37,196)	767,655 (736,888 , 798,422)	0 (0 , 0)	0 (0 , 0)					
\$2,000,000 under \$5,000,000	55,266 (54,364 , 56,167)	1,537,659 (1,498,564 , 1,576,755)	** 19 (2 , 37)	** 15 (-9 , 41)					
\$5,000,000 under \$10,000,000	14,792 (14,527 , 15,058)	601,402 (582,310 , 620,493)	** 0 (0 , 0)	** 0 (0 , 0)					
Taxable returns, total	11,188,728 (11,041,369 , 11,336,086)	49,310,919 (48,461,799 , 50,160,039)	52,336 (38,351 , 66,321)	4,078 (2,206 , 5,951)					
No adjusted gross income	1,189 (708 , 1,671)	22,860 (19,717 , 26,003)	0 (0 , 0)	0 (0 , 0)					
\$1 under \$5,000	* 5,346 (893 , 9,799)	* 1,298 (304 , 2,293)	0 (0 , 0)	0 (0 , 0)					
\$5,000 under \$10,000	12,136 (5,277 , 18,993)	7,236 (2,351 , 12,122)	0 (0 , 0)	0 (0 , 0)					
\$10,000 under \$15,000	223,641 (194,529 , 252,754)	321,708 (273,232 , 370,184)	* 4,008 (85 , 7,930)	* 107 (-21 , 235)					
\$15,000 under \$20,000	386,567 (348,446 , 424,689)	644,525 (567,351 , 721,698)	* 6,018 (1,205 , 10,831)	* 324 (-99 , 746)					
\$20,000 under \$25,000	371,701 (334,309 , 409,092)	687,502 (599,751 , 775,252)	* 6,029 (1,207 , 10,850)	* 809 (-281 , 1,898)					
\$25,000 under \$30,000	448,129 (407,202 , 489,057)	929,074 (816,273 , 1,041,876)	* 4,005 (82 , 7,927)	* 301 (-165 , 768)					
\$30,000 under \$40,000	724,417 (672,788 , 776,046)	1,711,959 (1,540,010 , 1,883,907)	* 8,020 (2,466 , 13,575)	* 604 (-56 , 1,264)					
\$40,000 under \$50,000	677,436 (627,709 , 727,163)	1,679,986 (1,498,044 , 1,861,928)	* 6,402 (1,485 , 11,319)	* 640 (-106 , 1,386)					
\$50,000 under \$75,000	1,830,441 (1,753,752 , 1,907,131)	5,336,447 (4,987,870 , 5,685,025)	* 3,037 (-398 , 6,473)	* 18 (-14 , 50)					
\$75,000 under \$100,000	1,534,068 (1,462,894 , 1,605,242)	4,933,630 (4,577,174 , 5,290,086)	* 8,045 (2,473 , 13,617)	* 482 (-134 , 1,059)					
\$100,000 under \$200,000	2,994,249 (2,912,114 , 3,076,385)	12,742,167 (12,201,220 , 13,283,114)	* 5,105 (745 , 9,465)	* 510 (-166 , 1,185)					
\$200,000 under \$500,000	1,440,791 (1,407,059 , 1,474,073)	11,102,059 (10,721,939 , 11,482,179)	** 1,526 (281 , 2,771)	** 238 (-74 , 550)					
\$500,000 under \$1,000,000	335,578 (325,248 , 345,909)	4,189,504 (4,006,513 , 4,372,494)	** 0 (0 , 0)	** 0 (0 , 0)					
\$1,000,000 or more	203,037 (199,775 , 206,300)	5,000,964 (4,911,424 , 5,090,503)	* 141 (4 , 278)	* 65 (-9 , 140)					
Nontaxable returns, total	8,959,615 (8,825,412 , 9,093,818)	15,986,058 (15,600,270 , 16,391,845)	69,761 (53,410 , 86,112)	14,021 (8,314 , 19,727)					

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	All other taxes—continued				Penalty tax on qualified retirement plans		Household employment tax	
	Number of returns		Amount		Number of returns		Amount	
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	
All returns, total	5,080,752	(4,949,401 , 5,212,103)	5,916,650	(5,643,590 , 6,189,711)	190,242	(173,234 , 207,250)	1,232,349	(1,068,792 , 1,395,906)
No adjusted gross income	20,073	(14,770 , 25,377)	48,388	(34,317 , 62,459)	4,522	(2,204 , 6,839)	45,484	(18,001 , 72,967)
\$1 under \$5,000	55,467	(40,949 , 69,985)	5,608	(3,217 , 7,999)	* 1,006	(-955 , 2,968)	* 4,339	(-4,116 , 12,795)
\$5,000 under \$10,000	85,576	(67,502 , 103,650)	18,529	(10,683 , 26,375)	* 1,023	(-939 , 2,984)	* 1,242	(-743 , 3,226)
\$10,000 under \$15,000	175,982	(150,044 , 201,919)	48,958	(34,492 , 59,424)	* 1,011	(-951 , 2,972)	* 1,311	(-1,155 , 3,776)
\$15,000 under \$20,000	165,054	(139,896 , 190,213)	49,824	(31,671 , 67,976)	* 2,012	(-762 , 4,786)	* 9,560	(-6,349 , 25,468)
\$20,000 under \$25,000	201,842	(174,085 , 229,598)	74,421	(42,131 , 106,711)	* 3,090	(-402 , 6,582)	* 7,519	(-2,947 , 17,986)
\$25,000 under \$30,000	231,946	(202,169 , 261,723)	100,516	(74,430 , 126,602)	* 1,008	(-953 , 2,970)	* 4,196	(-3,912 , 12,305)
\$30,000 under \$40,000	433,746	(393,117 , 474,374)	191,663	(160,715 , 222,611)	1,041	(-921 , 3,003)	231	(12 , 450)
\$40,000 under \$50,000	442,601	(401,545 , 483,656)	286,131	(237,008 , 335,255)	1,088	(-864 , 3,041)	1,567	(-1,057 , 4,191)
\$50,000 under \$75,000	894,949	(836,954 , 952,943)	729,813	(652,344 , 807,283)	5,096	(693 , 9,500)	27,083	(-4,922 , 59,088)
\$75,000 under \$100,000	721,909	(669,984 , 773,833)	798,194	(705,629 , 890,758)	6,271	(1,437 , 11,105)	11,821	(827 , 22,814)
\$100,000 under \$200,000	1,244,383	(1,178,982 , 1,309,773)	2,145,969	(1,951,248 , 2,340,690)	34,920	(24,168 , 45,672)	188,797	(55,403 , 322,191)
\$200,000 under \$500,000	352,446	(332,688 , 372,204)	1,191,091	(1,071,028 , 1,311,154)	61,803	(53,499 , 70,108)	275,355	(204,965 , 345,745)
\$500,000 under \$1,000,000	42,523	(38,273 , 46,774)	192,197	(145,378 , 239,017)	32,768	(29,233 , 36,303)	204,706	(169,581 , 239,831)
\$1,000,000 under \$1,500,000	5,781	(4,917 , 6,645)	19,390	(11,721 , 27,059)	9,914	(8,813 , 11,014)	77,987	(65,481 , 90,493)
\$1,500,000 under \$2,000,000	2,458	(2,140 , 2,777)	5,478	(3,483 , 7,474)	5,596	(5,185 , 6,008)	56,762	(45,106 , 68,417)
\$2,000,000 under \$5,000,000	3,032	(2,795 , 3,269)	7,234	(5,620 , 8,848)	10,465	(10,062 , 10,868)	116,136	(109,108 , 123,165)
\$5,000,000 under \$10,000,000	607	(548 , 666)	2,265	(986 , 3,543)	3,862	(3,728 , 3,996)	70,583	(65,847 , 75,319)
\$10,000,000 or more	378	(378 , 378)	2,981	(2,981 , 2,981)	3,746	(3,746 , 3,746)	127,669	(127,669 , 127,669)
Taxable returns, total	4,047,489	(3,931,114 , 4,163,864)	5,426,641	(5,158,886 , 5,694,396)	176,798	(160,889 , 192,707)	1,122,427	(986,210 , 1,258,645)
No adjusted gross income	171	(140 , 382)	1,317	(197 , 2,438)	186	(151 , 221)	5,497	(4,673 , 6,320)
\$1 under \$5,000	* 4,015	(82 , 7,949)	* 505	(-121 , 1,130)	0	(0 , 0)	0	(0 , 0)
\$5,000 under \$10,000	* 8,020	(2,466 , 13,575)	* 1,285	(-47 , 2,618)	** 5,094	(635 , 9,554)	** 20,150	(-445 , 40,745)
\$10,000 under \$15,000	50,259	(36,376 , 64,142)	9,143	(4,201 , 14,085)	0	(0 , 0)	0	(0 , 0)
\$15,000 under \$20,000	73,536	(56,747 , 90,324)	20,057	(11,053 , 29,060)	** 0	(0 , 0)	** 0	(0 , 0)
\$20,000 under \$25,000	108,322	(87,916 , 128,727)	47,483	(16,876 , 78,090)	** 0	(0 , 0)	** 0	(0 , 0)
\$25,000 under \$30,000	123,199	(101,480 , 144,918)	56,445	(38,769 , 74,120)	** 0	(0 , 0)	** 0	(0 , 0)
\$30,000 under \$40,000	262,686	(231,002 , 294,370)	127,113	(100,590 , 153,676)	0	(0 , 0)	0	(0 , 0)
\$40,000 under \$50,000	323,768	(288,601 , 358,935)	219,688	(174,564 , 264,813)	** 0	(0 , 0)	** 0	(0 , 0)
\$50,000 under \$75,000	763,498	(709,834 , 817,163)	622,334	(550,880 , 693,788)	* 5,040	(637 , 9,443)	* 26,358	(-5,644 , 58,359)
\$75,000 under \$100,000	687,135	(636,433 , 737,836)	763,631	(672,424 , 854,838)	* 6,046	(1,220 , 10,872)	* 10,863	(-114 , 21,840)
\$100,000 under \$200,000	1,235,898	(1,170,716 , 1,301,080)	2,138,037	(1,943,481 , 2,332,593)	32,496	(22,108 , 42,884)	133,766	(31,562 , 235,970)
\$200,000 under \$500,000	352,223	(332,465 , 371,981)	1,190,433	(1,070,371 , 1,310,496)	61,616	(53,311 , 69,920)	272,757	(202,368 , 343,147)
\$500,000 under \$1,000,000	42,509	(38,259 , 46,760)	192,163	(145,344 , 238,982)	32,757	(29,222 , 36,292)	204,527	(169,402 , 239,652)
\$1,000,000 or more	12,250	(11,298 , 13,201)	37,007	(28,820 , 45,193)	33,562	(32,318 , 34,806)	448,510	(429,472 , 467,547)
Nontaxable returns, total	1,033,263	(971,190 , 1,095,336)	490,009	(435,553 , 544,465)	13,444	(7,426 , 19,461)	109,922	(19,376 , 200,467)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	First-time homebuyer credit repayment		All other taxes—continued		Health care individual responsibility payment	
	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (68)	Amount (69)
All returns, total	567,892 (522,555 , 613,230)	304,501 (271,956 , 337,047)	3,716,577 (3,600,315 , 3,832,840)	3,122,683 (3,007,799 , 3,237,566)		
No adjusted gross income	4,306 (1,209 , 7,403)	2,100 (568 , 3,642)	* 325 (-308 , 959)	* 229 (-211 , 669)		
\$1 under \$5,000	* 9,043 (3,138 , 14,947)	* 4,147 (1,364 , 6,929)	* 2,166 (-230 , 4,563)	* 984 (-32 , 2,000)		
\$5,000 under \$10,000	* 4,032 (89 , 7,976)	* 2,016 (44 , 3,988)	* 3,022 (-388 , 6,431)	* 1,690 (-322 , 3,702)		
\$10,000 under \$15,000	10,077 (3,334 , 16,319)	4,487 (1,662 , 7,312)	151,417 (127,388 , 175,446)	81,830 (67,849 , 95,810)		
\$15,000 under \$20,000	13,130 (6,018 , 20,242)	5,676 (2,432 , 8,919)	350,853 (314,263 , 387,443)	193,706 (171,771 , 215,641)		
\$20,000 under \$25,000	17,813 (9,646 , 25,980)	6,707 (3,330 , 10,084)	420,500 (380,468 , 460,532)	232,300 (207,227 , 257,373)		
\$25,000 under \$30,000	20,638 (11,753 , 29,524)	8,436 (4,625 , 12,246)	485,201 (442,228 , 528,175)	282,630 (253,515 , 311,744)		
\$30,000 under \$40,000	42,498 (29,752 , 55,244)	20,578 (11,793 , 29,364)	716,245 (664,161 , 768,328)	454,557 (416,690 , 492,425)		
\$40,000 under \$50,000	52,241 (38,138 , 66,345)	24,449 (17,216 , 31,683)	451,575 (410,239 , 492,911)	336,985 (301,527 , 372,443)		
\$50,000 under \$75,000	108,588 (88,248 , 128,929)	60,101 (44,562 , 75,639)	626,695 (578,305 , 675,084)	595,460 (544,412 , 646,508)		
\$75,000 under \$100,000	101,755 (82,109 , 121,400)	54,594 (40,977 , 68,211)	296,926 (226,059 , 287,792)	328,976 (286,130 , 371,823)		
\$100,000 under \$200,000	157,011 (133,052 , 180,970)	94,172 (73,668 , 114,676)	199,373 (173,630 , 225,115)	402,683 (346,814 , 458,552)		
\$200,000 under \$500,000	** 26,257 (20,756 , 31,757)	** 16,647 (11,608 , 21,688)	43,290 (35,975 , 50,605)	162,417 (132,787 , 192,047)		
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	6,317 (4,800 , 7,833)	31,679 (23,095 , 40,264)		
\$1,000,000 under \$1,500,000	321 (112 , 529)	282 (-9 , 572)	1,289 (889 , 1,689)	7,801 (4,725 , 10,878)		
\$1,500,000 under \$2,000,000	* 66 (23 , 109)	* 32 (11 , 53)	427 (321 , 533)	2,791 (1,972 , 3,609)		
\$2,000,000 under \$5,000,000	103 (57 , 149)	71 (15 , 128)	675 (566 , 783)	4,210 (3,391 , 5,029)		
\$5,000,000 under \$10,000,000	* 9 (2 , 16)	* 5 (1 , 8)	155 (128 , 182)	927 (724 , 1,130)		
\$10,000,000 or more	* 5 (5 , 5)	* 2 (2 , 2)	129 (129 , 129)	827 (827 , 827)		
Taxable returns, total	424,751 (385,747 , 463,755)	237,251 (207,271 , 267,232)	2,783,195 (2,682,336 , 2,884,053)	2,430,092 (2,327,051 , 2,533,132)		
No adjusted gross income	** 2,005 (-768 , 4,779)	** 753 (-344 , 1,849)	0 (0 , 0)	0 (0 , 0)		
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)	** 0 (0 , 0)	** 0 (0 , 0)		
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)	0 (0 , 0)		
\$15,000 under \$20,000	** 0 (0 , 0)	** 0 (0 , 0)	** 80,403 (62,898 , 97,908)	** 41,140 (31,375 , 50,904)		
\$20,000 under \$25,000	* 7,461 (2,200 , 12,723)	* 2,016 (378 , 3,654)	269,871 (237,727 , 302,015)	146,758 (128,086 , 165,429)		
\$25,000 under \$30,000	9,437 (3,441 , 15,434)	3,761 (1,233 , 6,329)	299,067 (265,246 , 332,888)	157,075 (137,719 , 176,430)		
\$30,000 under \$40,000	12,018 (5,222 , 18,814)	5,269 (2,186 , 8,353)	308,934 (274,566 , 343,302)	167,834 (146,869 , 188,799)		
\$40,000 under \$50,000	34,057 (22,708 , 45,406)	15,754 (9,759 , 21,750)	490,430 (447,213 , 533,647)	287,065 (258,896 , 315,234)		
\$50,000 under \$75,000	84,858 (66,793 , 102,924)	49,144 (34,236 , 64,051)	332,644 (297,068 , 368,220)	232,852 (204,580 , 261,125)		
\$75,000 under \$100,000	93,621 (74,779 , 112,463)	50,570 (37,235 , 63,904)	516,954 (472,882 , 561,025)	489,000 (442,758 , 535,242)		
\$100,000 under \$200,000	154,569 (130,777 , 178,362)	92,948 (72,493 , 113,404)	238,026 (208,271 , 267,781)	304,177 (262,972 , 345,382)		
\$200,000 under \$500,000	** 26,219 (20,718 , 31,719)	** 16,625 (11,585 , 21,665)	194,774 (169,334 , 220,215)	394,327 (338,968 , 449,686)		
\$500,000 under \$1,000,000	** 0 (0 , 0)	** 0 (0 , 0)	43,131 (35,816 , 50,446)	161,767 (132,137 , 191,397)		
\$1,000,000 or more	504 (286 , 722)	392 (95 , 689)	6,302 (4,785 , 7,818)	31,609 (23,024 , 40,193)		
Nontaxable returns, total	143,141 (119,979 , 166,304)	67,250 (54,565 , 79,936)	933,382 (874,258 , 992,507)	692,591 (640,956 , 744,226)		

Footnotes at end of table.

Table 3.3c1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Total additional Medicare tax		Total [1]	
	Number of returns	Amount	Number of returns	Amount
	(70)	(71)	(72)	(73)
All returns, total	4,354,591 (4,301,593 , 4,407,589)	9,538,883 (9,468,386 , 9,609,380)	8,920,565 (8,769,163 , 9,071,967)	10,856,688 (10,580,680 , 11,132,696)
No adjusted gross income	12,704 (11,231 , 14,178)	29,736 (27,571 , 31,901)	118,380 (104,723 , 132,037)	115,330 (100,439 , 130,221)
\$1 under \$5,000	*16 (3 , 30)	*52 (4 , 101)	560,471 (515,076 , 605,866)	162,827 (145,165 , 180,489)
\$5,000 under \$10,000	262 (24 , 501)	482 (57 , 907)	1,098,028 (1,035,415 , 1,160,641)	726,930 (676,258 , 777,602)
\$10,000 under \$15,000	1,287 (-724 , 3,298)	1,280 (-605 , 3,165)	2,228,408 (2,142,867 , 2,313,948)	2,676,750 (2,553,275 , 2,800,224)
\$15,000 under \$20,000	693 (-148 , 1,534)	590 (-171 , 1,351)	1,210,426 (1,144,322 , 1,276,530)	1,830,249 (1,709,913 , 1,950,565)
\$20,000 under \$25,000	2,081 (-686 , 4,847)	231 (-41 , 503)	723,457 (671,484 , 775,430)	1,246,102 (1,130,173 , 1,362,030)
\$25,000 under \$30,000	*147 (-122 , 416)	*46 (32 , 59)	635,576 (586,879 , 684,273)	1,012,060 (905,996 , 1,118,123)
\$30,000 under \$40,000	413 (-186 , 1,012)	699 (-108 , 1,506)	941,892 (882,844 , 1,000,940)	1,391,747 (1,263,111 , 1,520,384)
\$40,000 under \$50,000	1,131 (-833 , 3,096)	784 (-41 , 1,608)	580,609 (534,383 , 626,836)	774,570 (683,630 , 865,510)
\$50,000 under \$75,000	5,442 (1,505 , 9,379)	1,822 (785 , 2,859)	632,348 (584,577 , 680,120)	710,099 (631,391 , 788,807)
\$75,000 under \$100,000	5,807 (2,119 , 9,495)	2,421 (1,448 , 3,393)	152,784 (129,647 , 175,922)	153,592 (121,609 , 185,575)
\$100,000 under \$200,000	196,457 (172,113 , 220,801)	49,632 (39,410 , 59,853)	35,953 (25,252 , 46,654)	53,430 (29,868 , 76,992)
\$200,000 under \$500,000	2,972,373 (2,926,250 , 3,018,495)	2,458,358 (2,406,517 , 2,510,199)	2,230 (1,133 , 3,327)	3,002 (1,688 , 4,316)
\$500,000 under \$1,000,000	783,546 (768,088 , 799,004)	1,003,042 (973,421 , 1,032,663)	*3 (3 , 3)	*1 (1 , 1)
\$1,000,000 under \$1,500,000	165,927 (161,794 , 170,061)	1,003,042 (973,421 , 1,032,663)	0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	68,184 (66,811 , 69,557)	579,431 (565,358 , 593,504)	0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	98,107 (96,948 , 99,266)	1,349,420 (1,330,179 , 1,368,661)	0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	24,273 (23,938 , 24,608)	672,927 (660,647 , 685,207)	0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	15,740 (15,740 , 15,740)	1,124,517 (1,124,517 , 1,124,517)	0 (0 , 0)	0 (0 , 0)
Taxable returns, total	4,335,240 (4,282,342 , 4,388,139)	9,506,104 (9,435,661 , 9,576,547)	*7 (-5 , 19)	*2 (-2 , 6)
No adjusted gross income	682 (583 , 771)	5,841 (5,360 , 6,321)	0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	**1,053 (-898 , 3,004)	**602 (-156 , 1,360)	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	**0 (0 , 0)	**0 (0 , 0)	0 (0 , 0)	0 (0 , 0)
\$15,000 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	*345 (-253 , 944)	*480 (-314 , 1,274)	0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	*1,014 (-947 , 2,976)	*240 (-186 , 666)	0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	4,934 (1,029 , 8,839)	1,365 (365 , 2,366)	0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	5,431 (1,750 , 9,112)	1,538 (720 , 2,356)	0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	195,657 (171,315 , 219,999)	48,499 (38,288 , 58,710)	0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	2,970,519 (2,924,401 , 3,016,637)	2,260,913 (2,218,257 , 2,303,570)	*7 (-5 , 19)	*2 (-2 , 6)
\$500,000 under \$1,000,000	783,434 (767,976 , 798,892)	2,457,827 (2,405,986 , 2,509,668)	0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more	372,171 (367,898 , 376,503)	4,728,799 (4,691,050 , 4,766,548)	0 (0 , 0)	0 (0 , 0)
Nontaxable returns, total	19,351 (15,878 , 22,824)	32,779 (29,500 , 36,058)	8,920,568 (8,769,156 , 9,071,960)	10,856,686 (10,580,678 , 11,132,694)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Refundable credits used to offset all other taxes —continued		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes	
	Number of returns (74)	Amount (75)	Number of returns (75)	Amount (76)	Number of returns (76)	Amount (77)
All returns, total	7,146,627 (7,009,373 , 7,283,881)	8,145,248 (7,920,843 , 8,369,654)			1,718,229 (1,640,937 , 1,795,521)	2,048,786 (1,924,733 , 2,172,843)
No adjusted gross income	79,868 (67,697 , 92,038)	53,990 (43,799 , 64,190)			22,102 (18,458 , 25,746)	38,411 (31,649 , 45,173)
\$1 under \$5,000	524,284 (480,269 , 568,299)	134,823 (120,002 , 149,644)			12,678 (5,783 , 19,572)	6,270 (1,718 , 10,823)
\$5,000 under \$10,000	1,040,121 (979,003 , 1,101,239)	656,901 (609,709 , 704,094)			34,897 (23,442 , 46,352)	30,203 (19,062 , 41,344)
\$10,000 under \$15,000	2,089,736 (2,006,567 , 2,172,905)	2,536,115 (2,414,950 , 2,657,280)			59,851 (44,815 , 74,888)	68,470 (49,824 , 87,115)
\$15,000 under \$20,000	1,058,531 (996,507 , 1,120,554)	1,672,745 (1,556,084 , 1,789,405)			64,850 (49,110 , 80,590)	95,908 (70,155 , 121,660)
\$20,000 under \$25,000	567,490 (521,255 , 613,725)	1,020,056 (915,629 , 1,124,483)			102,855 (83,205 , 122,505)	151,063 (114,947 , 187,179)
\$25,000 under \$30,000	524,343 (479,986 , 568,701)	825,769 (731,388 , 920,150)			118,165 (97,290 , 139,039)	136,253 (107,196 , 165,309)
\$30,000 under \$40,000	798,271 (743,669 , 852,873)	921,572 (832,911 , 1,010,234)			280,201 (248,313 , 312,088)	386,599 (331,692 , 441,506)
\$40,000 under \$50,000	397,889 (359,440 , 436,339)	304,148 (265,489 , 342,797)			312,600 (278,944 , 346,255)	390,203 (330,506 , 449,900)
\$50,000 under \$75,000	66,094 (50,382 , 81,807)	19,139 (13,235 , 25,044)			551,560 (506,853 , 596,266)	584,177 (515,684 , 652,670)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)			129,241 (107,838 , 150,643)	119,516 (92,952 , 146,080)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)			27,001 (17,692 , 36,309)	38,714 (18,843 , 58,585)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)			2,227 (1,130 , 3,324)	3,002 (1,688 , 4,316)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)			*3 (3 , 3)	*1 (1 , 1)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
Taxable returns, total	0 (0 , 0)	0 (0 , 0)			*7 (-5 , 19)	*2 (-2 , 6)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$15,000 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	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)			*7 (-5 , 19)	*2 (-2 , 6)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
Non taxable returns, total	7,146,627 (7,009,373 , 7,283,881)	8,145,248 (7,920,843 , 8,369,654)			1,718,222 (1,640,930 , 1,795,514)	2,048,786 (1,924,731 , 2,172,841)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Refundable credits used to offset all other taxes—continued		American opportunity credit used to offset other taxes		Repatriated deferred (section 965) income as shareholders of certain foreign corporations future installments	
	Number of returns (78)	Amount (79)	Number of returns (79)	Amount (80)	Number of returns (80)	Amount (81)
All returns, total	494,588 (452,169 , 537,007)	260,787 (232,764 , 288,810)			3,861 (1,712 , 6,011)	1,229,037 (1,122,169 , 1,333,904)
No adjusted gross income	7,050 (4,335 , 9,765)	5,141 (3,694 , 6,587)			* 14 (2 , 27)	* 2,862 (2,572 , 3,153)
\$1 under \$5,000	27,727 (17,499 , 37,954)	7,472 (4,262 , 10,681)			0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	27,781 (17,458 , 38,104)	13,167 (7,128 , 19,207)			0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	60,729 (45,528 , 75,931)	24,824 (16,696 , 32,952)			0 (0 , 0)	0 (0 , 0)
\$15,000 under \$20,000	42,466 (29,677 , 55,255)	19,049 (12,124 , 25,973)			0 (0 , 0)	0 (0 , 0)
\$20,000 under \$25,000	46,921 (33,530 , 60,311)	21,370 (13,878 , 28,861)			** 0 (0 , 0)	** 0 (0 , 0)
\$25,000 under \$30,000	46,073 (32,806 , 59,340)	20,888 (13,553 , 28,223)			0 (0 , 0)	0 (0 , 0)
\$30,000 under \$40,000	65,335 (49,651 , 81,018)	33,365 (22,861 , 43,869)			0 (0 , 0)	0 (0 , 0)
\$40,000 under \$50,000	55,539 (41,346 , 69,732)	45,917 (32,496 , 59,337)			0 (0 , 0)	0 (0 , 0)
\$50,000 under \$75,000	74,867 (58,621 , 91,112)	41,410 (30,613 , 52,207)			0 (0 , 0)	0 (0 , 0)
\$75,000 under \$100,000	29,401 (19,472 , 39,329)	20,125 (11,153 , 29,096)			0 (0 , 0)	0 (0 , 0)
\$100,000 under \$200,000	10,700 (4,782 , 16,618)	8,062 (2,646 , 13,477)			** 0 (0 , 0)	** 0 (0 , 0)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)			** 2,086 (-41 , 4,213)	** 70,795 (9,556 , 132,035)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)			** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)			529 (265 , 793)	64,885 (19,825 , 109,945)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)			388 (245 , 531)	57,722 (15,686 , 99,758)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)			473 (384 , 562)	172,075 (125,440 , 218,711)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)			163 (135 , 191)	180,755 (142,161 , 219,348)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)			208 (208 , 208)	678,942 (678,942 , 678,942)
Taxable returns, total	0 (0 , 0)	0 (0 , 0)			2,807 (1,927 , 3,686)	1,054,701 (952,665 , 1,156,736)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)			** 0 (0 , 0)	** 0 (0 , 0)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$15,000 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	0 (0 , 0)	0 (0 , 0)			0 (0 , 0)	0 (0 , 0)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)			** 1,085 (263 , 1,907)	** 63,463 (4,016 , 122,910)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)			** 0 (0 , 0)	** 0 (0 , 0)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)			1,722 (1,409 , 2,035)	991,238 (908,307 , 1,074,169)
Nontaxable returns, total	494,588 (452,169 , 537,007)	260,787 (232,764 , 288,810)			1,054 (-907 , 3,016)	173,336 (145,098 , 201,574)

Footnotes at end of table.

Table 3.3c1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Total tax liability		Amount		Number of returns		Tax payments	
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
All returns, total	105,480,887	(105,172,045 , 105,789,730)	1,617,983,398	(1,613,943,059 , 1,622,023,737)	138,943,513	(138,733,369 , 139,153,656)	1,772,069,001	(1,767,606,027 , 1,776,531,976)
No adjusted gross income	257,331	(235,023 , 279,640)	791,861	(725,116 , 858,605)	639,503	(604,439 , 674,566)	5,355,166	(5,070,981 , 5,639,350)
\$1 under \$5,000	1,110,431	(1,047,074 , 1,173,789)	376,054	(330,826 , 421,282)	6,067,129	(5,920,699 , 6,213,559)	1,553,247	(1,432,804 , 1,673,689)
\$5,000 under \$10,000	1,215,461	(1,149,094 , 1,281,828)	772,309	(719,624 , 824,993)	7,835,451	(7,670,683 , 8,000,219)	4,045,700	(3,897,189 , 4,194,212)
\$10,000 under \$15,000	3,359,110	(3,248,050 , 3,470,171)	1,638,546	(1,544,935 , 1,732,156)	8,848,840	(8,674,398 , 9,023,281)	7,324,607	(7,128,903 , 7,520,311)
\$15,000 under \$20,000	5,371,004	(5,231,917 , 5,510,090)	3,883,260	(3,739,073 , 4,027,447)	8,560,664	(8,388,542 , 8,732,786)	10,494,838	(10,207,684 , 10,781,993)
\$20,000 under \$25,000	5,453,333	(5,313,218 , 5,593,449)	6,486,416	(6,131,442 , 6,841,390)	8,646,835	(8,473,718 , 8,819,952)	14,550,679	(14,013,229 , 15,088,129)
\$25,000 under \$30,000	5,552,585	(5,411,083 , 5,694,088)	8,960,624	(8,689,761 , 9,231,486)	8,315,793	(8,145,477 , 8,486,109)	17,791,335	(17,361,370 , 18,221,300)
\$30,000 under \$40,000	10,905,619	(10,712,504 , 11,098,733)	24,930,325	(24,423,712 , 25,436,939)	14,750,694	(14,531,590 , 14,969,797)	42,123,722	(41,400,914 , 42,846,529)
\$40,000 under \$50,000	9,951,145	(9,765,212 , 10,137,079)	30,864,151	(30,217,127 , 31,511,175)	11,606,369	(11,407,322 , 11,805,417)	46,519,512	(45,636,222 , 47,402,801)
\$50,000 under \$75,000	19,473,124	(19,264,819 , 19,681,429)	98,218,098	(96,958,979 , 99,477,217)	20,901,037	(20,690,962 , 21,111,112)	127,537,654	(126,036,164 , 129,039,144)
\$75,000 under \$100,000	13,270,878	(13,080,187 , 13,461,569)	104,403,545	(102,691,598 , 106,115,491)	13,453,902	(13,262,442 , 13,645,361)	125,464,799	(123,473,635 , 127,455,963)
\$100,000 under \$200,000	21,019,095	(20,889,257 , 21,148,933)	337,266,906	(334,542,148 , 339,991,663)	20,870,470	(20,740,032 , 21,000,908)	353,526,563	(350,583,135 , 356,469,991)
\$200,000 under \$500,000	6,895,495	(6,838,815 , 6,952,174)	343,080,304	(340,220,284 , 345,940,323)	6,818,593	(6,761,736 , 6,875,450)	338,255,804	(335,181,597 , 341,330,010)
\$500,000 under \$1,000,000	1,107,502	(1,090,772 , 1,124,232)	180,334,812	(177,627,879 , 183,041,745)	1,094,832	(1,078,139 , 1,111,525)	174,683,126	(171,952,435 , 177,413,818)
\$1,000,000 under \$1,500,000	241,523	(236,880 , 246,166)	78,154,749	(76,581,393 , 79,728,106)	238,570	(233,951 , 243,189)	76,531,002	(74,923,480 , 78,138,524)
\$1,500,000 under \$2,000,000	98,498	(96,974 , 100,022)	47,142,883	(46,397,036 , 47,888,729)	97,557	(96,038 , 99,077)	47,177,075	(46,406,163 , 47,947,987)
\$2,000,000 under \$5,000,000	141,895	(140,622 , 143,168)	118,885,036	(117,881,310 , 119,888,762)	140,686	(139,415 , 141,956)	123,043,264	(121,961,207 , 124,125,321)
\$5,000,000 under \$10,000,000	34,758	(34,377 , 35,139)	66,450,823	(65,740,966 , 67,160,680)	34,566	(34,186 , 34,946)	70,890,361	(70,122,477 , 71,658,246)
\$10,000,000 or more	22,100	(22,100 , 22,100)	165,342,698	(165,342,698 , 165,342,698)	22,023	(22,023 , 22,023)	185,200,548	(185,200,548 , 185,200,548)
Taxable returns, total	100,424,059	(100,114,514 , 100,733,604)	1,611,016,523	(1,605,957,345 , 1,615,075,701)	97,641,089	(97,328,191 , 97,953,986)	1,711,529,205	(1,706,997,690 , 1,716,060,721)
No adjusted gross income	3,135	(2,480 , 3,790)	175,241	(156,211 , 194,271)	2,513	(1,906 , 3,121)	433,405	(408,266 , 458,545)
\$1 under \$5,000	136,176	(113,376 , 158,976)	25,666	(4,404 , 46,928)	57,397	(42,588 , 72,206)	11,085	(6,161 , 16,008)
\$5,000 under \$10,000	177,974	(151,801 , 204,147)	50,760	(39,739 , 61,781)	126,433	(104,382 , 148,494)	60,046	(45,767 , 74,325)
\$10,000 under \$15,000	2,559,412	(2,461,794 , 2,657,029)	771,529	(712,210 , 830,847)	2,302,441	(2,209,745 , 2,395,137)	2,281,567	(2,174,663 , 2,388,471)
\$15,000 under \$20,000	4,978,342	(4,844,260 , 5,112,424)	3,304,970	(3,181,504 , 3,428,436)	4,578,336	(4,449,520 , 4,707,152)	6,266,879	(6,062,577 , 6,471,182)
\$20,000 under \$25,000	5,131,634	(4,995,548 , 5,267,720)	6,058,363	(5,708,926 , 6,407,800)	4,870,683	(4,737,954 , 5,003,412)	9,285,819	(8,799,043 , 9,772,595)
\$25,000 under \$30,000	5,365,983	(5,226,726 , 5,505,240)	8,639,683	(8,377,410 , 8,901,956)	5,105,375	(4,969,416 , 5,241,334)	12,037,516	(11,683,515 , 12,391,517)
\$30,000 under \$40,000	10,585,229	(10,394,764 , 10,775,694)	24,279,321	(23,780,454 , 24,778,188)	10,209,173	(10,021,918 , 10,396,429)	32,110,952	(31,460,130 , 32,761,774)
\$40,000 under \$50,000	9,693,866	(9,510,070 , 9,877,662)	30,223,892	(29,583,620 , 30,864,164)	9,491,323	(9,309,248 , 9,673,397)	40,387,882	(39,549,526 , 41,226,237)
\$50,000 under \$75,000	19,122,258	(18,915,179 , 19,329,338)	97,234,101	(95,978,759 , 98,489,442)	18,731,037	(18,525,136 , 18,936,939)	118,696,051	(117,202,598 , 120,189,504)
\$75,000 under \$100,000	13,149,633	(12,959,605 , 13,339,662)	103,854,236	(102,144,959 , 105,563,513)	12,972,673	(12,783,572 , 13,161,774)	122,392,236	(120,414,585 , 124,369,888)
\$100,000 under \$200,000	20,982,038	(20,852,111 , 21,111,965)	347,033,946	(334,309,007 , 339,758,885)	20,754,389	(20,623,467 , 20,885,310)	352,112,956	(349,166,180 , 355,059,732)
\$200,000 under \$500,000	6,892,434	(6,835,755 , 6,949,113)	343,058,904	(340,198,875 , 345,918,932)	6,811,661	(6,754,801 , 6,868,521)	338,049,584	(334,975,334 , 341,123,835)
\$500,000 under \$1,000,000	1,107,295	(1,090,565 , 1,124,025)	180,332,760	(177,625,827 , 183,039,694)	1,094,470	(1,077,777 , 1,111,163)	174,654,662	(171,923,970 , 177,385,354)
\$1,000,000 or more	538,651	(533,952 , 543,350)	475,973,151	(474,160,400 , 477,785,903)	533,184	(528,504 , 537,865)	502,748,565	(500,849,341 , 504,647,790)
Nontaxable returns, total	5,056,829	(4,932,695 , 5,180,963)	6,966,875	(6,674,763 , 7,258,986)	41,302,424	(40,998,069 , 41,606,779)	60,539,796	(59,651,387 , 61,428,205)

Footnotes at end of table.

Table 3.3Ci. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Tax payments—continued			
	Income tax withheld		Estimated tax payments	
	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)
All returns, total	135,779,354 (135,555,376 , 136,003,332)	1,216,721,923 (1,212,519,297 , 1,220,924,549)	9,646,140 (9,500,462 , 9,791,819)	403,806,363 (400,978,618 , 406,634,108)
No adjusted gross income	520,608 (488,368 , 552,848)	2,497,003 (2,278,662 , 2,595,344)	125,213 (110,515 , 139,912)	2,441,471 (2,242,439 , 2,640,503)
\$1 under \$5,000	5,976,067 (5,830,669 , 6,121,466)	1,349,048 (1,246,184 , 1,451,912)	78,488 (61,736 , 95,239)	176,532 (117,930 , 235,134)
\$5,000 under \$10,000	7,746,266 (7,582,367 , 7,910,165)	3,793,138 (3,659,157 , 3,927,118)	96,352 (77,821 , 114,883)	206,256 (151,563 , 260,949)
\$10,000 under \$15,000	8,726,375 (8,553,040 , 8,899,709)	6,962,854 (6,780,828 , 7,144,881)	145,261 (122,020 , 168,502)	303,075 (245,267 , 360,883)
\$15,000 under \$20,000	8,417,297 (8,246,507 , 8,588,087)	9,916,062 (9,662,431 , 10,169,692)	169,286 (144,326 , 194,247)	504,693 (378,366 , 631,020)
\$20,000 under \$25,000	8,513,522 (8,341,695 , 8,685,349)	13,752,642 (13,408,759 , 14,096,525)	164,588 (139,811 , 189,365)	603,216 (435,124 , 771,307)
\$25,000 under \$30,000	8,189,198 (8,020,114 , 8,358,282)	16,994,476 (16,589,932 , 17,399,019)	196,609 (169,645 , 223,573)	710,769 (581,548 , 839,990)
\$30,000 under \$40,000	14,505,123 (14,287,749 , 14,722,497)	40,488,498 (39,798,294 , 41,178,702)	388,432 (350,560 , 426,284)	1,436,212 (1,247,356 , 1,625,068)
\$40,000 under \$50,000	11,410,741 (11,213,190 , 11,608,291)	44,756,777 (43,901,485 , 45,612,069)	398,739 (360,585 , 436,894)	1,565,378 (1,374,203 , 1,756,553)
\$50,000 under \$75,000	20,440,726 (20,232,051 , 20,649,400)	120,754,171 (119,326,713 , 122,181,630)	1,203,314 (1,138,353 , 1,268,274)	6,075,803 (5,623,664 , 6,527,943)
\$75,000 under \$100,000	13,144,923 (12,955,063 , 13,334,782)	116,902,192 (115,010,934 , 118,793,449)	1,125,112 (1,062,781 , 1,187,443)	7,799,774 (7,249,589 , 8,349,960)
\$100,000 under \$200,000	20,316,658 (20,183,947 , 20,449,370)	317,905,511 (315,152,153 , 320,658,868)	2,646,563 (2,562,058 , 2,731,069)	31,246,666 (29,990,335 , 32,502,998)
\$200,000 under \$500,000	6,438,420 (6,380,896 , 6,495,944)	257,465,949 (254,783,570 , 260,148,328)	1,940,298 (1,901,238 , 1,979,358)	67,408,751 (65,730,580 , 69,086,923)
\$500,000 under \$1,000,000	981,992 (965,597 , 998,386)	101,776,369 (99,685,794 , 103,866,944)	577,993 (564,841 , 591,145)	58,386,788 (56,853,931 , 59,919,645)
\$1,000,000 under \$1,500,000	205,761 (201,311 , 210,211)	34,793,078 (33,743,590 , 35,842,566)	161,804 (157,811 , 165,797)	32,317,551 (31,336,526 , 33,298,576)
\$1,500,000 under \$2,000,000	81,814 (80,354 , 83,275)	18,829,779 (18,346,781 , 19,312,776)	71,255 (69,942 , 72,568)	21,339,648 (20,862,688 , 21,816,609)
\$2,000,000 under \$5,000,000	117,128 (115,904 , 118,353)	43,670,109 (42,992,528 , 44,347,689)	109,601 (108,429 , 110,773)	57,957,402 (57,240,752 , 58,674,053)
\$5,000,000 under \$10,000,000	28,577 (28,220 , 28,933)	22,660,366 (22,202,364 , 23,118,368)	28,285 (27,936 , 28,634)	32,402,194 (31,940,282 , 32,864,106)
\$10,000,000 or more	18,158 (18,158 , 18,158)	41,513,902 (41,513,902 , 41,513,902)	18,947 (18,947 , 18,947)	80,924,183 (80,924,183 , 80,924,183)
Taxable returns, total	95,235,210 (94,917,173 , 95,553,246)	1,163,264,902 (1,159,000,447 , 1,167,529,356)	8,702,336 (8,565,996 , 8,838,675)	397,641,735 (394,835,106 , 400,448,363)
No adjusted gross income	1,881 (1,282 , 2,479)	71,009 (60,307 , 81,711)	845 (739 , 952)	207,166 (194,143 , 220,190)
\$1 under \$5,000	49,820 (35,995 , 63,646)	8,779 (4,365 , 13,192)	* 4,563 (492 , 8,635)	* 1,463 (-547 , 3,472)
\$5,000 under \$10,000	115,756 (94,644 , 136,868)	50,233 (37,965 , 62,500)	9,597 (3,575 , 15,618)	8,208 (1,122 , 15,294)
\$10,000 under \$15,000	2,276,409 (2,184,229 , 2,368,590)	2,220,746 (2,116,959 , 2,324,534)	28,982 (18,442 , 39,522)	52,658 (28,395 , 76,921)
\$15,000 under \$20,000	4,507,940 (4,380,086 , 4,635,795)	6,045,905 (5,849,947 , 6,241,863)	83,852 (66,058 , 101,646)	193,057 (141,090 , 245,023)
\$20,000 under \$25,000	4,802,812 (4,670,984 , 4,934,640)	8,817,759 (8,544,663 , 9,090,855)	85,255 (67,181 , 103,330)	313,808 (162,892 , 464,724)
\$25,000 under \$30,000	5,023,314 (4,888,410 , 5,158,217)	11,566,449 (11,227,321 , 11,905,578)	132,416 (110,079 , 154,752)	407,805 (319,603 , 496,007)
\$30,000 under \$40,000	10,030,839 (9,845,149 , 10,216,529)	30,929,677 (30,304,046 , 31,555,307)	303,734 (270,038 , 337,430)	1,034,634 (881,595 , 1,187,673)
\$40,000 under \$50,000	9,334,514 (9,153,816 , 9,515,213)	38,972,495 (38,157,973 , 39,787,017)	340,562 (305,053 , 376,071)	1,277,296 (1,105,263 , 1,449,329)
\$50,000 under \$75,000	18,318,303 (18,113,880 , 18,522,726)	112,527,173 (111,104,275 , 113,950,071)	1,120,454 (1,057,465 , 1,183,443)	5,540,113 (5,105,057 , 5,975,168)
\$75,000 under \$100,000	12,689,853 (12,502,267 , 12,877,438)	114,379,046 (112,495,818 , 116,262,274)	1,071,342 (1,010,329 , 1,132,355)	7,305,470 (6,774,821 , 7,836,119)
\$100,000 under \$200,000	20,217,799 (20,084,692 , 20,350,907)	317,084,649 (314,327,276 , 319,842,022)	2,615,196 (2,531,046 , 2,699,345)	30,741,249 (29,491,930 , 31,990,567)
\$200,000 under \$500,000	6,432,920 (6,375,394 , 6,490,446)	257,394,261 (254,711,854 , 260,076,669)	1,937,943 (1,898,883 , 1,977,004)	67,296,299 (65,618,128 , 68,974,471)
\$500,000 under \$1,000,000	981,740 (965,345 , 998,134)	101,768,502 (99,677,927 , 103,859,077)	577,836 (564,664 , 593,988)	58,369,127 (56,836,270 , 59,901,984)
\$1,000,000 or more	451,310 (446,714 , 455,907)	161,428,218 (160,078,847 , 162,777,589)	389,760 (385,614 , 393,905)	224,893,381 (223,617,119 , 226,169,644)
Nontaxable returns, total	40,544,144 (40,241,723 , 40,846,565)	53,457,022 (52,686,795 , 54,227,249)	943,804 (888,939 , 998,669)	6,164,629 (5,776,136 , 6,553,121)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Tax payments—continued					
	Payments with request for extension of filing time		Amount (91)	Number of returns (92)	Excess social security taxes withheld	Amount (93)
	Number of returns (90)	Amount (91)				
All returns, total	2,135,425 (2,071,129 , 2,199,721)	147,747,981 (146,598,322 , 148,897,641)	1,596,276 (1,539,895 , 1,652,657)	3,473,419 (3,347,191 , 3,599,648)		
No adjusted gross income	25,775 (19,702 , 31,848)	457,592 (388,366 , 526,818)	** 3,758 (2,692 , 4,825)	** 7,878 (6,454 , 9,301)		
\$1 under \$5,000	25,749 (15,970 , 35,527)	24,454 (12,042 , 36,866)	** 106 (-89 , 300)	* 352 (-330 , 1,034)		
\$5,000 under \$10,000	25,013 (15,451 , 34,575)	38,324 (22,574 , 54,073)	* 443 (-186 , 1,072)	* 170 (-57 , 396)		
\$10,000 under \$15,000	24,209 (14,895 , 33,524)	43,984 (20,978 , 66,991)	* 2,006 (-754 , 4,765)	* 2,725 (-1,884 , 7,335)		
\$15,000 under \$20,000	31,245 (20,415 , 42,075)	53,907 (27,806 , 80,007)	** 32 (9 , 55)	** 108 (22 , 193)		
\$20,000 under \$25,000	36,647 (24,946 , 48,347)	187,627 (-47,891 , 423,145)	** 0 (0 , 0)	** 0 (0 , 0)		
\$25,000 under \$30,000	33,380 (22,311 , 44,449)	77,300 (42,581 , 112,020)	1,380 (-659 , 3,419)	386 (1 , 771)		
\$30,000 under \$40,000	63,347 (48,191 , 78,503)	181,823 (124,631 , 239,015)	* 1,016 (-945 , 2,978)	* 1,528 (-1,428 , 4,484)		
\$40,000 under \$50,000	71,634 (55,721 , 87,546)	186,135 (130,719 , 241,551)	2,706 (-27 , 5,439)	3,066 (-710 , 6,842)		
\$50,000 under \$75,000	167,579 (143,446 , 191,712)	688,013 (552,892 , 823,134)	8,482 (3,189 , 13,775)	8,361 (486 , 16,236)		
\$75,000 under \$100,000	153,201 (130,331 , 176,070)	749,200 (601,246 , 897,155)	651,702 (603,932 , 699,471)	687,582 (618,252 , 756,912)		
\$100,000 under \$200,000	481,392 (444,429 , 518,355)	3,649,000 (3,289,655 , 4,008,345)	736,612 (708,101 , 765,122)	1,908,532 (1,811,913 , 2,005,152)		
\$200,000 under \$500,000	543,197 (521,273 , 565,121)	11,456,538 (10,874,862 , 12,038,214)	125,945 (118,791 , 133,098)	539,452 (498,890 , 580,015)		
\$500,000 under \$1,000,000	235,727 (226,889 , 244,566)	13,948,742 (13,313,462 , 14,584,022)	27,648 (25,764 , 29,532)	134,795 (123,023 , 146,568)		
\$1,000,000 under \$1,500,000	77,110 (74,220 , 80,001)	9,267,182 (8,845,848 , 9,688,516)	11,133 (10,508 , 11,759)	55,474 (51,500 , 59,448)		
\$1,500,000 under \$2,000,000	38,864 (37,835 , 39,893)	6,940,383 (6,712,427 , 7,168,338)	16,216 (15,678 , 16,754)	84,023 (80,392 , 87,654)		
\$2,000,000 under \$5,000,000	65,936 (64,978 , 66,894)	21,311,286 (20,955,232 , 21,667,341)	4,286 (4,134 , 4,438)	23,394 (22,284 , 24,504)		
\$5,000,000 under \$10,000,000	20,283 (19,982 , 20,584)	15,785,864 (15,518,404 , 16,053,324)	2,805 (2,805 , 2,805)	15,592 (15,592 , 15,592)		
\$10,000,000 or more	15,138 (15,138 , 15,138)	62,700,627 (62,700,627 , 62,700,627)	1,586,712 (1,530,477 , 1,642,946)	3,458,057 (3,331,962 , 3,584,152)		
Taxable returns, total	1,954,373 (1,894,493 , 2,014,253)	146,930,834 (145,786,822 , 148,074,846)	1,586,712 (1,530,477 , 1,642,946)	3,458,057 (3,331,962 , 3,584,152)		
No adjusted gross income	702 (499 , 906)	154,602 (138,549 , 170,654)	** 1,112 (-845 , 3,062)	** 881 (100 , 1,654)		
\$1 under \$5,000	* 5,017 (622 , 9,412)	* 839 (28 , 1,651)	** 0 (0 , 0)	** 0 (0 , 0)		
\$5,000 under \$10,000	* 5,194 (642 , 9,746)	* 1,605 (-86 , 3,296)	0 (0 , 0)	0 (0 , 0)		
\$10,000 under \$15,000	10,183 (3,955 , 16,411)	7,544 (1,999 , 13,090)	0 (0 , 0)	0 (0 , 0)		
\$15,000 under \$20,000	16,735 (8,753 , 24,717)	27,426 (8,572 , 46,280)	** 0 (0 , 0)	** 0 (0 , 0)		
\$20,000 under \$25,000	20,782 (11,814 , 29,750)	153,465 (-81,175 , 388,104)	0 (0 , 0)	0 (0 , 0)		
\$25,000 under \$30,000	22,766 (13,506 , 32,026)	61,062 (27,714 , 94,411)	0 (0 , 0)	0 (0 , 0)		
\$30,000 under \$40,000	43,714 (31,076 , 56,353)	142,002 (88,725 , 195,278)	** 365 (-234 , 963)	** 105 (-23 , 233)		
\$40,000 under \$50,000	56,459 (42,220 , 70,698)	132,493 (89,828 , 175,157)	** 0 (0 , 0)	** 0 (0 , 0)		
\$50,000 under \$75,000	155,417 (132,008 , 178,826)	611,254 (483,074 , 739,434)	* 2,386 (-320 , 5,091)	* 2,822 (-943 , 6,586)		
\$75,000 under \$100,000	148,025 (125,385 , 170,665)	695,974 (551,218 , 840,731)	8,178 (2,896 , 13,461)	6,982 (-752 , 14,715)		
\$100,000 under \$200,000	473,872 (437,142 , 510,602)	3,562,716 (3,207,501 , 3,917,930)	650,607 (602,875 , 698,339)	687,120 (617,792 , 756,449)		
\$200,000 under \$500,000	542,549 (520,625 , 564,473)	11,435,622 (10,853,946 , 12,017,297)	736,058 (707,553 , 764,564)	1,907,541 (1,810,923 , 2,004,160)		
\$500,000 under \$1,000,000	235,673 (226,835 , 244,512)	13,945,896 (13,310,616 , 14,581,176)	125,927 (118,773 , 133,080)	539,387 (498,825 , 579,950)		
\$1,000,000 or more	217,284 (214,154 , 220,413)	115,998,335 (115,373,787 , 116,622,883)	62,079 (60,028 , 64,130)	313,218 (300,269 , 326,168)		
Nontaxable returns, total	181,052 (167,370 , 204,734)	817,148 (700,183 , 934,112)	9,564 (5,395 , 13,733)	15,362 (9,447 , 21,278)		

Footnotes at end of table.

Table 3.3cI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Tax payments—continued				Refundable credits refundable portion			
	Credit for Federal tax on gasoline and special fuels		Amount		Number of returns		Total [1]	
	Number of returns (94)	Amount (95)	Number of returns (96)	Amount (97)	Number of returns	Amount	Number of returns	Amount
All returns, total	296,578 (266,345 , 326,811)	122,232 (102,433 , 142,032)	29,410,171 (29,129,925 , 29,690,416)	94,612,369 (93,368,035 , 95,856,704)				
No adjusted gross income	19,858 (14,301 , 25,415)	8,561 (6,282 , 10,840)	288,914 (263,338 , 314,491)	443,706 (390,723 , 496,689)				
\$1 under \$5,000	6,414 (1,547 , 11,281)	3,203 (134 , 6,272)	2,045,343 (1,957,964 , 2,132,722)	1,283,740 (1,200,292 , 1,367,188)				
\$5,000 under \$10,000	14,398 (7,085 , 21,710)	7,631 (2,952 , 12,311)	3,447,986 (3,335,427 , 3,560,546)	5,682,794 (5,427,273 , 5,938,316)				
\$10,000 under \$15,000	28,221 (17,927 , 38,516)	14,524 (8,186 , 20,861)	5,257,401 (5,121,310 , 5,393,493)	16,693,721 (16,142,380 , 17,245,062)				
\$15,000 under \$20,000	21,822 (12,759 , 30,885)	15,264 (2,513 , 28,016)	3,773,108 (3,655,735 , 3,890,481)	18,590,629 (17,930,267 , 19,250,991)				
\$20,000 under \$25,000	16,928 (9,060 , 24,797)	7,082 (3,081 , 11,083)	3,207,126 (3,096,222 , 3,316,029)	15,463,739 (14,862,067 , 16,065,411)				
\$25,000 under \$30,000	21,293 (12,412 , 30,174)	8,778 (4,151 , 13,404)	2,964,841 (2,860,038 , 3,069,645)	12,577,680 (12,059,359 , 13,096,001)				
\$30,000 under \$40,000	29,446 (19,093 , 39,799)	12,837 (7,340 , 18,334)	4,293,093 (4,167,858 , 4,418,328)	14,552,671 (14,026,515 , 15,078,826)				
\$40,000 under \$50,000	25,882 (16,440 , 35,324)	9,694 (4,740 , 14,647)	1,912,451 (1,827,674 , 1,997,227)	5,245,256 (4,952,344 , 5,538,168)				
\$50,000 under \$75,000	47,044 (34,525 , 59,563)	13,711 (6,966 , 20,456)	1,824,138 (1,742,045 , 1,906,230)	3,416,959 (3,210,518 , 3,623,400)				
\$75,000 under \$100,000	17,845 (10,671 , 25,020)	4,270 (1,882 , 6,657)	328,938 (293,626 , 364,249)	536,801 (454,418 , 619,184)				
\$100,000 under \$200,000	31,622 (22,868 , 40,376)	7,161 (4,319 , 10,003)	63,480 (48,586 , 78,373)	116,804 (81,358 , 152,251)				
\$200,000 under \$500,000	10,938 (8,110 , 13,767)	2,571 (1,847 , 3,296)	3,348 (2,346 , 4,349)	7,865 (5,387 , 10,344)				
\$500,000 under \$1,000,000	2,501 (1,578 , 3,424)	1,749 (1,075 , 2,423)	* 4 (4 , 4)	* 4 (4 , 4)				
\$1,000,000 under \$1,500,000	595 (361 , 830)	598 (5 , 1,192)						
\$1,500,000 under \$2,000,000	325 (238 , 413)	152 (87 , 216)						
\$2,000,000 under \$5,000,000	798 (690 , 905)	2,181 (1,401 , 2,961)						
\$5,000,000 under \$10,000,000	283 (250 , 315)	807 (686 , 928)						
\$10,000,000 or more	364 (364 , 364)	1,459 (1,459 , 1,459)						
Taxable returns, total	147,556 (126,947 , 168,166)	45,704 (36,392 , 55,015)	* 182 (-100 , 463)	* 112 (-76 , 300)				
No adjusted gross income	34 (21 , 47)	130 (94 , 165)						
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)						
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)						
\$10,000 under \$15,000	* 3,108 (-387 , 6,603)	* 618 (-375 , 1,611)						
\$15,000 under \$20,000	* 1,148 (-832 , 3,128)	* 92 (-62 , 246)						
\$20,000 under \$25,000	* 2,513 (-366 , 5,392)	* 787 (-227 , 1,802)						
\$25,000 under \$30,000	8,822 (3,172 , 14,473)	2,190 (361 , 4,019)						
\$30,000 under \$40,000	13,397 (6,305 , 20,489)	4,215 (1,598 , 6,831)						
\$40,000 under \$50,000	16,133 (8,736 , 23,531)	5,596 (1,632 , 9,561)						
\$50,000 under \$75,000	39,533 (27,909 , 51,157)	11,801 (5,212 , 18,391)						
\$75,000 under \$100,000	16,200 (9,284 , 23,115)	3,767 (1,437 , 6,098)						
\$100,000 under \$200,000	30,915 (22,191 , 39,640)	7,020 (4,181 , 9,859)						
\$200,000 under \$500,000	10,894 (6,066 , 13,723)	2,548 (1,823 , 3,272)						
\$500,000 under \$1,000,000	2,497 (1,574 , 3,420)	1,747 (1,073 , 2,421)						
\$1,000,000 or more	2,362 (2,088 , 2,636)	5,192 (4,202 , 6,182)						
Nontaxable returns, total	149,022 (126,751 , 171,292)	76,529 (59,047 , 94,010)	29,409,989 (29,129,743 , 29,690,234)	94,612,257 (93,367,923 , 95,856,592)				

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Refundable credits refundable portion—continued							
	Earned income credit refundable portion		Amount (99)	Additional child tax credit refundable portion		Amount (101)		
	Number of returns (98)	Amount (99)		Number of returns (100)	Amount (101)			
All returns, total	23,221,159	(22,966,983 , 23,475,335)	56,161,216	(55,352,276 , 56,970,156)	19,528,542	(19,283,444 , 19,773,640)	34,185,952	(33,663,149 , 34,708,754)
No adjusted gross income								
\$1 under \$5,000	89,442	(76,136 , 102,748)	112,103	(89,933 , 134,273)	55,839	(47,704 , 63,975)	111,059	(93,013 , 129,106)
\$5,000 under \$10,000	1,805,222	(1,722,956 , 1,887,488)	900,862	(839,038 , 962,685)	341,632	(305,557 , 377,706)	85,462	(71,126 , 99,798)
\$10,000 under \$15,000	3,112,427	(3,005,206 , 3,219,647)	4,262,246	(4,068,356 , 4,456,135)	1,239,528	(1,171,129 , 1,307,927)	982,844	(925,584 , 1,040,104)
\$15,000 under \$20,000	4,811,804	(4,681,322 , 4,942,287)	11,896,323	(11,491,035 , 12,301,611)	2,937,366	(2,834,661 , 3,040,070)	4,155,123	(4,007,634 , 4,302,612)
\$20,000 under \$25,000	3,232,159	(3,123,207 , 3,341,111)	12,928,991	(12,454,586 , 13,403,395)	2,833,916	(2,731,608 , 2,936,224)	5,075,350	(4,885,898 , 5,264,802)
\$25,000 under \$30,000	2,652,623	(2,553,237 , 2,752,009)	9,973,576	(9,572,188 , 10,374,963)	2,469,285	(2,373,311 , 2,565,258)	4,989,757	(4,781,520 , 5,197,994)
\$30,000 under \$40,000	3,643,942	(3,528,101 , 3,759,782)	7,187,201	(6,918,910 , 7,455,492)	3,551,130	(3,436,714 , 3,665,546)	6,881,511	(6,610,680 , 7,152,342)
\$40,000 under \$50,000	1,212,210	(1,144,389 , 1,280,031)	1,388,621	(1,295,749 , 1,481,492)	1,712,399	(1,632,069 , 1,792,729)	3,567,802	(3,360,343 , 3,775,261)
\$50,000 under \$75,000	152,215	(128,025 , 176,405)	60,541	(48,792 , 72,291)	1,681,573	(1,602,564 , 1,760,582)	3,025,302	(2,835,124 , 3,215,479)
\$75,000 under \$100,000					286,364	(253,366 , 319,361)	473,030	(395,486 , 550,573)
\$100,000 under \$200,000								
\$200,000 under \$500,000					55,446	(41,399 , 69,492)	103,455	(70,155 , 136,755)
\$500,000 under \$1,000,000								
\$1,000,000 under \$1,500,000					3,345	(2,343 , 4,346)	7,859	(5,380 , 10,337)
\$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								
Taxable returns, total								
No adjusted gross income								
\$1 under \$5,000								
\$5,000 under \$10,000								
\$10,000 under \$15,000								
\$15,000 under \$20,000								
\$20,000 under \$25,000								
\$25,000 under \$30,000								
\$30,000 under \$40,000								
\$40,000 under \$50,000								
\$50,000 under \$75,000								
\$75,000 under \$100,000								
\$100,000 under \$200,000								
\$200,000 under \$500,000								
\$500,000 under \$1,000,000								
\$1,000,000 or more								
Non taxable returns, total	23,221,159	(22,966,983 , 23,475,335)	56,161,216	(55,352,276 , 56,970,156)	19,528,360	(19,283,262 , 19,773,458)	34,185,839	(33,663,037 , 34,708,642)

Footnotes at end of table.

Table 3.3Ci. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Retundable credits refundable portion—continued		American opportunity credit refundable portion		Total income tax minus refundable credits [2]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(102)	(103)	(104)	(105)	(106)	(107)
All returns, total	3,794,473 (3,676,398 , 3,912,549)	3,122,695 (3,015,743 , 3,229,648)			132,605,528 (132,354,232 , 132,856,823)	1,433,280,390 (1,429,014,901 , 1,437,545,878)
No adjusted gross income	76,915 (61,556 , 92,274)	70,319 (55,594 , 85,043)			364,711 (337,209 , 392,213)	-420,406 (-480,509 , -360,302)
\$1 under \$5,000	253,474 (222,361 , 284,587)	205,124 (178,460 , 231,787)			2,555,605 (2,458,359 , 2,652,852)	-1,428,314 (-1,517,572 , -1,339,056)
\$5,000 under \$10,000	372,669 (334,982 , 410,355)	306,473 (273,670 , 339,276)			4,186,214 (4,063,045 , 4,309,383)	-6,367,522 (-6,642,827 , -6,092,217)
\$10,000 under \$15,000	609,715 (561,496 , 657,934)	513,516 (469,650 , 557,382)			8,292,724 (8,124,903 , 8,460,545)	-18,978,743 (-19,601,462 , -18,356,023)
\$15,000 under \$20,000	537,815 (492,512 , 583,118)	463,283 (421,644 , 504,922)			8,943,353 (8,767,982 , 9,118,713)	-17,974,318 (-18,692,076 , -17,256,560)
\$20,000 under \$25,000	416,653 (376,792 , 456,513)	361,318 (323,987 , 398,649)			8,476,912 (8,305,391 , 8,648,434)	-11,608,889 (-12,324,551 , -10,893,227)
\$25,000 under \$30,000	377,069 (339,196 , 414,942)	291,732 (259,146 , 324,318)			8,436,134 (8,264,694 , 8,607,574)	-6,243,124 (-6,835,876 , -5,650,371)
\$30,000 under \$40,000	485,397 (442,386 , 528,407)	363,796 (326,688 , 400,903)			15,110,263 (14,888,755 , 15,331,771)	5,828,080 (5,107,564 , 6,548,597)
\$40,000 under \$50,000	273,267 (241,009 , 305,525)	220,284 (190,744 , 249,824)			11,824,037 (11,623,398 , 12,024,677)	21,692,742 (21,031,219 , 22,354,265)
\$50,000 under \$75,000	305,947 (271,948 , 339,946)	258,988 (226,184 , 291,792)			21,235,639 (21,024,615 , 21,446,663)	85,527,044 (84,352,273 , 86,701,816)
\$75,000 under \$100,000	73,840 (57,077 , 90,603)	55,934 (40,753 , 71,116)			13,567,760 (13,375,735 , 13,759,785)	96,481,714 (94,881,449 , 98,081,980)
\$100,000 under \$200,000	11,714 (5,442 , 17,986)	11,929 (3,639 , 20,219)			21,069,555 (20,940,009 , 21,199,102)	320,366,385 (317,780,478 , 322,952,291)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)			6,896,667 (6,839,991 , 6,953,343)	327,794,812 (325,053,323 , 330,536,301)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)			1,107,302 (1,090,572 , 1,124,032)	173,214,870 (170,608,936 , 175,820,803)
\$1,000,000 under \$1,500,000	0 (0 , 0)	0 (0 , 0)			241,478 (236,835 , 246,121)	75,621,335 (74,097,184 , 77,145,486)
\$1,500,000 under \$2,000,000	0 (0 , 0)	0 (0 , 0)			98,472 (96,948 , 99,996)	45,715,931 (44,991,837 , 46,440,024)
\$2,000,000 under \$5,000,000	0 (0 , 0)	0 (0 , 0)			141,862 (140,569 , 143,135)	115,810,423 (114,834,057 , 116,786,788)
\$5,000,000 under \$10,000,000	0 (0 , 0)	0 (0 , 0)			34,745 (34,364 , 35,126)	65,049,446 (64,356,295 , 65,742,597)
\$10,000,000 or more	0 (0 , 0)	0 (0 , 0)			22,094 (22,094 , 22,094)	163,198,922 (163,198,922 , 163,198,922)
Taxable returns, total	0 (0 , 0)	0 (0 , 0)			100,424,240 (100,114,695 , 100,733,785)	1,538,749,333 (1,534,812,322 , 1,542,686,344)
No adjusted gross income	0 (0 , 0)	0 (0 , 0)			3,135 (2,480 , 3,790)	138,630 (121,544 , 155,716)
\$1 under \$5,000	0 (0 , 0)	0 (0 , 0)			136,176 (113,376 , 158,976)	18,253 (7,254 , 29,253)
\$5,000 under \$10,000	0 (0 , 0)	0 (0 , 0)			177,974 (151,801 , 204,147)	42,202 (33,132 , 51,272)
\$10,000 under \$15,000	0 (0 , 0)	0 (0 , 0)			2,559,412 (2,461,794 , 2,657,029)	391,728 (370,171 , 413,285)
\$15,000 under \$20,000	0 (0 , 0)	0 (0 , 0)			4,978,342 (4,844,260 , 5,112,424)	2,446,560 (2,374,648 , 2,518,473)
\$20,000 under \$25,000	0 (0 , 0)	0 (0 , 0)			5,131,634 (4,995,548 , 5,267,720)	5,100,952 (4,784,487 , 5,417,417)
\$25,000 under \$30,000	0 (0 , 0)	0 (0 , 0)			5,365,983 (5,226,726 , 5,505,240)	7,346,616 (7,138,400 , 7,554,832)
\$30,000 under \$40,000	0 (0 , 0)	0 (0 , 0)			10,585,229 (10,394,764 , 10,775,694)	21,772,498 (21,346,596 , 22,198,400)
\$40,000 under \$50,000	0 (0 , 0)	0 (0 , 0)			9,693,866 (9,510,070 , 9,877,662)	27,712,569 (27,140,864 , 28,284,274)
\$50,000 under \$75,000	0 (0 , 0)	0 (0 , 0)			19,122,258 (18,915,179 , 19,329,338)	89,654,102 (88,525,996 , 90,782,208)
\$75,000 under \$100,000	0 (0 , 0)	0 (0 , 0)			13,149,633 (12,959,605 , 13,339,662)	97,172,107 (95,577,368 , 98,766,847)
\$100,000 under \$200,000	0 (0 , 0)	0 (0 , 0)			20,982,038 (20,852,111 , 21,111,965)	320,536,619 (317,953,285 , 323,119,954)
\$200,000 under \$500,000	0 (0 , 0)	0 (0 , 0)			6,892,616 (6,835,936 , 6,949,295)	327,805,565 (325,064,122 , 330,547,009)
\$500,000 under \$1,000,000	0 (0 , 0)	0 (0 , 0)			1,107,295 (1,090,565 , 1,124,025)	173,214,870 (170,608,941 , 175,820,808)
\$1,000,000 or more	0 (0 , 0)	0 (0 , 0)			538,651 (533,952 , 543,350)	465,396,056 (463,637,213 , 467,154,899)
Nontaxable returns, total	3,794,473 (3,676,398 , 3,912,549)	3,122,695 (3,015,743 , 3,229,648)			32,181,287 (31,896,143 , 32,466,432)	-105,468,943 (-106,794,056 , -104,143,831)

Footnotes at end of table.

Table 3.3C1. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Overpayment				Total		Refunded					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
									(106)	(107)	(108)	(109)
All returns, total	116,689,071	(116,389,796)	116,988,346)	426,602,735	(424,213,694)	428,991,776)	113,510,190	(113,208,709)	113,811,672)	331,948,424	(329,815,281)	334,081,566)
No adjusted gross income	781,956	(741,795)	822,117)	5,373,087	(5,093,417)	5,652,756)	720,222	(680,947)	759,496)	3,868,632	(3,633,848)	4,103,415)
\$1 under \$5,000	6,478,004	(6,327,057)	6,628,951)	2,769,601	(2,618,363)	2,920,838)	6,446,025	(6,295,403)	6,596,646)	2,714,799	(2,565,803)	2,863,796)
\$5,000 under \$10,000	8,252,909	(8,084,194)	8,421,624)	9,586,169	(9,271,918)	9,900,420)	8,214,856	(8,046,490)	8,383,223)	9,488,907	(9,177,360)	9,800,454)
\$10,000 under \$20,000	9,936,509	(9,753,481)	10,119,537)	23,384,452	(22,769,618)	23,999,287)	9,893,700	(9,711,006)	10,076,395)	23,283,775	(22,670,514)	23,897,035)
\$20,000 under \$25,000	8,370,389	(8,199,704)	8,541,073)	24,778,134	(24,029,494)	25,526,775)	8,317,524	(8,147,363)	8,487,694)	26,222,423	(25,471,069)	26,973,778)
\$25,000 under \$30,000	7,735,994	(7,571,200)	7,900,788)	22,948,993	(22,247,400)	23,650,586)	7,689,732	(7,525,395)	7,854,069)	22,741,055	(22,044,740)	23,437,371)
\$30,000 under \$40,000	13,132,075	(12,923,628)	13,340,522)	35,094,541	(34,280,368)	35,908,713)	13,012,155	(12,804,608)	13,219,702)	34,764,778	(33,955,469)	35,574,087)
\$40,000 under \$50,000	9,875,820	(9,690,841)	10,060,799)	24,259,780	(23,626,702)	24,892,859)	9,755,245	(9,571,325)	9,939,164)	23,887,552	(23,261,132)	24,513,973)
\$50,000 under \$75,000	16,413,443	(16,212,360)	16,614,525)	43,729,918	(42,931,451)	44,528,385)	16,075,816	(15,876,187)	16,275,444)	42,613,186	(41,829,782)	43,396,590)
\$75,000 under \$100,000	10,047,132	(9,874,120)	10,220,145)	31,573,988	(30,792,532)	32,355,404)	9,726,017	(9,555,302)	9,896,732)	30,240,788	(29,489,910)	30,991,666)
\$100,000 under \$200,000	12,727,061	(12,570,570)	12,883,551)	52,132,789	(51,029,266)	53,236,311)	11,970,723	(11,815,593)	12,125,853)	46,295,357	(45,306,348)	47,284,365)
\$200,000 under \$500,000	3,251,120	(3,198,993)	3,303,246)	36,355,036	(35,393,692)	37,316,380)	2,533,396	(2,484,311)	2,582,481)	22,204,670	(21,497,616)	22,911,723)
\$500,000 under \$1,000,000	503,217	(490,527)	515,906)	18,607,745	(17,931,661)	19,283,830)	236,113	(226,586)	245,660)	6,551,291	(6,137,903)	6,964,679)
\$1,000,000 under \$1,500,000	124,521	(120,935)	128,107)	9,203,329	(8,794,128)	9,612,530)	42,472	(40,186)	44,757)	2,161,557	(1,985,168)	2,337,945)
\$1,500,000 under \$2,000,000	55,108	(53,929)	56,288)	5,861,974	(5,672,591)	6,051,357)	16,673	(15,954)	17,392)	1,295,371	(1,202,541)	1,388,201)
\$2,000,000 under \$5,000,000	87,840	(86,762)	88,917)	16,483,244	(16,193,733)	16,772,754)	23,920	(23,278)	24,561)	3,076,988	(2,946,814)	3,207,162)
\$5,000,000 under \$10,000,000	24,384	(24,058)	24,710)	9,809,491	(9,642,882)	9,976,100)	5,853	(5,679)	6,026)	1,519,940	(1,456,156)	1,583,725)
\$10,000,000 or more	17,320	(17,320)	17,320)	28,272,989	(28,272,989)	28,272,989)	4,132	(4,132)	4,132)	4,429,265	(4,429,265)	4,429,265)
Taxable returns, total	71,815,185	(71,460,403)	72,169,958)	274,155,277	(272,264,864)	276,045,690)	68,947,945	(68,593,246)	69,302,643)	182,374,174	(180,804,915)	183,943,432)
No adjusted gross income	1,624	(1,253)	1,995)	308,958	(288,946)	328,969)	890	(581)	1,199)	105,387	(94,764)	116,010)
\$1 under \$5,000	38,259	(26,200)	50,317)	5,613	(2,512)	8,715)	34,698	(23,179)	46,216)	4,518	(1,995)	7,040)
\$5,000 under \$10,000	97,103	(77,793)	116,414)	37,995	(27,518)	48,471)	89,433	(70,892)	107,974)	32,612	(23,657)	41,567)
\$10,000 under \$15,000	2,171,323	(2,081,270)	2,261,375)	1,861,114	(1,769,707)	1,952,521)	2,161,143	(2,071,305)	2,250,981)	1,848,580	(1,757,784)	1,939,376)
\$15,000 under \$20,000	4,177,995	(4,054,708)	4,301,281)	3,764,213	(3,623,221)	3,905,205)	4,155,566	(4,032,591)	4,278,542)	3,722,037	(3,582,929)	3,861,145)
\$20,000 under \$25,000	4,270,122	(4,145,470)	4,394,773)	4,238,755	(4,045,262)	4,432,247)	4,241,378	(4,117,144)	4,365,611)	4,135,073	(3,972,651)	4,297,496)
\$25,000 under \$30,000	4,328,728	(4,203,062)	4,454,395)	4,738,710	(4,555,511)	4,921,909)	4,295,965	(4,170,757)	4,421,173)	4,657,508	(4,479,560)	4,835,456)
\$30,000 under \$40,000	8,464,400	(8,292,440)	8,636,360)	10,775,267	(10,469,256)	11,081,278)	8,367,925	(8,196,916)	8,538,935)	10,560,745	(10,263,230)	10,858,260)
\$40,000 under \$50,000	7,751,496	(7,585,731)	7,917,261)	13,137,847	(12,765,059)	13,510,634)	7,646,546	(7,481,852)	7,811,240)	12,861,169	(12,495,723)	13,226,614)
\$50,000 under \$75,000	14,259,223	(14,066,069)	14,452,378)	31,972,333	(31,339,254)	32,605,413)	13,949,529	(13,757,942)	14,141,116)	31,081,895	(30,463,307)	31,700,463)
\$75,000 under \$100,000	9,587,953	(9,418,029)	9,757,877)	28,285,047	(27,573,919)	28,996,176)	9,284,465	(9,116,784)	9,452,145)	27,164,405	(26,477,007)	27,851,803)
\$100,000 under \$200,000	12,611,739	(12,455,466)	12,768,013)	50,765,012	(49,681,599)	51,848,425)	11,864,695	(11,679,830)	12,019,559)	45,172,792	(44,201,317)	46,144,267)
\$200,000 under \$500,000	3,243,386	(3,191,264)	3,295,508)	36,155,638	(35,194,301)	37,116,974)	2,526,912	(2,477,835)	2,575,989)	22,078,665	(21,371,642)	22,785,687)
\$500,000 under \$1,000,000	502,876	(490,186)	515,565)	18,580,563	(17,904,478)	19,256,647)	235,869	(226,322)	245,416)	6,537,758	(6,124,370)	6,951,147)
\$1,000,000 or more	308,958	(305,178)	312,738)	69,528,213	(68,987,849)	70,068,577)	92,932	(90,466)	95,398)	12,411,039	(12,166,208)	12,655,870)
Nontaxable returns, total	44,873,886	(44,566,863)	45,180,908)	152,447,458	(150,772,220)	154,122,687)	44,562,246	(44,255,845)	44,868,647)	149,574,250	(147,921,782)	151,226,718)

Footnotes at end of table.

Table 3.3Ci. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars—confidence intervals are 95%)

Size of adjusted gross income	Overpayment—continued		Credited to 2019 estimated tax		Tax due at time of filing
	Number of returns (110)	Amount (11)	Number of returns (112)	Amount (113)	
All returns, total	4,204,745 (4,108,431, 4,301,058)	94,654,311 (93,619,997, 95,688,626)	32,020,214 (31,744,371, 32,296,056)	180,402,092 (178,617,572, 182,186,611)	
No adjusted gross income	77,062 (66,253, 87,872)	1,504,455 (1,368,412, 1,640,497)	184,264 (164,115, 204,414)	371,439 (324,845, 418,033)	
\$1 under \$5,000	43,054 (30,780, 55,328)	54,801 (32,214, 77,389)	964,953 (905,769, 1,024,136)	312,356 (276,008, 348,704)	
\$5,000 under \$10,000	52,244 (39,709, 65,778)	97,263 (62,410, 132,115)	922,925 (864,897, 980,953)	636,905 (589,116, 684,694)	
\$10,000 under \$15,000	62,547 (47,534, 77,559)	100,678 (67,298, 134,057)	954,876 (895,495, 1,014,257)	1,022,695 (939,200, 1,106,190)	
\$15,000 under \$20,000	70,000 (54,188, 85,811)	155,071 (87,619, 222,524)	1,057,492 (994,485, 1,120,498)	1,196,157 (1,092,163, 1,300,150)	
\$20,000 under \$25,000	80,945 (63,535, 98,355)	190,043 (90,846, 299,241)	1,033,567 (971,226, 1,095,908)	1,270,673 (1,151,590, 1,389,765)	
\$25,000 under \$30,000	76,666 (60,026, 93,307)	207,938 (136,739, 279,137)	1,142,885 (1,077,391, 1,208,379)	1,569,635 (1,424,947, 1,714,322)	
\$30,000 under \$40,000	161,956 (137,632, 186,279)	329,763 (252,211, 407,314)	2,301,358 (2,208,837, 2,393,879)	3,405,219 (3,182,092, 3,628,346)	
\$40,000 under \$50,000	186,145 (160,162, 212,128)	372,228 (289,940, 454,516)	2,074,046 (1,986,362, 2,161,730)	3,422,573 (3,185,329, 3,659,817)	
\$50,000 under \$75,000	470,440 (429,775, 511,104)	1,116,733 (972,908, 1,260,558)	4,975,852 (4,846,212, 5,105,491)	11,196,681 (10,713,266, 11,680,096)	
\$75,000 under \$100,000	430,393 (391,924, 468,862)	1,333,180 (1,156,720, 1,509,640)	3,594,915 (3,483,359, 3,706,471)	10,155,037 (9,659,282, 10,650,792)	
\$100,000 under \$200,000	1,030,099 (976,479, 1,083,719)	5,837,432 (5,390,133, 6,284,731)	8,362,564 (8,220,205, 8,504,923)	36,263,738 (35,269,534, 37,257,942)	
\$200,000 under \$500,000	912,523 (885,027, 940,019)	14,150,366 (13,559,157, 14,741,575)	3,624,839 (3,570,754, 3,678,924)	41,707,880 (40,759,520, 42,656,240)	
\$500,000 under \$1,000,000	307,773 (297,921, 317,626)	12,056,455 (11,561,471, 12,551,439)	598,407 (584,287, 612,527)	24,580,925 (23,801,201, 25,360,648)	
\$1,000,000 under \$1,500,000	92,474 (89,370, 95,579)	7,041,772 (6,688,152, 7,395,393)	115,869 (112,232, 119,505)	10,964,640 (10,480,543, 11,448,736)	
\$1,500,000 under \$2,000,000	42,912 (41,868, 43,956)	4,566,603 (4,411,499, 4,721,707)	43,057 (41,899, 44,222)	5,901,834 (5,687,991, 6,115,677)	
\$2,000,000 under \$5,000,000	71,267 (70,286, 72,249)	13,406,256 (13,158,562, 13,653,949)	53,344 (52,406, 54,281)	12,465,802 (12,170,621, 12,760,982)	
\$5,000,000 under \$10,000,000	20,857 (20,555, 21,160)	8,289,551 (8,143,205, 8,435,897)	10,262 (10,026, 10,498)	5,430,307 (5,259,011, 5,601,602)	
\$10,000,000 or more	15,388 (15,388, 15,388)	23,843,724 (23,843,724, 23,843,724)	4,741 (4,741, 4,741)	8,527,598 (8,527,598, 8,527,598)	
Taxable returns, total	3,744,564 (3,655,314, 3,833,813)	91,781,103 (90,774,226, 92,787,981)	28,497,112 (28,234,566, 28,759,658)	176,060,481 (174,281,360, 177,839,603)	
No adjusted gross income	841 (635, 1,047)	203,571 (187,030, 220,112)	1,509 (969, 2,049)	51,198 (38,260, 64,136)	
\$1 under \$5,000	* 3,561 (-7, 7,129)	* 1,096 (-709, 2,900)	94,903 (75,844, 113,962)	20,195 (-871, 41,261)	
\$5,000 under \$10,000	9,757 (3,629, 15,886)	5,382 (14, 10,751)	80,871 (63,165, 98,577)	28,741 (20,402, 37,079)	
\$10,000 under \$15,000	13,755 (6,506, 21,004)	12,534 (3,884, 21,184)	388,089 (349,672, 426,505)	356,680 (304,655, 408,705)	
\$15,000 under \$20,000	32,574 (21,586, 43,563)	42,176 (21,876, 62,476)	796,150 (741,231, 851,069)	813,232 (726,262, 900,202)	
\$20,000 under \$25,000	40,539 (27,996, 53,081)	103,681 (-1,285, 208,648)	854,410 (797,499, 911,320)	1,026,568 (917,347, 1,135,788)	
\$25,000 under \$30,000	51,037 (37,139, 64,936)	81,202 (46,737, 115,667)	1,033,249 (970,759, 1,095,739)	1,362,414 (1,229,268, 1,495,560)	
\$30,000 under \$40,000	121,641 (100,329, 142,954)	214,522 (155,479, 273,565)	2,115,815 (2,026,811, 2,204,820)	2,988,319 (2,776,718, 3,199,920)	
\$40,000 under \$50,000	161,868 (137,436, 186,301)	276,678 (211,501, 341,855)	1,936,215 (1,851,188, 2,021,241)	3,029,382 (2,804,155, 3,254,608)	
\$50,000 under \$75,000	427,617 (388,588, 466,646)	890,448 (770,006, 1,010,891)	4,847,353 (4,719,051, 4,975,654)	10,700,481 (10,226,237, 11,174,726)	
\$75,000 under \$100,000	404,021 (366,600, 441,442)	1,120,642 (965,387, 1,275,898)	3,552,345 (3,441,296, 3,663,394)	9,920,682 (9,430,539, 10,410,845)	
\$100,000 under \$200,000	1,016,199 (952,799, 1,069,599)	5,592,219 (5,156,654, 6,027,785)	8,346,719 (8,204,422, 8,489,016)	36,191,732 (35,197,922, 37,185,542)	
\$200,000 under \$500,000	910,719 (883,223, 938,215)	14,076,973 (13,485,764, 14,668,182)	3,623,906 (3,569,821, 3,677,991)	41,700,815 (40,752,457, 42,649,174)	
\$500,000 under \$1,000,000	307,653 (297,801, 317,500)	12,042,804 (11,547,820, 12,537,788)	598,345 (584,225, 612,465)	24,580,143 (23,800,419, 25,360,666)	
\$1,000,000 or more	242,781 (239,466, 246,095)	57,117,174 (56,651,756, 57,582,592)	227,234 (223,375, 231,092)	43,289,890 (42,673,217, 43,906,563)	
Nontaxable returns, total	460,181 (423,035, 497,327)	2,873,208 (2,631,278, 3,115,139)	3,523,102 (3,418,041, 3,628,163)	4,341,610 (4,130,711, 4,552,510)	

Footnotes at end of table.

Table 3.3CI. Confidence Intervals for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars —confidence intervals are 95%)

Size of adjusted gross income	Number of returns		Predetermined estimated tax penalty	Amount
	(114)	(115)		
All returns, total	8,961,285	(8,802,367 , 9,120,203)		2,256,234
No adjusted gross income	40,653	(32,050 , 49,257)		4,422
\$1 under \$5,000	18,631	(10,648 , 26,615)		1,332
\$5,000 under \$10,000	123,828	(102,393 , 145,263)		5,408
\$10,000 under \$15,000	333,783	(298,503 , 369,062)		16,372
\$15,000 under \$20,000	245,409	(214,931 , 275,887)		19,117
\$20,000 under \$25,000	232,052	(202,498 , 261,606)		22,839
\$25,000 under \$30,000	273,968	(242,007 , 305,929)		23,555
\$30,000 under \$40,000	594,870	(547,846 , 641,893)		46,431
\$40,000 under \$50,000	566,516	(520,892 , 612,139)		47,918
\$50,000 under \$75,000	1,558,669	(1,484,043 , 1,633,296)		150,223
\$75,000 under \$100,000	1,105,684	(1,043,083 , 1,168,246)		127,033
\$100,000 under \$200,000	2,402,327	(2,316,441 , 2,488,213)		413,797
\$200,000 under \$500,000	1,103,916	(1,070,600 , 1,137,232)		520,087
\$500,000 under \$1,000,000	240,802	(231,465 , 250,140)		320,985
\$1,000,000 under \$1,500,000	58,191	(55,564 , 60,819)		138,039
\$1,500,000 under \$2,000,000	22,998	(22,149 , 23,848)		74,171
\$2,000,000 under \$5,000,000	28,621	(27,931 , 29,312)		143,718
\$5,000,000 under \$10,000,000	6,441	(6,261 , 6,620)		60,935
\$10,000,000 or more	3,944	(3,944 , 3,944)		119,851
Taxable returns, total	8,078,397	(7,927,623 , 8,229,171)		2,181,539
No adjusted gross income	** 0	(-341 , 3,669)		** 435
\$1 under \$5,000	** 0	(0 , 0)		** 0
\$5,000 under \$10,000	** 0	(0 , 0)		** 0
\$10,000 under \$15,000	100,723	(81,119 , 120,326)		5,604
\$15,000 under \$20,000	148,437	(124,648 , 172,226)		10,177
\$20,000 under \$25,000	174,244	(148,558 , 199,930)		13,253
\$25,000 under \$30,000	226,239	(197,034 , 255,445)		17,756
\$30,000 under \$40,000	506,280	(462,630 , 549,931)		39,414
\$40,000 under \$50,000	492,381	(449,619 , 535,143)		40,571
\$50,000 under \$75,000	1,487,830	(1,414,574 , 1,561,085)		140,955
\$75,000 under \$100,000	1,081,210	(1,019,181 , 1,143,238)		123,075
\$100,000 under \$200,000	2,395,053	(2,309,265 , 2,480,841)		412,772
\$200,000 under \$500,000	1,103,386	(1,070,071 , 1,136,701)		519,860
\$500,000 under \$1,000,000	240,774	(231,437 , 250,112)		320,967
\$1,000,000 or more	120,178	(117,357 , 122,999)		536,699
Nontaxable returns, total	882,888	(827,864 , 937,892)		74,695

* 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

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

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)
 (All figures are estimates based on samples—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)
All returns, total	0.02	0.30	0.45	0.44	1.42	1.14	1.35	1.03	1.24	0.99	1.41
No adjusted gross income	1.61	22.46	15.73	47.43	37.28	* 34.79	* 2.84	49.40	48.10	41.90	39.96
\$1 under \$5,000	0.98	20.11	41.42	25.47	30.76	0.00	0.00	** 40.78	** 49.35	* 96.88	* 70.32
\$5,000 under \$10,000	0.94	14.69	26.14	19.26	25.85	0.00	0.00	**	**	* 57.65	* 81.78
\$10,000 under \$15,000	0.87	2.17	2.90	14.15	25.46	22.35	28.96	5.38	6.35	6.51	8.98
\$15,000 under \$20,000	0.93	1.83	2.43	10.65	27.54	10.20	13.86	3.89	4.42	3.74	4.80
\$20,000 under \$25,000	0.97	1.50	1.91	8.75	20.21	6.39	7.16	3.86	4.45	2.69	3.82
\$25,000 under \$30,000	1.00	1.38	1.75	8.09	28.48	5.50	6.06	3.87	4.58	2.27	3.29
\$30,000 under \$40,000	0.74	1.15	1.33	5.06	19.38	3.96	4.44	2.94	3.33	2.12	3.12
\$40,000 under \$50,000	0.86	1.38	1.61	4.86	19.08	4.55	5.24	3.42	3.94	2.64	3.05
\$50,000 under \$75,000	0.50	0.93	1.19	2.60	12.45	3.16	3.66	2.53	2.89	2.55	2.88
\$75,000 under \$100,000	0.72	1.16	1.52	2.62	12.53	3.38	3.92	3.07	3.54	0.00	0.00
\$100,000 under \$200,000	0.31	0.66	1.05	1.08	8.06	2.13	2.55	2.19	2.57	0.00	0.00
\$200,000 under \$500,000	0.42	0.60	1.40	0.76	4.89	2.02	2.50	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	0.77	0.98	3.81	1.05	5.42	** 2.75	** 3.23	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	0.98	1.18	4.97	1.24	6.44	**	**	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.92	0.92	3.47	0.96	4.28	**	**	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.46	0.52	1.99	0.54	2.47	**	**	0.00	0.00	0.00	0.00
\$5,000,000 under \$10,000,000	0.56	0.61	2.14	0.64	2.64	**	**	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
Taxable returns, total	0.16	0.37	0.53	0.48	1.46	1.35	1.60	1.33	1.59	1.38	1.86
No adjusted gross income	10.65	17.28	20.19	0.00	0.00	0.00	0.00	47.12	47.37	** 11.87	** 14.50
\$1 under \$5,000	8.54	29.40	69.55	30.49	37.57	0.00	0.00	0.00	0.00	**	**
\$5,000 under \$10,000	7.50	19.63	26.10	19.63	26.25	0.00	0.00	0.00	0.00	**	**
\$10,000 under \$15,000	1.95	3.99	4.69	17.67	31.46	0.00	0.00	28.85	34.47	**	**
\$15,000 under \$20,000	1.37	3.63	5.04	12.61	31.21	0.00	0.00	10.09	12.65	5.00	6.26
\$20,000 under \$25,000	1.35	2.77	4.34	9.88	23.87	0.00	0.00	7.74	9.68	3.30	4.57
\$25,000 under \$30,000	1.32	2.45	4.00	** 4.55	** 20.67	0.00	0.00	7.52	9.45	2.94	3.78
\$30,000 under \$40,000	0.92	2.07	2.95	**	**	22.35	25.06	4.39	5.28	3.59	5.26
\$40,000 under \$50,000	0.97	1.87	2.38	5.26	26.78	8.17	9.05	4.63	5.58	3.66	4.18
\$50,000 under \$75,000	0.55	1.09	1.45	2.72	13.69	4.12	4.69	3.27	3.45	3.11	3.52
\$75,000 under \$100,000	0.74	1.22	1.59	2.68	13.67	3.59	4.17	3.02	3.76	0.00	0.00
\$100,000 under \$200,000	0.32	0.67	1.03	1.11	8.89	2.13	2.56	2.20	2.58	0.00	0.00
\$200,000 under \$500,000	0.42	0.60	1.43	0.77	5.51	2.02	2.50	0.00	0.00	0.00	0.00
\$500,000 under \$1,000,000	0.77	0.99	3.92	1.06	5.67	** 2.75	** 3.23	0.00	0.00	0.00	0.00
\$1,000,000 or more	0.45	0.51	0.97	0.52	1.19	**	**	0.00	0.00	0.00	0.00
Non-taxable returns, total	0.30	0.65	0.98	4.82	5.89	2.14	2.48	1.67	2.03	1.50	2.09

Table 3.3CV. Coefficients of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Tax credits—continued											
	Child and other dependent 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)
All returns, total	0.41	0.53	3.41	4.28	2.72	1.93	1.68	2.36	11.22	14.38	13.17	16.58
No adjusted gross income	27.62	21.66	39.03	24.07	39.76	3.68	* 74.97	* 87.48	0.00	0.00	17.15	15.50
\$1 under \$5,000	36.16	38.27	** 73.55	** 73.55	0.00	0.00	0.00	0.00	0.00	0.00	** 59.34	** 71.48
\$5,000 under \$10,000	32.65	47.89	**	**	0.00	0.00	0.00	0.00	0.00	0.00	**	**
\$10,000 under \$15,000	5.58	7.26	* 49.97	* 74.50	** 59.18	** 66.34	** 64.29	** 94.32	0.00	0.00	24.33	32.14
\$15,000 under \$20,000	2.89	4.06	* 49.98	* 53.76	**	**	**	**	0.00	0.00	16.37	18.61
\$20,000 under \$25,000	2.12	2.50	22.34	24.94	**	**	* 70.38	* 85.14	** 80.16	** 79.19	0.00	0.00
\$25,000 under \$30,000	1.90	2.18	26.55	29.91	* 54.65	* 59.24	* 70.53	* 75.98	**	**	0.00	0.00
\$30,000 under \$40,000	1.39	1.55	11.84	14.57	43.63	61.46	42.58	58.48	* 57.67	* 68.67	0.00	0.00
\$40,000 under \$50,000	1.59	1.76	11.66	14.32	29.16	39.85	42.83	57.33	* 57.71	* 58.30	0.00	0.00
\$50,000 under \$75,000	1.09	1.29	7.66	10.12	19.15	25.41	19.62	41.92	19.60	22.38	0.00	0.00
\$75,000 under \$100,000	1.32	1.61	9.31	11.63	17.65	26.29	21.89	32.43	28.85	31.15	0.00	0.00
\$100,000 under \$200,000	0.82	1.07	6.79	8.78	9.06	13.72	6.82	11.26	18.05	21.11	0.00	0.00
\$200,000 under \$500,000	0.87	1.10	6.51	8.18	3.89	6.61	1.96	3.36	37.75	44.27	0.00	0.00
\$500,000 under \$1,000,000	10.89	16.50	9.61	10.60	3.23	6.15	2.35	5.10	0.00	0.00	0.00	0.00
\$1,000,000 under \$1,500,000	0.00	0.00	11.13	13.97	3.18	7.76	3.66	9.32	0.00	0.00	0.00	0.00
\$1,500,000 under \$2,000,000	0.00	0.00	9.22	14.07	2.21	5.37	3.82	9.19	0.00	0.00	0.00	0.00
\$2,000,000 under \$5,000,000	0.00	0.00	6.12	8.06	1.17	2.93	2.27	5.52	** 41.33	** 19.86	0.00	0.00
\$5,000,000 under \$10,000,000	0.00	0.00	6.64	8.06	1.12	2.86	2.31	4.52	**	**	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
Taxable returns, total	0.51	0.64	4.07	4.96	2.71	1.92	1.67	2.37	21.15	26.84	18.68	22.98
No adjusted gross income	** 25.72	** 21.50	** 94.93	** 32.41	11.51	8.16	** 61.94	** 68.79	0.00	0.00	** 68.45	** 67.12
\$1 under \$5,000	**	**	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	**	**
\$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
\$15,000 under \$20,000	**	**	**	**	0.00	0.00	**	**	**	**	19.13	21.81
\$20,000 under \$25,000	10.41	10.69	** 33.32	** 40.71	** 53.01	** 82.58	**	**	0.00	0.00	0.00	0.00
\$25,000 under \$30,000	6.98	7.39	**	**	**	**	**	**	0.00	0.00	0.00	0.00
\$30,000 under \$40,000	3.61	4.38	18.89	22.87	* 62.40	* 80.64	* 48.73	* 67.12	0.00	0.00	0.00	0.00
\$40,000 under \$50,000	2.41	2.73	17.67	22.17	35.01	50.54	* 72.19	* 74.31	0.00	0.00	0.00	0.00
\$50,000 under \$75,000	1.34	1.60	10.56	14.91	21.52	32.70	35.09	55.08	** 22.76	** 30.28	0.00	0.00
\$75,000 under \$100,000	1.39	1.68	11.15	14.84	23.27	31.34	26.42	35.00	**	**	0.00	0.00
\$100,000 under \$200,000	0.83	1.08	7.17	9.40	9.72	16.04	6.93	11.71	**	**	0.00	0.00
\$200,000 under \$500,000	0.87	1.10	6.55	8.28	3.23	6.71	1.96	3.37	41.37	52.94	0.00	0.00
\$500,000 under \$1,000,000	10.90	16.51	9.62	10.67	3.23	6.15	2.35	5.10	0.00	0.00	0.00	0.00
\$1,000,000 or more	0.00	0.00	6.15	6.74	1.14	1.48	2.17	3.10	* 41.33	* 19.86	0.00	0.00
Nontaxable returns, total	0.76	1.09	6.23	8.45	14.42	15.45	19.50	21.35	13.22	17.03	18.56	23.84

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Tax credits—continued													
	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits		Total refundable credits			
	Number of returns (24)	Amount (25)	Number of returns (26)	Amount (27)	Number of returns (28)	Amount (29)	Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)		
All returns, total	27.28	28.31	* 88.14	* 62.37	4.93	4.83	10.21	12.46	29.78	28.87	0.42	0.62		
No adjusted gross income	**	**	0.00	0.00	**	**	0.00	0.00	**	**	3.87	5.25		
\$1 under \$5,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	3.12		
\$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	1.53	2.19		
\$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	1.20	1.63		
\$15,000 under \$20,000	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.51	1.77		
\$20,000 under \$25,000	** 99.85	** 99.80	0.00	0.00	** 97.03	** 92.29	** 46.72	** 51.46	** 99.55	** 81.45	1.66	1.94		
\$25,000 under \$30,000	** 56.13	** 75.55	0.00	0.00	** 21.64	** 24.92	**	**	**	**	1.73	2.03		
\$30,000 under \$40,000	**	**	0.00	0.00	**	**	* 37.78	* 48.51	0.00	0.00	1.35	1.72		
\$40,000 under \$50,000	**	**	0.00	0.00	**	**	28.85	30.94	0.00	0.00	1.96	2.56		
\$50,000 under \$75,000	**	**	0.00	0.00	**	**	16.43	21.33	0.00	0.00	1.81	2.51		
\$75,000 under \$100,000	* 49.98	* 53.47	0.00	0.00	20.28	20.99	23.55	26.61	0.00	0.00	3.00	4.21		
\$100,000 under \$200,000	* 99.75	* 99.75	0.00	0.00	11.25	11.49	** 24.09	** 27.24	** 23.67	** 30.78	2.39	2.87		
\$200,000 under \$500,000	** 40.05	** 38.73	** 88.14	** 62.37	5.83	5.93	**	**	**	**	15.06	22.51		
\$500,000 under \$1,000,000	36.79	37.10	0.00	0.00	** 4.83	** 4.95	**	**	**	**	35.55	66.46		
\$1,000,000 under \$1,500,000	41.74	43.40	0.00	0.00	**	**	0.00	0.00	**	**	36.77	49.56		
\$1,500,000 under \$2,000,000	**	**	**	**	**	**	0.00	0.00	**	**	* 36.36	* 53.76		
\$2,000,000 under \$5,000,000	**	**	**	**	**	**	0.00	0.00	**	**	22.03	83.53		
\$5,000,000 under \$10,000,000	21.35	18.59	**	**	**	**	0.00	0.00	**	**	20.80	5.06		
\$10,000,000 or more	0.00	0.00	**	**	**	**	0.00	0.00	**	**	0.00	0.00		
Taxable returns, total	34.11	32.50	* 88.14	* 62.37	5.00	4.98	11.93	13.29	30.01	31.43	1.39	1.73		
No adjusted gross income	**	**	0.00	0.00	* 44.92	* 44.92	0.00	0.00	0.00	0.00	** 46.88	** 44.80		
\$1 under \$5,000	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.31	4.84		
\$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	7.09	11.73		
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**	**	9.05	11.49		
\$25,000 under \$30,000	0.00	0.00	0.00	0.00	0.00	0.00	** 57.71	** 79.87	0.00	0.00	7.99	10.51		
\$30,000 under \$40,000	0.00	0.00	0.00	0.00	** 57.71	** 64.24	** 16.89	** 18.47	0.00	0.00	4.01	4.85		
\$40,000 under \$50,000	0.00	0.00	0.00	0.00	** 57.71	** 64.24	** 16.89	** 18.47	0.00	0.00	5.11	6.22		
\$50,000 under \$75,000	** 49.98	** 54.22	0.00	0.00	**	**	**	**	0.00	0.00	3.69	4.09		
\$75,000 under \$100,000	**	**	0.00	0.00	33.06	34.57	24.98	27.32	0.00	0.00	3.88	4.38		
\$100,000 under \$200,000	**	**	0.00	0.00	11.78	12.06	** 24.81	** 27.91	** 64.11	** 99.08	2.47	2.79		
\$200,000 under \$500,000	* 50.63	* 50.70	** 88.14	** 62.37	5.85	5.94	**	**	** 25.09	** 32.20	37.97	52.33		
\$500,000 under \$1,000,000	36.79	37.10	0.00	0.00	** 4.83	** 4.95	**	**	**	**	35.86	66.94		
\$1,000,000 or more	19.22	19.54	**	**	**	**	0.00	0.00	**	**	21.75	43.99		
Nontaxable returns, total	43.81	55.93	0.00	0.00	15.51	16.88	19.77	29.41	7.36	68.95	0.45	0.64		

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Tax credits—continued											Refundable credits used to offset income tax before credits				
	Total refundable credits—continued											Total [1]				
	Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Amount		Number of returns		Amount		Number of returns	
(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns, total	0.51	0.69	0.62	0.76	1.12	1.23	2.02	4.09	1.15	1.52						
No adjusted gross income	5.85	8.19	6.33	6.69	9.61	9.97	6.88	10.73	44.52	40.73						
\$1 under \$5,000	2.10	3.24	5.29	8.37	6.25	6.60	7.77	13.45	0.00	0.00						
\$5,000 under \$10,000	1.61	2.20	2.78	2.94	5.10	5.39	6.51	15.04	0.00	0.00						
\$10,000 under \$15,000	1.25	1.66	1.77	1.79	3.95	4.26	5.39	9.87	2.91	3.42						
\$15,000 under \$20,000	1.67	1.83	1.82	1.89	4.16	4.46	5.30	9.03	5.77	8.58						
\$20,000 under \$25,000	1.88	2.00	1.96	2.10	4.52	4.94	5.87	15.81	6.00	8.21						
\$25,000 under \$30,000	1.93	2.08	2.00	2.25	4.61	5.04	6.69	13.00	4.38	5.66						
\$30,000 under \$40,000	1.51	1.77	1.61	1.96	3.60	3.92	6.06	10.50	2.85	3.51						
\$40,000 under \$50,000	2.51	3.02	2.28	2.81	4.38	4.80	8.23	14.21	4.29	5.50						
\$50,000 under \$75,000	6.93	8.53	2.21	2.94	3.11	3.36	8.27	15.34	3.39	3.88						
\$75,000 under \$100,000	0.00	0.00	5.17	7.43	3.62	3.98	19.96	28.99	3.74	4.27						
\$100,000 under \$200,000	0.00	0.00	11.03	14.24	2.45	2.77	60.83	69.44	2.46	2.79						
\$200,000 under \$500,000	0.00	0.00	13.94	16.38	0.00	0.00	0.00	0.00	28.23	52.02						
\$500,000 under \$1,000,000	0.00	0.00	* 84.31	* 87.68	0.00	0.00	0.00	0.00	35.86	66.94						
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.77	49.56						
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
\$5,000,000 under \$10,000,000	0.00	0.00	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						
Taxable returns, total	3.13	5.22	58.47	54.09	1.67	1.87	4.40	6.97	1.39	1.73						
No adjusted gross income	* 34.87	* 43.65	0.00	0.00	48.56	48.52	0.00	0.00	** 77.59	** 46.88						
\$1 under \$5,000	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						
\$10,000 under \$15,000	4.37	4.84	0.00	0.00	* 70.57	* 90.92	21.60	34.15	4.31	4.84						
\$15,000 under \$20,000	** 11.03	** 29.70	0.00	0.00	20.40	23.14	10.36	13.79	7.09	11.73						
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	13.81	15.80	11.99	15.84	9.05	11.49						
\$25,000 under \$30,000	**	**	0.00	0.00	11.94	13.54	10.88	15.70	7.99	10.51						
\$30,000 under \$40,000	5.94	7.40	0.00	0.00	6.45	7.15	9.97	14.30	4.01	4.85						
\$40,000 under \$50,000	9.21	12.47	0.00	0.00	7.02	7.69	12.36	18.63	5.11	6.22						
\$50,000 under \$75,000	* 39.15	* 43.92	0.00	0.00	3.89	4.17	11.72	18.90	3.69	4.09						
\$75,000 under \$100,000	0.00	0.00	0.00	0.00	3.91	4.29	** 38	** 48	3.88	4.38						
\$100,000 under \$200,000	0.00	0.00	0.00	0.00	2.47	2.78	0.00	0.00	0.00	0.00						
\$200,000 under \$500,000	0.00	0.00	** 58.47	** 54.09	0.00	0.00	0.00	0.00	0.00	0.00						
\$500,000 under \$1,000,000	0.00	0.00	**	**	0.00	0.00	0.00	0.00	0.00	0.00						
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
Nontaxable returns, total	0.52	0.70	0.62	0.76	1.53	1.65	2.28	4.45	2.11	3.16						

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Tax credits—continued										Income tax after credits		Net investment income tax		Total income tax	
	Refundable credits used to offset income tax before credits —continued					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		Amount (47)			Number of returns (48)	Amount (49)		Amount (50)								Amount (51)		Amount (52)		Amount (53)
	Number of returns (46)	Amount (47)	Number of returns (48)	Amount (49)	Number of returns (48)		Amount (49)	Number of returns (50)	Amount (51)	Number of returns (52)	Amount (53)	Number of returns (54)	Amount (55)			
All returns, total	1.98	3.19	1.56	1.77	0.16	0.13	0.50	0.16	0.13	0.30	0.16	0.13				
No adjusted gross income	* 67.39	* 78.08	48.56	48.52	10.67	6.31	** 98.67	** 39.00	10.65	6.29	10.65	6.29				
\$1 under \$5,000	0.00	0.00	0.00	0.00	8.54	30.75	0.00	0.00	8.54	30.75	0.00	8.54				
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	7.50	10.97	0.00	0.00	7.50	10.97	0.00	7.50				
\$10,000 under \$15,000	2.96	3.37	* 44.67	* 65.64	1.95	2.81	0.00	0.00	1.95	2.81	0.00	1.95				
\$15,000 under \$20,000	9.88	23.11	14.90	16.86	1.37	1.50	**	**	1.37	1.50	**	1.37				
\$20,000 under \$25,000	11.08	16.00	10.63	12.22	1.35	3.16	0.00	0.00	1.35	3.16	0.00	1.35				
\$25,000 under \$30,000	6.85	8.72	7.20	8.27	1.32	1.45	0.00	0.00	1.32	1.45	0.00	1.32				
\$30,000 under \$40,000	3.63	4.66	5.31	5.84	0.92	1.00	**	**	0.92	1.00	**	0.92				
\$40,000 under \$50,000	7.01	10.03	6.11	6.92	0.97	1.05	0.00	0.00	0.97	1.05	0.00	0.97				
\$50,000 under \$75,000	32.40	37.91	3.60	3.92	0.55	0.64	* 57.63	* 81.95	0.55	0.64	* 57.63	0.55				
\$75,000 under \$100,000	0.00	0.00	3.78	4.17	0.74	0.84	* 51.77	* 49.58	0.74	0.84	* 51.77	0.74				
\$100,000 under \$200,000	0.00	0.00	2.47	2.77	0.32	0.41	9.68	17.16	0.32	0.41	9.68	0.32				
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.42	0.43	0.69	1.27	0.42	0.43	0.69	0.42				
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.77	0.77	0.84	1.41	0.77	0.77	0.84	0.77				
\$1,000,000 under \$1,500,000	0.00	0.00	0.00	0.00	0.98	1.04	1.04	1.76	0.98	1.04	1.04	0.98				
\$1,500,000 under \$2,000,000	0.00	0.00	0.00	0.00	0.79	0.82	0.83	1.37	0.79	0.82	0.83	0.79				
\$2,000,000 under \$5,000,000	0.00	0.00	0.00	0.00	0.46	0.44	0.48	0.74	0.46	0.44	0.48	0.46				
\$5,000,000 under \$10,000,000	0.00	0.00	0.00	0.00	0.56	0.55	0.58	0.81	0.56	0.55	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				
Taxable returns, total	3.13	5.22	1.67	1.87	0.16	0.13	0.50	0.30	0.16	0.13	0.50	0.13				
No adjusted gross income	* 34.87	* 43.65	48.56	48.52	**	**	** 98.67	** 39.00	**	**	** 98.67	** 39.00				
\$1 under \$5,000	0.00	0.00	0.00	0.00	** 8.35	** 6.63	0.00	0.00	** 8.35	** 6.63	0.00	** 8.35				
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	7.50	10.97	0.00	0.00	7.50	10.97	0.00	7.50				
\$10,000 under \$15,000	4.37	4.84	* 70.57	* 90.92	1.95	2.81	0.00	0.00	1.95	2.81	0.00	1.95				
\$15,000 under \$20,000	** 11.03	** 29.70	20.40	23.14	1.37	1.50	**	**	1.37	1.50	**	1.37				
\$20,000 under \$25,000	0.00	0.00	13.81	15.80	1.35	3.17	0.00	0.00	1.35	3.17	0.00	1.35				
\$25,000 under \$30,000	**	**	11.94	13.54	1.32	1.45	0.00	0.00	1.32	1.45	0.00	1.32				
\$30,000 under \$40,000	5.94	7.40	6.45	7.15	0.92	1.00	**	**	0.92	1.00	**	0.92				
\$40,000 under \$50,000	9.21	12.47	7.02	7.69	0.97	1.05	0.00	0.00	0.97	1.05	0.00	0.97				
\$50,000 under \$75,000	* 39.15	* 43.92	3.89	4.17	0.55	0.64	* 57.63	* 81.95	0.55	0.64	* 57.63	0.55				
\$75,000 under \$100,000	0.00	0.00	3.91	4.29	0.74	0.84	* 51.77	* 49.58	0.74	0.84	* 51.77	0.74				
\$100,000 under \$200,000	0.00	0.00	2.47	2.78	0.32	0.41	9.68	17.16	0.32	0.41	9.68	0.32				
\$200,000 under \$500,000	0.00	0.00	0.00	0.00	0.42	0.43	0.69	1.27	0.42	0.43	0.69	0.42				
\$500,000 under \$1,000,000	0.00	0.00	0.00	0.00	0.77	0.77	0.84	1.41	0.77	0.77	0.84	0.77				
\$1,000,000 or more	0.00	0.00	0.00	0.00	0.45	0.45	0.47	0.26	0.45	0.45	0.47	0.45				
Nontaxable returns, total	2.58	4.04	4.38	5.32	96.23	7.89	41.39	9.71	96.23	7.89	41.39	9.71				

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—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)
All returns, total	0.36	0.58	0.41	0.70	8.99	16.93	1.32	2.35	4.56	6.77	4.07	5.45
No adjusted gross income	3.97	4.47	4.36	4.87	**42.42	**70.55	13.48	14.84	26.15	30.83	36.69	37.47
\$1 under \$5,000	2.79	4.61	2.94	4.68	**	**	13.35	21.76	*99.46	*99.42	*33.32	*34.23
\$5,000 under \$10,000	2.37	2.78	2.50	2.85	27.72	45.01	10.78	21.60	*97.84	*81.53	*49.90	*49.90
\$10,000 under \$15,000	1.69	1.98	1.79	2.04	20.40	30.14	7.52	13.55	*99.03	*95.97	31.61	32.12
\$15,000 under \$20,000	2.02	2.59	2.39	2.79	21.81	37.55	7.78	18.59	*70.35	*84.91	27.64	29.16
\$20,000 under \$25,000	2.29	3.24	3.03	3.65	30.13	62.62	7.02	22.14	*57.66	*71.02	23.39	25.69
\$25,000 under \$30,000	2.33	3.50	3.27	4.14	*35.34	*47.34	6.55	13.24	*99.26	*98.58	21.97	23.05
\$30,000 under \$40,000	1.81	2.88	2.60	3.50	*35.34	*55.74	4.78	8.24	96.20	48.38	15.30	21.78
\$40,000 under \$50,000	2.08	3.34	2.97	4.17	29.47	46.94	4.73	8.76	91.56	85.44	13.77	15.10
\$50,000 under \$75,000	1.44	2.44	1.87	2.91	*44.70	*75.21	3.31	5.42	44.08	60.29	9.56	13.19
\$75,000 under \$100,000	1.79	2.92	2.26	3.47	*34.78	*61.73	3.67	5.92	39.33	47.45	9.85	12.73
\$100,000 under \$200,000	1.16	1.92	1.39	2.15	*43.57	*67.61	2.68	4.63	15.71	36.05	7.79	11.11
\$200,000 under \$500,000	0.65	1.40	1.18	1.74	*45.94	*73.07	2.86	5.14	6.86	13.04	**10.69	**15.45
\$500,000 under \$1,000,000	0.93	1.54	1.57	2.23	*80.08	*74.15	5.10	12.43	5.50	8.75	**	**
\$1,000,000 under \$1,500,000	1.16	1.85	1.79	2.69	*57.02	*72.62	7.63	20.18	5.66	8.18	33.20	52.62
\$1,500,000 under \$2,000,000	0.93	1.47	1.37	2.04	0.00	0.00	6.62	18.58	3.75	10.48	*33.15	*33.25
\$2,000,000 under \$5,000,000	0.54	0.87	0.83	1.30	**45.63	**78.98	3.99	11.38	1.96	3.09	22.94	40.52
\$5,000,000 under \$10,000,000	0.64	1.09	0.92	1.62	**	**	4.96	28.80	1.77	3.42	*38.86	*38.86
\$10,000,000 or more	0.00	0.00	0.00	0.00	**	**	0.00	0.00	0.00	0.00	*	*
Taxable returns, total	0.50	0.69	0.67	0.88	13.63	23.43	1.47	2.52	4.59	6.19	4.69	6.45
No adjusted gross income	15.96	5.46	20.66	7.01	0.00	0.00	63.11	43.40	9.48	7.64	**70.57	**74.35
\$1 under \$5,000	31.07	72.83	*42.50	*39.08	0.00	0.00	*49.98	*63.25	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	22.33	30.19	28.83	34.45	0.00	0.00	*35.34	*52.90	**44.66	**52.15	0.00	0.00
\$10,000 under \$15,000	5.24	6.92	6.64	7.69	*49.94	*60.78	14.09	27.58	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	3.50	5.05	5.03	6.11	*40.80	*66.59	11.65	22.90	**	**	**	**
\$20,000 under \$25,000	3.35	5.30	5.13	6.51	*40.80	*68.73	9.61	32.89	**	**	*35.98	*41.47
\$25,000 under \$30,000	3.14	4.86	4.66	6.19	*49.97	*78.96	8.99	15.98	**	**	32.42	34.38
\$30,000 under \$40,000	2.34	3.96	3.64	5.12	*35.34	*55.74	6.15	10.66	0.00	0.00	28.85	29.86
\$40,000 under \$50,000	2.51	4.20	3.75	5.53	*39.19	*59.50	5.54	10.48	**	**	17.00	19.42
\$50,000 under \$75,000	1.61	2.79	2.14	3.33	*57.71	*89.09	3.59	5.86	*44.57	*61.95	10.86	15.48
\$75,000 under \$100,000	1.87	3.08	2.37	3.69	*35.34	*65.82	3.76	6.09	*40.72	*51.56	10.27	13.45
\$100,000 under \$200,000	1.17	1.93	1.40	2.17	*43.57	*67.61	2.69	4.64	16.31	38.98	7.85	11.23
\$200,000 under \$500,000	0.65	1.40	1.18	1.75	**41.61	**66.91	2.86	5.15	6.88	13.17	**10.70	**15.47
\$500,000 under \$1,000,000	0.93	1.54	1.57	2.23	**	**	5.10	12.43	5.51	8.76	**	**
\$1,000,000 or more	0.54	0.91	0.82	1.26	*49.57	*58.08	3.96	11.29	1.89	2.17	22.08	38.63
Nontaxable returns, total	0.72	1.21	0.76	1.26	11.96	20.77	3.07	5.67	22.84	42.03	8.26	9.62

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	All other taxes—continued										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)				
All returns, total	1.60	1.88	0.62	0.38	0.87	1.30	0.98	1.41	2.30	3.09	4.38	5.48				
No adjusted gross income	* 99.23	* 97.93	5.92	3.71	5.89	6.59	7.77	9.62	8.41	8.98	19.65	14.36				
\$1 under \$5,000	* 56.44	* 52.69	* 41.32	* 47.53	4.13	5.53	4.28	5.61	27.75	37.04	18.82	21.92				
\$5,000 under \$10,000	* 57.57	* 60.73	46.38	45.02	2.91	3.56	3.00	3.67	16.75	18.82	18.96	23.40				
\$10,000 under \$15,000	8.10	8.72	79.70	75.14	1.96	2.35	2.03	2.44	12.82	13.89	12.77	16.71				
\$15,000 under \$20,000	5.32	5.78	61.89	65.85	2.79	3.35	2.99	3.56	12.38	13.70	15.37	18.55				
\$20,000 under \$25,000	4.86	5.51	67.84	60.19	3.67	4.75	4.16	5.22	9.75	12.20	14.56	17.89				
\$25,000 under \$30,000	4.52	5.26	* 93.54	* 14.96	3.91	5.35	4.32	5.83	9.01	10.88	14.69	17.92				
\$30,000 under \$40,000	3.71	4.25	74.03	58.93	3.20	4.72	3.49	4.91	5.81	7.25	12.25	16.06				
\$40,000 under \$50,000	4.67	5.37	88.60	53.70	4.06	5.99	4.93	6.48	5.49	7.81	13.04	14.91				
\$50,000 under \$75,000	3.94	4.37	36.91	29.04	3.85	5.66	12.13	15.74	4.14	5.98	11.07	13.30				
\$75,000 under \$100,000	6.13	6.65	32.40	20.50	7.73	10.62	0.00	7.73	8.45	11.34	17.23	22.74				
\$100,000 under \$200,000	6.59	7.08	6.32	10.51	15.19	22.50	0.00	0.00	17.59	26.19	28.22	34.28				
\$200,000 under \$500,000	8.62	9.31	0.79	0.96	25.10	22.33	0.00	0.00	25.14	22.34	0.00	0.00				
\$500,000 under \$1,000,000	12.25	13.83	1.01	1.08	*	*	0.00	0.00	*	*	0.00	0.00				
\$1,000,000 under \$1,500,000	15.82	20.12	1.27	1.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1,500,000 under \$2,000,000	12.67	14.96	1.03	1.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$2,000,000 under \$5,000,000	8.22	9.93	0.60	0.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$5,000,000 under \$10,000,000	8.88	11.18	0.70	0.93	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				
Taxable returns, total	1.85	2.16	0.62	0.38	* 92.13	* 92.13	0.00	0.00	* 92.13	* 92.13	0.00	0.00				
No adjusted gross income	0.00	0.00	6.67	4.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1 under \$5,000	**	**	** 94.53	** 64.27	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				
\$10,000 under \$15,000	** 11.11	** 12.11	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$15,000 under \$20,000	6.08	6.49	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$20,000 under \$25,000	5.77	6.29	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$25,000 under \$30,000	5.68	6.37	**	**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$30,000 under \$40,000	4.50	5.01	* 88.33	* 84.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$40,000 under \$50,000	5.46	6.19	* 98.65	* 90.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$50,000 under \$75,000	4.35	4.82	40.38	37.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$75,000 under \$100,000	6.38	6.91	34.58	27.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$100,000 under \$200,000	6.66	7.16	6.35	10.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$200,000 under \$500,000	8.65	9.35	0.79	0.96	* 92.13	* 92.13	0.00	0.00	* 92.13	* 92.13	0.00	0.00				
\$500,000 under \$1,000,000	12.28	13.86	1.01	1.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1,000,000 or more	8.22	10.19	0.59	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Non-taxable returns, total	3.23	3.80	9.16	5.10	0.87	1.30	0.98	1.41	2.30	3.09	4.38	5.48				

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Tax payments																	
	Repatriciated deferred (section 965) income as shareholders of certain foreign corporations future installments			Total tax liability			Total			Income tax withheld			Estimated tax payments			Payments with request for extension of filing time		
	Number of returns (80)	Amount (81)	Coefficient of variation (82)	Number of returns (83)	Amount (84)	Coefficient of variation (85)	Number of returns (86)	Amount (87)	Coefficient of variation (88)	Number of returns (89)	Amount (90)	Coefficient of variation (91)	Number of returns (92)	Amount (93)	Coefficient of variation (94)	Number of returns (95)	Amount (96)	Coefficient of variation (97)
All returns, total	28.41	4.40	0.15	0.13	0.08	0.13	0.08	0.18	0.77	0.36	1.54	0.40						
No adjusted gross income	* 43.89	* 5.18	4.42	4.30	2.80	2.71	3.16	3.32	5.99	4.16	12.02	7.72						
\$1 under \$5,000	0.00	0.00	2.91	6.14	1.23	3.96	1.24	2.33	10.89	16.94	19.38	25.90						
\$5,000 under \$10,000	0.00	0.00	2.79	3.48	1.07	1.87	1.08	1.80	9.81	13.53	19.50	20.97						
\$10,000 under \$15,000	0.00	0.00	1.69	2.91	1.01	1.36	1.01	1.33	8.16	9.73	19.63	26.69						
\$15,000 under \$20,000	0.00	0.00	1.32	1.89	1.03	1.40	1.04	1.31	7.52	12.77	17.69	24.70						
\$20,000 under \$25,000	**	**	1.31	2.79	1.02	1.88	1.03	1.28	7.68	14.22	16.29	64.04						
\$25,000 under \$30,000	0.00	0.00	1.30	1.54	1.04	1.23	1.05	1.21	7.00	9.28	16.92	22.92						
\$30,000 under \$40,000	0.00	0.00	0.90	1.04	0.76	0.88	0.76	0.87	4.97	6.71	12.21	16.05						
\$40,000 under \$50,000	0.00	0.00	0.95	1.07	0.88	0.97	0.88	0.98	4.88	6.23	11.33	15.19						
\$50,000 under \$75,000	0.00	0.00	0.55	0.65	0.51	0.60	0.52	0.60	2.75	3.80	7.35	10.02						
\$75,000 under \$100,000	0.00	0.00	0.73	0.84	0.73	0.81	0.74	0.83	2.83	3.60	7.62	10.08						
\$100,000 under \$200,000	**	**	0.32	0.41	0.32	0.42	0.33	0.44	1.63	2.05	3.92	5.02						
\$200,000 under \$500,000	** 52.02	** 44.13	0.42	0.43	0.43	0.46	0.46	0.53	1.03	1.27	2.06	2.59						
\$500,000 under \$1,000,000	**	**	0.77	0.77	0.78	0.80	0.85	1.05	1.16	1.34	1.91	2.32						
\$1,000,000 under \$1,500,000	25.43	35.43	0.98	1.03	0.99	1.07	1.10	1.54	1.26	1.55	1.91	2.32						
\$1,500,000 under \$2,000,000	18.85	37.16	0.79	0.81	0.79	0.83	0.91	1.31	0.94	1.14	1.35	1.68						
\$2,000,000 under \$5,000,000	9.62	13.83	0.46	0.43	0.46	0.45	0.53	0.79	0.55	0.63	0.74	0.85						
\$5,000,000 under \$10,000,000	8.73	10.89	0.56	0.55	0.56	0.55	0.64	1.03	0.63	0.73	0.76	0.86						
\$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						
Taxable returns, total	15.99	4.94	0.16	0.13	0.16	0.14	0.17	0.19	0.80	0.36	1.56	0.40						
No adjusted gross income	**	**	10.65	5.54	12.33	2.96	16.24	7.69	6.40	3.21	14.77	5.30						
\$1 under \$5,000	0.00	0.00	8.54	42.27	13.16	22.66	14.16	25.65	* 45.52	* 70.09	* 44.70	* 49.34						
\$5,000 under \$10,000	0.00	0.00	7.50	11.08	8.90	9.31	9.31	12.46	32.01	44.04	* 44.71	* 53.74						
\$10,000 under \$15,000	0.00	0.00	1.95	3.92	2.05	2.39	2.07	2.38	18.55	23.51	31.20	37.50						
\$15,000 under \$20,000	0.00	0.00	1.37	1.91	1.44	1.66	1.45	1.65	10.83	13.73	24.34	35.08						
\$20,000 under \$25,000	0.00	0.00	1.35	2.94	1.39	2.67	1.40	1.58	10.82	24.54	22.02	78.01						
\$25,000 under \$30,000	0.00	0.00	1.32	1.55	1.36	1.50	1.37	1.50	8.61	11.04	20.75	27.86						
\$30,000 under \$40,000	0.00	0.00	0.92	1.05	0.94	1.03	0.94	1.03	5.66	7.55	14.75	19.14						
\$40,000 under \$50,000	0.00	0.00	0.97	1.08	0.98	1.06	0.99	1.07	5.32	6.87	12.87	16.43						
\$50,000 under \$75,000	0.00	0.00	0.55	0.66	0.56	0.64	0.57	0.65	2.87	4.01	7.68	10.70						
\$75,000 under \$100,000	0.00	0.00	0.74	0.84	0.74	0.82	0.75	0.84	2.91	3.71	7.80	10.61						
\$100,000 under \$200,000	0.00	0.00	0.32	0.41	0.32	0.43	0.34	0.44	1.64	2.07	3.95	5.09						
\$200,000 under \$500,000	** 38.66	** 47.79	0.42	0.43	0.43	0.46	0.46	0.53	1.03	1.27	2.06	2.60						
\$500,000 under \$1,000,000	**	**	0.77	0.77	0.78	0.80	0.85	1.05	1.16	1.34	1.91	2.32						
\$1,000,000 or more	9.27	4.27	0.45	0.45	0.45	0.45	0.52	0.78	0.54	0.73	0.73	0.87						
Nontaxable returns, total	94.92	8.31	1.25	2.14	0.38	0.75	0.38	0.74	2.97	3.22	6.67	7.30						

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 2018 (Filing Year 2019)—Continued
 (All figures are estimates based on samples—Coefficients of variation for numbers of returns and amounts are percentages)

Size of adjusted gross income	Tax payments—continued										Refundable credits refundable portion					
	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		American opportunity credit refundable portion					
	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)	Number of returns (102)	Amount (103)				
All returns, total	1.80	1.85	5.20	8.26	0.49	0.67	0.56	0.73	0.64	0.78	1.59	1.75				
No adjusted gross income	** 14.48	** 9.22	14.28	13.58	4.52	6.09	7.59	10.09	7.43	8.29	10.19	10.68				
\$1 under \$5,000	**	**	38.71	48.89	2.18	3.32	2.33	3.50	5.39	8.56	6.26	6.63				
\$5,000 under \$10,000	* 93.91	* 98.95	31.29	31.29	1.67	2.29	1.76	2.32	2.82	2.97	5.16	5.46				
\$10,000 under \$15,000	* 72.50	* 68.00	18.61	22.26	1.32	1.69	1.38	1.74	1.78	1.81	4.03	4.36				
\$15,000 under \$20,000	* 70.20	* 86.30	21.19	42.62	1.59	1.81	1.72	1.87	1.84	1.90	4.30	4.59				
\$20,000 under \$25,000	** 36.23	** 40.63	23.72	28.83	1.73	1.99	1.91	2.05	1.98	2.13	4.88	5.27				
\$25,000 under \$30,000	**	**	21.28	26.89	1.80	2.10	1.97	2.16	2.03	2.29	5.12	5.70				
\$30,000 under \$40,000	75.38	50.86	17.94	21.85	1.49	1.84	1.62	1.90	1.64	2.01	4.52	5.20				
\$40,000 under \$50,000	* 98.45	* 98.68	18.61	26.07	2.26	2.85	2.85	3.41	2.39	2.97	6.02	6.84				
\$50,000 under \$75,000	51.53	62.83	13.58	25.10	2.30	3.08	8.11	9.90	2.40	3.21	5.67	6.46				
\$75,000 under \$100,000	31.84	48.05	20.51	28.53	5.48	7.83	0.00	0.00	5.88	8.36	11.58	13.85				
\$100,000 under \$200,000	3.74	5.14	14.12	20.25	11.97	15.48	0.00	0.00	12.93	16.42	27.32	35.46				
\$200,000 under \$500,000	1.97	2.58	13.19	14.38	15.26	16.08	0.00	0.00	15.28	16.09	0.00	0.00				
\$500,000 under \$1,000,000	2.90	3.84	18.83	19.67	*	*	0.00	0.00	*	*	0.00	0.00				
\$1,000,000 under \$1,500,000	3.48	4.46	20.12	50.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1,500,000 under \$2,000,000	2.87	3.66	13.74	21.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$2,000,000 under \$5,000,000	1.69	2.20	6.89	18.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$5,000,000 under \$10,000,000	1.81	2.42	5.83	7.66	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				
Taxable returns, total	1.81	1.86	7.13	10.40	* 79.00	* 85.73	0.00	0.00	* 79.00	* 85.73	0.00	0.00				
No adjusted gross income	** 89.89	** 45.19	19.64	13.88	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				
\$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	0.00	0.00	* 57.38	* 82.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$15,000 under \$20,000	**	**	* 88.01	* 85.25	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	* 58.45	* 65.76	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	32.68	42.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$30,000 under \$40,000	** 83.73	** 62.18	27.01	31.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$40,000 under \$50,000	**	**	23.39	36.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$50,000 under \$75,000	* 57.86	* 68.06	15.00	28.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$75,000 under \$100,000	32.95	56.52	21.78	31.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$100,000 under \$200,000	3.74	5.15	14.40	20.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$200,000 under \$500,000	1.98	2.58	13.25	14.51	* 79.00	* 85.73	0.00	0.00	* 79.00	* 85.73	0.00	0.00				
\$500,000 under \$1,000,000	2.90	3.84	18.87	19.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
\$1,000,000 or more	1.69	2.11	5.93	9.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Nontaxable returns, total	22.24	19.65	7.62	11.65	0.49	0.67	0.56	0.73	0.64	0.78	1.59	1.75				

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 2018 (Filing Year 2019)—Continued

samples—Coefficients of Variation for numbers

Size of adjusted gross income	Total income tax minus refundable credits [2]		Total			Overpayment			Tax due at time of filing		Predetermined estimated tax penalty	
	Number of returns (104)	Amount (105)	Number of returns (106)	Amount (107)	Refunded		Credited to 2019 estimated tax	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	
					Number of returns (108)	Amount (109)						Number of returns (110)	Amount (111)
All returns, total	0.10	0.15	0.13	0.29	0.33	1.17	0.56	0.44	0.50	0.90	0.95	
No adjusted gross income	3.85	7.29	2.62	2.66	3.10	7.16	4.61	5.58	6.40	10.80	9.83	
\$1 under \$5,000	1.94	3.19	1.19	2.79	2.80	14.54	21.03	3.13	5.94	21.86	37.86	
\$5,000 under \$10,000	1.50	2.21	1.04	1.67	1.68	13.22	18.28	3.83	8.83	12.90	12.90	
\$10,000 under \$15,000	1.03	1.67	0.94	1.34	1.34	12.25	16.92	3.17	4.17	5.39	6.00	
\$15,000 under \$20,000	1.00	2.04	1.01	1.46	1.46	11.52	22.19	3.04	4.44	6.34	17.07	
\$20,000 under \$25,000	1.03	3.15	1.04	1.54	1.53	10.97	29.32	3.08	4.78	6.50	25.23	
\$25,000 under \$30,000	1.04	4.84	1.09	1.56	1.56	11.07	17.47	2.92	4.70	5.95	12.15	
\$30,000 under \$40,000	0.75	6.31	0.81	1.18	1.19	7.66	12.00	2.05	3.34	4.03	5.74	
\$40,000 under \$50,000	0.87	1.56	0.96	1.33	1.34	7.12	11.28	2.16	3.54	4.11	5.40	
\$50,000 under \$75,000	0.51	0.70	0.63	0.93	0.94	4.41	6.57	1.33	2.20	2.44	3.39	
\$75,000 under \$100,000	0.72	0.85	0.88	1.26	1.27	4.56	6.75	1.58	2.49	2.89	3.96	
\$100,000 under \$200,000	0.31	0.41	0.63	1.08	1.09	2.66	3.91	0.87	1.40	1.82	2.90	
\$200,000 under \$500,000	0.42	0.43	0.82	1.35	1.62	1.54	2.13	0.76	1.16	1.54	2.00	
\$500,000 under \$1,000,000	0.77	0.77	1.29	1.85	3.22	1.63	2.09	1.20	1.62	1.98	2.57	
\$1,000,000 under \$1,500,000	0.98	1.03	1.47	2.27	4.16	1.71	2.56	1.60	2.25	2.30	3.25	
\$1,500,000 under \$2,000,000	0.79	0.81	1.09	1.65	3.66	1.24	1.73	1.38	1.85	1.88	2.78	
\$2,000,000 under \$5,000,000	0.46	0.43	0.63	0.90	2.16	0.70	0.94	0.90	1.21	1.23	1.96	
\$5,000,000 under \$10,000,000	0.56	0.54	0.68	0.87	2.14	0.74	0.90	1.17	1.61	1.43	2.35	
\$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	
Taxable returns, total	0.16	0.13	0.25	0.35	0.44	1.22	0.56	0.47	0.52	0.95	0.92	
No adjusted gross income	10.65	6.29	11.65	3.30	5.14	12.51	4.15	18.26	12.89	** 61.48	** 17.62	
\$1 under \$5,000	8.54	30.75	16.08	28.19	28.49	* 51.12	* 84.04	10.25	53.22	**	**	
\$5,000 under \$10,000	7.50	10.97	10.15	14.07	14.01	32.04	50.89	11.17	14.80	**	**	
\$10,000 under \$15,000	1.95	2.81	2.12	2.51	2.51	26.89	35.21	5.05	7.44	9.93	10.66	
\$15,000 under \$20,000	1.37	1.50	1.51	1.91	1.91	17.21	24.56	3.52	5.46	8.18	9.11	
\$20,000 under \$25,000	1.35	3.17	1.49	2.33	2.00	15.79	51.65	3.40	5.43	7.52	9.29	
\$25,000 under \$30,000	1.32	1.45	1.48	1.97	1.95	13.89	21.66	3.09	4.99	6.59	8.07	
\$30,000 under \$40,000	0.92	1.00	1.04	1.45	1.44	8.94	14.04	2.15	3.61	4.40	6.43	
\$40,000 under \$50,000	0.97	1.05	1.09	1.45	1.45	7.70	12.02	2.24	3.79	4.43	5.95	
\$50,000 under \$75,000	0.55	0.64	0.69	1.01	1.02	4.66	6.90	1.35	2.26	2.51	3.52	
\$75,000 under \$100,000	0.74	0.84	0.90	1.28	1.29	7.07	7.07	1.59	2.52	2.93	4.03	
\$100,000 under \$200,000	0.32	0.41	0.63	1.09	1.10	2.68	3.97	0.87	1.40	1.83	2.91	
\$200,000 under \$500,000	0.42	0.43	0.82	1.36	1.63	1.54	2.14	0.76	1.16	1.54	2.00	
\$500,000 under \$1,000,000	0.77	0.77	1.29	1.86	3.23	1.63	2.10	1.20	1.62	1.98	2.57	
\$1,000,000 or more	0.45	0.19	0.62	0.40	1.01	0.42	0.62	0.87	0.73	1.20	1.08	
Nontaxable returns, total	0.45	0.64	0.35	0.56	0.56	4.12	4.30	1.52	4.73	3.18	9.73	

* 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

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

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020

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 2018 (Filing Year 2019)

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	Adjusted gross income less deficit		Modified taxable income [1]		Tax generated		Income tax after credits		Alternative minimum tax		Net investment income tax		
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns													
All tax rates	153,774,296	11,643,439,106	3,376,952,822	1,642,017,034	759,571,986	1,509,903,802	13.0	16.9	244,007	4,022,755	5,025,623	30,052,632	
0 percent	32,865,214	88,534,253	0	0	0	277,526	0.3	[2]	6,613	245,245	2,648	23,652	
0 percent (capital gains)	998,594	27,112,868	9,145,610	0	0	17,912	0.1	0.2	373	18,548	1,044	5,062	
10 percent	25,370,498	609,804,738	169,804,725	15,815,700	15,813,458	7,647,558	1.3	4.5	1,429	153,019	662	241	
10 percent (Form 8814)	10,119	-576,798	8,433	7,610	761	581	-0.1	6.9	55	787	* 3	* 8	
12 percent	51,008,941	2,631,572,429	1,685,922,036	185,735,425	115,879,793	136,293,044	5.2	8.1	4,985	29,059	2,797	2,724	
15 percent (capital gains)	1,721,597	222,674,562	174,508,981	18,377,948	10,822,095	17,044,823	7.7	9.8	9,405	119,223	149,905	556,011	
20 percent (capital gains)	64,988	225,910,441	187,834,761	35,561,533	31,638,952	35,014,166	15.5	18.6	23,065	737,734	61,661	5,746,503	
22 percent	29,004,349	3,175,179,075	2,558,031,681	722,023,690	158,845,212	340,450,399	10.7	13.3	28,814	270,405	250,964	1,474,769	
24 percent	9,005,926	1,833,774,680	1,594,953,706	353,328,207	84,798,770	281,852,493	15.4	17.7	72,269	740,114	1,936,282	3,327,586	
25 percent (capital gains)	34,787	28,901,983	26,826,926	3,921,184	5,373,676	5,390,215	18.6	20.1	9,619	129,396	25,016	423,307	
28 percent (capital gains)	2,200	6,317,162	5,663,229	1,646,053	1,258,272	1,311,102	20.8	23.2	1,237	76,786	1,892	201,373	
32 percent	1,199,168	411,142,136	370,391,715	35,170,279	11,254,489	76,027,519	18.5	20.5	29,267	314,577	760,740	1,543,282	
35 percent	1,357,835	657,023,035	599,711,792	113,061,623	48,097,271	144,528,561	22.0	24.1	43,626	488,632	1,078,367	3,151,746	
37 percent	841,679	1,719,024,849	1,565,248,806	779,604,872	481,361,435	463,009,975	26.9	29.6	12,166	698,041	750,516	13,553,888	
Form 8615	288,400	7,043,692	5,450,172	4,902,110	1,051,894	1,037,926	14.7	19.0	1,085	1,009	3,125	41,981	
Returns of married persons filing jointly and returns of surviving spouses													
All tax rates	54,870,439	7,498,850,186	2,228,052,097	1,154,098,545	531,096,655	1,061,195,968	14.2	17.6	145,231	2,940,395	3,904,377	22,463,270	
0 percent	6,462,750	-33,374,623	0	0	0	186,566	-0.6	[2]	3,077	170,864	1,367	12,792	
0 percent (capital gains)	263,589	12,925,605	4,411,812	0	0	16,861	0.1	0.4	295	17,490	430	2,284	
10 percent	6,558,725	238,080,411	69,460,617	6,206,633	6,205,894	3,031,207	1.3	4.4	** 1,373	** 153,184	513	195	
10 percent (Form 8814)	3,104	-532,258	3,636	2,846	285	567	-0.1	15.6	**	**	* 3	* 8	
12 percent	19,190,488	1,426,098,894	928,184,540	102,205,831	65,646,564	71,514,209	5.0	7.7	3,826	27,032	1,768	2,357	
15 percent (capital gains)	907,250	143,889,410	113,173,892	43,096,542	6,464,481	10,904,911	7.6	9.6	3,506	62,946	93,781	356,544	
20 percent (capital gains)	44,345	164,912,735	137,093,644	25,936,295	23,172,039	25,550,116	15.5	18.6	12,852	491,496	41,773	3,956,861	
22 percent	14,622,710	2,122,523,542	1,715,793,446	493,704,512	108,614,993	223,543,136	10.5	13.0	17,005	203,459	193,488	1,150,118	
24 percent	4,708,984	1,266,694,687	1,104,845,788	205,485,766	59,029,238	194,562,590	15.4	17.6	47,664	582,989	1,779,189	2,797,000	
25 percent (capital gains)	20,742	20,912,968	19,289,942	2,799,725	3,888,195	3,892,813	18.6	20.2	6,287	95,684	15,166	294,904	
28 percent (capital gains)	1,742	5,123,837	4,572,525	1,122,897	314,411	1,037,003	20.2	22.7	802	58,879	1,439	162,650	
32 percent	689,488	301,867,346	272,509,240	26,099,830	8,351,946	55,958,465	18.5	20.5	17,177	245,242	555,207	1,235,446	
35 percent	717,393	431,272,109	394,292,728	59,027,737	20,659,708	93,623,565	21.7	23.7	22,406	316,935	607,889	2,043,743	
37 percent	679,128	1,398,455,524	1,278,018,598	626,857,202	231,937,165	377,373,959	27.0	29.5	8,960	534,196	612,363	10,448,368	
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 2018 (Filing Year 2019)—Continued

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed											
	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)	Adjusted gross income less deficit (8)	As a percentage of modified taxable income [1] (9)	Number of returns (10)	Amount (11)	Number of returns (12)	Amount (13)	
Returns of married persons filing separately												
All tax rates	3,292,834	231,262,890	194,418,906	86,062,263	38,925,524	21,612,095	35,842,444	15.5	18.4	15,147	199,590	1,331,736
0 percent	416,697	-10,699,986	0	0	0	0	14,704	-0.1	[2]	261	14,709	47
0 percent (capital gains)	14,401	557,100	233,206	233,206	0	0	434	0.1	0.2	10	439	444
10 percent	326,856	5,784,238	1,655,763	1,571,591	157,176	157,159	128,111	2.2	7.7	** 20	** 20	0
10 percent (Form 8814)	* 394	* -26,900	* 243	* 243	* 24	* 24	* 13	* [2]	* 5.3	**	**	0
12 percent	1,254,554	45,560,597	29,850,961	17,625,175	3,310,146	2,115,021	2,834,032	6.2	9.5	17	292	12
15 percent (capital gains)	29,080	2,618,408	2,124,597	1,002,731	214,496	150,410	175,368	6.7	8.3	1,022	2,029	8,814
20 percent (capital gains)	2,277	14,509,834	11,766,727	11,221,781	2,314,535	2,244,356	2,262,727	15.6	19.2	1,244	75,253	465,438
22 percent	889,897	62,934,754	50,833,818	14,729,928	7,479,135	3,240,584	6,803,294	10.8	13.4	1,309	7,549	31,957
24 percent	270,278	34,725,806	30,888,914	6,999,662	5,730,958	1,679,919	5,402,722	15.6	17.6	6,321	11,543	52,275
25 percent (capital gains)	785	811,575	761,690	131,518	157,271	32,880	154,078	19.0	20.2	192	4,191	14,035
28 percent (capital gains)	* 24	* 87,330	* 83,332	* 51,339	* 20,712	* 14,375	* 21,162	* 24.2	* 25.4	* 23	* 1,182	* 2,832
32 percent	31,343	6,534,251	6,015,673	500,358	1,273,196	160,115	1,148,651	17.6	19.1	1,445	5,872	26,593
35 percent	27,262	8,200,916	7,534,840	1,039,909	1,815,081	363,988	1,678,491	20.5	22.3	2,200	12,810	46,978
37 percent	28,985	59,664,966	52,869,142	30,954,822	16,452,793	11,453,284	15,218,656	25.5	28.8	1,093	63,698	675,527
Form 8815	0	0	0	0	0	0	0	0.0	0.0	0	0	0
Returns of heads of households												
All tax rates	21,786,803	916,829,321	545,671,590	226,589,053	84,010,172	39,333,295	59,631,055	6.5	10.9	20,972	170,897	691,646
0 percent	5,584,831	60,182,618	182,046	182,046	0	0	22,200	[3]	[2]	1,063	22,433	14
0 percent (capital gains)	22,244	622,959	182,046	182,046	0	0	80	[3]	[3]	9	80	105
10 percent	6,147,338	152,636,500	40,304,524	40,039,131	4,004,567	4,003,913	204,121	0.1	0.5	0	0	* 29
10 percent (Form 8814)	* 6,061	* 35,504	* 3,906	* 3,906	* 391	* 391	0	0.0	0.0	0	0	0
12 percent	7,330,803	342,437,308	205,938,333	105,667,155	22,650,314	12,680,059	8,532,779	2.5	4.1	* 3	* 72	73
15 percent (capital gains)	63,068	7,307,923	5,782,684	2,520,525	610,882	378,079	507,222	6.9	8.8	484	10,456	19,317
20 percent (capital gains)	1,723	5,831,553	5,187,564	4,408,817	988,154	881,763	958,646	16.4	18.5	867	15,211	150,503
22 percent	1,602,913	136,192,621	104,703,233	20,038,789	14,190,383	4,408,534	10,818,867	7.9	10.3	475	2,338	12,433
24 percent	792,673	105,319,251	87,732,009	19,928,046	15,239,990	4,782,731	13,767,282	13.1	15.7	9,839	38,585	41,441
25 percent (capital gains)	1,946	628,851	579,168	65,641	107,809	16,410	106,222	16.9	18.3	380	1,736	6,417
28 percent (capital gains)	174	293,398	271,828	168,517	67,355	47,185	76,109	25.9	28.0	160	8,836	8,920
32 percent	89,668	19,088,495	16,568,207	1,642,030	3,418,590	525,450	3,220,540	16.9	19.4	2,417	12,510	26,312
35 percent	115,782	40,447,800	36,417,099	10,163,362	9,261,542	3,557,177	8,931,683	22.1	24.5	4,622	42,752	139,968
37 percent	27,580	45,804,539	42,000,990	21,761,069	13,470,196	8,051,603	12,485,305	27.3	29.7	652	15,887	286,115
Form 8815	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 2018 (Filing Year 2019)—Continued

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

Marital status and tax rate classes	Classified by the highest marginal rate at which tax was computed												
	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	Adjusted gross income less deficit	As a percentage of Modified taxable income [1]	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Returns of single persons													
All tax rates	73,824,221	2,996,496,708	2,171,761,670	836,249,409	364,982,793	167,529,945	353,234,335	11.8	16.3	711,873	826,851	5,565,980	
0 percent	20,400,936	72,426,245	0	0	0	0	54,055	0.1	[2]	37,239	1,225	5,670	
0 percent (capital gains)	699,360	13,007,204	4,318,546	4,318,546	0	0	538	[3]	[3]	58	538	573	
10 percent	12,337,579	213,303,590	58,383,822	54,464,915	5,447,325	5,446,492	4,284,120	2.0	7.3	101	600	17	
10 percent (Form 8814)	* 561	* -53,144	* 648	* 614	* 61	* 61	0	0.0	0.0	0	0	0	
12 percent	23,233,096	817,475,630	521,948,202	295,317,916	57,569,134	35,438,150	53,412,023	6.5	10.2	1,139	1,663	282	
15 percent (capital gains)	722,199	68,858,821	53,427,808	25,527,502	5,645,161	3,829,125	5,457,322	7.9	10.2	4,393	43,792	171,336	
20 percent (capital gains)	16,642	40,656,318	33,786,826	26,703,966	6,322,548	5,340,793	6,242,678	15.4	18.5	8,102	155,775	1,173,701	
22 percent	11,888,830	853,528,159	686,701,183	193,550,462	100,652,184	42,581,102	99,285,103	11.6	14.5	10,025	57,058	280,261	
24 percent	3,233,991	427,034,935	371,686,995	80,445,341	68,804,691	19,306,882	68,119,900	16.0	18.3	8,445	126,997	436,871	
25 percent (capital gains)	11,314	6,548,588	6,196,126	924,299	1,220,401	231,075	1,237,101	18.9	20.0	2,759	27,784	108,451	
28 percent (capital gains)	260	812,597	735,545	303,300	170,301	84,924	176,828	21.8	24.0	252	7,889	26,971	
32 percent	388,670	83,652,044	75,298,595	6,928,062	15,905,696	2,216,980	15,699,864	18.8	20.9	8,228	51,132	254,931	
35 percent	497,398	177,102,209	161,467,125	42,830,616	41,259,448	14,990,716	40,294,822	22.8	25.0	14,399	116,135	921,056	
37 percent	105,986	215,099,820	192,360,077	100,031,760	60,899,065	37,011,751	57,932,055	26.9	30.1	1,461	84,261	2,143,878	
Form 8615	288,400	7,043,692	5,450,172	4,902,110	1,086,777	1,051,894	1,037,926	14.7	19.0	1,009	3,125	41,981	

* 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 4 for the definition of modified taxable income.

[2] Percentage not computed.

[3] Less than 0.05 percent.

NOTES: 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 2020.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)

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

Size of adjusted gross income	Tax generated at specified rate									
	Number of returns (1)	Taxable income (2)	Modified taxable income [1] (3)	Tax generated at all rates (4)	0 percent			10 percent		
					Number of returns (5)	Number of returns (6)	Income taxed at rate (7)	Number of returns (8)	Income taxed at rate (9)	Tax generated at rate (10)
Total	153,774,296	8,941,445,098	8,953,502,572	1,642,017,034	32,865,214	10,367,975	81,502,833	119,637,552	1,489,298,230	148,929,823
Under \$2,000	5,313,882	31,901	47,753	6,650	5,230,126	54,097	19,142	30,062	12,283	1,228
\$2,000 under \$4,000	3,807,409	220,932	217,359	5,420	3,648,291	98,264	132,722	69,032	62,044	6,204
\$4,000 under \$6,000	4,047,033	274,771	272,600	10,836	3,918,933	64,070	104,542	73,426	91,997	9,200
\$6,000 under \$8,000	3,833,559	280,169	279,007	18,849	3,721,949	38,070	51,521	72,528	111,988	11,199
\$8,000 under \$10,000	4,162,130	274,613	275,852	18,470	4,077,379	24,067	61,768	66,698	119,814	11,981
\$10,000 under \$12,000	4,329,802	304,564	305,729	24,826	4,584,287	23,805	49,980	108,698	160,661	16,066
\$12,000 under \$14,000	4,329,802	2,753,151	2,758,166	273,142	1,778,715	115,653	58,385	2,479,440	2,518,074	251,807
\$14,000 under \$16,000	4,520,176	7,588,512	7,570,741	738,691	1,773,030	188,260	196,805	2,672,206	7,232,360	723,236
\$16,000 under \$18,000	4,090,976	11,933,440	11,934,514	1,162,270	1,582,103	163,357	360,273	2,451,823	11,475,547	1,147,555
\$18,000 under \$20,000	3,988,429	16,724,446	16,745,469	1,629,876	613,531	189,566	469,236	3,317,526	16,149,839	1,614,984
\$20,000 under \$25,000	9,610,628	67,813,142	67,948,393	6,799,787	1,483,139	449,645	1,362,169	8,055,559	60,152,104	6,015,210
\$25,000 under \$30,000	8,984,412	101,447,822	101,819,850	10,612,549	212,329	584,437	1,687,084	8,651,627	71,972,768	7,197,277
\$30,000 under \$40,000	15,510,580	283,798,618	285,064,935	30,458,758	90,623	1,254,346	4,903,381	15,293,833	158,913,212	15,891,321
\$40,000 under \$50,000	12,017,312	331,119,102	332,393,467	36,186,820	51,430	1,343,146	6,604,709	11,894,655	146,860,439	14,686,044
\$50,000 under \$75,000	21,460,676	908,232,889	911,259,513	110,300,560	50,202	2,184,737	14,832,545	21,322,352	294,544,859	29,454,486
\$75,000 under \$100,000	13,685,409	880,485,810	883,665,436	114,647,454	30,323	2,023,852	15,608,923	13,603,299	211,447,934	21,144,793
\$100,000 under \$200,000	21,146,537	2,325,807,851	2,331,928,196	355,463,300	14,031	1,286,252	23,465,162	21,028,674	357,995,386	35,799,539
\$200,000 under \$500,000	6,905,670	1,722,797,847	1,726,222,835	339,601,130	3,701	210,352	7,834,361	6,842,658	121,134,106	12,113,411
\$500,000 under \$1,000,000	1,108,430	679,065,650	679,460,549	173,709,324	694	40,084	1,886,501	1,087,837	19,269,249	1,926,925
\$1,000,000 under \$1,500,000	241,713	264,924,951	264,774,055	75,614,172	133	11,874	607,292	234,501	4,139,668	413,967
\$1,500,000 under \$2,000,000	98,583	154,372,748	154,305,335	45,578,917	65	5,104	284,474	94,984	1,675,831	167,583
\$2,000,000 under \$5,000,000	142,011	382,447,835	381,731,187	115,495,700	131	8,923	529,024	134,811	2,366,881	236,688
\$5,000,000 under \$10,000,000	34,788	215,846,207	214,958,738	64,449,712	46	3,012	192,907	32,102	559,638	55,964
\$10,000,000 or more	22,112	582,918,123	577,572,895	159,209,821	25	3,000	199,926	19,223	331,548	33,155

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—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—continued											
	10 percent (from Form 8814)			12 percent			15 percent (capital gains)			20 percent (capital gains)		
	Number of returns (11)	Income taxed at rate (12)	Tax generated at rate (13)	Number of returns (14)	Income taxed at rate (15)	Tax generated at rate (16)	Number of returns (17)	Income taxed at rate (18)	Tax generated at rate (19)	Number of returns (20)	Income taxed at rate (21)	Tax generated at rate (22)
Total	71,209	78,857	7,888	93,901,202	2,869,353,995	344,322,479	14,631,699	309,494,340	46,424,496	1,304,641	603,966,605	120,793,322
Under \$2,000	1,600	1,753	175	**	**	**	0	0	0	0	0	0
\$2,000 under \$4,000	** 5,405	** 3,548	** 355	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	** 3,499	** 9,117	** 1,094	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	** 6,045	** 6,637	** 663	8,016	20,051	2,406	0	0	0	0	0	0
\$18,000 under \$20,000	**	**	**	11,306	45,662	5,479	0	0	0	0	0	0
\$20,000 under \$25,000	**	**	**	3,463,220	6,023,946	722,874	0	0	0	0	0	0
\$25,000 under \$30,000	**	**	**	4,903,824	27,854,288	3,342,515	0	0	0	0	0	0
\$30,000 under \$40,000	* 2,330	* 760	* 76	11,206,141	120,946,712	14,513,605	0	0	0	0	0	0
\$40,000 under \$50,000	* 5,007	* 3,963	* 396	10,357,988	178,606,620	21,432,794	* 4,088	* 12,356	* 1,853	0	0	0
\$50,000 under \$75,000	7,411	8,517	852	21,058,965	511,342,003	61,361,040	1,591,758	6,293,607	944,087	0	0	0
\$75,000 under \$100,000	* 4,012	* 6,606	* 661	13,521,850	502,160,144	60,259,217	1,309,228	10,917,878	1,637,715	0	0	0
\$100,000 under \$200,000	17,672	19,113	1,912	20,950,061	1,069,796,749	128,375,610	7,065,544	75,440,406	11,316,207	0	0	0
\$200,000 under \$500,000	13,742	17,083	1,709	6,819,391	366,603,497	43,992,420	4,243,312	144,486,533	21,673,091	40,318	935,444	187,089
\$500,000 under \$1,000,000	3,474	4,394	440	1,083,545	58,425,602	7,011,072	329,921	48,845,879	7,326,889	791,588	49,388,504	9,877,701
\$1,000,000 under \$1,500,000	1,772	2,619	262	233,276	12,537,156	1,504,459	40,578	10,216,282	1,532,443	205,708	41,602,010	8,320,402
\$1,500,000 under \$2,000,000	779	1,047	105	94,575	5,082,243	609,869	15,832	4,155,150	623,273	86,500	30,770,911	6,154,182
\$2,000,000 under \$5,000,000	1,232	1,686	169	134,362	7,189,229	862,707	21,552	5,988,244	898,237	127,416	97,194,791	19,438,958
\$5,000,000 under \$10,000,000	416	623	62	32,004	1,701,134	204,136	5,655	1,690,707	253,606	32,269	74,573,959	14,914,792
\$10,000,000 or more	311	508	51	19,180	1,009,841	121,181	4,232	1,447,300	217,095	20,841	309,500,986	61,900,197

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—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—continued															
	22 percent				24 percent				25 percent (capital gains)				28 percent (capital gains)			
	Number of returns (23)	Income taxed at rate (24)	Tax generated at rate (25)	Number of returns (26)	Income taxed at rate (27)	Tax generated at rate (28)	Number of returns (29)	Income taxed at rate (30)	Tax generated at rate (31)	Number of returns (32)	Income taxed at rate (33)	Tax generated at rate (34)				
Total	41,446,250	1,551,775,075	341,390,517	12,434,250	768,028,733	184,326,896	225,855	11,813,127	2,953,309	12,424	3,826,428	1,071,400				
Under \$2,000	**	**	**	**	**	**										
\$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	8,366	24,015	5,283	0	0	0	0	0	0	0	0	0				
\$40,000 under \$50,000	92,996	255,078	56,117	0	0	0	0	0	0	0	0	0				
\$50,000 under \$75,000	** 8,792,262	** 83,988,209	** 18,477,406	** 1,330	** 8,284	** 1,988	0	0	0	0	0	0				
\$75,000 under \$100,000	5,242,122	142,132,912	31,269,241	378,363	1,208,773	290,106	* 2,010	* 49	* 12	0	0	0				
\$100,000 under \$200,000	19,053,208	677,741,539	149,103,139	4,482,538	123,230,615	29,575,348	5,378	63,942	15,986	0	0	0				
\$200,000 under \$500,000	6,684,247	522,150,942	114,873,207	6,038,645	435,723,698	104,573,688	74,776	1,008,878	252,229	1,473	8,498	2,379				
\$500,000 under \$1,000,000	1,086,565	85,196,715	18,743,277	1,037,705	140,521,388	33,725,133	78,368	2,288,918	572,239	4,247	348,949	97,706				
\$1,000,000 under \$1,500,000	229,494	18,297,376	4,025,423	223,770	30,438,624	7,305,270	25,430	1,319,263	329,819	1,453	186,761	52,293				
\$1,500,000 under \$2,000,000	93,346	7,438,663	1,636,506	91,218	12,401,375	2,976,330	11,422	859,491	214,874	954	188,170	52,688				
\$2,000,000 under \$5,000,000	132,845	10,549,913	2,320,981	130,460	17,727,209	4,254,530	18,830	2,310,251	577,565	2,416	1,189,665	333,106				
\$5,000,000 under \$10,000,000	31,719	2,507,758	551,707	31,310	4,233,853	1,016,125	5,661	1,402,432	350,609	930	556,967	155,951				
\$10,000,000 or more	19,080	1,491,953	328,230	18,912	2,534,915	608,380	3,979	2,559,903	639,976	952	1,347,418	377,277				

Footnotes at end of table.

Table 3.5. All Returns: Tax Generated, by Rate and by Size of Adjusted Gross Income, Tax Year 2018 (Filing Year 2019)—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—continued													
	32 percent				35 percent				37 percent				Form 8615	
	Number of returns (35)	Income taxed at rate (36)	Tax generated at rate (37)	Number of returns (38)	Income taxed at rate (39)	Tax generated at rate (40)	Number of returns (41)	Income taxed at rate (42)	Tax generated at rate (43)	Number of returns (44)	Income taxed at rate (45)	Tax generated at rate (46)		
Total	3,398,683	188,001,801	60,160,576	2,199,514	291,855,566	102,149,448	841,679	779,604,872	288,453,803	288,400	4,902,110	1,051,894		
Under \$2,000	* 4	* 212	* 68	* 4	* 1,094	* 383	* 4	* 12,531	* 4,636	0	0	0		
\$2,000 under \$4,000	0	0	0	0	0	0	0	0	0	** 131,457	** 399,961	** 34,502		
\$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	** 55,161	** 314,310	** 39,674		
\$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	9,743	76,980	12,911		
\$18,000 under \$20,000	0	0	0	0	0	0	0	0	0	** 71,468	** 1,058,499	** 196,520		
\$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	0	0	0	**	**	**		
\$40,000 under \$50,000	0	0	0	0	0	0	0	0	0	** 2,002	* 50,301	* 8,998		
\$50,000 under \$75,000	0	0	0	0	0	0	0	0	0	* 5,080	* 242,080	* 60,849		
\$75,000 under \$100,000	0	0	0	0	0	0	0	0	0	* 2,481	* 182,217	* 45,440		
\$100,000 under \$200,000	261,222	2,907,352	930,353	2,564	101,906	35,667	* 303	* 176,777	* 65,407	7,883	989,249	243,399		
\$200,000 under \$500,000	1,697,692	73,931,696	23,658,143	819,838	50,879,095	17,807,683	11,476	739,983	273,794	2,381	769,020	192,250		
\$500,000 under \$1,000,000	967,590	74,531,477	23,850,073	914,467	146,078,808	51,127,583	394,296	52,322,345	19,359,268	* 576	* 351,823	* 90,989		
\$1,000,000 under \$1,500,000	212,165	16,508,762	5,282,804	207,328	42,214,426	14,775,049	192,236	86,644,563	32,058,488	* 48	* 59,252	* 13,490		
\$1,500,000 under \$2,000,000	86,678	6,748,913	2,159,652	84,971	17,371,757	6,080,115	80,051	67,258,722	24,885,727	* 42	* 68,590	* 18,011		
\$2,000,000 under \$5,000,000	124,941	9,667,046	3,093,455	122,562	25,316,692	8,860,842	117,228	201,538,949	74,569,411	66	161,606	49,049		
\$5,000,000 under \$10,000,000	30,077	2,311,650	739,728	29,642	6,128,067	2,144,823	28,501	119,064,695	44,053,937	* 5	* 34,348	* 8,271		
\$10,000,000 or more	18,314	1,394,694	446,302	18,138	3,763,722	1,317,303	17,585	251,846,306	93,183,133	* 7	* 143,875	* 37,542		

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2018 (Filing Year 2019)

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

Age [1]	Tax credits										
	Number of returns (1)	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)
All returns	153,774,296	59,066,955	9,006,393	24,925,384	6,460,823	3,789,213	8,700,169	8,930,906	9,259,299	1,735,419	
Under 18	2,033,906	65,748	60,731	28,407	0	0	**	**	0	0	
18 under 26	27,991,864	4,663,764	3,795,618	184,943	219,694	118,508	** 1,793,262	** 1,335,021	1,400,734	186,513	
26 under 35	23,290,123	12,180,668	734,983	1,349,705	2,062,696	1,275,490	2,060,271	1,885,653	2,548,018	419,663	
35 under 45	25,580,453	15,664,684	966,994	4,201,560	3,075,969	1,820,347	1,401,005	1,376,736	1,981,225	372,352	
45 under 55	24,468,022	13,115,174	1,334,142	7,351,216	958,806	496,385	2,164,588	2,710,619	1,646,411	339,943	
55 under 65	23,680,798	7,963,905	1,913,486	6,720,355	133,416	74,340	1,144,524	1,464,617	1,360,437	334,493	
65 and over	26,789,130	5,413,012	3,778,128	5,089,199	10,242	4,143	136,520	158,259	322,474	82,455	
Tax credits—continued											
Age [1]	Child and other dependent 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 (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)
All returns	39,377,143	81,495,898	755,767	2,511,826	477,291	5,356,507	981,638	2,921,822	76,127	386,390	56,046
Under 18	**	**	0	0	* 34	* 342	* 3,002	* 2,545	0	0	0
18 under 26	** 1,537,746	** 1,596,737	16,652	37,668	2,264	4,878	2,991	7,589	0	0	0
26 under 35	8,037,875	16,408,102	95,805	224,857	25,405	124,123	27,224	90,248	9,062	40,806	0
35 under 45	13,564,225	35,635,913	160,184	524,968	83,269	621,714	136,929	375,326	36,108	202,491	0
45 under 55	10,670,410	21,442,523	188,453	693,631	119,331	1,411,053	230,321	659,349	23,002	111,844	**
55 under 65	4,483,885	5,397,486	173,691	610,108	130,238	1,585,855	276,464	806,176	4,908	20,389	** 4,041
65 and over	1,083,003	1,015,137	120,983	420,592	116,750	1,608,542	304,706	980,590	3,047	10,859	52,006
Tax credits—continued											
Age [1]	Credit for elderly and disabled—continued	Alternative motor vehicle credit		Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage interest credit		Other tax credits	
		Number of returns (23)	Amount (24)	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 (23)	Amount (24)	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	
All returns	4,805	11,153	54,393	* 157	* 25	228,909	1,540,909	94,664	139,820	4,223	43,378
Under 18	0	0	0	0	0	0	0	0	0	0	0
18 under 26	0	0	0	0	0	* 4,026	* 18,029	**	**	**	**
26 under 35	0	* 3,128	* 10,178	0	0	33,049	205,988	** 42,432	** 63,204	** 1,047	** 550
35 under 45	0	3,831	23,358	**	**	56,586	389,496	30,545	51,771	**	**
45 under 55	**	2,714	12,227	**	**	59,342	415,617	9,040	9,670	**	**
55 under 65	** 277	139	1,177	** 157	** 25	44,419	303,936	9,327	12,650	** 2,146	** 24,303
65 and over	4,528	1,342	7,453	0	0	31,488	207,843	* 3,319	* 2,524	1,030	18,525

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2018 (Filing Year 2019)—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Age [1]	Tax credits—continued																						
	Total refundable credits																						
	Total [2]		Earned income credit		Additional child tax credit		American opportunity credit		Net premium tax credit		Refundable credits used to offset income tax before credits												
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	37,035,729	109,438,818	26,492,486	64,923,556	20,450,468	36,235,241	7,382,500	6,393,866	2,272,479	1,844,866	7,022,646	37,035,729	109,438,818	26,492,486	64,923,556	20,450,468	36,235,241	7,382,500	6,393,866	2,272,479	1,844,866	7,022,646	
Under 18	12,025	38,489	11,024	28,759	12,025	9,730	0	0	0	0	0	12,025	38,489	11,024	28,759	12,025	9,730	0	0	0	0	0	
18 under 26	4,638,786	12,718,442	2,923,289	7,891,637	2,364,374	3,354,475	1,762,233	1,415,751	115,945	55,226	702,594	4,638,786	12,718,442	2,923,289	7,891,637	2,364,374	3,354,475	1,762,233	115,945	55,226	702,594		
26 under 35	10,546,093	35,121,332	8,450,288	21,130,579	6,928,911	12,598,669	1,401,463	1,146,956	407,106	238,749	1,339,365	10,546,093	35,121,332	8,450,288	21,130,579	6,928,911	12,598,669	1,401,463	1,146,956	407,106	238,749	1,339,365	
35 under 45	9,526,405	34,453,905	6,958,139	19,715,706	6,939,159	13,477,065	1,093,427	922,395	388,989	336,654	1,183,685	9,526,405	34,453,905	6,958,139	19,715,706	6,939,159	13,477,065	1,093,427	922,395	388,989	336,654	1,183,685	
45 under 55	7,180,594	18,096,557	4,699,400	10,683,704	3,110,696	5,119,595	2,000,809	1,850,305	505,865	434,391	2,182,373	7,180,594	18,096,557	4,699,400	10,683,704	3,110,696	5,119,595	1,850,305	505,865	434,391	2,182,373		
55 under 65	4,381,214	7,513,552	2,944,308	4,446,408	906,721	1,410,110	1,014,393	956,826	697,257	677,690	1,456,728	4,381,214	7,513,552	2,944,308	4,446,408	906,721	1,410,110	956,826	697,257	677,690	1,456,728		
65 and over	750,611	1,496,542	506,057	1,026,762	188,583	265,597	110,174	101,633	157,316	102,155	157,901	750,611	1,496,542	506,057	1,026,762	188,583	265,597	101,633	157,316	102,155	157,901		
	Tax credits—continued																						
	Refundable credits used to offset income tax before credits—continued																						
	Total																						
	Earned income credit used to offset income tax before credits																						
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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	
3,969,761	2,482,622	617,092	3,853,933	3,010,384	100,404,160	1,509,903,802	5,025,623	30,052,632	100,424,240	1,538,749,447	3,969,761	2,482,622	617,092	3,853,933	3,010,384	100,404,160	1,509,903,802	5,025,623	30,052,632	100,424,240	1,538,749,447	3,969,761	
Under 18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
18 under 26	298,802	161,332	30,908	497,077	254,964	10,916,393	13,985	95,297	10,916,396	26,013,879	298,802	161,332	30,908	497,077	254,964	10,916,393	13,985	95,297	10,916,396	26,013,879	298,802		
26 under 35	527,424	612,575	76,446	592,724	394,981	17,286,970	300,274	873,543	17,286,993	135,495,544	527,424	612,575	76,446	592,724	394,981	17,286,970	300,274	873,543	17,286,993	135,495,544	527,424		
35 under 45	600,357	576,846	170,199	511,713	380,538	15,960,971	934,319	2,943,546	15,960,971	258,916,838	600,357	576,846	170,199	511,713	380,538	15,960,971	934,319	2,943,546	15,960,971	258,916,838	600,357		
45 under 55	1,507,125	640,490	209,624	1,411,361	1,228,739	17,913,522	1,277,705	5,968,180	17,913,522	382,765,235	1,507,125	640,490	209,624	1,411,361	1,228,739	17,913,522	1,277,705	5,968,180	17,913,522	382,765,235	1,507,125		
55 under 65	932,841	452,275	113,289	755,584	677,244	18,786,145	1,284,763	8,010,124	18,786,145	396,883,506	932,841	452,275	113,289	755,584	677,244	18,786,145	1,284,763	8,010,124	18,786,145	396,883,506	932,841		
65 and over	103,211	39,105	16,625	85,474	73,917	19,299,556	1,213,500	12,146,921	19,299,556	338,102,314	103,211	39,105	16,625	85,474	73,917	19,299,556	1,213,500	12,146,921	19,299,556	338,102,314	103,211		
	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	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	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	
34,028,156	90,675,412	20,148,343	65,306,977	122,097	18,099	5,080,752	5,916,650	190,242	1,232,349	567,892	34,028,156	90,675,412	20,148,343	65,306,977	122,097	18,099	5,080,752	5,916,650	190,242	1,232,349	567,892	34,028,156	
Under 18	62,759	27,732	59,754	26,856	0	0	0	0	0	0	62,759	27,732	59,754	26,856	0	0	0	0	0	0	0	0	
18 under 26	2,471,441	2,182,823	1,476,866	1,686,569	32,088	3,495	** 385,302	** 53,899	* 183	* 4,662	2,471,441	2,182,823	1,476,866	1,686,569	32,088	3,495	** 385,302	** 53,899	* 183	* 4,662	2,471,441		
26 under 35	6,202,710	10,028,422	3,499,851	7,479,171	28,081	4,071	1,044,520	634,781	18,600	81,245	6,202,710	10,028,422	3,499,851	7,479,171	28,081	4,071	1,044,520	634,781	18,600	81,245	6,202,710		
35 under 45	7,568,585	19,319,988	4,370,977	13,826,444	35,020	5,457	1,329,894	1,566,198	60,439	316,967	7,568,585	19,319,988	4,370,977	13,826,444	35,020	5,457	1,329,894	1,566,198	60,439	316,967	7,568,585		
45 under 55	7,570,716	23,954,813	4,148,055	15,934,519	11,355	3,296	1,508,066	2,512,430	29,551	145,006	7,570,716	23,954,813	4,148,055	15,934,519	11,355	3,296	1,508,066	2,512,430	29,551	145,006	7,570,716		
55 under 65	6,537,199	22,460,714	3,859,979	16,118,215	14,239	1,824	726,650	1,053,703	20,801	73,516	6,537,199	22,460,714	3,859,979	16,118,215	14,239	1,824	726,650	1,053,703	20,801	73,516	6,537,199		
65 and over	3,614,746	12,700,920	2,732,861	10,235,203	* 1,315	* 15	86,330	95,639	60,668	516,761	3,614,746	12,700,920	2,732,861	10,235,203	* 1,315	* 15	86,330	95,639	60,668	516,761	3,614,746		

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2018 (Filing Year 2019)—Continued

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

Age [1]	All other taxes—continued										Refundable credits used to offset all other taxes																					
	First-time homebuyer credit repayment—continued		Health care individual responsibility payment		Total additional Medicare tax		Total [2]		Earned income credit used to offset other taxes		Additional child tax credit used to offset other taxes		Total [2]		Credit for Federal tax on gasoline and special fuels		Excess social security taxes withheld		Payments with request for extension of filing time		Refundable credits refundable portion—continued											
	Amount (67)	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)	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 (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)
All returns	304,501	3,716,577	3,122,683	4,354,591	9,538,883	8,920,565	10,856,688	7,146,627	8,145,248	1,718,229	2,048,788	494,588	260,787	1,228,037	105,480,887	1,617,983,398	138,943,513	1,772,069,001	135,779,354	1,216,721,923	9,646,140	403,806,363	2,135,425	147,747,981	1,596,276	3,473,419	122,232	296,578	29,410,171	94,612,369	23,221,159	56,161,216
Under 18	0	0	0	* 12	* 143	**	**	**	**	**	0	0	0	0	292,159	597,634	1,683,298	857,104	1,636,159	460,869	41,250	304,743	23,418	91,461	0	0	12,025	36,259	11,024	26,529		
18 under 26	**	453,390	252,430	9,688	34,841	** 707,958	** 621,574	** 534,599	** 531,976	34,967	27,306	** 153,868	59,578	** 18,521	11,546,490	27,567,454	22,065,545	44,592,067	21,988,704	42,681,894	121,084	1,228,859	34,742	653,134	** 18,469	** 18,469	4,095,939	11,800,295	2,783,066	7,330,983		
26 under 35	** 30,278	1,070,621	726,860	365,815	492,809	2,376,106	2,719,611	2,019,228	2,198,893	407,106	443,280	39,205	39,205	** 145	18,032,208	142,729,284	25,860,638	174,664,357	25,699,551	159,734,687	426,515	4,546,981	152,542	5,044,999	28,272	9,143,113	31,874,297	7,677,211	18,855,239			
35 under 45	145,161	824,332	772,254	1,104,653	1,939,039	2,585,788	3,728,223	1,963,496	2,605,146	767,748	1,010,484	80,277	30,514	125,079	16,828,822	274,281,140	23,137,091	308,914,416	22,882,469	245,283,988	878,532	42,546,981	294,098	20,004,055	487,057	8,143,205	30,125,325	6,291,292	16,940,361			
45 under 55	74,873	724,890	728,473	1,425,909	3,262,148	1,879,941	2,482,158	1,500,891	1,820,900	409,688	468,796	134,410	89,295	502,932	18,882,978	404,090,102	22,274,643	426,756,398	21,883,901	302,038,081	1,270,540	87,178,117	454,461	36,313,512	512,448	4,827,734	14,107,274	3,867,967	8,653,180			
55 under 65	43,949	536,552	520,227	1,117,130	2,837,038	1,154,696	1,113,851	961,287	830,499	94,476	113,598,824	62,934	47,260	268,349	19,785,935	418,134,299	21,491,824	440,627,221	20,845,290	284,047,100	2,041,677	113,598,824	522,305	42,206,139	19,748	2,665,589	5,466,859	2,174,754	3,502,620			
65 and over	10,241	106,792	122,439	331,385	972,865	216,075	191,271	167,125	157,634	8,344	4,445	5,428	2,671	273,950	20,112,296	350,583,486	22,430,474	375,657,438	20,843,281	182,475,304	4,866,543	149,522,562	653,859	43,434,682	12,189	522,565	1,202,060	415,846	852,303			
	Refundable credits used to offset all other taxes—continued										Tax payments																					
	American opportunity credit used to offset other taxes		Total tax liability		Total		Total [2]		Income tax withheld		Estimated tax payments		Total tax liability		Total		Total [2]		Total [2]		Total tax liability		Total tax liability		Total tax liability		Total tax liability		Total tax liability			
	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)	Number of returns (87)	Amount (88)	Amount (89)	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)	Amount (99)	Amount (99)	Amount (99)	Amount (99)	Amount (99)	Amount (99)	Amount (99)	Amount (99)		

Footnotes at end of table.

Table 3.7. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Age, Tax Year 2018 (Filing Year 2019)—Continued

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

Age [1]	Refundable credits refundable portion—continued						Total income tax minus refundable credits [3]		Overpayment	
	Additional child tax credit refundable portion		American opportunity credit refundable portion		Total income tax minus refundable credits [3]		Total			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns	19,528,542	34,185,952	3,794,473	3,122,695	132,605,528	1,433,280,390	116,689,071	426,602,735		
Under 18	12,025	9,730	0	0	252,627	533,642	1,638,589	529,750		
18 under 26	2,346,691	12,155,309	1,390,904	1,101,208	15,126,350	13,594,240	21,358,760	31,137,994		
26 under 35	6,735,248	12,466,374	896,886	721,461	26,979,917	100,901,636	24,025,994	76,256,826		
35 under 45	6,529,614	12,466,374	619,337	510,388	24,762,949	225,063,290	20,643,019	92,795,219		
45 under 55	2,864,817	4,650,613	605,206	532,271	23,451,909	366,175,803	17,717,622	79,952,324		
55 under 65	854,708	1,315,604	257,542	232,321	22,096,378	390,302,795	15,876,221	72,812,881		
65 and over	185,440	261,152	24,599	25,046	19,935,397	336,708,983	15,428,866	73,117,741		
	Overpayment—continued									
Age [1]	Refunded		Credited to 2019 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		
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)		
All returns	113,510,190	331,948,424	4,204,745	94,654,311	32,020,214	180,402,092	8,961,285	2,256,234		
Under 18	1,607,890	447,006	33,447	82,743	175,772	235,501	21,492	1,481		
18 under 26	21,307,626	30,742,713	62,494	395,281	1,476,042	2,333,918	247,439	20,333		
26 under 35	23,902,496	74,087,366	168,211	2,169,460	3,659,443	12,605,735	812,559	138,462		
35 under 45	20,356,444	83,370,073	385,182	9,425,147	4,627,658	28,531,502	1,325,987	370,623		
45 under 55	17,273,103	60,497,338	582,476	19,454,986	6,367,690	43,836,851	1,854,147	609,995		
55 under 65	15,184,321	45,499,423	914,436	27,313,459	7,214,696	45,462,923	2,090,974	569,757		
65 and over	13,878,311	37,304,504	2,058,499	35,813,236	8,498,913	47,395,661	2,608,687	545,585		

* 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.

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

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

SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Section 5

Explanation of Terms

The 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 Δ have been revised for 2018 to reflect changes in the law.

Additional Child Tax Credit

(line 17b, Form 1040)

See “Child and Other Dependent Tax Credit.”

Additional Medicare Tax

(line 62a, Schedule 4)

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 16, as part of income tax withheld.

Additional Standard Deduction

(included in line 8, Form 1040)

See “Standard Deduction.”

Additional Taxes

(line 11 a(2), Form 1040)

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

Adjusted Gross Income Less Deficit Δ

(line 7, Form 1040)

Adjusted gross income (AGI) is defined as total income (line 6, Form 1040) minus statutory adjustments (line 36, Schedule 1). 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;
- Section 965 income;
- Limitation on business loss;
- Global intangible low tax income;
- 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 2018. 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, Schedule 1) were subtracted from total income to arrive at adjusted gross income (line 7, 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;
- Domestic production activities deduction;
- Archer MSA deduction;
- Amount of jury duty pay reported on line 21, Schedule 1, 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, Schedule 1 was greater than the amount on line 22, Schedule 1, 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 Δ

(line 54c, Schedule 3)

This credit was available to taxpayers who paid qualified adoption expenses in 2018 for an adoption that was not final at the end of 2018, or for qualified expenses paid in 2018 for an adoption that was final in or before 2018. The credit could have been as much as \$13,810 for each eligible child. The credit began to phase out if a taxpayer had a modified adjusted gross income in excess of \$207,140 and was completely phased out for a modified adjusted gross income of \$247,140 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 2018 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, Schedule 1)

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, Schedule 1)

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

All Other Taxes

(individually at lines 46, Schedule 2, lines 57, 58a, 58b, 59, 60a, 60b, 61, 62a, 62c, Schedule 4)

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, Schedule 3)

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 Δ

(line 45, Schedule 2)

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 4, 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 \$109,400. The maximum amount for a single or head of household taxpayer was \$70,300, and for a married couple filing separately, \$54,700. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$500,000 and ended at \$781,200. For joint returns, the range was \$1,000,000 to \$1,437,600. For married couples filing separately, was phased out at \$718,800.

If there was an amount remaining after subtracting the exemption, the first \$191,100 (the first \$95,550 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 11, Form 1040, , minus the regular foreign tax credit, line 48, Schedule 3) 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.

Alternative Motor Vehicle Credit

(included in line 54c, Schedule 3)

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 17c, 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 Δ

(included in line 36, Schedule 1)

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 \$2,242.50 (\$5,137.50 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 8, Form 1040)

See “Standard Deduction.”

Business or Profession Net Income or Loss

(line 12, Schedule 1)

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 \$5. 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, Schedule 1).

Business or Profession Net Income Less Loss

See “Business or Profession Net Income or Loss.”

Cancellation of Debt

(included in line 21, Schedule 1)

Taxpayers had to report any nonbusiness debt that was cancelled or forgiven as income on Schedule 1, 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 10, 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, Schedule 1)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13, Schedule 1. 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 11, Schedule A)

See "Contributions Deduction."

Casualty or Theft Loss Deduction, Nonbusiness Δ

(line 15, 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). For 2018, these were only allowed for losses from a federally declared disaster area (See also "Total Itemized Deductions.")

Casualty or Theft Loss of Income-Producing Property

(included in line 16, 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, Schedule 1)

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, Schedule 3)

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 and Other Dependent Tax Credit Δ

(line 12a, 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 \$2,000, in 2018 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: \$400,000 for taxpayers filing jointly; \$200,000 for married filing separately; single filers, heads of households, or widows(ers). Also, in 2018, a new tax credit was added for other dependents. If a taxpayer had a dependent who couldn't be claimed for the

child tax credit, the person may have been eligible for a nonrefundable credit of up to \$500 for the dependent.

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 17b, Form 1040). 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 the statistics, this amount was broken down into the additional child tax credit to offset other taxes and the refundable amount.

Contributions Deduction Δ

(lines 11-14, 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. For 2018, there were higher limitations for certain charitable contributions. For most gifts by cash or check, the total amount of contributions that a taxpayer could deduct was limited to 60 percent of the contribution base. Contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayer's AGI. For 2018, there was no longer an overall limitation on itemized deductions. 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 2018, disaster tax relief was extended to provide 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 13, Schedule A)

See "Contributions Deduction."

Credit for Federal Tax on Gasoline and Special Fuels

(line 73, Schedule 5)

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, Schedule 3)

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 74a, Schedule 5)

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 2019 Estimated Tax

(line 21, Form 1040)

This amount was the part of the overpayment of 2018 tax that taxpayers specifically requested to be credited to their estimated tax for 2019. (See also "Overpayment" and "Estimated Tax Payments.")

Deductible Points

(line 8c, Schedule A)

See "Interest Paid Deduction."

Deductible Part of Self-Employment Tax

(line 27, Schedule 1)

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

(included in line 8, Form 1040)

For 2018, disaster tax relief was extended 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. (See also “Standard Deduction.”)

Dividends

(lines 3a and 3b, 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 Δ

(line 36, Schedule 1)

For Tax Year 2018, the domestic production activities deduction was repealed with limited exceptions for fiscal year passthroughs and some specified agricultural and horticultural cooperatives .

Earned Income Credit Δ

(line 17a, Form 1040)

The earned income credit (EIC) for 2018 was a maximum of \$519 for taxpayers with no qualifying children, \$3,461 for one qualifying child, \$5,716 for two qualifying children, and \$6,431 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 \$40,320 (\$45,802 if two qualifying children, and \$49,194 if three or more qualifying children). For married filing jointly, earned income and adjusted gross income had to be less than \$46,010 for one child, \$51,492 for two children, and \$54,884 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 \$15,270 (\$20,950 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 \$3,500 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. 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 2018, disaster tax relief was retroactively allowed an election for taxpayers to have used 2017 earned income to figure their 2018 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 Δ

(line 17c, Form 1040 and line 50, Schedule 3)

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 \$57,000 and \$67,000 (\$114,000 and \$134,000 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, Schedule 1)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2018, 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.

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 Δ

(line 66, Schedule 5)

This figure represents the total tax payments made for 2018 using Form 1040-ES, and any overpayment from the taxpayer’s 2017 return that was applied to the 2018 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 2018, and they expected withholding and credits to be less than the smaller of: (a) 80 percent of the tax shown on Form 1040 for 2018, or (b) 100 percent of the tax shown on Form 1040 for 2017 (110 percent of the tax shown on Form 1040 for 2017 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

Excess Advance Premium Tax Credit Repayment

(line 46, Schedule 2)

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 72, Schedule 5)

If a taxpayer earned more than \$128,400 in total wages from two or more employers in 2018, 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 Δ

For Tax Year 2018, the personal exemption was suspended. Taxpayers could not claim a personal exemption deduction for themselves, their spouses, or their dependents.

Farm Net Income or Loss

(line 18, Schedule 1)

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 rental 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 Rental 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, Schedule 4)

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 Δ

(included in line 21, Schedule 1)

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 \$103,900 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 Δ

(included in line 36, Schedule 1)

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 \$31,170, 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 2018.

Foreign Tax Credit

(line 48, Schedule 3)

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 2018 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 Δ

The individual income tax system utilized three major forms to collect income and tax information: Forms 1040, 1040A, and 1040EZ. Starting in 2018, Forms 1040A and Forms 1040EZ aren't available for a taxpayer to file their 2018 taxes. A variation of the basic form is an electronically filed form (The forms can be found in Section 7, 2018 Forms.)

Form 8814

See "Parents' Election To Report Child's Interest and Dividends."

Gambling Earnings

(included in line 21, Schedule 1)

Gambling earnings include proceeds from lotteries, raffles, etc., and are included in line 21, Schedule 1. 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 16, 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 Δ

(line 54a, Schedule 3)

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;
- credit for increasing research activities; and
- employer credit for paid family and medical leave, new for 2018.

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.”

Global Intangible Low Tax Income Amount

(included in line 21, Schedule 1)

A taxpayer who was a U.S. shareholder (including a partner of a domestic partnership) and who owned stock in one or more controlled foreign corporations had to include certain portions of their global intangible low-taxed income in gross income. This amount was included in line 21 on Schedule 1.

Health Care: Individual Responsibility

(line 61, Schedule 4)

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 2018 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, Schedule 4. For 2018, the shared responsibility payment remained the same as 2016 and 2017, \$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, Schedule 5)

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 Δ

(line 25, Schedule 1)

A deduction for contributions to a health savings account (HSA) was limited to \$3,450; \$6,900 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 Δ

(lines 8a+8b, Schedule A)

The total home mortgage interest deduction consists of interest paid to financial institutions on Schedule A, line 8a, and interest paid to individuals on Schedule A, line 8b. (See also “Interest Paid Deduction.”)

Home Mortgage Interest Paid to Financial Institutions

(line 8a, Schedule A)

See “Home Mortgage Interest Deduction.”

Home Mortgage Interest Paid to Individuals

(line 8b, Schedule A)

See “Home Mortgage Interest Deduction.”

Household Employment Tax

(line 60a, Schedule 4)

Taxpayers paying domestic employees more than \$2,100 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 2018, 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 13, Form 1040 minus part or all of lines 46, Schedule 2; 17a, 17b and 17c, Form 1040; 70, Schedule 5; 74a, Schedule 5; and 74c, Schedule 5)

To arrive at income tax after credits, taxpayers deducted total credits (line 12, Form 1040) from income tax before credits (line 11, Form 1040). For these statistics, tax was further reduced by the excess advance premium tax credit repayment (line 46, Schedule 2) and the portion of the earned income credit (line 17a, Form 1040), additional child tax credit (17b, Form 1040), American opportunity credit (line 17c, Form 1040), net premium tax credit (line 70, Schedule 5), the regulated investment company credit (line 74a, Schedule 5), and health coverage credit (line 74c, Schedule 5) 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 11, 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 11a(1), Form 1040), any additional taxes from Form 4972 (line 11a(2), Form 1040), 962 election (line 11a(3), Form 1040), the alternative minimum tax (line 45, Schedule 2), and the excess advance premium tax credit repayment (line 46, Schedule 2). 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 16, 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 Δ

(line 32, Schedule 1)

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 \$101,000 and \$121,000 of modified AGI for married persons filing jointly and surviving spouses; between \$63,000 and \$73,000 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 \$189,000 and \$199,000. 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 and Pensions and Annuities Taxable Distributions

(line 4b, Form 1040)

For 2018, the Individual Retirement Arrangement and pensions and annuities were combined into one line on 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.

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 included on lines 4a and 4b. 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 4a of Form 1040. The taxable portion was computed on a separate worksheet and entered on line 4b.

Interest Paid Deduction Δ

(line 10, Schedule A, includes lines 8 and 9)

The rules for deducting home mortgage interest for 2018 were retroactively: (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 \$750,000 or less (\$375,000 if married filing separately); and (3) taxpayers could no longer deduct any of the interest on home equity loans 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. However, these were originally suspended under the Tax Cuts and Jobs Act but then extended retroactively for 2018. Therefore, taxpayers would have to file an amended return to deduct these. 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 9, 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.

Limitation on Business Losses Δ

(included in line 21, Schedule 1)

Taxpayers had their business losses limited to their total gross income and gains attributable to those trades or businesses plus \$250,000 (or \$500,000 in the case of a joint return). The excess amount was reported as other income on Form 1040, Schedule 1 and could be treated as net operating loss for the following tax year.

Limited State and Local Taxes Δ

(line 5e, Schedule A)

The deduction for State and local income, sales, and property taxes was limited to a combined, total deduction of \$10,000 (\$5,000 if married filing separately).

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., student loan interest 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 37.0 percent, the effective marginal rate faced by the taxpayer would be somewhat higher. (See also “Tax Generated.”)

Marital Filing Status

(header, 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 2016 or 2017. 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

(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 2018. 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, Schedule 3)

See “Prior-Year Minimum Tax Credit.”

Miscellaneous Deductions Other Than Gambling

(included in line 16, 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 Itemized Deductions Δ

(lines 15 - 16, Schedule A)

For 2018, a taxpayer could no longer deduct job-related expenses or other miscellaneous itemized deductions that were subject to the 2 percent-of-adjusted-gross-income floor. A taxpayer could no longer deduct foreign taxes paid for real estate, home equity loan interest, or personal casualty or theft losses unless it was a loss from a Federally declared disaster. Miscellaneous itemized 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,” 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 2018 statistics, a modified taxable income was calculated by using the tax rate schedule for 2018 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 24-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, Schedule 3)

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 Δ

(line 26, Schedule 1)

For 2018, the deduction for moving expenses was eliminated excepted for members of the Armed Forces. This adjustment was calculated using Form 3903, *Moving Expenses*.

Net Investment Income Tax

(lines 62b, Schedule 4)

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, Schedule 1)

“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 70, Schedule 5)

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 17a, Form 1040; line 6b, 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, Schedule 3)

See "Education Credits."

One-Half of Self-Employment Tax

See "Deductible Part of Self-Employment Tax."

Ordinary Dividends

(line 3b, Form 1040)

See "Dividends."

Other Adjustments

(included in line 36, Schedule 1)

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 2018) 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, cancellation of debt, global intangible low tax income amount, and limitation on business losses which were entered on this line by the taxpayer, were also edited into a separate field during service center processing.

Other Payments

(line 74d, Schedule 5)

"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 62c, Schedule 4)

See "All Other Taxes," "Additional Medicare Taxes," and "Net Investment Income Tax."

Other Taxes Deduction

(line 6, 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 12, Schedule A)

See “Contributions Deduction.”

Overpayment

(line 19, 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 2019 Estimated Tax” and “Refund.”)

Overpayment Refunded

(line 20a, 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 2018;
- had income only from interest and dividends, including Alaska permanent fund dividends and capital gain distributions;
- had gross income for 2018 that was less than \$10,500;
- did not file a joint return;
- had no estimated tax payments for 2018;
- did not have any overpayment of tax shown on his or her 2017 return applied to the 2018 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, Schedule 1)

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 71, Schedule 5)

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, Schedule 1)

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, Schedule 4)

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.

Personal Property Taxes Deduction

(line 5c, 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 Δ

(line 23, 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 2018 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 2018, if a taxpayer's withholding and estimated payments were at least 80 percent of total tax, the taxpayer could apply for a waiver of this penalty.

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, Schedule 3)

A minimum tax credit could be taken for 2018 by certain taxpayers who paid alternative minimum tax for 2017 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2018, 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 3a, Form 1040)

See "Dividends."

Qualified Business Income Deduction Δ

(line 9, Form 1040)

Beginning in 2018, a taxpayer was able to deduct up to 20 percent of qualified business income from a qualified trade or business, plus 20 percent of qualified REIT (real estate investment trust) dividends and qualified PTP (publicly traded partnership) income. The deduction could have been taken in addition to a standard deduction or itemized deductions.

Qualified Electric Vehicle Credit

(line 54c, Schedule 3)

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 Δ

(line 8d, Schedule A)

For 2018, the deduction for mortgage insurance premiums was retroactively extended and would have been taken on amended returns which are not included in this publication. 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).

Qualified Plug-In Electric Vehicle Credit

(line 54c, Schedule 3)

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 5b, 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, Schedule 4)

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 20a, 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 21, Form 1040)

See "Credit to 2019 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 Rental 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

(line 21, Form 1040)

Beginning in 2017 and continuing in 2018, a taxpayer who owned (directly or indirectly) certain foreign corporations, may

have had to include certain deferred foreign income on their individual income tax returns. The taxpayer may have paid the entire amount of tax due with respect to this deferred foreign income in 2018 or elected to make payments in eight installments or in the case of certain stock owned through an S corporation, elect to have deferred payment until the occurrence of a triggering event. 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

(line 74d, Schedule 5)

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 74d as a credit against total taxes.

Residential Energy Credits

(line 53, Schedule 3)

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 2018 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) Δ

(line 51, Schedule 3)

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 \$31,500 (\$47,250 if head of household, \$63,000 if married filing jointly). This credit was calculated by using Form 8880.

Roth IRA Δ

(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 \$189,000 and \$199,000, 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 \$120,000 and \$135,000. 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 Rental 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 1, 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, Schedule 1)

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 (distributions 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 37 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 Schedule 1)

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 Schedule 1.

Sales Tax Deduction

(line 5a, 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, Schedule 1)

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 Δ

(line 57, Schedule 4)

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 2018 was \$128,400. 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 7, 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 Δ

For 2018, the maximum wage subject to Social Security tax was \$128,400. 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 Medicare wages, railroad retirement compensation, and 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, Schedule 4)

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 5a, 5b, 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 5a, and the taxable portion was reported on line 5b. Taxpayers were required to report gross Social Security benefits on line 5a even if the taxpayer had no taxable Social Security benefits.

Standard Deduction Δ

(included in line 8, Form 1040)

For 2018, the basic standard deduction was increased for all filers. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$1,300 or \$1,650, based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$12,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,650 deduction each for age and blindness.

Married filing jointly or surviving spouses

Basic deduction of \$24,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,300 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$12,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,300 deduction each for age and blindness.

Head of Household

Basic deduction of \$18,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,600 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 2018, an increased standard deduction was available based on a taxpayer’s qualified disaster losses in certain Presidentially declared disasters was retroactively extended. (See also “Disaster Loss Deduction.”)

State and Local Income Taxes

(included in 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 2018; had paid State and local income taxes directly during 2018 for a prior year; or had made mandatory contributions to specific State disability funds. (See also “Taxes Paid Deduction.”)

State and Local Taxes

(line 5a, 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 Schedule 1)

If a taxpayer received a refund, credit, or offset of State or local income taxes in 2018 that was paid or deducted before 2018, 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 Δ

(lines 23-36, Schedule 1)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2018, 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; 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 forestation/reforestation 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, Schedule 1)

For 2018, 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 22, 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, Schedule 4)

See “Recapture Taxes.”

Tax Generated Δ

This amount was the tax computed on “modified taxable income.” The tax rates for 2018 were 10, 12, 22, 24, 32, 35, and 37 percent. The 10-percent bracket applied to taxable income equal to or below \$9,525 for single filers and married persons filing separately; \$19,050 for joint filers or surviving spouses; and \$13,600 for heads of household. The 12-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$38,700 for single filers and married persons filing separately; \$77,400 for joint filers or surviving spouses; and \$51,800 for heads of household. The 22-percent tax bracket applied to taxable income in excess of the 12-percent bracket ceiling and equal to or below \$82,500 for single filers, head of households, and married persons filing separately; \$165,000 for joint filers or surviving spouses. The 24-percent tax rate applied to taxable income in excess of the 22-percent tax bracket ceiling and equal to or below \$157,500 for single filers, head of households, and married persons filing separately; \$315,000 for joint filers or surviving spouses; The 32-percent tax rate applied to taxable income in excess of the 24-percent tax bracket ceiling and equal to or below \$200,000 for single filers, married persons filing separately, and heads of households, and \$400,000 for joint filers or surviving spouses. The 35-percent tax rate applied to taxable income in excess of the upper boundary for the 32-percent tax bracket ceiling equal to or below \$500,000 for single filers; \$600,000 for joint filers or surviving spouses; \$300,000 for married persons filing separately; and \$500,000 for heads of households. The 37-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. In 2018, there was a new law that retroactively altered the rules on Form 8615 on how the tax for certain children who have unearned income was elected to be calculated either using the rate of the estate and trust or based on the rate of the parents, whichever was lower. If the taxpayer elected the method using the tax rate of the estates or trust the rates were Form 8615 unearned income were: 10 percent (unearned income \$2,600 and under), 24 percent (unearned income \$2,601 to \$9,300), 35 percent (unearned income \$9,301 to \$12,750), and 37 percent (unearned income over \$12,750). Under the Tax Cuts and Jobs Act, only these estate and trust brackets and rates could be used. Thus, the choice to use the parents’ rates were only

used for amended returns. The data was 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, 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 16, Form 1040; 66, 71, 72, 73, 74, and 75, Schedule 5)

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 2017 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, additional child tax 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 17a, 17b, and 17c Form 1040; 70, 74a, and 74c, Schedule 5), 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," "Additional Child Tax Credit," "Education Credits," "Net Premium Tax Credit," "Credit from Regulated Investment Companies," and "Health Coverage Credit.") Also, the additional child credit (line 17b, Form 1040) was included on the tax return as a payment but not treated that way for the statistics.

Tax Penalty

(line 23, Form 1040)

See "Predetermined Estimated Tax Penalty."

Tax Preparation Fees Δ

For 2018, A taxpayer could no longer deduct job-related expenses or other miscellaneous itemized deductions that were subject to the 2 percent-of-adjusted-gross-income floor.

Tax Rates, Tax Rate Classes

See "Tax Generated."

Tax Withheld

(line 16, 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, additional child 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 Δ

(line 10, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any qualified business income deduction and

either total itemized deductions or the standard deduction. For Tax Year 2018, the personal exemption was suspended and no longer subtracted from adjusted gross income in calculating taxable income. (See “Modified Taxable Income.”)

Taxable Interest Received

(line 2b, 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

(included in line 4b, Form 1040)

See “Individual Retirement Arrangements, Pensions and Annuities Taxable Distributions.”

Taxable Net Capital Gain

(line 16, Schedule D, included in line 13, Schedule 1)

See “Sales of Capital Assets, Net Gain or Loss.”

Taxable Net Capital Loss

(line 21, Schedule D, included in line 13, Schedule 1)

See “Sales of Capital Assets, Net Gain or Loss.”

Taxable Pensions and Annuities

(include in line 4b, Form 1040)

See “Individual Retirement Arrangements, Pensions and Annuities Taxable Distributions.”

Taxable Social Security Benefits

(line 5b, Form 1040)

See “Social Security Benefits.”

Taxes from Special Computation

(line 11 a(2), 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 Δ

(lines 5-7, 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. New for 2018, the deduction for State and local income, sales, and property taxes was limited to a combined, total deduction of \$10,000 (\$5,000 if married filing separately). Mandatory employee contributions to a State disability fund and employee contributions to a State unemployment fund were also included. However, foreign real estate taxes were no longer deductible for 2018. Also, 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 2a, 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 6, Form 1040)

“Total income” was the sum of the individual income items (lines 1 through 6) before adjustments.

Total Income Tax

(line 13, Form 1040 – any excess advance premium tax credit repayment on line 46, Schedule 2 + any Net Investment Income Tax on line 62b, Schedule 4 + any Form 4970 tax on line 62c, Schedule 4 - line 17a, Form 1040 – line 17b, Form 1040 - line 17c, Form 1040 - line 74a, Schedule 5 - line 74c, Schedule 5 limited to zero.)

“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, additional child tax 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 Income Tax Minus Refundable Credits

“Total income tax minus refundable credits” was the sum of total income tax minus the part of refundable credits used to offset other taxes and the refundable part of the credits.

Total Itemized Deductions Δ

(included in line 8, 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. However, these were retroactively extended for 2018 so could only be deducted on amended returns. 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 2018, a taxpayer's overall itemized deductions were no longer limited because adjusted gross income (AGI) was over a certain limit.

Total Miscellaneous Deductions

See "Miscellaneous Itemized Deductions."

Total Mortgage Interest and Points

(line 8e, Schedule A)

"Total mortgage interest and points" was the sum of home mortgage interest paid to individuals, paid to financial institutions, and deductible points. (See also "Home Mortgage Interest Deduction," "Qualified Mortgage Insurance Premiums," and "Deductible Points.")

Total Pensions and Annuities

(included in line 4a, Form 1040)

See "Individual Retirement Arrangements, Pensions and Annuities."

Total Premium Tax Credit

(line 24, Form 8962)

For 2018, 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 2018, 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 5a, Form 1040)

See "Social Security Benefits."

Total State and Local Taxes

(line 5d, Schedule A)

"Total state and local taxes" was the sum of income taxes or general sales taxes, real estate taxes, and personal property taxes. (See also "State and Local Taxes," "Real Estate Taxes," and "Personal Property Taxes.")

Total Statutory Adjustments Δ

(line 36, Schedule 1)

“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, Schedule 3; 17a, 17b, and 17c, Form 1040; 70, 74a, and 74c, Schedule 5)

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 and other dependent 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) additional child tax credit used to offset income tax before credits;
- (19) American opportunity credit used to offset income tax before credits;
- (20) net premium tax credit used to offset income tax before credits;
- (21) regulated investment company credit used to offset income tax before credits; and
- (22) 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, additional child tax credit, 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,” “additional child tax

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, additional child tax credit, 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,” “additional child tax 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,” “additional child tax 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 15, Form 1040 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)

“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, Pensions and Annuities Taxable Distributions.”

Total Unlimited Miscellaneous Deductions

(line 15 - 16, Schedule A)

See “Miscellaneous Itemized Deductions,” “Gambling Loss Deduction,” and “Miscellaneous Deductions Other Than Gambling.”

Tuition and Fees Deduction Δ

Tuition and fees deduction were extended retroactively and would have been taken on amended returns, which are not included in this publication.

Type of Tax Computation

(line 11, 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 Form 1040. 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, Schedule 1)

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 Δ

For 2018, a taxpayer could no longer deduct job-related expenses or other miscellaneous itemized deductions that were subject to the 2 percent-of-adjusted-gross-income floor.

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 2019.

All returns processed during 2019 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 2018. While most of the returns processed during Calendar Year 2019 were filed for Tax Year 2018, the remaining returns were mostly for prior years, and a few for noncalendar years ending during 2017 and 2018.

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 2019 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.

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.

The administrative data and controlling information for each record designated for this sample were loaded into an 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 2018, about 0.10 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 1.4CV, 2.1CV, and 3.3CV contain CVs calculated 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 95 percent of the intervals from 1.96 standard errors below the estimate to 1.96 standard

errors above the estimate would include the population value. This is a 95-percent confidence interval (CI).

Tables 1.4CI, 2.1CI, and 3.3CI contain estimated 95-percent confidence intervals for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

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 2018 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., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: The Old and the New," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.
- [4] U.S. Bureau of Economic Analysis, "Price Indexes for Gross Domestic Product," [<http://www.bea.gov/>].

Table C. Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2018

Description of the sample strata	Description of the sample strata										Number of returns		
	Number of returns by type of form attached										Population counts [1]	Sample counts	
	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 (2)	Population counts (3)	Sample counts (4)	Population counts (5)	Sample counts (6)	Population counts (7)	Sample counts (8)	Population counts [1]	Sample counts
Total	7,783,368	97,951	25,932,816	63,609	1,218,659	6,461	119,447,595	168,881	154,407,037	361,501			
Indexed Negative Income [2]													
\$15,000,000 or more	563	563	1,420	1,420	138	138	1,540	1,540	3,661	3,661			
\$8,000,000 under \$15,000,000	813	813	1,883	1,883	265	265	2,279	2,279	5,240	5,240			
\$3,000,000 under \$8,000,000	3,706	1,194	8,311	2,761	1,374	461	10,008	3,363	23,399	7,779			
\$1,500,000 under \$3,000,000	7,159	1,056	15,799	2,390	3,497	558	19,242	3,055	45,697	7,059			
\$800,000 under \$1,500,000	13,249	451	30,188	1,039	7,405	238	88,203	1,268	88,203	2,996			
\$400,000 under \$800,000	26,789	302	64,666	624	14,632	134	83,748	841	189,835	1,901			
\$200,000 under \$400,000	40,982	175	110,826	577	20,429	119	153,428	720	325,665	1,591			
\$100,000 under \$200,000	45,862	118	144,600	447	21,921	70	214,329	627	426,712	1,262			
Under \$100,000	39,955	83	390,765	707	29,135	57	444,318	797	904,173	1,644			
Grand total	696,380	642	10,845,259	10,718	165,518	158	69,679,543	69,596	81,386,700	81,114			
Under \$50,000	1,673,494	1,663	6,585,200	6,411	354,579	343	29,327,454	29,178	37,940,727	37,615			
\$50,000 under \$100,000	2,298,259	2,305	5,066,598	5,133	351,856	385	14,745,906	14,819	22,462,619	22,642			
\$100,000 under \$200,000	1,579,685	5,207	1,867,140	6,161	149,190	472	3,628,786	12,078	7,224,801	23,918			
\$200,000 under \$400,000	787,470	5,689	571,686	4,145	64,727	468	824,057	5,875	2,247,940	16,177			
\$400,000 under \$800,000	320,500	7,927	157,484	3,858	23,683	569	192,581	4,797	694,248	17,151			
\$800,000 under \$1,500,000	147,584	17,915	50,869	6,134	7,744	921	58,918	7,062	264,915	32,032			
\$1,500,000 under \$3,000,000	72,821	23,731	16,604	5,483	2,165	704	19,507	6,396	111,097	36,314			
\$3,000,000 under \$8,000,000	15,970	15,970	2,444	2,444	274	274	2,977	2,977	21,665	21,665			
\$8,000,000 under \$15,000,000	12,127	12,127	1,274	1,274	127	127	1,613	1,613	15,141	15,141			
\$15,000,000 or more													

[1] This population includes an estimated 632,741 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 1.0427 to represent a base year of 2016.
 SOURCE: IRS, Statistics of Income Division, Publication 1304, September 2020.

Section 7

2018 Forms and Instructions

Form 1040, <i>U.S. Individual Income Tax Return</i>	309
Form 1040 Instructions	310
Form 1040, Schedule 1, <i>Additional Income and Adjustments to Income</i>	369
Form 1040, Schedule 2, <i>Tax</i>	369
Form 1040, Schedule 3, <i>Nonrefundable Credits</i>	370
Form 1040, Schedule 4, <i>Other Taxes</i>	370
Form 1040, Schedule 5, <i>Other Payments and Refundable Credits</i>	371
Form 1040, Schedule 6, <i>Foreign Address and Third Party Designee</i>	371
Form 1040, Schedule A, <i>Itemized Deductions</i>	372
Form 1040, Schedule B, <i>Interest and Ordinary Dividends</i>	372
Form 1040, Schedule C, <i>Profit or Loss from Business (Sole Proprietorship)</i>	373
Form 1040, Schedule C-EZ, <i>Net Profit from Business (Sole Proprietorship)</i>	374
Form 1040, Schedule D, <i>Capital Gains and Losses</i>	375
Form 1040, Schedule E, <i>Supplemental Income and Loss (From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMIC's, etc.)</i>	376
Form 1040, Schedule EIC, <i>Earned Income Credit (Qualifying Child Information)</i>	377
Form 1040, Schedule F, <i>Profit or Loss from Farming</i>	378
Form 1040, Schedule H, <i>Household Employment Taxes</i>	379
Form 1040, Schedule J, <i>Income Averaging for Farmers and Fishermen</i>	380
Form 1040, Schedule R, <i>Credit for the Elderly or the Disabled</i>	381
Form 1040, Schedule SE, <i>Self-Employment Tax</i>	382
Form 1040, Schedule 8812, <i>Child Tax Credit</i>	383

Form 1040 (2018) Page 2

1 Wages, salaries, tips, etc. Attach Form(s) W-2 1
 2a Tax-exempt interest 2a
 2b Taxable interest 2b
 3a Qualified dividends 3a
 3b Ordinary dividends 3b
 4a IRAs, pensions, and annuities 4a
 4b Taxable amount 4b
 5a Social security benefits 5a
 5b Taxable amount 5b
 6 Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 6
 7 Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6 7
 8 Standard deduction or itemized deductions (from Schedule A) 8
 9 Qualified business income deduction (see instructions) 9
 10 Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0- 10
 11 a Tax (see inst.) (check if any form: 1 Form 8814 2 Form 4972 3) 11
 b Add any amount from Schedule 2 and check here 11
 12 a Child tax credit/credit for other dependents 12
 b Add any amount from Schedule 3 and check here 12
 13 Subtract line 12 from line 11. If zero or less, enter -0- 13
 14 Other taxes. Attach Schedule 4 14
 15 Total tax. Add lines 13 and 14 15
 16 Federal income tax withheld from Forms W-2 and 1099 16
 17 Refundable credits: a EIT (see inst.) 17
 b Sct. 8812 17
 c Form 8883 17
 Add any amount from Schedule 5 17
 18 Add lines 16 and 17. These are your total payments 18
 19 If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid 19
 20a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here 20a
 b Routing number 20a
 c Type: Checking Savings 20a
 d Account number 20a
 21 Amount of line 19 you want applied to your 2019 estimated tax 21
 Amount You Owe 22 Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions 22
 23 Estimated tax, penalty (see instructions) 23

Go to www.irs.gov/Form1040 for instructions and the latest information. Form 1040 (2018)

Department of the Treasury - Internal Revenue Service (99) 2018 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

1040 U.S. Individual Income Tax Return

Filing status: Single Married filing separately Head of household Qualifying widow(er)

Your first name and initial: _____ Last name: _____ Your social security number: _____

Your standard deduction: Someone can claim you as a dependent You were born before January 2, 1954 You are blind
 If joint return, spouse's first name and initial: _____ Last name: _____ Spouse's social security number: _____

Spouse standard deduction: Someone can claim your spouse as a dependent Spouse was born before January 2, 1954 Full-year health care coverage or exemp. (see inst.)
 Spouse is blind Spouse itemizes on a separate return or you were dual-status alien
 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, attach Schedule 6.

Dependents (see instructions):		(2) Social security number	(3) Relationship to you	(4) / (if qualifies for (see inst.):
(1) First name	Last name	Child tax credit	Credit for other dependents	
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature: _____ Date: _____ Your occupation: _____
 Spouse's signature: _____ Date: _____ Spouse's occupation: _____
 Preparer's name: _____ Preparer's signature: _____ PTIN: _____
 Firm's name: _____ Firm's EIN: _____ Check if: 3rd Party Designee Self-employed
 Firm's address: _____ Phone no.: _____

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11301B Form 1040 (2018)

1040

2018 TAX YEAR



INSTRUCTIONS

Including the instructions for Schedules 1 through 6



2018 Tax Reform Changes

- Form 1040 has been redesigned. Forms 1040A and 1040EZ will no longer be used.
 - Most tax rates have been reduced.
 - The child tax credit amount has been increased up to \$2,000.
 - A new tax credit of up to \$500 may be available for each dependent who doesn't qualify for the child tax credit.
 - The deduction for state and local taxes has been limited.
 - The deduction for miscellaneous expenses has been eliminated.
 - The overall limit on itemized deductions has been eliminated.
- For details on these and other changes see *What's New* in these instructions.

Future Developments

See IRS.gov and IRS.gov/Forms and 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.



FreeFile is the fast, safe, and free way to prepare and e-file your taxes. See IRS.gov/FreeFile.

Pay Online. It's fast, simple, and secure. Go to IRS.gov/Payments

Department of the Treasury **Internal Revenue Service** www.irs.gov

Table of Contents

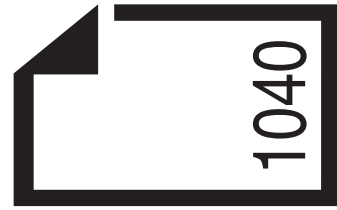
Contents	Page	Contents	Page
What's New	6	Assemble Your Return	68
Filing Requirements	9	General Information	82
Do You Have To File? When and Where Should You File?	9	Refund Information	87
Where To Report Certain Items From 2018 Forms W-2, 1095, 1097, 1098, and 1099	13	2018 Instructions for Schedule 1	88
Line Instructions for Form 1040	15	2018 Instructions for Schedule 2	100
Filing Status	15	2018 Instructions for Schedule 3	102
Name and Address	17	2018 Instructions for Schedule 4	104
Social Security Number (SSN)	17	2018 Instructions for Schedule 5	107
Presidential Election Campaign Fund	19	2018 Instructions for Schedule 6	108
Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents	20	Tax Topics	109
Sign Your Return	25	Disclosure, Privacy Act, and Paperwork Reduction Act Notice	111
Income	25	Order Form for Forms and Publications	113
Total Income and Adjusted Gross Income	34	Major Categories of Federal Income and Outlays for Fiscal Year 2017	114
Tax and Credits	34	Index	116
Payments	44		
Refund	64		
Amount You Owe	66		

Form 1040 Redesign

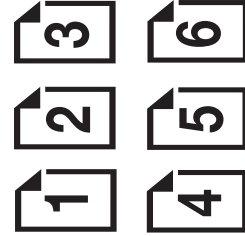


Everyone files the new Form 1040!

Use the base form...



only the schedules
that are right for you!



Form 1040 Redesign IRS Helpful Hints

For 2018, you will no longer use Form 1040A or Form 1040EZ as you may have in the past. Instead, you will use the redesigned Form 1040, which now has six new numbered schedules in addition to the existing schedules such as Schedule A.

Many people will only need to file Form 1040 and none of the new numbered schedules. However, if your return is more complicated (for example, you claim certain deductions or credits or owe additional taxes), you will need to complete one or more of the new numbered schedules. Below is a general guide to which schedule(s) you will need to file based on your circumstances. See the instructions for the schedules for more information.

If you e-file your return, you generally won't notice much of a change and the software you use will generally determine which schedules you need.

IF YOU...	THEN USE...
Have additional income, such as capital gains, unemployment compensation, prize or award money, or gambling winnings. Have any deductions to claim, such as student loan interest deduction, self-employment tax, or educator expenses.	Schedule 1
Owe AMT or need to make an excess advance premium tax credit repayment.	Schedule 2
Can claim a nonrefundable credit other than the child tax credit or the credit for other dependents, such as the foreign tax credit, education credits, or general business credit.	Schedule 3
Owe other taxes, such as self-employment tax, household employment taxes, additional tax on IRAs or other qualified retirement plans and tax-favored accounts.	Schedule 4
Can claim a refundable credit other than the earned income credit, American opportunity credit, or additional child tax credit, such as the net premium tax credit or health coverage tax credit. Have other payments, such as an amount paid with a request for an extension to file or excess social security tax withheld.	Schedule 5
Have a foreign address or a third party designee other than a paid preparer.	Schedule 6

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, 2019**, 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 **Form 1040** or **Form 1040NR**. (Don't include **Form 1095-A**.)

Health Coverage Individual Responsibility Payment

For 2018, you must:



OR



Report Health Care Coverage or Exempt

Check the "Full-year health care coverage or exempt" box on the front of **Form 1040** to indicate that you, your spouse (if filing jointly), and anyone you can or do claim as a dependent had **qualifying health care coverage or a coverage exemption that covered all of 2018 or a combination of qualifying health care coverage and coverage exemption(s) for every month of 2018**.

Make a Shared Responsibility Payment

Make a shared responsibility payment if, for any month in 2018, 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. If you can claim any party-year exemptions or exemptions for specific members of your household, use **Form 8965**. This will reduce the amount of your shared responsibility payment. For more information, see the **Form 8965** instructions or go to IRS.gov/SRP.

Health Coverage Reporting

If you or someone in your family had health coverage in 2018, 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 **Schedule 4, line 61**. You should receive **Form 1095-A** by early **February 2019** and **Form 1095-B or 1095-C** by early **March 2019**, 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 **Schedule 4, 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 2018, the employer may be required to send you **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 2019**. This information may be relevant if you purchased health insurance coverage for 2018 through the Health Insurance Marketplace and wish to claim the premium tax credit on **Schedule 5, line 70**. 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 2018, 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**.

What's New

Retroactive legislation. These instructions have been revised to reflect changes made by the Taxpayer Certainty and Disaster Tax Relief Act of 2019.

Form 1040 didn't require changes as a result of this act but the 2018 Schedule 1 (**Form 1040**) has also been revised to reflect changes due to this act. Use these instructions with the 2018 version of **Form 1040**. Visit IRS.gov/Forms/Forms and IRS.gov/LatestForms to make sure you have the latest version of forms, instructions, and publications. If you are eligible for one or more tax benefits in the Taxpayer Certainty and Disaster Tax Relief Act of 2019 for tax year 2018, you will need to file an amended return, **Form 1040-X**, to claim them. See IRS.gov/Form1040X for more information about amending a tax return.

Extended tax provisions. These tax benefits that had expired at the end of 2017 have been extended.

- Tuition and fees deduction.
- Deduction for mortgage insurance premiums.
- Residential energy property credit.
- Nonbusiness energy property credit.
- Alternative fuel vehicle refueling credit.
- Indian employment credit.

Disaster tax relief. Disaster tax relief was enacted for those impacted by certain federally declared disasters. The tax benefits provided by this relief include the following:

- Special disaster-related rules for use of retirement funds.
- An increased standard deduction based on your qualified disaster losses. See the instructions for line 8 and the instructions for **Schedule A** for information on qualifying for and figuring the increased standard deduction.
- Election to use your 2017 earned income to figure your 2018 earned income credit. See the instructions for line 17a for more information on this election.
- Election to use your 2017 earned income to figure your 2018 additional child tax credit. See the instructions for

For information about any additional changes to the 2018 tax law or any other developments affecting **Form 1040** or its instructions, go to IRS.gov/Form1040.

line 17b and the Instructions for **Schedule 8812** for more information on this election.

Medicaid waiver payments. Changes have been made to how Medicaid waiver payments are treated for purposes of the earned income credit. See the instructions for line 17a.

Form 1040 has been redesigned for 2018. The new design uses a "building block" approach. **Form 1040**, which many taxpayers can file by itself, is supplemented with new Schedules 1 through 6. These additional schedules will be used as needed to complete more complex tax returns. The instructions for the new schedules are at the end of the **Form 1040** instructions.

Forms 1040A and 1040EZ no longer available. Forms 1040A and 1040EZ aren't available to file your 2018 taxes. If you used one of these forms in the past, you will now file **Form 1040**. Some forms and publications that were released in 2017 or early 2018 (for example, **Form W-2**) may still have references to **Form 1040A** or **Form 1040EZ**. Please disregard these references.

Due date of return. File **Form 1040** by April 15, 2019. If you live in Maine or Massachusetts, you have until April 17, 2019, because of the Patriots' Day holiday in those states and the Emancipation Day holiday in the District of Columbia.

Change in tax rates. For 2018, most tax rates have been reduced. The 2018 tax rates are 10%, 12%, 22%, 24%, 32%, 35%, and 37%.

Standard deduction amount increased. For 2018, the standard deduction amount has been increased for all filers. The amounts are:

- Single or Married filing separately—\$12,000.
- Married filing jointly or Qualifying widow(er)—\$24,000.
- Head of household—\$18,000.

Personal exemption suspended. For 2018, you can't claim a personal exemption deduction for yourself, your spouse, or your dependents.

Changes to itemized deductions. For 2018, there have been changes to the itemized deductions that can be claimed on **Schedule A**. See the **Schedule A** instructions for more information on these changes and a complete list of changes.

Increased child tax credit and additional child tax credit. For 2018, the maximum child tax credit has increased to \$2,000 per qualifying child, of which \$1,400 can be claimed for the additional child tax credit. In addition, the modified adjusted gross income threshold at which the credit begins to phase out has increased to \$200,000 (\$400,000 if married filing jointly).

New credit for other dependents. If you have a dependent, you may be able to claim the credit for other dependents. The credit is a nonrefundable credit of up to \$500 for each eligible dependent who can't be claimed for the child tax credit. The child tax credit and credit for other dependents are both figured using the Child Tax Credit and Credit for Other Dependents Worksheet and reported on line 12a. See *Who Qualifies as Your Dependent* for more information.

Social security number (SSN) required for child tax credit. Your child must have an SSN valid for employment issued before the due date of your 2018 return (including extensions) to be claimed as a qualifying child for the child tax credit or additional child tax credit. If your child doesn't qualify you for the child tax credit but has a taxpayer identification number issued on or before the due date of your 2018 return (including extensions), you may be able to claim the new credit for other dependents for that child.

Qualified business income deduction. Beginning in 2018, you may be able to deduct up to 20% of your qualified business income from your qualified trade or business, plus 20% of your qualified REIT dividends and qualified PTP income. The deduction can be taken in addition to your standard deduction or itemized deductions. For more information, see the instructions for line 9 and Pub. 535.

Changes to itemized deductions. For 2018, there have been changes to the itemized deductions that can be claimed on **Schedule A**. See the **Schedule A** instructions for more information on these changes and a complete list of changes.

These changes include:

- Your overall itemized deductions are no longer limited because your adjusted gross income is over a certain limit.

- Your deduction of state and local income, sales, and property taxes is limited to a combined, total deduction of \$10,000 (\$5,000 if married filing separately).

- You can no longer deduct job-related expenses or other miscellaneous itemized deductions that were subject to the 2%-of-adjusted-gross-income floor.

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount is increased to \$70,300 (\$109,400 if married filing jointly or qualifying widow(er); \$54,700 if married filing separately). The income

levels at which the AMT exemption begins to phase out have increased to \$500,000 (\$1,000,000 if married filing jointly or qualifying widow(er)).

Section 965 deferred foreign income. If you own (directly or indirectly) certain foreign corporations, you may have to include on your return certain deferred foreign income. You may pay the entire amount of tax due with respect to this deferred foreign income this year or elect to make payment in eight installments or, in the case of certain stock owned through an S corporation, elect to defer payment until the occurrence of a triggering event. See the instructions for Line 11a; Schedule I, line 21; Schedule 5, line 74; Form 965; and Form 965-A for more information.

Global intangible low-taxed income (GILTI) under section 951A. If you are a U.S. shareholder of a controlled foreign corporation, you must include your GILTI in your income. If you own an interest in a domestic pass-through entity that is a U.S. shareholder of a controlled foreign corporation, you may have a GILTI inclusion related to that interest, even if you are not a U.S. shareholder of the controlled foreign corporation. See *IRS.gov/Form8992* and Form 8992 and its instructions for the latest information regarding GILTI and domestic pass-through entities.

Domestic production activities deduction. The domestic production activities deduction has been repealed with limited exceptions. See the instructions for Schedule I, line 36, for more information.

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 15, 2019 (for most people).
- **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*.
- **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 2018, 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* 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 \$55,000 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* (Keyword: VITA) for a VITA/CE 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*.

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* to see all your electronic payment options.

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 for details.

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 or had income from a U.S. possession should see Pub. 570. Residents of Puerto Rico can use [Tax Topic 501](#) to see if they must file.

TIP 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 was enrolled in coverage through the Marketplace for 2018 and advance payments of the premium tax credit were made for this coverage, you must file a 2018 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, your spouse, or your dependent. If you are a dependent who is claimed on someone else's 2018 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 in-

clude on your return the income of a child who was under age 19 at the end of 2018 or was a full-time student under age 24 at the end of 2018. 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](#) or see Form 8814.

A child born on January 1, 1995, is considered to be age 24 at the end of 2018. 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 2018.
- You elected to be taxed as a resident alien.

See Pub. 519 for details.

CAUTION Specific rules apply to determine if you are a resident alien, dual-status nonresident alien, or dual-status alien. Most nonresident aliens and dual-status aliens have different filing requirements and may have to file Form 1041NR or Form 1041NR-EZ. Pub. 519 discusses these requirements and other information to help aliens comply with U.S. tax law.

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 17, 2019, you file Form 4868. This 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" rule for tax returns and payments. These private delivery services include only the following.

- FedEx First Overnight, FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2 Day, 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, and DHL Import Express Worldwide.
- UPS Next Day Air, 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.

To check for any updates to the list of designated private delivery services, go to IRS.gov/PDS. For the IRS mailing address to use if you're using a private delivery service, go to IRS.gov/PDS/StreetAddresses.

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 2018 you were* . . .	THEN file a return if your gross income** was at least . . .
Single	under 65 or older	\$12,000 13,600
Married filing jointly***	under 65 (both spouses)	\$24,000
	65 or older (one spouse)	25,300
Married filing separately	65 or older (both spouses)	26,600
	any age	\$5
Head of household	under 65 or older	\$18,000 19,600
	under 65 or older	\$24,000 25,300

*If you were born on January 1, 1954, you are considered to be age 65 at the end of 2018. (If your spouse died in 2018 or if you are preparing a return for someone who died in 2018, 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 2018 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 5a and 5b 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 2018 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

Chart B—For Children and Other Dependents (See Who Qualifies as Your Dependent, later.)

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 \$12,000.
 - Your gross income was more than the **larger** of—
 - \$1,050, or
 - Your earned income (up to \$11,650) plus \$350.
- Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,650 (\$4,250 if 65 or older **and** blind).
 - Your earned income was over \$13,600 (\$15,200 if 65 or older **and** blind).
 - Your gross income was more than the **larger** of—
 - \$2,650 (\$4,250 if 65 or older **and** blind), or
 - Your earned income (up to \$11,650) plus \$1,950 (\$3,550 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 \$12,000.
 - 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 \$11,650) plus \$350.
- Yes.** You must file a return if **any** of the following apply.
 - Your unearned income was over \$2,350 (\$3,650 if 65 or older **and** blind).
 - Your earned income was over \$13,300 (\$14,600 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—
 - \$2,350 (\$3,650 if 65 or older **and** blind), or
 - Your earned income (up to \$11,650) plus \$1,650 (\$2,950 if 65 or older **and** blind).

Chart C—Other Situations When You Must File

You must file a return if any of the seven conditions below apply for 2018.

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. 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 Schedule 4, line 62.
 - f. Recapture taxes. See the instructions for line 11a and Schedule 4, lines 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.
7. You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under section 965(i).

Where To Report Certain Items From 2018 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/efile](https://irs.gov/efile) for details.

If any federal income tax withheld is shown on these forms, include the tax withheld on Form 1040, line 16. 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 5a, 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 1 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 Schedule 4, line 62
W-3G	Reportable winnings (box 1)	Schedule 1, line 21 (Schedule C or C-EZ for professional gamblers)
1095-A	Advance payment of premium tax credit (line 33, column e)	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) Points (box 6)	Schedule A, line 8a, but first see the instructions on Form 1098* Schedule 1, line 21, but first see the instructions on Form 1098* Schedule A, line 8a, but first see the instructions on Form 1098* Schedule A, line 12
1098-C	Contributions of motor vehicles, boats, and airplanes	Schedule A, line 12
1098-E	Student loan interest (box 1)	See the instructions for Schedule 1, line 33*
1098-MA	Homeowner mortgage payments (box 3)	Schedule A, but first see the instructions on Form 1098-MA
1099-A	Acquisition or abandonment of secured property	See Pub. 4481
1099-B	Sales price of stocks, bonds, etc. (box 1d), cost or other basis (box 1e), and adjustments (boxes 1f and 1g) 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	Canceled 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 1259 gain (box 2b) Section 1202 gain (box 2c)	Form 1040, line 3b See the instructions for Form 1040, line 3a Schedule 1, 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 (QSBS) Stock</i> in the instructions for Schedule D
	Collectibles (28%) gain (box 2d) Nonqualified distributions (box 3) Foreign tax paid (box 7)	See the instructions for Schedule D, line 18 See the instructions for Form 1040, line 3b Schedule 3, line 48, or Schedule A, line 6; but first see the instructions for Schedule 3, line 48
1099-G	Exempt-interest dividends (box 10) Specified private activity bond interest dividends (box 11) Unemployment compensation (box 1) State or local income tax refunds, credits, or offsets (box 2)	Form 1040, line 2a Form 6251, line 2g See the instructions for Schedule 1, line 19 See the instructions for Schedule 1, line 10, and if box 8 on Form 1099-G is checked, see the box 8 instructions Schedule 1, line 21
	RTAA payments (box 5) Taxable grants (box 6) Agriculture payments (box 7) Market gain (box 9)	Schedule 1, line 21* See the instructions for Schedule F or Pub. 225* See the instructions for Schedule F

*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4853, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

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) Foreign tax paid (box 6)	See the instructions on Form 1099-INT Schedule 1, line 30 See the instructions on Form 1099-INT and the instructions for Form 1040, line 2b Schedule 3, line 48, or Schedule A, line 6; but first see the instructions for Schedule 3, line 48
	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)	Form 1040, line 2a Form 6251, line 2g Form 1040, line 2b 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	Rents (box 1) Royalties (box 2) Other income (box 3) Nonemployee compensation (box 7) Excess golden parachute payments (box 13) Other (boxes 5, 6, 8, 9, 10, 14, and 15b)	See the instructions for Schedule E* See the instructions for Schedule E* (for timber, coal, and iron ore royalties; see Pub. 544)* Schedule 1, 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 Schedule 4, line 62 See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3) Market discount (box 5) Acquisition premium (box 6) Original issue discount on U.S. Treasury obligations (box 8) Bond premium (box 10) Tax-exempt OID (box 11)	See the instructions on Form 1099-OID Schedule 1, line 30 Form 1040, line 2b See the instructions on Form 1099-OID and Pub. 550 See the instructions on Form 1099-OID See the instructions on Form 1099-OID and Pub. 550 Form 1040, line 2a, but first see the instructions on Form 1099-OID
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Credits and other deductions (boxes 7, 8, and 10) Patron's AMT adjustment (box 9)	Schedule C, C-EZ, or F or Form 4853; but first see the instructions on Form 1099-PATR See the instructions on Form 1099-PATR Form 6251, line 3
1099-Q	Qualified education program payments	See the instructions for Schedule 1, line 21
1099-QA	Distributions from ABLE accounts	See the instructions for Schedule 1, line 21, Form 5329, and Pub. 907
1099-R	Distributions from IRAs** Distributions from pensions, annuities, etc. Capital gain (box 3) Disability income with code 3 in box 7	See the instructions for Form 1040, lines 4a and 4b See the instructions for Form 1040, lines 4a and 4b See the instructions on Form 1099-R See the instructions for Form 1040, line 1
1099-S	Gross proceeds from real estate transactions (box 2) Buyer's part of real estate tax (box 6)	Form 4797; Form 6252; Form 8824, or Form 8949 See the instructions for Schedule A, line 5b*
1099-SA	Distributions from health savings accounts (HSAs)	Form 8889, line 14a
SSA-1099	Distributions from MSAs***	Form 8853
RRB-1099	Social security benefits Railroad retirement benefits	See the instructions for lines 5a and 5b See the instructions for lines 5a and 5b

*If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4853, 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 HSAs.

Line Instructions for Form 1040

Also see the instructions for Schedule 1 through Schedule 6 that follow the Form 1040 instructions.



Free File makes available free brand-name software and free e-file. Visit [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) for details and to see if you are eligible.

Fiscal year filers. If you are a fiscal year filer using a tax year other than January 1 through December 31, 2018, write "Tax Year" and the beginning and ending months of your fiscal year in the top margin of page 1 of Form 1040.

Write-in information. If you need to write a word, code and/or dollar amount on Form 1040 to explain an item of income or deduction, but don't have enough space to enter the word, code and/or dollar amount, you can put an asterisk next to the applicable line number and put a footnote at the bottom of page 2 of Form 1040 indicating the line number and the word, code and/or dollar amount you need to enter.

For example, if you received wages as a household employee and didn't receive a W-2 because you were paid only \$2,000, the instructions for line 1 state that you must enter "HSH" and the amount of the wages next to line 7. You may instead put an asterisk next to line 7 and in the white space at the bottom of page 2 of Form 1040 enter **Line 7: HSH \$2,000.**

Section references are to the Internal Revenue Code.

widow(er) filing status. See the instructions for *Qualifying Widow(er)*, later.

Married Filing Jointly

You can check the "Married filing jointly" box at the top of Form 1040 if any of the following apply.

- You were married at the end of 2018, even if you didn't live with your spouse at the end of 2018.
- Your spouse died in 2018 and you didn't remarry in 2018.
- You were married at the end of 2018, and your spouse died in 2019 before filing a 2018 return.

A married couple filing jointly report their combined income and deduct their combined allowable expenses on one return. 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 as-

essed 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 *Married Filing Separately*. 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. However, 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 2018, you can elect to be treated as a resident alien and file a joint return. See Pub. 519 for details.

Married Filing Separately

Check the "Married filing separately" box at the top of Form 1040 if you are married and file a separate return. Enter your spouse's name in the entry space at the far right of the filing status checkboxes (next to "Qualifying widow(er)"). Be sure to enter your spouse's SSN or ITIN in the space for spouse's SSN on Form 1040. If your spouse doesn't have an SSN and isn't required to have an SSN or ITIN, enter "NRA."

Head of Household

You can check the "Head of household" box at the top of Form 1040 if you are unmarried and provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies.

- You were legally separated according to your state law under a decree of divorce or separate maintenance at the end of 2018. But if, at the end of 2018, your divorce wasn't final (an interlocutory decree), you are considered married.
- You are married but lived apart from your spouse for the last 6 months of 2018 and you meet the other rules under *Married persons who live apart*.

• You are married to a nonresident alien at any time during the year and you don't choose to treat him or her as a resident alien.

Check the "Head of household" box only if you are unmarried (or considered unmarried) and either *Test 1* or *Test 2* applies.

Test 1. You paid over half the cost of keeping up a home that was the main home for all of 2018 of your parent whom you can claim as a dependent, except under a multiple support agreement (see *Who Qualifies as Your Dependent*, later). Your parent didn't have to live with you.

Test 2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than half of the year (if half or less, see *Exception to time lived with you*).

1. Any person whom you can claim as a dependent. But don't include:
 - a. Your child whom you claim as your dependent because of the rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, later.
 - b. Any person who is your dependent only because he or she lived with you for all of 2018, or
 - c. Any person you claimed as a dependent under a multiple support agreement. See *Who Qualifies as Your Dependent*, later.
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 someone else's 2018 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* under *Who Qualifies as Your Dependent*, later.

If the child isn't claimed as your dependent, enter the child's name in the entry space at the far right of the filing status checkboxes (next to "Qualifying Widow(er)"). 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 under *Who Qualifies as Your Dependent*, later.

Dependent. To find out if someone is your dependent, see *Who Qualifies as Your Dependent*, later.

Test 2. The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.

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*, later, under *Who Qualifies as Your Dependent*, if applicable.

If the person for whom you kept up a home was born or died in 2018, 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 2018, you are considered unmarried if all of the following apply.

- You lived apart from your spouse for the last 6 months of 2018. 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 2018.
- Your home was the main home of your child, stepchild, or foster child for more than half of 2018 (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* under *Who Qualifies as Your Dependent*, later.

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.

Qualifying Widow(er)

You can check the "Qualifying widow(er)" box at the top of Form 1040 and



The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.

use joint return tax rates for 2018 if all of the following apply.

- 1. Your spouse died in 2016 or 2017 and you didn't remarry before the end of 2018.
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 2018:

- a. The child had gross income of \$4,150 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, enter the child's name in the entry space at the far right of the filing status checkboxes (next to "Qualifying widow(er)"). 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 2018. 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 2018, you can't file as qualifying widow(er). Instead, see the instructions for Married Filing Jointly, earlier.

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 Who Qualifies as Your Dependent, later.

TIP The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.

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, later, under Who Qualifies as Your Dependent, if applicable.

A child is considered to have lived with you for all of 2018 if the child was born or died in 2018 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.

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 in the entry space on the far right of the filing status checkboxes (next to "Qualifying widow(er)") instead of below your name.

TIP If you filed a joint return for 2017 and you are filing a joint return for 2018 with the same spouse, be sure to enter your names and SSNs in the same order as on your 2017 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, see the "Foreign Address" section in the Schedule 6 instructions.

Death of a Taxpayer

See Death of a Taxpayer under General Information, later.

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 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 in the last 3 years, or if your ITIN has the middle digits 73, 74, 75, 76, 77, 81, or 82 (9NN-73-NNNN), it expired at the end of 2018 and must be renewed if you need to file a federal tax return in 2019. 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.

TIP ITINs with middle digits 70, 71, 72, 78, 79, or 80 that expired in 2016 or 2017 must also be renewed if you need to file a tax return in 2019 and haven't already renewed the 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.

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, or
• Your spouse is filing a separate return.

Full-year Health Care Coverage or Exempt

For 2018, you must either:

- Have qualifying health care coverage or a coverage exemption for yourself, your spouse (if filing 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) that covered all of 2018 or a combination of qualifying health care coverage and coverage exemption(s) for every month of 2018, or
• Make a shared responsibility payment with your return and report it on Schedule 4, line 61. If you can claim any part-year exemptions or exemptions for specific members of your household, use Form 8965. This will reduce the amount of your shared responsibility payment.

TIP The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.

Check the box if you had qualifying health care coverage (called minimum essential coverage) or a coverage exemption that covered all of 2018 or a combination of qualifying health care coverage and coverage exemption(s) for yourself, your spouse (if filing jointly), and anyone you can or do claim as a dependent.

You can check the box even if:
• A dependent child who was born or adopted during the year wasn't covered by your insurance or exempt during the month of or months before birth or adoption (but the child must have had minimum essential coverage or a coverage exemption every month of 2018 following the birth or adoption), or
• A spouse or dependent who died during the year wasn't covered by your insurance or exempt during the month of death and months after death (but he or she must have had minimum essential coverage or a coverage exemption every month of 2018 before death).

If you can check the box, you don't have to file Form 8965 to claim any coverage exemptions, including the coverage exemption for household income below the filing threshold in Part II of Form 8965.

If you can be claimed as a dependent on someone else's return, you don't need to check the box, claim a coverage exemption, or report a payment.

If you can't check the box, you generally must report a shared responsibility payment on Schedule 4, line 61, for each month that you, your spouse (if filing jointly), or someone else you can or do claim as a dependent didn't have qualifying health care coverage or a coverage exemption.

See the instructions for Schedule 4, line 61, for information about the individual shared responsibility payment. Also see the instructions for Form 8965.

Your Standard Deduction and Spouse's Standard Deduction

Single and Married Filing Jointly

If you were born before January 2, 1954, blind at the end of 2018, or can be claimed as a dependent on someone else's return, check the appropriate box(es) on the line labeled "Your standard deduction" under your name. If you were married and filing a joint return and your spouse was born before January 2, 1954, or was blind at the end of 2018, check the appropriate box(es) on the line labeled "Your spouse standard deduction" under your spouse's name.

If you were a dual-status alien, check the "Spouse itemizes on a separate return or you were a dual-status alien" box on the line labeled "Spouse standard deduction." 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 2018 and you and your spouse agree to be taxed on your combined worldwide income, don't check the box.

Don't check any boxes for your spouse if your filing status is head of household.

Death of spouse in 2018. If your spouse was born before January 2, 1954, but died in 2018 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1954."

A person is considered to reach age 65 on the day before his or her 65th birthday.

Example. Your spouse was born on February 14, 1953, and died on February 13, 2018. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse on the line labeled "Spouse standard deduction." However, if your spouse died on February 12, 2018, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2018. If you are preparing a return for someone who died

Married Filing Separately

Presidential Election Campaign Fund

If your filing status is married filing separately and your spouse itemizes deductions on his or her return, check the "Spouse itemizes on a separate return or you were a dual-status alien" box on the line labeled "Spouse standard deduction."

If your filing status is married filing separately and your spouse was born before January 2, 1954, or was blind at the end of 2018, you can check the appropriate box(es) on the line labeled "Spouse standard deduction" if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.

in 2018, see Pub. 501 before completing the standard deduction information.

Blindness

If you weren't totally blind as of December 31, 2018, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

- You can't see better than 20/200 in your better eye with glasses or contact lenses, or
- Your field of vision is 20 degrees or less.

If your eye condition isn't likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

Who Qualifies as Your Dependent

Dependents, Qualifying Child for Child Tax Credit, and Credit for Other Dependents

Follow the steps below to find out if a person qualifies as your dependent, and to find out if your dependent qualifies you to take the child tax credit or the credit for other dependents. If you have more than four dependents, check the box on the right side of page 1 of Form 1040 (just above the *Dependents* section) and include a statement showing the information required in columns (1) through (4).



The dependents you claim are those you list by name and SSN in the Dependents section on Form 1040.

Before you begin. See the definition of *Social Security number*, later. If you want to claim the child tax credit or the credit for other dependents, you (and your spouse, if filing jointly) must have an SSN or ITIN issued on or before the due date of your 2018 return (including extensions). If an ITIN is applied for on or before the due date of a 2018 return (including extensions) and the IRS issues an ITIN as result of the application, the IRS will consider the ITIN as issued on or before the due date of the return.

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)



WBS ...

Under age 19 at the end of 2018 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2018, a student (defined later), and younger than you (or your spouse, if filing jointly)

Any age and permanently and totally disabled (defined later)



Who didn't provide over half of his or her own support for 2018 (see Pub. 501)



Who isn't filing a joint return for 2018 or is filing a joint return for 2018 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 2018. 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 2018, 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

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.

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 2018 (whether or not they are or were married).
- The child received over half of his or her support for 2018 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.
- The child is in custody of one or both of the parents for more than half of 2018.
- Either of the following applies.
 - The custodial parent signs Form 8332 or a substantially similar statement that he or she won't claim the child as a dependent for 2018, 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*.
 - 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 2018.

If conditions (1) through (4) apply, only the noncustodial parent can claim the child for purposes of the child tax credits and credit for other dependents (lines 12a and 17b). 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. The custodial parent or another taxpayer, if eligible, can claim the child for the earned income credit and these other benefits. See Pub. 501 for details.

Custodial and noncustodial parents. The custodial parent is the parent with whom the child lived for the greater number of nights in 2018. The noncustodial parent is the other parent. If the child was with each parent for an equal number of nights,

1. Does any person meet the conditions to be your qualifying relative?

- Yes. Continue → No. 


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 2018 tax return? See Steps 1, 2, and 4.


- Yes.  You can't claim this person as a dependent. Complete columns (1) through (3) of the *Dependents* section, and any applicable and any applicable schedules.

Step 5 Does Your Qualifying Relative Qualify You for the Credit for Other Dependents?


1. Did your qualifying relative have an SSN, ITIN, or adoption taxpayer identification number (ATIN) issued on or before the due date of your 2018 return (including extensions)? (Answer: "Yes" if you are applying for an ITIN or ATIN for the qualifying relative on or before the return due date (including extensions).)

- Yes. Continue → No.  You can't claim the credit for other dependents for this qualifying relative.

2. Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or a U.S. resident alien. If your qualifying relative was adopted, see *Exception to citizenship test*, later.)

- Yes. You can claim the credit for other dependents for this dependent. Check the "credit for other dependents" box in column (4) of the *Dependents* section for this person. No.  You can't claim the credit for other dependents for this dependent. Check the "credit for other dependents" box in column (4) of the *Dependents* section for this person.

4. Did this child have an SSN valid for employment issued before the due date of your 2018 return (including extensions)? (See *Social Security Number*, later.)

- Yes. You can claim the child tax credit for this person. Check the "child tax credit" box in column (4) of the *Dependents* section for this person. No.  You can claim the credit for other dependents for this child. Check the "credit for other dependents" box in column (4) of the *Dependents* section for this person.

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)
 - or
 - Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew)
 - or
 - Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle)
 - or
 - Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law
 - or
 - 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 2018. 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 \$4,150 in 2018. 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 2018. But see *Children of divorced or separated parents, Multiple support agreements, and Kidnapped child*, later.


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 2018 tax return? See Steps 1, 2, and 4.


- Yes.  You can claim this child as a dependent. Complete columns (1) through (3) of the *Dependents* section for this child. Then, go to Step 3. No. You can't claim this child as a dependent. Complete columns (1) through (3) of the *Dependents* section for this child. Then, go to Step 3.

Step 3 Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?

1. Did the child have an SSN, ITIN, or ATIN issued on or before the due date of your return (including extensions)? (Answer: "Yes" if you are applying for an ITIN or ATIN for the child on or before the due date of your return (including extensions).)

- Yes. Continue → No.  You can't claim the child tax credit or the credit for other dependents for this child.

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. Continue → No.  You can't claim the child tax credit or the credit for other dependents for this child.

3. Was the child under age 17 at the end of 2018?

- Yes. Continue → No. You can claim the credit for other dependents for this child. Check the "credit for other dependents" box in column (4) of the *Dependents* section for this person. No. You can't claim the credit for other dependents for this child. Check the "credit for other dependents" box in column (4) of the *Dependents* section for this person.

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:

1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support.
2. The other parent won't claim the child as a dependent.
3. 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.



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 certain tax benefits 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 certain tax benefits revoked. A custodial parent who has revoked his or her previous release of a claim to certain tax benefits 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; Step 4, question 2; and Step 5, 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 2018, the person is considered to have lived with you for more than half of 2018 if your home

was this person's home for more than half the time he or she was alive in 2018.

Any other person is considered to have lived with you for all of 2018 if the person was born or died in 2018 and your home was this person's home for the entire time he or she was alive in 2018.

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 child tax credit, the credit for other dependents, 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, 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 2018, 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.

1. Child tax credit and credit for other dependents (line 12a) and additional child tax credit (line 17b).
2. Head of household filing status.
3. Credit for child and dependent care expenses (Schedule 3, line 49).
4. Exclusion for dependent care benefits (Form 2441, Part III).
5. Earned income credit (line 17a).

No other person can take any of the five 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 2018. 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 2018.

• 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 2018.

• 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 2018, but 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 five tax benefits just listed for which you otherwise qualify. Your mother can't claim any of those five 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 reduce or disallow any

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.

For the child tax credit, your child must have the required SSN. The required SSN is one that is valid for employment and that is issued by the Social Security Administration before the due date of your 2018 return (including extensions). If the child was a U.S. citizen when the child received the SSN, the SSN is valid for employment. If "Not Valid for Employment" is printed on your child's social security card and your child's immigration status has changed so that your child is now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend. However, if "Valid for Work Only: With DHS Authorization" is printed on your child's social security card, your child has the required SSN only as long as the DHS authorization is valid.

If your dependent child was born and died in 2018 and you do not have an SSN for the child, enter "Died" in column (2) of the *Dependents* section 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, or your spouse if filing jointly, didn't have an SSN (or ITIN) issued on or before the due date of your 2018 return (including extensions), you can't claim the child tax credit or the credit for other dependents on your original or an amended 2018 return.

If you apply for an ITIN on or before the due date of your 2018 return (including extensions) and the IRS issues you an ITIN as a result of the application, the IRS will consider your 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 2018 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.

2018 Form 1040—Line 1

by law. For details, see the following instructions and the Schedule 1 instructions, especially the instructions for lines 1 through 5 and Schedule 1, lines 10 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 IRB. 753, available at IRS.gov/irb/2014-44/IRB2014-53, to find out if you can elect to defer tax on the undistributed income.

Report distributions from foreign pension plans on lines 4a and 4b.

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 2018, 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 that you either owned when the case began or that you acquired after the case

ended, 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 the 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 IRB. 596, available at IRS.gov/irb/2006-40/IRB2006-53.

Line 1

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 1.

- 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 \$2,100 in 2018. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,100 in 2018, enter "FISH" and the amount not reported to you on a Form W-2 in the space to the left of line 1. For information on employment taxes for household employees, see Tax Topic 756.
• Any Medicaid waiver payments you received that you choose to include in earned income for purposes of claiming a credit or other tax benefit, even if you didn't receive a Form W-2 reporting these payments. See the instructions for Schedule 1, line 21.
• 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 1.

You may owe social security and Medicare or railroad retirement (RRRTA) tax on unreported tips. See the instructions for Schedule 4, line 58.
• Dependent care benefits, which should be shown in box 10 of your

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For ex-



ample, \$1,139 becomes \$1,139 and \$2,50 becomes \$3.
If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

begin 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 the 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 IRB. 596, available at IRS.gov/irb/2006-40/IRB2006-53.

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 of the combined community income of the individual and his or her domestic partner. See Form 8958 and Pub. 555.

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For ex-

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 all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For ex-

Need more information or forms? Visit IRS.gov.

To verify your identity, you will be prompted to enter your date of birth and your adjusted gross income (AGI) from your originally filed 2017 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 2017 Form 1040, line 38; Form 1040A, line 22; or Form 1040EZ, line 4. If you don't have your 2017 income tax return, call the IRS at 1-800-908-9946 to get a free transcript of your return or visit IRS.gov/Transcript. (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 2017 return.)

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 preparer 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.

If your paid preparer is self-employed, then he or she should check the "self-employed" checkbox.

If you want to allow your paid preparer to be able to discuss your return with the IRS, check the "3rd Party Designee" checkbox.

If you check the "3rd Party Designee" 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,
• Call the IRS for information about the processing of your return or the status of your refund or payment(s),
• Receive copies of notices or transcripts related to your return, upon request, and
• Respond to certain IRS notices about math errors, offsets, and return preparation.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2019 tax return. This is April 15, 2020, for most people.

If you want someone other than your paid preparer to be your third party designee, do not check the box here. Instead, see Third Party Designee in the Schedule 6 instructions.

Income
Generally, you must report all income except income that is exempt from tax

Income
Generally, you must report all income except income that is exempt from tax

Need more information or forms? Visit IRS.gov.

ended, or converted to a case under a different chapter.

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 preparer 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.

If your paid preparer is self-employed, then he or she should check the "self-employed" checkbox.

If you want to allow your paid preparer to be able to discuss your return with the IRS, check the "3rd Party Designee" checkbox.

If you check the "3rd Party Designee" 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,
• Call the IRS for information about the processing of your return or the status of your refund or payment(s),
• Receive copies of notices or transcripts related to your return, upon request, and
• Respond to certain IRS notices about math errors, offsets, and return preparation.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2019 tax return. This is April 15, 2020, for most people.

If you want someone other than your paid preparer to be your third party designee, do not check the box here. Instead, see Third Party Designee in the Schedule 6 instructions.

Income

Generally, you must report all income except income that is exempt from tax

Need more information or forms? Visit IRS.gov.



New IP PINs are issued every year. Enter the latest IP PIN you received. IP PINs for 2018 tax returns generally were sent in December 2018.

If you are filing a joint return and both taxpayers receive an IP PIN, enter both IP PINs in the spaces provided.

If you need more information, go to IRS.gov/CPDIA. If you received an IP

ended, 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 the 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 IRB. 596, available at IRS.gov/irb/2006-40/IRB2006-53.

Line 1

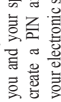
Wages, Salaries, Tips, etc.

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 1.

- 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 \$2,100 in 2018. If you received wages as a household employee and you didn't receive a Form W-2 because an employer paid you less than \$2,100 in 2018, enter "FISH" and the amount not reported to you on a Form W-2 in the space to the left of line 1. For information on employment taxes for household employees, see Tax Topic 756.
• Any Medicaid waiver payments you received that you choose to include in earned income for purposes of claiming a credit or other tax benefit, even if you didn't receive a Form W-2 reporting these payments. See the instructions for Schedule 1, line 21.
• 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 1.

You may owe social security and Medicare or railroad retirement (RRRTA) tax on unreported tips. See the instructions for Schedule 4, line 58.
• Dependent care benefits, which should be shown in box 10 of your

You can round off cents to whole dollars on your return and schedules. If you do round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For ex-



example, \$1,139 becomes \$1,139 and \$2,50 becomes \$3.
If you have to add two or more amounts to figure the amount to enter on a line, include cents when adding the amounts and round off only the total.

begin 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 the 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 IRB. 596, available at IRS.gov/irb/2006-40/IRB2006-53.

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 of the combined community income of the individual and his or her domestic partner. See Form 8958 and Pub. 555.

2018 Form 1040—Lines 3a through 4b

Line 3a**Qualified Dividends**

Enter your total qualified dividends on line 3a. Qualified dividends also are included in the ordinary dividend total reported to be shown on line 3b. 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.
- 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.
- 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.

bound, 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 2a. However, if you acquired a tax-exempt bond at a premium, only report the net amount of tax-exempt interest on line 2a (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 2a (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.

Also include on line 2a any exempt-interest dividends from a mutual fund or other regulated investment company. This amount should be shown in box 10 of Form 1099-DIV.

Don't include interest earned on your IRA, health savings account, Archer or Medicare Advantage MSA, or Coverdell education savings account.

Line 2b**Taxable Interest**

Each payer should send you a Form 1099-INT or Form 1099-OID. Enter your total taxable interest income on line 2b. 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 2018 on deposits that you couldn't withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 2018 income. For details, see Pub. 550.

TIP If you get a 2018 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 2018, see Pub. 550.

• 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 4a and 4b. 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 on lines 4a and 4b. Payments from an IRA are also reported on lines 4a and 4b.

• Corrective distributions from a retirement plan shown on Form 1099-R of excess elective deferrals and excess contributions (plus earnings). But don't include distributions from an IRA* on line 1. Instead, report distributions from an IRA on lines 4a and 4b.

• Wages from Form 8919, line 6. *This includes a Roth, SEP, or SIMPLE IRA.

Were You a Statutory Employee?

If you were, the "Statutory employee" box in box 13 of your Form W-2 should be checked. Statutory employees include full-time life insurance salespeople and certain agent or commission drivers, traveling salespeople, and homeworkers. If you have related business expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schedule C or C-EZ along with your expenses.

Missing or Incorrect Form W-2?

Your employer is required to provide or send Form W-2 to you no later than January 31, 2019. If you don't receive it find out what to do. Even if you don't get a Form W-2, you still must report your earnings on line 1. If you lose your Form W-2, or it is incorrect, ask your employer for a new one.

Line 2a**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

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 with special needs and the adoption became final in 2018.

• Scholarship and fellowship grants not reported on Form W-2. Also, enter "SCH" and the amount on the dotted line next to line 1. However, if you were a degree candidate, include on line 1 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 1.

• 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 2018 under all plans was more than \$18,500 (excluding catch-up contributions as explained later), include the excess on line 1. This limit is (a) \$12,500 if you have only SIMPLE plans, or (b) \$21,500 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 1. 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 2018, your employer may have allowed an additional deferral (catch-up contributions) of up to \$6,000 (\$5,000 for section 401(k)(1) and SIMPLE plans). This additional deferral amount isn't subject to the overall limit on elective deferrals.

CAUTION You can't deduct the amount deferred. It isn't included as income in box 1 of your Form W-2.

• Payments in lieu of dividends, but only if you know or have reason to know that the payments aren't qualified dividends.

• Dividends from a corporation which first became a surrogate foreign corporation after December 22, 2017, other than a foreign corporation which is treated as a domestic corporation under section 7874(b).

Line 3b**Ordinary Dividends**

Each payer should send you a Form 1099-DIV. Enter your total ordinary dividends on line 3b. This amount should be shown in box 1a of Form(s) 1099-DIV.

You must fill in and attach Schedule B if the total is over \$1,500 or you received, as a nominee, ordinary 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 Schedule 1, line 21, only if they exceed the total of all net premiums you paid for the contract.

Lines 4a and 4b IRAs, Pensions, and Annuities

TIP If you have IRA distributions when you entered these amounts on different lines, this year they will be combined and reported on the same line.

Need more information or forms? Visit IRS.gov.Need more information or forms? Visit IRS.gov.

-27-

-28-

2018 Form 1040—Lines 4a and 4b

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.

TIP 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 4a. If the total amount distributed is an HFD and you elect to exclude it from income, enter -0- on line 4b. If only part of the distribution is an HFD and you elect to exclude that part from income, enter the part that applies to that part. Enter "HFD" next to line 4b.

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.

Exception 3. If all or part of the distribution is a qualified charitable distribution (QCD), enter the total distribution on line 4a. If the total amount distributed is a QCD, enter -0- on line 4b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 4b unless *Exception 2* applies to that part. Enter "QCD" next to line 4b.

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

you should receive a Form 1099-R showing the total amount of your pension and annuity payments before income 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 4a and 4b. Instead, report them on line 1.

- 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.

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 4b. For example: "Line 4b—\$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 4b. Enter the total amount of those distributions on line 4a.

TIP 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, 1947, and received less than the minimum required distribution from your traditional, SEP, and SIMPLE IRAs. See the instructions for Schedule 4, line 59, for details.

More information. For more information about IRAs, see Pub. 590-A and Pub. 590-B.

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 federally declared disaster areas eligible for these special rules at any time during the incident period. Special rules may also apply if you received a distribution on certain dates to buy or construct a main home in one of the federally declared disaster areas eligible for these special rules, but that home wasn't bought or constructed because of the disaster. See Pub. 575 for details.

You should receive a Form 1099-R showing the total amount of your pension and annuity payments before income 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 4a and 4b. Instead, report them on line 1.

- 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.

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 2018. 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 4b; don't make an entry on line 4a.

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 4a. 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 4b. 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.

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 4b. 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 the 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 4a and the taxable amount on line 4b. Enter "PSO" next to line 4b.

If you are retired on disability and reporting your disability pension on line 1, include only the taxable amount on that line and enter "PSO" and the amount excluded on the dotted line next to line 1.

Simplified Method

You must use the Simplified Method if either of the following applies.

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 must use the Simplified Method, complete the Simplified Method

2018 Form 1040—Lines 3a Through 4b

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 2018 or an earlier year. If you made nondeductible contributions to these IRAs for 2018, 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 4b; 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 2013 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 2018.

4. You had a 2017 or 2018 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 2018.

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 on line 4a. If the total amount distributed is a QCD, enter -0- on line 4b. If only part of the distribution is a QCD, enter the part that is not a QCD on line 4b unless *Exception 2* applies to that part. Enter "QCD" next to line 4b.

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

IRA Distributions

TIP Special rules may apply if you received a distribution from your IRA and your main home was in one of the federally declared disaster areas eligible for these special rules at any time during the incident period. Special rules may also apply if you received a distribution to buy or construct a main home in one of the federally declared disaster areas eligible for these special rules, but that home wasn't bought or constructed because of the disaster. See Pub. 590-B 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 4a and 4b instructions, an IRA includes a traditional IRA, Roth IRA (including a myRA), simplified employee pension (SEP) IRA, and a savings incentive match plan for employees (SIMPLE) IRA. Except as provided next, leave line 4a blank and enter the total distribution (from Form 1099-R, box 1) on line 4b.

Exception 1. Enter the total distribution on line 4a 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).

Also, enter "Rollover" next to line 4b. If the total distribution was rolled over, enter -0- on line 4b. If the total distribution wasn't rolled over, enter the part not rolled over on line 4b 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 or you made the rollover in 2019, include a statement explaining what you did.

Exception 2. If any of the following apply, enter the total distribution on line 4a and see Form 8606 and its instructions to figure the amount to enter on line 4b.



Simplified Method Worksheet—Lines 4a and 4b

Before you begin: If you are the beneficiary of a deceased employee or former employee 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 4b. Enter the total pension or annuity payments received in 2018 on Form 1040, line 4a.

1. Enter the total pension or annuity payments from Form 1099-R, box 1. Also, enter this amount on Form 1040, line 4a. **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 4b. 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 4b **9.**
10. Was your annuity starting date before 1987?
 Yes. Do not complete the rest of this worksheet.
 No. Add lines 6 and 8. This is the amount you have recovered tax free through 2018. You will need this number if you need to fill out this worksheet next year **10.**
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
300	360
55 or under	310
56–60	260
61–65	240
66–70	170
71 or older	120
	160

Table 2 for Line 3 Above

THEN enter on line 3
410
110 or under
111–120
121–130
131–140
141 or older
360
310
260
210



Social Security Benefits Worksheet—Lines 5a and 5b

Before you begin: Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 36 (see the instructions for Schedule 1, line 36).
 If you are married filing separately and you lived apart from your spouse for all of 2018, enter "D" to the right of the word "benefits" on line 5a. If you don't, you may get a math error notice from the IRS. Be sure you have read the **Exception** in the line 5a and 5b 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 5a **1.**
2. Multiply line 1 by 50% (0.50) **2.**
3. Combine the amounts from Form 1040, lines 1, 2b, 3b, 4b, and Schedule 1, line 22 **3.**
4. Enter the amount, if any, from Form 1040, line 2a **4.**
5. Combine lines 2, 3, and 4 **5.**
6. Enter the total of the amounts from Schedule 1, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 36 other than any amounts identified as "DPAD" **6.**
7. Is the amount on line 6 less than the amount on line 5?
 No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 5b.
 Yes. 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 2018, enter \$25,000
 - Married filing separately and you lived with your spouse at any time in 2018, 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?
 No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 5b. If you are married filing separately and you lived apart from your spouse for all of 2018, be sure you entered "D" to the right of the word "benefits" on line 5a.
 Yes. Subtract line 8 from line 7 **9.**
10. 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 2018 **10.**
11. Subtract line 10 from line 9. If zero or less, enter -0- **11.**
12. Enter the smaller of line 9 or line 10 **12.**
13. Enter one-half of line 12 **13.**
14. Enter the smaller of line 2 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. **Taxable social security benefits.** Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 5b **18.**



If any of your benefits are taxable for 2018 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.

2018 Form 1040—Lines 3a and 5b

Total Income and Adjusted Gross Income

Line 6

Total Income
Report any additional income on Schedule 1, lines 1 through 21. Enter the amount from Schedule 1, line 22, in the appropriate entry space. Add the amount from Schedule 1, line 22, to the total of any amounts from lines 1, 2b, 3b, 4b, and 5b, and enter that amount on this line.

Line 7

Adjusted Gross Income

If you have no adjustments to income, enter the amount from line 6 on this line; otherwise, complete Schedule 1 and subtract the amount on Schedule 1, line 36, from Form 1040, line 6, and enter that amount on this line.

Tax and Credits

Line 8

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 to the left of line 8.

Exception 1—Dependent. If you checked the "Someone can claim you as a dependent" box, or if you're filing jointly and you checked the "Someone can claim your spouse as a dependent" box, use the Standard Deduction Work-

sheet for Dependents to figure your standard deduction.



TIP *Someone claims you or your spouse as a dependent if they list your or your spouse's name and SSN in the Dependents section of their return.*

Exception 2—Born before January 2, 1954, or blind. If you checked any of the following boxes, figure your standard deduction using the Standard Deduction Chart for People Who Were Born Before January 2, 1954, or Were Blind.
• You were born before January 2, 1954.
• You are blind.
• Spouse was born before January 2, 1954.
• Spouse is blind.

Exception 3—Separate return or dual-status alien. If you checked the box labeled "Spouse itemizes on separate return or you were dual-status alien" on the Spouse standard deduction line, your standard deduction is zero, even if you were born before January 2, 1954, 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. Qualified disaster loss refers to losses arising from certain disasters occurring in 2016, 2017, or 2018. See the Instructions for Form 4684 and Schedule A, line 16, for more information.

Line 9

Qualified Business Income Deduction (Section 199A Deduction)

Generally, you are allowed a deduction up to 20% of your net qualified business income plus 20% of qualified real estate investment trust (REIT) dividends and publicly traded partnership (PTP) income.

Use the 2018 Qualified Business Income Deduction—Simplified Worksheet, later, to figure your qualified business income deduction if:

- You have qualified business income, REIT dividends, or PTP income (all defined later).
- Your 2018 taxable income before the qualified business income deduction is less than or equal to \$157,500 (\$315,000 if married filing jointly), and
- You aren't a partner in a specified agricultural or horticultural cooperative.

If you don't meet these requirements, use the worksheet in Pub. 535 instead.

Determining Your Qualified Trades or Businesses

Your qualified trades and businesses include your trades or businesses for which you are allowed a deduction for ordinary and necessary business expenses, except for trades or businesses connected through a C corporation, wages earned as an employee, and for taxpayers with taxable income, before the qualified business income deduction, above the threshold, specified service trades or businesses.

For more information on what qualifies as a trade or business, see *Determining your qualified trades or businesses* in Pub. 535.

For more information on whether you are an employee or an independent contractor, see Pub. 15-A and Pub. 1779.

Specified Service Trade or Business Excluded From Your Qualified Trades or Businesses

Specified services trades or businesses are generally excluded from the definition of qualified trade or business. A specified service trade or business is any trade or business providing services in the fields of health, law, accounting, actuarial science, performing arts, consulting, athletics, financial services, brokerage services, or any other trade or business where the taxpayer receives fees, compensation, or other income for endorsing products or services, for the use of the taxpayer's image, likeness, name, signature, voice, trademark, or any other symbols associated with the taxpayer's identity, or for appearing at an event or on radio, television, or another media format. In addition, the trades or businesses of investing and investment management, trading or dealing in securities,

2018 Form 1040—Line 8



Standard Deduction Worksheet for Dependents—Line 8

Use this worksheet only if someone can claim you, or your spouse if filing jointly, as a dependent.

Check if:

You were born before January 2, 1954

You are blind

Spouse was born before January 2, 1954

Spouse is blind

1. Total number of boxes checked: _____

2. Is your earned income* more than \$700?

Yes. Add \$350 to your earned income. Enter the total: _____

No. Enter \$1,050: _____

3. Enter the amount shown below for your filing status.

- Single or married filing separately—\$12,000
- Married filing jointly—\$24,000
- Head of household—\$18,000

4. **Standard deduction.**

a. Enter the smaller of line 2 or line 3. If born after January 1, 1954, and not blind, stop here and enter this amount on Form 1040, line 8. Otherwise, go to line 4b. _____

b. If born before January 2, 1954, or blind, multiply the number on line 1 by \$1,300 (\$1,600 if single or head of household) _____

c. Add lines 4a and 4b. Enter the total here and on Form 1040, line 8 _____

* **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, line 1, and Schedule 1, lines 12 and 18, minus the amount, if any, on Schedule 1, line 27.

Standard Deduction Chart for People Who Were Born Before January 2, 1954, 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.

You were born before January 2, 1954

You are blind

Spouse was born before January 2, 1954

Spouse is blind

Enter the total number of boxes checked: _____

IF your filing status is ...	AND the number in the box above is ...	THEN your standard deduction is ...
Single	1	\$13,600
	2	15,200
Married filing jointly	1	\$25,300
	2	26,600
	3	27,900
	4	29,200
Qualifying widow(er)	1	\$25,300
	2	26,600
Married filing separately	1	\$13,300
	2	14,600
	3	15,900
Head of household	4	17,200
	1	\$19,600
	2	21,200

2018 Form 1040—Line 9

partnership interests, or commodities are specified trades or businesses.

- Amounts received as reasonable compensation from an S corporation.
• Amounts received as guaranteed payments.
• Amounts received as payments received by a partner for services other than in a capacity as a partner.
• Qualified REIT dividends.
• Qualified PTP income.

Note. Your qualified business income doesn't include any losses or deductions disallowed under the basis, at-risk, passive loss or section 461(f) excess business loss limitations as they are not included or allowed in determining your taxable income for the year. Instead, these losses are taken into account in the tax year they are included in determining your taxable income.

Determining Your Qualified Business Income

Your qualified business income includes items of income, gain, deduction, and loss from your trades or businesses that are effectively connected with the conduct of a trade or business within the United States. This includes income from partnerships (other than PTPs), S corporations, sole proprietorships, and certain trusts that are included or allowed in determining your taxable income for the year. It also includes other deductions attributable to the trade or business including, but not limited to, deductible tax on self-employment income, self-employed health insurance, and contributions to qualified retirement plans. Qualified business income doesn't include any of the following.

- Items that aren't properly included in income.
• Investment items such as capital gains or losses, or dividends.
• Interest income not properly allocable to a trade or business.
• Wage income (except "Statutory Employees" where box 13 of Form W-2 is checked).
• Income that is not effectively connected with the conduct of business within the United States.
• Commodities transactions or foreign currency gains or losses.
• Income, loss, or deductions from notional principal contracts.
• Annuities (unless received in connection with the trade or business).

Adjusted gross income, Form 1040, line 7, minus standard deduction or itemized deductions from Form 1040, line 8.

Line 12. Net capital gain. Enter your qualified dividends from Form 1040, line 3a, plus your net capital gain. If you are not required to file Schedule D, your net capital gain is the gain reported on Schedule 1, line 13. If you file Schedule D, your net capital gain is the smaller of Schedule D, line 15 or 16, unless line 15 or 16 is blank or a loss, in which case your net capital gain is zero.

Line 15. Qualified business income deduction. Enter the amount from line 15 on Form 1040, line 9.

Line 16. Total qualified business loss carryforward. Add lines 2 and 3. If the amount is more than zero, enter -0-. This is the amount to be carried forward to next year.

Line 17. Total qualified REIT dividends and PTP loss carryforward. Add lines 6 and 7. If the amount is more than zero, enter -0-. Any amount reported on this line must be carried forward to next year.

Line 10

Taxable Income

Subtract lines 8 and 9 from line 7. If zero or less, enter -0-.

Warning: If you have a domestic production activities deduction passed through from an agricultural or horticultural cooperative under section 1991(g), attach a statement to your return titled "DPAD 1991(g)." Reduce the amount of taxable income you enter on line 10 by the amount of your deduction. See Pub. 535 for more information.

Line 11a

The amount on line 11 should include the total of the amount in the entry space on line 11a plus any amount from Schedule 2.

Tax

Include in the total on the entry space on line 11a all of the following taxes that apply.

- Tax on your taxable income. Figure the tax using one of the methods described, later.
• 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 3 and enter the amount and "962" in the space next to that box. Attach a statement showing how you figured the tax.

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 2018 for the student. See Form 8863 for more details. Check box 3 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 3 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 3 and enter the amount of the repayment and "HCTC" in the space next to that box.

Net tax liability deferred under section 965(f). If you have a deferred net 965 tax liability under section 965(f), check box 3 and enter (as a negative number) the amount of the deferred net 965 tax liability and "965" on the line next to that box.

Triggering event under section 965(f). If you had a triggering event under section 965(f) during the year and did not enter into a transfer agreement, triggered deferred net 965 tax liability and enter "965INC" on the line next to the box.

Do you want the IRS to figure the tax on your taxable income for you?

- Yes. See chapter 29 of Pub. 17 for details, including who is eligible and what to do. If you have paid too much, amount to enter on Form 1040, line 11a.

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 on your unearned income over \$2,100 if you are under age 18, and in certain situations if you are older.

You must file Form 8615 if you meet all of the following conditions.

- 1. You had more than \$2,100 of unearned income (such as taxable interest, ordinary dividends, or capital gains (including capital gain distributions)).
2. You are required to file a tax return.
3. You were either:
a. Under age 18 at the end of 2018,
b. Age 18 at the end of 2018 and didn't have earned income that was more than half of your support, or
c. A full-time student at least age 19 but under age 24 at the end of 2018 and didn't have earned income that was more than half of your support.
4. At least one of your parents was alive at the end of 2018.
5. You don't file a joint return in 2018.

A child born on January 1, 2001, is considered to be age 18 at the end of 2018; a child born on January 1, 2000, is considered to be age 19 at the end of 2018; and a child born on January 1, 1995, is considered to be age 24 at the end of 2018.

Schedule D Tax Worksheet. If you have to file Schedule D, and line 18 or 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 11a.

2018 Form 1040—Lines 9 and 10

2018 Form 1040—Line 11a

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.

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 3a.

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 3a.

Keep for Your Records

2018 Qualified Business Income Deduction—Simplified Worksheet

Before you begin: This worksheet is for taxpayers who:

- Have qualified business income, REIT dividends, or PTP income.
- Are not a patron in a specified agricultural or horticultural cooperative.
- Have taxable income of \$157,500 or less (\$315,000 or less if married filing jointly).

Table with 4 columns: Trade or business name, Employer identification number, Qualified business income or (loss), and calculation steps 1-17.

Keep for Your Records

Foreign Earned Income Tax Worksheet—Line 11a

Worksheet with 6 numbered steps and instructions for calculating foreign earned income tax.

2018 Form 1040—Line 11a

2018 Qualified Business Income Deduction—Simplified Worksheet

Before you begin: This worksheet is for taxpayers who:

- Have qualified business income, REIT dividends, or PTP income.
- Are not a patron in a specified agricultural or horticultural cooperative.
- Have taxable income of \$157,500 or less (\$315,000 or less if married filing jointly).

Table with 4 columns: Trade or business name, Employer identification number, Qualified business income or (loss), and calculation steps 1-17.

2018 Form 1040—Line 11a

Qualified Dividends and Capital Gain Tax Worksheet—Line 11a

Keep for Your Records

Before you begin: See the earlier instructions for line 11a to see if you can use this worksheet to figure your tax. Before completing this worksheet, complete Form 1040 through line 10. 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 Schedule 1.

Worksheet with 27 numbered lines for calculating qualified dividends and capital gains tax. Includes instructions for each line and a 'Tax on all taxable income' section at the bottom.

* If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

2018 Form 1040—Lines 11b and 12a

nied or reduced for any reason other than a math or clerical error. Attach a completed Form 8862 to your 2018 return. Don't file Form 8862 if you filed Form 8862 for 2017 and the child tax credit or additional child tax credit was allowed for that year. See Form 8862 and its instructions for details.

If you take the child tax credit or credit for other dependents even though you aren't eligible and it is determined that your error is due to reckless or intentional disregard of the rules for these credits, you won't be allowed to take either credit or the additional child tax credit for 2 years even if you're otherwise eligible to do so. If you take the child tax credit or

Line 11b

See the instructions for Schedule 2. If you owe alternative minimum tax or excess premium tax credit repayment, add those amounts to the amount in the entry space on Form 1040, line 11a and enter the total on line 11.

Line 12a

Child Tax Credit and Credit for Other Dependents Form 8862, who must file. You must file Form 8862 to claim the child tax credit or credit for other dependents if your child tax credit or additional child tax credit for a year after 2015 was de-

credit for other dependents even though you aren't eligible and it is later determined that you fraudulently took either credit, you won't be allowed to take either credit or the additional child tax credit for 10 years. You may also have to pay penalties.

If your qualifying child didn't have an SSN valid for employment issued before the due date of your 2018 return (including extensions), you can't claim the child tax credit for that child on your original or amended return. However, you may be able to claim the credit for other dependents for that child.



Keep for Your Records

2018 Child Tax Credit and Credit for Other Dependents Worksheet—Continued

Before you begin Part 2. ✓ Figure the amount of any credits you are claiming on Schedule 3; Form 5695, Part II*; Form 8910; Form 8956; or Schedule R.

Part 2

9. Enter the amount from Form 1040, line 11. 9

10. Add any amounts from:

Schedule 3, line 48	
Schedule 3, line 49 +	
Schedule 3, line 50 +	
Schedule 3, line 51 +	
Form 5695, line 30* +	
Form 8910, line 15 +	
Form 8956, line 23 +	
Schedule R, line 22 +	

Enter the total. 10

11. Are the amounts on lines 9 and 10 the same?

Yes. STOP 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** if line 1 is more than zero. See the **TIP** below.

No. Subtract line 10 from line 9. 11

12. Is the amount on line 8 more than the amount on line 11?

Yes. Enter the amount from line 11. Also, you may be able to take the **additional child tax credit** if line 1 is more than zero. See the **TIP** below.

No. Enter the amount from line 8.

TIP You may be able to take the **additional child tax credit** on Form 1040, line 17b, if you answered "Yes" on line 11 or line 12 above.

- First, complete your Form 1040 through line 17a (also complete Schedule 5, line 72).
- Then, use Schedule 8812 to figure any additional child tax credit.

CAUTION If your child tax credit or additional child tax credit for a year after 2015 was reduced or disallowed, see Form 8862, who must file to find out if you must file Form 8862 to take the credit for 2018.

* If applicable.



Keep for Your Records

2018 Child Tax Credit and Credit for Other Dependents Worksheet—Line 12a

CAUTION To be a qualifying child for the child tax credit, the child must be your dependent, under age 17 at the end of 2018, and meet all the conditions in Steps 1 through 3 under *Who Qualifies as Your Dependent*. Make sure you checked the "child tax credit" box in column (4) of the *Dependents* section on Form 1040 for each qualifying child.

1. To see if your qualifying relative qualifies you to take the credit for other dependents, see Step 5 under *Who Qualifies as Your Dependent*.

2. If you don't have a qualifying child, you can't claim the child tax credit, but you may be able to claim the credit for other dependents for that child, see Step 3 under *Who Qualifies as Your Dependent*.
3. To see if your qualifying relative qualifies you to take the credit for other dependents, see Step 5 under *Who Qualifies as Your Dependent*.
4. Be sure to see *Social security number* under *Who Qualifies as Your Dependent*.
5. 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.
- * If applicable.

Part 1

1. Number of qualifying children under age 17 with the required social security number: _____ × \$2,000. Enter the result. 1

2. Number of other dependents, including qualifying children without the required social security number: _____ × \$500. Enter the result. 2

Caution. Don't include yourself, your spouse, or anyone who is not a U.S. citizen, U.S. national, or U.S. resident alien. Also, don't include anyone you included on line 1.

3. Add lines 1 and 2. 3

4. Enter the amount from Form 1040, line 7. 4

5. Enter the amount shown below for your filing status.

- Married filing jointly — \$400,000
- All other filing statuses — \$200,000

5

6. Is the amount on line 4 more than the amount on line 5?

No. Leave line 6 blank. Enter -0- on line 7, and go to line 8.

Yes. Subtract line 5 from line 4. 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.

6

7. Multiply the amount on line 6 by 5% (0.05). Enter the result. 7

8. Is the amount on line 3 more than the amount on line 7?

No. STOP You can't take the child tax credit on Form 1040, line 12a. You also can't take the additional child tax credit on Form 1040, line 17b. Complete the rest of your Form 1040.

Yes. Subtract line 7 from line 3. Enter the result. *Go to Part 2.* 8

2018 Form 1040—Line 16

Payments

Add the amounts shown as federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 16. 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 your return. Attach Forms W-2G and 1099-R to the front of your return if federal income tax was withheld.

TIP Due to tax reform your withholding may have decreased in 2018. This means you may have gotten more money in your paycheck throughout 2018, however, this may also mean that you may receive a smaller refund than you expected or may even owe tax if you didn't adjust your withholding.

Line 16

Federal Income Tax Withheld

If you received a 2018 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 16. 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 16. Attach Form 8959.

Include on line 16 any federal income tax withheld that is shown on a Schedule K-1.

Also include on line 16 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 17a—Earned Income Credit (EIC)

What Is the EIC?

TIP You may be able to elect to use your 2017 earned income to figure your EIC if (a) your 2017 earned income is more than your 2018 earned income, and (b) your main home was located in one of the federally declared disaster areas eligible for this relief at any time during the incident period. For details, see Pub. 596.

If you make the election to use your 2017 earned income to figure your EIC, enter "PVE" and the amount of your 2017 earned income in the space to the left of line 17.

The EIC is a credit for certain people who work. The credit may give you a refund even if you don't owe any tax or didn't have any tax withheld.

To Take the EIC:

- Follow the steps below.
- Complete the worksheet that applies to you or let the IRS figure the credit for you.
- If you have a qualifying child, complete and attach Schedule EIC.

TIP The amount you enter on line 17 will be the total of your EIC, plus any additional child tax credit and American opportunity credit, plus any amount from Schedule 5.

For help in determining if you are eligible for the EIC, go to IRS.gov/EITC and click on "EITC Assistant." This service is available in English and Spanish.

CAUTION If you take the EIC even though you aren't eligible and it is determined that your error is due to recklessness or intentional disregard of the EIC rules, you won't 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 won't be allowed to take the credit for 10 years. See Form 8862, who must file, later. You also may have to pay penalties.

TIP Refunds for returns claiming the earned income credit can't be issued before mid-February 2019. This delay applies to the entire refund, not just the portion associated with the earned income credit.

Step 1 All Filers

1. If, in 2018:
 - 3 or more children lived with you, is the amount on Form 1040, line 7, less than \$49,194 (\$54,884 if married filing jointly)?
 - 2 children lived with you, is the amount on Form 1040, line 7, less than \$45,802 (\$51,492 if married filing jointly)?
 - 1 child lived with you, is the amount on Form 1040, line 7, less than \$40,320 (\$46,010 if married filing jointly)?

2018 Form 1040—Line 17a

- No children lived with you, is the amount on Form 1040, line 7, less than \$15,270 (\$20,950 if married filing jointly)?

Yes. Continue No. **606** You can't take the credit.

2. Do you, and your spouse if filing a joint return, have a social security number issued on or before the due date of your 2018 return (including extensions) that allows you to work and is valid for EIC purposes (explained later under *Definitions and Special Rules*)?

Yes. Continue No. **606** You can't take the credit. Enter "No" in the space to the left of line 17.

3. Is your filing status married filing separately?

Yes. **606** You can't take the credit. No. Continue

4. Are you filing Form 2555 or 2555-EZ (relating to foreign earned income)?

Yes. **606** You can't take the credit. No. Continue

5. Were you or your spouse a nonresident alien for any part of 2018?

Yes. See *Nonresident aliens*, later, under *Definitions and Special Rules*. No. Go to Step 2.

Step 2 Investment Income

1. Add the amounts from Form 1040:

Line 2a	_____	
Line 2b	+	_____
Line 3b	+	_____
Schedule 1,	+	_____
Line 13*		_____

Investment Income = _____

*If line 13 is a loss, enter -0-

2. Is your investment income more than \$3,500?
 - Yes. Continue
 - No. Skip question 3; go to question 4.

2018 Form 1040—Line 17a

3. Are you filing Form 4797 (relating to sales of business property)?

- Yes. See Form 4797 filers, later, under Definitions and Special Rules.
No. You can't take the credit.

4. Do any of the following apply for 2018?
You are filing Schedule E.
You are reporting income from the rental of personal property not used in a trade or business.
You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
You have income or loss from a passive activity.

- Yes. Use Worksheet 1 in Pub. 596 to see if you can take the credit.
No. Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC 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).

AND

Under age 19 at the end of 2018 and younger than you (or your spouse, if filing jointly) ...

or

Under age 24 at the end of 2018, a student (defined later), and younger than you (or your spouse, if filing jointly) ...

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2018 or is filing a joint return for 2018 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2018.



You can't take the credit for a child who didn't live with you for more than half 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 2018 because of a temporary absence, birth, death, or kidnapping, 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 a joint return) for 2018, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

1. Are you claiming at least one child who meets the conditions to be your qualifying child and, unless the child was born and died in 2018, has a valid SSN as defined later?
Yes. Continue
No. Skip questions 2 and 3, go to Step 4.

2. Are you filing a joint return for 2018?
Yes. Skip question 3 and Step 4, go to Step 5.
No. Continue

2018 Form 1040—Line 17a

You can't take the credit.

Step 5 Earned Income

Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$1,088.28 or more?

- Yes. See Clergy or Church employees, whichever applies.
No. Complete the following worksheet.

- 1. Enter the amount from Form 1040, line 1.
2. Enter any amount included on Form 1040, line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2.
3. Enter any amount included on Form 1040, line 1, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040, line 1.)
4. Enter any amount included on Form 1040, line 1, 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 1.) 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 1, that is a Medicaid waiver payment you exclude from income (see the instructions for Schedule 1, line 21), unless you chose to include this amount in earned income, in which case enter zero.
6. Add lines 2, 3, 4, and 5.

3. Could you be a qualifying child of another person for 2018? (Check "No" if the other person isn't required to file, and isn't filing, a 2018 tax return or is filing a 2018 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples))

- Yes. Skip Step 4, go to Step 5.
No. You can't take the credit. Enter "No" in the space to the left of line 17.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 7, less than \$15,270 (\$20,950 if married filing jointly)?

- Yes. Continue
No. You can't take the credit.

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2018? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1953, and before January 2, 1994.) If your spouse died in 2018 or if you are preparing a return for someone who died in 2018, see Pub. 596 before you answer.

- Yes. Continue
No. You can't take the credit.

3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2018? Members of the military stationed outside the United States, see Members of the military, later, before you answer.

- Yes. Continue
No. You can't take the credit. Enter "No" in the space to the left of line 17.

4. Are you filing a joint return for 2018?

- Yes. Skip questions 5 and 6, go to Step 5.
No. Continue

5. Could you be a qualifying child of another person for 2018? (Check "No" if the other person isn't required to file, and isn't filing, a 2018 tax return or is filing a 2018 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples))

- Yes. Continue
No. You can't take the credit. Enter "No" in the space to the left of line 17.

6. Can you be claimed as a dependent on someone else's 2018 tax return?

- Yes.
No. Go to Step 5.

2018 Form 1040—Line 17a

3. Are you filing Form 4797 (relating to sales of business property)?

- Yes. See Form 4797 filers, later, under Definitions and Special Rules.
No. You can't take the credit.

4. Do any of the following apply for 2018?
You are filing Schedule E.
You are reporting income from the rental of personal property not used in a trade or business.
You are filing Form 8814 (relating to election to report child's interest and dividends on your return).
You have income or loss from a passive activity.

- Yes. Use Worksheet 1 in Pub. 596 to see if you can take the credit.
No. Go to Step 3.

Step 3 Qualifying Child

A qualifying child for the EIC 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).

AND

Under age 19 at the end of 2018 and younger than you (or your spouse, if filing jointly) ...

or

Under age 24 at the end of 2018, a student (defined later), and younger than you (or your spouse, if filing jointly) ...

or

Any age and permanently and totally disabled (defined later)

AND

Who isn't filing a joint return for 2018 or is filing a joint return for 2018 only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples)

AND

Who lived with you in the United States for more than half of 2018.



You can't take the credit for a child who didn't live with you for more than half 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 2018 because of a temporary absence, birth, death, or kidnapping, 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 a joint return) for 2018, see Qualifying child of more than one person, later. If the child was married, see Married child, later.

1. Are you claiming at least one child who meets the conditions to be your qualifying child and, unless the child was born and died in 2018, has a valid SSN as defined later?
Yes. Continue
No. Skip questions 2 and 3, go to Step 4.

2. Are you filing a joint return for 2018?
Yes. Skip question 3 and Step 4, go to Step 5.
No. Continue

2018 Form 1040—Line 17a

You can't take the credit.

Step 5 Earned Income

Are you filing Schedule SE because you were a member of the clergy or you had church employee income of \$1,088.28 or more?

- Yes. See Clergy or Church employees, whichever applies.
No. Complete the following worksheet.

- 1. Enter the amount from Form 1040, line 1.
2. Enter any amount included on Form 1040, line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2.
3. Enter any amount included on Form 1040, line 1, that you received for work performed while an inmate in a penal institution. (Enter "PRI" and the same amount on the dotted line next to Form 1040, line 1.)
4. Enter any amount included on Form 1040, line 1, 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 1.) 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 1, that is a Medicaid waiver payment you exclude from income (see the instructions for Schedule 1, line 21), unless you chose to include this amount in earned income, in which case enter zero.
6. Add lines 2, 3, 4, and 5.

3. Could you be a qualifying child of another person for 2018? (Check "No" if the other person isn't required to file, and isn't filing, a 2018 tax return or is filing a 2018 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples))

- Yes. Skip Step 4, go to Step 5.
No. You can't take the credit. Enter "No" in the space to the left of line 17.

Step 4 Filers Without a Qualifying Child

1. Is the amount on Form 1040, line 7, less than \$15,270 (\$20,950 if married filing jointly)?

- Yes. Continue
No. You can't take the credit.

2. Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2018? (Check "Yes" if you, or your spouse if filing a joint return, were born after December 31, 1953, and before January 2, 1994.) If your spouse died in 2018 or if you are preparing a return for someone who died in 2018, see Pub. 596 before you answer.

- Yes. Continue
No. You can't take the credit.

3. Was your main home, and your spouse's if filing a joint return, in the United States for more than half of 2018? Members of the military stationed outside the United States, see Members of the military, later, before you answer.

- Yes. Continue
No. You can't take the credit. Enter "No" in the space to the left of line 17.

4. Are you filing a joint return for 2018?

- Yes. Skip questions 5 and 6, go to Step 5.
No. Continue

5. Could you be a qualifying child of another person for 2018? (Check "No" if the other person isn't required to file, and isn't filing, a 2018 tax return or is filing a 2018 return only to claim a refund of withheld income tax or estimated tax paid (see Pub. 596 for examples))

- Yes. Continue
No. You can't take the credit. Enter "No" in the space to the left of line 17.

6. Can you be claimed as a dependent on someone else's 2018 tax return?

- Yes.
No. Go to Step 5.

2018 Form 1040—Line 17a

(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* under *Who Qualifies as Your Dependent*, earlier, applies.

- Child tax credit, credit for other dependents, and additional child tax credit (lines 12a and 17b).
- Head of household filing status.
- Credit for child and dependent care expenses (Schedule 3, line 49).
- Exclusion for dependent care benefits (Form 2441, Part III).
- Earned income credit (line 17a).

No other person can take any of the five 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 2018. 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 highest adjusted gross income (AGI) for 2018.
- 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 2018.
- 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 2018, 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. Under the rules just described, you can claim your daughter as a qualifying child for all of the five tax benefits listed here for which you otherwise qualify. Your mother can't claim any of the five tax benefits listed here based on your daughter. However, if your mother's AGI is higher than yours and you don't claim your daughter as a qualifying child, your daughter is the qualifying child of your mother.

For more details and examples, see Pub. 596.

Need more information or forms? Visit IRS.gov.

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 under Who Qualifies as Your Dependent*, earlier, and *Members of the military*, later. A child is considered to have lived with you for more than half of 2018 if the child was born or died in 2018 and your home was this child's home for more than half the time he or she was alive in 2018.

Form 4797 filers. If the amount on Schedule 1, 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 2018 is a qualifying child only if (a) you can claim him or her as your dependent, or (b) you could have claimed him or her as your dependent except for the special rule for *Children of divorced or separated parents* under *Who Qualifies as Your Dependent*, earlier.

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" in the space to the left of line 17.

Permanently and totally disabled. A person is permanently and totally disabled if, at any time in 2018, the person couldn't engage in any substantial gainful activity because of a physical or mental condition and a doctor has determined that this condi-

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.

Church employees. Determine how much of the amount on Form 1040, line 1, also was reported on Schedule SE, Section B, line 5a. Subtract that amount from the amount on Form 1040, line 1, and enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 1). 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 1, do the following.

- Enter "Clergy" in the space to the left of Form 1040, line 17.
- Determine how much of the amount on Form 1040, line 1, 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 1. Enter the result on line 1 of the worksheet in Step 5 (instead of entering the actual amount from Form 1040, line 1).
- 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.

CAUTION If you are using your 2017 earned income to figure your 2018 EIC and you elected to include nontaxable combat pay, be sure to use 2017 nontaxable combat pay and enter that amount in the space to the left of line 17.

CAUTION If you elect to use your nontaxable combat pay in figuring your EIC, enter "NCP" and the amount in the space to the left of line 17.

Credit figured by the IRS. To have the IRS figure your EIC, line 17:

- Enter "EIC" in the space to the left of Form 1040, line 17.
- Be sure you enter the nontaxable combat pay you elect to include in earned income by entering "NCP" and the amount in the space to the left of line 17 on Form 1040. 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.

2018 Form 1040—Line 17a

- Subtract line 6 from line 1
- Enter all of your nontaxable combat pay if you elect to include it in earned income. Also enter "NCP" and the amount of your nontaxable combat pay in the space to the left of line 17 on Form 1040. See *Combat pay, nontaxable*, later.

CAUTION 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.

- Add lines 7 and 8. This is your earned income*.
- You may be able to elect to use your 2017 earned income to figure your EIC if (a) your 2017 earned income was more than your 2018 earned income, and (b) your main home was in one of the federally declared disaster areas eligible for this relief at any time during the incident period. For details, see Pub. 596. If you make this election, skip question 2 and go to question 3.

CAUTION Electing to use your 2017 earned income may increase or decrease your EIC. Figure the credit using your 2018 earned income. Then, figure the credit using your 2017 earned income. Compare the amounts before making the election.

CAUTION If you are using your 2017 earned income to figure your 2018 EIC and you elected to include nontaxable combat pay, be sure to use 2017 nontaxable combat pay and enter that amount in the space to the left of line 17.

2. Were you self-employed at any time in 2018, 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 and Step 6, go to Worksheet B.

- If you have:
 - 3 or more qualifying children, is your earned income less than \$49,194 (\$54,884 if married filing jointly)?
 - 2 qualifying children, is your earned income less than \$45,802 (\$51,492 if married filing jointly)?
 - 1 qualifying child, is your earned income less than \$40,320 (\$46,010 if married filing jointly)?
 - No qualifying children, is your earned income less than \$15,270 (\$20,950 if married filing jointly)?

- Yes. Go to Step 6. No. **STOP** You can't take the credit.

Step 6 How To Figure the Credit

- Do you want the IRS to figure the credit for you?
 - Yes. See *Credit figured* No. Go to Worksheet A. by the IRS, later.

Need more information or forms? Visit IRS.gov.



Keep for Your Records

Worksheet A—2018 EIC—Line 17a

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. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
If line 2 is zero, You can't take the credit. Enter "No" in the space to the left of Form 1040, line 17.
3. Enter the amount from Form 1040, line 7.
4. Are the amounts on lines 3 and 1 the same?
 Yes. Skip line 5; enter the amount from line 2 on line 6.
 No. Go to line 5.

Part 2

Filers Who Answered "No" on Line 4

5. If you have:
 - **No** qualifying children, is the amount on line 3 less than \$8,500 (\$14,200 if married filing jointly)?
 - **1** or more qualifying children, is the amount on line 3 less than \$18,700 (\$24,350 if married filing jointly)? **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. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
 Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

Part 3

Your Earned Income Credit

6. **This is your earned income credit.**
Enter this amount on Form 1040, line 17a.
- 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 2018.

Student. A student is a child who during any part of 5 calendar months of 2018 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.

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, 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.

If you won't be taking the EIC with a qualifying child, enter "No" in the space to the left of line 17. 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. However, if "Valid for Work Only With DHS Authorization" is printed on your social security card, your SSN is valid for EIC purposes only as long as the DHS authorization is still valid.

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 issued on or before the due date of your 2018 return (including extensions), you can't claim the EIC on your original or an amended 2018 return. Also, if a child didn't have an SSN issued on or before the due date of your return (including extensions), you can't count that child as a qualifying child in figuring the EIC on your original or an amended 2018 return.



Keep for Your Records

Worksheet B—2018 EIC—Line 17a—Continued

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. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
If line 7 is zero, **STOP** You can't take the credit.
Enter "No" in the space to the left of Form 1040, line 17.

8. Enter the amount from Form 1040, line 7.

9. Are the amounts on lines 8 and 6 the same?
 Yes. Skip line 10; enter the amount from line 7 on line 11.
 No. Go to line 10.

Part 6
Filers Who Answered "No" on Line 9

10. If you have:
 • No qualifying children, is the amount on line 8 less than \$8,500 (\$14,200 if married filing jointly)?
 • 1 or more qualifying children, is the amount on line 8 less than \$18,700 (\$24,350 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. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.
 Look at the amounts on lines 10 and 7.
 Then, enter the **smaller** amount on line 11.

Part 7
Your Earned Income Credit

11. **This is your earned income credit.**
 Enter this amount on Form 1040, line 17a.

Reminder—
 ✓ If you have a qualifying child, complete and attach Schedule EIC.

CAUTION
 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 2018.



Keep for Your Records

Worksheet B—2018 EIC—Line 17a

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

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.	<input type="text" value="1a"/>
b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	<input type="text" value="1b"/>
c. Combine lines 1a and 1b.	<input type="text" value="1c"/>
d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	<input type="text" value="1d"/>
e. Subtract line 1d from 1c.	<input type="text" value="1e"/>

Part 2
Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than \$400.

2. 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.

a. Enter any net farm profit or (loss) from Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	<input type="text" value="2a"/>
b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	<input type="text" value="2b"/>
c. Combine lines 2a and 2b.	<input type="text" value="2c"/>

*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

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.

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.

4a. Enter your earned income from Step 5.

4b.

b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.**
 If line 4b is zero or less, **STOP** You can't take the credit. Enter "No" in the space to the left of Form 1040, line 17.

5. If you have:
 • 3 or more qualifying children, is line 4b less than \$49,194 (\$54,884 if married filing jointly)?
 • 2 qualifying children, is line 4b less than \$45,802 (\$51,492 if married filing jointly)?
 • 1 qualifying child, is line 4b less than \$40,320 (\$46,010 if married filing jointly)?
 • No qualifying children, is line 4b less than \$15,270 (\$20,950 if married filing jointly)?
 Yes. If you want the IRS to figure your credit, see *Credits figured by the IRS*, earlier. If you want to figure the credit yourself, enter the amount from line 4b on line 6 of this worksheet.
 No. **STOP** You can't take the credit. Enter "No" in the space to the left of Form 1040, line 17.

(Caution. This is not a tax table.)

Table with 12 columns: If the amount you are looking up from the worksheet is, And your filing status is, Married filing jointly and the number of children you have is, Single, head of household, or qualifying widow(er) and the number of children you have is, And your filing status is, Married filing jointly and the number of children you have is, Single, head of household, or qualifying widow(er) and the number of children you have is, And your filing status is, Married filing jointly and the number of children you have is, Single, head of household, or qualifying widow(er) and the number of children you have is.

(Continued)

Need more information or forms? Visit IRS.gov.

2018 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.

Table with 12 columns: If the amount you are looking up from the worksheet is, And your filing status is, Married filing jointly and the number of children you have is, Single, head of household, or qualifying widow(er) and the number of children you have is, And your filing status is, Married filing jointly and the number of children you have is, Single, head of household, or qualifying widow(er) and the number of children you have is, And your filing status is, Married filing jointly and the number of children you have is, Single, head of household, or qualifying widow(er) and the number of children you have is, And your filing status is, Married filing jointly and the number of children you have is, Single, head of household, or qualifying widow(er) and the number of children you have is.

(Continued)

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single, head of household, Married filing jointly). Rows list income ranges and corresponding credit amounts.

If the amount you are looking up from the worksheet is at least \$15,270 but less than \$15,270, and you have no qualifying children, your credit is \$1. If the amount you are looking up from the worksheet is \$15,270 or more, and you have no qualifying children, you can't take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

Table with columns for 'If the amount you are looking up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single, head of household, Married filing jointly). Rows list income ranges and corresponding credit amounts.

If the amount you are looking up from the worksheet is at least \$20,950 but less than \$20,950, and you have no qualifying children, your credit is \$2. If the amount you are looking up from the worksheet is \$20,950 or more, and you have no qualifying children, you can't take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are working up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single, head of household, Married filing jointly). Rows show income levels from 24,800 to 34,500.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are working up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single, head of household, Married filing jointly). Rows show income levels from 24,800 to 34,500.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are working up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single, head of household, Married filing jointly). Rows show income levels from 24,800 to 34,500.

Earned Income Credit (EIC) Table - Continued

Table with columns for 'If the amount you are working up from the worksheet is-' (At least, But less than) and 'And your filing status is-' (Single, head of household, Married filing jointly). Rows show income levels from 24,800 to 34,500.

(Continued)

Need more information or forms? Visit IRS.gov.

(Continued)

Need more information or forms? Visit IRS.gov.

(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 a grid of values for various filing statuses and income levels.

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 a grid of values for various filing statuses and income levels.

If the amount you are looking up from the worksheet is at least \$45,800 but less than \$46,802, and you have two qualifying children, your credit is \$0. If the amount you are looking up from the worksheet is \$45,802 or more, and you have two qualifying children, you can't take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

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 a grid of values for various filing statuses and income levels.

If the amount you are looking up from the worksheet is at least \$40,300 but less than \$40,320, and you have one qualifying child, your credit is \$2. If the amount you are looking up from the worksheet is \$40,320 or more, and you have one qualifying child, you can't take the credit.

(Continued)

Need more information or forms? Visit IRS.gov.

2018 Form 1040—Lines 19 Through 20d

Refund

Line 19

Amount Overpaid

If line 19 is under \$1, we will send a refund only on written request.

Refund Offset

If you owe past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or certain federal nontax debts, such as student loans, all or part of the overpayment on line 19 may be used (offset) to pay the past-due amount. Offsets for federal taxes are made by the IRS. All other offsets are made by the Treasury Department's Bureau of the Fiscal Service. For federal tax offsets, you will receive a notice from the IRS. For all other offsets, you will receive a notice from the Fiscal Service. To find out if you may have an offset or if you have any questions about it, contact the agency to which you owe the debt.

Injured Spouse

If you file a joint return and your spouse hasn't paid past-due federal tax, state income tax, state unemployment compensation debts, child support, spousal support, or a federal nontax debt, such as a student loan, part or all of the overpayment on line 19 may be used (offset) to pay the past-due amount. But your part of the overpayment may be refunded to you if certain conditions apply and you complete Form 8379. For details, see [Tax Topic 203](#) or see Form 8379.

Lines 20a Through 20d

Amount Refunded to You

If you want to check the status of your refund, just use the IRS2Go app or go to [IRS.gov/Refunds](#). See [Refund Information](#), later. Information about your refund will generally be available within 24 hours after the IRS receives your e-filed return, or 4 weeks after you mail your paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2018 tax return handy so you

can enter your social security number, your filing status, and the exact whole dollar amount of your refund.

Where's My Refund? will provide a 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.

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 itself. Nearly 98% of social security and veterans' benefits are sent electronically using direct deposit.

DIRECT DEPOSIT

Simple. Safe. Secure.

Fast Refunds! Join 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 20a 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 20b through 20d (if you want your refund deposited to only one account), or
- Check the box on line 20a 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 20a. Draw a line through the boxes on lines 20b and 20d. We will send you a check instead.

the due date of the return (not counting extensions). If the deposit isn't made by that date, the deposit isn't an IRA contribution for 2018. In that case, you must file an amended 2018 return and reduce any IRA deduction and any retirement savings contributions credit you claim.

CAUTION 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 2018) to a traditional IRA or Roth IRA for 2018. 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 [go.usa.gov/3KncU](#).

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 20a

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 20b

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 20b if:

2018 Form 1040—Lines 20a Through 21

Sample Check—Lines 20b Through 20d

CHARLES KEYS MARY ELLEN KEYS 123 Pearl Lane Anyplace, MI 00000 PAY TO THE ORDER OF		1234 1500.00 DOLLARS
<div style="border: 1px solid black; padding: 5px;"> Routing number (line 20b) 250250025 Account number (line 20a) 3234 </div>		Do not include the check number.
ANYPLACE BANK Anyplace, MI 00000 For		

CAUTION The routing and account numbers may be in different places on your check.

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.

Line 20c

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.

- 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 haven't given a valid account number.
- You file your 2018 return after November 30, 2019.

Any numbers or letters on lines 20b through 20d are crossed out or whited out.

Line 20d

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.

CAUTION 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.

2018 Form 1040—Line 22

Line 21

Applied to Your 2019 Estimated Tax

Enter on line 21 the amount, if any, of the overpayment on line 19 you want applied to your 2019 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.



This election to apply part or all of the amount overpaid to your 2019 estimated tax can't be changed later.

Amount You Owe

To avoid interest and penalties, pay your taxes in full by the date of your return (not including extensions)—April 15, 2019, for most taxpayers. You don't have to pay if line 22 is under \$1.



Include any estimated tax penalty from line 23 in the amount you enter on line 22. Don't include any estimated payments for 2019 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 payment if the IRS doesn't receive the funds. Use Tax Topic 206.

Line 22

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 transactions 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 Funds Withdrawal (EFW) is an integrated e-file/e-pay option offered when filing your federal taxes electronically using tax return 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 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.

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/efw, 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 "2018 Form 1040" and (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-" or "\$ XXX^{xx/100}").

WorldPay US, Inc. 1-844-729-8298 (1-844-PAY-TAX-8™) www.pay.us/tax.com

EFTPS. To use EFTPS, you must be enrolled either online or have an enrollment form mailed to you. To make a payment using EFTPS, call 1-800-555-4477 (English) or 1-800-244-4829 (Spanish). People who 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.

What if You Can't Pay?

If you can't pay the full amount shown on line 22 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 the due date of your return (not counting extensions)—April 15, 2019, for most people. 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 the due date of your return (not counting extensions)—April 15, 2019, for most people. 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, 2019. You must pay the tax before the extension runs out. Penalties and interest will be

Mail your 2018 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 a method of payment other than check if the amount of the payment is over \$100 million.

Estimated Tax Penalty

You may owe this penalty if:
Line 22 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 tax by any of the due dates. This is true even if you are due a refund.

For most people, the "tax shown on your return" is the amount on your 2018 Form 1040, line 15, minus the total of any amounts shown on lines 17a, b, and c; Schedule 4, line 61; Schedule 5, lines 70 and 73; and Forms 8828, 4137, 5329 (Parts III through IX only), 8885, and 8919. Also subtract from line 15 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 15, include household employment taxes only if line 16 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 2017 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 2017 return and you were a U.S. citizen or resident for all of 2017.
2. The total of line 16 and Schedule 5, lines 66 and 72, on your 2018 return is at least 100% of the tax shown on your 2017 return (110% of that amount if you aren't a farmer or fisherman, and your adjusted gross income (AGI) shown on your 2017 return was more than \$150,000 (more than \$75,000 if married filing separately for 2018)). Your estimated tax payments for 2018 must have been made on time and for the required amount.

For most people, the "tax shown on your 2017 return" is the amount on your 2017 return.
Need more information or forms? Visit IRS.gov.

imposed until taxes are paid in full. For the most up-to-date information on Form 1127, go to IRS.gov/Form1127.

Line 23

2017 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).

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 2017 even if you didn't include those taxes. If the Exception just described doesn't apply, see the Instructions for Form 2210 for other situations in which you may be able to lower your penalty by filing Form 2210.

Figuring the Penalty

If you choose to figure the penalty yourself, use Form 2210 (or 2210-F for farmers and fishermen). Enter any penalty on line 23. Add the penalty to any tax due and enter the total on line 22. However, if you have an overpayment on line 19, subtract the penalty from the amount you would otherwise enter on line 20a or line 21. Lines 20a, 21, and 23 must equal line 19. If the penalty is more than the overpayment on line 19, enter -0- on lines 20a and 21. Then subtract line 19 from line 23 and enter the result on line 22. Don't file Form 2210 with your return unless Form 2210 indicates that you must do so. Instead, keep it for your records.

Because Form 2210 is completed, you can leave line 23 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.

Need more information or forms? Visit IRS.gov.

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



Because Form 2210 is completed, you can leave line 23 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.

2018 Form 1040—Line 22

ment 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. File your return, schedules, and other attachments on standard size paper. Cutting the paper may cause problems in processing your return. Don't attach cor-

respondence or other items unless required to do so. Attach Forms W-2 and Form W-2c (a corrected Form W-2), attach your original Forms W-2, and any Forms W-2c. Attach Forms W-2G and 1099-R to Form 1040 if tax was withheld.

Assemble Your Return

Assemble any schedules and forms behind Form 1040 in order of the "Attach-

2018 Tax Table

See the instructions for line 1a to see if you must use the Tax Table below to figure your tax.

Sample Table

At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
25,200	25,250	2,837	2,646	2,837	2,765
25,250	25,300	2,843	2,652	2,843	2,761
25,300	25,350	2,849	2,659	2,849	2,767
25,350	25,400	2,855	2,664	2,855	2,773

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 10, 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 \$2,658. This is the tax amount they should enter in the entry space on Form 1040, line 11a.

If line 10 (taxable income) is—	And you are—					If line 10 (taxable income) is—	And you are—					
	At least	But less than	Single	Married filing jointly	Married filing separately		Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
0	5	0	0	0	0	1,000	1,025	1,011	1,011	1,011	1,011	1,011
5	15	1	1	1	1	1,050	1,075	1,061	1,061	1,061	1,061	1,061
15	25	2	2	2	2	1,100	1,125	1,111	1,111	1,111	1,111	1,111
25	50	4	4	4	4	1,125	1,150	1,136	1,136	1,136	1,136	1,136
50	75	6	6	6	6	1,150	1,175	1,161	1,161	1,161	1,161	1,161
75	100	9	9	9	9	1,175	1,200	1,186	1,186	1,186	1,186	1,186
100	125	11	11	11	11	1,200	1,225	1,211	1,211	1,211	1,211	1,211
125	150	14	14	14	14	1,225	1,250	1,241	1,241	1,241	1,241	1,241
150	175	16	16	16	16	1,250	1,275	1,266	1,266	1,266	1,266	1,266
175	200	19	19	19	19	1,275	1,300	1,291	1,291	1,291	1,291	1,291
200	225	21	21	21	21	1,300	1,325	1,311	1,311	1,311	1,311	1,311
225	250	24	24	24	24	1,325	1,350	1,341	1,341	1,341	1,341	1,341
250	275	26	26	26	26	1,350	1,375	1,366	1,366	1,366	1,366	1,366
275	300	29	29	29	29	1,375	1,400	1,391	1,391	1,391	1,391	1,391
300	325	31	31	31	31	1,400	1,425	1,411	1,411	1,411	1,411	1,411
325	350	34	34	34	34	1,425	1,450	1,441	1,441	1,441	1,441	1,441
350	375	36	36	36	36	1,450	1,475	1,466	1,466	1,466	1,466	1,466
375	400	39	39	39	39	1,475	1,500	1,491	1,491	1,491	1,491	1,491
400	425	41	41	41	41	1,500	1,525	1,511	1,511	1,511	1,511	1,511
425	450	44	44	44	44	1,525	1,550	1,541	1,541	1,541	1,541	1,541
450	475	46	46	46	46	1,550	1,575	1,566	1,566	1,566	1,566	1,566
475	500	49	49	49	49	1,575	1,600	1,591	1,591	1,591	1,591	1,591
500	525	51	51	51	51	1,600	1,625	1,611	1,611	1,611	1,611	1,611
525	550	54	54	54	54	1,625	1,650	1,641	1,641	1,641	1,641	1,641
550	575	56	56	56	56	1,650	1,675	1,666	1,666	1,666	1,666	1,666
575	600	59	59	59	59	1,675	1,700	1,691	1,691	1,691	1,691	1,691
600	625	61	61	61	61	1,700	1,725	1,711	1,711	1,711	1,711	1,711
625	650	64	64	64	64	1,725	1,750	1,741	1,741	1,741	1,741	1,741
650	675	66	66	66	66	1,750	1,775	1,766	1,766	1,766	1,766	1,766
675	700	69	69	69	69	1,775	1,800	1,791	1,791	1,791	1,791	1,791
700	725	71	71	71	71	1,800	1,825	1,811	1,811	1,811	1,811	1,811
725	750	74	74	74	74	1,825	1,850	1,841	1,841	1,841	1,841	1,841
750	775	76	76	76	76	1,850	1,875	1,866	1,866	1,866	1,866	1,866
775	800	79	79	79	79	1,875	1,900	1,891	1,891	1,891	1,891	1,891
800	825	81	81	81	81	1,900	1,925	1,911	1,911	1,911	1,911	1,911
825	850	84	84	84	84	1,925	1,950	1,941	1,941	1,941	1,941	1,941
850	875	86	86	86	86	1,950	1,975	1,966	1,966	1,966	1,966	1,966
875	900	89	89	89	89	1,975	2,000	1,991	1,991	1,991	1,991	1,991
900	925	91	91	91	91	2,000						
925	950	94	94	94	94							
950	975	96	96	96	96							
975	1,000	99	99	99	99							

* This column must also be used by a qualifying widow(er).

(Continued)

2018 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Rows are grouped by income levels: 12,000-15,000, 15,000-18,000, and 18,000-19,000.

Table with columns for taxable income, filing status, and tax amounts. Rows are grouped by income levels: 13,000-16,000, 16,000-17,000, and 17,000-20,000.

Table with columns for taxable income, filing status, and tax amounts. Rows are grouped by income levels: 14,000-17,000, 17,000-20,000, and 20,000-21,000.

(Continued)

* This column must also be used by a qualifying widow(er).

* This column must also be used by a qualifying widow(er).

2018 Tax Table — Continued

Table with columns for taxable income, filing status, and tax amounts. Rows are grouped by income levels: 3,000-6,000, 6,000-7,000, and 7,000-10,000.

Table with columns for taxable income, filing status, and tax amounts. Rows are grouped by income levels: 10,000-11,000, 11,000-14,000, and 14,000-17,000.

Table with columns for taxable income, filing status, and tax amounts. Rows are grouped by income levels: 14,000-17,000, 17,000-20,000, and 20,000-21,000.

(Continued)

* This column must also be used by a qualifying widow(er).

* This column must also be used by a qualifying widow(er).

2018 Tax Table — Continued

Table with columns for taxable income, marital status, and tax amounts for brackets 30,000, 31,000, 32,000, 33,000, 34,000, 35,000, 36,000, 37,000, and 38,000.

(Continued)

* This column must also be used by a qualifying widow(er).

- 73 -

Need more information or forms? Visit IRS.gov.

2018 Tax Table — Continued

Table with columns for taxable income, marital status, and tax amounts for brackets 21,000, 22,000, 23,000, 24,000, 25,000, 26,000, 27,000, 28,000, 29,000, and 30,000.

(Continued)

- 72 -

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2018 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts for brackets 48,000, 51,000, 55,000, and 56,000.

(Continued)

* This column must also be used by a qualifying widow(er).

- 75 -

Need more information or forms? Visit IRS.gov.

2018 Tax Table - Continued

Table with columns for taxable income, marital status, and tax amounts for brackets 49,000, 52,000, 53,000, and 50,000.

(Continued)

* This column must also be used by a qualifying widow(er).

- 74 -

Need more information or forms? Visit IRS.gov.

2018 Tax Table — Continued

Table with columns for taxable income, marital status, and tax amounts for 2018. Includes sub-sections for 66,000, 69,000, 70,000, 71,000, 73,000, and 74,000.

(Continued)

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2018 Tax Table — Continued

Table with columns for taxable income, marital status, and tax amounts for 2018. Includes sub-sections for 57,000, 60,000, 61,000, 62,000, 64,000, 65,000, and 66,000.

(Continued)

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2018 Tax Table — Continued

Table with columns for taxable income (75,000 to 92,000), marital status, and tax amounts. Includes sub-tables for 75,000, 76,000, 77,000, 78,000, 79,000, 80,000, 81,000, 82,000, 83,000, 84,000, 85,000, 86,000, 87,000, 88,000, 89,000, 90,000, and 91,000.

(Continued)

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2018 Tax Table — Continued

Table with columns for taxable income (75,000 to 92,000), marital status, and tax amounts. Includes sub-tables for 75,000, 76,000, 77,000, 78,000, 79,000, 80,000, 81,000, 82,000, 83,000, 84,000, 85,000, 86,000, 87,000, 88,000, 89,000, 90,000, and 91,000.

(Continued)

* This column must also be used by a qualifying widow(er).

Need more information or forms? Visit IRS.gov.

2018 Tax Computation Worksheet—Line 11a

See the instructions for line 11a 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.

Table with columns (a) Enter the amount from line 10, (b) Multiplication amount, (c) Multiply (a) by (b), (d) Subtraction amount, and (e) Enter the result here and on the entry space on line 11a.

Section B—Use if your filing status is Married filing jointly or Qualifying widow(er). Complete the row below that applies to you.

Table with columns (a) Enter the amount from line 10, (b) Multiplication amount, (c) Multiply (a) by (b), (d) Subtraction amount, and (e) Enter the result here and on the entry space on line 11a.

Section C—Use if your filing status is Married filing separately. Complete the row below that applies to you.

Table with columns (a) Enter the amount from line 10, (b) Multiplication amount, (c) Multiply (a) by (b), (d) Subtraction amount, and (e) Enter the result here and on the entry space on line 11a.

Section D—Use if your filing status is Head of household. Complete the row below that applies to you.

Table with columns (a) Enter the amount from line 10, (b) Multiplication amount, (c) Multiply (a) by (b), (d) Subtraction amount, and (e) Enter the result here and on the entry space on line 11a.

2018 Tax Table — Continued

Large tax table with columns for taxable income, filing status, and tax amounts. Includes sub-sections for 93,000, 94,000, 95,000, 96,000, 97,000, and 98,000.

*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.

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 for details. Join the eight in 10 taxpayers who get their refunds faster by using direct deposit and *e-file*.

- File your return on a standard size sheet of paper. Cutting the paper may cause problems in processing your return.

- Make sure you entered the correct name and social security number (SSN) for each dependent you claim in the *Dependents* section. 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 or each dependent who qualifies for the credit for other dependents, make sure you checked the appropriate box in column (4) of the *Dependents* section.

- Check your math, especially for the child tax credit, earned income credit (EIC), taxable social security benefits, total income, itemized deductions or standard deduction, taxable income, total tax, federal income tax withheld, and refund or amount you owe.

- Be sure to add the correct amounts on the front of Form 1040. Some lines require you to add across instead of down and some lines require you to add amounts from another form or schedule and then enter the total on Form 1040. For example, on line 17, you might have to enter amounts from Schedule 8812 on line 17b and amounts from Form 8863 on line 17c and add those amounts to the amount from Schedule 5, line 75, and

enter the total of all those amounts in the line 17 entry space.

- Be sure you used the correct method to figure your tax. See the instructions for line 11a.

- 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.

- If you are taking the standard deduction, see the instructions for line 8 to be sure you entered the correct amount.
- If you received capital gain distributions but weren't required to file Schedule D, make sure you checked the box on Schedule 1, line 13.

- If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of children you have.

- Remember to sign and date Form 1040 and enter your occupation(s).
- Attach your Form(s) W-2 and other required forms and schedules. Put all forms and schedules in the proper order. See *Assemble Your Return*, earlier.

- If you owe tax and are paying by check or money order, be sure to include all the required information on your payment. See the instructions for line 22 for details.

- 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.

- Don't file more than one original return for the same year, even if you

haven't gotten your refund or haven't heard from the IRS since you filed. File the same year, or sending in more than one copy of the same return (unless we ask you to do so), could delay your refund.

- Make sure you either indicate qualifying health care coverage or exempt for you, your spouse (if filing jointly), or anyone you can or do claim as a dependent by checking the "Full-year health care coverage" or "e-file" box on page 1 of Form 1040 or by making a shared responsibility payment on Schedule 4, line 61. You may be able to reduce any shared responsibility payment you owe by attaching Form 8965 and claiming an exemption from the requirement to have health care coverage for one or more months.

- Make sure that if you, your spouse, with whom you are filing a joint return, or your dependent was enrolled in Marketplace coverage and advance payments of the premium tax credit were 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 Schedule 2, 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.

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 Schedule 2, 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.

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.

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 2019



You can use the [IRS Withholding Calculator](http://irs.gov/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 2019 Form 1040 will show a tax refund or a tax balance due of less than \$1,000. If your total estimated tax for 2019 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 return 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 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 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.frs.gov/relay.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails 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. You also may report misuse of the IRS name, logo, forms, or other IRS property to the Treasury Inspector General for Tax Ad-

ministration 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@uce.gov or report them at ftc.gov/complaint. You can contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338). If you have been the victim of identity theft, see www.ftc.gov/idtheft 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 and enter "identity theft" in the search box to learn more about identity theft and how to reduce your risk.

W-2 verification code. A "verification code" box will appear on Form W-2, but not all W-2s will have a 16-digit code in box 9. If you *e-file* and your W-2 has a verification code in box 9, enter it when prompted by your tax software. Do not enter the verification code if you file your return on paper.

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 22 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/iract and click on "How To Make a Contribution to Reduce the Debt."



You may be able to deduct this gift on your 2019 tax return.

How Long Should Records Be Kept?

Keep a copy of your tax return, work-sheets 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 or 2 years from the date the tax was paid, whichever is later. You should keep more 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 1 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 live 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?* application on 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 return preparation. To get a free transcript:

- Visit [IRS.gov/Transcript](https://www.irs.gov/transcript).
- Use Form 4506-T or 45061T-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.

[IRS.gov/individuals](https://www.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 2015 return in 2019, 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](https://www.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](https://www.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 \$55,000 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](https://www.irs.gov) to see your options for preparing and filing your return which include the following:

- **Free File.** Go to [IRS.gov/FreeFile](https://www.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](https://www.irs.gov/VITA), download the free IRS2Go app, or call 1-800-906-9887 to find the nearest VITA location for free tax return preparation.

- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 1-888-227-7669 to find the nearest TCE location for free tax return preparation.

Getting answers to your tax law questions. On [IRS.gov](https://www.irs.gov) get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.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/ITA](https://www.irs.gov/ITA) 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 response for your records.

- Go to [IRS.gov/Pub17](https://www.irs.gov/Pub17) to get Pub. 17, Federal Income Tax for Individuals, which features details on tax-saving opportunities, 2018 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](https://www.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](https://www.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](https://www.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 24 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 deposit is securely and electronically transfers 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.

Refund timing for returns claiming certain credits. The IRS can't issue refunds before mid-February 2019 for returns that 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.

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](https://www.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 Homeowner Credit Account Lookup** ([IRS.gov/Homeowner](https://www.irs.gov/Homeowner)) provides information on your repayment 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 2019 for returns that claimed the EIC or ACTC. This applies to the entire refund, not just the portion associated with these credits.
- 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 return 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/OPA](https://www.irs.gov/OPA)) 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 Preliminary 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/IRAR](https://www.irs.gov/IRAR) 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/let-us-help](https://www.irs.gov/let-us-help) 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/videos](https://www.irs.gov/videos) 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. We will send you a bill for any amount due.

If you choose to 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 interest or penalties (other than the estimated tax penalty) in the amount you owe on line 22.

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 or gross valuation misstatements, substantial understatement of tax, and reportable transaction understatements. 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 have a reasonable explanation for filing late, 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.

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.

Frivolous return. In addition to any other penalties, the law imposes a penalty of \$5,000 for filing a frivolous return. A frivolous 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#NOT-2010-33](https://www.irs.gov/irb/2010-17_IRB#NOT-2010-33).

Other. Other penalties can be imposed for, among other things, negligence, substantial understatement of tax, reportable transaction understatements, 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 2019 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.



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.



Updates to refund status are made once a day—usually at night.



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.

Don't send in a copy of your return unless asked to do so.

To get a refund, you generally must file your return within 3 years from the date the return was due (including extensions).

Where's My Refund doesn't track refunds that are claimed on an amended tax return.

Refund information also is available in Spanish at [IRS.gov/Spanish](https://www.irs.gov/spanish) and 1-800-829-1954.

2018 Form 1040—Schedule 1, Lines 13 Through 21

Lines 20a and b are shown as "Reserved." Social security benefits are reported directly on Form 1040. See the instructions for Form 1040, lines 5a and 5b.



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-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.
• 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.

ing the full amount you received and the amount you received as a nominee. See the Schedule B instructions for filing requirements for Forms 1099-DIV and 1096.

If you don't have to file Schedule D, use the Qualified Dividends and Capital Gain Tax Worksheet in the line 1a 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 b, and 16a and b, are shown as "Reserved."



Lines 15a and b, and 16a and b, are shown as "Reserved." IRAs, pensions, and annuities are reported directly on Form 1040. See the instructions for Form 1040, lines 4a and 4b.

Line 19 Unemployment Compensation

You should receive a Form 1099-G showing in box 1 the total unemployment compensation paid to you in 2018. 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 2018 and you repaid any of it in 2018, 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 2018, you repaid more than \$3,000 of unemployment compensation that you included in gross income in an earlier year, see Repayments in Pub. 525 for details on how to report the payment.

port 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 you are not deferring any capital gain by investing in a qualified opportunity zone fund and 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), and
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, you are not deferring any capital gain by investing in a qualified opportunity zone fund, and your only capital gains and losses are:
• Capital gain distributions;
• A capital loss carryover from 2017;
• 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 for which you don't need to make any adjustments in column (g) of Form 8949 or enter 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

2018 Instructions for Schedule 1 Additional Income and Adjustments To Income

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 2018 estimated state or local income tax, the amount applied is treated as received in 2018. If the refund was for a tax you paid in 2017 and you deducted state and local income taxes on line 5 of your 2017 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 State and Local Income Tax Refund Worksheet in these instructions if any of the following applies:
1. You received a refund in 2018 that is for a tax year other than 2017.
2. You received a refund other than an income tax refund, such as a general sales tax or real property tax refund, in 2018 of an amount deducted or credit claimed in an earlier year.
3. The amount on your 2017 Form 1040, line 42, was more than the amount on your 2017 Form 1040, line 41.
4. You had taxable income on your 2017 Form 1040, line 43, but no tax on your Form 1040, line 44, because of the 0% tax rate on net capital gain and qualified dividends in certain situations.
5. Your 2017 state and local income tax refund is more than your 2017 state and local income tax deduction minus the amount you could have deducted as your 2017 state and local general sales taxes.
6. You made your last payment of 2017 estimated state or local income tax in 2018.
7. You owed alternative minimum tax in 2017.
8. You couldn't use the full amount of credits you were entitled to in 2017 because the total credits were more than

the amount shown on your 2017 Form 1040, line 47.
9. You could be claimed as a dependent by someone else in 2017.
10. You received a refund because of a jointly filed state or local income tax return, but you aren't filing a joint 2018 Form 1040 with the same person.
11. You had to use the Itemized Deductions Worksheet in the 2017 Instructions for Schedule A and both of the following apply:
a. You couldn't deduct all of the amount on the 2017 Itemized Deductions Worksheet, line 1.
b. The amount on line 8 of that 2017 worksheet would be more than the amount on line 4 of that worksheet if the amount on line 4 were reduced by 80% of the refund you received in 2018.

Line 11 Alimony Received

Enter amounts received as alimony or separate maintenance. You must list 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.
Alimony received will no longer be included in your income if you entered into a divorce or separation agreement on or before December 31, 2018, and the agreement is changed after December 31, 2018, to expressly provide that alimony received is not included in your income. Alimony received will also not be included in income if a divorce or separation agreement is entered into after December 31, 2018. For more information, see Pub. 504.

Line 12 Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report on line 13 only the amount that belongs to you. Include a statement showing

General Instructions

Use Schedule 1 to report income or adjustments to income that can't be entered directly on Form 1040. Additional income is entered on Schedule 1, lines 1 through 21, and generally includes the items that were listed in the "Income" section of the 2017 Form 1040. Adjustments to income are entered on Schedule 1, lines 22 through 36 and generally include items that were listed in the "Adjusted Gross Income" section of the 2017 Form 1040.
Add the amounts on Form 1040, lines 1, 2b, 3b, 4b, and 5b, and the amount on Schedule 1, line 22, and enter on Form 1040, line 6.
If you have adjustments to income, subtract the amount on Schedule 1, line 36, from the amount on Form 1040, line 6, and enter on Form 1040, line 7.

Additional Income

Lines 1 through 9b are shown as "Reserved." Entries for these lines are made directly on Form 1040.

Line 10 Taxable Refunds, Credits, or Offsets of State and Local Income Taxes

None of your refund is taxable as "Reserved." Entries for these lines are made directly on state and local income taxes.
If you received a refund, credit, or offset of state or local income taxes in 2018, 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 2018 Form 1099-G may have been

State and Local Income Tax Refund Worksheet—Schedule 1, 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.

Form with numbered steps 1 through 7 for calculating state and local income tax refund. Includes checkboxes for 'None of your refund is taxable' and 'Taxable part of your refund'.

cluded 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.



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 2018, and (b) they were not included in a qualified rollover. See Pub. 969.



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 next to line 21. See Pub. 907 for more information.

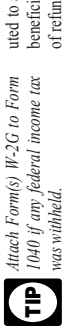


You may have to pay an additional tax if you received a taxable distribution from an ABLE account. See the Instructions for Form 5329.

• Section 461(l) excess business loss adjustments. Enter "ELA" and the taxable amount on the dotted line next to line 21. See Form 461 and its instructions for more information.

• Net section 965 inclusion. If you have a net section 965 inclusion (the section 965(a) inclusion less the corresponding section 965(c) deduction) for 2018, enter "SEC 965" and the net inclusion amount on the dotted line next to line 21. You must also complete and attach Form 965 and Form 965-A to your return.

• 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 16.



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 Schedule 4, 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 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 2018 or, in the case of distributions from an ESA, they are more than the qualified education expenses of the designated beneficiary in 2018, and (b) they were not included in a qualified rollover.

• If, as a result of an election under section 965(n), the amount of the net operating loss for the taxable year is determined without regard to relevant section 965-related amounts (the "reduction amount"), the reduction amount is included in other income on line 21. If, as a result of an election under section 965(n), the taxable income to be reduced by net operating loss carryovers or carrybacks is reduced, the net operating loss deduction on line 21 is reduced by the reduction amount.

• Section 951A requires U.S. shareholders of controlled foreign corporations to report their of GILTI in taxable income. Include the amount figured on Form 8992, Part II, line 3, and attach a copy of Form 8992 to your return. If you have a Form 5471 reporting requirement, attach a copy of Form 5471 to your return.

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 \$16,076, 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

2018 Form 1040—Schedule I, Line 29

Self-Employed Health Insurance Deduction Worksheet—Schedule 1, Line 29

Before you begin: If, during 2018, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) 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 2018 for health insurance coverage established under your business (or the S corporation in which you were a more-than-2% shareholder) for 2018 for you, your spouse, and your dependents. Your insurance also can cover your child who was under age 27 at the end of 2018, 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	1.
	2. Enter your net profit* and any other earned income** from the business under which the insurance plan is established, minus any deductions on Schedule 1, lines 27 and 28. Don't include Conservation Reserve Program payments exempt from self-employment tax	2.
	3. Self-employed health insurance deduction. Enter the smaller of line 1 or line 2 here and on Schedule 1, line 29. Don't include this amount in figuring any medical expense deduction on Schedule A	3.

*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.

someone living in your home with you may be nontaxable. If these payments were reported to you in box 1 of Form(s) W-2, include the amount on Form 1040, line 1. Also, include on line 1 any Medicaid waiver payments you received that you choose to include in earned income for purposes of claiming a credit or other tax benefit, even if you did not receive a Form W-2 reporting these payments. 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 2014-7" 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 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 it as "USOC."

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 2018. See Form 8889.

Line 26
Moving Expenses

You can deduct moving expenses if you are a member of the Armed Forces on active duty and due to a military order you move because of a permanent change of station. 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 2018, even if the child wasn't your dependent. A child includes your son, daughter, stepchild, adopted child, or

Business expenses of fee-basis state or local government officials. For more details, see Form 2106.

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.

Line 23
Educator Expenses

If you were an eligible educator in 2018, you can deduct on line 23 up to \$250 of qualified expenses you paid in 2018. 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.

Line 22
Adjustments to Income

For more details, use [Tax Topic 458](#) or see Pub. 529.

Line 21
Adjusted Gross Income

For more details, use [Tax Topic 458](#) or see Pub. 529.

Line 20
Charitable Contributions

For more details, use [Tax Topic 458](#) or see Pub. 529.

foster child (defined in *Who Qualifies as Your Dependent* in the Instructions for Form 1040).

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.
 • You used one of the optional methods to figure your net earnings from self-employment on Schedule SE.
 • You received wages in 2018 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.

The insurance plan must be established under your business. Your personal services must have been a material income-producing factor in the business. If you are filing Schedule C, C-EZ, or F, the policy can be either in your name or in the name of the business.
 If you are a partner, the policy can be either in your name or in the name of the



If you are a more-than-2% shareholder in an S corporation, the policy can be either in your name or in the name of the S corporation. You can either pay the premiums yourself or the S corporation can pay them and report them as wages. If the policy is in your name and you pay the premiums yourself, the S corporation must reimburse you. You can deduct the premiums only if the S corporation reports the premiums paid or reimbursed as wages in box 1 of your Form W-2 in 2018 and you also report the premium payments or reimbursements as wages on Form 1040, line 1.

But if you also were eligible to participate in any subsidized health plan maintained by you or your spouse's employer for any month or part of a month in 2018, amounts paid for health insurance coverage for that month can't be

used to figure the deduction. Also, if you were eligible for any month or part of a month to participate in any subsidized health plan maintained by the employer of either your dependent or your child who was under age 27 at the end of 2018, don't use amounts paid for coverage for that month to figure the 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 be-

2018 Form 1040—Schedule I, Lines 29 Through 32

cause 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 [Topic 542](#) or see Pub. 504.

TIP *Alimony paid will no longer be deductible if you entered into a divorce or separation agreement on or before December 31, 2018, and the agreement is changed after December 31, 2018, to expressly provide that alimony received is not included in your former spouse's income. Alimony paid will also not be deductible if a divorce or separation agreement is entered into after December 31, 2018. For more information, see Pub. 504.*

credit. See the instructions for Schedule 3, line 51.

5. If you made contributions to your IRA in 2018 that you deducted for 2017, don't include them in the worksheet.

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 15b 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 Form 1040, lines 4a and 4b.

9. Don't include trustees' fees that were billed separately and paid by you for your IRA.

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 2018, see Pub. 590-A for special rules.

TIP *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.*

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 2018.

TIP *You may be able to take the retirement savings contributions credit. See the Schedule 3, line 51 instructions.*

IRA Deduction Worksheet—Schedule 1, Line 32

If you were age 70½ or older at the end of 2018, 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 2018. If you are married filing jointly, and only one spouse was under age 70½ at the end of 2018, 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. Figure any write-in adjustments to be entered on the dotted line next to Schedule 1, line 36 (see the instructions for Schedule 1, line 36). If you are married filing separately and you lived apart from your spouse for all of 2018, enter "Y" on the dotted line next to Schedule 1, line 32. If you don't, you may get a math error notice from the IRS.

<p>1a. Were you covered by a retirement plan (see <i>Were You Covered by a Retirement Plan?</i>)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>1b. If married filing jointly, was your spouse covered by a retirement plan? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>2. Enter the amount shown below that applies to you. • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2018, enter \$73,000. • Qualifying widow (er), enter \$121,000. • Married filing jointly, enter \$121,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$199,000 for the person who wasn't covered by a plan. • Married filing separately and you lived with your spouse at any time in 2018, enter \$10,000.</p> <p>3. Enter the amount from Form 1040, line 6 3.</p> <p>4. Enter the total of the amounts from Schedule 1, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to Schedule 1, line 36 other than any amounts identified as "DPAD" 4.</p> <p>5. Subtract line 4 from line 3. If married filing jointly, enter the result in both columns 5a. <input type="text"/> 5b. <input type="text"/></p> <p>6. Is the amount on line 5 less than the amount on line 2? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.</p> <p>Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you. • If single, head of household, or married filing separately, and that 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 2018. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2018. If the result is less than \$10,000, go to line 7. • If married filing jointly or qualifying widow (er), and the result is \$21,000 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 2018. ii. \$6,500, if age 50 or older but under age 70½ at the end of 2018. Otherwise, go to line 7.</p>	<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Your IRA</td> <td style="width: 50%; text-align: center;">Spouse's IRA</td> </tr> <tr> <td style="text-align: center;">1a. <input type="checkbox"/> Yes <input type="checkbox"/> No</td> <td style="text-align: center;">1b. <input type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td style="text-align: center;">2a. <input type="text"/></td> <td style="text-align: center;">2b. <input type="text"/></td> </tr> <tr> <td style="text-align: center;">3. <input type="text"/></td> <td style="text-align: center;">4. <input type="text"/></td> </tr> <tr> <td style="text-align: center;">5a. <input type="text"/></td> <td style="text-align: center;">5b. <input type="text"/></td> </tr> <tr> <td style="text-align: center;">6a. <input type="text"/></td> <td style="text-align: center;">6b. <input type="text"/></td> </tr> </table>	Your IRA	Spouse's IRA	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	1b. <input type="checkbox"/> Yes <input type="checkbox"/> No	2a. <input type="text"/>	2b. <input type="text"/>	3. <input type="text"/>	4. <input type="text"/>	5a. <input type="text"/>	5b. <input type="text"/>	6a. <input type="text"/>	6b. <input type="text"/>
Your IRA	Spouse's IRA												
1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	1b. <input type="checkbox"/> Yes <input type="checkbox"/> No												
2a. <input type="text"/>	2b. <input type="text"/>												
3. <input type="text"/>	4. <input type="text"/>												
5a. <input type="text"/>	5b. <input type="text"/>												
6a. <input type="text"/>	6b. <input type="text"/>												

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) for by 65% (0.65) in the column for the IRA of a person who is age 50 or older at the end of 2018.
- 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 2018). But if 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 2018).

Enter the total of your (and your spouse's if filing jointly) **7a.** **7b.**

8. 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 Schedule 1, line 11.
 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q.

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 Schedule 1, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590-A **9.** **10.**

11. Enter traditional IRA contributions made, or that will be made by the due date of your 2018 return not counting extensions (April 15, 2019 for most people), for 2018 to your IRA on line 11a and to your spouse's IRA on line 11b **11a.** **11b.**

12. On line 12a, enter the **smallest** of line 7a, 10, or 11a. On line 12b, enter the **smallest** of lines 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Schedule 1, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606) **12a.** **12b.**

CAUTION If married filing jointly and line 10 is less than \$11,000 (\$12,000 if one spouse is age 50 or older at the end of 2018; \$13,000 if both spouses are age 50 or older at the end of 2018), stop here and use the worksheet in Pub. 590-A to figure your IRA deduction.

Line 33 Student Loan Interest Deduction
 You can take this deduction only if all of the following apply.
 • You paid interest in 2018 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.

penalties for any of the following individuals who was an eligible student when the loan was taken out:
 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 or \$4,150 for 2018;

2018 Form 1040—Schedule I, Line 36

beginning before December 31, 2017 (see Form 8903). Identify as "DPAD".

CAUTION Don't include any domestic production activities deductions passed through from a cooperative under section 1991(g). Instead see the instructions for Line 10 and Pub. 535.

- 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 "WBF."
- Fiscal-year pass-through entities that have a domestic production activities deduction generated in a tax year

- 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). Identify as "403(b)."

Before you begin: ✓ Figures any write-in adjustments to be entered on the dotted line next to Schedule I, line 36 (see the instructions for Schedule I, 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 2018 on qualified student loans (see the instructions for line 33). Don't enter more than \$2,500.	1.	
2.	Enter the amount from Form 1040, line 6.	2.	
3.	Enter the total of the amounts from Schedule I, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to Schedule I, line 36 other than any amounts identified as "DPAD".	3.	
4.	Subtract line 3 from line 2.	4.	
5.	Enter the amount shown below for your filing status. • Single, head of household, or qualifying widow(er)—\$65,000 • Married filing jointly—\$135,000	5.	
6.	Is the amount on line 4 more than the amount on line 5? <input type="checkbox"/> No. Skip lines 6 and 7, enter -0- on line 8, and go to line 9. <input type="checkbox"/> Yes. Subtract line 5 from line 4.	6.	
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.	7.	
8.	Multiply line 1 by line 7.	8.	
9.	Student loan interest deduction. Subtract line 8 from line 1. Enter the result here and on Schedule I, line 33. Don't include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.)	9.	

TIP If you are a patron of a specified agricultural cooperative, see the instructions for Form 1120-C for special rules related to the domestic production activities deduction.

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 "pprk."
 • Nontaxable amount of the value of Olympic and Paralympic medals and

ent(s), you may be able to take this deduction. See Form 8917. If you were eligible for this deduction in 2018, you must file an amended return to claim it. See IRS.gov/Form1040X.

TIP You may be able to take a credit for your educational expenses instead of a deduction. See the instructions for Form 1040, line 17c, and Schedule 3, line 50 for details.

Line 35 Reserved
 The domestic production activities deduction was repealed.

CAUTION Line 35 is now shown as "Reserved." If you have a domestic production activities deduction from a fiscal-year pass-through entity, enter the amount of the deduction on the dotted line next to line 36. See the instructions for line 36 for more information.

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.

Line 34 Tuition and Fees
 If you paid qualified tuition and fees for yourself, your spouse, or your depend-

2018 Instructions for Schedule 2 Tax

General Instructions

Use Schedule 2 if you have additional taxes that can't be entered directly on Form 1040. These include alternative minimum tax and excess advance premium tax credit repayment.

Include the amount on Schedule 2, line 47, in the total on Form 1040, line 11b, and check the box to indicate you're attaching Schedule 2 to your return.

Specific Instructions

TIP Lines 38 through 44 are shown as "Reserved." Entries for these lines are reported directly on Form 1040.

Line 45

Alternative Minimum Tax (AMT)

Alternative minimum tax (AMT) exemption amount increased. The AMT exemption amount is increased to \$70,300 (\$109,400 if married filing jointly or qualifying widow(er); \$54,700 if married filing separately). The income levels at which the AMT exemption begins to phase out has increased to \$500,000 (\$1,000,000 if married filing jointly or qualifying widow(er)).

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.

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 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.

- 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.
- 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 16. See the instructions for Form 4684 for more information.

CAUTION Form 6251 should be filled in for certain children who are under age 24 at the end of 2018. See the Instructions for Form 6251 for more information.

For help with the alternative minimum tax, go to [IRS.gov/AMT](https://www.irs.gov/AMT).

Worksheet To See if You Should Fill in Form 6251—Schedule 2, Line 45

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?		1.
<input type="checkbox"/> No.	Skip lines 1 and 2, subtract Form 1040, line 9 from Form 1040, line 7, enter the result on line 3 and go to line 4.	_____
<input type="checkbox"/> Yes.	Enter the amount from Form 1040, line 10	_____
2. Enter the total of the amount from Schedule A, line 7		2.
3. Add lines 1 and 2		3.
4. Enter any tax refund from Schedule 1, lines 10 and 21		4.
5. Subtract line 4 from line 3		5.
6. Enter the amount shown below for your filing status.		6.
<ul style="list-style-type: none"> Single or head of household—\$70,300 Married filing jointly or qualifying widow(er)—\$109,400 Married filing separately—\$54,700 		_____
7. Is the amount on line 5 more than the amount on line 6?		7.
<input type="checkbox"/> 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 Schedule 2, line 45 blank.	_____
<input type="checkbox"/> Yes.	Subtract line 6 from line 5	_____
8. Enter the amount shown below for your filing status.		8.
<ul style="list-style-type: none"> Single or head of household—\$500,000 Married filing jointly or qualifying widow(er)—\$1,000,000 Married filing separately—\$500,000 		_____
9. Is the amount on line 5 more than the amount on line 8?		9.
<input type="checkbox"/> No.	Enter -0-. Skip line 10. Enter on line 11 the amount from line 7, and go to line 12.	_____
<input type="checkbox"/> Yes.	Subtract line 8 from line 5	_____
10. Multiply line 9 by 25% (0.25) and enter the smaller of the result or line 6		10.
11. Add lines 7 and 10		11.
12. Is the amount on line 11 more than \$191,100 (\$95,550 if married filing separately)?		12.
<input type="checkbox"/> Yes.	Fill in Form 6251 to see if you owe the alternative minimum tax.	_____
<input type="checkbox"/> No.	Multiply line 11 by 26% (0.26)	_____
13. Add the amount in the entry space on Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2, line 46. (If you used Schedule J to figure your tax on the entry space on Form 1040, line 11a, refigure that tax without using Schedule J before including it in this calculation.)		13.
Next, is the amount on line 12 more than the amount on line 13?		
<input type="checkbox"/> Yes.	Fill in Form 6251 to see if you owe the alternative minimum tax.	
<input type="checkbox"/> No.	You don't owe alternative minimum tax and don't need to fill out Form 6251. Leave Schedule 2, line 45 blank.	

box(es). Check all boxes that apply. If box c is checked, also enter the applicable form number. To find out if you can take the credit, see the form or publication indicated.

- General business credit. This credit consists of a number of credits that usually apply only to individuals who are partners, shareholders, or who have rental property. See Form 3800 or Pub. 334.
• Credit for prior-year minimum tax. If you paid alternative minimum tax in a prior year, see Form 8801.
• Mortgage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396.
• Credit for the elderly or the disabled. See Schedule R.
• Adoption credit. You may be able to take this credit if you paid expenses to adopt a child or you adopted a child with special needs and the adoption became final in 2018. See the Instructions for Form 8839.
• District of Columbia first-time homebuyer credit. You can't claim this credit for a home you bought after 2011. You can claim it only if you have a credit carryforward from 2017. See Form 8859.
• Qualified plug-in electric drive motor vehicle credit. See Form 8936.
• Qualified electric vehicle credit. You can't claim this credit for a vehicle placed in service after 2006. You can claim this credit only if you have an electric vehicle passive activity credit carried forward from a prior year. See Form 8834.
• Alternative motor vehicle credit. See Form 8910 if you acquired a new fuel cell motor vehicle in 2017 but didn't place it in service until 2018.
• Alternative fuel vehicle refueling property credit. See Form 8911.
• Credit to holders of tax credit bonds. See Form 8912.

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.
• An advanced main air circulating fan used in a natural gas, propane, or oil furnace.



If you are eligible to claim this credit for 2018, you must file an amended return, Form 1040-X.

Condos and co-ops. If you are a member of a condominium management association for a condominium you own or a tenant-stockholder in a cooperative housing corporation, you are treated as having paid your proportionate share of any costs of such association or corporation for purposes of these credits.

More details. For details, see Form 5695.

Line 54

Other Credits

Enter the total of the following credits on line 54 and check the appropriate

You were a student if during any part of 5 calendar months of 2018 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 6110 or see Form 8880.

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 2018.

- 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 2018 if they are new and meet certain requirements for energy efficiency.

The amount on Form 1040, line 7, is \$90,000 or more (\$180,000 or more if married filing jointly).

- You are taking a deduction for tuition and fees on 2018 Schedule 1 (rev. January 2020), line 34, for the same student.
• You, or your spouse, were a non-resident alien for any part of 2018 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 Form 1040, line 17c, and 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; (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); (d) contributions to a 501(c)(18)(D) plan; or (e) contributions to an ABLE account by the designated beneficiary, as defined in section 529A.

However, you can't take the credit if either of the following applies.

- 1. The amount on Form 1040, line 7, is more than \$31,500 (\$47,250 if married filing jointly).
2. The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 2001, (b) is claimed as a dependent on someone else's 2018 tax return, or (c) was a student (defined next).

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, line 11a and Schedule 2, line 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 under Who Qualifies as Your Dependent, earlier.

For details, see Tax Topic 602 or see Form 2441.

Line 50

Education Credits

If you (or your dependent) paid qualified expenses in 2018 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) 2018 tax return.
• Your filing status is married filing separately.

2018 Instructions for Schedule 3

Nonrefundable Credits

General Instructions

Use Schedule 3 if you have nonrefundable credits other than the child tax credit or the credit for other dependents. These generally include items that were in the "Tax and Credits" section of the 2017 Form 1040.

Include the amount on Schedule 3, line 55, in the amount entered on Form 1040, line 12, and check the box to indicate Schedule 3 is attached to your return.

Specific Instructions

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.

- 1. All of your foreign source gross income was from interest and dividends 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

2018 Form 1040—Schedule 4, Lines 58 Through 60b

2018 Instructions for Schedule 4

Other Taxes

amount from line 13 of Form 8919. Include the amount from line 6 of Form 8919 on Form 1040, line 1.

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, 1947, 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 4b 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 edu-

cation 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 \$2,100 or more in 2018. 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 2018 and was a student.
2. You withheld federal income tax during 2018 at the request of any household employee.
3. You paid total cash wages of \$1,000 or more in any calendar quarter of 2017 or 2018 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 2018, you can enter your 2018 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

If you can't check the "Full-year health care coverage or exempt" box on page 1 of Form 1040, you must generally 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 or claim a coverage exemption. If you can claim any part-year exemptions or exemptions for specific members of your household, use Form 8965. This will reduce the amount of your shared responsibility payment. See the instructions for Form 8965 for information on coverage exemptions and figuring the shared responsibility payment.

If you or someone in your household had minimum essential coverage in 2018, 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.

- Individuals enrolled in health insurance coverage through the Marketplace generally receive this information on Form 1095-A.
- Individuals enrolled in health insurance coverage provided by their employer generally receive this information on either Form 1095-B, or on Form 1095-C.

Individuals enrolled in a government-sponsored health program or in other types of coverage generally receive this information on Form 1095-B.

You should receive Form 1095-A by early February 2019 and Form 1095-B or 1095-C by early March 2019, 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/ICASSY](https://www.irs.gov/ICASSY).

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 financial assistance to buy health insurance.

Premium tax credit. If you, your spouse, or a dependent enrolled in health insurance through the Marketplace, you may be able to claim the premium tax credit. See the instructions for Schedule 5, line 70 and Form 8962.

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 2018 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). Also see Form 8959 if you had railroad retirement (RRTA) compensation that is

2018 Form 1040—Schedule 4, Lines 61 and 62

was more than the amount just listed that applies to you.

If you are married filing jointly and either you or your spouse had wages or RRTA compensation of more than \$200,000, your employer may have withheld Additional Medicare Tax even if you don't owe the tax. In that case, you may be able to get a refund of the tax withheld. See the instructions for Form 8959 to find out how to report the withheld tax on Form 8959.

Check box a if you owe the tax.

Net Investment Income Tax. See Form 8960 and its instructions if the amount on Form 1040, line 7, 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 7, is more than:

- \$21,100 if married filing separately;
- \$146,100 if married filing jointly or qualifying widow(er), or
- \$96,100 if single or head of household.

Check box b if you owe the tax.

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 account (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 "MedMSA."
5. Recapture of the following credit:

2018 Instructions for Schedule 5

Other Payments and Refundable Credits

General Instructions

Use Schedule 5 if you have other payments or refundable credits that can't be entered directly on Form 1040. This generally includes the items that were entered in the "Payments" section of the 2017 Form 1040.

Enter the amount from Schedule 5, line 75, in the space indicated on Form 1040, line 17, for the amount from Schedule 5 and include that amount in the total on Form 1040, line 17.

Specific Instructions

Line 66

2018 Estimated Tax Payments

Enter any estimated federal income tax payments you made for 2018. Include any overpayment that you applied to your 2018 estimated tax from:

- Your 2017 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 2018. For 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 2018 or in 2019 before filing a 2018 return.

Divorced taxpayers. If you got divorced in 2018 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

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 includible 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 "1291INT."

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 "4530(3)."

13. Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000. 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 "FITPP."

15. Look-back interest under section 167(g) or 460(b). See Form 8697 or 8866. Identify as "8697" or "8866."

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 "NMCR."

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 2018 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."

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

line 71 the convenience fee you were charged. Also, include any amounts paid with Form 2350.

Line 72 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 2018 and total wages of more than \$128,400, 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 \$7,960.80. But if any one employer withheld more than \$7,960.80, 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 can't claim a refund for excess tier 2 RRTA tax on Form 1040. Instead, use Form 843.

For more details, see Pub. 505.

Line 73 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 74

Check the box(es) on line 74 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 74. Check box d and enter "IRC. 1341" in the space next to that box. See Pub. 525 for details about this credit.

Form 1040. If you were divorced and remarried in 2018, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, on the dotted line next to line 66, 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 2018 and the name(s) and SSN(s) under which you made them.

Line 70

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 line 70. For more information, see the Instructions for Form 8962.

Line 71

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

If you made a tax payment that doesn't belong on any other line, include the payment on line 74. Check box d and enter "Tax" in the space next to that box.

If you have a net section 965 inclusion in 2018 and have elected to pay your net 965 tax liability in installments, check box d and enter "TAX" and the payments.

2018 Instructions for Schedule 6 Foreign Address and Third Party Designee

Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Third Party Designee

If you want to allow a friend, a family member, or any other person you choose (other than your paid preparer) to discuss your 2018 tax return with the IRS, check the "Yes" box in the "Third Party Designee" section of Schedule 6. 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 want your paid preparer to be your third party designee, check the "3rd Party Designee" box on page 1 of Form 1040. Do not complete Schedule 6.

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,
- Call the IRS for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to certain IRS notices about math errors, offsets, and return preparation.

This authorization will automatically end no later than the due date (not counting extensions) for filing your 2019 tax return. This is April 15, 2020, for most people.

General Instructions

Use Schedule 6 if you have a foreign address or want to allow another person (other than your paid preparer) to discuss this return with the IRS.

Specific Instructions

Foreign Address
If you have a foreign address, complete the address section on page 1 of Form 1040, then complete Schedule 6 to enter the foreign country name, foreign province and county, and foreign postal code. When entering your address on page 1 of Form 1040, enter the city name on the appropriate line. Do not enter any other information on that line.

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
304	Extensions of time to file your tax return	453	Bad debt deduction
305	Recordkeeping	455	Moving expenses for members of the Armed Forces
306	Penalty for underpayment of estimated tax	456	Student loan interest deduction
307	Backup withholding	458	Educator expense deduction
308	Amended returns	Itemized Deductions	
309	Roth IRA contributions	501	Should I itemize?
310	Coverdell education savings accounts	502	Medical and dental expenses
311	Power of attorney information	503	Deductible taxes
312	Disclosure authorizations	504	Home mortgage points
313	Qualified tuition programs (QTIPs)	505	Interest expense
Which Forms to File		506	Charitable contributions
356	Decedents	509	Business use of home
Types of Income		510	Business travel expenses
401	Wages and salaries	511	Work-related education expenses
403	Interest received	515	Casualty, disaster, and theft losses
404	Dividends	Tax Computation	
407	Business income	551	Standard deduction
409	Capital gains and losses	552	Tax and credits figured by the IRS
410	Pensions and annuities	553	Tax on a child's investment and other unearned income (Kiddie tax)
411	Pensions—The general rule and the simplified method	554	Self-employment tax
412	Lump-sum distributions	556	Alternative minimum tax
413	Rollovers from retirement plans	557	Additional tax on early distributions from traditional and Roth IRAs
414	Rental income and expenses	558	Additional tax on early distributions from retirement plans, other than IRAs
415	Renting residential and vacation property	559	Net Investment Income Tax
416	Farming and fishing income	560	Additional Medicare Tax
417	Earnings for clergy	561	Individual shared responsibility provision
418	Unemployment compensation	Tax Credits	
419	Gambling income and losses	601	Earned income credit
420	Bartering income	602	Child and dependent care credit
421	Scholarships, fellowship grants, and other grants	607	Adoption credit and adoption assistance programs
423	Social security and equivalent railroad retirement benefits	608	Excess social security and RRTA tax withheld
424	401(k) plans	610	Retirement savings contributions credit
425	Passive activities—Losses and credits	611	Repayment of the first-time homebuyer credit
427	Stock options	612	The premium tax credit
429	Traders in securities (Information for Form 1040 filers)	IRS Notices	
430	Receipt of stock in a demutualization	651	Notices—What to do
431	Canceled debt—Is it taxable or not?	652	Notice of underreported income—CP 2000
432	Form 1099-A (Acquisition or abandonment of Secured Property) and Form 1099-C (Cancellation of Debt)	653	IRS notices and bills, penalties, and interest charges
Alternative Filing Methods		654	Understanding your CP75 or CP75A Notice Request for Supporting Documentation
253	Substitute tax forms	Adjustments to Income	
254	How to choose a tax return preparer	451	Individual retirement arrangements (IRAs)
255	Signing your return electronically	452	Alimony
General Information			
301	When, how, and where to file		
303	Checklist of common errors when preparing your tax return		

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(b), 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 state agencies 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 comments through [IRS.gov/Forms/Comments](https://www.irs.gov/forms/comments). 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.

List of Tax Topics
(Continued)

Topic No.	Subject	Topic No.	Subject
701	Sale of your home	901	Tax Return—Filing and deposit requirements
703	Basis of assets	902	Form 943—Reporting and deposit requirements for agricultural employers
704	Depreciation	903	Tips—Withholding and reporting independent contractor vs. employee
705	Installment sales	904	The Affordable Care Act
751	Employer Tax Information		Electronic Media Filers—1099 Series and Related Information Returns
752	Social security and Medicare withholding rates	801	Who must file information returns electronically
753	Filing Forms W-2 and W-3	802	Applying to file information returns electronically
755	Form W-4—Employee's Withholding Allowance Certificate	803	Waivers and extensions
756	Employer identification number (EIN)—How to apply	804	Test files and combined federal and state filing
757	Employment taxes for household employees		Tax Information for U.S. Resident Aliens and Citizens Living Abroad
758	Forms 941 and 944—Deposit requirements	851	Resident and nonresident aliens
759	Form 941—Employer's Quarterly Federal Tax Return and Form 944—Employer's Annual Federal Tax Return	856	Foreign tax credit
		857	Individual taxpayer identification number (ITIN)
		858	Alien tax clearance
			Tax Information for Residents of Puerto Rico
			Is a person with income from Puerto Rico required to file a U.S. federal income tax return?
			Credits and deductions for taxpayers with Puerto Rican source income exempt from U.S. tax
			U.S. employment tax in Puerto Rico
			Tax assistance for residents of Puerto Rico
			Tax Topic numbers are effective January 2, 2019.

Order Form for Forms and Publications

TIP You can view and download the tax forms and publications you need at [IRS.gov/Forms](https://www.irs.gov/forms). You also can place an order for forms at [IRS.gov/OrderForms](https://www.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.

Don't send your tax return to the address shown here. Instead, see the addresses at the end of these instructions.

▲ [Get here](#) ▲

Save Money and Time by Going Online!
Download or order these and other forms and publications at [IRS.gov/Forms](https://www.irs.gov/forms)

Order Form

Please print.

Name _____

Postal mailing address _____ Apt./Suite/Room _____

City _____ State _____ ZIP code _____

Foreign country _____ International postal code _____

Daytime phone number _____

(_____) _____

Circle the forms and publications you need. The instructions for any form you order will be included.

Use the blank spaces to order items not listed.



Use your QR Reader app on your smartphone to scan this code and get connected to the IRS Forms and Publications homepage.

1040*	Schedule F (1040)	2106	8606	Pub. 1	Pub. 587
Schedule A (1040)	Schedule H (1040)	2441	8822	Pub. 334	Pub. 590-A
Schedule B (1040)	Schedule J (1040)	3903	8829	Pub. 463	Pub. 590-B
Schedule C (1040)	Schedule R (1040)	4562	8863	Pub. 501	Pub. 596
Schedule C-EZ (1040)	Schedule SE (1040)	4684	8917	Pub. 502	Pub. 915
Schedule D (1040)	Schedule 8812 (1040)	4868	8959	Pub. 505	Pub. 946
Form 8949	1040-EZ (2019)	5405	8960	Pub. 523	Pub. 970
Schedule E (1040)	1040-V	6251	8962	Pub. 525	Pub. 972
Schedule EIC (1040)	1040X	8283	8965	Pub. 526	Pub. 983
				Pub. 583	Pub. 4681

*If you order Form 1040, you also will receive Schedules 1 through 6.

about 19 hours and \$400. Similarly, tax preparer used, and the geographic location, return preparation fees and other out-of-pocket costs vary extensively depending on the tax situation of the taxpayer, the type of software or professional service used, and the geographic location.

If you have comments concerning the time and cost estimates below, you can contact us at either one of the addresses shown under *We Welcome Comments on Forms*.

Estimated Average Taxpayer Burden for Individuals by Activity

Type of Taxpayer	Percentage of Returns	Average Time (Hours)				Form Completion and Submission	All Other	Average Cost (Dollars)**
		Total Time*	Record Keeping	Tax Planning	Form Completion and Submission			
All taxpayers	100	11	5	2	4	1	\$200	
Type of taxpayer								
Nonbusiness***	70	7	2	1	3	1	110	
Business***	30	19	10	3	5	1	400	

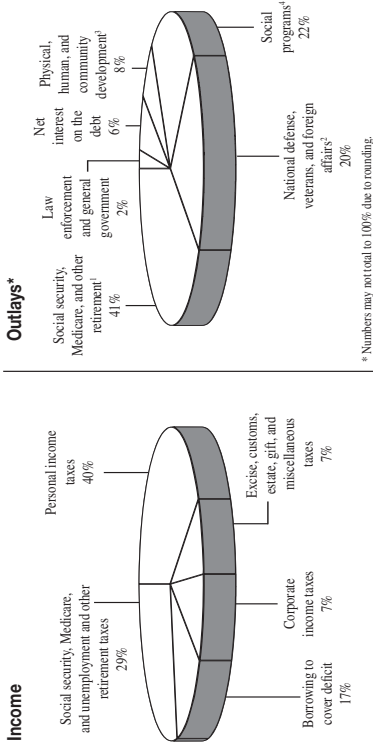
*Detail may not add to total time due to rounding.

**Dollars rounded to the nearest \$10.

***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. You are considered a "nonbusiness" filer if you don't file any of those schedules or forms with Form 1040.

Major Categories of Federal Income and Outlays for Fiscal Year 2017

Income and Outlays. These pie charts show the relative sizes of the major categories of federal income and outlays for fiscal year 2017.



* 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 2017 (which began on October 1, 2016, and ended on September 30, 2017), federal income was \$3.316 trillion and outlays were \$3.982 trillion, leaving a deficit of \$665 billion.

Footnotes for Certain Federal Outlays

- 1. Social security, Medicare, and other retirement:** These programs provide income support for the retired and disabled and medical care for the elderly.
- 2. 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.
- 3. 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; deposit insurance; commerce and housing credit; and community development; and space, energy, and general science programs.
- 4. 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 undistributed offsetting receipts, which were \$90 billion in fiscal year 2017. 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 its employee retirement programs, rents and royalties on the Outer Continental Shelf, and proceeds from the sale of assets.

2018 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 11a.



Schedule X—If your filing status is Single

If your taxable income is:	But not over—	The tax is:	of the amount over—
\$0	\$9,525	10%	\$0
9,525	38,700	12%	\$952.50 + 12%
38,700	82,500	22%	4,463.50 + 22%
82,500	157,500	24%	14,088.50 + 24%
157,500	200,000	32%	32,088.50 + 32%
200,000	500,000	35%	45,688.50 + 35%
500,000	.....	37%	150,688.50 + 37%

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:	of the amount over—
\$0	\$19,050	10%	\$0
19,050	77,400	12%	\$1,905.00 + 12%
77,400	165,000	22%	6,907.00 + 22%
165,000	315,000	24%	28,179.00 + 24%
315,000	400,000	32%	64,179.00 + 32%
400,000	600,000	35%	91,379.00 + 35%
600,000	.....	37%	161,379.00 + 37%

Schedule Y-2—If your filing status is Married filing separately

If your taxable income is:	But not over—	The tax is:	of the amount over—
\$0	\$9,525	10%	\$0
9,525	38,700	12%	\$952.50 + 12%
38,700	82,500	22%	4,463.50 + 22%
82,500	157,500	24%	14,088.50 + 24%
157,500	200,000	32%	32,088.50 + 32%
200,000	300,000	35%	45,688.50 + 35%
300,000	.....	37%	80,688.50 + 37%

Schedule Z—If your filing status is Head of household

If your taxable income is:	But not over—	The tax is:	of the amount over—
\$0	\$13,600	10%	\$0
13,600	51,800	12%	\$1,360.00 + 12%
51,800	82,500	22%	5,944.00 + 22%
82,500	157,500	24%	12,688.00 + 24%
157,500	200,000	32%	30,688.00 + 32%
200,000	500,000	35%	44,288.00 + 35%
500,000	.....	37%	149,288.00 + 37%

Index to Instructions

A ABL E account 91, 104
Additional Medicare Tax 105
Address change 17
Adjusted gross income 34
Adoption credit 103
Adoption expenses:
Employer-provided benefits for 27
Adoption taxpayer identification number 22
Alaska Permanent Fund dividends 89
Aliens 9
Alimony paid 94
Alternative minimum tax 100
Annuited return 24
Annuities 30-32, 45-68
Archers 92
Artist's ASAs 89, 104, 105
Attachments to the return 68
Awards 89

B Bankruptcy cases, chapter 11 26
Bequests 21
Business 23-35
Business income or loss 88

C Canceled debt 91
Capital gain distributions 89
Capital gain or loss 89
Child's requirement to file 10, 11
Child and dependent care expenses, credit for 102
Child custody 22
Child support 21
Child tax credits 20, 45, 63
Community property states 26
Conduit trust to reduce debt held by the public 83
Corrective distributions 27

D Daycare center expenses 102
Death of a taxpayer 84
Death of spouse 84
Deductions:
Qualified business income 38
Dependents 20
Disability benefits 35
Disability expenses 91
Disaster relief 44-66
Disclosure, Privacy Act and Paperwork Reduction Act/Notice 111
Dividends:
Nondividend distributions 28
Ordinary dividends 28
Qualified dividends 23, 40
Divorced parents 22
Dual-status aliens 2, 13

E Earned income credit (EIC) 45-62
Economic pay, non taxable 45
Education:
Credits 63, 102
Expenses 63, 97, 102
Recapture of education credits 37
Savings accounts 89, 91, 104

F Filing requirements 13
Filing status, which box to check 15-17
Foreign accounts and trusts 26
Foreign-source income 26
Foreign tax credit 102, 107
Forms W-2, 1098, and 1099—where to report certain items from 13
Form W-2 27
Free tax help 84

G Gambling 91
General business credit 103
Gifts 91
Golden parachute payments 106
Group-term life insurance, uncollected tax on 106

H Head of household 16
Health care coverage, individual responsibility 105
Health insurance deduction, self-employed 92
Health insurance premiums, credit for 107
Health savings accounts 92, 91, 25, 104, 105
Hedge funds 34
Homeowner credit, first-time 104
Household employment taxes 104
How to comment on forms 111
How to get tax help 84

I Identity Protection PIN 25
Identity theft 83
Income 25-39
Income tax withholding (federal) 83, 107
Individual retirement arrangements (IRAs):
Charitable contributions 31, 102
Credit for contributions 31, 102
Distributions from (lines 15a and 15b) 29
Nondeductible contributions to 29, 94
Individual taxpayer identification numbers 17
Injured spouse 64
Innocent spouse relief 82
Installment payments 67
Interest income:
Taxable 27
Tax-exempt 21
Interest on taxes 86
Investment income, tax on 105
Itemized deductions or standard deduction 34
ITINs for aliens 17

J Jury duty pay 89, 98

L Life insurance 91
Line instructions for Form 1040 68
Living abroad, U.S. citizens and resident aliens 9, 26
Long-term care insurance 92
Lump-sum distributions 32

M Market discount on bonds 27
Married person:
Filing separate returns 15
Living 16
Medical waiver payments to care provider 91
Medical insurance premiums, credit for 107
Medicare tax, additional 105
Mortgage interest credit 103
Moving expenses 92
Multiple support agreement 23

N Name change 17
Net Investment Income Tax 105
Net operating loss 31, 15, 17, 18
Nonresident aliens 2, 15, 17, 18

O Offsets 64
Order form for forms and publications 113
Other income 89, 91
Other taxes 105

P Parents, divorced or separated 22
Payments 44-102
Penalty, determined retroactively 66
Penalties:
Early withdrawal of savings 94
Estimated tax 67, 68
Others (including late filing and late payment) 86
Penalty on early withdrawal of savings 94
Pensions and annuities 30-32
Premium tax credit 107
Presidential election S3 check-off 19
Private delivery services 19
Prizes 89
Public debt, gift to reduce the 83

Q Qualified business income deduction 34, 38
Qualified business income deduction—simplified worksheet 38
Qualified dividends 23, 40
Qualified dividends and capital gain tax worksheet 40
Qualified retirement plans, deduction for 92
Qualified tuition program earnings 21, 104

R Railroad retirement benefits:
Treated as a pension 30
Treated as social security 32
Records, how long to keep 84
Refund 64-66
Refund information 87

S Saver's credit 102
Scholarship and fellowship grants 27
Self-employment tax:
Deduction for part of 92
Separated parents 22
Signing your return 23
Shared responsibility payment 105
Single person 13
Social security and equivalent railroad retirement benefits 32, 33
Social security number 17, 24
Standard deduction or itemized deductions 34, 35

T Tax and credits 34-105
Other:
Alternative minimum tax 100
IRAs and other tax-favored accounts 104
Lump-sum distributions 32
Recapture 105
Tax computation worksheet 81
Tax Counseling for the Elderly (TCE) 8
Taxpayer Advocate Service (TAS) 4
Tax rate schedules 115
Tax table 69-80
Tax topics 109
Third party designee 109
Tip income 25, 104
Tips reported to employer, uncollected tax 106
Tuition and fees 88
Tuition program earnings 91, 104

U Unemployment compensation 89

V Volunteer Income Tax Assistance Program (VITA) 8

W Wages 26
What's new 6
When and where should you file? 9
Who must file 9, 10, 11
Who should file 9
Winning prizes, gambling, and lotteries (other income) 91
Withholding, federal income tax 44, 83

X State and local income taxes, taxable refunds, credits, or offsets of 88
Statutory employees 27
Student loan interest deduction

Y Refund offset 64
Refunds, credits, or offsets of state and local income taxes 88
Reservists, expenses of 92
Resident aliens 9
Residential energy efficient property credit 103
Retirement plan deduction, self-employed 92
Retirement savings contributions credit 102
Roth IRAs 23, 24
Rounding off to whole dollars 26

Z Refund offset 64
Refunds, credits, or offsets of state and local income taxes 88
Reservists, expenses of 92
Resident aliens 9
Residential energy efficient property credit 103
Retirement plan deduction, self-employed 92
Retirement savings contributions credit 102
Roth IRAs 23, 24
Rounding off to whole dollars 26

State and local income taxes, taxable refunds, credits, or offsets of 88
Statutory employees 27
Student loan interest deduction

T Tax and credits 34-105
Other:
Alternative minimum tax 100
IRAs and other tax-favored accounts 104
Lump-sum distributions 32
Recapture 105
Tax computation worksheet 81
Tax Counseling for the Elderly (TCE) 8
Taxpayer Advocate Service (TAS) 4
Tax rate schedules 115
Tax table 69-80
Tax topics 109
Third party designee 109
Tip income 25, 104
Tips reported to employer, uncollected tax 106
Tuition and fees 88
Tuition program earnings 91, 104

U Unemployment compensation 89

V Volunteer Income Tax Assistance Program (VITA) 8

W Wages 26
What's new 6
When and where should you file? 9
Who must file 9, 10, 11
Who should file 9
Winning prizes, gambling, and lotteries (other income) 91
Withholding, federal income tax 44, 83



Your Rights as a Taxpayer

The Taxpayer Bill of Rights

1. 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.

2. The Right to Quality Service

Taxpayers have the right to receive prompt, courteous, and professional assistance in their dealings with 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.

3. 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.

4. 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.

5. 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.

Learn more at [IRS.gov/TaxpayerRights](https://www.irs.gov/TaxpayerRights)



Where Do You File? For the current mailing address to use to file your 2018 Form 1040, go to [IRS.gov/wherefile](https://irs.gov/wherefile).

6. 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.

7. 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.

8. 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.

9. 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 if they cannot afford representation.

10. 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 if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through its normal channels.

<p>SCHEDULE 1 (Form 1040) <small>(Rev. January 2020)</small> Department of the Treasury Internal Revenue Service</p> <p>Additional Income and Adjustments to Income</p> <p>▶ Attach to Form 1040. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.</p> <p>Names shown on Form 1040</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 2em; font-weight: bold;">2018</p> <p>Attachment Sequence No. 01</p> <p>Your social security number</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 2em; font-weight: bold;">2018</p> <p>Attachment Sequence No. 02</p> <p>Your social security number</p>
<p>Additional Income</p> <p>1-9b Reserved</p> <p>10 Taxable refunds, credits, or offsets of state and local income taxes</p> <p>11 Alimony received</p> <p>12 Business income or (loss). Attach Schedule C or C-EZ</p> <p>13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/></p> <p>14 Other gains or (losses). Attach Form 4797</p> <p>15a Reserved</p> <p>16a Reserved</p> <p>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</p> <p>18 Farm income or (loss). Attach Schedule F</p> <p>19 Unemployment compensation</p> <p>20a Reserved</p> <p>21 Other income. List type and amount ▶</p> <p>22 Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23.</p>	<p>1-9b</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15b</p> <p>16b</p> <p>17</p> <p>18</p> <p>19</p> <p>20b</p> <p>21</p> <p>22</p>	<p>38-44 Reserved</p> <p>45 Alternative minimum tax. Attach Form 6251</p> <p>46 Excess advance premium tax credit repayment. Attach Form 8962</p> <p>47 Aoid the amounts in the far right column. Enter here and include on Form 1040, line 11</p> <p>38-44</p> <p>45</p> <p>46</p> <p>47</p>
<p>Adjustments to Income</p> <p>23 Educator expenses</p> <p>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106</p> <p>25 Health savings account deduction. Attach Form 8889</p> <p>26 Moving expenses for members of the Armed Forces. Attach Form 3903</p> <p>27 Deductible part of self-employment tax. Attach Schedule SE</p> <p>28 Self-employed SEP, SIMPLE, and qualified plans</p> <p>29 Self-employed health insurance deduction</p> <p>30 Penalty on early withdrawal of savings</p> <p>31a Alimony paid b Recipient's SSN ▶</p> <p>32 IRA deduction</p> <p>33 Student loan interest deduction</p> <p>34 Tuition and fees. Attach Form 8917</p> <p>35 Reserved</p> <p>36 Add lines 23 through 35</p>	<p>23</p> <p>24</p> <p>25</p> <p>26</p> <p>27</p> <p>28</p> <p>29</p> <p>30</p> <p>31a</p> <p>32</p> <p>33</p> <p>34</p> <p>35</p> <p>36</p>	<p>For Paperwork Reduction Act Notice, see your tax return instructions.</p> <p>Cat. No. 71478U</p> <p>Schedule 2 (Form 1040) 2018</p>
<p>SCHEDULE 2 (Form 1040) Department of the Treasury Internal Revenue Service</p> <p>Tax</p> <p>▶ Attach to Form 1040. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.</p> <p>Names shown on Form 1040</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 2em; font-weight: bold;">2018</p> <p>Attachment Sequence No. 01</p> <p>Your social security number</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 2em; font-weight: bold;">2018</p> <p>Attachment Sequence No. 02</p> <p>Your social security number</p>
<p>Additional Income and Adjustments to Income</p> <p>▶ Attach to Form 1040. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.</p> <p>Names shown on Form 1040</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 2em; font-weight: bold;">2018</p> <p>Attachment Sequence No. 01</p> <p>Your social security number</p>	<p>OMB No. 1545-0074</p> <p style="font-size: 2em; font-weight: bold;">2018</p> <p>Attachment Sequence No. 02</p> <p>Your social security number</p>
<p>Adjustments to Income</p> <p>23 Educator expenses</p> <p>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106</p> <p>25 Health savings account deduction. Attach Form 8889</p> <p>26 Moving expenses for members of the Armed Forces. Attach Form 3903</p> <p>27 Deductible part of self-employment tax. Attach Schedule SE</p> <p>28 Self-employed SEP, SIMPLE, and qualified plans</p> <p>29 Self-employed health insurance deduction</p> <p>30 Penalty on early withdrawal of savings</p> <p>31a Alimony paid b Recipient's SSN ▶</p> <p>32 IRA deduction</p> <p>33 Student loan interest deduction</p> <p>34 Tuition and fees. Attach Form 8917</p> <p>35 Reserved</p> <p>36 Add lines 23 through 35</p>	<p>23</p> <p>24</p> <p>25</p> <p>26</p> <p>27</p> <p>28</p> <p>29</p> <p>30</p> <p>31a</p> <p>32</p> <p>33</p> <p>34</p> <p>35</p> <p>36</p>	<p>For Paperwork Reduction Act Notice, see your tax return instructions.</p> <p>Cat. No. 71478U</p> <p>Schedule 2 (Form 1040) 2018</p>

SCHEDULE 3 (Form 1040) Department of the Treasury Internal Revenue Service Name(s) shown on Form 1040	Nonrefundable Credits ▶ Attach to Form 1040. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.	OMB No. 1545-0074 2018 Attachment Sequence No. 03 Your social security number	
Nonrefundable Credits 48 Foreign tax credit. Attach Form 1116 if required. 48 49 Credit for child and dependent care expenses. Attach Form 2441. 49 50 Education credits from Form 8863, line 19. 50 51 Retirement savings contributions credit. Attach Form 8880. 51 52 Reserved. 52 53 Residential energy credits. Attach Form 5695. 53 54 Other credits from Form a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> 54 55 Add the amounts in the far right column. Enter here and include on Form 1040, line 12. 55	For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71480G Schedule 3 (Form 1040) 2018		

SCHEDULE 4 (Form 1040) Department of the Treasury Internal Revenue Service Name(s) shown on Form 1040	Other Taxes ▶ Attach to Form 1040. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.	OMB No. 1545-0074 2018 Attachment Sequence No. 04 Your social security number	
Other Taxes 57 Self-employment tax. Attach Schedule SE. 57 58 Unreported social security and Medicare tax from: Form a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919. 58 59 Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required. 59 60a Household employment taxes. Attach Schedule H. 60a b Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required. 60b 61 Health care: individual responsibility (see instructions). 61 62 Taxes from: a <input type="checkbox"/> Form 8959 b <input type="checkbox"/> Form 8960 c <input type="checkbox"/> instructions; enter code(s) 62 63 Section 965 net tax liability installment from Form 965-A. 63 64 Add the amounts in the far right column. These are your total other taxes. Enter here and on Form 1040, line 14. 64	For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71481R Schedule 4 (Form 1040) 2018		

<p>SCHEDULE 5 (Form 1040)</p> <p>Department of the Treasury Internal Revenue Service</p> <p>Names shown on Form 1040</p>	<p style="text-align: center;">Other Payments and Refundable Credits</p> <p style="text-align: center;">▶ Attach to Form 1040. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.</p>	<p>OMB No. 1545-0074</p> <p style="text-align: center;">2018 Attachment Sequence No. 05</p> <p>Your social security number</p>
<p>SCHEDULE 6 (Form 1040)</p> <p>Department of the Treasury Internal Revenue Service</p> <p>Names shown on Form 1040</p>	<p style="text-align: center;">Foreign Address and Third Party Designee</p> <p style="text-align: center;">▶ Attach to Form 1040. ▶ Go to www.irs.gov/Form1040 for instructions and the latest information.</p>	<p>OMB No. 1545-0074</p> <p style="text-align: center;">2018 Attachment Sequence No. 05A</p> <p>Your social security number</p>

Other Payments and Refundable Credits	
65	Reserved
66	2018 estimated tax payments and amount applied from 2017 return
67a	Reserved
b	Reserved
68-69	Reserved
70	Net premium tax credit. Attach Form 8962
71	Amount paid with request for extension to file (see instructions)
72	Excess social security and tier 1 RRTA tax withheld
73	Credit for federal tax on fuels. Attach Form 4136
74	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>
75	Add the amounts in the far right column. These are your total other payments and refundable credits . Enter here and include on Form 1040, line 17.

Cat. No. 71482C
Schedule 5 (Form 1040) 2018

For Paperwork Reduction Act Notice, see your tax return instructions.

Foreign Address	Foreign country name	Foreign province/country	Foreign postal code
Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶	

Cat. No. 71483N
Schedule 6 (Form 1040) 2018

For Paperwork Reduction Act Notice, see your tax return instructions.

SCHEDULE A (Form 1040) Department of the Treasury Internal Revenue Service (99)	Interest and Ordinary Dividends ▶ Go to www.irs.gov/ScheduleB for instructions and the latest information. ▶ Attach to Form 1040.	OMB No. 1545-0074 2018 Attachment Sequence No. 08	Your social security number
SCHEDULE B (Form 1040) Department of the Treasury Internal Revenue Service (99)	Interest and Ordinary Dividends ▶ Go to www.irs.gov/ScheduleB for instructions and the latest information. ▶ Attach to Form 1040.	OMB No. 1545-0074 2018 Attachment Sequence No. 08	Your social security number
SCHEDULE A (Form 1040) Department of the Treasury Internal Revenue Service (99)	Itemized Deductions ▶ Go to www.irs.gov/ScheduleA for instructions and the latest information. ▶ Attach to Form 1040. Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.	OMB No. 1545-0074 2018 Attachment Sequence No. 07	Your social security number
SCHEDULE B (Form 1040) Department of the Treasury Internal Revenue Service (99)	Interest and Ordinary Dividends ▶ Go to www.irs.gov/ScheduleB for instructions and the latest information. ▶ Attach to Form 1040.	OMB No. 1545-0074 2018 Attachment Sequence No. 08	Your social security number
Medical and Dental Expenses Taxes You Paid Interest You Paid Gifts to Charity Casualty and Theft Losses Other Itemized Deductions Total Itemized Deductions	<p>Caution: Do not include expenses reimbursed or paid by others.</p> <p>1 Medical and dental expenses (see instructions) 1</p> <p>2 Enter amount from Form 1040, line 7 2</p> <p>3 Multiply line 2 by 7.5% (0.075) 3</p> <p>4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4</p> <p>5 State and local taxes.</p> <p>a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/> 5a</p> <p>b State and local real estate taxes (see instructions) 5b</p> <p>c State and local personal property taxes 5c</p> <p>d Add lines 5a through 5c 5d</p> <p>e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5e</p> <p>6 Other taxes. List type and amount ▶ 6</p> <p>7 Add lines 5e and 6 7</p> <p>8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/> 8a</p> <p>a Home mortgage interest and points reported to you on Form 1098. See instructions if limited. 8a</p> <p>b 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 ▶ 8b</p> <p>c Points not reported to you on Form 1098. See instructions for special rules 8c</p> <p>d Mortgage insurance premiums (see instructions) 8d</p> <p>e Add lines 8a through 8d 8e</p> <p>9 Investment interest. Attach Form 4952 if required. See instructions 9</p> <p>10 Add lines 8e and 9 10</p> <p>11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 11</p> <p>12 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 12</p> <p>13 Carryover from prior year 13</p> <p>14 Add lines 11 through 13 14</p> <p>15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions 15</p> <p>16 Other—from list in instructions. List type and amount ▶ 16</p> <p>17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8 17</p> <p>18 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/> 18</p>	<p>Part I</p> <p>Interest</p> <p>(See instructions and the instructions for Form 1040, line 2b.)</p> <p>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.</p> <p>2 Add the amounts on line 1 2</p> <p>3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815. 3</p> <p>4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b ▶ 4</p> <p>Note: If line 4 is over \$1,500, you must complete Part III.</p> <p>5 List name of payer ▶ 5</p> <p>Part II</p> <p>Ordinary Dividends</p> <p>(See instructions and the instructions for Form 1040, line 3b.)</p> <p>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.</p> <p>6 Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ▶ 6</p> <p>Note: If line 6 is over \$1,500, you must complete Part III.</p> <p>Part III</p> <p>You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.</p> <p>7a At any time during 2018, 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 7a</p> <p>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 7b</p> <p>If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶ 7b</p> <p>8 During 2018, 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 8</p>	<p style="text-align: right;">Amount</p> <p style="text-align: right;">Amount</p>

Schedule C (Form 1040) 2018

Page **2**

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: **a** Cost **b** Lower of cost or market **c** Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. **Yes** **No**

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) **43** _____ / _____ / _____

44 Of the total number of miles you drove your vehicle during 2018, 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**

b 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** _____

OMB No. 1545-0074

2018

Attachment Sequence No. **09**

SCHEDULE C (Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor _____ Social security number (SSN) _____

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 2018? If "No," see instructions for limit on losses. **Yes** **No**

H If you started or acquired this business during 2018, check here _____

I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) **Yes** **No**

J If "Yes," did you or will you file required Form(s) 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. **8** _____

9 Car and truck expenses (see instructions). **9** _____

10 Commissions and fees. **10** _____

11 Contract labor (see instructions) **a** _____ **b** Other business property _____

12 Depreciation. **12** _____

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions). **13** _____

14 Employee benefit programs (other than on line 19). **14** _____

15 Insurance (other than health). **15** _____

16 Interest (see instructions): **16a** _____ **16b** _____

17 Legal and professional services. **17** _____

18 Office expense (see instructions). **18** _____

19 Pension and profit-sharing plans. **19** _____

20 Rent or lease (see instructions): **20a** _____ **20b** _____

21 Repairs and maintenance. **21** _____

22 Supplies (not included in Part III). **22** _____

23 Taxes and licenses. **23** _____

24 Travel and meals: **24a** _____ **24b** _____

25 Utilities. **25** _____

26 Wages (less employment credits). **26** _____

27a Other expenses (from line 48). **27a** _____ **27b** _____

28 **Total expenses before expenses for business use of home.** Add lines 8 through 27a. **28** _____

29 Tentative profit or (loss). Subtract line 28 from line 7. **29** _____

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). **30** _____

Simplified method filers only: enter the total square footage of: (a) your home: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30. _____ and (b) the part of your home used for business: _____

31 **Net profit or (loss).** Subtract line 30 from line 29. **31** _____

32a All investment is at risk. **32b** Some investment is not at risk.

32 If you have a loss, check the box that describes your investment in this activity (see instructions). **32a** All investment is at risk. **32b** Some investment is not at risk.

If you checked 32a, enter the loss on both **Schedule 1 (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.

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11334P

Schedule C (Form 1040) 2018

Instructions

Future developments. For the latest information about developments related to Schedule C-EZ (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/ScheduleCEZ.

Before you begin, see General Instructions in the 2018 Instructions for Schedule C.

- You can use Schedule C-EZ instead of Schedule C if:
• You operated a business or practiced a profession as a sole proprietorship or qualified joint venture, or you were a statutory employee, and
• You have met all the requirements listed in Schedule C-EZ, Part I.
For more information on electing to be taxed as a qualified joint venture (including the possible social security benefits of this election), see Qualified Joint Venture in the Instructions for Schedule C. You can also go to www.irs.gov/QJV.

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Enter the six-digit code that identifies your principal business or professional activity. See the instructions for Schedule C for the list of codes.

Enter on line D the employer identification number (EIN) that was issued to you and in your name as a sole proprietor. If you are filing Form 1041, enter the EIN issued to the estate or trust. Do not enter your SSN. Do not enter another taxpayer's EIN (for example, from any Forms 1099-MISC that you received). If you do not have an EIN, leave line D blank.

You need an EIN only if you have a qualified retirement plan or are required to file an employment, excise, alcohol, tobacco, or firearms tax return, are a payer of gambling winnings, or are filing Form 1041 for an estate or trust. If you need an EIN, see the Instructions for Form SS-4.

Single-member LLCs. If you are the sole owner of an LLC that is not treated as a separate entity for federal income tax purposes, enter on line D the EIN that was issued to the LLC (in the LLC's legal name) for a qualified retirement plan, to file employment, excise, alcohol, tobacco, or firearms returns, or as a payer of gambling winnings. If you do not have such an EIN, leave line D blank.

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 I 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 Schedule C, line 4b.

Optional Worksheet for Line 2 (keep a copy for your records)

Table with 9 rows (a-g) and 2 columns. Row a: Deductible meals (see the instructions for Schedule C, line 24b). Rows b-g: Other expense categories. Row g: Total. Add lines a through f. Enter here and on line 2.

SCHEDULE C-EZ (Form 1040) Department of the Treasury Internal Revenue Service (99) Name of proprietor: [] OMB No. 1545-0074 2018 Attachment Sequence No. 09A 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; Used 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 4562, 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 2018 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 Schedule 1 (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 2018, 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

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (98)

Name(s) shown on return

OMB No. 1545-0074

2018
Attachment
Sequence No. 12

Capital Gains and Losses

▶ 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

Schedule D (Form 1040) 2018

Page **2**

Part III Summary

16 Combine lines 7 and 15 and enter the result **16**

- If line 16 is a **gain**, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.
- If line 16 is a **loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- If line 16 is **zero**, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both gains**?
 Yes. Go to line 18.
 No. Skip lines 18 through 21, and go to line 22. **18**

18 If you are required to complete the **28% Rate Gain Worksheet** (see instructions), enter the amount, if any, from line 7 of that worksheet **18**

19 If you are required to complete the **Unrecaptured Section 1250 Gain Worksheet** (see instructions), enter the amount, if any, from line 18 of that worksheet **19**

20 Are lines 18 and 19 **both zero or blank**?
 Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). **Don't** complete lines 21 and 22 below. **20**

21 If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the **smaller of**:
 No. Complete the **Schedule D Tax Worksheet** in the instructions. **Don't** complete lines 21 and 22 below. **21**
 The loss on line 16; or
 (\$5,000), or if married filing separately, (\$1,500)

Note: When figuring which amount is smaller, treat both amounts as positive numbers.

22 Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?
 Yes. Complete the **Qualified Dividends and Capital Gain Tax Worksheet** in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).
 No. Complete the rest of Form 1040 or Form 1040NR. **22**

SCHEDULE D (Form 1040)

Department of the Treasury
Internal Revenue Service (98)

Name(s) shown on return

OMB No. 1545-0074

2018
Attachment
Sequence No. 12

Capital Gains and Losses

▶ 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

Schedule D (Form 1040) 2018

Page **2**

Part I Short-Term Capital Gains and Losses – Generally Assets Held One Year or Less (see instructions)

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)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a 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.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	

Part II Long-Term Capital Gains and Losses – Generally Assets Held More Than One Year (see instructions)

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)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a 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.				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 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			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back.			15	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule E (Form 1040) 2018 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

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedules K-1.

Part II Income or Loss From Partnerships and S Corporations - Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. 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 (f) 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 basis computation is required	(f) Check if amount is not at risk	Nonpassive Income and Loss		
							(g) Passive loss allowed (attach Form 6582 if required)	(h) Nonpassive loss from Schedule K-1	
A									
B									
C									
D									
29a	Totals								
b	Totals								
30	Add columns (h) and (k) of line 29a.								30
31	Add columns (g), (i), and (j) of line 29b.								31 ()
32	Total partnership and S corporation income or loss. Combine lines 30 and 31								32

Part III Income or Loss From Estates and Trusts

33 (a) Name (b) Employer identification number

	(a) Name	(b) Employer identification number	Passive Income and Loss		Nonpassive Income and Loss	
			(c) Passive deduction or loss allowed (attach Form 6582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A						
B						
34a	Totals					
b	Totals					
35	Add columns (d) and (f) of line 34a					35
36	Add columns (c) and (e) of line 34b					36 ()
37	Total estate and trust income or loss. Combine lines 35 and 36					37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38 (a) Name (b) Employer identification number (c) Excess inclusion from Schedules Q, line 2c (see instructions) (d) Taxable income (net loss) from Schedules Q, line 1b (e) Income from Schedules Q, line 3b

	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

Part V Summary

40 Net farm rental income or loss from Form 4835. Also, complete line 42 below

41 Total income or loss. Combine lines 29, 31, 35, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18

42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)

43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or loss you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules

Schedule E (Form 1040) 2018 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

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 2018 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? (see instructions) Yes No

1a Physical address of each property (street, city, state, ZIP code)

	A	B	C	Fair Rental		Personal Use	
				Days	Days	QJV	QJV
A							
B							
C							

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.

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)

Properties: A B C

3 Rents received 3

4 Royalties received 4

Expenses:

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 8582 (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 from line 22. Enter total losses here

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 Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

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 1040, line 17a.

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 recklessness or intentional disregard of the

Future developments. For the latest information about developments related to Schedule EIC (Form 1040) and its instructions, such as legislation enacted after they were published, go to www.irs.gov/ScheduleEIC.

TIP 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 2018. For more details, see the instructions for line 17b 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)

AND

Who is

Under age 19 at the end of 2018 and younger than you (or your spouse, if filing jointly)

or

Under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)

or

Any age and permanently and totally disabled

AND

Who is not filing a joint return for 2018 or is filing a joint return for 2018 only to claim a refund of withheld income tax or estimated tax paid

AND

Who lived with you in the United States for more than half of 2018.

CAUTION 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.

TIP 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 1040, line 17a.

CAUTION 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 1040, line 17a.

OMB No. 1545-0074

2018
Attachment Sequence No. **43**

Earned Income Credit
Qualifying Child Information

Complete and attach to Form 1040 only if you have a qualifying child.
Go to www.irs.gov/ScheduleEIC for the latest information.

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Your social security number

See the instructions for Form 1040, line 17a, 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.

Before you begin:

- 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.

CAUTION

	Child 1	Child 2	Child 3
Qualifying Child Information	Child 1	Child 2	Child 3
1 Child's name	First name Last name	First name Last name	First name Last name
<p>2 Child's SSN</p> <p>The child must have an SSN as defined in the instructions for Form 1040, line 17a, unless the child was born and died in 2018. If your child was born and died in 2018 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.</p>	<p>Year <input type="text"/></p> <p>If born after 1999 and the child is younger than you (or your spouse, if filing jointly) at the end of 2018, enter the year. Skip lines 4a and 4b; go to line 5.</p>	<p>Year <input type="text"/></p> <p>If born after 1999 and the child is younger than you (or your spouse, if filing jointly) at the end of 2018, enter the year. Skip lines 4a and 4b; go to line 5.</p>	<p>Year <input type="text"/></p> <p>If born after 1999 and the child is younger than you (or your spouse, if filing jointly) at the end of 2018, enter the year. Skip lines 4a and 4b; go to line 5.</p>
<p>3 Child's year of birth</p>	<p>Year <input type="text"/></p> <p>If born after 1999 and the child is younger than you (or your spouse, if filing jointly) at the end of 2018, enter the year. Skip lines 4a and 4b; go to line 5.</p>	<p>Year <input type="text"/></p> <p>If born after 1999 and the child is younger than you (or your spouse, if filing jointly) at the end of 2018, enter the year. Skip lines 4a and 4b; go to line 5.</p>	<p>Year <input type="text"/></p> <p>If born after 1999 and the child is younger than you (or your spouse, if filing jointly) at the end of 2018, enter the year. Skip lines 4a and 4b; go to line 5.</p>
<p>4 a Was the child under age 24 at the end of 2018, a student, and younger than you (or your spouse, if filing jointly)?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Go to line 5. Go to line 4b.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Go to line 5. Go to line 4b.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Go to line 5. Go to line 4b.</p>
<p>b Was the child permanently and totally disabled during any part of 2018?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Go to line 5. The child is not a qualifying child.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Go to line 5. The child is not a qualifying child.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>Go to line 5. The child is not a qualifying child.</p>
<p>5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)</p>	<p><input type="text"/></p>	<p><input type="text"/></p>	<p><input type="text"/></p>
<p>6 Number of months child lived with you in the United States during 2018</p>	<p>months <input type="text"/></p> <p>Do not enter more than 12 months.</p>	<p>months <input type="text"/></p> <p>Do not enter more than 12 months.</p>	<p>months <input type="text"/></p> <p>Do not enter more than 12 months.</p>

CAUTION If the child lived with you for more than half of 2018 but less than 7 months.

CAUTION If the child was born or died in 2018 and your home was the child's home for more than half the time he or she was alive during 2018, enter "12."

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13398M Schedule EIC (Form 1040) 2018

Schedule F (Form 1040) 2018

Part III Farm Income - Accrual Method (see instructions).

Table with 5 columns: Description, 37, 38a, 39a, 40a, 40c, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50. Rows include Sales of livestock, Cooperative distributions, Agricultural program payments, CCC loans reported, CCC loans forfeited, Crop insurance proceeds, Custom hire (machine work) income, Other income, Add amounts, Inventory of livestock, Cost of livestock, Add lines 45 and 46, Inventory of livestock, Cost of livestock, Gross income.

Part IV Principal Agricultural Activity Codes

Table with 2 columns: Code, Description. Codes include 111300 (Fruit and tree nut farming), 111400 (Greenhouse, nursery, and floriculture production), 111900 (Other crop farming), 112111 (Beef cattle ranching and farming), 112112 (Cattle feedlots), 112120 (Dairy cattle and milk production), 112210 (Hog and pig farming), 112300 (Poultry and egg production), 112400 (Sheep and goat farming), 112510 (Aquaculture), 112900 (Other animal production), 113000 (Forestry and logging).

SCHEDULE F (Form 1040) Profit or Loss From Farming

OMB No. 1545-0074 2018 Attachment Sequence No. 14 Social security number (SSN)

A Principal crop or activity B Enter code from Part IV C Accounting method: Cash Accrual D Employer ID number (EIN) (see inst)

E Did you materially participate in the operation of this business during 2018? F Did you make any payments in 2018 that would require you to file Form(s) 1099? G If "Yes," did you or will you file required Form(s) 1099?

Part I Farm Income - Cash Method. Complete Parts I and II (Accrual method). Complete Parts I and II, and Part I, line 9. Rows 1a-9: Sales of livestock, Cost of livestock, Subtract line 1b from line 1a, Sales of livestock, Cooperative distributions, Agricultural program payments, CCC loans forfeited, Crop insurance proceeds, Custom hire (machine work) income, Other income, Gross income.

Part II Farm Expenses - Cash and Accrual Method. Do not include personal or living expenses. See instructions.

Table with 2 columns: Line number, Description. Rows 10-34: Car and truck expenses, Pension and profit-sharing plans, Rent or lease, Vehicles, machinery, equipment, Other (land, animals, etc.), Repairs and maintenance, Seeds and plants, Storage and warehousing, Supplies, Taxes, Utilities, Veterinary, breeding, and medicine, Other expenses (specify), Labor hired (less employment credits), Total expenses, Net farm profit or (loss).

35 Reserved for future use. 36 Check the box that describes your investment in this activity and see instructions for where to report your loss. a All investment is at risk. b Some investment is not at risk.

Schedule H (Form 1040) 2018 Part II Federal Unemployment (FUTA) Tax

- 10 Did you pay unemployment contributions to only one state? If you paid contributions to a credit reduction state, see instructions and check "No."
11 Did you pay all state unemployment contributions for 2018 by April 15, 2019? Fiscal year filers, see instructions
12 Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?

Next: If you checked the "Yes" box on all the lines above, complete Section A. If you checked the "No" box on any of the lines above, skip Section A and complete Section B.

Section A

- 13 Name of the state where you paid unemployment contributions
14 Contributions paid to your state unemployment fund
15 Total cash wages subject to FUTA tax
16 FUTA tax. Multiply line 15 by 0.6% (0.006). Enter the result here, skip Section B, and go to line 25

Section B

Table with 7 columns: (a) Name of state, (b) Taxable wages, (c) State experience rate period, (d) State experience rate, (e) Multiply col. (b) by 0.054, (f) Multiply col. (e) by col. (d), (g) Subtract col. (f) from col. (e), (h) Contributions paid to state unemployment fund

- 18 Totals
19 Add columns (g) and (h) of line 18
20 Total cash wages subject to FUTA tax (see line 15 instructions)
21 Multiply line 20 by 6.0% (0.060)
22 Multiply line 20 by 5.4% (0.054)
23 Enter the smaller of line 19 or line 22
24 FUTA tax. Subtract line 23 from line 21. Enter the result here and go to line 25

Part III Total Household Employment Taxes

- 25 Enter the amount from line 8. If you checked the "Yes" box on line C of page 1, enter -0-
26 Add line 16 (or line 24) and line 25
27 Are you required to file Form 1040?
Yes. Stop. Include the amount from line 26 above on Schedule 4 (Form 1040), line 60a. Don't complete Part IV below.
No. You may have to complete Part IV. See instructions for details.

Part IV Address and Signature - Complete this part only if required. See the line 27 instructions.

Address (number and street) or P.O. box (if mail isn't delivered to street address) Apt., room, or suite no.
City, town or post office, state, and ZIP code

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Employer's signature, Date, Preparer's signature, Date, PTIN, Check self-employed, Firm's EIN, Firm's address, Phone no.

SCHEDULE H (Form 1040) Household Employment Taxes (For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

OMB No. 1545-1971 2018 Attachment Sequence No. 44 Social security number Employer identification number

Calendar year taxpayers having no household employees in 2018 don't have to complete this form for 2018.

- A Did you pay any one household employee cash wages of \$2,100 or more in 2018? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions before you answer this question.)
B Did you withhold federal income tax during 2018 for any household employee?
C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2017 or 2018 to all household employees? (Don't count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

Part I Social Security, Medicare, and Federal Income Taxes

Table with 8 rows: 1 Total cash wages subject to social security tax, 2 Social security tax, 3 Total cash wages subject to Medicare tax, 4 Medicare tax, 5 Total cash wages subject to Additional Medicare Tax withholding, 6 Additional Medicare Tax withholding, 7 Federal income tax withheld, 8 Total social security, Medicare, and federal income taxes.

- 9 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2017 or 2018 to all household employees? (Don't count cash wages paid in 2017 or 2018 to your spouse, your child under age 21, or your parent.)

No. Stop. Include the amount from line 8 above on Schedule 4 (Form 1040), line 60a. If you're not required to file Form 1040, see the line 9 instructions.
Yes. Go to line 10.

<p>SCHEDULE J (Form 1040)</p> <p>Department of the Treasury Internal Revenue Service (98)</p> <p>OMB No. 1545-0074 2018 Attachment Sequence No. 20</p> <p>Income Averaging for Farmers and Fishermen ▶ Attach to Form 1040 or Form 1040NR. ▶ Go to www.irs.gov/ScheduleJ for instructions and the latest information.</p> <p>Names shown on return Social security number (SSN)</p>		<p>Page 2</p>
<p>1 Enter the taxable income from your 2018 Form 1040, line 10, or Form 1040NR, line 41 1</p> <p>2a Enter your electd farm income (see instructions). Do not enter more than the amount on line 1</p> <p>Capital gain included on line 2a:</p> <p>b Excess, if any, of net long-term capital gain over net short-term capital loss 2b</p> <p>c Unrecaptured section 1250 gain 2c</p> <p>3 Subtract line 2a from line 1 3</p> <p>4 Figure the tax on the amount on line 3 using the 2018 tax rates (see instructions) 4</p> <p>5 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2017, enter the amount from your 2017 Schedule J, line 11. • 2016 but not 2017, enter the amount from your 2016 Schedule J, line 15. • 2015 but not 2016 or 2017, enter the amount from your 2015 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. 5</p> <p>6 Divide the amount on line 2a by 3.0 6</p> <p>7 Combine lines 5 and 6. If zero or less, enter -0- 7</p> <p>8 Figure the tax on the amount on line 7 using the 2015 tax rates (see instructions) 8</p> <p>9 If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2017, enter the amount from your 2017 Schedule J, line 15. • 2016 but not 2017, 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. 9</p> <p>10 Enter the amount from line 6 10</p> <p>11 Combine lines 8 and 10. If less than zero, enter as a negative amount 11</p> <p>12 Figure the tax on the amount on line 11 using the 2016 tax rates (see instructions) 12</p> <p>13 If you used Schedule J to figure your tax for 2017, enter the amount from your 2017 Schedule J, line 3. Otherwise, enter the taxable income from your 2017 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</p> <p>14 Enter the amount from line 6 14</p> <p>15 Combine lines 13 and 14. If less than zero, enter as a negative amount 15</p> <p>16 Figure the tax on the amount on line 15 using the 2017 tax rates (see instructions) 16</p> <p>17 Add lines 4, 8, 12, and 16 17</p>	<p>18 Amount from line 17 18</p> <p>If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2017, enter the amount from your 2017 Schedule J, line 12. • 2016 but not 2017, enter the amount from your 2016 Schedule J, line 16. • 2015 but not 2016 or 2017, enter the amount from your 2015 Schedule J, line 4. Otherwise, enter the tax from your 2015 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p> <p>If you used Schedule J to figure your tax for: <ul style="list-style-type: none"> • 2017, enter the amount from your 2017 Schedule J, line 16. • 2016 but not 2017, enter the amount from your 2016 Schedule J, line 4. Otherwise, enter the tax from your 2016 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15.</p> <p>If you used Schedule J to figure your tax for 2017, enter the amount from your 2017 Schedule J, line 4. Otherwise, enter the tax from your 2017 Form 1040, line 44;* Form 1040A, line 28;* Form 1040EZ, line 10; Form 1040NR, line 42;* or Form 1040NR-EZ, line 15. 21</p> <p>*Only include tax reported on this line that is imposed by section 1 of the Internal Revenue Code (see instructions). Do not include alternative minimum tax from Form 1040A. 22</p> <p>Add lines 19 through 21 22</p> <p>23 Tax. Subtract line 22 from line 18. Also include this amount on Form 1040, line 11; or Form 1040NR, line 42 23</p> <p>Caution: Your tax may be less if you figure it using the 2018 Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet, or Schedule D Tax Worksheet. Attach Schedule J only if you are using it to figure your tax.</p>	

Schedule R
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

OMB No. 1545-0074
2019
Attachment
Sequence No. 16

Credit for the Elderly or the Disabled

▶ Attach to Form 1040 or 1040-SR.
▶ Go to www.irs.gov/ScheduleR for instructions and the latest information.

Your social security number

You may be able to take this credit and reduce your tax if by the end of 2019:

- 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 2019: **Check only one box:**

If your filing status is:

- You were 65 or older **1**
- You were under 65 and you retired on permanent and total disability **2**
- Both spouses were 65 or older **3**
- Both spouses were under 65, but only one spouse retired on permanent and total disability **4**
- Both spouses were under 65, and both retired on permanent and total disability **5**
- One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability **6**
- One spouse was 65 or older, and the other spouse was under 65 and **not** retired on permanent and total disability **7**
- You were 65 or older and you lived apart from your spouse for all of 2019 **8**
- You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 2019 **9**

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 2019, check this box

- If you checked this box, you don't have to get another statement for 2019.
- 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	Enter: \$5,000	} Enter the amount from line 10 on line 12 and go to line 13.
Box 3, 5, or 6	\$7,500	
Box 8 or 9	\$3,750	

Did you check box 2, 4, 5, 6, or 9 in Part I? **Yes** You must complete line 11. **No**

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.

TIP For more details on what to include on line 11, see Figure Your Credit in the instructions.

12 If you completed line 11, enter the **smaller** of line 10 or line 11. **All others**, enter the amount from line 10 **12**

13 Enter the following pensions, annuities, or disability income that you (and your spouse if filing jointly) received in 2019:

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 must 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 1040 or 1040-SR, line 8b. **14**

15 If you checked (in Part I):

Box 1 or 2	Enter: \$7,500
Box 3, 4, 5, 6, or 7	\$10,000
Box 8 or 9	\$5,000

Subtract line 15 from line 14. If zero or less, enter -0- **16**

17 Enter one-half of line 16 **17**

18 Add lines 13c and 17 **18**

19 Subtract line 18 from line 12. If zero or less, **stop**; you **can't** take the credit. Otherwise, go to line 20. **19**

20 Multiply line 19 by 15% (0.15) **20**

21 Tax liability limit. Enter the amount from the Credit Limit Worksheet in the instructions **21**

22 Credit for the elderly or the disabled. Enter the **smaller** of line 20 or line 21. Also enter this amount on Schedule 3 (Form 1040 or 1040-SR), line 6 (check box c and enter "Sch R" on the line next to that box) **22**

Schedule R (Form 1040 or 1040-SR) 2019 Page 2

Schedule SE (Form 1040) 2018 Attachment Sequence No. 17 Page 2

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) Social security number of person with self-employment income

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 AH

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

4c Enter your church employee income from Form W-2. See instructions for definition of church employee income

5a Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

5b Add lines 4c and 5b

6 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 2018

7 Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation

8a If \$128,400 or more, skip lines 8b through 10, and go to line 11

8b Unreported tips subject to social security tax (from Form 4137, line 10)

8c Wages subject to social security tax (from Form 8919, line 10)

8d Add lines 8a, 8b, and 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)

11 Multiply line 6 by 2.9% (0.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 4 (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 Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27

13 13

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income¹ wasn't more than \$7,920, or (b) your net farm profits² were less than \$5,717.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$5,280. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits³ were less than \$5,717 and also less than 72.189% of your gross nonfarm income,⁴ 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 income⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above

¹ From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.

² 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.

³ 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.

⁴ 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.

SCHEDULE SE (Form 1040) Department of the Treasury Internal Revenue Service (89)

OMB No. 1545-0074 2018 Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR) Social security number of person with self-employment income

Self-Employment Tax

Go to 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.

```

    graph TD
        Q1{Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you owe self-employment tax on other earnings?}
        Q2{Are you using one of the optional methods to figure your net earnings (see instructions)?}
        Q3{Did you receive church employee income (see instructions) reported on Form W-2 of $108.28 or more?}
        Q4{Did you receive wages or tips in 2018?}
        Q5{Was the total of your wages and tips subject to social security or railroad retirement (tier 1) tax plus your net earnings from self-employment more than $128,400?}
        Q6{Did you receive tips subject to social security or Medicare tax that you didn't report to your employer?}
        Q7{Did you report any wages on Form 8919, Unreported Social Security and Medicare Tax on Wages?}

        Q1 -- No --> S1[You may use Short Schedule SE below]
        Q1 -- Yes --> L1[Long Schedule SE]
        Q2 -- No --> S1
        Q2 -- Yes --> L1
        Q3 -- No --> S1
        Q3 -- Yes --> L1
        Q4 -- No --> S1
        Q4 -- Yes --> Q5
        Q5 -- No --> S1
        Q5 -- Yes --> L1
        Q6 -- No --> S1
        Q6 -- Yes --> L1
        Q7 -- No --> S1
        Q7 -- Yes --> L1
    
```

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.

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 AH

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

3 Combine lines 1a, 1b, and 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

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:

- \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55
- More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result.

 Enter the total here and on Schedule 4 (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 Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27

6 6

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11539Z Schedule SE (Form 1040) 2018

SCHEDULE 8812
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Additional Child Tax Credit

▶ Attach to Form 1040 or Form 1040NR.
▶ Go to www.irs.gov/Schedule8812 for instructions and the latest information.

OMB No. 1545-0074
2018
Attachment Sequence No. 47

1040NR 8812

Your social security number

Part I All Filers

Caution: If you file Form 2555 or 2555-EZ, stop here; you cannot claim the additional child tax credit.

1 If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise:

1040 filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a).

1040NR filers: Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).

2	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49	1
3	Subtract line 2 from line 1. If zero, stop here; you cannot claim this credit.	2
4	Number of qualifying children under 17 with the required social security number: X \$1,400.	3
5	Enter the result. If zero, stop here; you cannot claim this credit. TIP: The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	4
6a	Enter the smaller of line 3 or line 4	5
6b	Non-taxable combat pay (see separate instructions)	6a
7	Is the amount on line 6a more than \$2,500? <input type="checkbox"/> No. Leave line 7 blank and enter -0- on line 8. <input type="checkbox"/> Yes. Subtract \$2,500 from the amount on line 6a. Enter the result	7
8	Multiply the amount on line 7 by 15% (0.15) and enter the result Next, on line 4, is the amount \$4,200 or more? <input type="checkbox"/> No. If line 8 is zero, stop here; you cannot claim this credit. Otherwise, skip Part II and enter the smaller of line 5 or line 8 on line 15. <input type="checkbox"/> Yes. If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	8

Part II Certain Filers Who Have Three or More Qualifying Children

9 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

1040 filers: Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62.

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.

11 Add lines 9 and 10

1040 filers: Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72.

1040NR filers: Enter the amount from Form 1040NR, line 67.

13 Subtract line 12 from line 11. If zero or less, enter -0-

14 Enter the larger of line 8 or line 13

Next, enter the smaller of line 5 or line 14 on line 15.

Part III Additional Child Tax Credit

15 This is your additional child tax credit

Enter this amount on Form 1040, line 17b, or Form 1040NR, line 6c.

Section 8

Index

References in the index are either to table or page numbers. Table references appear in the form “X.X” (for example 1.1, 3.2, etc.) or a capital letter (for example A, B, etc.), and page numbers are preceded by the letters “pg.”

A

Additional child tax credit

Refundable portion:	
Classified by:	
Age.....	3.7
Size of adjusted gross income.....	3.3
Time Series, 2014–2018.....	A
Total:	
Classified by:	
Age.....	3.7
Size of adjusted gross income.....	3.3

Additional medicare tax

Classified by:	
Age.....	3.7
Size of adjusted gross income.....	3.3
Definition.....	pg 276

Additional standard deduction

(See also basic and standard deductions)

Classified by:	
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Time Series, 2014–2018.....	A

Additional taxes

Definition.....	pg 276
Time Series, 2014–2018.....	A

Adjusted gross income less deductions

Time Series, 2014–2018.....	A
-----------------------------	---

Adjusted gross income less deficit

Classified by:	
Accumulated size of AGI.....	1.1
Age.....	1.5

Marital status.....	1.2, 1.3
Size of adjusted gross income... 1.1, 1.2, 1.4, 1.7, 2.7	
Type and number of exemptions.....	2.3, 2.4
Definition.....	pg 276
Reported on:	
Dependent returns	
Classified by:	
Size of adjusted gross income.....	1.7
Returns with earned income credit.....	2.5
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Returns with modified taxable income.....	3.1
Classified by marginal tax rate.....	3.4
Returns with total income tax.....	3.2
Time Series, 2014–2018.....	A

Adjustments

(See Statutory adjustments)

Adoption credit

Classified by:	
Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition.....	pg 278
Reported on:	
Returns with itemized deductions classified	
by marital status.....	2.2
Time Series, 2014–2018.....	A

Advance payment of Premium Tax Credit

Classified by:	
Size of adjusted gross income.....	2.7
Definition.....	pg 278

Alimony paid

Classified by:	
Age.....	1.5
Marital status.....	1.3
Size of adjusted gross income.....	1.4

Definition	pg 78	Marital status	1.3
Reported on:		Size of adjusted gross income.....	3.3
Returns with itemized deductions classified		Definition	pg 279
by marital status.....	2.2	Reported on:	
Time Series, 2014–2018..	A	Returns with itemized deductions classified	
		by marital status.....	2.2
Alimony received		American opportunity credit	
Classified by:		Definition	pg 279
Age.....	1.5	Refundable portion:	
Marital status.....	1.3	Classified by:	
Size of adjusted gross income.....	1.4	Age.....	3.7
Definition	pg 278	Size of adjusted gross income	3.3
Reported on:		Time Series, 2014–2018	A
Returns with itemized deductions	2.1	Total:	
Classified by:		Classified by:	
Age.....	2.6	Age.....	3.7
Marital status.....	2.2	Size of adjusted gross income	3.3
Time Series, 2014–2018..	A	Used to offset income tax before credits:	
		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
		Used to offset other taxes:	
		Classified by:	
		Age.....	3.7
		Size of adjusted gross income	3.3
		Archer medical savings account deduction	
		Classified by:	
		Age	1.5
		Marital status	1.3
		Size of adjusted gross income.....	1.4
		Definition	pg 279
		Reported on:	
		Returns with itemized deductions classified	
		by marital status.....	2.2
		Time Series, 2014–2018	A
		B	
		Basic standard deduction	
		(See also Additional and standard deductions)	
		Classified by:	
		Age	1.5
		Marital status	1.3
		Size of adjusted gross income.....	1.4
		Time Series, 2014–2018	A
		Business or profession net income or loss	
		Classified by:	
		Age	1.5
		Marital status	1.3
		Size of adjusted gross income.....	1.4
Definition	pg 78		
Reported on:			
Returns with itemized deductions classified			
by marital status.....	2.2		
Time Series, 2014–2018..	A		
All other taxes			
Classified by:			
Age	3.7		
Size of adjusted gross income.....	3.3		
Definition	pg 278		
Alternative fuel vehicle refueling property credit			
Classified by:			
Age	3.7		
Marital status.....	1.3		
Size of adjusted gross income.....	3.3		
Definition.....	pg 278		
Reported on:			
Returns with itemized deductions classified			
by marital status.....	2.2		
Time Series, 2014–2018..	A		
Alternative minimum tax			
Changes in law.....	pg 8		
Classified by:			
Age	1.5		
Marital status	1.3		
Marginal tax rate.....	3.4		
Size of adjusted gross income.....	1.4		
Definition	pg 278		
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, 2014–2018..	A		
Alternative minimum taxable income			
(See Alternative minimum tax)			
Alternative motor vehicle credit			
Classified by:			
Age	3.7		

Definition pg 279
 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 status2.2
 Time Series, 2014–2018 A

C

Cancellation of debt

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 279
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status2.2
 Time Series, 2014–2018 A

Capital assets

(See sales of capital assets, net gain or loss)

Capital construction fund reduction

Classified by:
 Age 1.5
 Size of adjusted gross income 1.4
 Definition pg 279
 Time Series, 2014–2018 A

Capital gain distributions reported on Form 1040

Classified by:
 Age 1.5
 Size of adjusted gross income 1.4
 Definition..... pg 280
 Time Series, 2014–2018..... A

Capital gains and losses

(See sales of capital assets, net gain or loss)

Cash contribution deduction

(See Contributions deduction)

Casualty or theft loss deduction, nonbusiness

Classified by:
 Marital status 1.3
 Definition pg 280
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status2.2

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 280
 Reported on:
 Returns with itemized deductions classified
 by marital status2.2
 Time Series, 2014–2018 A

Child care credit

Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income..... 3.3
 Definition pg 280
 Reported on:
 Returns with itemized deductions classified
 by marital status.....2.2
 Time Series, 2014–2018 A

Child tax credit

Changes in law 18
 Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income..... 3.3
 Definition pg 280
 Reported on:
 Returns with itemized deductions classified
 by marital status2.2
 Time Series, 2014–2018 A

Confidence Intervals

All returns..... 1.4CI and 3.3CI
 Reported on:
 Returns with itemized deductions.....2.1CI

Coefficient of variation

All returns..... 1.4CV and 3.3CV
 Reported on:
 Returns with itemized deductions2.1CV

Contributions deduction

Carryover from prior years 2.1
 Classified by:
 Age.....2.6
 Marital status..... 1.3
 Definition pg 281
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status2.2

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 281
Time Series, 2014–2018	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 281
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2014–2018	A
Credit from regulated investment companies	
Definition	pg 281
Time Series, 2014–2018	A
Credit to 2018 estimated tax (See also Overpayment refunded)	
Definition	pg 281
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 282
Reported on:	
Returns with itemized deductions	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2014–2018	A
Dependent exemptions (See Exemptions)	
Description of the sample	
Data capture and cleaning	pg 305
Domain of study.....	pg 305
Method of estimation.....	pg 305
Sample design and selection	pg 306

Sampling variability and confidence intervals ...	pg 306
Table presentation	pg 306

Dividends

(See Ordinary dividend and Qualified dividend)

Domestic production activities deduction

Changes in law.....	pg 18
Classified by:	
Age	1.5
Marital status	1.3
Size of adjusted gross income.....	1.4
Definition	pg 282
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2014–2018	A

E**Earned income credit**

Changes in law.....	pg 18
Definition	pg 282
Income items and credits	2.5
Refundable portion:	
Classified by:	
Age.....	3.7
Size of adjusted gross income	2.5, 3.3
Time Series, 2014–2018	A
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

Classified by:	
Age	3.7
Marital status	1.3
Size of adjusted gross income.....	3.3
Definition	pg 283
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2

Time Series, 2014–2018 A

Education IRA
 Definition pg 283

Educator expenses deduction
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 283
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

Electronically filed returns
 Time Series, 2014–2018 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 283
 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 283
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

Excess advance premium tax credit repayment
 Classified by:
 Age 1.5
 Size of adjusted gross income 1.4, 2.7
 Definition pg 284
 Time Series, 2014–2018 A
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Returns with modified taxable income 3.1
 Time Series, 2014–2018 A

Excess social security taxes withheld

Classified by:
 Age 3.7
 Size of adjusted gross income 3.3
 Definition pg 284
 Time Series, 2014–2018 A

Exemption amount
 Changes in law pg 18
 Time Series, 2014–2018 A

Exemptions
 Changes in law pg 18
 Definition pg 284
 Time Series, 2014–2018 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 284
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Time Series, 2014–2018 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 284
 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 284
 Time Series, 2014–2018 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 284
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Time Series, 2014–2018 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. 284
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

Foreign tax credit
 Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income 3.3
 Definition pg. 285
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

Form 1040A returns
 Description pg 285
 Time Series, 2014–2018 A

Form 1040EZ returns
 Description pg 285
 Time Series, 2014–2018 A

Form 1040 returns
 Description pg 285
 Time Series, 2014–2018 A

Forms and instructions
 Form 1040 pg 309
 Form 1040 Instructions pg 310
 Schedule 1 pg 369
 Schedule 2 pg 369
 Schedule 3 pg 370
 Schedule 4 pg 370
 Schedule 5 pg 371
 Schedule 6 pg 371
 Schedule A pg 372
 Schedule B pg 372

Schedule C pg 373
 Schedule C-EZ pg 374
 Schedule D pg 375
 Schedule E pg 376
 Schedule EIC pg 377
 Schedule F pg 378
 Schedule H pg 379
 Schedule J pg 380
 Schedule R pg 381
 Schedule SE pg 382
 Schedule 8812 pg 383

G

Gambling earnings

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 285
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Time Series, 2014–2018 A

Gambling loss deduction

Definition pg 285
 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 285
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

General sales tax deduction

(See Sales tax deduction)

Global intangible low-taxed income

Changes in law pg. 18
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg. 285
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

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, 2014–2018 A

Health Care: Individual responsibility

Classified by:

- Age 3.7
- Size of adjusted gross income 2.7, 3.3

Definition pg 286

Time Series, 2014–2018 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 286

Reported on:

- Returns with itemized deductions classified by marital status 2.2
- Time Series, 2014–2018 A

Home mortgage interest deduction

(See also Interest paid deduction)

Definition pg 286

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 287

Time Series, 2014–2018 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 287

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, 2014–2018 A

Income tax before credits

Classified by:

- Age 1.5
- Size of adjusted gross income 1.4

Definition pg 287

Reported on:

- Returns with itemized deductions 2.1
- Classified by age 2.6
- Returns with modified taxable income 3.1
- Time Series, 2014–2018 A

Income tax less credits

Time Series, 2014–2018 A

Income tax withheld

Classified by:

- Age 3.7
- Marital status 1.3
- Size of adjusted gross income 3.3

Definition pg 287

Reported on:

- Returns with itemized deductions classified by marital status 2.2
- Time Series, 2014–2018 A

Individual retirement arrangement (IRA) (deductible) payments, deduction

(See also Primary and secondary IRA payments)

Changes in law pg 9

Classified by:

- Age 1.5
- Marital status 1.3
- Size of adjusted gross income 1.4

Definition pg 287

Reported on:

- Returns with itemized deductions classified by marital status 2.2
- Time Series, 2014–2018 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 288
- Reported on:
 - Returns with itemized deductions 2.1
 - Classified by:
 - Age 2.6
 - Marital status 2.2
 - Time Series, 2014–2018 A

Interest paid deduction

- Classified by:
 - Marital status 1.3
- Definition pg 288
- 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, 2014–2018 A

L

Limitation on excess business losses

Changes in law pg 19

Classified by:

- Age 1.5
- Marital status 1.3
- Size of adjusted gross income 1.4
- Definition pg 289

Reported on:

- Returns with itemized deductions classified by marital status 2.2
- Time Series, 2014–2018 A

Limited miscellaneous deductions

Definition pg 289

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 289

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 289

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 289
- Limitation 2.1

Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status2.2

Minimum tax credit
 (See Prior-year minimum tax credit)

Miscellaneous deductions other than gambling
 Definition pg 290
 Returns with itemized deductions 2.1
 Classified by age 2.6

Miscellaneous itemized deductions
 Classified by:
 Marital status 1.3
 Definition..... pg 290
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status2.2

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 290

Mortgage interest credit
 Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income..... 3.3
 Definition pg 290
 Reported on:
 Returns with itemized deductions classified
 by marital status.....2.2
 Time Series, 2014–2018 A

Moving expenses adjustment
 Change in law pg 19
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 290
 Reported on:
 Returns with itemized deductions classified
 by marital status.....2.2

N

Net investment income tax
 Classified by:

Age 3.7
 Marginal tax rate 3.4
 Size of adjusted gross income..... 3.3
 Definition pg 290

Net long-term adjustment
 Classified by:
 Size of adjusted gross income..... 1.4A

Net long-term capital gain or loss
 Classified by:
 Size of adjusted gross income..... 1.4A
 Definition pg 290

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 290

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 291

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 291
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status.....2.2
 Time Series, 2014–2018 A

Net premium tax credit
 Classified by:
 Age 3.7
 Size of adjusted gross income.....2.7, 3.3
 Definition pg 291
 Time Series, 2014–2018 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 291

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 291

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 291

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 292

Nontaxable combat pay election
 Definition pg 292

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, 2014–2018 A

O

Ordinary dividends
 Classified by:
 Age 1.5
 Marital status..... 1.3
 Size of adjusted gross income..... 1.4

Definition pg 292
 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, 2014–2018 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, 2014–2018 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 292
 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, 2014–2018 A

Other payments
 Definition pg 292
 Time Series, 2014–2018 A

Other tax credits
 Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income..... 3.3
 Definition pg 292
 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 292
 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 293
 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, 2014–2018 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 293
 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 293
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age..... 2.6
 Marital status 2.2

Passive-activity losses

Definition pg 293

Payments to a Keogh plan

Classified by:

Age 1.5
 Marital status 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 293
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

Payment with request for extension of filing time

Classified by:
 Age 3.7
 Size of adjusted gross income..... 3.3
 Definition pg 293
 Time Series, 2014–2018 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 293
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

Penalty tax on qualified retirement plans

Classified by:
 Age 3.7
 Size of adjusted gross income..... 3.3
 Definition pg 293
 Time Series, 2014–2018 A

Pensions and annuities

(For 2018 included with Individual Retirement Arrangements)

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 293
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age..... 2.6
 Marital status 2.2
 Time Series, 2014–2018 A

Personal exemption

(See Exemptions)

Personal interest deductions

(See Interest paid deduction)

Personal interest paid

(See Interest paid deduction)

Personal property taxes deduction
 (See also Taxes paid deduction)
 Definition pg 294
 Reported on:
 Returns with itemized deductions 2.1
 Classified by age..... 2.6

Population and sample
 Reported on:
 Forms 1040, 1040A, and 1040EZ B

Predetermined estimated tax penalty
 Classified by:
 Age 3.7
 Size of adjusted gross income..... 3.3
 Definition pg 294
 Time Series, 2014–2018 A

Prior-year minimum tax credit
 Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income..... 3.3
 Definition pg 294
 Reported on:
 Returns with itemized deductions 2.2
 Time Series, 2014–2018 A

Prescription medicine and drug expenses
 (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
 Size of adjusted gross income..... 1.4
 Reported on:
 Returns with itemized deductions classified
 by marital status..... 2.2
 Time Series, 2014–2018 A

Q

Qualified business income deduction
 Changes in law..... pg 19
 Classified by:
 Age..... 1.5
 Marital status..... 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 294
 Reported on:
 Returns with itemized deductions..... 2.1
 Classified by:
 Age..... 2.6
 Marital status..... 2.2
 Time Series, 2013–2017..... A

Qualified dividends
 Changes in law..... 1.7
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 294
 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, 2014–2018 A

Qualified electric vehicle credit
 Time Series, 2014–2018 A

Qualified mortgage insurance premiums
 Definition pg 294
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age..... 2.6

Qualified plug-in electric vehicle credit
 Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income..... 3.3
 Definition pg 294
 Reported on:
 Returns with itemized deductions classified
 by marital status..... 2.2
 Time Series, 2014–2018 A

R

Real estate taxes
 (See also Taxes paid deduction)
 Definition pg 294
 Reported on:
 Returns with itemized deductions 2.1
 Classified by age 2.6

Recapture taxes
 Definition pg 294
 Time Series, 2014–2018 A

Refund
 (See also Overpayment refunded)
 Definition pg 295

Refundable credits
 Definition pg 295
 Refundable portion:

Classified by:
 Age..... 3.7
 Size of adjusted gross income 3.3
 Used to offset income tax before credits:
 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
 Used to offset other taxes:
 Classified by:
 Age..... 3.7
 Size of adjusted gross income 3.3

Refund credited to next year
 (See also Credit to 2018 estimated tax)
 Time Series, 2014–2018 A

Regular tax computation
 Classified by:
 Size of adjusted gross income 3.1
 Definition pg 295

Rent net income or net loss
 Classified by:
 Age 1.5
 Size of adjusted gross income 1.4
 Definition pg 295

Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Income
 Classified by:
 Age..... 1.5
 Marital status..... 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 295
 Reported on:
 Returns with itemized deductions..... 2.1
 Classified by:
 Age..... 2.6
 Marital status..... 2.2
 Time Series, 2012–2016 A

Repatriated Deferred (Section 965) Income as Shareholders of Certain Foreign Corporation Future Installments
 Changes in law pg 19
 Classified by:
 Size of adjusted gross income..... 3.3
 Definition pg 295
 Time Series, 2012–2016 A

Requirements for filing
 Description pg 9

Residential energy credits

Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income..... 3.3
 Definition pg 295
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

Retirement savings contribution credit (Saver’s credit)
 Changes in law pg 19
 Classified by:
 Age 3.7
 Marital status 1.3
 Size of adjusted gross income..... 3.3
 Definition pg 295
 Reported on:
 Returns with itemized deductions
 Classified by marital status 2.2
 Time Series, 2014–2018 A

Roth IRA
 Definition pg 295

Royalty net income or loss
 Classified by:
 Age 1.5
 Size of adjusted gross income..... 1.4
 Definition pg 296

S

S Corporations
 (See Partnership and S Corporation net income or loss)

Salaries and wages
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 296
 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, 2014–2018 A

Sales of capital assets, net gain or loss
 Classified by:
 Age 1.5

Marital status	1.3	Definition	pg 297
Size of adjusted gross income.....	1.4	Reported on:	
Size of adjusted gross income.....	1.4A	Returns with itemized deductions classified	
Definition	pg 296	by marital status.....	2.2
Reported on:		Time Series, 2014–2018	A
Dependent returns			
Classified by:		Self-employment tax	
Size of adjusted gross income	1.7	(See also Deduction of self-employment tax)	
Returns with itemized deductions	2.1	Classified by:	
Classified by:		Age	3.7
Age.....	2.6	Size of adjusted gross income.....	3.3
Marital status	2.2	Definition	pg 297
		Time Series, 2014–2018	A
Sales of capital assets reported on Schedule D			
Classified by:		Separate returns of married persons	
Size of adjusted gross income.....	1.4A	(See also Marital filing status)	
Sales of property other than capital assets, net gain less loss		Classified by:	
Classified by:		Each rate at which tax was computed.....	3.6
Age	1.5	Marginal tax rate.....	3.4
Marital status	1.3	Size of adjusted gross income.....	1.2, 1.6
Size of adjusted gross income.....	1.4	Sources of income	1.3
Definition	pg 297	Type of exemption.....	2.4
Reported on:		Reported on:	
Returns with itemized deductions	2.1	Returns with itemized deductions classified	
Classified by:		by marital status.....	2.2
Age.....	2.6		
Marital status	2.2	Short-term loss carryover	
Time Series, 2014–2018	A	(See also Sales of capital assets, net gain or loss)	
Sales tax deduction		Classified by:	
Definition	pg 297	Size of adjusted gross income.....	1.4A
Reported on:		Definition	pg 297
Returns with itemized deductions	2.1		
Classified by age.....	2.6	Single persons, returns of	
Schedule D gain subject to 28% tax rate		(See also Marital filing status)	
Classified by:		Classified by:	
Size of adjusted gross income.....	1.4A	Each rate at which tax was computed.....	3.6
Secondary IRA payments		Marginal tax rate.....	3.4
(See also Individual retirement arrangement deductible payments, adjustment)		Size of adjusted gross income.....	1.2, 1.6
Classified by:		Sources of income	1.3
Age	1.5	Type of exemption.....	2.4
Marital status	1.3	Reported on:	
Size of adjusted gross income.....	1.4	Returns with itemized deductions classified	
Reported on:		by marital status.....	2.2
Returns with itemized deduction classified			
by marital status.....	2.2	Size of adjusted gross income	
Time Series, 2014–2018	A	Classified by:	
Self-employed health insurance deduction		Age	1.5
Classified by:		Marital status	1.2, 1.6
Age	1.5	Selected income and tax items.....	1.1
Marital status	1.3	Size of adjusted gross income.....	3.3
Size of adjusted gross income.....	1.4	Sources of income	1.4
		Type of tax computation	3.1
		Definition	pg 297
		Reported on:	
		Dependent returns.....	1.7
		Returns with earned income credit.....	2.5
		Returns with itemized deductions	2.1
		Classified by age.....	2.6

Returns with modified taxable income 3.1, 3.6
 Returns with total income tax 3.2
 Type of exemption 2.3

Social security and Medicare tax on unreported tip income

Classified by:
 Age 3.7
 Size of adjusted gross income 3.3
 Definition pg 298
 Time Series, 2014–2018 A

Social security benefits

Benefits in adjusted gross income:
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 298
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Time Series, 2014–2018 A

Sources of data

(See Description of the sample)

Sources of income

(See also specific type)

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 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

Spouse IRA

Times Series, 2014–2018 A

Standard deduction

(See also Basic and additional standard deductions)

Changes in law pg 19
 Classified by:
 Age 1.5
 Marital status 1.2
 Size of adjusted gross income 1.4
 Definition pg 298
 Reported on:
 Dependent returns
 Classified by:

Size of adjusted gross income 1.7
 Time Series, 2014–2018 A

State and local income taxes

Definition pg 298
 Reported on:
 Returns with itemized deductions 2.1
 Classified by age 2.6

State income tax refund

(See Taxes paid deduction)

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 299
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Time Series, 2014–2018 A

Statutory adjustments

(See also specific type)

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 299
 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, 2014–2018 A
 Type of adjustment 1.4, 1.5

Student loan interest deduction

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 299
 Reported on:
 Returns with itemized deductions classified
 by marital status 2.2
 Time Series, 2014–2018 A

Surviving spouses, returns of

(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

T

Tax credits

(See also specific type)

Classified by:	
Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
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
Returns with modified taxable income.....	3.1
Time Series, 2014–2018.....	A
Type of credit.....	3.3, 3.7

Tax due at time of filing

Classified by:	
Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition.....	pg 299
Reported on:	
Returns with itemized deductions	
Classified by marital status.....	2.2
Time Series, 2014–2018.....	A

Tax generated

Classified by:	
Each rate at which tax was computed.....	3.6
Marginal tax rate.....	3.4
Marital status.....	3.4
Size of adjusted gross income.....	3.5
Tax generated at specified rate.....	3.5
Definition.....	pg 299
Reported on:	
Returns with modified taxable income.....	3.1

Tax items

(See also specific type)

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
Time Series, 2014–2018.....	A

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
Time Series, 2014–2018.....	A

Tax payments

(See also specific type)

Classified by:

Age.....	3.7
Marital status.....	1.3
Size of adjusted gross income.....	3.3
Definition.....	pg 300
Reported on:	
Returns with itemized deductions classified by marital status.....	2.2
Time Series, 2014–2018.....	A

Tax penalty

(See also Predetermined estimated tax penalty)

Definition.....	pg 300
Time Series, 2014–2018.....	A

Tax preparation fees

(See also Miscellaneous itemized deductions)

Definition.....	pg 300
-----------------	--------

Tax rates

(See Tax generated)

Tax withheld

(See Income tax withheld)

Taxable income

Classified by:

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
Definition.....	pg 300
Reported on:	
Returns with itemized deductions.....	2.1
Classified by:	
Age.....	2.6
Marital status.....	2.2
Time Series, 2014–2018.....	A

Taxable interest (received)

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 301
 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, 2014–2018 A

Taxable net capital gain or loss

(See also Sales of capital assets, net gain or loss)

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
 Time Series, 2014–2018 A

Taxable pensions and annuities

Time Series, 2014–2018 A

Taxable returns

(See also Nontaxable returns)

Classified by:
 Accumulated size of AGI 1.1
 Size of AGI 1.1, 1.2, 1.4, 2.3, 3.3
 Definition pg 300
 Reported on:
 Returns with itemized deductions 2.1

Taxable social security

Time Series, 2014–2018 A

Taxes paid deduction

Classified by:
 Marital status 1.3
 Definition pg 301
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Type of taxes paid deduction 2.1

Tax-exempt interest

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4

Definition pg 301
 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, 2014–2018 A

Total credits

(See also Tax credits and total tax credits)

Time Series, 2014–2018 A

Total income

Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income 1.4
 Definition pg 301
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Time Series, 2014–2018 A

Total income tax

As percentage of AGI 3.2
 Type of tax computation 3.1
 As percentage of taxable income 1.1
 Average 1.1
 Type of tax computation 3.1
 Classified by:
 Accumulated size of AGI 1.1
 Age 2.6, 3.7
 Each rate at which tax was computed 3.6
 Marital status 1.2, 1.3
 Number of exemptions 2.4
 Size of AGI 1.1, 1.2, 2.1, 3.2, 3.3
 Type of exemption 2.3
 Definition pg 301
 Reported on:
 Dependent returns
 Classified by:
 Size of adjusted gross income 1.7
 Returns with earned income credit 2.5
 Returns with itemized deductions 2.1
 Classified by:
 Age 2.6
 Marital status 2.2
 Returns with modified taxable income 3.1

Total itemized deductions

Changes in law pg 18

Classified by:
 Age 1.5
 Marital status 1.2, 1.3
 Size of adjusted gross income..... 1.2, 1.4
 Definition pg 301
 Limitation reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status2.2
 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 status2.2
 Time Series, 2014–2018 A
 Type of deduction 2.1, 2.6

Total miscellaneous deductions
 (See Miscellaneous itemized deductions)

Total payments
 Times Series, 2014–2018 A

Total premium tax credit
 Classified by:
 Size of adjusted gross income..... 2.7
 Definition pg 302

Total rental and royalty net income or loss
 Classified by:
 Age 1.5
 Marital status..... 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 302
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status2.2

Total standard deduction
 (See Standard deduction)
 Time Series, 2014–2018 A

Total statutory adjustments
 (See Statutory adjustments)
 Time Series, 2014–2018 A

Total tax credits
 (See Tax credits)
 Definition pg 303

Total tax liability
 (See Tax liability)
 Definition pg 303

Tuition and fees deduction
 Classified by:
 Age 1.5
 Marital status..... 1.3
 Size of adjusted gross income..... 1.4
 Definition..... pg 304
 Reported on:
 Returns with itemized deductions classified
 by marital status.....2.2
 Time Series, 2014–2018 A

Type of tax computation
 Classified by:
 Size of adjusted gross income..... 3.1
 Definition pg 304

U

Unemployment compensation
 Classified by:
 Age 1.5
 Marital status 1.3
 Size of adjusted gross income..... 1.4
 Definition pg 304
 Reported on:
 Returns with itemized deductions 2.1
 Classified by:
 Age.....2.6
 Marital status2.2
 Time Series, 2014–2018 A

Unreimbursed employee business expenses
 (See also Miscellaneous itemized deductions and
 employee business expense)
 Definition pg 304
 Reported on:
 Returns with itemized deductions 2.1
 Classified by age..... 2.6